

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Clay	Fiscal Year July 1, 2016 - June 30, 2017	21

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:
03-01-2016	9:00 a.m.	300 W 4th St., Spencer, IA 51301

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.co.clay.ia.us	712-262-1569

Iowa Department of Management Form 630 (Publish)	Budget 2016/2017	Re-Est 2015/2016	Actual 2014/2015	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 7,973,476	7,346,826	7,340,751	4.22
Less: Uncollected Delinquent Taxes - Levy Year	2 285	600	130	
Less: Credits to Taxpayers	3 427,534	443,969	444,977	
Net Current Property Taxes	4 7,545,657	6,902,257	6,895,644	
Delinquent Property Tax Revenue	5 180	431	67	
Penalties, Interest & Costs on Taxes	6 33,000	30,800	30,901	
Other County Taxes/TIF Tax Revenues	7 1,267,561	1,165,883	1,090,223	7.83
Intergovernmental	8 4,671,846	4,953,723	5,708,795	
Licenses & Permits	9 18,119	19,076	21,061	
Charges for Service	10 535,531	533,660	564,810	
Use of Money & Property	11 334,941	346,376	406,404	
Miscellaneous	12 604,635	382,877	961,056	
Subtotal Revenues	13 15,011,470	14,335,083	15,678,961	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 2,502,702	3,081,558	3,327,214	
Proceeds of Fixed Asset Sales	16 0		3,170	
Total Revenues & Other Sources	17 17,514,172	17,416,641	19,009,345	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 3,059,650	2,887,812	2,749,452	5.49
Physical Health and Social Services	19 764,698	815,281	721,513	2.95
Mental Health, ID & DD	20 503,492	566,846	1,162,259	-34.18
County Environment and Education	21 1,426,452	1,362,251	2,122,490	-18.02
Roads & Transportation	22 5,437,643	5,437,184	4,476,329	10.22
Government Services to Residents	23 459,323	452,789	408,531	6.03
Administration	24 1,811,381	1,820,885	1,791,757	0.55
Nonprogram Current	25 0	0	2,598	
Debt Service	26 492,498	500,848	503,697	-1.12
Capital Projects	27 1,988,086	3,134,701	2,191,479	-4.75
Subtotal Expenditures	28 15,943,223	16,978,597	16,130,105	
Other Financing Uses:				
Operating Transfers Out	29 2,502,702	3,081,558	3,327,214	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 18,445,925	20,060,155	19,457,319	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -931,753	-2,643,514	-447,974	
Beginning Fund Balance - July 1,	33 5,778,327	8,421,841	8,869,815	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 2,759,788	4,051,801	5,630,477	
Fund Balance - Committed	37 14,553	14,553		
Fund Balance - Assigned	38 668,763	882,229	1,415,219	
Fund Balance - Unassigned	39 1,403,470	829,744	1,376,145	
Total Ending Fund Balance - June 30,	40 4,846,574	5,778,327	8,421,841	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	5,913,718	Urban Areas:	5.68069
Rural Only Levies*:	2,059,758	Rural Areas:	9.63069
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacmnt. Excise Tax:	163,651	Date:	02-10-2016

Explanation of any significant items in the budget:

