

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b> March 1, 2011	<b>Meeting Time:</b> 10:00 a.m.	<b>Meeting Location:</b> Administration Building Board Room, 300 W 4th St., Spencer, IA
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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): [www.co.clay.ia.us](http://www.co.clay.ia.us) County Telephone Number: 712-262-1569

		Budget 2011/2012	Re-Est 2010/2011	Actual 2009/2010	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	6,714,238	6,473,648	6,147,591	4.51
Less: Uncollected Delinquent Taxes - Levy Year	2	825	825		
Less: Credits to Taxpayers	3	240,518	240,525	264,063	
Net Current Property Taxes	4	6,472,895	6,232,298	5,883,528	
Delinquent Property Tax Revenue	5	685	685	286	
Penalties, Interest & Costs on Taxes	6	9,700	9,725	37,376	
Other County Taxes/TIF Tax Revenues	7	1,033,706	1,044,453	837,996	11.07
Intergovernmental	8	3,998,669	4,611,302	4,542,356	
Licenses & Permits	9	26,150	23,991	29,817	
Charges for Service	10	408,211	306,969	491,610	
Use of Money & Property	11	292,251	246,641	426,138	
Miscellaneous	12	320,331	675,845	934,472	
<b>Subtotal Revenues</b>	13	12,562,598	13,151,909	13,183,579	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	560,000	600,000		
Operating Transfers In	15	2,059,697	2,336,494	2,210,320	
Proceeds of Fixed Asset Sales	16	0	0	18,849	
<b>Total Revenues &amp; Other Sources</b>	17	15,182,295	16,088,403	15,412,748	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,381,469	2,221,713	2,085,449	6.86
Physical Health and Social Services	19	572,940	519,652	424,474	16.18
Mental Health, MR & DD	20	1,893,511	1,866,311	1,471,024	13.46
County Environment and Education	21	1,275,219	1,336,321	1,124,760	6.48
Roads & Transportation	22	4,582,266	4,836,791	4,493,648	0.98
Government Services to Residents	23	430,700	414,391	402,058	3.5
Administration	24	1,606,052	1,554,574	1,383,266	7.75
Nonprogram Current	25	0	0	0	
Debt Service	26	59,925	723,062	220,309	-47.85
Capital Projects	27	1,351,000	1,530,000	1,501,991	-5.16
<b>Subtotal Expenditures</b>	28	14,153,082	15,002,815	13,106,979	
Other Financing Uses:					
Operating Transfers Out	29	2,059,698	2,336,494	2,210,320	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	16,212,780	17,339,309	15,317,299	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,030,485	-1,250,906	95,449	
Beginning Fund Balance - July 1,	33	5,378,946	6,629,852	6,534,403	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Reserved	35	0	200,000		
Fund Balance - Unreserved/Designated	36	0	0		
Fund Balance - Unreserved/Undesignated	37	4,348,461	5,178,946	6,629,852	
<b>Total Ending Fund Balance - June 30,</b>	38	4,348,461	5,378,946	6,629,852	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	5,053,590	Urban Areas: 5.83095
Rural Only Levies*:	1,660,648	Rural Areas: 9.70388
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	0	
Utility Replacmnt. Excise Tax:	163,626	Date: 2/09/2011

Explanation of any significant items in the budget:

**Clay County PROPOSED BUDGET SUMMARY**

2/09/2011

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
						Budget	Re-estimated	Actual	
						2011/2012 (F)	2010/2011 (G)	2009/2010 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	4,273,317	2,054,771			6,714,238	6,473,648	6,147,591	1
Less: Uncollected Delinquent Taxes - Levy Year	2	500	300			825	825		2
Less: Credits to Taxpayers	3	149,574	77,674			240,518	240,525	264,063	3
Net Current Property Taxes	4	4,123,243	1,976,797			6,472,895	6,232,298	5,883,528	4
Delinquent Property Tax Revenue	5	450	210			685	685	286	5
Penalties, Interest & Costs on Taxes	6	9,700				9,700	9,725	37,376	6
Other County Taxes/TIF Tax Revenues	7	100,544	924,348	0	8,814	1,033,706	1,044,453	837,996	7
Intergovernmental	8	263,138	3,722,016	0	13,515	3,998,669	4,611,302	4,542,356	8
Licenses & Permits	9	20,150	6,000			26,150	23,991	29,817	9
Charges for Service	10	358,733	49,478			408,211	306,969	491,610	10
Use of Money & Property	11	99,527	117,610		75,114	292,251	246,641	426,138	11
Miscellaneous	12	43,575	276,756			320,331	675,845	934,472	12
<b>Subtotal Revenues</b>	13	5,019,060	7,073,215	0	470,323	12,562,598	13,151,909	13,183,579	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	560,000		560,000	600,000		14
Operating Transfers In	15	0	2,059,697	0	0	2,059,697	2,336,494	2,210,320	15
Proceeds of Fixed Asset Sales	16	0	0			0		18,849	16
<b>Total Revenues &amp; Other Sources</b>	17	5,019,060	9,132,912	560,000	470,323	15,182,295	16,088,403	15,412,748	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	1,865,441	516,028			2,381,469	2,221,713	2,085,449	18
Physical Health and Social Services	19	572,940	0			572,940	519,652	424,474	19
Mental Health, MR & DD	20	0	1,893,511			1,893,511	1,866,311	1,471,024	20
County Environment and Education	21	579,487	695,732			1,275,219	1,336,321	1,124,760	21
Roads & Transportation	22	0	4,582,266			4,582,266	4,836,791	4,493,648	22
Government Services to Residents	23	423,700	7,000			430,700	414,391	402,058	23
Administration	24	1,588,852	17,200			1,606,052	1,554,574	1,383,266	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0	59,925		59,925	723,062	220,309	26
Capital Projects	27	0	791,000	560,000		1,351,000	1,530,000	1,501,991	27
<b>Subtotal Expenditures</b>	28	5,030,420	8,502,737	560,000	59,925	14,153,082	15,002,815	13,106,979	28
Other Financing Uses:									
Operating Transfers Out	29	121,883	1,937,815	0	0	2,059,698	2,336,494	2,210,320	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
<b>Total Expenditures &amp; Other Uses</b>	31	5,152,303	10,440,552	560,000	59,925	16,212,780	17,339,309	15,317,299	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-133,243	-1,307,640	0	410,398	-1,030,485	-1,250,906	95,449	32
Beginning Fund Balance - July 1,	33	1,664,045	3,376,698	0	338,203	5,378,946	6,629,852	6,534,403	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Reserved	35	0	0			0	200,000		35
Fund Balance - Unreserved/Designated	36	0	0			0	0		36
Fund Balance - Unreserved/Undesignated	37	1,530,802	2,069,058	0	748,601	4,348,461	5,178,946	6,629,852	37
<b>Total Ending Fund Balance - June 30,</b>	38	1,530,802	2,069,058	0	748,601	4,348,461	5,378,946	6,629,852	38

Proposed tax rate per \$1,000 valuation for County purposes:  
 This line and the next line reserved for notes:

5.83095 urban areas; 9.70388 rural areas; Any special district rates excluded. \_\_\_

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**

Fiscal Year July 1, 2011 - June 30, 2012

2/09/2011

Budget Basis: CASH

County Name : Clay  
 County Number: 21  
 Date Budget Adopted: \_\_\_\_\_

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

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

1MMH-DD Services Fund Base Year Net Expenditures	943,162
2MLess Mental Health Property Tax Relief Allocation	540,296
3MEqual Maximum MH-DD Services Fund Levy Dollars	402,866

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

4MMH-DD Services Fund Levy Dollars Before Application of Property Tax Relief Allocation	943,162
5MLess Mental Health Property Tax Relief Allocation	540,296
6MEquals Actual MH-DD Services Fund Levy Dollars	402,866

