

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:	5.11671
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,325,932

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

County Name:	NOTICE OF PUBLIC HEARING - BUDGET ESTIMATE	CO NO:
Clayton	Fiscal Year July 1, 2013 - June 30, 2014	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:
03-11-2013	1:30 PM	County Office Building, Public Meeting Room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Web Site (if available):	County Telephone Number:
www.claytoncountyia.gov	563-245-1106
Iowa Department of Management Form 630 (Publish)	
REVENUES & OTHER FINANCING SOURCES	
Taxes Levied on Property*	
1. Taxes Levied on Property*	7,903,341
2. Less: Uncollected Delinquent Taxes - Levy Year	0
3. Less: Credits to Taxpayers	324,334
4. Net Current Property Taxes	7,579,007
5. Delinquent Property Tax Revenue	1,322
6. Penalties, Interest & Costs on Taxes	58,300
7. Other County Taxes/TIF Tax Revenues	1,353,253
8. Intergovernmental	5,394,426
9. Licenses & Permits	24,575
10. Charges for Service	520,600
11. Use of Money & Property	213,761
12. Miscellaneous	1,245,123
13. Subtotal Revenues	16,390,367
Other Financing Sources:	
14. General Long-Term Debt Proceeds	0
15. Operating Transfers In	1,600,000
16. Proceeds of Fixed Asset Sales	10,000
17. Total Revenues & Other Sources	18,000,367
EXPENDITURES & OTHER FINANCING USES	
Operating:	
18. Public Safety and Legal Services	2,677,266
19. Physical Health and Social Services	760,600
20. Mental Health, MR & DD	859,970
21. County Environment and Education	1,383,751
22. Roads & Transportation	7,481,854
23. Government Services to Residents	696,005
24. Administration	1,482,574
25. Nonprogram Current	1,300
26. Debt Service	324,539
27. Capital Projects	2,237,367
28. Subtotal Expenditures	17,905,226
Other Financing Uses:	
29. Operating Transfers Out	1,600,000
30. Refunded Debt/Payments to Escrow	0
31. Total Expenditures & Other Uses	19,505,226
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	
32. Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,504,859
Beginning Fund Balance - July 1.	
33. Beginning Fund Balance - July 1.	6,297,135
Increase (Decrease) in Reserves (GAAP Budgeting)	
34. Fund Balance - Nonspendable	0
35. Fund Balance - Restricted	0
36. Fund Balance - Committed	3,241,549
37. Fund Balance - Assigned	0
38. Fund Balance - Unassigned	0
39. Total Ending Fund Balance - June 30.	1,550,727
40. Total Ending Fund Balance - June 30.	4,792,276

Proposed property taxation by type:

Countywide Levies*:	6,002,005
Rural Only Levies*:	1,901,336
Special District Levies*:	0
TIF Tax Revenues:	211,030
Utility Replacmnt. Excise Tax:	143,713

Proposed tax rates per \$1,000 taxable valuation:

Urban Areas: 7,42094

Rural Areas: 10,79159

Any special district tax rates not included.

Date: 02-11-2013

Explanation of any significant items in the budget:

A tax levy of \$65,000 is new this year. Due to a law change and a decision by the Clayton County Emergency Management Authority, a direct tax will be levied county-wide instead of a per capita assessment per city and the county for the rural population. The effect of that is the total county tax rate would have been down \$.08/\$1000. The county taxable valuation has increased by 4%. The county property tax levy in fiscal year 2012 accounted for 31% of the total property taxes levied in Clayton County. In fiscal year 2013 property taxes account for 41% of Clayton County's revenue.

