

**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:	4.4085
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	715,736

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Lack of enlargement of tax base coupled with unusual need for additional monies to permit continuance of programs which provide substantial benefit to county residents.

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>
03-12-2012	1:30 PM	Board of Supervisors Office, 200 E Bridge St, 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

		Budget 2012/2013	Re-Est 2011/2012	Actual 2010/2011	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	7,573,634	7,443,723	7,227,118	2.37
Less: Uncollected Delinquent Taxes - Levy Year	2	0	17,267	49,859	
Less: Credits to Taxpayers	3	328,395	327,169	310,676	
Net Current Property Taxes	4	7,245,239	7,099,287	6,866,583	
Delinquent Property Tax Revenue	5	4,572	6,167	939	
Penalties, Interest & Costs on Taxes	6	64,152	68,409	61,562	
Other County Taxes/TIF Tax Revenues	7	1,261,917	1,296,959	1,218,149	1.78
Intergovernmental	8	6,023,558	5,664,681	6,009,882	
Licenses & Permits	9	26,525	21,660	28,254	
Charges for Service	10	505,130	476,090	461,001	
Use of Money & Property	11	206,502	258,090	203,927	
Miscellaneous	12	2,120,736	512,986	532,051	
<b>Subtotal Revenues</b>	13	<b>17,458,331</b>	<b>15,404,329</b>	<b>15,382,348</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0			
Operating Transfers In	15	1,400,000	1,400,000	1,400,000	
Proceeds of Fixed Asset Sales	16	60,000	11,000	9,820	
<b>Total Revenues &amp; Other Sources</b>	17	<b>18,918,331</b>	<b>16,815,329</b>	<b>16,792,168</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,621,238	2,561,947	2,389,573	4.74
Physical Health and Social Services	19	738,356	702,600	709,949	1.98
Mental Health, MR & DD	20	2,168,332	2,128,541	2,051,176	2.82
County Environment and Education	21	1,356,380	1,242,404	1,145,132	8.83
Roads & Transportation	22	6,762,473	6,379,372	5,987,370	6.28
Government Services to Residents	23	664,221	665,780	579,570	7.05
Administration	24	1,364,895	1,293,095	1,485,111	-4.13
Nonprogram Current	25	1,300	1,300	0	NEW
Debt Service	26	322,439	253,804	285,239	6.32
Capital Projects	27	3,356,675	1,417,500	1,433,476	53.02
<b>Subtotal Expenditures</b>	28	<b>19,356,309</b>	<b>16,646,343</b>	<b>16,066,596</b>	
Other Financing Uses:					
Operating Transfers Out	29	1,400,000	1,400,000	1,400,000	
Refunded Debt/Payments to Escrow	30	0			
<b>Total Expenditures &amp; Other Uses</b>	31	<b>20,756,309</b>	<b>18,046,343</b>	<b>17,466,596</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	<b>-1,837,978</b>	<b>-1,231,014</b>	<b>-674,428</b>	
Beginning Fund Balance - July 1,	33	6,916,165	8,147,179	8,821,607	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	3,978,818	5,742,266	7,038,362	
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	16,989	16,989	16,989	
Fund Balance - Unassigned	39	1,082,380	1,156,910	1,091,828	
<b>Total Ending Fund Balance - June 30,</b>	40	<b>5,078,187</b>	<b>6,916,165</b>	<b>8,147,179</b>	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	5,755,040	Urban Areas: 7.41686
Rural Only Levies*:	1,818,594	Rural Areas: 10.78751
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	152,412	
Utility Replacmnt. Excise Tax:	148,490	Date: 03-12-2012

**Explanation of any significant items in the budget:**

The tax rate is the same as last year with the exception of: 1)the new voted debt service levy (7 cents) for the renovation of a building for county offices. 2) The Mental Health fund rate is 5 cents higher due to state guidelines for mental health funding

