

NOTICE OF PUBLIC HEARING

Clayton County

**THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC
PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS**

The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.

Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.64437
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	978,888

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Slow rate of taxable value growth in county outside of TIF districts

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COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Clayton	Fiscal Year July 1, 2014 - June 30, 2015	22

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

Meeting Date:	Meeting Time:	Meeting Location:
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03-17-2014	1:30 PM	Public Meeting Room, County Office Bldg. 600 Gundersen Rd; Elkader
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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.claytoncountyiia.gov	County Telephone Number:	563-245-1106	
Iowa Department of Management Form 630 (Publish)				
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1	8,176,582	7,903,341	7,286,257
Less: Uncollected Delinquent Taxes - Levy Year	2	0		1,745
Less: Credits to Taxpayers	3	554,597	324,334	370,230
Net Current Property Taxes	4	7,621,985	7,579,007	6,914,282
Delinquent Property Tax Revenue	5	1,327	1,322	1,006
Penalties, Interest & Costs on Taxes	6	61,500	58,300	54,955
Other County Taxes/TIF Tax Revenues	7	1,375,016	1,353,253	1,685,540
Intergovernmental	8	5,393,426	5,394,426	5,382,546
Licenses & Permits	9	24,345	24,575	28,948
Charges for Service	10	509,540	520,600	523,536
Use of Money & Property	11	182,620	213,761	160,487
Miscellaneous	12	376,155	1,245,123	1,223,652
Subtotal Revenues	13	15,545,914	16,390,367	15,974,952
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0		
Operating Transfers In	15	1,600,000	1,600,000	1,453,683
Proceeds of Fixed Asset Sales	16	25,000	10,000	19,181
Total Revenues & Other Sources	17	17,170,914	18,000,367	17,447,816
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,896,906	2,677,266	2,600,887
Physical Health and Social Services	19	766,837	760,600	673,202
Mental Health, ID & DD	20	859,471	859,970	1,328,088
County Environment and Education	21	1,175,262	1,383,751	1,316,351
Roads & Transportation	22	7,242,980	7,481,854	6,598,107
Government Services to Residents	23	685,830	696,005	657,324
Administration	24	1,789,629	1,482,574	1,319,116
Nonprogram Current	25	1,300	1,300	0
Debt Service	26	329,371	324,539	326,973
Capital Projects	27	1,084,274	2,237,367	2,946,692
Subtotal Expenditures	28	16,831,860	17,905,226	17,766,740
Other Financing Uses:				
Operating Transfers Out	29	1,600,000	1,600,000	1,453,683
Refunded Debt/Payments to Escrow	30	0		
Total Expenditures & Other Uses	31	18,431,860	19,505,226	19,220,423
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,260,946	-1,504,859	-1,772,607
Beginning Fund Balance - July 1.	33	6,148,896	7,653,755	9,426,362
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0		
Fund Balance - Nonspendable	35	0		
Fund Balance - Restricted	36	0		6,565,796
Fund Balance - Committed	37	0		11,894
Fund Balance - Assigned	38	0		
Fund Balance - Unassigned	39	4,887,950	6,148,896	1,076,065
Total Ending Fund Balance - June 30.	40	4,887,950	6,148,896	7,653,755

Proposed property taxation by type:

Countywide Levies*:	6,207,315	Proposed tax rates per \$1,000 taxable valuation:
Rural Only Levies*:	1,969,267	Urban Areas: 7.36278
Special District Levies*:	0	Rural Areas: 10.73343
TIF Tax Revenues:	131,567	Any special district tax rates not included.
Utility Replacmnt. Excise Tax:	146,325	Date:

Explanation of any significant items in the budget:

The proposed tax rate is \$0.68/\$1000 of taxable valuation lower than the current tax rate for both rural and urban areas. The proposed total expenditures are \$1.073 million less than the current year budget expenditures. The total proposed revenue is \$.829 million less than the current budget year revenues.

*Net Current Property Taxes (paid by taxpayers) accounts for 49% of total revenues. The total taxable valuation of Clayton County has increased by 4.3% to \$855,394,425 for the fiscal year ending June 30, 2015.

