

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2009 - June 30, 2010

Iowa Department of Management

02/13/09

County Name: Clay

County Number: 21

Date Budget Adopted: 3/10/2009

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 July 1, 2009 through June 30, 2010 was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

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

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

1MMH-DD Services Fund Base Year Net Expenditures	943,162
2Less Mental Health Property Tax Relief Allocation	546,338
3MEqual Maximum MH-DD Services Fund Levy Dollars	396,824

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

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

4MMH-DD Services Fund Levy Dollars Before Application of Property Tax Relief Allocation	943,162
5Less Mental Health Property Tax Relief Allocation	546,338
6MEquals Actual MH-DD Services Fund Levy Dollars	396,824

	(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
A. Countywide Levies:		814,075,040		797,019,075	
1 General Basic			3.5		2,789,567
2 + Cemetery (Pioneer - 331.424B)	2,849,263		0		0
3 = Total for General Basic	2,849,263				2,789,567
4 General Supplemental	1,172,268		1.44		1,147,707
5 MH-DD Services Fund (from '6M' certification above)	396,824		0.48745		388,507
6 Debt Service (from Form 703 col. 1 Countywide total)	363,932	837,530,159	0.43453	820,474,194	356,521
7 Voted Emergency Medical Services (Countywide)			0		0
8 Other (specify)			0		0
9 Subtotal Countywide (A)	4,782,287		5.86198		4,682,302
B. All Rural Services Only Levies:		396,077,261		382,615,654	
11 Rural Services Basic	1,533,979		3.87293		1,481,844
12 Rural Services Supplemental			0		0
13 Unified Law Enforcement			0		0
14 Other (specify)			0		0
15 Other (specify)			0		0
16 Subtotal All Rural Services Only (B)	1,533,979		3.87293		1,481,844
17 Subtotal Countywide/All Rural Services (A + B)	6,316,266		9.73491		6,164,146
C. Special District Levies:					
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 Subtotal Special Districts (C)	0				0
26 GRAND TOTAL (A + B + C)	6,316,266				6,164,146

Compensation Schedule for July 1, 2009 -- June 30, 2010:

Elected Official:	Annual Salary:
Attorney	50,000
Auditor	50,000
Recorder	50,000
Treasurer	50,000
Sheriff	63,000
Supervisors	24,000
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 The Sentinel
3 Marcus News-Peterson Patriot
4
5
6

County Auditor: At the beginning of the following statements certify "Yes" if true or "No" if false. Yes = statutory Compliance, No = Non-compliance.

- 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.
- 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 16, 2009

Board Chairperson (signature)

Marjorie A. Pitts
County Auditor (signature)