**Clayton County ADOPTED BUDGET SUMMARY**

03-12-2012

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
						Budget	Re-estimated	Actual	
						2012/2013 (F)	2011/2012 (G)	2010/2011 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	14,585,990	2,670,890		316,754		7,573,634	7,443,723	7,227,118	1
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0				0	17,267	49,859	2
Less: Credits to Taxpayers	3 199,890	115,366		13,139		328,395	327,169	310,676	3
Net Current Property Taxes	44,386,100	2,555,524		303,615		7,245,239	7,099,287	6,866,583	4
Delinquent Property Tax Revenue	5 2,650	1,552		370		4,572	6,167	939	5
Penalties, Interest & Costs on Taxes	6 64,152					64,152	68,409	61,562	6
Other County Taxes/TIF Tax Revenues	7 245,615	1,009,856	0	6,446	0	1,261,917	1,296,959	1,218,149	7
Intergovernmental	8 393,721	5,166,443	450,000	13,394	0	6,023,558	5,664,681	6,009,882	8
Licenses & Permits	9 21,525	5,000				26,525	21,660	28,254	9
Charges for Service	10 494,030	11,100				505,130	476,090	461,001	10
Use of Money & Property	11 205,182	1,220	100			206,502	258,090	203,927	11
Miscellaneous	12 98,611	1,998,550	23,575			2,120,736	512,986	532,051	12
<b>Subtotal Revenues</b>	135,911,586	10,749,245	473,675	323,825	0	17,458,331	15,404,329	15,382,348	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14 0	0				0			14
Operating Transfers In	15 0	1,400,000	0	0	0	1,400,000	1,400,000	1,400,000	15
Proceeds of Fixed Asset Sales	16 45,000	15,000				60,000	11,000	9,820	16
<b>Total Revenues &amp; Other Sources</b>	175,956,586	12,164,245	473,675	323,825	0	18,918,331	16,815,329	16,792,168	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	182,572,287	48,951				2,621,238	2,561,947	2,389,573	18
Physical Health and Social Services	19 657,356	81,000				738,356	702,600	709,949	19
Mental Health, MR & DD	20 0	2,168,332				2,168,332	2,128,541	2,051,176	20
County Environment and Education	21 740,068	616,312				1,356,380	1,242,404	1,145,132	21
Roads & Transportation	22 0	6,762,473				6,762,473	6,379,372	5,987,370	22
Government Services to Residents	23 656,221	8,000				664,221	665,780	579,570	23
Administration	241,353,895	11,000				1,364,895	1,293,095	1,485,111	24
Nonprogram Current	25 1,300	0				1,300	1,300	0	25
Debt Service	26 0	0		322,439	0	322,439	253,804	285,239	26
Capital Projects	27 0	2,883,000	473,675		0	3,356,675	1,417,500	1,433,476	27
<b>Subtotal Expenditures</b>	285,981,127	12,579,068	473,675	322,439	0	19,356,309	16,646,343	16,066,596	28
Other Financing Uses:									
Operating Transfers Out	29 0	1,400,000	0	0	0	1,400,000	1,400,000	1,400,000	29
Refunded Debt/Payments to Escrow	30 0	0				0			30
<b>Total Expenditures &amp; Other Uses</b>	315,981,127	13,979,068	473,675	322,439	0	20,756,309	18,046,343	17,466,596	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -24,541	-1,814,823	0	1,386	0	-1,837,978	-1,231,014	-674,428	32
Beginning Fund Balance - July 1,	331,877,635	4,982,378	16,989	39,163		6,916,165	8,147,179	8,821,607	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0				0			34
Fund Balance - Nonspendable	35 0	0				0			35
Fund Balance - Restricted	36 770,714	3,167,555		40,549		3,978,818	5,742,266	7,038,362	36
Fund Balance - Committed	37 0	0				0			37
Fund Balance - Assigned	38 0	0	16,989			16,989	16,989	16,989	38
Fund Balance - Unassigned	391,082,380	0	0	0	0	1,082,380	1,156,910	1,091,828	39
Total Ending Fund Balance - June 30,	401,853,094	3,167,555	16,989	40,549	0	5,078,187	6,916,165	8,147,179	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.41686 urban areas; 10.78751 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, 2012 - June 30, 2013

Budget Basis: CASH

Iowa Department of Management  
 03-12-2012  
 County Name: Clayton  
 County Number: 22  
 Date Budget Adopted: 3/12/2012

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.

