

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:	3.73391
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	249,858

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, 2019 - June 30, 2020	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:
03/12/2019	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.claytoncountyaia.gov	563-245-1106

Iowa Department of Management Form 630 (Publish)	Budget 2019/2020	Re-Est 2018/2019	Actual 2017/2018	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 8,686,360	8,408,223	8,566,414	0.7
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	207,807	
Less: Credits to Taxpayers	3 479,675	543,948	536,738	
Net Current Property Taxes	4 8,206,685	7,864,275	7,821,869	
Delinquent Property Tax Revenue	5 470	620	713	
Penalties, Interest & Costs on Taxes	6 33,800	46,466	47,388	
Other County Taxes/TIF Tax Revenues	7 1,455,816	1,476,887	1,493,828	-1.28
Intergovernmental	8 4,943,598	6,051,406	6,287,492	
Licenses & Permits	9 30,225	29,900	44,300	
Charges for Service	10 472,060	454,710	515,754	
Use of Money & Property	11 150,420	154,837	169,251	
Miscellaneous	12 715,150	183,980	546,494	
Subtotal Revenues	13 16,008,224	16,263,081	16,927,089	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	0	0	
Operating Transfers In	15 1,750,000	1,750,000	1,701,309	
Proceeds of Fixed Asset Sales	16 10,000	10,500	60,918	
Total Revenues & Other Sources	17 17,768,224	18,023,581	18,689,316	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 3,278,483	3,206,750	2,978,894	4.91
Physical Health and Social Services	19 521,807	525,087	513,952	0.76
Mental Health, ID & DD	20 634,184	651,218	687,061	-3.93
County Environment and Education	21 1,347,890	1,300,917	1,271,218	2.97
Roads & Transportation	22 7,153,088	6,836,053	6,862,259	2.1
Government Services to Residents	23 701,738	742,596	733,414	-2.18
Administration	24 1,926,427	1,816,077	1,862,989	1.69
Nonprogram Current	25 1,000	1,000	538	36.34
Debt Service	26 349,545	347,065	340,498	1.32
Capital Projects	27 2,326,494	1,755,000	2,017,685	7.38
Subtotal Expenditures	28 18,240,656	17,181,763	17,268,508	
Other Financing Uses:				
Operating Transfers Out	29 1,750,000	1,750,000	1,701,309	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 19,990,656	18,931,763	18,969,817	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses				
Beginning Fund Balance - July 1,	33 6,284,281	7,192,463	7,472,964	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 2,059,275	4,232,545	4,183,986	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 0	0	0	
Fund Balance - Unassigned	39 2,002,574	2,051,736	3,008,477	
Total Ending Fund Balance - June 30,	40 4,061,849	6,284,281	7,192,463	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 6,505,364	Urban Areas: 6.15761
Rural Only Levies*: 2,180,996	Rural Areas: 9.07
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 7,000	Date: 02/27/2019
Utility Replacmnt. Excise Tax: 120,716	

Explanation of any significant items in the budget:

Clayton County PROPOSED BUDGET SUMMARY

02/27/2019

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2019/2020 (F)	2018/2019 (G)	2017/2018 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	5,548,203	2,793,104	345,053		8,686,360	8,408,223	8,566,414	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0	0	207,807	2
Less: Credits to Taxpayers	3	307,800	151,300	20,575		479,675	543,948	536,738	3
Net Current Property Taxes	4	5,240,403	2,641,804	324,478		8,206,685	7,864,275	7,821,869	4
Delinquent Property Tax Revenue	5	300	150	20		470	620	713	5
Penalties, Interest & Costs on Taxes	6	33,800				33,800	46,466	47,388	6
Other County Taxes/TIF Tax Revenues	7	223,828	1,227,066	0	4,922	1,455,816	1,476,887	1,493,828	7
Intergovernmental	8	655,454	4,264,256	0	23,888	4,943,598	6,051,406	6,287,492	8
Licenses & Permits	9	550	29,675			30,225	29,900	44,300	9
Charges for Service	10	458,935	13,125			472,060	454,710	515,754	10
Use of Money & Property	11	150,320	100			150,420	154,837	169,251	11
Miscellaneous	12	137,660	577,490			715,150	183,980	546,494	12
Subtotal Revenues	13	6,901,250	8,753,666	0	353,308	16,008,224	16,263,081	16,927,089	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	1,750,000	1,701,309	15
Proceeds of Fixed Asset Sales	16	0	10,000			10,000	10,500	60,918	16
Total Revenues & Other Sources	17	6,901,250	10,513,666	0	353,308	17,768,224	18,023,581	18,689,316	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	3,278,483	0			3,278,483	3,206,750	2,978,894	18
Physical Health and Social Services	19	369,814	151,993			521,807	525,087	513,952	19
Mental Health, ID & DD	20	0	634,184			634,184	651,218	687,061	20
County Environment and Education	21	775,949	571,941			1,347,890	1,300,917	1,271,218	21
Roads & Transportation	22	0	7,153,088			7,153,088	6,836,053	6,862,259	22
Government Services to Residents	23	685,178	16,560			701,738	742,596	733,414	23
Administration	24	1,911,427	15,000			1,926,427	1,816,077	1,862,989	24
Nonprogram Current	25	1,000	0			1,000	1,000	538	25
Debt Service	26	0	0	349,545	0	349,545	347,065	340,498	26
Capital Projects	27	200,000	2,126,494	0	0	2,326,494	1,755,000	2,017,685	27
Subtotal Expenditures	28	7,221,851	10,669,260	0	349,545	18,240,656	17,181,763	17,268,508	28
Other Financing Uses:									
Operating Transfers Out	29	0	1,750,000	0	0	1,750,000	1,750,000	1,701,309	29
Refunded Debt/Payments to Escrow	30	0	0			0	0	0	30
Total Expenditures & Other Uses	31	7,221,851	12,419,260	0	349,545	19,990,656	18,931,763	18,969,817	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-320,601	-1,905,594	0	3,763	-2,222,432	-908,182	-280,501	32
Beginning Fund Balance - July 1,	33	2,438,221	3,780,183	65,877		6,284,281	7,192,463	7,472,964	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	115,046	1,874,589	69,640		2,059,275	4,232,545	4,183,986	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	2,002,574	0	0	0	2,002,574	2,051,736	3,008,477	39
Total Ending Fund Balance - June 30,	40	2,117,620	1,874,589	0	69,640	4,061,849	6,284,281	7,192,463	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.15761 Urban areas; 9.07 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, 2019 - June 30, 2020

Iowa Department of Management

02/27/2019

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
				620,470		
A. Countywide Levies:	1		1,068,178,484		1,053,777,687	
General Basic	2	3,988,486		3.73391		3,934,711
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00187		1,971
= Total for General Basic	4	3,990,486				3,936,682
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,633,545		1.52928		1,611,521
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	80,000				78,917
County MHDS Fund (from certification above)	8	620,470		0.58087		612,108
Debt Service (from Form 703 col. I Countywide total)	9	349,545	1,121,474,753	0.31168	1,107,073,956	345,053
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
Subtotal Countywide (A)	12	6,594,046		6.15761		6,505,364
B. All Rural Services Only Levies:	13		759,867,413		748,867,947	
Rural Services Basic	14	2,213,030		2.91239		2,180,996
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	2,213,030		2.91239		2,180,996
Subtotal Countywide/All Rural Services (A + B)	21	8,807,076		9.07		8,686,360
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	8,807,076				8,686,360

Compensation Schedule for FY:

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

2019/2020 Annual Salary:
72,819
58,096
58,096
58,096
73,917
31,679
32,179

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, 2019 - June 30, 2020

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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)		
TAXES LEVIED ON PROPERTY	1	3,936,682	1,611,521		612,108	2,180,996	0		0		345,053		8,686,360	8,408,223	8,566,414	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2												0	0	207,807	2
LESS: CREDITS TO TAXPAYERS	3	240,000	67,800		34,800	116,500					20,575		479,675	543,948	536,738	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,696,682	1,543,721		577,308	2,064,496	0		0		324,478		8,206,685	7,864,275	7,821,869	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	200	100		50	100					20		470	620	713	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	33,800											33,800	46,466	47,388	*6
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	6,200	1,800		850	2,350					430		11,630	12,425	12,310	7
13xx Local Option Taxes	8	25,000				176,470		1,000,000					1,201,470	1,201,470	1,017,186	8
14xx Gambling Taxes	9	115,000											115,000	130,000	118,637	9
15xx TIF Tax Revenues	10								7,000				7,000	6,792	6,515	10
16xx Utility Replacement Taxes, 17xx	11	53,804	22,024		8,362	32,034	0		0		4,492		120,716	126,200	339,180	11
Subtotal (lines 7 - 11)	*12	200,004	23,824	0	9,212	210,854	0	1,000,000	7,000	0	4,922	0	1,455,816	1,476,887	1,493,828	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13	2,500						4,048,084					4,050,584	4,586,242	4,772,420	13
21xx State Replacements Against Levied Taxes	14	240,000	67,800		34,800	116,500					20,575		479,675	543,948	536,738	14
22xx Other State Tax Replacements	15	39,400	12,573		6,131	9,199					3,313		70,616	83,177	83,626	15
23xx, 24xx State/Federal Pass-thru Revenues	16	21,469		100,000									121,469	657,269	622,125	16
25xx Contributions From Other Intergovernmental Units	17	9,700			6,115	2,000		2,500					20,315	21,121	35,433	17
26xx, 27xx State Grants and Entitlements	18	80,212	21,800	39,000		30,927				8,000			179,939	139,149	193,327	18
28xx Federal Grants and Entitlements	19	10,000											10,000	10,000	32,406	19
29xx Payments in Lieu of Taxes	20	11,000											11,000	10,500	11,417	20
Subtotal (lines 13 - 20)	*21	414,281	102,173	139,000	47,046	158,626	0	4,050,584	8,000	0	23,888	0	4,943,598	6,051,406	6,287,492	*21
3xxx LICENSES & PERMITS	*22	550				19,675		10,000					30,225	29,900	44,300	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	458,935				9,125					4,000		472,060	454,710	515,754	*23
6xxx USE OF MONEY & PROPERTY	*24	136,320		14,000							100		150,420	154,837	169,251	*24
8xxx MISCELLANEOUS	*25	32,850	76,610	28,200		2,150		575,340					715,150	183,980	546,494	*25
Total Revenues*	26	4,973,622	1,746,428	181,200	633,616	2,465,026	0	5,635,924	19,100	0	353,308	0	16,008,224	16,263,081	16,927,089	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	1,750,000	1,700,000	28
90xx From Other Budgetary Funds	29												0	0	1,309	29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	1,750,000	0	0	0	0	1,750,000	1,750,000	1,701,309	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31												0	0	0	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32							10,000					10,000	10,500	60,918	32
Total Revenues and Other Sources	33	4,973,622	1,746,428	181,200	633,616	2,465,026	0	7,395,924	19,100	0	353,308	0	17,768,224	18,023,581	18,689,316	33
BEGINNING FUND BALANCE JULY 1,	34	1,707,585	591,790	138,846	4,924	1,328,142		2,310,371	136,746		65,877		6,284,281	7,192,463	7,472,964	34
TOTAL RESOURCES	35	6,681,207	2,338,218	320,046	638,540	3,793,168	0	9,706,295	155,846	0	419,185	0	24,052,505	25,216,044	26,162,280	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
02/27/2019