Clay County ADOPTED BUDGET SUMMARY

02/13/09

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget	Re-estimated	Actual
						2009/2010 (F)	2008/2009 (G)	2007/2008 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	13,937,274	1,870,351		356,521		6,164,146	5,801,751	5,551,398
Less: Uncollected Delinquent Taxes - Levy Year	2,600	300		25		925	925	4,310
Less: Credits to Taxpayers	3,132,600	86,567		12,299		231,466	290,250	291,564
Net Current Property Taxes	43,804,074	1,783,484		344,197		5,931,755	5,510,576	5,255,524
Delinquent Property Tax Revenue	5,600	300		25		925	925	592
Penalties, Interest & Costs on Taxes	6,3,000					3,000	6,450	31,775
Other County Taxes/TIF Tax Revenues	7,89,557	898,512	0	7,886	0	995,955	1,032,263	1,028,005
Intergovernmental	8,282,405	4,156,988	0	12,709	0	4,452,102	4,874,837	4,226,948
Licenses & Permits	9,16,822	6,000				22,822	17,189	28,816
Charges for Service	10,372,044	56,900				428,944	408,989	490,768
Use of Money & Property	11,114,800	74,141		68,800		257,741	340,123	429,934
Miscellaneous	12,49,850	978,320				1,028,170	427,732	524,772
Subtotal Revenues	134,733,152	7,954,645	0	433,617	0	13,121,414	12,619,084	12,017,134
Other Financing Sources:								
General Long-Term Debt Proceeds	14,0	0				0		
Operating Transfers In	15,0	2,400,320	0	0	0	2,400,320	1,444,138	1,391,109
Proceeds of Fixed Asset Sales	16,0	0				0		1,764
Total Revenues & Other Sources	174,733,152	10,354,965	0	433,617	0	15,521,734	14,063,222	13,410,007
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18,1,848,763	424,948				2,273,711	2,232,506	2,076,346
Physical Health and Social Services	19,509,552	0				509,552	509,575	387,639
Mental Health, MR & DD	20,0	1,813,704				1,813,704	1,947,484	1,559,162
County Environment and Education	21,578,562	411,978				990,540	1,084,282	1,168,906
Roads & Transportation	22,0	4,428,912				4,428,912	4,403,794	3,730,800
Government Services to Residents	23,394,256	7,000				401,256	412,781	393,387
Administration	24,1,641,271	63,800				1,705,071	1,598,633	1,319,202
Nonprogram Current	25,0	0				0	0	0
Debt Service	26,0	127,290		225,000	0	352,290	403,400	444,241
Capital Projects	27,0	1,519,000	0	0	0	1,519,000	1,527,000	369,454
Subtotal Expenditures	284,972,404	8,796,632	0	225,000	0	13,994,036	14,119,455	11,449,137
Other Financing Uses:								
Operating Transfers Out	29,108,560	2,291,760	0	0	0	2,400,320	1,444,138	1,391,109
Refunded Debt/Payments to Escrow	30,0	0				0		
Total Expenditures & Other Uses	315,080,964	11,088,392	0	225,000	0	16,394,356	15,563,593	12,840,246
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32-347,812	-733,427	0	208,617	0	-872,622	-1,500,371	569,761
Beginning Fund Balance - July 1,	33,1,397,679	3,498,450		438,260		5,334,389	6,834,760	6,264,999
Increase (Decrease) in Reserves (GAAP Budgeting)	34,0	0				0		
Fund Balance - Reserved	35,0	0				0		
Fund Balance - Unreserved/Designated	36,0	0				0		
Fund Balance - Unreserved/Undesignated	37,1,049,867	2,765,023		646,877	0	4,461,767	5,334,389	6,834,760
Total Ending Fund Balance - June 30,	38,1,049,867	2,765,023	0	646,877	0	4,461,767	5,334,389	6,834,760
Proposed tax rate per \$1,000 valuation for County purposes:		5.86198	urban areas:	9.73491	rural areas:			additional for special district, if any.

This line and the next line reserved for notes:

REVENUES DETAIL

County Name: Clay

County No: 21
02/13/09

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Svcs Basic (D)	Rural Svcs Supplemental (E)	Secondary Roads (F)	Other (G)	All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
TAXES LEVIED ON PROPERTY	12,789,567	1,147,707	388,507	1,481,844	0				356,521		6,164,146	5,801,751	5,551,398
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	500	100	100					25		925	925	4,310
LESS: CREDITS TO TAXPAYERS	3	94,500	38,100	15,175	71,392				12,299		231,466	290,250	291,564
=1000 NET CURRENT PROPERTY TAXES	*4	2,694,567	1,109,507	373,132	1,410,352	0			344,197		5,931,755	5,510,576	5,255,524
1010 DELINQ. PROPERTY TAX REVENUE	*5	500	100	200	100				25		925	925	592
11xx PENALTIES, INT. & COSTS ON TAXES	*6	3,000									3,000	6,450	31,775
OTHER COUNTY TAXES/TIF REVENUES:													
12xx Other County Taxes	7	4,100	1,200	1,460					475		7,835	8,535	8,664
13xx Local Option Taxes	8										836,000	873,850	878,300
14xx Gambling Taxes	9										0	0	0
15xx TIF Tax Revenues	10										0	0	10
16xx Utility Replacement Excise Taxes	11	59,696	24,561	8,317	52,135	0			7,411		152,120	149,878	141,041
Subtotal (lines 7 - 11)	*12	63,796	25,761	8,917	53,595	0			7,886	0	995,955	1,032,263	1,028,005
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13					2,524,194					2,524,194	2,514,377	2,539,875
21xx State Replacements Against Levied Taxes	14	94,500	38,100	15,175	71,392				12,299		231,466	290,250	292,595
22xx Other State Tax Replacements	15	1,960	825	486,266	520				260		489,831	539,494	544,180
23xx 24xx State/Federal Pass-thru Revenues	16	82,100	1,200	87,000							170,300	191,995	160,300
25xx Contributions From Other Intergovernmental Units	17	43,740			99,302	0	260,610				403,652	315,784	369,391
26xx 27xx State Grants and Entitlements	18	18,580		593,597							629,959	695,637	316,377
28xx Federal Grants and Entitlements	19	500									500	325,500	959,19
29xx Payments in Lieu of Taxes	20	700	200	150	1,000				150		2,200	1,800	3,271
Subtotal (lines 13 - 20)	*21	242,080	40,325	1,182,188	172,214	0	2,784,804	17,782	12,709	0	4,452,102	4,874,837	4,226,948
3xxx LICENSES & PERMITS	*22	16,822				0	6,000				22,822	17,189	28,816
4xxx 5xxx CHARGES FOR SERVICE	*23	372,044			2,300		54,600				428,944	408,988	490,768
6xxx USE OF MONEY & PROPERTY	*24	114,800				0	14,000	60,141	68,800		257,741	340,123	429,934
9xxx MISCELLANEOUS	*25	41,850	8,000	148,820		0	639,500	190,000			1,028,170	427,732	524,772
Total Revenues*		263,549,459	1,183,693	1,713,257	1,638,561	0	3,444,304	1,158,523	0	433,617	13,121,414	12,619,094	12,017,134
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27						108,560				108,560	108,876	108,876
9020 From Rural Services Basic	28						941,760				941,760	875,240	868,940
90xx From Other Budgetary Funds	29						1,200,000	150,000			1,350,000	460,022	413,293
Subtotal (lines 27 - 29)	30	0	0	0	0	0	2,250,320	150,000	0	0	2,400,320	1,444,138	1,391,109
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0	0	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32										0	0	1,764
Total Revenues and Other Sources	33	549,459	1,183,693	1,713,257	1,638,561	0	5,694,624	1,308,523	0	433,617	15,521,734	14,063,222	13,410,007
BEGINNING FUND BALANCE JULY 1,	34	259,051	138,628	96,466	120,556	0	902,273	379,155	438,260		5,334,389	6,834,760	6,264,999
TOTAL RESOURCES	35	808,510	1,322,321	1,809,723	1,759,117	0	6,596,897	1,687,678	0	871,877	20,856,123	20,897,982	19,675,006
Loss on Nonreplaced Credits Against Levied Taxes	36					0	0	0	0	0	0	0	1,031,35

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

County Name: Clay

County No: 21
02/13/09

	GENERAL FUND		SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Basic (D)	Rural Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget		Actual (M)
									2009/2010 (K)	2008/2009 (L)	
LAW ENFORCEMENT PROGRAM											
1	351,008	82,840		389,948					823,796	783,109	746,963
2	76,053	19,378				28,000			123,431	113,409	106,610
3									0	0	0
4									0	0	0
5	204,844								204,844	205,415	173,826
6	326,697	71,969							398,666	394,062	313,586
7	208,864	51,842				7,000			267,706	261,457	211,054
8	81,167,466	226,029	0	389,948	0	0	0	0	1,818,443	1,757,452	1,552,039
9	200,845	33,947							234,792	243,032	228,848
10	37,500								37,500	20,974	33,321
11									0	0	0
12	238,345	33,947	0	0	0	0	0	0	272,292	264,006	262,169
13		17,000							17,000	47,000	125,038
14		85,548							85,548	85,548	64,250
15									0	0	0
16									0	0	0
17	0	102,548	0	0	0	0	0	0	102,548	132,548	189,288
18		1,200							1,200	1,200	878
19		14,000							14,000	14,000	14,211
20									0	2,000	5,122
21	0	15,200	0	0	0	0	0	0	15,200	17,200	20,211
22	1,300								1,300	1,800	2,039
23											0
24	7,000	4,428							11,428	10,000	5,774
25									0	0	0
26	6,500								6,500	6,500	6,011
27	14,800	4,428	0	0	0	0	0	0	19,228	18,300	13,824
28									0	0	0
29									0	0	0
30		46,000							46,000	43,000	38,815
31	0	46,000	0	0	0	0	0	0	46,000	43,000	38,815
32	1,420,611	428,152	0	389,948	0	0	0	0	2,273,711	2,232,506	2,076,346
33											
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution									0	0	0
1610 - Juvenile Representation Services									0	0	0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles									0	0	0
Subtotal									0	0	0
TOTAL - PUBLIC SAFETY & LEGAL SERVICES											