Maximum MH-DD Services Fund Levy Dollars (Information Only):

1MMH-DD Services Fund Base Year Net Expenditures	1,463,042
2MLess Mental Health Property Tax Relief Allocation	594,247
3MEqual Maximum MH-DD Services Fund Levy Dollars	868,795

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 MH-DD Services Fund Levy Dollars Before and After Application of Property Tax Relief Allocation:

4MMH-DD Services Fund Levy Dollars Before Application of Property Tax Relief Allocation	1,463,042
5MLess Mental Health Property Tax Relief Allocation	594,247
6MEquals Actual MH-DD Services Fund Levy Dollars	868,795

		(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>	1		787,822,189		772,861,603	
General Basic	2	3,473,114		4.4085		3,407,160
+ Cemetery (Pioneer - 331.424B)	3	1,500		0.0019		1,468
= Total for General Basic	4	3,474,614				3,408,628
General Supplemental	5	1,200,153		1.52338		1,177,362
MH-DD Services Fund (from '6M' certification above)	6	868,795		1.10278		852,296
Debt Service (from Form 703 col. I Countywide total)	7	322,439	847,865,010	0.3803	832,904,424	316,754
Voted Emergency Medical Services (Countywide)	8			0		0
Other (specify)	9			0		0
<b>Subtotal Countywide (A)</b>	10	5,866,001		7.41686		5,755,040
<b>B. All Rural Services Only Levies:</b>	11		550,672,231		539,538,212	
Rural Services Basic	12	1,856,123		3.37065		1,818,594
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	1,856,123		3.37065		1,818,594
Subtotal Countywide/All Rural Services (A + B)	18	7,722,124		10.78751		7,573,634
<b>C. Special District Levies:</b>						
Flood & Erosion	19		0	0	0	0
Voted Emergency Medical Services (partial county)	20		0	0	0	0
Other (specify)	21	0	0	0	0	0
Other (specify)	22		0	0	0	0
Other (specify)	23		0	0	0	0
Township ES Levies (Summary from Form 638-RE)	24	0	0		0	0
<b>Subtotal Special Districts (C)</b>	25	0				0
<b>GRAND TOTAL (A + B + C)</b>	26	7,722,124				7,573,634

Compensation Schedule for FY: 2012/2013

Elected Official:	Annual Salary:
Attorney	54,512
Auditor	47,801
Recorder	47,432
Treasurer	47,432
Sheriff	60,268
Supervisors	26,989
Supervisor Vice Chair, if different	
Supervisor Chair, if different	27,489

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Clayton County Register
2	Guttenberg Press
3	The 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, 2012 - June 30, 2013