Clay County ADOPTED BUDGET SUMMARY

02-10-2016

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2016/2017 (F)	2015/2016 (G)	2014/2015 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	5,054,262	2,455,297	463,917		7,973,476	7,346,826	7,340,751	1
Less: Uncollected Delinquent Taxes - Levy Year	2	175	110			285	600	130	2
Less: Credits to Taxpayers	3	289,468	111,348	26,718		427,534	443,969	444,977	3
Net Current Property Taxes	4	4,764,619	2,343,839	437,199		7,545,657	6,902,257	6,895,644	4
Delinquent Property Tax Revenue	5	75	5	100		180	431	67	5
Penalties, Interest & Costs on Taxes	6	33,000				33,000	30,800	30,901	6
Other County Taxes/TIF Tax Revenues	7	1,094,507	164,131	0	8,923	1,267,561	1,165,883	1,090,223	7
Intergovernmental	8	649,049	3,985,184	0	37,613	4,671,846	4,953,723	5,708,795	8
Licenses & Permits	9	13,119	5,000			18,119	19,076	21,061	9
Charges for Service	10	530,681	4,850			535,531	533,660	564,810	10
Use of Money & Property	11	196,958	136,383		1,600	334,941	346,376	406,404	11
Miscellaneous	12	174,935	429,700			604,635	382,877	961,056	12
Subtotal Revenues	13	7,456,943	7,069,092	0	485,435	15,011,470	14,335,083	15,678,961	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0			14
Operating Transfers In	15	195,000	2,307,702	0	0	2,502,702	3,081,558	3,327,214	15
Proceeds of Fixed Asset Sales	16	0	0			0		3,170	16
Total Revenues & Other Sources	17	7,651,943	9,376,794	0	485,435	17,514,172	17,416,641	19,009,345	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	2,306,043	753,607			3,059,650	2,887,812	2,749,452	18
Physical Health and Social Services	19	764,698	0			764,698	815,281	721,513	19
Mental Health, ID & DD	20	108,219	395,273			503,492	566,846	1,162,259	20
County Environment and Education	21	891,498	534,954			1,426,452	1,362,251	2,122,490	21
Roads & Transportation	22	0	5,437,643			5,437,643	5,437,184	4,476,329	22
Government Services to Residents	23	453,323	6,000			459,323	452,789	408,531	23
Administration	24	1,811,381	0			1,811,381	1,820,885	1,791,757	24
Nonprogram Current	25	0	0			0	0	2,598	25
Debt Service	26	44,250	0	448,248		492,498	500,848	503,697	26
Capital Projects	27	6,450	1,930,000	51,636		1,988,086	3,134,701	2,191,479	27
Subtotal Expenditures	28	6,385,862	9,057,477	51,636	448,248	15,943,223	16,978,597	16,130,105	28
Other Financing Uses:									
Operating Transfers Out	29	1,295,112	1,207,590	0	0	2,502,702	3,081,558	3,327,214	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
Total Expenditures & Other Uses	31	7,680,974	10,265,067	51,636	448,248	18,445,925	20,060,155	19,457,319	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-29,031	-888,273	-51,636	37,187	-931,753	-2,643,514	-447,974	32
Beginning Fund Balance - July 1,	33	2,913,654	2,633,167	66,189	165,317	5,778,327	8,421,841	8,869,815	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Nonspendable	35	0	0			0			35
Fund Balance - Restricted	36	822,954	1,734,333		202,501	2,759,788	4,051,801	5,630,477	36
Fund Balance - Committed	37	0	0	14,553		14,553	14,553		37
Fund Balance - Assigned	38	668,763	0			668,763	882,229	1,415,219	38
Fund Balance - Unassigned	39	1,392,906	10,561	0	3	1,403,470	829,744	1,376,145	39
Total Ending Fund Balance - June 30,	40	2,884,623	1,744,894	14,553	202,504	4,846,574	5,778,327	8,421,841	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.68069 Urban areas; 9.63069 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, 2016 - June 30, 2017

Iowa Department of Management

02-10-2016

County Name: Clay

County Number: 21

Date Budget Adopted: 3/1/2016

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.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	402,866
2M County Population Expenditure Target Amount	780,829
3M Maximum County Services Fund Levy Dollars	402,866

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County MHDS Fund Levy Dollars (cannot exceed 3M above)

	(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
			402,866		
A. Countywide Levies:					
General Basic	3,703,819	1,058,234,967	3.5	1,038,977,487	3,636,421
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	3,703,819				3,636,421
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>					0
General Supplemental	1,444,120		1.36465		1,417,841
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	105,025				103,119
County MHDS Fund (from '4M' certification above)	402,866		0.3807		395,539
Debt Service (from Form 703 col. I Countywide total)	472,300	1,084,901,254	0.43534	1,065,643,774	463,917
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	6,023,105		5.68069		5,913,718
B. All Rural Services Only Levies:		535,195,589		521,457,636	
Rural Services Basic	2,114,022		3.95		2,059,758
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,114,022		3.95		2,059,758
Subtotal Countywide/All Rural Services (A + B)	8,137,127		9.63069		7,973,476
C. Special District Levies:					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	8,137,127				7,973,476

Compensation Schedule for FY:

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

2016/2017
Annual Salary:
89,250
59,097
59,097
59,097
78,371
27,050

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Spencer Daily Reporter
2	Everly Hartley Sentinel
3	Peterson Patriot
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, 2016 - June 30, 2017

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)				2016/2017	2015/2016	2014/2015	
												(L)	(M)	(N)	
TAXES LEVIED ON PROPERTY	1	3,636,421	1,417,841		395,539	2,059,758	0		0	463,917		7,973,476	7,346,826	7,340,751	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	75	100		100	10						285	600	130	2
LESS: CREDITS TO TAXPAYERS	3	217,406	72,062		24,619	86,729				26,718		427,534	443,969	444,977	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,418,940	1,345,679		370,820	1,973,019	0		0	437,199		7,545,657	6,902,257	6,895,644	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	25	50		5					100		180	431	67	*5
11xx PENALTIES, INT., & COSTS ON TAXES	*6	33,000										33,000	30,800	30,901	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	5,130	1,600		525	1,515				540		9,310	9,302	8,070	7
13xx Local Option Taxes	8	994,100							100,500			1,094,600	995,990	915,028	8
14xx Gambling Taxes	9											0			9
15xx TIF Tax Revenues	10											0			10
16xx Utility Replacement Taxes, 17xx	11	67,398	26,279		7,327	54,264	0			8,383		163,651	160,591	167,125	11
Subtotal (lines 7 - 11)	*12	1,066,628	27,879	0	7,852	55,779	0	0	100,500	0	8,923	1,267,561	1,165,883	1,090,223	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13							3,191,401				3,191,401	3,012,942	3,087,763	13
21xx State Replacements Against Levied Taxes	14	217,406	72,062		24,619	86,729				26,718		427,534	443,969	445,398	14
22xx Other State Tax Replacements	15	84,180	30,675		10,005	8,342				10,715		143,917	141,213	74,039	15
23xx, 24xx State/Federal Pass-thru Revenues	16	87,980										87,980	173,686	660,550	16
25xx Contributions From Other Intergovernmental Units	17	51,566				82,740		211,237				345,543	348,058	433,095	17
26xx, 27xx State Grants and Entitlements	18	100,930						354,431	14,500			469,861	332,209	1,001,079	18
28xx Federal Grants and Entitlements	19	3,900										3,900	500,000	815	19
29xx Payments in Lieu of Taxes	20	250	100		130	1,050				180		1,710	1,646	6,056	20
Subtotal (lines 13 - 20)	*21	546,212	102,837	0	34,754	178,861	0	3,757,069	14,500	0	37,613	4,671,846	4,953,723	5,708,795	*21
3xxx LICENSES & PERMITS	*22	13,119						5,000				18,119	19,076	21,061	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	462,661	20	68,000		1,350			3,500			535,531	533,660	564,810	*23
6xxx USE OF MONEY & PROPERTY	*24	159,558		37,400				41,000	95,383	1,600		334,941	346,376	406,404	*24
8xxx MISCELLANEOUS	*25	41,128		133,807		1,200		415,000	13,500			604,635	382,877	961,056	*25
Total Revenues*	26	5,741,271	1,476,465	239,207	413,431	2,210,209	0	4,218,069	227,383	0	485,435	15,011,470	14,335,083	15,678,961	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27			100,000				135,112				235,112	129,656	129,266	27
9020 From Rural Services Basic	28							1,207,590				1,207,590	1,217,902	1,167,128	28
90xx From Other Budgetary Funds	29		1,000	94,000				965,000				1,060,000	1,734,000	2,030,820	29
Subtotal (lines 27 - 29)	30	0	1,000	194,000	0	0	0	2,307,702	0	0	0	2,502,702	3,081,558	3,327,214	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0			31
92xx PROCEEDS/GEN FIXED ASSET SALES	32											0		3,170	32
Total Revenues and Other Sources	33	5,741,271	1,477,465	433,207	413,431	2,210,209	0	6,525,771	227,383	0	485,435	17,514,172	17,416,641	19,009,345	33
BEGINNING FUND BALANCE JULY 1,	34	1,592,557	391,298	929,799	27,581	282,616	18,110	2,175,671	129,189	66,189	165,317	5,778,327	8,421,841	8,869,815	34
TOTAL RESOURCES	35	7,333,828	1,868,763	1,363,006	441,012	2,492,825	18,110	8,701,442	356,572	66,189	650,752	23,292,499	25,838,482	27,879,160	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0	0		0	0	421	36