Clayton County ADOPTED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES						TOTALS		
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013
						(F)	(G)	(H)
Taxes Levied on Property	15,054,754	2,797,853		323,975		8,176,582	7,903,341	7,286,257
Less: Uncollected Delinquent Taxes - Levy Year	2,000	0				0		1,745
Less: Credits to Taxpayers	3,343,581	189,484		21,532		554,597	324,334	370,230
Net Current Property Taxes	44,711,173	2,608,369		302,443		7,621,985	7,579,007	6,914,282
Delinquent Property Tax Revenue	5,764	515			48	1,327	1,322	1,006
Penalties, Interest & Costs on Taxes	6,61,500					61,500	58,300	54,955
Other County Taxes/TIF Tax Revenues	7,253,295	1,115,773		0	5,948	0	1,375,016	1,353,253
Intergovernmental	81,074,306	4,287,373	10,000	21,747		0	5,393,426	5,394,426
Licenses & Permits	9,19,345	5,000				24,345	24,575	28,948
Charges for Service	10,498,440	11,100				509,540	520,600	523,536
Use of Money & Property	11,181,460	1,160				182,620	213,761	160,487
Miscellaneous	12,234,255	66,400	75,500			376,155	1,245,123	1,223,652
Subtotal Revenues	137,034,538	8,095,690	85,500	330,186		015,545,914	16,390,367	15,974,952
Other Financing Sources:								
General Long-Term Debt Proceeds	14,000	0				0		14
Operating Transfers In	15,0	1,600,000	0	0		0	1,600,000	1,453,683
Proceeds of Fixed Asset Sales	16,0	25,000				25,000	10,000	19,181
Total Revenues & Other Sources	177,034,538	9,720,690	85,500	330,186		017,170,914	18,000,367	17,447,816
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	182,876,906	20,000				0	2,896,906	2,677,266
Physical Health and Social Services	19,665,337	101,500				0	766,837	760,600
Mental Health, ID & DD	20,0	859,471				0	859,471	859,970
County Environment and Education	21,673,608	501,654				0	1,175,262	1,383,751
Roads & Transportation	22,0	7,242,980				0	7,242,980	7,481,854
Government Services to Residents	23,675,830	10,000				0	685,830	696,005
Administration	241,778,629	11,000				0	1,789,629	1,482,574
Nonprogram Current	25,1,300	0				0	1,300	1,300
Debt Service	26,0	0	329,371			0	329,371	324,539
Capital Projects	27,337,774	624,500	122,000			0	1,084,274	2,237,367
Subtotal Expenditures	287,009,384	9,371,105	122,000	329,371		016,831,860	17,905,226	17,766,740
Other Financing Uses:								
Operating Transfers Out	29,0	1,600,000	0	0		0	1,600,000	1,453,683
Refunded Debt/Payments to Escrow	30,0	0				0		30
Total Expenditures & Other Uses	317,009,384	10,971,105	122,000	329,371		018,431,860	19,505,226	19,220,423
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32,25,154	-1,250,415	-36,500	815		0	-1,260,946	-1,504,859
Beginning Fund Balance - July 1	331,941,448	4,131,504	53,929	22,015		6,148,896	7,653,755	9,426,362
Increase (Decrease) in Reserves (GAAP Budgeting)	34,0	0				0		34
Fund Balance - Nonspendable	35,0	0				0		35
Fund Balance - Restricted	36,0	0				0		6,565,796
Fund Balance - Committed	37,0	0				0		11,894
Fund Balance - Assigned	38,0	0				0		38
Fund Balance - Unassigned	391,966,602	2,881,089	17,429	22,830		0	4,887,950	6,148,896
Total Ending Fund Balance - June 30	401,966,602	2,881,089	17,429	22,830		0	4,887,950	6,148,896
Proposed tax rate per \$1,000 valuation for County purposes:	7.36278	urban areas;	10.73343	rural areas;			Any special district rates excluded.	
This line and the next line reserved for notes:								

This line and the next line reserved for notes:

Budget Basis: CASH

County Name: Clayton
County Number: 22
Date Budget Adopted: 3/17/2014

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.