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 (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual	
											2012/2013 (K)	2011/2012 (L)	2010/2011 (M)	
TAXES LEVIED ON PROPERTY	13,408,628	1,177,362	852,296	1,818,594	0		0		316,754		7,573,634	7,443,723	7,227,118	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2										0	17,267	49,859	2
LESS: CREDITS TO TAXPAYERS	3 148,572	51,318	35,990	79,376						13,139	328,395	327,169	310,676	3
=1000 NET CURRENT PROPERTY TAXES	*4 3,260,056	1,126,044	816,306	1,739,218	0		0		303,615		7,245,239	7,099,287	6,866,583	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5 2,000	650	125	1,427						370	4,572	6,167	939	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 64,152										64,152	68,409	61,562	*6
OTHER COUNTY TAXES/TIF REVENUES:														
12xx Other County Taxes	7 7,200	2,538	1,740	2,176						761	14,415	15,212	13,229	7
13xx Local Option Taxes	8 15,100						799,500				814,600	866,670	810,784	8
14xx Gambling Taxes	9 132,000										132,000	146,000	131,809	9
15xx TIF Tax Revenues	10						152,412				152,412	120,762	113,304	10
16xx Utility Replacement Excise Taxes	11 65,986	22,791	16,499	37,529	0		0		5,685		148,490	148,315	149,023	11
Subtotal (lines 7 - 11)	*12 220,286	25,329	18,239	39,705	0	0	951,912	0	6,446	0	1,261,917	1,296,959	1,218,149	*12
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13 2,178					3,484,170					3,486,348	3,129,652	3,397,435	13
21xx State Replacements Against Levied Taxes	14 148,572	51,318	35,990	79,376					13,139		328,395	327,169	310,676	14
22xx Other State Tax Replacements	15 2,300	768	594,807	850					255		598,980	598,784	559,165	15
23xx, 24xx State/Federal Pass-thru Revenues	16 29,391		70,000			150,000					249,391	552,769	693,716	16
25xx Contributions From Other Intergovernmental Units	17 16,000			2,889		26,000					44,889	82,710	61,028	17
26xx, 27xx State Grants and Entitlements	18 91,874	17,910	677,346			29,700	12,115				828,945	934,087	810,406	18
28xx Federal Grants and Entitlements	19 20,010					3,200		450,000			473,210	26,110	177,456	19
29xx Payments in Lieu of Taxes	20 13,400										13,400	13,400		20
Subtotal (lines 13 - 20)	*21 323,725	69,996	1,378,143	83,115	0	3,693,070	12,115	450,000	13,394	0	6,023,558	5,664,681	6,009,882	*21
3xxx LICENSES & PERMITS	*22 21,525					5,000					26,525	21,660	28,254	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23 494,030			6,700			4,400				505,130	476,090	461,001	*23
6xxx USE OF MONEY & PROPERTY	*24 205,182					500	720	100			206,502	258,090	203,927	*24
8xxx MISCELLANEOUS	*25 84,685	13,926		4,000		73,900	1,920,650	23,575			2,120,736	512,986	532,051	*25
Total Revenues*	26 4,675,641	1,235,945	2,212,813	1,874,165	0	3,772,470	2,889,797	473,675	323,825	0	17,458,331	15,404,329	15,382,348	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27										0			27
9020 From Rural Services Basic	28					1,400,000					1,400,000	1,400,000	1,400,000	28
90xx From Other Budgetary Funds	29										0			29
Subtotal (lines 27 - 29)	30 0	0	0	0	0	1,400,000	0	0	0	0	1,400,000	1,400,000	1,400,000	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0			31
92xx PROCEEDS/GEN FIXED ASSET SALES	32 45,000					15,000					60,000	11,000	9,820	32
Total Revenues and Other Sources	33 4,720,641	1,235,945	2,212,813	1,874,165	0	5,187,470	2,889,797	473,675	323,825	0	18,918,331	16,815,329	16,792,168	33
BEGINNING FUND BALANCE JULY 1,	34 1,196,073	681,562	709,420	200,480		2,516,666	1,555,812	16,989	39,163		6,916,165	8,147,179	8,821,607	34
TOTAL RESOURCES	35 5,916,714	1,917,507	2,922,233	2,074,645	0	7,704,136	4,445,609	490,664	362,988		25,834,496	24,962,508	25,613,775	35
Loss on Nonreplaced Credits Against Levied Taxes	36 0	0	0	0	0				0		0	0	0	36



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

County Name: Clayton

County No: 22  
 03-12-2012

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2012/2013 (K)	Re-estimated 2011/2012 (L)	Actual 2010/2011 (M)		
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	957,765	100,774							1,058,539	993,091	967,694	1
1010 - Investigations	2	12,000					5,000			17,000	15,500	14,917	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	351,182	40,961					23,575		415,718	434,968	409,172	5
1050 - Adult Correctional Services	6	437,833	50,127							487,960	466,276	412,606	6
1060 - Administration	7	348,908	47,857							396,765	396,431	373,953	7
Subtotal		82,107,688	239,719	0	0	0	0	28,575	0	2,375,982	2,306,266	2,178,342	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	145,024	18,189							163,213	158,732	155,784	9
1110 - Medical Examinations	10	35,000								35,000	35,000	14,292	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	180,024	18,189	0	0	0	0	0	0	198,213	193,732	170,076	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14						20,376			20,376	17,106	17,106	14
1220 - Fire Protection and Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	0	0	0	0	0	0	20,376	0	20,376	17,106	17,106	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18		3,535							3,535	3,511	3,343	18
1410 - Research & Other Assistance	19		100							100	13,850	12,626	19
1420 - Bailiff Services	20	11,000	842							11,842	11,842		20
Subtotal	21	11,000	4,477	0	0	0	0	0	0	15,477	29,203	15,969	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		1,400							1,400	450	859	26
Subtotal	27	0	1,400	0	0	0	0	0	0	1,400	450	859	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29		2,790							2,790	2,840	1,016	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,000							7,000	12,350	6,205	30
Subtotal	31	0	9,790	0	0	0	0	0	0	9,790	15,190	7,221	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,298,712	273,575	0	0	0	0	48,951	0	2,621,238	2,561,947	2,389,573	32