Clayton County ADOPTED BUDGET SUMMARY

02-11-2013

REVENUES & OTHER FINANCING SOURCES						TOTALS		
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
						(F)	(G)	(H)
Taxes Levied on Property	14,845,137	2,738,001		320,203		7,903,341	7,573,634	7,443,723
Less: Uncollected Delinquent Taxes - Levy Year	2,207	0	0			0	0	178,642
Less: Credits to Taxpayers	3,207,878	104,420		12,036		324,334	328,395	294,257
Net Current Property Taxes	44,637,259	2,633,581		308,167		7,579,007	7,245,239	6,970,824
Delinquent Property Tax Revenue	5,540	620		162		1,322	4,572	4,137
Penalties, Interest & Costs on Taxes	6,58,300					58,300	64,152	58,305
Other County Taxes/TIF Tax Revenues	7,254,917	1,092,398	0	5,938	0	1,353,253	1,261,917	1,454,805
Intergovernmental	8,410,394	4,521,794	450,000	12,238		0 5,394,426	4,767,366	6,292,219
Licenses & Permits	9,19,575	5,000				24,575	26,525	28,615
Charges for Service	10,507,300	13,300				520,600	505,130	486,463
Use of Money & Property	11,210,976	1,190	1,595			213,761	206,502	190,177
Miscellaneous	12,115,230	1,106,318	23,575			1,245,123	2,120,736	819,484
Subtotal Revenues	136,214,491	9,374,201	475,170	326,505		0 16,390,367	16,202,139	16,305,029
Other Financing Sources:								
General Long-Term Debt Proceeds	14,0	0	0			0		900,509
Operating Transfers In	15,0	1,600,000	0	0		0 1,600,000	1,400,000	1,400,000
Proceeds of Fixed Asset Sales	16,0	10,000				10,000	60,000	157,656
Total Revenues & Other Sources	176,214,491	10,984,201	475,170	326,505		0 18,000,367	17,662,139	18,763,194
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	182,643,597	33,669				0 2,677,266	2,621,238	2,539,192
Physical Health and Social Services	19,663,600	97,000				0 760,600	738,356	790,240
Mental Health, MR & DD	20,0	859,970				0 859,970	1,682,465	2,214,086
County Environment and Education	21,692,375	691,376				0 1,383,751	1,356,380	1,209,522
Roads & Transportation	22,0	7,481,854				0 7,481,854	6,762,473	5,572,802
Government Services to Residents	23,687,005	9,000				0 696,005	664,221	610,735
Administration	241,471,574	11,000				0 1,482,574	1,364,895	1,380,060
Nonprogram Current	25,1,300	0				0 1,300	1,300	2,198
Debt Service	26,0	0	324,539			0 324,539	322,439	271,322
Capital Projects	27,0	1,755,576	481,791			0 2,237,367	3,877,599	1,493,854
Subtotal Expenditures	286,159,451	10,939,445	481,791	324,539		0 17,905,226	19,391,366	16,084,011
Other Financing Uses:								
Operating Transfers Out	29,0	1,600,000	0	0		0 1,600,000	1,400,000	1,400,000
Refunded Debt/Payments to Escrow	30,0	0	0			0		30
Total Expenditures & Other Uses	316,159,451	12,539,445	481,791	324,539		0 19,505,226	20,791,366	17,484,011
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32,55,040	-1,555,244	-6,621	1,966		0 -1,504,859	-3,129,227	1,279,183
Beginning Fund Balance - July 1	331,851,566	4,413,625	6,621	25,323		6,297,135	9,426,362	8,147,179
Increase (Decrease) in Reserves (GAAP Budgeting)	34,0	0				0		34
Fund Balance - Nonspendable	35,0	0	0			0		35
Fund Balance - Restricted	36,355,879	2,858,381		27,289		3,241,549	5,210,144	7,698,131
Fund Balance - Committed	37,0	0	0			0		527,547
Fund Balance - Assigned	38,0	0	0			0		38
Fund Balance - Unassigned	391,550,727	0	0	0		0 1,550,727	1,086,991	1,200,684
Total Ending Fund Balance - June 30	401,906,606	2,858,381	0	27,289		0 4,792,276	6,297,135	9,426,362

Proposed tax rate per \$1,000 valuation for County purposes: 7,42094 urban areas; 10,79159 rural areas; Any special district rates excluded.