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

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

1MBase Year Expenditures for Mental Health/Disabilities Services	868,795
2MCounty Population Expenditure Target Amount	843,239
3MMaximum County Services Fund Levy Dollars	843,239

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4MCounty Services Fund Levy Dollars (cannot exceed 3M above)

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.

	(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:	1	855,394,425		843,239	
General Basic	2	3,972,766	4.64437	3,903,732	
+ Cemetery (Pioneer - 331,424B)	3	1,500	0.00175	1,471	
= Total for General Basic	4	3,974,266		3,905,203	
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>	5			0	
General Supplemental	6	1,169,880	1.36765	1,149,551	
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	7	72,683		71,420	
County Services Fund (from '4M certification above)	8	843,239	0.98579	828,586	
Debt Service (from Form 703 col. I Countywide total)	9	329,371	0.36322	891,952,118	323,975
Voted Emergency Medical Services (Countywide)	10		0	0	0
Other	11			0	0
Subtotal Countywide (A)	12	6,316,756	7.36278	6,207,315	
B. All Rural Services Only Levies:	13	595,182,188		584,239,627	
Rural Services Basic	14	2,006,151	3.37065	1,969,267	
Rural Services Supplemental	16		0	0	0
Unified Law Enforcement	17		0	0	0
Other	18		0	0	0
Other	19		0	0	0
Subtotal All Rural Services Only (B)	20	2,006,151	3.37065	1,969,267	
Subtotal Countywide/All Rural Services (A + B)	21	8,322,907	10.73343	8,176,582	
C. Special District Levies:					
Flood & Erosion	22		0	0	0
Voted Emergency Medical Services (partial county)	23		0	0	0
Other	24	0	0	0	0
Other	25		0	0	0
Other	26		0	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0	0	0
Subtotal Special Districts (C)	28	0		0	
GRAND TOTAL (A + B + C)	29	8,322,907		8,176,582	

Compensation Schedule for FY:

Elected Official:

Attorney	2014/2015
Auditor	Annual Salary:
Recorder	57,410
Treasurer	50,342
Sheriff	49,953
Supervisors	49,953
Supervisor Vice Chair, if different	63,472
Supervisor Chair, if different	28,145
	28,645

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1Clayton County Register

2Guttenberg Press

3Monona Outlook

4

5

6

The County Auditor represents the following to be true:

The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.

All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.

Adopted property taxes do not exceed published amounts.

Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

TOWNSHIP EMERGENCY SERVICES LEVIES

Fiscal Year July 1, 2014 - June 30, 2015

TOWNSHIP NAME	RECORD KEY	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0	0	0	0

REVENUES DETAIL

Coun

Name: Clayton

County No: 22

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Clayton

County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013
	(K)	(L)									
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	11,000.815	109,395							1,110,210	1,089,696	1,106,582
1010 - Investigations	2 18,500	52,984							71,484	17,000	19,168
1020 - Unified Law Enforcement	3								0		3
1030 - Contract Law Enforcement	4								0		4
1040 - Law Enforcement Communications	5 386,435	42,315				20,000			448,750	424,340	394,718
1050 - Adult Correctional Services	6 450,947	51,780							502,727	494,186	518,715
1060 - Administration	7 366,835	53,154							419,989	411,765	318,505
Subtotal	82,223,532	309,628	0	0	0	20,000			2,553,160	2,436,987	2,357,688
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9 161,376	19,570							180,946	170,717	161,431
1110 - Medical Examinations	10 30,000								30,000	30,000	32,437
1120 - Child Support Recovery	11								0		11
Subtotal	12 191,376	19,570	0	0	0	0	0	0	210,946	200,717	193,868
EMERGENCY SERVICES											
1200 - Ambulance Services	13 8,865								8,865	0	13
1210 - Emergency Management	14	72,683							72,683	5,094	19,208
1220 - Fire Protection and Rescue Services	15								0		15
1230 - E911 Service Board	16								0		16
Subtotal	17 8,865	72,683	0	0	0	0	0	0	81,548	5,094	19,208
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18	3,410							3,410	3,535	3,226
1410 - Research & Other Assistance	19	100							100	100	2,940
1420 - Bailiff Services	20 31,660	4,072							35,732	19,643	13,993
Subtotal	21 31,660	7,582	0	0	0	0	0	0	39,242	23,278	20,159
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22								0		22
1510 - (Reserved)	23										23
1520 - Detention Services	24								0		24
1530 - Court Costs	25								0		25
1540 - Service of Civil Papers	26	1,000							1,000	1,400	543
Subtotal	27 0	1,000	0	0	0	0	0	0	1,000	1,400	543
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28								0		28
1610 - Juvenile Representation Services	29	2,790							2,790	2,790	1,207
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	8,220							8,220	7,000	8,214
Subtotal	31 0	11,010	0	0	0	0	0	0	11,010	9,790	9,421
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	322,455,433	421,473	0	0	0	20,000			2,896,906	2,677,266	2,600,887