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

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS					
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual			
									2012/2013 (K)	2011/2012 (L)	2010/2011 (M)			
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>														
3000 - Personal & Family Health Services	1	109,554					80,000				189,554	165,000	175,537	1
3010 - Communicable Disease Prevention & Control Services	2	3,000									3,000	3,448	3,021	2
3020 - Sanitation	3	62,366	4,747								67,113	63,305	43,515	3
3040 - Health Administration	4	16,728									16,728	17,746	25,934	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	191,648	4,747	0	0	0	80,000	0			276,395	249,499	248,007	6
<b>SERVICES TO POOR PROGRAM</b>														
3100 - Administration	7	10,260	247								10,507	8,305	6,497	7
3110 - General Welfare Services	8	33,490									33,490	33,490	28,213	8
3120 - Care in County Care Facility	9		230,000								230,000	230,000	230,000	9
Subtotal	10	43,750	230,247	0	0	0	0	0			273,997	271,795	264,710	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>														
3200 - Administration	11	31,976	3,605								35,581	34,885	33,128	11
3210 - General Services to Veterans	12	48,633									48,633	43,671	40,922	12
Subtotal	13	80,609	3,605	0	0	0	0	0			84,214	78,556	74,050	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	64,707	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	0	24,450	0	0	0	0	0			24,450	24,450	64,707	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>														
3400 - Services to the Elderly	18										0			18
3410 - Other Social Services	19	10,300						1,000			11,300	10,300	10,300	19
3420 - Soc Serv Bus Operations	20										0			20
Subtotal	21	10,300	0	0	0	0	0	1,000	0		11,300	10,300	10,300	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>														
3500 - Treatment Services	22		28,000								28,000	28,000	8,175	22
3510 - Preventive Services	23		40,000								40,000	40,000	40,000	23
Subtotal	24	0	68,000	0	0	0	0	0			68,000	68,000	48,175	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	<b>25</b>	<b>326,307</b>	<b>331,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,000</b>	<b>0</b>			<b>738,356</b>	<b>702,600</b>	<b>709,949</b>	<b>25</b>

**SERVICE AREA 4  
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2012/2013 (K)	Re-estimated 2011/2012 (L)	Actual 2010/2011 (M)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>											
400X - Information & Education Services	1		500						500		1
402X - Coordination Services	2		500						500	500	259
403X - Personal & Environmental Sprt	3								0		3
404X - Treatment Services	4		77,420						77,420	78,840	71,322
405X - Vocational & Day Services	5								0		29
406X - Lic/Certified Living Arrangements	6								0		11,481
407X - Inst/Hospital & Commit Services	7		43,000						43,000	59,000	33,500
Subtotal	8	0	121,420	0	0	0	0	0	121,420	138,340	116,591
<b>41XX - CHRONIC MENTAL ILLNESS</b>											
410X - Information & Education Services	9								0		9
412X - Coordination Services	10		17,000						17,000	11,000	11,239
413X - Personal & Environmental Sprt	11		56,200						56,200	54,500	58,637
414X - Treatment Services	12								0		371
415X - Vocational & Day Services	13		77,000						77,000	57,000	52,589
416X - Lic/Certified Living Arrangements	14		350,000						350,000	362,000	293,885
417X - Inst/Hospital & Commit Services	15		14,985						14,985	13,925	13,435
Subtotal	16	0	515,185	0	0	0	0	0	515,185	498,425	430,156
<b>42XX - MENTAL RETARDATION</b>											
420X - Information & Education Services	17								0		17
422X - Coordination Services	18		56,000						56,000	40,000	41,184
423X - Personal & Environmental Sprt	19		214,000						214,000	202,100	226,257
424X - Treatment Services	20								0		20
425X - Vocational & Day Services	21		298,200						298,200	299,165	247,195
426X - Lic/Certified Living Arrangements	22		880,000						880,000	849,000	855,233
427X - Inst/Hospital & Commit Services	23		46,428						46,428	46,428	40,827
Subtotal	24	0	1,494,628	0	0	0	0	0	1,494,628	1,436,693	1,410,696
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>											
430X - Information & Education Services	25								0		25
432X - Coordination Services	26		500						500	500	26
433X - Personal & Environmental Sprt	27								0		27
434X - Treatment Services	28								0		28
435X - Vocational & Day Services	29		12,000						12,000	12,000	11,232
436X - Lic/Certified Living Arrangements	30		19,534						19,534	37,534	27,002
437X - Inst/Hospital & Commit Services	31								0		31
Subtotal	32	0	32,034	0	0	0	0	0	32,034	50,034	38,234
<b>44XX - GENERAL ADMINISTRATION</b>											
4411 - Direct Administration	33		5,065						5,065	5,049	4,872
4412 - Purchased Administration	34								0		50,627
Subtotal	35	0	5,065	0	0	0	0	0	5,065	5,049	55,499
<b>45XX - COUNTY PRVD CASE MGMT</b>											
Subtotal	36								0		36
<b>46XX - COUNTY PRVD SERVICES</b>											
Subtotal	37								0		37
<b>47XX - BRAIN INJURY</b>											
470X - Information & Education Services	38								0		38
472X - Coordination Services	39								0		39
473X - Personal & Environmental Sprt	40								0		40
474X - Treatment Services	41								0		41
475X - Vocational & Day Services	42								0		42
476X - Lic/Certified Living Arrangements	43								0		43
477X - Inst/Hospital & Commit Services	44								0		44
Subtotal	45	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	46	0	2,168,332	0	0	0	0	0	2,168,332	2,128,541	2,051,176