This line and the next line reserved for notes:

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	851,702
3MMaximum County Services Fund Levy Dollars	851,702

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	820,142,177		805,663,304	
General Basic	2	4,196,433	5.11671	4,122,345	
+ Cemetery (Pioneer - 331,424B)	3	1,500	0.00183	1,474	
= Total for General Basic	4	4,197,933		4,123,819	
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>	5			0	
General Supplemental	6	734,283	0.89531	721,318	
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	7	65,674		64,518	
County Services Fund (from '4M certification above)	8	851,702	1.03848	836,665	
Debt Service (from Form 703 col. I Countywide total)	9	325,539	0.36861	868,677,201	320,203
Voted Emergency Medical Services (Countywide)	10		0	0	0
Other	11			0	0
Subtotal Countywide (A)	12	6,109,457	7.42094	564,085,758	6,002,005
B. All Rural Services Only Levies:	13	574,843,598			
Rural Services Basic	14	1,937,597	3.37065	1,901,336	
Rural Services Supplemental	15		0	0	0
Unified Law Enforcement	16		0	0	0
Other	17		0	0	0
Other	18		0	0	0
Subtotal All Rural Services Only (B)	19	1,937,597	3.37065	1,901,336	
Subtotal Countywide/All Rural Services (A + B)	20	8,047,054	10,79159		7,903,341
C. Special District Levies:					
Flood & Erosion	21		0	0	0
Voted Emergency Medical Services (partial county)	22		0	0	0
Other	23	0	0	0	0
Other	24		0	0	0
Other	25		0	0	0
Township ES Levies (Summary from Form 638-RE)	26	0	0	0	0
Subtotal Special Districts (C)	27	0			0
GRAND TOTAL (A + B + C)	28	8,047,054			7,903,341

Compensation Schedule for FY:

Elected Official:	2013/2014	Number of Official County Newspapers:	3
Attorney	Annual Salary:		
Auditor	56,284		
Recorder	49,355		
Treasurer	48,974		
Sheriff	48,974		
Supervisors	62,227		
Supervisor Vice Chair, if different	27,866		
Supervisor Chair, if different	28,366		
Names of Official County Newspapers:			
1Clayton County Register			
2Guttenberg Press			
3The 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, 2013 - June 30, 2014

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
	02-11-2013	

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Clayton

County No: 22
02-11-2013

	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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
									(K)	(L)	(M)
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1 985,765	103,931							1,089,696	1,058,539	1,088,123
1010 - Investigations	2 12,000						5,000		17,000	17,000	10,228
1020 - Unified Law Enforcement	3								0		3
1030 - Contract Law Enforcement	4								0		4
1040 - Law Enforcement Communications	5 359,287	41,478				23,575		424,340	415,718	422,513	5
1050 - Adult Correctional Services	6 443,427	50,759						494,186	487,960	470,117	6
1060 - Administration	7 359,658	52,107						411,765	396,765	306,803	7
Subtotal	82,160,137	248,275	0	0	0	028,575		02,436,987	2,375,982	2,297,784	8
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9 151,346	19,371							170,717	163,213	157,418
1110 - Medical Examinations	10 30,000								30,000	35,000	22,853
1120 - Child Support Recovery	11								0		11
Subtotal	12 181,346	19,371	0	0	0	0	0	0 200,717	198,213	180,271	12
EMERGENCY SERVICES											
1200 - Ambulance Services	13								0		13
1210 - Emergency Management	14					5,094		5,094	20,376	20,376	14
1220 - Fire Protection and Rescue Services	15							0			15
1230 - E911 Service Board	16							0			16
Subtotal	17 0	0	0	0	0	0 5,094		0 5,094	20,376	20,376	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18	3,535						3,535	3,535	3,267	18
1410 - Research & Other Assistance	19	100						100	100	16,466	19
1420 - Bailiff Services	20 16,848	2,795						19,643	11,842	10,633	20
Subtotal	21 16,848	6,430	0	0	0	0 0		0 23,278	15,477	30,366	21
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	1,400						1,400	1,400	795	26
Subtotal	27 0	1,400	0	0	0	0 0		0 1,400	1,400	1,400	795
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28								0		28
1610 - Juvenile Representation Services	29	2,790							2,790	2,790	1,732
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,000							7,000	7,000	7,868
Subtotal	31 0	9,790	0	0	0	0 0		0 9,790	9,790	9,790	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	322,358,331	285,266	0	0	0	0 033,669		0 2,677,266	2,621,238	2,539,192	32

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: **Clayton** County No: **22**
02-11-2013