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>					
1 General Basic	3,094,819	884,234,014	3.5	865,043,859	3,027,654
2 + Cemetery (Pioneer - 331.424B)			0		0
3 = Total for General Basic	3,094,819				3,027,654
4 General Supplemental	1,273,297		1.44		1,245,663
5 MH-DD Services Fund (from '6M' certification above)	402,866		0.45561		394,123
6 Debt Service (from Form 703 col. I Countywide total)	394,504	906,198,074	0.43534	887,007,919	386,150
7 Voted Emergency Medical Services (Countywide)			0		0
8 Other (specify)			0		0
9			0		0
10 <b>Subtotal Countywide (A)</b>	5,165,486		5.83095		5,053,590
<b>B. All Rural Services Only Levies:</b>		442,140,166		428,783,268	
11 Rural Services Basic	1,712,378		3.87293		1,660,648
12 Rural Services Supplemental			0		0
13 Unified Law Enforcement			0		0
14 Other (specify)			0		0
15 Other (specify)			0		0
16			0		0
17 <b>Subtotal All Rural Services Only (B)</b>	1,712,378		3.87293		1,660,648
18 <b>Subtotal Countywide/All Rural Services (A + B)</b>	6,877,864		9.70388		6,714,238
<b>C. Special District Levies:</b>					
19 Flood & Erosion			0	0	0
20 Voted Emergency Medical Services (partial county)			0	0	0
21 Other (specify)	0		0	0	0
22 Other (specify)			0	0	0
23 Other (specify)			0	0	0
24 Township ES Levies (Summary from Form 638-RE)	0		0	0	0
25 <b>Subtotal Special Districts (C)</b>	0				0
26 <b>GRAND TOTAL (A + B + C)</b>	6,877,864				6,714,238

Compensation Schedule for FY: 2011/2012

Elected Official:	Annual Salary:
Attorney	52,019
Auditor	52,019
Recorder	52,019
Treasurer	52,019
Sheriff	65,543
Supervisors	24,600
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Spencer Daily Reporter
2	Peterson Patriot
3	Hartley Sentinel
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) \_\_\_\_\_



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

County Name: Clay

County No: 21  
 2/09/2011

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual		
									2011/2012 (K)	2010/2011 (L)	2009/2010 (M)		
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	270,232	68,836	496,028					835,096	848,648	739,023	1	
1010 - Investigations	2	78,215	23,176				16,000		117,391	119,746	103,763	2	
1020 - Unified Law Enforcement	3								0			3	
1030 - Contract Law Enforcement	4								0			4	
1040 - Law Enforcement Communications	5	258,341							258,341	228,660	207,163	5	
1050 - Adult Correctional Services	6	348,350	97,468						445,818	398,940	380,746	6	
1060 - Administration	7	183,762	55,875				4,000		243,637	255,189	249,137	7	
Subtotal	8	1,138,900	245,355	0	496,028	0	0	20,000	0	1,900,283	1,851,183	1,679,832	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	254,332	38,326						292,658	251,599	225,934	9	
1110 - Medical Examinations	10	32,780							32,780	36,200	18,720	10	
1120 - Child Support Recovery	11								0			11	
Subtotal	12	287,112	38,326	0	0	0	0	0	0	325,438	287,799	244,654	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13		28,000						28,000			13	
1210 - Emergency Management	14		85,548						85,548		78,419	14	
1220 - Fire Protection and Rescue Services	15								0			15	
1230 - E911 Service Board	16								0			16	
Subtotal	17	0	113,548	0	0	0	0	0	0	113,548	0	78,419	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18		1,200						1,200	1,003	1,070	18	
1410 - Research & Other Assistance	19		15,700						15,700	15,700	15,318	19	
1420 - Bailiff Services	20	2,000							2,000	700		20	
Subtotal	21	2,000	16,900	0	0	0	0	0	0	18,900	17,403	16,388	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22	2,300							2,300	900	767	22	
1510 - (Reserved)	23											23	
1520 - Detention Services	24	7,000							7,000	7,000	4,966	24	
1530 - Court Costs	25	2,000							2,000	0	0	25	
1540 - Service of Civil Papers	26	7,000							7,000	7,000	5,189	26	
Subtotal	27	18,300	0	0	0	0	0	0	0	18,300	14,900	10,922	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28								0			28	
1610 - Juvenile Representation Services	29								0			29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		5,000						5,000	50,428	55,234	30	
Subtotal	31	0	5,000	0	0	0	0	0	0	5,000	50,428	55,234	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	1,446,312	419,129	0	496,028	0	0	20,000	0	2,381,469	2,221,713	2,085,449	33