**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2012/2013 (K)	2011/2012 (L)	2010/2011 (M)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1						800		800	800		
6010 - Weed Eradication	2			98,300		4,810			103,110	103,350	96,369	
6020 - Solid Waste Disposal	3			192,727					192,727	190,108	166,469	
6030 - Environmental Restoration	4								0			
Subtotal	5	0	0	291,027	0	4,810	800	0	296,637	294,258	262,838	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	114,133	13,997						128,130	125,602	112,649	
6110 - Maintenance & Operations	7	473,439	37,550						510,989	443,947	423,557	
6120 - Recreation & Environmental Educ.	8								0			
Subtotal	9	587,572	51,547	0	0	0	0	0	639,119	569,549	536,206	
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10								0	50		
6210 - Animal Bounties & State Apiarist Expenses	11								0			
Subtotal	12	0	0	0	0	0	0	0	0	50	0	
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	65,140	4,747						69,887	55,386	42,581	
6310 - Housing Rehabilitation & Develop.	14								0	6,000		
6320 - Economic Development	15	15,000					208,163		223,163	191,447	181,728	
Subtotal	16	80,140	4,747	0	0	0	208,163	0	293,050	252,833	224,309	
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17			111,512					111,512	110,014	106,307	
6410 - Historic Preservation	18	5,862							5,862	5,500	5,272	
6420 - Fair & 4-H Clubs	19	10,200							10,200	10,200	10,200	
6430 - Fairgrounds	20								0			
6440 - Memorial Halls	21								0			
6450 - Other Educational Services	22								0			
Subtotal	23	16,062	0	111,512	0	0	0	0	127,574	125,714	121,779	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>												
6500 - Property	24								0			
6510 - Buildings	25								0			
6520 - Equipment	26								0			
6530 - Public Facilities	27								0			
Subtotal	28	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	683,774	56,294	0	402,539	0	4,810	208,963	0	1,356,380	1,242,404	1,145,132

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2012/2013 (K)	2011/2012 (L)	2010/2011 (M)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					289,716			289,716	289,681	259,512	1
7010 - Engineering	2					239,345			239,345	232,286	240,530	2
Subtotal	3	0	0	0	0	529,061	0	0	529,061	521,967	500,042	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					129,715			129,715	145,637	165,669	4
7110 - Roads	5					3,278,245			3,278,245	3,054,648	2,089,994	5
7120 - Snow & Ice Control	6					387,372			387,372	484,364	533,637	6
7130 - Traffic Controls	7					123,613			123,613	151,995	110,008	7
7140 - Road Clearing	8					263,308			263,308	259,958	214,388	8
Subtotal	9	0	0	0	0	4,182,253	0	0	4,182,253	4,096,602	3,113,696	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					542,889			542,889	542,614	549,861	10
7210 - Equipment Operations	11					1,363,167			1,363,167	1,061,187	1,225,451	11
7220 - Tools, Materials & Supplies	12					32,000			32,000	47,000	47,644	12
7230 - Real Estate & Buildings	13					113,103			113,103	110,002	550,676	13
Subtotal	14	0	0	0	0	2,051,159	0	0	2,051,159	1,760,803	2,373,632	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	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	6,762,473	0	0	6,762,473	6,379,372	5,987,370	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Clayton County No: 22  
 03-12-2012