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

County Name: Clay County No: 21
02/13/09

	GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Svcs Basic (D)	Rural Svcs Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services											
3010 - Communicable Disease Prevention & Control Services											
3020 - Sanitation	3	76,830	12,264						89,094	91,276	47,560
3040 - Health Administration	4	100,000							100,000	100,000	100,000
3050 - Support of Hospitals	5								0	0	0
Subtotal	6	176,830	12,264	0	0	0	0	0	189,094	191,276	147,560
SERVICES TO POOR PROGRAM											
3100 - Administration	7	53,459	6,231						59,690	59,629	53,352
3110 - General Welfare Services	8	45,590							45,590	45,626	23,867
3120 - Care in County Care Facility	9								0	0	0
Subtotal	10	99,049	6,231	0	0	0	0	0	105,280	105,251	77,219
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	50,569	11,168						61,737	61,537	55,853
3210 - General Services to Veterans	12	16,070							16,070	16,050	11,637
Subtotal	13	66,639	11,168	0	0	0	0	0	77,807	77,587	67,490
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14	37,000							37,000	33,879	17,463
3310 - Family Protective Services	15								0	0	0
3320 - Services for Disabled Children	16								0	0	0
Subtotal	17	37,000	0	0	0	0	0	0	37,000	33,879	17,463
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18	55,364							55,364	55,364	51,326
3410 - Other Social Services	19	6,000							6,000	6,000	6,000
Subtotal	20	61,364	0	0	0	0	0	0	61,364	61,364	57,326
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	21	17,800							17,800	17,704	4,300
3510 - Preventive Services	22	20,632	575						21,207	22,514	16,281
Subtotal	23	38,432	575	0	0	0	0	0	39,007	40,218	20,581
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	447,931	30,238	0	0	0	0	0	509,552	509,575	387,639

Iowa Department of Management
 Form 634 - B
 (Sheet 3 of 8)

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

County Name: Clay County No: 21
02/13/09

SERVICES TO PERSONS WITH:

	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 Permanent (J)	Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS			239,294						239,294	259,158	200,826
41XX - CHRONIC MENTAL ILLNESS			461,644						461,644	575,352	377,256
42XX - MENTAL RETARDATION			1,068,776						1,068,776	1,069,907	942,783
43XX - OTHER DEVELOPMENTAL DISABILITIES			43,990						43,990	43,167	38,303
TOTAL - MENTAL HEALTH, MR & DD	0	0	1,813,704	0	0	0	0	0	1,813,704	1,947,484	1,559,162

**SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Clay County No: 21
02/13/09

	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 Permanent (J)	Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation											1
6010 - Weed Eradication				2,372					2,372	2,350	2
6020 - Solid Waste Disposal				71,448					71,448	69,360	3
6030 - Environmental Restoration											4
Subtotal	0	0	0	73,820	0	0	0	0	73,820	71,710	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	74,487	20,930		80,553					175,970	173,798	6
6110 - Maintenance & Operations	268,452	56,541		63,842			35,000		423,835	442,389	7
6120 - Recreation & Environmental Educ.	30,000	15,490							45,490	43,759	8
Subtotal	372,939	92,961	0	144,395	0	0	35,000	0	645,295	659,944	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter											10
6210 - Animal Bounties & State Apiarist Expenses	250								250	250	11
Subtotal	250	0	0	0	0	0	0	0	250	250	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	14,552			15,751					30,303	17,959	13
6310 - Housing Rehabilitation & Develop.											14
6320 - Economic Development	47,500						14,000		61,500	63,500	15
Subtotal	62,052	0	0	15,751	0	0	14,000	0	91,803	81,459	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries				43,012					43,012	45,100	17
6410 - Historic Preservation	12,000								12,000	12,000	18
6420 - Fair & 4-H Clubs	38,360						86,000		124,360	213,819	19
6430 - Fairgrounds											20
6440 - Memorial Halls											21
6450 - Other Educational Services											22
Subtotal	50,360	0	0	43,012	0	0	86,000	0	179,372	270,919	23
TOTAL - COUNTY ENVIRONMT. & ED.	24,485,601	92,961	0	276,978	0	0	0135,000	0	990,540	1,084,282	24