SERVICE AREA 3
 PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Clayton County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS				All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1109,554						95,000	204,554	204,550	123,238 1
3010 - Communicable Disease Prevention & Control Services	2 4,000							4,000	4,000	2,147 2
3020 - Sanitation	3 58,040	3,390						61,430	52,814	48,496 3
3040 - Health Administration	4 44,250							44,250	27,790	60,947 4
3050 - Support of Hospitals	5							0		5
Subtotal	6215,844	3,390	0	0	0	0	95,000	0	314,234	289,154 234,828 6
SERVICES TO POOR PROGRAM										
3100 - Administration	7 10,474	312						10,786	10,933	9,918 7
3110 - General Welfare Services	8 31,130							31,130	30,590	23,844 8
3120 - Care in County Care Facility	9	230,000						230,000	230,000	230,000 9
Subtotal	10 41,604	230,312	0	0	0	0	0	271,916	271,523	263,762 10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 45,297	4,665						49,962	46,240	46,419 11
3210 - General Services to Veterans	12 49,775							49,775	48,733	42,785 12
Subtotal	13 95,072	4,665	0	0	0	0	0	99,737	94,973	89,204 13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14							0		14
3310 - Family Protective Services	15	24,450						24,450	24,450	18,193 15
3320 - Services for Disabled Children	16							0		16
Subtotal	17 0	24,450	0	0	0	0	0	24,450	24,450	18,193 17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18							0		18
3410 - Other Social Services	19 10,000						6,500	16,500	12,500	10,300 19
3420 - Soc. Serv Bus Operations	20							0		20
Subtotal	21 10,000	0	0	0	0	0	6,500	0	16,500	12,500 10,300 21
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22							0	28,000	16,915 22
3510 - Preventive Services	23	40,000						40,000	40,000	40,000 23
Subtotal	24 0	40,000	0	0	0	0	0	40,000	68,000	56,915 24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 362,520	302,817	0	0	0	0	101,500	0	766,837	760,600 673,202 25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Clayton County No: 22