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

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc's Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2011/2012 (K)	2010/2011 (L)	2009/2010 (M)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1								0		1
3010 - Communicable Disease Prevention & Control Services	2								0		2
3020 - Sanitation	3	69,887	10,414						80,301	72,973	59,434
3040 - Health Administration	4	100,000							100,000	100,000	100,000
3050 - Support of Hospitals	5								0		5
Subtotal	6	169,887	10,414	0	0	0	0	0	180,301	172,973	159,434
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7	60,939	6,811						67,750	66,852	56,904
3110 - General Welfare Services	8	38,920							38,920	48,201	34,369
3120 - Care in County Care Facility	9								0		9
Subtotal	10	99,859	6,811	0	0	0	0	0	106,670	115,053	91,273
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11	56,226	12,845						69,071	74,854	68,339
3210 - General Services to Veterans	12	14,575							14,575	16,075	8,569
Subtotal	13	70,801	12,845	0	0	0	0	0	83,646	90,929	76,908
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14	71,200							71,200	78,006	18,007
3310 - Family Protective Services	15		40,000						40,000	35,000	0
3320 - Services for Disabled Children	16								0		16
Subtotal	17	71,200	40,000	0	0	0	0	0	111,200	113,006	18,007
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18	55,748							55,748		55,362
3410 - Other Social Services	19	6,000							6,000		6,000
3420 - Soc Serv Bus Operations	20								0		20
Subtotal	21	61,748	0	0	0	0	0	0	61,748	0	61,362
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	22	11,950							11,950	13,875	1,264
3510 - Preventive Services	23	16,425	1,000						17,425	13,816	16,226
Subtotal	24	28,375	1,000	0	0	0	0	0	29,375	27,691	17,490
<b>TOTAL - PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	501,870	71,070	0	0	0	0	0	572,940	519,652	424,474

