

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:	4.64706
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,001.973

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Slow growth of the tax base compared to expenses to provide services

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:	4.64706
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,001,973

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Slow growth of the tax base compared to expenses to provide services

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Clayton	Fiscal Year July 1, 2015 - June 30, 2016	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:
03-09-2015	1:30 PM	Supervisors Office, 600 Gunder Rd, Elkader, IA

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.claytoncountyiainia.gov	563-245-1106

Iowa Department of Management Form 630 (Publish)	Budget 2015/2016	Re-Est 2014/2015	Actual 2013/2014	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 8,194,959	8,176,582	7,903,341	1.83
Less: Uncollected Delinquent Taxes - Levy Year	2 0		302,101	
Less: Credits to Taxpayers	3 526,560	554,597	430,375	
Net Current Property Taxes	4 7,668,399	7,621,985	7,170,865	
Delinquent Property Tax Revenue	5 1,146	1,327	1,931	
Penalties, Interest & Costs on Taxes	6 54,000	61,500	54,683	
Other County Taxes/TIF Tax Revenues	7 1,255,673	1,375,016	1,649,023	-12.74
Intergovernmental	8 5,279,162	5,418,426	5,143,104	
Licenses & Permits	9 31,165	24,345	36,913	
Charges for Service	10 515,810	509,540	464,419	
Use of Money & Property	11 175,416	182,620	160,615	
Miscellaneous	12 224,660	376,155	835,944	
Subtotal Revenues	13 15,205,431	15,570,914	15,517,497	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 1,700,000	1,600,000	1,731,096	
Proceeds of Fixed Asset Sales	16 11,000	25,000	400	
Total Revenues & Other Sources	17 16,916,431	17,195,914	17,248,993	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 2,941,162	2,896,906	2,766,655	3.11
Physical Health and Social Services	19 773,119	766,837	670,121	7.41
Mental Health, ID & DD	20 812,835	859,471	609,626	15.47
County Environment and Education	21 1,295,555	1,175,262	1,316,120	-0.78
Roads & Transportation	22 5,269,836	7,242,980	7,635,188	-16.92
Government Services to Residents	23 705,401	685,830	672,355	2.43
Administration	24 1,887,550	1,789,629	1,500,000	12.18
Nonprogram Current	25 1,300	1,300	559	52.5
Debt Service	26 352,964	329,371	333,895	2.82
Capital Projects	27 1,750,500	1,084,274	1,172,330	22.2
Subtotal Expenditures	28 15,790,222	16,831,860	16,676,849	
Other Financing Uses:				
Operating Transfers Out	29 1,700,000	1,600,000	1,731,096	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 17,490,222	18,431,860	18,407,945	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -573,791	-1,235,946	-1,158,952	
Beginning Fund Balance - July 1,	33 5,258,857	6,494,803	7,653,755	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 2,828,961	3,305,106	4,468,206	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 0			
Fund Balance - Unassigned	39 1,856,105	1,953,751	2,026,597	
Total Ending Fund Balance - June 30,	40 4,685,066	5,258,857	6,494,803	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	6,165,714	Urban Areas:	7.15462
Rural Only Levies*:	2,029,245	Rural Areas:	10.52527
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	102,500	Date:	
Utility Replacmnt. Excise Tax:	140,218		

Explanation of any significant items in the budget:
The urban and rural tax rate has decreased by 20.8 cents/\$1000 taxable valuation from the prior year rates.