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: Clay

County No: 21
02/13/09

	GENERAL FUND		SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Basic (D)	Rural Supplemental (E)	Rural Services Roads (F)	Other (G)	All Permanent (J)	Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration						252,900			252,900	416,432	183,651
7010 - Engineering						335,500			335,500	216,500	197,175
Subtotal	0	0	0	0	0	588,400	0	0	588,400	632,932	380,826
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts						134,140			134,140	80,019	23,606
7110 - Roads						1,301,154			1,301,154	1,076,730	834,690
7120 - Snow & Ice Control						382,938			382,938	367,979	336,370
7130 - Traffic Controls						154,330			154,330	162,856	115,688
7140 - Road Clearing						60,326			60,326	59,188	36,191
Subtotal	0	0	0	0	0	2,032,888	0	0	2,032,888	1,746,772	1,346,545
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment						245,000			245,000	532,940	403,414
7210 - Equipment Operations						1,416,624			1,416,624	1,373,150	1,498,049
7220 - Tools, Materials & Supplies						120,500			120,500	100,500	62,757
7230 - Real Estate & Buildings						25,500			25,500	17,500	39,209
Subtotal	0	0	0	0	0	1,807,624	0	0	1,807,624	2,024,090	2,003,429
MASS TRANSIT PROGRAM											
7300 - Air Transportation									0	0	15
7310 - Ground Transportation									0	0	16
Subtotal	0	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	4,428,912	0	0	4,428,912	4,403,794	3,730,800

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Clay County No: 21
02/13/09

	GENERAL FUND		SPECIAL REVENUE FUNDS				TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Basic (D)	Rural Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
REPRESENTATION SERVICES PROGRAM											
1 8000 - Elections Administration		105,885							105,885	109,099	103,967
2 8010 - Local Elections		6,600							6,600	19,470	11,967
3 8020 - Township Officials	8,000	501							8,501	8,050	3,534
4 Subtotal	8,000	112,986	0	0	0	0	0	0	120,986	136,619	119,468
STATE ADMINISTRATIVE SERVICES											
5 8100 - Motor Vehicle Registrations & Licensing	72,429	26,858							99,287	100,848	109,858
6 8110 - Recording of Public Documents	124,365	49,618				7,000			180,983	175,314	164,061
7 Subtotal	196,794	76,476	0	0	0	7,000		0	280,270	276,162	273,919
TOTAL - GOVT. SVCS. TO RESIDENTS	8204,794	189,462	0	0	0	7,000		0	401,256	412,781	393,387

**SERVICE AREA 9
ADMINISTRATION**

County Name: **Clay**

County No: **21**
02/13/09

	GENERAL FUND		SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Basic (D)	Rural Supplemental (E)	Services Roads (F)	Secondary Roads (G)	All Permanent (J)	Budget	Re-estimated	Actual
									2009/2010 (K)	2008/2009 (L)	2007/2008 (M)
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	152,320	131,450							283,770	250,388	207,804
9010 - Administrative Management Services	175,951	55,497							231,448	228,260	220,245
9020 - Treasury Management Services	137,794	42,604							180,398	172,647	140,006
9030 - Other Policy & Administration	27,050								27,050	26,950	23,919
Subtotal	493,115	229,551	0	0	0	0	0	0	722,666	678,245	591,974
CENTRAL SERVICES PROGRAM											
9100 - General Services	432,490	63,023					63,800		559,313	507,959	435,958
9110 - Data Processing Services	235,650	12,032							247,682	253,384	159,183
Subtotal	668,140	75,055	0	0	0	0	63,800	0	806,995	761,343	595,141
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability		69,950							69,950	63,585	56,270
9210 - Safety of Workplace		81,860							81,860	74,010	56,296
9220 - Fidelity of Public Officers		23,600							23,600	21,450	19,521
9230 - Unemployment Compensation										0	0
Subtotal	0	175,410	0	0	0	0	0	0	175,410	159,045	132,087
TOTAL - ADMINISTRATION	1,161,255	480,016	0	0	0	0	63,800	0	1,705,071	1,598,633	1,319,202

**SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: Clay County No: 21
02/13/09

GENERAL FUND	SPECIAL REVENUE FUNDS				All Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Svcs Basic (D)				Rural Svcs Supplemental (E)	Secondary Roads (F)	Other (G)
NONPROGRAM CURRENT EXPENDITURES										
0010 - County Farm Operations										
0020 - Interest on Short-Term Debt										
0030 - Other Nonprogram Current										
0040 - Other County Enterprises										
TOTAL - NONPROGRAM CURRENT	0	0	0	0	0	0	0	0	0	0
LONG-TERM DEBT SERVICE										
0100 - Principal										
0110 - Interest										
TOTAL - LONG-TERM DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
CAPITAL PROJECTS										
0200 - Roadway Construction										
0210 - Conservation Land Acquisition/Development										
0220 - Other Capital Projects										
TOTAL - CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0	0
EXPENDITURES SUMMARY										
- Total Public Safety and Legal Services	1,420,611	428,152	0	389,948	0	0	35,000	0	2,273,711	2,232,506
- Total Physical Health and Social Services	479,314	30,238	0	0	0	0	0	0	509,552	509,575
- Total Mental Health, MR & DD	0	0	1,813,704	0	0	0	0	0	1,813,704	1,947,484
- Total County Environment and Education	485,601	92,961	0	276,978	0	0	135,000	0	990,540	1,084,282
- Total Roads & Transportation	204,794	189,462	0	0	0	4,428,912	0	0	4,428,912	4,403,784
- Total Governmental Services to Residents	1,161,255	480,016	0	0	0	0	7,000	0	401,266	412,781
- Total Administration	0	0	0	0	0	0	63,800	0	1,705,071	1,598,633
- Total Nonprogram Current Expenditures	0	0	0	0	0	0	0	0	0	0
- Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0
- Total Capital Projects	0	0	0	0	0	0	0	0	0	0
TOTAL - ALL EXPENDITURES (lines 13-24)	3,751,575	1,220,829	1,813,704	666,926	0	5,947,912	368,090	0	13,994,036	14,119,455
OTHER BUDGETARY FINANCING USES										
- To General Supplemental										
- To Rural Services Supplemental										
- To Other Budgetary Funds	108,560			941,760					2,250,320	1,284,116
TOTAL OPERATING TRANSFERS OUT	108,560	0	0	941,760	0	0	0	0	150,000	160,022
REFUNDED DEBT/PAYMENTS TO ESCROW										
Increase (Decrease) in Reserves (GAAP Budgets)									2,400,320	1,444,138
Fund Balance - Reserved									0	0
Fund Balance - Unreserved/Designated									0	0
Fund Balance - Unreserved/Undesignated	948,375	101,492	-3,981	150,431	0	648,985	1,969,588	0	4,461,767	5,334,389
TOTAL ENDING FUND BALANCE - JUNE 30	948,375	101,492	-3,981	150,431	0	648,985	1,969,588	0	4,461,767	5,334,389
TOTAL REQUIREMENTS (23+28+29-30+34)	4,808,510	1,322,321	1,809,723	1,759,117	0	6,596,897	3,687,678	0	20,856,123	20,897,982

County Name: Clay County Number: 02/13/09

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

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2009/2010 (D)	Interest Due 2009/2010 (E)	Bond Registration Due 2009/2010 (F)	Total Obligation Due 2009/2010 (G)	Amount Paid by Other Funds & Debt Service Fund Balance (H)	FY 2009/2010					
								Current Year Utility Replacement & Debt Service Taxes =(I)					
1 Cthouse Restore #1 FY15 (40000)	1,300,000	04/01/05	130,000	108,970		238,970		238,970					
2 Cthouse Restore #2 FY16 (40000)	500,000	04/01/06	50,000	74,962		124,962		124,962					
3 Clay Co Regional Event Ctr FY30 (18002)	2,000,000	12/28/04	60,000	68,940		128,940	128,940						
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
TOTALS FOR COUNTYWIDE DEBT SERVICE:							240,000	252,872	0	492,872	128,940	363,932	
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service													
21													
22													
23													
24													
25													
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0	0	0	0	0	

SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

		TOTALS		
		Budget	Re-estimated	Actual
		2009/2010 (K)	2008/2009 (L)	2007/2008 (M)
100X - INFORMATION AND EDUCATION SERVICES				
4003 - Information and Referral	1			
4004 - Consultation	2	118,195	114,752	114,752
4005 - Public Education Services	3			
4006 - Academic Services	4			
Subtotal - Information and Education Services	5	118,195	114,752	114,752
101X - GENERAL ADMINISTRATION				
4011 - Direct Administration	6			
4012 - Purchased Administration	7			
Subtotal - General Administration	8	0	0	0
102X - COORDINATION SERVICES				
4021 - Case Management	9			
- 374 Case Management - Medicaid Match	10			
- 375 Case Management - 100% County	11			
- 399 Other	12			
4022 - Services Management	13	68,199	66,781	59,561
Subtotal - Coordination Services	13	68,199	66,781	59,561
103X - PERSONAL AND ENVIRONMENTAL SUPPORT				
4031 - Transportation (Non-Sheriff)	14			
4032 - Support				
- 320 Homemaker/Home Health Aides	15			
- 321 Chore Services	16			
- 322 Home Management Services	17			
- 325 Respite	18			
- 326 Guardian/Conservator	19			
- 327 Representative Payee	20			
- 328 Home/Vehicle Modification	21			
- 329 Supported Community Living	22			
- 399 Other	23			
4033 - Basic Needs				
- 345 Ongoing Rent Subsidy	24			
- 399 Other	25			
Subtotal - Personal and Environmental Support	26	0	0	0
104X - TREATMENT SERVICES				
4041 - Physiological Treatment				
- 305 Outpatient	27			106
- 306 Prescription Medication	28			
- 307 In-Home Nursing	29			
- 399 Other	30			
4042 - Psychotherapeutic Treatment				
- 305 Outpatient	31	32,500	49,061	10,006
- 309 Partial Hospitalization	32			
- 399 Other	33			
4043 - Evaluation	34	5,200	6,030	2,439
4044 - Rehabilitative Treatment				
- 363 Day Treatment Services	35			
- 396 Community Support Programs	36			
- 397 Psychiatric Rehabilitation	37			
- 399 Other	38			
Subtotal - Treatment Services	39	37,700	55,091	12,551

SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH MENTAL HEALTH PROBLEMS / MENTAL ILLNESS

		TOTALS		
		Budget	Re-estimated	Actual
		2009/2010	2008/2009	2007/2008
		(K)	(L)	(M)
1050 - VOCATIONAL AND DAY SERVICES				
- 360 Sheltered Workshop Services	40			
- 362 Work Activity Services	41			
- 364 Job Placement Services	42			
- 367 Adult Day Care	43			
- 368 Supported Employment Services	44			
- 369 Enclave	45			
- 399 Other	46			
Subtotal - Vocational and Day Services	47	0	0	0
106X - LICENSED/CERTIFIED LIVING ARRANGEMENTS				
4063 - Community Based 1 - 5 Beds				
- 310 Community Supervised Apartment Living	48			
- 314 Residential Care Facility	49			
- 315 Residential Care Facility For The Mentally Retarded	50			
- 316 Residential Care Facility For The Mentally Ill	51			
- 317 Nursing Facility	52			
- 318 Intermediate Care Facility For The Mentally Retarded	53			
- 329 Supported Community Living	54			
- 399 Other	55			
4064 - Community Based 6 - 15 Beds				
- 310 Community Supervised Apartment Living	56			
- 314 Residential Care Facility	57			
- 315 Residential Care Facility For The Mentally Retarded	58			
- 316 Residential Care Facility For The Mentally Ill	59			
- 317 Nursing Facility	60			
- 318 Intermediate Care Facility For The Mentally Retarded	61			
- 399 Other	62			
4065 - Community Based 16 and Over Beds				
- 310 Community Supervised Apartment Living	63			
- 314 Residential Care Facility	64			
- 315 Residential Care Facility For The Mentally Retarded	65			
- 316 Residential Care Facility For The Mentally Ill	66			
- 317 Nursing Facility	67			
- 318 Intermediate Care Facility For The Mentally Retarded	68			
- 399 Other	69			
Subtotal - Licensed/Certified Living Arrangements	70	0	0	0
407X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES				
4071 - State Mental Health Institutes				
- 319 Inpatient	71	1,000		1,974
- 399 Other	72			
4072 - State Hospital Schools				
- 319 Inpatient	73			
- 399 Other	74			
4073 - Other Public/Private Hospitals				
- 319 Inpatient	75	9,000	14,150	8,982
- 399 Other	76			
4074 - Commitments				
- 300 Diagnostic Evaluation Related to Commitment	77			
- 353 Sheriff Transportation	78	3,000	6,170	2,068
- 393 Legal Representation for Commitment	79	2,200	2,214	938
- 395 Mental Health Advocates	80			
- 399 Other	81			
Subtotal - Institutional/Hospital/Commitment Services	82	15,200	22,534	13,962
TOTAL 40XX - SERVICES TO PERSONS WITH MENTAL ILLNESS (SHEETS 1 & 2)	83	239,294	259,158	200,826