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013
									(K)	(L)	(M)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X - Information & Education Services	1								0		1
402X - Coordination Services	2								0		3642
403X - Personal & Environmental Sprt	3								0		3
404X - Treatment Services	4								0		66,6064
405X - Vocational & Day Services	5								0		5
406X - Lic/Certified Living Arrangements	6								0		3,7246
407X - Inst/Hospital & Commit Services	7								0		54,1607
Subtotal	8	0	0	0	0	0	0	0	0	0	124,8548
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9								0		9
412X - Coordination Services	10								0		5,13210
413X - Personal & Environmental Sprt	11								0		18,11511
414X - Treatment Services	12								0		4,50112
415X - Vocational & Day Services	13								0		38,29313
416X - Lic/Certified Living Arrangements	14								0		312,49414
417X - Inst/Hospital & Commit Services	15			10,259					10,259		14,90315
Subtotal	16	0	0	10,259	0	0	0	0	10,259	0	393,43816
42XX - INTELLECTUAL DISABILITY											
420X - Information & Education Services	17								0		17
422X - Coordination Services	18								0		17,40118
423X - Personal & Environmental Sprt	19								0		104,89419
424X - Treatment Services	20								0		20
425X - Vocational & Day Services	21								0		139,91621
426X - Lic/Certified Living Arrangements	22								0		500,80422
427X - Inst/Hospital & Commit Services	23								0		16,69123
Subtotal	24	0	0	0	0	0	0	0	0	0	779,70624
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X - Information & Education Services	25								0		25
432X - Coordination Services	26								0		26
433X - Personal & Environmental Sprt	27								0		27
434X - Treatment Services	28								0		28
435X - Vocational & Day Services	29								0		9,04629
436X - Lic/Certified Living Arrangements	30								0		16,17530
437X - Inst/Hospital & Commit Services	31								0		31
Subtotal	32	0	0	0	0	0	0	0	0	0	25,22132
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33			5,421					5,421		4,86933
4412 - Purchased Administration	34			843,791					843,791	859,970	34
4413 - Distrib to Regional Fiscal Agent	35								0		35
Subtotal	36	0	0	849,212	0	0	0	0	849,212	859,970	4,86936
45XX - COUNTY PRVD CASE MGMT											
Subtotal	37								0		37
46XX - COUNTY PRVD SERVICES											
Subtotal	38								0		38
47XX - BRAIN INJURY											
470X - Information & Education Services	39								0		39
472X - Coordination Services	40								0		40
473X - Personal & Environmental Sprt	41								0		41
474X - Treatment Services	42								0		42
475X - Vocational & Day Services	43								0		43
476X - Lic/Certified Living Arrangements	44								0		44
477X - Inst/Hospital & Commit Services	45								0		45
Subtotal	46	0	0	0	0	0	0	0	0	0	046
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	859,471	0	0	0	0	859,471	859,970	1,328,08847

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION

County Name: Clayton County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013	
									(K)	(L)	(M)	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1						6,800		6,800	6,800	800 1	
6010 - Weed Eradication	2			101,000		4,540			105,540	103,590	97,352 2	
6020 - Solid Waste Disposal	3			202,039					202,039	198,800	175,500 3	
6030 - Environmental Restoration	4						0				4	
Subtotal	5	0	0	303,039	0	4,540	6,800	0	314,379	309,190	273,652 5	
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	121,176	15,505						136,681	132,508	128,542 6	
6110 - Maintenance & Operations	7	422,234	37,146						459,380	487,557	498,039 7	
6120 - Recreation & Environmental Education	8								0		8	
Subtotal	9	543,410	52,651	0	0	0	0	0	596,061	620,065	626,581 9	
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10								0		10	
6210 - Animal Bounties & State Apiarist Expenses	11	290							290	290	154 11	
Subtotal	12	290	0	0	0	0	0	0	290	290	154 12	
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	42,867	3,390						46,257	42,320	58,753 13	
6310 - Housing Rehabilitation & Development	14						5,000		5,000	3,000	2,000 14	
6320 - Economic Development	15	15,000					61,750		76,750	277,780	228,409 15	
Subtotal	16	57,867	3,390	0	0	0	0	0	128,007	323,100	289,162 16	
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17			120,525					120,525	116,406	111,512 17	
6410 - Historic Preservation	18	5,800							5,800	4,500	5,090 18	
6420 - Fair & 4-H Clubs	19	10,200							10,200	10,200	10,200 19	
6430 - Fairgrounds	20								0		20	
6440 - Memorial Halls	21								0		21	
6450 - Other Educational Services	22								0		22	
Subtotal	23	16,000	0	0	120,525	0	0	0	136,525	131,106	126,802 23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24								0		24	
6510 - Buildings	25								0		25	
6520 - Equipment	26								0		26	
6530 - Public Facilities	27								0		27	
Subtotal	28	0	0	0	0	0	0	0	0	0	28	
TOTAL - COUNTY ENVIRONMT. & ED.	29	617,567	56,041	0	423,564	0	4,540	73,550	0	1,175,262	1,383,751	1,316,351 29

