

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.claytoncountyi.ia.gov		563-245-1106			
Iowa Department of Management Form 630 (Publish)	Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
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	
Subtotal Revenues	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	
Total Revenues & Other Sources	17	18,023,581	18,205,718	18,070,341	
EXPENDITURES & OTHER FINANCING USES					
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
Subtotal Expenditures	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	
Total Expenditures & Other Uses	31	18,931,763	18,651,415	18,386,559	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	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	
Utility Replacmnt. Excise Tax:	126,200	Date: 02/28/18

Explanation of any significant items in the budget:

Clayton County PROPOSED BUDGET SUMMARY

02/28/18

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2018/2019 (F)	2017/2018 (G)	2016/2017 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	5,020,815	3,045,134	342,274		8,408,223	8,566,006	8,688,379	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0	0	184,425	2
Less: Credits to Taxpayers	3	358,911	162,499	22,538		543,948	604,291	585,186	3
Net Current Property Taxes	4	4,661,904	2,882,635	319,736		7,864,275	7,961,715	7,918,768	4
Delinquent Property Tax Revenue	5	246	350	24		620	1,012	1,606	5
Penalties, Interest & Costs on Taxes	6	46,466				46,466	46,302	52,138	6
Other County Taxes/TIF Tax Revenues	7	236,768	1,234,472	0	5,647	1,476,887	1,342,870	1,493,296	7
Intergovernmental	8	675,819	5,349,353	0	26,234	6,051,406	6,340,639	5,809,782	8
Licenses & Permits	9	19,900	10,000			29,900	32,025	38,690	9
Charges for Service	10	442,710	12,000			454,710	454,770	462,173	10
Use of Money & Property	11	153,737	1,100			154,837	155,111	163,494	11
Miscellaneous	12	157,480	26,500			183,980	160,274	318,092	12
Subtotal Revenues	13	6,395,030	9,516,410	0	351,641	16,263,081	16,494,718	16,258,039	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0	0	0	14
Operating Transfers In	15	0	1,750,000	0	0	1,750,000	1,700,000	1,700,000	15
Proceeds of Fixed Asset Sales	16	500	10,000			10,500	11,000	112,302	16
Total Revenues & Other Sources	17	6,395,530	11,276,410	0	351,641	18,023,581	18,205,718	18,070,341	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	3,206,750	0			3,206,750	3,015,450	2,894,103	18
Physical Health and Social Services	19	430,087	95,000			525,087	632,986	506,751	19
Mental Health, ID & DD	20	0	651,218			651,218	687,061	718,763	20
County Environment and Education	21	795,207	505,710			1,300,917	1,304,797	1,267,488	21
Roads & Transportation	22	0	6,836,053			6,836,053	6,223,999	7,296,920	22
Government Services to Residents	23	736,596	6,000			742,596	736,047	661,106	23
Administration	24	1,801,077	15,000			1,816,077	1,933,698	1,688,019	24
Nonprogram Current	25	1,000	0			1,000	1,000	0	25
Debt Service	26	0	0	347,065	0	347,065	338,777	338,000	26
Capital Projects	27	150,000	1,605,000	0		1,755,000	2,077,600	1,315,409	27
Subtotal Expenditures	28	7,120,717	9,713,981	0	347,065	17,181,763	16,951,415	16,686,559	28
Other Financing Uses:									
Operating Transfers Out	29	0	1,750,000	0	0	1,750,000	1,700,000	1,700,000	29
Refunded Debt/Payments to Escrow	30	0	0			0	0	0	30
Total Expenditures & Other Uses	31	7,120,717	11,463,981	0	347,065	18,931,763	18,651,415	18,386,559	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-725,187	-187,571	0	4,576	-908,182	-445,697	-316,218	32
Beginning Fund Balance - July 1,	33	2,817,208	4,147,042	63,017	0	7,027,267	7,472,964	7,789,182	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	0	0			0	0	0	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	2,092,021	3,959,471	0	67,593	6,119,085	7,027,267	7,472,964	39
Total Ending Fund Balance - June 30,	40	2,092,021	3,959,471	0	67,593	6,119,085	7,027,267	7,472,964	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.81535 urban areas; 9.186 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, 2018 - June 30, 2019

Iowa Department of Management

02/28/18

County Name: Clayton

County Number: 22

Date Budget Adopted:

Budget Basis: CASH

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

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

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

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.