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

County Name: Clay

County No: 21
02-10-2016

	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		
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	158,540	51,380			727,407			1,200		938,527	881,406	866,587	1
1010 - Investigations	2	77,136	25,766						17,000		119,902	111,393	103,996	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	301,346									301,346	285,847	298,488	5
1050 - Adult Correctional Services	6	578,017	165,559								743,576	698,881	692,523	6
1060 - Administration	7	186,367	64,389						8,000		258,756	250,899	250,663	7
Subtotal	8	1,301,406	307,094	0	0	727,407	0	0	26,200	0	2,362,107	2,228,426	2,212,257	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	365,006	108,894								473,900	432,476	373,865	9
1110 - Medical Examinations	10	20,650									20,650	20,825	19,491	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	385,656	108,894	0	0	0	0	0	0	0	494,550	453,301	393,356	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13		63,000								63,000	63,000	3,612	13
1210 - Emergency Management	14		105,025								105,025	112,223	112,223	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	0	168,025	0	0	0	0	0	0	0	168,025	175,223	115,835	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		1,000								1,000	1,000		18
1410 - Research & Other Assistance	19		9,588								9,588	9,312	9,286	19
1420 - Bailiff Services	20	4,000									4,000	2,000	3,919	20
Subtotal	21	4,000	10,588	0	0	0	0	0	0	0	14,588	12,312	13,205	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22	3,200									3,200	2,900	2,456	22
1510 - (Reserved)	23													23
1520 - Detention Services	24	1,000									1,000	1,000		24
1530 - Court Costs	25	300	100								400	450	7	25
1540 - Service of Civil Papers	26	5,100									5,100	5,400	4,240	26
Subtotal	27	9,600	100	0	0	0	0	0	0	0	9,700	9,750	6,703	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29										0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,680								10,680	8,800	8,096	30
Subtotal	31	0	10,680	0	0	0	0	0	0	0	10,680	8,800	8,096	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,700,662	605,381	0	0	727,407	0	0	26,200	0	3,059,650	2,887,812	2,749,452	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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1									0		1
3010 - Communicable Disease Prevention & Control Services	2									0		2
3020 - Sanitation	3	89,409	31,049							120,458	144,377	88,270
3040 - Health Administration	4	264,400								264,400	280,000	239,613
3050 - Support of Hospitals	5									0		5
Subtotal	6	353,809	31,049	0	0	0	0	0	0	384,858	424,377	327,883
SERVICES TO POOR PROGRAM												
3100 - Administration	7	68,619	4,588							73,207	73,405	102,067
3110 - General Welfare Services	8	40,410								40,410	42,778	36,678
3120 - Care in County Care Facility	9									0		9
Subtotal	10	109,029	4,588	0	0	0	0	0	0	113,617	116,183	138,745
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	71,532	14,605							86,137	88,453	78,534
3210 - General Services to Veterans	12	14,575								14,575	14,575	11,762
Subtotal	13	86,107	14,605	0	0	0	0	0	0	100,712	103,028	90,296
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14	16,000								16,000	22,000	4,618
3310 - Family Protective Services	15	250	65,000							65,250	65,850	74,908
3320 - Services for Disabled Children	16									0		16
Subtotal	17	16,250	65,000	0	0	0	0	0	0	81,250	87,850	79,526
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	58,700								58,700	58,700	58,550
3410 - Other Social Services	19	7,200								7,200	7,200	7,200
3420 - Soc Serv Bus Operations	20									0		20
Subtotal	21	65,900	0	0	0	0	0	0	0	65,900	65,900	65,750
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22	694								694	544	1,641
3510 - Preventive Services	23	16,667	1,000							17,667	17,399	17,672
Subtotal	24	17,361	1,000	0	0	0	0	0	0	18,361	17,943	19,313
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	648,456	116,242	0	0	0	0	0	0	764,698	815,281	721,513