	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		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,111,614	248,808								1,360,422	1,355,523	1,237,914	1
1010 - Investigations	2	13,500	5,000								18,500	18,500	10,705	2
1020 - Unified Law Enforcement	3										0	0	0	3
1030 - Contract Law Enforcement	4										0	0	0	4
1040 - Law Enforcement Communications	5	330,377	120,419								450,796	432,499	426,367	5
1050 - Adult Correctional Services	6	449,726	121,156								570,882	549,112	531,181	6
1060 - Administration	7	313,975	102,970								416,945	411,241	362,213	7
Subtotal	8	2,219,192	593,353	5,000	0	0	0	0	0	0	2,817,545	2,766,875	2,568,380	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	190,410	49,549								239,959	235,459	208,904	9
1110 - Medical Examinations	10	50,000									50,000	35,000	43,966	10
1120 - Child Support Recovery	11										0	0	0	11
Subtotal	12	240,410	49,549	0	0	0	0	0	0	0	289,959	270,459	252,870	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0	0	7,147	13
1210 - Emergency Management	14		80,000								80,000	80,000	79,100	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	80,000	80,000	86,247	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		3,650								3,650	3,650	1,747	18
1410 - Research & Other Assistance	19		50								50	50	0	19
1420 - Bailiff Services	20	62,029	10,600								72,629	71,166	59,639	20
Subtotal	21	62,029	14,300	0	0	0	0	0	0	0	76,329	74,866	61,386	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	600	371	26
Subtotal	27	0	600	0	0	0	0	0	0	0	600	600	371	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0	0	0	28
1610 - Juvenile Representation Services	29		1,550								1,550	2,050	499	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,500								12,500	11,900	9,141	30
Subtotal	31	0	14,050	0	0	0	0	0	0	0	14,050	13,950	9,640	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,521,631	751,852	5,000	0	0	0	0	0	0	3,278,483	3,206,750	2,978,894	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		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	121,212			87,000						208,212	210,662	246,058	1
3010 - Communicable Disease Prevention & Control Services	2	4,769									4,769	4,769	5,757	2
3020 - Sanitation	3				64,993						64,993	66,192	50,589	3
3040 - Health Administration	4	250									250	250	25,624	4
3050 - Support of Hospitals	5										0	0	0	5
Subtotal	6	126,231	0	0	151,993	0	0	0	0	0	278,224	281,873	328,028	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	9,903	979								10,882	10,836	8,247	7
3110 - General Welfare Services	8	44,220									44,220	44,220	17,797	8
3120 - Care in County Care Facility	9										0	0	18,000	9
Subtotal	10	54,123	979	0	0	0	0	0	0	0	55,102	55,056	44,044	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	37,244	14,087								51,331	50,541	48,794	11
3210 - General Services to Veterans	12	41,750									41,750	41,717	22,074	12
Subtotal	13	78,994	14,087	0	0	0	0	0	0	0	93,081	92,258	70,868	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14										0	0	0	14
3310 - Family Protective Services	15		8,700								8,700	8,700	6,774	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	8,700	6,774	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	21,500	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	21,500	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		25,200								25,200	25,700	2,738	22
3510 - Preventive Services	23		40,000								40,000	40,000	40,000	23
Subtotal	24	0	65,200	0	0	0	0	0	0	0	65,200	65,700	42,738	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	280,848	88,966	0	0	151,993	0	0	0	0	521,807	525,087	513,952	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1									0	0	0
402X - Coordination Services	2			6,115						6,115	6,021	157
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	6,115	0	0	0	0	0	6,115	6,021	157
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	0	5,437
4412 - Purchased Administration	26									0	0	0
4413 - Distrib to Regional Fiscal Agent	27			628,069						628,069	645,197	681,467
Subtotal	28	0	0	628,069	0	0	0	0	0	628,069	645,197	686,904
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	634,184	0	0	0	0	0	634,184	651,218	687,061