Clayton County ADOPTED BUDGET SUMMARY

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2015/2016 (F)	2014/2015 (G)	2013/2014 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	5,168,504	2,679,035	347,420		8,194,959	8,176,582	7,903,341	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0		302,101	2
Less: Credits to Taxpayers	3	338,757	166,284	21,519		526,560	554,597	430,375	3
Net Current Property Taxes	4	4,829,747	2,512,751	325,901		7,668,399	7,621,985	7,170,865	4
Delinquent Property Tax Revenue	5	564	510	72		1,146	1,327	1,931	5
Penalties, Interest & Costs on Taxes	6	54,000				54,000	61,500	54,683	6
Other County Taxes/TIF Tax Revenues	7	256,012	993,515	0	6,146	1,255,673	1,375,016	1,649,023	7
Intergovernmental	8	820,080	4,136,988	298,000	24,094	5,279,162	5,418,426	5,143,104	8
Licenses & Permits	9	19,165	12,000			31,165	24,345	36,913	9
Charges for Service	10	503,110	12,700			515,810	509,540	464,419	10
Use of Money & Property	11	175,091	325			175,416	182,620	160,615	11
Miscellaneous	12	133,860	72,300	18,500		224,660	376,155	835,944	12
Subtotal Revenues	13	6,791,629	7,741,089	316,500	356,213	15,205,431	15,570,914	15,517,497	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0			14
Operating Transfers In	15	0	1,700,000	0	0	1,700,000	1,600,000	1,731,096	15
Proceeds of Fixed Asset Sales	16	1,000	10,000			11,000	25,000	400	16
Total Revenues & Other Sources	17	6,792,629	9,451,089	316,500	356,213	16,916,431	17,195,914	17,248,993	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	2,922,662	18,500			2,941,162	2,896,906	2,766,655	18
Physical Health and Social Services	19	675,619	97,500			773,119	766,837	670,121	19
Mental Health, ID & DD	20	0	812,835			812,835	859,471	609,626	20
County Environment and Education	21	688,723	606,832			1,295,555	1,175,262	1,316,120	21
Roads & Transportation	22	0	5,269,836			5,269,836	7,242,980	7,635,188	22
Government Services to Residents	23	695,401	10,000			705,401	685,830	672,355	23
Administration	24	1,876,550	11,000			1,887,550	1,789,629	1,500,000	24
Nonprogram Current	25	1,300	0			1,300	1,300	559	25
Debt Service	26	0	0	352,964	0	352,964	329,371	333,895	26
Capital Projects	27	185,000	1,267,500	298,000		1,750,500	1,084,274	1,172,330	27
Subtotal Expenditures	28	7,045,255	8,094,003	298,000	352,964	15,790,222	16,831,860	16,676,849	28
Other Financing Uses:									
Operating Transfers Out	29	0	1,700,000	0	0	1,700,000	1,600,000	1,731,096	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
Total Expenditures & Other Uses	31	7,045,255	9,794,003	298,000	352,964	17,490,222	18,431,860	18,407,945	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-252,626	-342,914	18,500	3,249	-573,791	-1,235,946	-1,158,952	32
Beginning Fund Balance - July 1,	33	2,122,420	3,099,378	3,815	33,244	5,258,857	6,494,803	7,653,755	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Nonspendable	35	0	0			0			35
Fund Balance - Restricted	36	13,689	2,756,464	22,315	36,493	2,828,961	3,305,106	4,468,206	36
Fund Balance - Committed	37	0	0			0			37
Fund Balance - Assigned	38	0	0			0			38
Fund Balance - Unassigned	39	1,856,105	0	0	0	1,856,105	1,953,751	2,026,597	39
Total Ending Fund Balance - June 30,	40	1,869,794	2,756,464	22,315	36,493	4,685,066	5,258,857	6,494,803	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.15462 Urban areas; 10.52527 Rural areas; Any special district rates excluded. _____
This line and the next line reserved for notes: _____

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2015 - June 30, 2016

Iowa Department of Management

Budget Basis: CASH

County Name: Clayton
County Number: 22
Date Budget Adopted: 3/9/2015

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

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

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

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

1M Base Year Expenditures for Mental Health/Disabilities Services	868,795
2M County Population Expenditure Target Amount	840,307
3M Any Medicaid Offset Reduction	51,804
4M Maximum County MHDS Fund Levy Dollars	788,503