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
				618,816		
A. Countywide Levies:	1		1,039,479,987		1,024,476,321	
General Basic	2	3,974,853		3.82389		3,917,485
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00192		1,967
= Total for General Basic	4	3,976,853				3,919,452
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,117,489		1.07505		1,101,363
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	80,000				78,844
County MHDS Fund (from certification above)	8	618,816		0.59531		609,881
Debt Service (from Form 703 col. I Countywide total)	9	347,065	1,087,359,024	0.31918	1,072,355,358	342,274
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
Subtotal Countywide (A)	12	6,060,223		5.81535		5,972,970
B. All Rural Services Only Levies:	13		734,042,327		722,487,515	
Rural Services Basic	14	2,474,200		3.37065		2,435,253
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	2,474,200		3.37065		2,435,253
Subtotal Countywide/All Rural Services (A + B)	21	8,534,423		9.186		8,408,223
C. Special District Levies:						
Flood & Erosion	22			0	0	0
Voted Emergency Medical Services (partial county)	23			0	0	0
Other (specify)	24	0		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	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	8,534,423				8,408,223

Compensation Schedule for FY:

Elected Official:
 Attorney
 Auditor
 Recorder
 Treasurer
 Sheriff
 Supervisors
 Supervisor Vice Chair, if different
 Supervisor Chair, if different

2018/2019 Annual Salary:
71,403
56,679
56,679
56,679
72,114
30,906
31,406

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 #
- 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

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2018/2019 (L)	2017/2018 (M)	2016/2017 (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	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2												0	0	184,425	2
LESS: CREDITS TO TAXPAYERS	3	268,527	90,384		38,997	123,502					22,538		543,948	604,291	585,186	3
=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	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	146	100		250	100					24		620	1,012	1,606	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	46,466											46,466	46,302	52,138	*6
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	6,500	1,741		954	2,374					856		12,425	12,226	12,610	7
13xx Local Option Taxes	8	25,000				176,470		1,000,000					1,201,470	1,050,000	970,751	8
14xx Gambling Taxes	9	130,000											130,000	136,000	134,614	9
15xx TIF Tax Revenues	10								6,792				6,792	7,254	15,651	10
16xx Utility Replacement Taxes, 17xx	11	57,401	16,126		8,935	38,947	0		0		4,791		126,200	137,390	359,670	11
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	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13	2,567						4,583,675					4,586,242	4,495,000	4,745,782	13
21xx State Replacements Against Levied Taxes	14	268,527	90,384		38,997	123,502					22,538		543,948	604,291	585,186	14
22xx Other State Tax Replacements	15	46,295	15,828		6,879	10,479					3,696		83,177	76,048	94,155	15
23xx, 24xx State/Federal Pass-thru Revenues	16	17,269		80,000				560,000					657,269	966,234	131,689	16
25xx Contributions From Other Intergovernmental Units	17	9,800			6,021	2,800		2,500					21,121	18,673	39,948	17
26xx, 27xx State Grants and Entitlements	18	102,849	21,800								14,500		139,149	160,143	195,926	18
28xx Federal Grants and Entitlements	19	10,000											10,000	10,000	5,884	19
29xx Payments in Lieu of Taxes	20	10,500											10,500	10,250	11,212	20
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	*21
3xxx LICENSES & PERMITS	*22	19,900						10,000					29,900	32,025	38,690	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	442,710				8,000					4,000		454,710	454,770	462,173	*23
6xxx USE OF MONEY & PROPERTY	*24	136,032		17,705							1,100		154,837	155,111	163,494	*24
8xxx MISCELLANEOUS	*25	38,750	77,520	41,210		1,500		25,000					183,980	160,274	318,092	*25
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	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27												0	0	0	27
9020 From Rural Services Basic	28							1,750,000					1,750,000	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	1,750,000	0	0	0	0	1,750,000	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	500						10,000					10,500	11,000	112,302	32
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	33
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		63,017	0	7,027,267	7,472,964	7,789,182	34
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	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	0	36