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

County Name: Clay County No: 21
02-10-2016

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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
	40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
	400X - Information & Education Services	1									0		1
402X - Coordination Services	2		2,000						2,000	5,100	3,635		
403X - Personal & Environmental Sprt	3								0		3		
404X - Treatment Services	4								0		4		
405X - Vocational & Day Services	5								0		5		
406X - Lic/Certified Living Arrangements	6								0		6		
407X - Inst/Hospital & Commit Services	7								0	4,000	1,890		
Subtotal	8	0	0	2,000	0	0	0	0	0	2,000	9,100	5,525	
41XX - CHRONIC MENTAL ILLNESS													
410X - Information & Education Services	9								0		9		
412X - Coordination Services	10								0	1,779	20,204		
413X - Personal & Environmental Sprt	11								0		11		
414X - Treatment Services	12								0		12		
415X - Vocational & Day Services	13								0		13		
416X - Lic/Certified Living Arrangements	14								0		14		
417X - Inst/Hospital & Commit Services	15								0		15		
Subtotal	16	0	0	0	0	0	0	0	0	1,779	20,204		
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	17								0	6,425	17		
422X - Coordination Services	18		106,219						106,219	108,338	125,638		
423X - Personal & Environmental Sprt	19								0		19		
424X - Treatment Services	20								0		20		
425X - Vocational & Day Services	21								0		21		
426X - Lic/Certified Living Arrangements	22			99					99	6,300	22		
427X - Inst/Hospital & Commit Services	23								0		23		
Subtotal	24	0	0	106,219	99	0	0	0	0	106,318	121,063	125,638	
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	25								0		25		
432X - Coordination Services	26								0	1,586	26		
433X - Personal & Environmental Sprt	27								0		27		
434X - Treatment Services	28								0		28		
435X - Vocational & Day Services	29								0		29		
436X - Lic/Certified Living Arrangements	30								0		30		
437X - Inst/Hospital & Commit Services	31								0		31		
Subtotal	32	0	0	0	0	0	0	0	0	1,586	0		
44XX - GENERAL ADMINISTRATION													
4411 - Direct Administration	33			87,887					87,887	128,328	94,153		
4412 - Purchased Administration	34								0		34		
4413 - Distrib to Regional Fiscal Agent	35			307,287					307,287	304,990	916,739		
Subtotal	36	0	0	0	395,174	0	0	0	0	395,174	433,318	1,010,892	
45XX - COUNTY PRVD CASE MGMT													
Subtotal	37								0		37		
46XX - COUNTY PRVD SERVICES													
Subtotal	38								0		38		
47XX - BRAIN INJURY													
470X - Information & Education Services	39								0		39		
472X - Coordination Services	40								0		40		
473X - Personal & Environmental Sprt	41								0		41		
474X - Treatment Services	42								0		42		
475X - Vocational & Day Services	43								0		43		
476X - Lic/Certified Living Arrangements	44								0		44		
477X - Inst/Hospital & Commit Services	45								0		45		
Subtotal	46	0	0	0	0	0	0	0	0	0	0		
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	108,219	395,273	0	0	0	0	503,492	566,846	1,162,259	

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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0		1	
6010 - Weed Eradication	2				2,867					2,867	2,867	1,837	
6020 - Solid Waste Disposal	3				93,024					93,024	89,796	87,293	
6030 - Environmental Restoration	4									0		4	
Subtotal	5	0	0	0	95,891	0	0	0	0	95,891	92,663	89,130	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	115,362	29,856		93,471					238,689	232,128	221,935	
6110 - Maintenance & Operations	7	280,168	62,495	125,501	52,434			11,750		532,348	439,582	1,310,989	
6120 - Recreation & Environmental Educ.	8	38,610	19,446							58,056	55,949	53,211	
Subtotal	9	434,140	111,797	125,501	145,905	0	0	11,750	0	829,093	727,659	1,586,135	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0		10	
6210 - Animal Bounties & State Apiarist Expenses	11									0		11	
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	2,530			31,343					33,873	30,981	29,604	
6310 - Housing Rehabilitation & Develop.	14	5,000								5,000	5,000	5,000	
6320 - Economic Development	15	96,530		50,000				97,475		244,005	292,742	208,508	
Subtotal	16	104,060	0	50,000	31,343	0	0	97,475	0	282,878	328,723	243,112	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				52,090					52,090	49,610	49,610	
6410 - Historic Preservation	18	21,000								21,000	19,000	18,000	
6420 - Fair & 4-H Clubs	19	45,000						100,500		145,500	144,596	136,503	
6430 - Fairgrounds	20									0		20	
6440 - Memorial Halls	21									0		21	
6450 - Other Educational Services	22									0		22	
Subtotal	23	66,000	0	0	52,090	0	0	100,500	0	218,590	213,206	204,113	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0		24	
6510 - Buildings	25									0		25	
6520 - Equipment	26									0		26	
6530 - Public Facilities	27									0		27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	
TOTAL - COUNTY ENVIRONMT. & ED.	29	604,200	111,797	175,501	0	325,229	0	0	209,725	0	1,426,452	1,362,251	2,122,490