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2012/2013 (K)	2011/2012 (L)	2010/2011 (M)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	168,754							168,754	164,153	163,685	1
8010 - Local Elections	2	5,200							5,200	18,220		2
8020 - Township Officials	3	4,600							5,005	5,005	3,975	3
Subtotal	4	4,600	0	0	0	0	0	0	178,959	187,378	167,660	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	244,457							273,055	272,170	231,950	5
8110 - Recording of Public Documents	6	184,150					8,000		212,207	206,232	179,960	6
Subtotal	7	428,607	0	0	0	0	8,000	0	485,262	478,402	411,910	7
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	8	433,207	0	0	0	0	8,000	0	664,221	665,780	579,570	8

**SERVICE AREA 9  
 ADMINISTRATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2012/2013 (K)	Re-estimated 2011/2012 (L)	Actual 2010/2011 (M)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
9000 - General County Management	1	125,518	13,757							139,275	145,648	135,717	1
9010 - Administrative Management Services	2	154,168	19,894							174,062	168,482	169,961	2
9020 - Treasury Management Services	3	128,361	14,321							142,682	137,346	127,463	3
9030 - Other Policy & Administration	4	121,800						11,000		132,800	138,825	152,596	4
Subtotal	5	529,847	47,972	0	0	0	0	11,000	0	588,819	590,301	585,737	5
<b>CENTRAL SERVICES PROGRAM</b>													
9100 - General Services	6	297,311	12,889							310,200	303,176	582,554	6
9110 - Information Technology Services	7	164,276								164,276	100,168	39,891	7
9120 - GIS Systems	8									0			8
Subtotal	9	461,587	12,889	0	0	0	0	0	0	474,476	403,344	622,445	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
9200 - Tort Liability	10		50,200							50,200	50,200	49,881	10
9210 - Safety of Workplace	11	99,600	146,100							245,700	243,100	225,332	11
9220 - Fidelity of Public Officers	12		1,200							1,200	1,650	1,631	12
9230 - Unemployment Compensation	13		4,500							4,500	4,500	85	13
Subtotal	14	99,600	202,000	0	0	0	0	0	0	301,600	299,450	276,929	14
<b>TOTAL - ADMINISTRATION</b>	15	1,091,034	262,861	0	0	0	0	11,000	0	1,364,895	1,293,095	1,485,111	15