4M is the lesser of 1M and 2M minus any Medicaid Offset Reduction

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

5M Enter County MHDS Fund Levy Dollars (cannot exceed 4M above)

		(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
				660,800		
A. Countywide Levies:	1		873,513,625		858,953,620	
General Basic	2	4,059,268		4.64706		3,991,609
+ Cemetery (Pioneer - 331.424B)	3	1,500		0.00172		1,477
= Total for General Basic	4	4,060,768				3,993,086
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,195,345		1.36843		1,175,418
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	74,400				73,157
County MHDS Fund (from '5M' certification above)	8	660,800		0.75649		649,790
Debt Service (from Form 703 col. I Countywide total)	9	352,964	926,616,207	0.38092	912,056,202	347,420
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
Subtotal Countywide (A)	12	6,269,877		7.15462		6,165,714
B. All Rural Services Only Levies:	13		612,730,557		602,033,857	
Rural Services Basic	14	2,065,300		3.37065		2,029,245
Rural Services Supplemental	16			0		0
Unified Law Enforcement	17			0		0
Other (specify)	18			0		0
Other (specify)	19			0		0
Subtotal All Rural Services Only (B)	20	2,065,300		3.37065		2,029,245
Subtotal Countywide/All Rural Services (A + B)	21	8,335,177		10.52527		8,194,959
C. Special District Levies:						
Flood & Erosion	22		0	0	0	0
Voted Emergency Medical Services (partial county)	23		0	0	0	0
Other (specify)	24	0	0	0	0	0
Other (specify)	25		0	0	0	0
Other (specify)	26		0	0	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0			0	0
GRAND TOTAL (A + B + C)	29	8,335,177				8,194,959

Compensation Schedule for FY:

	2015/2016 Annual Salary:
Elected Official:	58,559
Attorney	51,349
Auditor	50,953
Recorder	50,953
Treasurer	64,741
Sheriff	28,334
Supervisors	
Supervisor Vice Chair, if different	
Supervisor Chair, if different	28,834

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Clayton County Register
2	Guttenberg Press
3	The 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, 2015 - June 30, 2016