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

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2011/2012 (K)	Re-estimated 2010/2011 (L)	Actual 2009/2010 (M)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>											
400X - Information & Education Services	1		118,195						118,195	198,195	136,679
402X - Coordination Services	2		74,154						74,154	72,250	67,538
403X - Personal & Environmental Sprt	3								0		
404X - Treatment Services	4		46,050						46,050	40,996	20,048
405X - Vocational & Day Services	5								0		
406X - Lic/Certified Living Arrangements	6								0		
407X - Inst/Hospital & Commit Services	7		8,000						8,000	7,658	3,403
Subtotal	8	0	246,399	0	0	0	0	0	246,399	319,099	227,668
<b>41XX - CHRONIC MENTAL ILLNESS</b>											
410X - Information & Education Services	9								0	1,223	
412X - Coordination Services	10		55,290						55,290	59,219	27,596
413X - Personal & Environmental Sprt	11								0	300	1,435
414X - Treatment Services	12		81,459						81,459	85,637	55,932
415X - Vocational & Day Services	13		44,722						44,722	42,722	42,845
416X - Lic/Certified Living Arrangements	14		226,243						226,243	222,682	179,970
417X - Inst/Hospital & Commit Services	15		49,800						49,800	64,983	34,353
Subtotal	16	0	457,514	0	0	0	0	0	457,514	476,766	342,131
<b>42XX - MENTAL RETARDATION</b>											
420X - Information & Education Services	17		4,000						4,000	4,000	3,812
422X - Coordination Services	18		167,394						167,394	215,976	154,155
423X - Personal & Environmental Sprt	19	0	13,129						13,129	10,649	10,527
424X - Treatment Services	20		16,552						16,552	13,656	11,639
425X - Vocational & Day Services	21		338,288						338,288	319,516	271,200
426X - Lic/Certified Living Arrangements	22		619,235						619,235	476,583	412,859
427X - Inst/Hospital & Commit Services	23								0		
Subtotal	24	0	1,158,598	0	0	0	0	0	1,158,598	1,040,380	864,192
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>											
430X - Information & Education Services	25								0		
432X - Coordination Services	26		2,562						2,562	2,562	9,449
433X - Personal & Environmental Sprt	27								0		
434X - Treatment Services	28								0		
435X - Vocational & Day Services	29		11,020						11,020	10,594	10,727
436X - Lic/Certified Living Arrangements	30		17,418						17,418	16,910	16,857
437X - Inst/Hospital & Commit Services	31								0		
Subtotal	32	0	31,000	0	0	0	0	0	31,000	30,066	37,033
<b>44XX - GENERAL ADMINISTRATION</b>											
4411 - Direct Administration	33								0		
4412 - Purchased Administration	34								0		
Subtotal	35	0	0	0	0	0	0	0	0	0	0
<b>45XX - COUNTY PRVD CASE MGMT</b>											
Subtotal	36								0		
<b>46XX - COUNTY PRVD SERVICES</b>											
Subtotal	37								0		
<b>47XX - BRAIN INJURY</b>											
470X - Information & Education Services	38								0		
472X - Coordination Services	39								0		
473X - Personal & Environmental Sprt	40								0		
474X - Treatment Services	41								0		
475X - Vocational & Day Services	42								0		
476X - Lic/Certified Living Arrangements	43								0		
477X - Inst/Hospital & Commit Services	44								0		
Subtotal	45	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	46	0	1,893,511	0	0	0	0	0	1,893,511	1,866,311	1,471,024

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2011/2012 (K)	2010/2011 (L)	2009/2010 (M)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1							0		1	
6010 - Weed Eradication	2			2,361				2,361	2,372	2,311	
6020 - Solid Waste Disposal	3			75,792				75,792	73,584	65,494	
6030 - Environmental Restoration	4							0		4	
Subtotal	5	0	0	78,153	0	0	0	78,153	75,956	67,805	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	79,737	22,090	83,573				185,400	180,018	192,145	
6110 - Maintenance & Operations	7	274,516	60,913	38,492			93,500	467,421	600,633	431,519	
6120 - Recreation & Environmental Educ.	8	31,516	16,463					47,979	46,796	45,109	
Subtotal	9	385,769	99,466	122,065	0	0	93,500	700,800	827,447	668,773	
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10							0		10	
6210 - Animal Bounties & State Apiarist Expenses	11	200						200		11	
Subtotal	12	200	0	0	0	0	0	200	0	0	
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13	14,552		34,914				49,466	32,498	28,184	
6310 - Housing Rehabilitation & Develop.	14						5,000	5,000	5,000	15,000	
6320 - Economic Development	15	22,500					230,000	252,500	262,520	177,261	
Subtotal	16	37,052	0	34,914	0	0	235,000	306,966	300,018	220,445	
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17			45,100				45,100	45,100	45,100	
6410 - Historic Preservation	18	12,000						12,000		12,000	
6420 - Fair & 4-H Clubs	19	45,000					87,000	132,000	87,800	110,637	
6430 - Fairgrounds	20							0		20	
6440 - Memorial Halls	21							0		21	
6450 - Other Educational Services	22							0		22	
Subtotal	23	57,000	0	45,100	0	0	87,000	189,100	132,900	167,737	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
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	
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	480,021	99,466	280,232	0	0	415,500	1,275,219	1,336,321	1,124,760	