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget 2012/2013 (K)	Re-estimated 2011/2012 (L)	Actual 2010/2011 (M)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1	1,300										1,300	1,300	
0020 - Interest on Short-Term Debt	2											0		
0030 - Other Nonprogram Current	3											0		
0040 - Other County Enterprises	4											0		
<b>TOTAL - NONPROGRAM CURRENT</b>	5	1,300	0	0	0	0	0	0	0	0	0	1,300	1,300	0
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6								259,000			259,000	228,000	253,000
0110 - Interest	7								63,439			63,439	25,804	32,239
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0	0	322,439	0	0	322,439	253,804	285,239
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9						23,000	840,000				863,000	1,042,500	1,270,908
0210 - Conservation Land Acquisition/Dev	10							2,020,000				2,020,000	375,000	2,568,100
0220 - Other Capital Projects	11							473,675				473,675		160,000
<b>TOTAL - CAPITAL PROJECTS</b>	12	0	0	0	0	0	23,000	2,860,000	473,675	0	0	3,356,675	1,417,500	1,433,476
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	2,298,712	273,575	0	0	0	0	48,951				2,621,238	2,561,947	2,389,573
- Total Physical Health and Social Services	14	326,307	331,049	0	0	0	0	81,000				738,356	702,600	709,949
- Total Mental Health, MR & DD	15	0	0	2,168,332	0	0	0	0				2,168,332	2,128,541	2,051,176
- Total County Environment and Education	16	683,774	56,294	0	402,539	0	0	4,810	208,963			1,356,380	1,242,404	1,145,132
- Total Roads & Transportation	17	0	0	0	0	0	6,762,473	0				6,762,473	6,379,372	5,987,370
- Total Governmental Services to Residents	18	433,207	223,014	0	0	0	0	8,000				664,221	665,780	579,570
- Total Administration	19	1,091,034	262,861	0	0	0	0	11,000				1,364,895	1,293,095	1,485,111
- Total Nonprogram Current Expenditures	20	1,300	0	0	0	0	0	0				1,300	1,300	0
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	322,439			322,439	253,804	285,239
- Total Capital Projects	22	0	0	0	0	0	23,000	2,860,000	473,675			3,356,675	1,417,500	1,433,476
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	4,834,334	1,146,793	2,168,332	402,539	0	6,790,283	3,217,914	473,675	322,439	0	19,356,309	16,646,343	16,066,596
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24											0		
- To Rural Services Supplemental	25											0		
- To Secondary Roads	26				1,400,000							1,400,000	1,400,000	1,400,000
- To Other Budgetary Funds	27											0		
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	0	0	0	1,400,000	0	0	0	0	0	0	1,400,000	1,400,000	1,400,000
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0		
Increase (Decrease) In Reserves (GAAP Budgets)	30											0		
Fund Balance - Nonspendable	31											0		
Fund Balance - Restricted	32		770,714	753,901	272,106		913,853	1,227,695		40,549		3,978,818	5,742,266	7,038,362
Fund Balance - Committed	33											0		
Fund Balance - Assigned	34								16,989			16,989	16,989	16,989
Fund Balance - Unassigned	35	1,082,380	0	0	0	0	0	0	0	0	0	1,082,380	1,156,910	1,091,828
<b>TOTAL ENDING FUND BALANCE - JUNE 30.</b>	36	1,082,380	770,714	753,901	272,106	0	913,853	1,227,695	16,989	40,549	0	5,078,187	6,916,165	8,147,179
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	5,916,714	1,917,507	2,922,233	2,074,645	0	7,704,136	4,445,609	490,664	362,988	0	25,834,496	24,962,508	25,613,775



**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 2012/2013

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 -(H)	Current Year Utility Replacement & Debt Service Taxes
			2012/2013 (D)	2012/2013 +(E)	2012/2013 +(F)	2012/2013 =(G)		2012/2013 =(I)
1 Scenic Acres Sewer Lagoon Repair	327,000	05-13-09	14,000	6,640	554	21,194		21,194
2 Jail Debt Refinancing	2,295,000	10-06-10	215,000	16,413	700	232,113		232,113
3 Co Building Renovation	895,000	02-07-2012	30,000	38,432	700	69,132		69,132
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>			259,000	61,485	1,954	322,439	0	322,439
<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

<b>Outstanding TIF Indebtedness Including Interest to Term:</b>	<b>ACTUAL</b>
Loans	
Advances	
Indebtedness*	22,356.627
Bonds Outstanding	
Total Outstanding TIF Indebtedness Including Interest	22,356.627

\*Includes written agreements whereby the county agrees to suspend, exempt, property taxes, rebate, refund or reimburse provide a grant for property taxes paid, or make direct payment of taxes.

	BUDGET	RE-ESTIMATED	ACTUAL
	2012/2013	2011/2012	2010/2011
<b>TIF BUDGET SUMMARY</b>			
TIF REVENUE (From Form 634-A Revenues Detail Line 10)	152,412	120,762	113,304
OTHER REVENUE (Include Interest received and any other other revenue related to TIF not included above.)			
TOTAL REVENUE	152,412	120,762	113,304
TIF EXPENDITURES	147,684	128,460	110,319

REBATES OR PAYMENTS TO ENTITIES FUNDED BY COUNTY TIF REVENUES List Each Entity Separately		BUDGET	RE-ESTIMATED	ACTUAL
		2012/2013	2011/2012	2010/2011
1	Burke Construction Company	69,456	63,151	52,162
2	River Bluffs Resort LLC	0	0	0
3	Pattison Bros., LLC	66,488	52,883	47,966
4	Clayton County Recycling LLC	11,740	12,426	10,191
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	Total Rebates or Payments to Entities	147,684	128,460	110,319