**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	
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						358,213			358,213	357,365	204,362	1
7010 - Engineering	2						350,084			350,084	230,190	250,007	2
Subtotal	3	0	0	0	0	0	708,297	0	0	708,297	587,555	454,369	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						149,598			149,598	147,725	179,285	4
7110 - Roads	5						1,725,258			1,725,258	1,637,201	1,102,007	5
7120 - Snow & Ice Control	6						469,831			469,831	470,648	361,089	6
7130 - Traffic Controls	7						169,496			169,496	169,663	180,838	7
7140 - Road Clearing	8						89,256			89,256	89,385	97,208	8
Subtotal	9	0	0	0	0	0	2,603,439	0	0	2,603,439	2,514,622	1,920,427	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						468,000			468,000	575,000	269,565	10
7210 - Equipment Operations	11						1,506,657			1,506,657	1,608,757	1,372,482	11
7220 - Tools, Materials & Supplies	12						94,250			94,250	94,250	108,208	12
7230 - Real Estate & Buildings	13						57,000			57,000	57,000	351,278	13
Subtotal	14	0	0	0	0	0	2,125,907	0	0	2,125,907	2,335,007	2,101,533	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									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	5,437,643	0	0	5,437,643	5,437,184	4,476,329	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Clay County No: 21
02-10-2016

	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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)		
	REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		146,637								146,637	126,592	114,564	1
8010 - Local Elections	2										0	23,508	1,012	2
8020 - Township Officials	3	3,700	155								3,855	3,855	2,419	3
Subtotal	4	3,700	146,792	0	0	0	0	0	0	0	150,492	153,955	117,995	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	5	68,936	24,509								93,445	89,631	87,034	5
8101 - Drivers License Services	6										0			6
8110 - Recording of Public Documents	7	147,897	61,489						6,000		215,386	209,203	203,502	7
Subtotal	8	216,833	85,998	0	0	0	0	0	6,000	0	308,831	298,834	290,536	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	220,533	232,790	0	0	0	0	0	6,000	0	459,323	452,789	408,531	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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	176,450	106,065								282,515	301,910	260,646	1
9010 - Administrative Management Services	2	208,534	69,561								278,095	263,246	244,366	2
9020 - Treasury Management Services	3	159,305	54,080								213,385	194,416	197,450	3
9030 - Other Policy & Administration	4	31,025									31,025	31,025	29,754	4
Subtotal	5	575,314	229,706	0	0	0	0	0	0	0	805,020	790,597	732,216	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	459,901	67,305								527,206	569,202	657,632	6
9110 - Information Technology Services	7	318,941	22,148								341,089	327,027	267,214	7
9120 - GIS Systems	8										0			8
Subtotal	9	778,842	89,453	0	0	0	0	0	0	0	868,295	896,229	924,846	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		53,810								53,810	52,250	60,163	10
9210 - Safety of Workplace	11		65,850								65,850	63,939	56,097	11
9220 - Fidelity of Public Officers	12		18,406								18,406	17,870	18,435	12
9230 - Unemployment Compensation	13										0			13
Subtotal	14	0	138,066	0	0	0	0	0	0	0	138,066	134,059	134,695	14
TOTAL - ADMINISTRATION	15	1,354,156	457,225	0	0	0	0	0	0	0	1,811,381	1,820,885	1,791,757	15

SERVICE AREA 0

CountyName:

Clay County No: 21

02-10-2016

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		
												2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1											0				1
0020 - Interest on Short-Term Debt	2											0				2
0030 - Other Nonprogram Current	3											0			2,598	3
0040 - Other County Enterprises	4											0				4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0			0	0	0		2,598	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6	39,432									280,000	319,432	322,223		322,945	6
0110 - Interest	7	4,818									168,248	173,066	178,625		180,752	7
TOTAL - LONG-TERM DEBT SERVICE	8	44,250	0	0	0	0	0	0			448,248	492,498	500,848		503,697	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							1,930,000				1,930,000	3,090,000		2,181,499	9
0210 - Conservation Land Acquisition/Dev	10			6,450					51,636			58,086	44,701		9,980	10
0220 - Other Capital Projects	11											0				11
TOTAL - CAPITAL PROJECTS	12	0	0	6,450	0	0	1,930,000	0	51,636		0	1,988,086	3,134,701		2,191,479	12
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	1,700,662	605,381	0	0	727,407	0	0	26,200			0	3,059,650	2,887,812	2,749,452	13
- Total Physical Health and Social Services	14	648,456	116,242	0	0	0	0	0	0			0	764,698	815,281	721,513	14
- Total Mental Health, ID & DD	15	0	0	108,219	395,273	0	0	0	0			0	503,492	566,846	1,162,259	15
- Total County Environment and Education	16	604,200	111,797	175,501	0	325,229	0	0	209,725			0	1,426,452	1,362,251	2,122,490	16
- Total Roads & Transportation	17	0	0	0	0	0	0	5,437,643	0			0	5,437,643	5,437,184	4,476,329	17
- Total Governmental Services to Residents	18	220,533	232,790	0	0	0	0	0	6,000			0	459,323	452,789	408,531	18
- Total Administration	19	1,354,156	457,225	0	0	0	0	0	0			0	1,811,381	1,820,885	1,791,757	19
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0	0			0	0	0	2,598	20
- Total Long-Term Debt Service	21	44,250	0	0	0	0	0	0	0		448,248	492,498	500,848		503,697	21
- Total Capital Projects	22	0	0	6,450	0	0	1,930,000	0	51,636			1,988,086	3,134,701		2,191,479	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	4,572,257	1,523,435	290,170	395,273	1,052,636	0	7,367,643	241,925	51,636	448,248	15,943,223	16,978,597		16,130,105	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24											0				24
- To Rural Services Supplemental	25											0				25
- To Secondary Roads	26	1,200,112				1,207,590						2,407,702	2,687,558		2,234,394	26
- To Other Budgetary Funds	27	93,000	2,000									95,000	394,000		1,092,820	27
TOTAL OPERATING TRANSFERS OUT	28	1,293,112	2,000	0	0	1,207,590	0	0	0	0	0	2,502,702	3,081,558		3,327,214	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0				29
Increase (Decrease) In Reserves (GAAP Budgets)	30											0				30
Fund Balance - Nonspendable	31											0				31
Fund Balance - Restricted	32		343,328	479,626	45,739	232,599	18,110	1,323,238	114,647		202,501	2,759,788	4,051,801		5,630,477	32
Fund Balance - Committed	33									14,553		14,553	14,553			33
Fund Balance - Assigned	34	75,553		593,210								668,763	882,229		1,415,219	34
Fund Balance - Unassigned	35	1,392,906	0	0	0	0	0	10,561	0	0	3	1,403,470	829,744		1,376,145	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,468,459	343,328	1,072,836	45,739	232,599	18,110	1,333,799	114,647	14,553	202,504	4,846,574	5,778,327		8,421,841	36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	7,333,828	1,868,763	1,363,006	441,012	2,492,825	18,110	8,701,442	356,572	66,189	650,752	23,292,499	25,838,482		27,879,160	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 2016/2017

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 =(I)
			2016/2017 (D)	2016/2017 +(E)	2016/2017 +(F)	2016/2017 =(G)		
1 Gov Serv Bldg Renovation FY22 (42000)	400,000	02/01/2012	39,432	4,818		44,250	44,250	0
2 Clay County Jail FY31 (40000)	5,090,000	8/25/2011	280,000	192,300		472,300		472,300
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
TOTALS FOR COUNTYWIDE DEBT SERVICE:			319,432	197,118	0	516,550	44,250	472,300
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