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

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS						
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual				
												2015/2016 (L)	2014/2015 (M)	2013/2014 (N)				
TAXES LEVIED ON PROPERTY	1	3,993,086	1,175,418		649,790	2,029,245	0		0			347,420			8,194,959	8,176,582	7,903,341	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2														0		302,101	2
LESS: CREDITS TO TAXPAYERS	3	260,490	78,267		56,445	109,839						21,519			526,560	554,597	430,375	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,732,596	1,097,151		593,345	1,919,406	0		0			325,901			7,668,399	7,621,985	7,170,865	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	400	164		120	390						72			1,146	1,327	1,931	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	54,000													54,000	61,500	54,683	*6
OTHER COUNTY TAXES/TIF REVENUES:																		
12xx Other County Taxes	7	8,200	2,203		1,670	2,280						602			14,955	13,024	13,477	7
13xx Local Option Taxes	8	15,000													855,000	943,700	862,812	8
14xx Gambling Taxes	9	143,000													143,000	140,400	126,461	9
15xx TIF Tax Revenues	10														102,500	131,567	201,397	10
16xx Utility Replacement Excise Taxes	11	67,682	19,927		11,010	36,055	0		0			5,544			140,218	146,325	444,876	11
Subtotal (lines 7 - 11)	*12	233,882	22,130	0	12,680	38,335	0	0	942,500	0	6,146	0			1,255,673	1,375,016	1,649,023	*12
INTERGOVERNMENTAL REVENUE:																		
20xx State Shared Revenues	13	2,178						3,660,000							3,662,178	3,189,742	3,737,632	13
21xx State Replacements Against Levied Taxes	14	260,490	78,267		56,445	109,839						21,519			526,560	554,597	430,375	14
22xx Other State Tax Replacements	15	32,340	9,330		6,725	5,425						2,575			56,395	4,450	4,602	15
23xx, 24xx State/Federal Pass-thru Revenues	16	166,521						200,000							366,521	951,988	621,174	16
25xx Contributions From Other Intergovernmental Units	17	16,073			15,854	3,100		64,000		15,000					114,027	46,600	119,950	17
26xx, 27xx State Grants and Entitlements	18	213,271	21,260								15,600				250,131	650,699	198,983	18
28xx Federal Grants and Entitlements	19	10,100										283,000			293,100	10,100	9,368	19
29xx Payments in Lieu of Taxes	20	10,250													10,250	10,250	21,020	20
Subtotal (lines 13 - 20)	*21	711,223	108,857	0	79,024	118,364	0	3,924,000	15,600	298,000	24,094	0			5,279,162	5,418,426	5,143,104	*21
3xxx LICENSES & PERMITS	*22	19,165						12,000							31,165	24,345	36,913	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	503,110				8,700					4,000				515,810	509,540	464,419	*23
6xxx USE OF MONEY & PROPERTY	*24	163,071		12,020							325				175,416	182,620	160,615	*24
8xxx MISCELLANEOUS	*25	107,460	1,400	25,000		4,000		68,300		18,500					224,660	376,155	835,944	*25
Total Revenues*	26	5,524,907	1,229,702	37,020	685,169	2,089,195	0	4,004,300	962,425	316,500	356,213	0			15,205,431	15,570,914	15,517,497	26
OTHER FINANCING SOURCES:																		
OPERATING TRANSFERS IN:																		
9000 From General Basic	27														0		50,000	27
9020 From Rural Services Basic	28							1,700,000							1,700,000	1,600,000	1,600,000	28
90xx From Other Budgetary Funds	29														0		81,096	29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	1,700,000	0	0	0	0			1,700,000	1,600,000	1,731,096	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31														0			31
92xx PROCEEDS\GEN FIXED ASSET SALES	32	1,000						10,000							11,000	25,000	400	32
Total Revenues and Other Sources	33	5,525,907	1,229,702	37,020	685,169	2,089,195	0	5,714,300	962,425	316,500	356,213	0			16,916,431	17,195,914	17,248,993	33
BEGINNING FUND BALANCE JULY 1,	34	1,617,476	336,275	168,669	547,855	285,703		-432,424	2,698,244	3,815	33,244				5,258,857	6,494,803	7,653,755	34
TOTAL RESOURCES	35	7,143,383	1,565,977	205,689	1,233,024	2,374,898	0	5,281,876	3,660,669	320,315	389,457	0			22,175,288	23,690,717	24,902,748	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0				0	0	0	36

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

County Name: Clayton

County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,116,840	127,080								1,243,920	1,110,210	1,190,553	1
1010 - Investigations	2	13,743		7,000							20,743	71,484	33,674	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	445,399	51,650						18,500		515,549	448,750	431,844	5
1050 - Adult Correctional Services	6	416,982	45,475								462,457	502,727	491,120	6
1060 - Administration	7	297,471	33,950								331,421	419,989	310,592	7
Subtotal	8	2,290,435	258,155	7,000	0	0	0	0	18,500	0	2,574,090	2,553,160	2,457,783	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	185,551	19,675								205,226	180,946	171,929	9
1110 - Medical Examinations	10	30,000									30,000	30,000	27,603	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	215,551	19,675	0	0	0	0	0	0	0	235,226	210,946	199,532	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13	10,416									10,416	8,865	5,177	13
1210 - Emergency Management	14		74,400								74,400	72,683	70,455	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	10,416	74,400	0	0	0	0	0	0	0	84,816	81,548	75,632	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		3,450								3,450	3,410	3,288	18
1410 - Research & Other Assistance	19		100								100	100	3,419	19
1420 - Bailiff Services	20	25,100	4,390								29,490	35,732	15,495	20
Subtotal	21	25,100	7,940	0	0	0	0	0	0	0	33,040	39,242	22,202	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		900								900	1,000	762	26
Subtotal	27	0	900	0	0	0	0	0	0	0	900	1,000	762	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29		2,790								2,790	2,790	2,233	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,300								10,300	8,220	8,511	30
Subtotal	31	0	13,090	0	0	0	0	0	0	0	13,090	11,010	10,744	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,541,502	374,160	7,000	0	0	0	0	18,500	0	2,941,162	2,896,906	2,766,655	32