**SERVICE AREA 4 -- SUPPORTING DETAIL
SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS**

	TOTALS		
	Budget	Re-estimated	Actual
	2009/2010	2008/2009	2007/2008
	(K)	(L)	(M)
150 - VOCATIONAL AND DAY SERVICES			
- 360 Sheltered Workshop Services	40		
- 362 Work Activity Services	41	71,389	62,167
- 364 Job Placement Services	42		36,245
- 367 Adult Day Care	43		
- 368 Supported Employment Services	44		
- 369 Enclave	45		
- 399 Other	46		268
Subtotal - Vocational and Day Services	47	71,389	62,167
16X - LICENSED/CERTIFIED LIVING ARRANGEMENTS			
4163 - Community Based 1 - 5 Beds			
- 310 Community Supervised Apartment Living	48	17,316	20,837
- 314 Residential Care Facility	49		697
- 315 Residential Care Facility For The Mentally Retarded	50		6,109
- 316 Residential Care Facility For The Mentally Ill	51		
- 317 Nursing Facility	52		
- 318 Intermediate Care Facility For The Mentally Retarded	53		
- 329 Supported Community Living	54		451
- 399 Other	55		
4164 - Community Based 6 - 15 Beds			
- 310 Community Supervised Apartment Living	56		
- 314 Residential Care Facility	57		
- 315 Residential Care Facility For The Mentally Retarded	58		
- 316 Residential Care Facility For The Mentally Ill	59		
- 317 Nursing Facility	60		
- 318 Intermediate Care Facility For The Mentally Retarded	61		
- 399 Other	62		
4165 - Community Based 16 and Over Beds			
- 310 Community Supervised Apartment Living	63	38,264	38,624
- 314 Residential Care Facility	64	208,445	239,768
- 315 Residential Care Facility For The Mentally Retarded	65		
- 316 Residential Care Facility For The Mentally Ill	66		
- 317 Nursing Facility	67		
- 318 Intermediate Care Facility For The Mentally Retarded	68		
- 399 Other	69		
Subtotal - Licensed/Certified Living Arrangements	70	264,025	299,926
417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES			
4171 - State Mental Health Institutes			
- 319 Inpatient	71	23,600	28,736
- 399 Other	72		11,867
4172 - State Hospital Schools			
- 319 Inpatient	73		
- 399 Other	74		
4173 - Other Public/Private Hospitals			
- 319 Inpatient	75	30,000	95,513
- 399 Other	76		36,966
4174 - Commitments			
- 300 Diagnostic Evaluation Related to Commitment	77		
- 353 Sheriff Transportation	78	2,900	2,395
- 393 Legal Representation for Commitment	79	2,400	2,503
- 395 Mental Health Advocates	80	2,500	2,591
- 399 Other	81		158
Subtotal - Institutional/Hospital/Commitment Services	82	61,400	131,738
TOTAL 41XX - SERVICES TO PERSONS WITH CHRONIC MENTAL ILLNESS (SHEETS 3 & 4)	83	461,644	575,352
			377,255

COUNTY PROPERTY TAX RATES AND TAXES
 FY 2009/2010 BUDGETS--JANUARY 1, 2008 TAXABLE VALUATIONS
 LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

21Clay County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		814,075,040		797,019,075	
General Basic	2,849,263		3.5		2,789,567
Pioneer Cemetery	0		0		0
Total General Basic	2,849,263				2,789,567
General Supplemental	1,172,268		1.44		1,147,707
MH-DD Services	396,824		0.48745		388,507
Debt Service	363,932	837,530,159	0.43453	820,474,194	356,521
Other			0		0
Total Countywide	4,782,287		5.86198		4,682,302
ALL RURAL ONLY LEVIES:		396,077,261		382,615,654	
Rural Services Basic	1,533,979		3.87293		1,481,844
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	1,533,979		3.87293		1,481,844
Total Countywide/Rural Rate	6,316,266		9.73491		6,164,146
Other	0	0	0	0	0
Emergency Services	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	6,316,266				6,164,146

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY.
 IF YOU HAVE QUESTIONS, PLEASE CONTACT YOUR COUNTY AUDITOR OR JIM NERVIG AT (515) 242-5240.