**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		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1				13,250						13,250	6,000	6,000	1
6010 - Weed Eradication	2				95,800		3,036				98,836	99,243	98,523	2
6020 - Solid Waste Disposal	3				211,738						211,738	208,323	191,860	3
6030 - Environmental Restoration	4										0	0	0	4
Subtotal	5	0	0	0	320,788	0	3,036	0	0	0	323,824	313,566	296,383	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	104,381	36,665								141,046	137,310	137,325	6
6110 - Maintenance & Operations	7	433,936	100,279								534,215	526,933	527,999	7
6120 - Recreation & Environmental Educ.	8										0	0	0	8
Subtotal	9	538,317	136,944	0	0	0	0	0	0	0	675,261	664,243	665,324	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10										0	0	0	10
6210 - Animal Bounties & State Apiarist Expenses	11	200									200	200	200	11
Subtotal	12	200	0	0	0	0	0	0	0	0	200	200	200	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	19,938			43,743						63,681	49,714	51,171	13
6310 - Housing Rehabilitation & Develop.	14				6,000						6,000	6,000	6,500	14
6320 - Economic Development	15	62,500			37,500			7,000			107,000	100,000	93,908	15
Subtotal	16	82,438	0	0	87,243	0	0	7,000	0	0	176,681	155,714	151,579	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17				153,874						153,874	148,644	142,370	17
6410 - Historic Preservation	18	8,050									8,050	8,350	5,162	18
6420 - Fair & 4-H Clubs	19	10,000									10,000	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	153,874	0	0	0	0	0	171,924	167,194	157,732	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	639,005	136,944	0	0	561,905	0	3,036	7,000	0	1,347,890	1,300,917	1,271,218	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	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						376,313			376,313	372,012	315,285	1
7010 - Engineering	2						289,487			289,487	334,215	355,793	2
Subtotal	3	0	0	0	0	0	665,800	0	0	665,800	706,227	671,078	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						113,501			113,501	96,977	111,347	4
7110 - Roads	5						3,335,638			3,335,638	3,072,193	2,569,250	5
7120 - Snow & Ice Control	6						589,321			589,321	534,779	424,187	6
7130 - Traffic Controls	7						141,432			141,432	141,211	128,810	7
7140 - Road Clearing	8						325,657			325,657	325,067	242,853	8
Subtotal	9	0	0	0	0	0	4,505,549	0	0	4,505,549	4,170,227	3,476,447	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						482,880			482,880	482,878	531,799	10
7210 - Equipment Operations	11						1,376,241			1,376,241	1,304,727	1,187,477	11
7220 - Tools, Materials & Supplies	12						60,000			60,000	54,000	51,201	12
7230 - Real Estate & Buildings	13						62,618			62,618	117,994	944,257	13
Subtotal	14	0	0	0	0	0	1,981,739	0	0	1,981,739	1,959,599	2,714,734	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15						0			0	0	0	15
7310 - Ground Transportation	16						0			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	7,153,088	0	0	7,153,088	6,836,053	6,862,259	18

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Clayton County No: 22
02/27/2019

	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	125,147								125,147	184,790	158,976	1
8010 - Local Elections	2	24,900								24,900	21,900	17,658	2
8020 - Township Officials	3				6,560					6,560	5,005	4,182	3
Subtotal	4	0	150,047	0	6,560	0	0	0	0	156,607	211,695	180,816	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	110,920	36,155							147,075	154,307	191,467	5
8101 - Drivers License Services	6	97,004	37,544							134,548	121,439	125,865	6
8110 - Recording of Public Documents	7	194,210	59,298					10,000		263,508	255,155	235,266	7
Subtotal	8	402,134	132,997	0	0	0	0	10,000	0	545,131	530,901	552,598	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	402,134	283,044	0	6,560	0	0	10,000	0	701,738	742,596	733,414	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	138,187	38,086								176,273	172,260	157,004	1
9010 - Administrative Management Services	2	168,395	57,808								226,203	213,886	198,340	2
9020 - Treasury Management Services	3	124,639	38,141								162,780	172,848	89,373	3
9030 - Other Policy & Administration	4	75,750	75,810		15,000						166,560	162,445	166,472	4
Subtotal	5	506,971	209,845	0	0	15,000	0	0	0	0	731,816	721,439	611,189	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	427,868	37,274								465,142	444,916	507,767	6
9110 - Information Technology Services	7	379,200	19,589								398,789	343,042	370,096	7
9120 - GIS Systems	8										0	0	0	8
Subtotal	9	807,068	56,863	0	0	0	0	0	0	0	863,931	787,958	877,863	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		84,000								84,000	73,500	73,722	10
9210 - Safety of Workplace	11		241,000								241,000	227,500	299,035	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	0	330,680	0	0	0	0	0	0	0	330,680	306,680	373,937	14
TOTAL - ADMINISTRATION	15	1,314,039	597,388	0	0	15,000	0	0	0	0	1,926,427	1,816,077	1,862,989	15