**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2011/2012 (K)	2010/2011 (L)	2009/2010 (M)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					218,604			218,604	394,630	217,891	1
7010 - Engineering	2					440,339			440,339	623,766	241,215	2
Subtotal	3	0	0	0	0	658,943	0	0	658,943	1,018,396	459,106	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					111,460			111,460	107,890	75,319	4
7110 - Roads	5					1,198,855			1,198,855	1,144,020	1,251,596	5
7120 - Snow & Ice Control	6					410,818			410,818	387,770	467,707	6
7130 - Traffic Controls	7					166,005			166,005	160,813	110,352	7
7140 - Road Clearing	8					64,707			64,707	61,086	29,541	8
Subtotal	9	0	0	0	0	1,951,845	0	0	1,951,845	1,861,579	1,934,515	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					175,000			175,000	355,000	553,283	10
7210 - Equipment Operations	11					1,654,478			1,654,478	1,459,816	1,476,125	11
7220 - Tools, Materials & Supplies	12					110,500			110,500	110,500	57,872	12
7230 - Real Estate & Buildings	13					31,500			31,500	31,500	12,747	13
Subtotal	14	0	0	0	0	1,971,478	0	0	1,971,478	1,956,816	2,100,027	14
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15								0			15
7310 - Ground Transportation	16								0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	4,582,266	0	0	4,582,266	4,836,791	4,493,648	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name:  County No:

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2011/2012 (K)	2010/2011 (L)	2009/2010 (M)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	102,389							102,389	104,141	111,683	1
8010 - Local Elections	2	24,200							24,200	5,200	16,372	2
8020 - Township Officials	3	3,850							3,850	4,290	2,891	3
Subtotal	4	126,589	0	0	0	0	0	0	130,439	113,631	130,946	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	32,102							108,121	108,917	96,496	5
8110 - Recording of Public Documents	6	53,101					7,000		192,140	191,843	174,616	6
Subtotal	7	85,203	0	0	0	0	7,000	0	300,261	300,760	271,112	7
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	8	211,792	0	0	0	0	7,000	0	430,700	414,391	402,058	8

**SERVICE AREA 9  
 ADMINISTRATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual		
									2011/2012 (K)	2010/2011 (L)	2009/2010 (M)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
9000 - General County Management	1	154,522	119,705							274,227	238,361	233,677	1
9010 - Administrative Management Services	2	186,636	62,767							249,403	260,654	225,604	2
9020 - Treasury Management Services	3	139,128	32,401							171,529	171,157	164,729	3
9030 - Other Policy & Administration	4	33,400		4,300						37,700	26,097	30,039	4
Subtotal	5	513,686	214,873	0	4,300	0	0	0	0	732,859	696,269	654,049	5
<b>CENTRAL SERVICES PROGRAM</b>													
9100 - General Services	6	361,070	62,573					12,900		436,543	420,277	406,215	6
9110 - Information Technology Services	7	221,171	19,479							240,650	265,028	179,881	
9120 - GIS Systems	8									0			7
Subtotal	9	582,241	82,052	0	0	0	0	12,900	0	677,193	685,305	586,096	8
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
9200 - Tort Liability	10		58,500							58,500	53,000	47,208	9
9210 - Safety of Workplace	11		114,900							114,900	99,500	75,374	10
9220 - Fidelity of Public Officers	12		22,600							22,600	20,500	20,539	11
9230 - Unemployment Compensation	13									0			12
Subtotal	14	0	196,000	0	0	0	0	0	0	196,000	173,000	143,121	13
<b>TOTAL - ADMINISTRATION</b>	15	1,095,927	492,925	0	4,300	0	0	12,900	0	1,606,052	1,554,574	1,383,266	14