	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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
								(K)	(L)	(M)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1109,550						95,000	204,550	189,554	175,760
3010 - Communicable Disease Prevention & Control Services	2 4,000							4,000	3,000	30,169
3020 - Sanitation	3 49,829	2,985						52,814	67,113	47,876
3040 - Health Administration	4 27,790							27,790	16,728	22,663
3050 - Support of Hospitals	5							0		5
Subtotal	6 191,169	2,985	0	0	0	095,000	0	289,154	276,395	276,468
SERVICES TO POOR PROGRAM										
3100 - Administration	7 10,586	347						10,933	10,507	7,050
3110 - General Welfare Services	8 30,590							30,590	33,490	27,225
3120 - Care in County Care Facility	9	230,000						230,000	230,000	301,223
Subtotal	10 41,176	230,347	0	0	0	0	0	271,523	273,997	335,498
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 42,239	4,001						46,240	35,581	39,741
3210 - General Services to Veterans	12 48,733							48,733	48,633	46,989
Subtotal	13 90,972	4,001	0	0	0	0	0	94,973	84,214	86,730
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14							0		14
3310 - Family Protective Services	15	24,450						24,450	24,450	6,830
3320 - Services for Disabled Children	16							0		16
Subtotal	17 0	24,450	0	0	0	0	0	24,450	24,450	6,830
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18							0		18
3410 - Other Social Services	19 10,500						2,000	12,500	11,300	10,300
3420 - Soc. Serv Bus Operations	20							0		20
Subtotal	21 10,500	0	0	0	0	0	2,000	0	12,500	11,300
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22	28,000						28,000	28,000	34,414
3510 - Preventive Services	23	40,000						40,000	40,000	40,000
Subtotal	24 0	68,000	0	0	0	0	0	68,000	68,000	74,414
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 333,817	329,783	0	0	0	097,000	0	760,600	738,356	790,240

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: **Clayton** County No: **22**
 02-11-2013

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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
									(K)	(L)	(M)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X - Information & Education Services	1								0		1
402X - Coordination Services	2								0		5952
403X - Personal & Environmental Sprt	3								0		3
404X - Treatment Services	4								0		77,8854
405X - Vocational & Day Services	5								0		145
406X - Lic/Certified Living Arrangements	6								0		3,0926
407X - Inst/Hospital & Commit Services	7								0		47,8017
Subtotal	8	0	0	0	0	0	0	0	0	0	129,3878
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9								0		9
412X - Coordination Services	10								0		14,60610
413X - Personal & Environmental Sprt	11								0		49,95211
414X - Treatment Services	12								0		5,54412
415X - Vocational & Day Services	13								0		65,23913
416X - Lic/Certified Living Arrangements	14								0		327,84714
417X - Inst/Hospital & Commit Services	15								0		23,77315
Subtotal	16	0	0	0	0	0	0	0	0	0	486,96116
42XX - MENTAL RETARDATION											
420X - Information & Education Services	17								0		17
422X - Coordination Services	18								0		51,00518
423X - Personal & Environmental Sprt	19								0		226,42019
424X - Treatment Services	20								0		20
425X - Vocational & Day Services	21								0		266,52221
426X - Lic/Certified Living Arrangements	22								0		970,64122
427X - Inst/Hospital & Commit Services	23								0		45,73023
Subtotal	24	0	0	0	0	0	0	0	0	0	770,3251,560,31824
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		11,80829
436X - Lic/Certified Living Arrangements	30								0		20,50730
437X - Inst/Hospital & Commit Services	31								0		31
Subtotal	32	0	0	0	0	0	0	0	0	0	32,31532
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33								0		5,10533
4412 - Purchased Administration	34		859,970						859,970	912,140	34
Subtotal	35	0	859,970	0	0	0	0	0	859,970	912,140	5,10535
45XX - COUNTY PRVD CASE MGMT											
Subtotal	36								0		36
46XX - COUNTY PRVD SERVICES											
Subtotal	37								0		37
47XX - BRAIN INJURY											
470X - Information & Education Services	38								0		38
472X - Coordination Services	39								0		39
473X - Personal & Environmental Sprt	40								0		40
474X - Treatment Services	41								0		41
475X - Vocational & Day Services	42								0		42
476X - Lic/Certified Living Arrangements	43								0		43
477X - Inst/Hospital & Commit Services	44								0		44
Subtotal	45	0	0	0	0	0	0	0	0	0	045
TOTAL - MENTAL HEALTH, MR & DD	46	0	0	859,970	0	0	0	0	859,970	1,682,465	2,214,08646

