

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 | | | | | | TOTALS | | |
|---|---------------------|-------------------|----------|----------------|----------|-------------------|-------------------|-------------------|
| | | | | | | Budget | Re-estimated | Actual |
| | | | | | | 2009/2010 | 2008/2009 | 2007/2008 |
| | | | | | | (F) | (G) | (H) |
| General | Special | Capital | Debt | Permanent | | | | |
| (A) | Revenue | Projects | Service | (E) | | | | |
| | (B) | (C) | (D) | | | | | |
| 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 | | 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 | | 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 | | 0 |
| Fund Balance - Reserved | 35,0 | 0 | | | | 0 | | 0 |
| Fund Balance - Unreserved/Designated | 36,0 | 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; 0 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 | 0 | 0 | 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 | 0 | 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 | 0 | 0 | 7,411 | | 152,120 | 149,878 | 141,041 |
| Subtotal (lines 7 - 11) | *12 | 63,796 | 25,761 | 8,917 | 53,595 | 0 | 0 | 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 | | | 17,782 | | | | 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 | | | 2,300 | 0 | 6,000 | | | | 22,822 | 17,189 | 28,816 |
| 4xxx 5xxx CHARGES FOR SERVICE | *23 | 372,044 | | | | | 54,600 | | | | 428,944 | 408,958 | 490,768 |
| 6xxx USE OF MONEY & PROPERTY | *24 | 114,800 | | | | | 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 | 4,333,617 | 0 | 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 | 308,523 | 4,333,617 | 0 | 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 | 687,678 | 4,871,877 | | 20,856,123 | 20,897,982 | 19,675,006 |
| Loss on Nonreplaced Credits Against Levied Taxes | 36 | | | | | 0 | 0 | 0 | 0 | | 0 | 0 | 1,031,35 |

**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 | | | | | | | | | 0 | | 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 | | | | | | | | | 0 | 1,790 | 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. | | | | | | | | | 0 | 0 | 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 | | | | | | | | | 0 | 0 | 20 |
| 6440 - Memorial Halls | | | | | | | | | 0 | 0 | 21 |
| 6450 - Other Educational Services | | | | | | | | | 0 | 0 | 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) | 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 | 0 |
| 7310 - Ground Transportation | | | | | | | | | 0 | 0 | 0 |
| 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 |
| 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 |
| 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 | | | | | All Permanent (J) | TOTALS | | |
|--|-------------------------|--------------------------------|---------------------------|-----------------------|------------------------------|--------------------------|------------------|-------------------------|----------------------------|----------------------------------|----------------------------|
| | General Basic (A) | General Supplemental (B) | MH-DD Svcs Fund (C) | Rural Basic (D) | Rural Supplemental (E) | Services Roads (F) | Secondary (G) | | Budget 2009/2010 (K) | Re-estimated 2008/2009 (L) | Actual 2007/2008 (M) |
| | | | | | | | | | | | |
| POLICY & ADMINISTRATION PROGRAM | | | | | | | | | | | |
| 9000 - General County Management | 152,320 | 131,450 | | | | | | | | 207,804 | |
| 9010 - Administrative Management Services | 175,951 | 55,497 | | | | | | | | 228,260 | |
| 9020 - Treasury Management Services | 137,794 | 42,604 | | | | | | | | 140,006 | |
| 9030 - Other Policy & Administration | 27,050 | | | | | | | | | 26,950 | |
| Subtotal | 493,115 | 229,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 591,974 | |
| CENTRAL SERVICES PROGRAM | | | | | | | | | | | |
| 9100 - General Services | 432,490 | 63,023 | | | | 63,800 | | | | 507,959 | |
| 9110 - Data Processing Services | 235,650 | 12,032 | | | | | | | | 253,384 | |
| Subtotal | 668,140 | 75,055 | 0 | 0 | 0 | 63,800 | 0 | 0 | 0 | 761,343 | |
| RISK MANAGEMENT SERVICES PROGRAM | | | | | | | | | | | |
| 9200 - Tort Liability | | 69,950 | | | | | | | | 69,950 | |
| 9210 - Safety of Workplace | | 81,860 | | | | | | | | 81,860 | |
| 9220 - Fidelity of Public Officers | | 23,600 | | | | | | | | 23,600 | |
| 9230 - Unemployment Compensation | | | | | | | | | | 0 | |
| Subtotal | 0 | 175,410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 175,410 | |
| TOTAL - ADMINISTRATION | 1,161,255 | 480,016 | 0 | 0 | 0 | 63,800 | 0 | 0 | 0 | 1,598,633 | |

**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 Capital 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,428,912 | 4,403,784 |
| - Total Governmental Services to Residents | 204,794 | 189,462 | 0 | 0 | 0 | 0 | 7,000 | 0 | 401,256 | 412,781 |
| - Total Administration | 1,161,255 | 480,016 | 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 | 0 | 225,000 | 0 | 352,290 | 403,400 |
| 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 | 0 | 0 | 0 | 4,461,767 | 5,334,389 |
| TOTAL ENDING FUND BALANCE - JUNE 30 | 948,375 | 101,492 | -3,981 | 150,431 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 20,856,123 | 20,897,982 |
| | | | | | | | | | 14,119,455 | 11,449,137 |

County Name: Clay County Number: 21
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 | 36,245 |
| - 364 Job Placement Services | 42 | | | |
| - 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 | 36,513 |
| 16X - LICENSED/CERTIFIED LIVING ARRANGEMENTS | | | | |
| 4163 - Community Based 1 - 5 Beds | | | | |
| - 310 Community Supervised Apartment Living | 48 | 17,316 | 20,837 | 19,458 |
| - 314 Residential Care Facility | 49 | | 697 | 6,109 |
| - 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 | | | 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 | 30,741 |
| - 314 Residential Care Facility | 64 | 208,445 | 239,768 | 179,451 |
| - 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 | 236,210 |
| 417X - INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES | | | | |
| 4171 - State Mental Health Institutes | | | | |
| - 319 Inpatient | 71 | 23,600 | 28,736 | 11,867 |
| - 399 Other | 72 | | | |
| 4172 - State Hospital Schools | | | | |
| - 319 Inpatient | 73 | | | |
| - 399 Other | 74 | | | |
| 4173 - Other Public/Private Hospitals | | | | |
| - 319 Inpatient | 75 | 30,000 | 95,513 | 36,966 |
| - 399 Other | 76 | | | |
| 4174 - Commitments | | | | |
| - 300 Diagnostic Evaluation Related to Commitment | 77 | | | |
| - 353 Sheriff Transportation | 78 | 2,900 | 2,395 | 3,750 |
| - 393 Legal Representation for Commitment | 79 | 2,400 | 2,503 | 1,240 |
| - 395 Mental Health Advocates | 80 | 2,500 | 2,591 | 158 |
| - 399 Other | 81 | | | |
| Subtotal - Institutional/Hospital/Commitment Services | 82 | 61,400 | 131,738 | 53,981 |
| 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.