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	109,706						95,000			204,706	204,554	76,878	1
3010 - Communicable Disease Prevention & Control Services	2	3,008									3,008	4,000	2,365	2
3020 - Sanitation	3	60,951	3,455								64,406	61,430	42,928	3
3040 - Health Administration	4	48,605									48,605	44,250	131,843	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	222,270	3,455	0	0	0	0	95,000	0		320,725	314,234	254,014	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	10,489	315								10,804	10,786	5,606	7
3110 - General Welfare Services	8	59,880									59,880	31,130	21,842	8
3120 - Care in County Care Facility	9		172,500								172,500	230,000	230,000	9
Subtotal	10	70,369	172,815	0	0	0	0	0	0		243,184	271,916	257,448	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	42,696	5,064								47,760	49,962	47,694	11
3210 - General Services to Veterans	12	49,500									49,500	49,775	44,164	12
Subtotal	13	92,196	5,064	0	0	0	0	0	0		97,260	99,737	91,858	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14										0			14
3310 - Family Protective Services	15		24,450								24,450	24,450	4,855	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	0	24,450	0	0	0	0	0	0		24,450	24,450	4,855	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18										0			18
3410 - Other Social Services	19	15,000							2,500		17,500	16,500	12,500	19
3420 - Soc Serv Bus Operations	20										0			20
Subtotal	21	15,000	0	0	0	0	0	0	2,500	0	17,500	16,500	12,500	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		30,000								30,000	0	9,446	22
3510 - Preventive Services	23		40,000								40,000	40,000	40,000	23
Subtotal	24	0	70,000	0	0	0	0	0	0	0	70,000	40,000	49,446	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	399,835	275,784	0	0	0	0	97,500	0		773,119	766,837	670,121	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 (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Budget 2015/2016 (L)		Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS													
400X - Information & Education Services	1									0		1	
402X - Coordination Services	2									0	209	2	
403X - Personal & Environmental Sprt	3									0		3	
404X - Treatment Services	4									0	240	4	
405X - Vocational & Day Services	5									0		5	
406X - Lic/Certified Living Arrangements	6									0		6	
407X - Inst/Hospital & Commit Services	7									0	654	7	
Subtotal	8	0	0	0	0	0	0	0	0	0	0	1,103	
41XX - CHRONIC MENTAL ILLNESS													
410X - Information & Education Services	9									0		9	
412X - Coordination Services	10									0		10	
413X - Personal & Environmental Sprt	11									0		11	
414X - Treatment Services	12									0		12	
415X - Vocational & Day Services	13									0		13	
416X - Lic/Certified Living Arrangements	14									0	6,126	14	
417X - Inst/Hospital & Commit Services	15			10,259						10,259	10,259	8,631	
Subtotal	16	0	0	10,259	0	0	0	0	0	10,259	10,259	14,757	
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	17									0		17	
422X - Coordination Services	18									0		18	
423X - Personal & Environmental Sprt	19									0		19	
424X - Treatment Services	20									0		20	
425X - Vocational & Day Services	21									0		21	
426X - Lic/Certified Living Arrangements	22									0		22	
427X - Inst/Hospital & Commit Services	23									0		23	
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	
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		29	
436X - Lic/Certified Living Arrangements	30									0		30	
437X - Inst/Hospital & Commit Services	31									0		31	
Subtotal	32	0	0	0	0	0	0	0	0	0	0	0	
44XX - GENERAL ADMINISTRATION													
4411 - Direct Administration	33			5,595						5,595	5,421	5,132	
4412 - Purchased Administration	34									0	843,791	34	
4413 - Distrib to Regional Fiscal Agent	35			796,981						796,981		588,634	
Subtotal	36	0	0	802,576	0	0	0	0	0	802,576	849,212	593,766	
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	0	0	
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	812,835	0	0	0	0	0	812,835	859,471	609,626	