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

County Name: Clayton

County No: 22
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 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)				
LAW ENFORCEMENT PROGRAM																
1000 - Uniformed Patrol Services	1	1,108,643	246,880										1,355,523	1,264,363	1,222,884	1
1010 - Investigations	2	13,500		5,000									18,500	13,743	10,967	2
1020 - Unified Law Enforcement	3												0	0	0	3
1030 - Contract Law Enforcement	4												0	0	0	4
1040 - Law Enforcement Communications	5	312,500	119,999										432,499	408,975	381,379	5
1050 - Adult Correctional Services	6	427,649	121,463										549,112	497,031	461,526	6
1060 - Administration	7	307,300	103,941										411,241	397,725	393,173	7
Subtotal	8	2,169,592	592,283	5,000	0	0	0	0	0	0	0	0	2,766,875	2,581,837	2,469,929	8
LEGAL SERVICES PROGRAM																
1100 - Criminal Prosecution	9	186,345	49,114										235,459	218,133	211,812	9
1110 - Medical Examinations	10	35,000											35,000	30,000	39,027	10
1120 - Child Support Recovery	11												0	0	0	11
Subtotal	12	221,345	49,114	0	0	0	0	0	0	0	0	0	270,459	248,133	250,839	12
EMERGENCY SERVICES																
1200 - Ambulance Services	13												0	8,345	1,198	13
1210 - Emergency Management	14		80,000										80,000	79,100	85,000	14
1220 - Fire Protection and Rescue Services	15												0	0	0	15
1230 - E911 Service Board	16												0	0	0	16
Subtotal	17	0	80,000	0	0	0	0	0	0	0	0	0	80,000	87,445	86,198	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																
1400 - Physical Operations	18		3,650										3,650	3,600	5,068	18
1410 - Research & Other Assistance	19		50										50	100	0	19
1420 - Bailiff Services	20	60,779	10,387										71,166	79,085	69,970	20
Subtotal	21	60,779	14,087	0	0	0	0	0	0	0	0	0	74,866	82,785	75,038	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		600										600	900	5	26
Subtotal	27	0	600	0	0	0	0	0	0	0	0	0	600	900	5	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM																
1600 - Juvenile Victim Restitution	28												0	0	0	28
1610 - Juvenile Representation Services	29		2,050										2,050	2,550	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,900										11,900	11,800	12,094	30
Subtotal	31	0	13,950	0	0	0	0	0	0	0	0	0	13,950	14,350	12,094	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,451,716	750,034	5,000	0	0	0	0	0	0	0	0	3,206,750	3,015,450	2,894,103	32

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2018/2019 (L)	2017/2018 (M)	2016/2017 (N)		
PHYSICAL HEALTH SERVICES PROGRAM														
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	95,000	0	0	0	0	0	281,873	330,438	312,397	6
SERVICES TO POOR PROGRAM														
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
SERVICES TO MILITARY VETERANS PROGRAM														
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
CHILDREN'S & FAMILY SERVICES PROGRAM														
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
SERVICES TO OTHER ADULTS PROGRAM														
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
CHEMICAL DEPENDENCY PROGRAM														
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
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	336,454	93,633	0	95,000	0	0	0	0	0	525,087	632,986	506,751	25