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: **Clayton** County No: **22**
 02-11-2013

	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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
									(K)	(L)	(M)
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1						6,800		6,800	800	12,800
6010 - Weed Eradication	2			99,050		4,540			103,590	103,110	97,545
6020 - Solid Waste Disposal	3			198,800					198,800	192,727	173,028
6030 - Environmental Restoration	4						0				4
Subtotal	5	0	0	297,850	0	4,540	6,800	0	309,190	296,637	283,373
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	117,580	14,928						132,508	128,130	124,569
6110 - Maintenance & Operations	7	448,305	39,252						487,557	510,989	438,969
6120 - Recreation & Environmental Education	8								0		8
Subtotal	9	565,885	54,180	0	0	0	0	0	620,065	639,119	563,538
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10								0		10
6210 - Animal Bounties & State Apiarist Expenses	11	290							290		11
Subtotal	12	290	0	0	0	0	0	0	290	0	0
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	39,335	2,985						42,320	69,887	46,522
6310 - Housing Rehabilitation & Develop.	14						3,000		3,000		14
6320 - Economic Development	15	15,000					262,780		277,780	223,163	190,991
Subtotal	16	54,335	2,985	0	0	0	0265,780	0	323,100	293,050	237,513
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17			116,406					116,406	111,512	110,014
6410 - Historic Preservation	18	4,500							4,500	5,862	4,884
6420 - Fair & 4-H Clubs	19	10,200							10,200	10,200	10,200
6430 - Fairgrounds	20								0		20
6440 - Memorial Halls	21								0		21
6450 - Other Educational Services	22								0		22
Subtotal	23	14,700	0	0	116,406	0	0	0	131,106	127,574	125,098
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	028
TOTAL - COUNTY ENVIRONMT. & ED.	29	635,210	57,165	0	414,256	0	4,540	272,580	01,383,751	1,356,380	1,209,522

SERVICE AREA 7
 ROADS & TRANSPORTATION

County Name: Clayton County No: 22
 02-11-2013

	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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
									(K)	(L)	(M)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1					292,212		292,212	289,716	266,870	1
7010 - Engineering	2					298,862		298,862	239,345	254,149	2
Subtotal	3	0	0	0	0	0 591,074	0	0 591,074	529,061	521,019	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4					154,944		154,944	129,715	147,100	4
7110 - Roads	5					2,682,095		2,682,095	3,278,245	2,645,775	5
7120 - Snow & Ice Control	6					495,103		495,103	387,372	294,092	6
7130 - Traffic Controls	7					131,886		131,886	123,613	177,334	7
7140 - Road Clearing	8					262,090		262,090	263,308	272,139	8
Subtotal	9	0	0	0	0	0 3,726,118	0	0 3,726,118	4,182,253	3,536,440	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment	10					1,128,376		1,128,376	542,889	163,182	10
7210 - Equipment Operations	11					1,231,439		1,231,439	1,363,167	1,190,044	11
7220 - Tools, Materials & Supplies	12					87,000		87,000	32,000	41,185	12
7230 - Real Estate & Buildings	13					717,847		717,847	113,103	120,932	13
Subtotal	14	0	0	0	0	0 3,164,662	0	0 3,164,662	2,051,159	1,515,343	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation	15								0		15
7310 - Ground Transportation	16								0		16
Subtotal	17	0	0	0	0	0 0 0	0	0 0 0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0 7,481,854	0	0 7,481,854	6,762,473	5,572,802	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: **Clayton** County No: **22**
 02-11-2013