SERVICE AREA 7
ROADS & TRANSPORTATION

County Name: **Clayton** County No: **22**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013
									(K)	(L)	(M)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1					291,463		291,463	292,212	284,286	1
7010 - Engineering	2					298,769		298,769	298,862	207,833	2
Subtotal	3	0	0	0	0	0	590,232	0	0	590,232	591,074 492,119 3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4					158,262		158,262	154,944	149,669	4
7110 - Roads	5					2,943,381		2,943,381	2,682,095	2,685,620	5
7120 - Snow & Ice Control	6					550,555		550,555	495,103	345,339	6
7130 - Traffic Controls	7					170,011		170,011	131,886	158,148	7
7140 - Road Clearing	8					262,331		262,331	262,090	229,107	8
Subtotal	9	0	0	0	0	0	4,084,540	0	0	4,084,540	3,726,118 3,567,883 9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment	10					534,651		534,651	1,128,376	994,090	10
7210 - Equipment Operations	11					1,340,025		1,340,025	1,231,439	1,416,631	11
7220 - Tools, Materials & Supplies	12					40,500		40,500	87,000	30,453	12
7230 - Real Estate & Buildings	13					653,032		653,032	717,847	96,931	13
Subtotal	14	0	0	0	0	0	2,568,208	0	0	2,568,208	3,164,662 2,538,105 14
MASS TRANSIT PROGRAM											
7300 - Air Transportation	15								0		15
7310 - Ground Transportation	16								0		16
Subtotal	17	0	0	0	0	0	0	0	0	0	0 17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	7,242,980	0	0	7,242,980	7,481,854 6,598,107 18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: **Clayton** County No: **22**

REPRESENTATION SERVICES PROGRAM	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013
									(K)	(L)	(M)
8000 - Elections Administration	1 148,474							148,474	181,776	175,705	1
8010 - Local Elections	2 5,700							5,700	5,200		2
8020 - Township Officials	3 4,600	405						5,005	5,005	4,733	3
Subtotal	4 4,600	154,579	0	0	0	0	0	0 159,179	191,981	180,438	4
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations & Licensing	5 169,530	19,635						189,165	179,874	123,563	5
8101 - Drivers License Services	6 97,640	12,595						110,235	102,674	145,105	6
8110 - Recording of Public Documents	7 195,467	21,784					10,000	227,251	221,476	208,218	7
Subtotal	8 462,637	54,014	0	0	0	0	10,000	0 526,651	504,024	476,886	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9467,237	208,593	0	0	0	0	0	0 685,830	696,005	657,324	9

**SERVICE AREA 9
 ADMINISTRATION**

County Name: **Clayton** County No: **22**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013
									(K)	(L)	(M)
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	132,570	14,398						146,968	145,513	139,822
9010 - Administrative Management Services	2	165,302	21,630						186,932	183,874	174,098
9020 - Treasury Management Services	3	137,525	15,324						152,849	149,563	133,872
9030 - Other Policy & Administration	4	323,400				11,000			334,400	149,320	104,530
Subtotal	5	758,797	51,352	0	0	0	0	0	821,149	628,270	552,323
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	345,954	13,540						359,494	324,396	306,247
9110 - Information Technology Services	7	270,614	12,872						283,486	207,485	163,067
9120 - GIS Systems	8								0		8
Subtotal	9	616,568	26,412	0	0	0	0	0	642,980	531,881	469,314
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10		53,600						53,600	53,600	57,888
9210 - Safety of Workplace	11	111,000	155,200						266,200	263,123	230,584
9220 - Fidelity of Public Officers	12		1,200						1,200	1,200	1,179
9230 - Unemployment Compensation	13		4,500						4,500	4,500	7,828
Subtotal	14	111,000	214,500	0	0	0	0	0	325,500	322,423	297,479
TOTAL - ADMINISTRATION		151,486,365	292,264	0	0	0	0	0	1,789,629	1,482,574	1,319,116

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name:

Clayton

County No: 22

NONPROGRAM CURRENT EXPENDITURES

0010 - County Farm Operations

0020 - Interest on Short-Term Debt

0030 - Other Nonprogram Current

0040 - Other County Enterprises

TOTAL - NONPROGRAM CURRENT

LONG-TERM DEBT SERVICE

0100 - Principal

0110 - Interest

TOTAL - LONG-TERM DEBT SERVICE

CAPITAL PROJECTS

0200 - Roadway Construction

0210 - Conservation Land Acquisition/Dev

0220 - Other Capital Projects

TOTAL - CAPITAL PROJECTS

EXPENDITURES SUMMARY

- Total Public Safety and Legal Services

- Total Physical Health and Social Services

- Total Mental Health, ID & DD

- Total County Environment and Education

- Total Roads & Transportation

- Total Governmental Services to Residents

- Total Administration

- Total Nonprogram Current Expenditures

- Total Long-Term Debt Service

- Total Capital Projects

TOTAL - ALL EXPENDITURES (lines 13-24)