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Clayton County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1							6,800			6,800	6,800	800	1
6010 - Weed Eradication	2				101,700		4,540			106,240	105,540	98,447		2
6020 - Solid Waste Disposal	3				207,464					207,464	202,039	173,212		3
6030 - Environmental Restoration	4									0				4
Subtotal	5	0	0	0	309,164	0	4,540	6,800	0	320,504	314,379	272,459		5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	123,673	16,015							139,688	136,681	132,465		6
6110 - Maintenance & Operations	7	429,085	40,371							469,456	459,380	478,678		7
6120 - Recreation & Environmental Educ.	8									0				8
Subtotal	9	552,758	56,386	0	0	0	0	0	0	609,144	596,061	611,143		9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10									0				10
6210 - Animal Bounties & State Apiarist Expenses	11	290								290	290	205		11
Subtotal	12	290	0	0	0	0	0	0	0	290	290	205		12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	44,390	3,455							47,845	46,257	35,975		13
6310 - Housing Rehabilitation & Develop.	14							5,000		5,000	5,000	3,000		14
6320 - Economic Development	15	15,000						157,250		172,250	76,750	260,205		15
Subtotal	16	59,390	3,455	0	0	0	0	162,250	0	225,095	128,007	299,180		16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17				124,078					124,078	120,525	116,406		17
6410 - Historic Preservation	18	6,244								6,244	5,800	6,527		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	16,444	0	0	124,078	0	0	0	0	140,522	136,525	133,133		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	0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	628,882	59,841	0	0	433,242	0	4,540	169,050	0	1,295,555	1,175,262	1,316,120	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: Clayton County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						293,291			293,291	291,463	288,829	1
7010 - Engineering	2						305,979			305,979	298,769	329,251	2
Subtotal	3	0	0	0	0	0	599,270	0	0	599,270	590,232	618,080	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						138,363			138,363	158,262	169,179	4
7110 - Roads	5						1,926,212			1,926,212	2,943,381	2,720,214	5
7120 - Snow & Ice Control	6						512,504			512,504	550,555	599,711	6
7130 - Traffic Controls	7						156,638			156,638	170,011	78,256	7
7140 - Road Clearing	8						206,370			206,370	262,331	166,348	8
Subtotal	9	0	0	0	0	0	2,940,087	0	0	2,940,087	4,084,540	3,733,708	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						284,376			284,376	534,651	953,303	10
7210 - Equipment Operations	11						1,297,759			1,297,759	1,340,025	1,556,366	11
7220 - Tools, Materials & Supplies	12						36,000			36,000	40,500	28,195	12
7230 - Real Estate & Buildings	13						112,344			112,344	653,032	745,536	13
Subtotal	14	0	0	0	0	0	1,730,479	0	0	1,730,479	2,568,208	3,283,400	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	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	5,269,836	0	0	5,269,836	7,242,980	7,635,188	18

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Clayton County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	143,502								143,502	148,474	159,170	1
8010 - Local Elections	2	14,900								14,900	5,700	20,278	2
8020 - Township Officials	3	4,600	405							5,005	5,005	4,646	3
Subtotal	4	4,600	158,807	0	0	0	0	0	0	163,407	159,179	184,094	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	206,338	24,508							230,846	189,165	174,631	5
8101 - Drivers License Services	6	68,855	8,673							77,528	110,235	102,264	6
8110 - Recording of Public Documents	7	201,233	22,387					10,000		233,620	227,251	211,366	7
Subtotal	8	476,426	55,568	0	0	0	0	10,000	0	541,994	526,651	488,261	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	481,026	214,375	0	0	0	0	10,000	0	705,401	685,830	672,355	9