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

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 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1									0	0	0
402X - Coordination Services	2			6,021						6,021	100	241
403X - Personal & Environmental Sprt	3									0	0	0
404X - Treatment Services	4									0	0	0
405X - Vocational & Day Services	5									0	0	0
406X - Lic/Certified Living Arrangements	6									0	0	0
407X - Inst/Hospital & Commit Services	7									0	0	0
Subtotal	8	0	0	6,021	0	0	0	0	0	6,021	100	241
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9									0	0	0
422X - Coordination Services	10									0	0	0
423X - Personal & Environmental Sprt	11									0	0	0
424X - Treatment Services	12									0	0	0
425X - Vocational & Day Services	13									0	0	0
426X - Lic/Certified Living Arrangements	14									0	0	0
427X - Inst/Hospital & Commit Services	15									0	0	0
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17									0	0	0
432X - Coordination Services	18									0	0	0
433X - Personal & Environmental Sprt	19									0	0	0
434X - Treatment Services	20									0	0	0
435X - Vocational & Day Services	21									0	0	0
436X - Lic/Certified Living Arrangements	22									0	0	0
437X - Inst/Hospital & Commit Services	23									0	0	0
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	25									0	5,494	5,500
4412 - Purchased Administration	26									0	0	0
4413 - Distrib to Regional Fiscal Agent	27			645,197						645,197	681,467	713,022
Subtotal	28	0	0	645,197	0	0	0	0	0	645,197	686,961	718,522
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29									0	0	0
46XX - COUNTY PRVD SERVICES												
Subtotal	30									0	0	0
47XX - BRAIN INJURY												
470X - Information & Education Services	31									0	0	0
472X - Coordination Services	32									0	0	0
473X - Personal & Environmental Sprt	33									0	0	0
474X - Treatment Services	34									0	0	0
475X - Vocational & Day Services	35									0	0	0
476X - Lic/Certified Living Arrangements	36									0	0	0
477X - Inst/Hospital & Commit Services	37									0	0	0
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	651,218	0	0	0	0	0	651,218	687,061	718,763

**SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION**

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

**SERVICE AREA 7
ROADS & TRANSPORTATION**

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

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

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 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)			
REPRESENTATION SERVICES PROGRAM															
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	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	0	6,000	0	0	530,901	573,755	537,546	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	397,276	339,320	0	0	0	0	0	6,000	0	0	742,596	736,047	661,106	9

**SERVICE AREA 9
ADMINISTRATION**

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

SERVICE AREA 0

CountyName:

Clayton

County No: 22

02/28/18

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS					
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual			
												2018/2019 (L)	2017/2018 (M)	2016/2017 (N)			
NONPROGRAM CURRENT EXPENDITURES																	
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	
TOTAL - NONPROGRAM CURRENT	5	1,000	0	0	0	0	0	0			0		1,000	1,000	0	5	
LONG-TERM DEBT SERVICE																	
0100 - Principal	6												312,000	297,000	291,000	6	
0110 - Interest	7												35,065	41,777	47,000	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0			0		347,065	338,777	338,000	8	
CAPITAL PROJECTS																	
0200 - Roadway Construction	9						1,561,000						1,561,000	1,655,600	1,196,206	9	
0210 - Conservation Land Acquisition/Dev	10		150,000					44,000					194,000	422,000	108,225	10	
0220 - Other Capital Projects	11												0	0	10,978	11	
TOTAL - CAPITAL PROJECTS	12	0	0	150,000	0	0	1,561,000	44,000	0		0		1,755,000	2,077,600	1,315,409	12	
EXPENDITURES SUMMARY																	
- 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	6,000		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		347,065	338,777	338,000	21	
- Total Capital Projects	22	0	0	150,000	0	0	1,561,000	44,000	0		0		1,755,000	2,077,600	1,315,409	22	
TOTAL - ALL EXPENDITURES (lines13-24)	23	5,155,351	1,810,366	155,000	651,218	612,267	0	8,400,496	50,000	0	347,065	0	17,181,763	16,951,415	16,686,559	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					1,750,000							1,750,000	1,700,000	1,700,000	26	
- To Other Budgetary Funds	27												0	0	0	27	
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,750,000	0	0	0	0	0	0	1,750,000	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												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	
TOTAL ENDING FUND BALANCE - JUNE 30,	36	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	36	
TOTAL REQUIREMENTS (23+28+29-30+36)	37	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	37	

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
This area, lines 1 through 20, is for Countywide Debt Service

FY 2018/2019

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
			2018/2019 (D)	2018/2019 +(E)	2018/2019 +(F)	2018/2019 =(G)		2018/2019 =(I)
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
TOTALS FOR COUNTYWIDE DEBT SERVICE:			312,000	32,065	3,000	347,065	0	347,065
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