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND							SPECIAL REVENUE FUNDS				TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	Budget	Re-estimated	Actual	
											2011/2012 (K)	2010/2011 (L)	2009/2010 (M)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1										0		1	
0020 - Interest on Short-Term Debt	2										0		2	
0030 - Other Nonprogram Current	3										0		3	
0040 - Other County Enterprises	4										0		4	
<b>TOTAL - NONPROGRAM CURRENT</b>	5	0	0	0	0	0	0	0	0	0	0	0	5	
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6										50,875	700,580	180,000	
0110 - Interest	7										9,050	22,482	40,309	
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0	0	0	0	59,925	723,062	220,309	
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9					791,000					791,000	930,000	1,501,991	
0210 - Conservation Land Acquisition/Dev	10										0		10	
0220 - Other Capital Projects	11							560,000			560,000	600,000	11	
<b>TOTAL - CAPITAL PROJECTS</b>	12	0	0	0	0	791,000	0	560,000	0	0	1,351,000	1,530,000	1,501,991	
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	1,446,312	419,129		496,028	0	0	20,000		0	2,381,469	2,221,713	2,085,449	
- Total Physical Health and Social Services	14	501,870	71,070		0	0	0	0		0	572,940	519,652	424,474	
- Total Mental Health, MR & DD	15	0	0	1,893,511	0	0	0	0		0	1,893,511	1,866,311	1,471,024	
- Total County Environment and Education	16	480,021	99,466	0	280,232	0	0	415,500		0	1,275,219	1,336,321	1,124,760	
- Total Roads & Transportation	17	0	0	0	0	4,582,266	0	0		0	4,582,266	4,836,791	4,493,648	
- Total Governmental Services to Residents	18	211,908	211,792	0	0	0	0	7,000		0	430,700	414,391	402,058	
- Total Administration	19	1,095,927	492,925	0	4,300	0	0	12,900		0	1,606,052	1,554,574	1,383,266	
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0		0	0	0	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	59,925	0	59,925	723,062	220,309	
- Total Capital Projects	22	0	0	0	0	791,000	0	560,000	59,925	0	1,351,000	1,530,000	1,501,991	
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	3,736,038	1,294,382	1,893,511	780,560	5,373,266	455,400	560,000	59,925	0	14,153,082	15,002,815	13,106,979	
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24										0	90,000	24	
- To Rural Services Supplemental	25										0		25	
- To Secondary Roads	26	121,883			996,815			791,000			1,909,698	1,996,494	1,910,320	
- To Other Budgetary Funds	27							150,000			150,000	250,000	300,000	
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	121,883	0	0	996,815	0	0	941,000	0	0	2,059,698	2,336,494	2,210,320	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29										0		29	
Increase (Decrease) In Reserves (GAAP)	30										0		30	
Fund Balance - Reserved	31										0	200,000	31	
Fund Balance - Unreserved/Designated	32										0		32	
Fund Balance - Unreserved/Undesignated	33	985,525	545,277	-73,970	341,971	0	323,943	1,477,114	0	748,601	4,348,461	5,178,946	6,629,852	
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	34	985,525	545,277	-73,970	341,971	0	323,943	1,477,114	0	748,601	4,348,461	5,378,946	6,629,852	
<b>TOTAL REQUIREMENTS (23+28+29-30+34)</b>	35	4,843,446	1,839,659	1,819,541	2,119,346	0	5,697,209	2,873,514	560,000	808,526	20,561,241	22,718,255	21,947,151	

**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 2011/2012

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
			2011/2012 (D)	2011/2012 (E)	2011/2012 (F)	2011/2012 (G)		2011/2012 (I)
1 Cthouse Restore #2 FY16 (40000)	500.000	04/01/06	50.875	9.050		59.925		59.925
2 Clay Co Regional Event Ctr FY30 (18002)	2,000.000	12/28/04	65.000	64.028		129.028	129.028	0
3 Clay County Building Improvements	560.000	03/31/11	334.579			334.579		334.579
4						0		0
5						0		0
6						0		0
7						0		0
8						0		0
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			450.454	73.078	0	523.532	129.028	394.504
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>			0	0	0	0	0	0