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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
8000 - Elections Administration	1 181,776								181,776	168,754	131,903 1
8010 - Local Elections	2 5,200								5,200	5,200	25,057 2
8020 - Township Officials	3 4,600	405							5,005	5,005	4,366 3
Subtotal	4 4,600	187,381	0	0	0	0	0	0	191,981	178,959	161,326 4
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations & Licensing	5 161,426	18,448							179,874	127,212	166,989 5
8101 - Drivers License Services	6 91,128	11,546							102,674	145,843	85,388 6
8110 - Recording of Public Documents	7 191,280	21,196					9,000		221,476	212,207	197,032 7
Subtotal	8 443,834	51,190	0	0	0	0	0	0	504,024	485,262	449,409 8
TOTAL - GOVT. SVCS. TO RESIDENTS	9 448,434	238,571	0	0	0	0	0	0	696,005	664,221	610,735 9

**SERVICE AREA 9
 ADMINISTRATION**

County Name: **Clayton** County No: **22**
 02-11-2013

	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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012
									(K)	(L)	(M)
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1 130,988	14,525							145,513	139,275	140,086 1
9010 - Administrative Management Services	2 162,649	21,225							183,874	174,062	165,773 2
9020 - Treasury Management Services	3 134,541	15,022							149,563	142,682	132,863 3
9030 - Other Policy & Administration	4 138,320					11,000			149,320	132,800	162,025 4
Subtotal	5 566,498	50,772	0	0	0	011,000	0	628,270	588,819	600,747	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6 311,303	13,093							324,396	310,200	331,700 6
9110 - Information Technology Services	7 207,485								207,485	164,276	164,278 7
9120 - GIS Systems	8								0		8
Subtotal	9 518,788	13,093	0	0	0	0	0	0	531,881	474,476	495,978 9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10	53,600							53,600	50,200	48,240 10
9210 - Safety of Workplace	11 111,000	152,123							263,123	245,700	233,937 11
9220 - Fidelity of Public Officers	12	1,200							1,200	1,200	1,158 12
9230 - Unemployment Compensation	13	4,500							4,500	4,500	4,500 13
Subtotal	14 111,000	211,423	0	0	0	0	0	0	322,423	301,600	283,335 14
TOTAL - ADMINISTRATION	151,196,286	275,288	0	0	0	011,000	0	1,482,574	1,364,895	1,380,060	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

CountyName:

Clayton

County No: 22
02-11-2013**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, MR & 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 2013/2014	Re-estimated 2012/2013	Actual 2011/2012				(K)	(L)	(M)			
0010 - County Farm Operations	1 1,300													1,300	1,300	2,198	1		
0020 - Interest on Short-Term Debt	2													0			2		
0030 - Other Nonprogram Current	3													0			3		
0040 - Other County Enterprises	4													0			4		
TOTAL - NONPROGRAM CURRENT	5 1,300	0	0	0	0	0	0							0	1,300	1,300	2,198	5	
LONG-TERM DEBT SERVICE																			
0100 - Principal	6													279,000	279,000	259,000	228,000	6	
0110 - Interest	7													45,539	45,539	63,439	43,322	7	
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0							324,539	0	324,539	322,439	271,322	8
CAPITAL PROJECTS																			
0200 - Roadway Construction	9								17,000	675,000					692,000	863,000	164,444	9	
0210 - Conservation Land Acquisition/Dev	10									1,063,576					1,063,576	2,020,000	132,513	10	
0220 - Other Capital Projects	11										481,791				481,791	994,599	1,196,897	11	
TOTAL - CAPITAL PROJECTS	12 0	0	0	0	0	0	0	17,000	1,738,576	481,791					0	2,237,367	3,877,599	1,493,854	12
EXPENDITURES SUMMARY																			
- Total Public Safety and Legal Services	13 2,358,331	285,266		0	0	0	0							0	2,677,266	2,621,238	2,539,192	13	
- Total Physical Health and Social Services	14 333,817	329,783		0	0	0	0							0	760,600	738,356	790,240	14	
- Total Mental Health, MR & DD	15 0	0	859,970		0	0	0							0	859,970	1,682,465	2,214,086	15	
- Total County Environment and Education	16 635,210	57,165		0	414,256		0	4,540	272,580					0	1,383,751	1,356,380	1,209,522	16	
- Total Roads & Transportation	17 0	0		0	0		0	7,481,854	0					0	7,481,854	6,762,473	5,572,802	17	
- Total Governmental Services to Residents	18 448,434	238,571		0	0		0	0	0	9,000				0	696,005	664,221	610,735	18	
- Total Administration	19 1,196,286	275,288		0	0		0	0	0	11,000				0	1,482,574	1,364,895	1,380,060	19	
- Total Nonprogram Current Expenditures	20 1,300	0		0	0		0	0	0	0				0	1,300	1,300	2,198	20	
- Total Long-Term Debt Service	21 0	0		0	0		0	0	0	0		324,539		0	324,539	322,439	271,322	21	
- Total Capital Projects	22 0	0		0	0		0	17,000	1,738,576	481,791				0	2,237,367	3,877,599	1,493,854	22	
TOTAL - ALL EXPENDITURES (lines 13-24)	23 4,973,378	1,186,073	859,970	414,256	0	7,503,394	2,161,825	481,791	324,539					0	17,905,226	19,391,366	16,084,011	23	
OTHER BUDGETARY FINANCING USES																			
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	1,400,000	1,400,000	26	
- To Other Budgetary Funds	27														0			27	
TOTAL OPERATING TRANSFERS OUT	28 0	0	0	1,600,000	0	0	0	0	0	0	0	0	0	1,600,000	1,400,000	1,400,000	28		
REFUNDED DEBT/PAYMENTS TO ESCROW															0			29	
Increase (Decrease) In Reserves (GAAP Budgets)	30														0			30	
Fund Balance - Nonspendable	31														0			31	
Fund Balance - Restricted	32	355,879		234,662		164,514	2,459,205		27,289		3,241,549	5,210,144	7,698,131	32					
Fund Balance - Committed	33													0		527,547		33	
Fund Balance - Assigned	34													0			34		
Fund Balance - Unassigned	35 1,550,727	0	0	0	0	0	0	0	0	0	0	0	0	1,550,727	1,086,991	1,200,684	35		
TOTAL ENDING FUND BALANCE - JUNE 30	36 1,550,727	355,879	0	234,662	0	164,514	2,459,205	0	27,289	0	4,792,276	6,297,135	9,426,362	36					
TOTAL REQUIREMENTS (23+28+29+30+36)	37 6,524,105	1,541,952	859,970	2,248,918	0	7,667,908	4,621,030	481,791	351,828	0	24,297,502	27,088,501	26,910,373	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) (C)	Principal Due 2013/2014	Interest Due 2013/2014	Bond Registration Due 2013/2014	Total Obligation Due 2013/2014	Amount Paid by Other Funds & Debt Service Fund Balance (H) =(G)	FY 2013/2014
			(D)	+(F)	+(F)	2013/2014		Current Year Utility Replacement & Debt Service Taxes =(I)
1 Scenic Acres Sewer Lagoon Repair	327,000	05-13-09	14,000	6,220	818	21,038		21,038
2 Jail Debt Refinancing	2,295,000	10-06-10	221,000	15,338	1,400	237,738		237,738
3 Co Building Renovation	895,000	02-07-12	45,000	20,363	1,400	66,763		66,763
4 River Bluffs Resort, LLC	20,000,000	11-08-04	0	0	0	0		0
5						0		0
6						0		0
7						0		0
8						0		0
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			280,000	41,921	3,618	325,539	0	325,539
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 2013/2014 BUDGETS--JANUARY 1, 2012 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	4,196,433		5.11671	805,663,304	4,122,345
Pioneer Cemetery	1,500		0.00183		1,474
Total General Basic	4,197,933				4,123,819
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>					0
General Supplemental	734,283		0.89531		721,318
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>	65,674				64,518
County Services	851,702		1.03848		836,665
Debt Service	325,539	883,156,074	0.36861	1,868,677,201	320,203
Other			0		0
Total Countywide	6,109,457		7.42094		6,002,005
ALL RURAL ONLY LEVIES:					
Rural Services Basic	1,937,597		3.37065	564,085,758	1,901,336
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	1,937,597		3.37065		1,901,336
Total Countywide/Rural Rate	8,047,054		10.79159		7,903,341
Other			0	0	0
Emergency Services**	0		0	0	0
Total Special Districts	0				0
GRAND TOTAL	8,047,054				7,903,341

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.