OTHER BUDGETARY FINANCING USES

OPERATING TRANSFERS OUT

- To General Supplemental

- To Rural Services Supplemental

- To Secondary Roads

- To Other Budgetary Funds

TOTAL OPERATING TRANSFERS OUT

REFUNDED DEBT/PAYMENTS TO ESCROW

Increase (Decrease) In Reserves (GAAP Budgets)

Fund Balance - Nonspendable

Fund Balance - Restricted

Fund Balance - Committed

Fund Balance - Assigned

Fund Balance - Unassigned

TOTAL ENDING FUND BALANCE - JUNE 30

TOTAL REQUIREMENTS (23+28+29+30+36)

	GENERAL FUND							SPECIAL REVENUE FUNDS			All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget 2014/2015	Re-estimated 2013/2014	Actual 2012/2013				(K)	(L)	(M)	
0010 - County Farm Operations	1 1,300										1,300		1,300	1,300	1,300	1	
0020 - Interest on Short-Term Debt	2										0		0	0	0	2	
0030 - Other Nonprogram Current	3										0		0	0	0	3	
0040 - Other County Enterprises	4										0		0	0	0	4	
TOTAL - NONPROGRAM CURRENT	5 1,300	0	0	0	0	0	0				0	1,300	1,300	0	0	5	
0100 - Principal	6										284,000		284,000	279,000	258,006	6	
0110 - Interest	7										45,371		45,371	45,539	68,967	7	
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0				329,371	0	329,371	324,539	326,973	8	
0200 - Roadway Construction	9							14,500	520,000				534,500	692,000	523,697	9	
0210 - Conservation Land Acquisition/Dev	10 337,774								90,000				427,774	1,063,576	975,805	10	
0220 - Other Capital Projects	11									122,000			122,000	481,791	1,447,190	11	
TOTAL - CAPITAL PROJECTS	12 337,774	0	0	0	0	0	0	14,500	610,000	122,000			0	1,084,274	2,237,367	2,946,692	12
- Total Public Safety and Legal Services	13 2,455,433	421,473		0	0	0	0	0	20,000				0	2,896,906	2,677,266	2,600,887	13
- Total Physical Health and Social Services	14 362,520	302,817		0	0	0	0	0	101,500				0	766,837	760,600	673,202	14
- Total Mental Health, ID & DD	15 0	0	859,471		0	0	0	0	0	0			0	859,471	859,970	1,328,088	15
- Total County Environment and Education	16 617,567	56,041		0	423,564		0	4,540	73,550				0	1,175,262	1,383,751	1,316,351	16
- Total Roads & Transportation	17 0	0		0	0	0	0	7,242,980	0				0	7,242,980	7,481,854	6,598,107	17
- Total Governmental Services to Residents	18 467,237	208,593		0	0	0	0	0	10,000				0	685,830	696,005	657,324	18
- Total Administration	19 1,486,365	292,264		0	0	0	0	0	11,000				0	1,789,629	1,482,574	1,319,116	19
- Total Nonprogram Current Expenditures	20 1,300	0		0	0	0	0	0	0	0			0	1,300	1,300	0	20
- Total Long-Term Debt Service	21 0	0		0	0	0	0	0	0	329,371			0	329,371	324,539	326,973	21
- Total Capital Projects	22 337,774	0		0	0	0	0	14,500	610,000	122,000			0	1,084,274	2,237,367	2,946,692	22
TOTAL - ALL EXPENDITURES (lines 13-24)	23 5,728,196	1,281,188	859,471	423,564	0	7,262,020	826,050	122,000	329,371				016,831,860	17,905,226	17,766,740	23	
OPERATING TRANSFERS OUT																	
- To General Supplemental	24													0		24	
- To Rural Services Supplemental	25							1,600,000						0		25	
- To Secondary Roads	26													1,600,000	1,600,000	1,400,000	26
- To Other Budgetary Funds	27													0		53,683	27
TOTAL OPERATING TRANSFERS OUT	28 0	0	0	1,600,000	0	0	0	0	0	0	1,600,000	1,600,000	1,453,683	28			
REFUNDED DEBT/PAYMENTS TO ESCROW	29													0		29	
Increase (Decrease) In Reserves (GAAP Budgets)	30													0		30	
Fund Balance - Nonspendable	31													0		31	
Fund Balance - Restricted	32													0		6,565,796	32
Fund Balance - Committed	33													0		11,894	33
Fund Balance - Assigned	34													0		34	
Fund Balance - Unassigned	35 1,646,307	320,295	295,203	253,179	0	-504,075	2,836,782	17,429	22,830		0	4,887,950	6,148,896	1,076,065	35		
TOTAL ENDING FUND BALANCE - JUNE 30	36 1,646,307	320,295	295,203	253,179	0	-504,075	2,836,782	17,429	22,830		0	4,887,950	6,148,896	7,653,755	36		
TOTAL REQUIREMENTS (23+28+29+30+36)	37 7,374,503	1,601,483	1,154,674	2,276,743	0	6,757,945	3,662,832	139,429	352,201		023,319,810	25,654,122	26,874,178	37			