SERVICE AREA 0

CountyName:

Clayton

County No: 22

02/27/2019

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		
												2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	1,000										1,000	1,000	538	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	538	5	
LONG-TERM DEBT SERVICE																
0100 - Principal	6											322,000	312,000	302,000	6	
0110 - Interest	7											27,545	35,065	38,498	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0			0	349,545	347,065	340,498	8	
CAPITAL PROJECTS																
0200 - Roadway Construction	9							2,036,494				2,036,494	1,561,000	1,852,113	9	
0210 - Conservation Land Acquisition/Dev	10			200,000								290,000	194,000	165,572	10	
0220 - Other Capital Projects	11											0	0	0	11	
TOTAL - CAPITAL PROJECTS	12	0	0	200,000	0	0	2,036,494	90,000	0		0	2,326,494	1,755,000	2,017,685	12	
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,521,631	751,852	5,000	0	0	0	0	0		0	3,278,483	3,206,750	2,978,894	13	
- Total Physical Health and Social Services	14	280,848	88,966	0	0	151,993	0	0	0		0	521,807	525,087	513,952	14	
- Total Mental Health, ID & DD	15	0	0	0	634,184	0	0	0	0		0	634,184	651,218	687,061	15	
- Total County Environment and Education	16	639,005	136,944	0	0	561,905	0	3,036	7,000		0	1,347,890	1,300,917	1,271,218	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	7,153,088	0		0	7,153,088	6,836,053	6,862,259	17	
- Total Governmental Services to Residents	18	402,134	283,044	0	0	6,560	0	0	10,000		0	701,738	742,596	733,414	18	
- Total Administration	19	1,314,039	597,388	0	0	15,000	0	0	0		0	1,926,427	1,816,077	1,862,989	19	
- Total Nonprogram Current Expenditures	20	1,000	0	0	0	0	0	0	0		0	1,000	1,000	538	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		0	349,545	347,065	340,498	21	
- Total Capital Projects	22	0	0	200,000	0	0	2,036,494	90,000	0		0	2,326,494	1,755,000	2,017,685	22	
TOTAL - ALL EXPENDITURES (lines13-24)	23	5,158,657	1,858,194	205,000	634,184	735,458	0	9,192,618	107,000	0	349,545	18,240,656	17,181,763	17,268,508	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	1,750,000	1,700,000	26	
- To Other Budgetary Funds	27											0	0	1,309	27	
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,750,000	0	0	0	0	0	1,750,000	1,750,000	1,701,309	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			115,046	4,356	1,307,710		513,677	48,846		69,640	2,059,275	4,232,545	4,183,986	32	
Fund Balance - Committed	33											0	0	0	33	
Fund Balance - Assigned	34											0	0	0	34	
Fund Balance - Unassigned	35	1,522,550	480,024	0	0	0	0	0	0	0	0	2,002,574	2,051,736	3,008,477	35	
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,522,550	480,024	115,046	4,356	1,307,710	0	513,677	48,846	0	69,640	4,061,849	6,284,281	7,192,463	36	
TOTAL REQUIREMENTS (23+28+29-30+36)	37	6,681,207	2,338,218	320,046	638,540	3,793,168	0	9,706,295	155,846	0	419,185	24,052,505	25,216,044	26,162,280	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 2019/2020

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	Current Year Utility Replacement & Debt Service Taxes
			2019/2020 (D)	2019/2020 +(E)	2019/2020 +(F)	2019/2020 =(G)	Fund Balance -(H)	=(I)
1 Scenic Acres Sewer Lagoon Repair	327,000	05/13/09	12,000	4,320	400	16,720		16,720
2 Jail Debt Refinancing	2,295,000	10/06/10	250,000	6,375	2,000	258,375		258,375
3 Co Office Building Restoration	895,000	02/07/12	60,000	13,950	500	74,450		74,450
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:			322,000	24,645	2,900	349,545	0	349,545
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