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
This area, lines 1 through 20, is for Countywide Debt Service

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance	FY2014/2015	Current Year Utility Replacement & Debt Service Taxes =(I)
			2014/2015	2014/2015	2014/2015	2014/2015	-(H)		
1 Scenic Acres Sewer Lagoon Repair	327,000	05-13-09	14,000	8,160	818	22,978	0	22,978	
2 Jail Debt Refinancing	2,295,000	10-06-10	220,000	14,128	1,400	235,528	0	235,528	
3 Co Building Restoration	895,000	02-07-12	50,000	19,465	1,400	70,865	0	70,865	
4						0	0	0	
5						0	0	0	
6						0	0	0	
7						0	0	0	
8						0	0	0	
9						0	0	0	
10						0	0	0	
11						0	0	0	
12						0	0	0	
13						0	0	0	
14						0	0	0	
15						0	0	0	
16						0	0	0	
17						0	0	0	
18						0	0	0	
19						0	0	0	
20						0	0	0	

TOTALS FOR COUNTYWIDE DEBT SERVICE: 284,000 41,753 3,618 329,371 0 329,371

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

21						0		0
22						0		0
23						0		0
24						0		0
25						0		0

TOTALS FOR PARTIAL COUNTY DEBT SERVICE: 0 0 0 0 0 0

**COUNTY PROPERTY TAX RATES AND TAXES
FY 2014/2015 BUDGETS--JANUARY 1, 2013 TAXABLE VALUATIONS
LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT**

22 Clayton County

FUND	UTILITY TAX AND PROP TAXES With G&E Util	Valuation W/O G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:					
General Basic	3,972,766	855,394,425	4.64437	840,529,891	3,903,732
Pioneer Cemetery	1,500		0.00175		1,471
Total General Basic	3,974,266				3,905,203
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>					0
General Supplemental	1,169,880		1.36765		1,149,551
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>					71,420
County Services	72,683				828,586
Debt Service	843,239		0.98579		323,975
Other	329,371	906,816,652	0.36322	891,952,118	0
Total Countywide	6,316,756		7.36278		6,207,315
ALL RURAL ONLY LEVIES:					
Rural Services Basic	2,006,151	595,182,188	3.37065	584,239,627	1,969,267
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	2,006,151		3.37065		1,969,267
Total Countywide/Rural Rate	8,322,907		10.73343		8,176,582
Other			0	0	0
Emergency Services**	0		0	0	0
Total Special Districts	0				0
GRAND TOTAL	8,322,907				8,176,582

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY.

IF YOU HAVE QUESTIONS, PLEASE CONTACT CARRIE JOHNSON AT (515) 281-5598.

* Statute now requires counties to list the amount of property tax dollars for support of emergency management on the tax statement. This is for tax statement purposes only.

** Polk County -- See TX2 page for Emergency Services tax rates and valuations.