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	134,449	14,492								148,941	146,968	143,374	1
9010 - Administrative Management Services	2	170,779	22,224								193,003	186,932	186,809	2
9020 - Treasury Management Services	3	141,436	15,629								157,065	152,849	142,598	3
9030 - Other Policy & Administration	4	330,850						11,000			341,850	334,400	243,220	4
Subtotal	5	777,514	52,345	0	0	0	0	0	11,000	0	840,859	821,149	716,001	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	357,808	14,087								371,895	359,494	320,318	6
9110 - Information Technology Services	7	345,343	13,123								358,466	283,486	192,566	7
9120 - GIS Systems	8										0			8
Subtotal	9	703,151	27,210	0	0	0	0	0	0	0	730,361	642,980	512,884	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		53,300								53,300	53,600	51,456	10
9210 - Safety of Workplace	11	114,250	143,100								257,350	266,200	218,480	11
9220 - Fidelity of Public Officers	12		1,180								1,180	1,200	1,179	12
9230 - Unemployment Compensation	13		4,500								4,500	4,500		13
Subtotal	14	114,250	202,080	0	0	0	0	0	0	0	316,330	325,500	271,115	14
TOTAL - ADMINISTRATION	15	1,594,915	281,635	0	0	0	0	0	11,000	0	1,887,550	1,789,629	1,500,000	15

SERVICE AREA 0

CountyName:

Clayton

County No: 22

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	1,300										1,300	1,300	559	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	559	5	
LONG-TERM DEBT SERVICE																
0100 - Principal	6											286,000	284,000	275,000	6	
0110 - Interest	7											66,964	45,371	58,895	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0			352,964	329,371	333,895	8		
CAPITAL PROJECTS																
0200 - Roadway Construction	9						7,500	1,170,000				1,177,500	534,500	1,034,428	9	
0210 - Conservation Land Acquisition/Dev	10			185,000								275,000	427,774	33,103	10	
0220 - Other Capital Projects	11								298,000			298,000	122,000	104,799	11	
TOTAL - CAPITAL PROJECTS	12	0	0	185,000	0	0	7,500	1,260,000	298,000		0	1,750,500	1,084,274	1,172,330	12	
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,541,502	374,160	7,000	0	0	0	18,500				2,941,162	2,896,906	2,766,655	13	
- Total Physical Health and Social Services	14	399,835	275,784	0	0	0	0	97,500				773,119	766,837	670,121	14	
- Total Mental Health, ID & DD	15	0	0	0	812,835	0	0	0				812,835	859,471	609,626	15	
- Total County Environment and Education	16	628,882	59,841	0	0	433,242	0	4,540	169,050			1,295,555	1,175,262	1,316,120	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	5,269,836	0			5,269,836	7,242,980	7,635,188	17	
- Total Governmental Services to Residents	18	481,026	214,375	0	0	0	0	10,000				705,401	685,830	672,355	18	
- Total Administration	19	1,594,915	281,635	0	0	0	0	11,000				1,887,550	1,789,629	1,500,000	19	
- Total Nonprogram Current Expenditures	20	1,300	0	0	0	0	0	0				1,300	1,300	559	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0		352,964		352,964	329,371	333,895	21	
- Total Capital Projects	22	0	0	185,000	0	0	7,500	1,260,000	298,000		0	1,750,500	1,084,274	1,172,330	22	
TOTAL - ALL EXPENDITURES (lines13-24)	23	5,647,460	1,205,795	192,000	812,835	433,242	0	5,281,876	1,566,050	298,000	352,964	15,790,222	16,831,860	16,676,849	23	
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24											0			24	
- To Rural Services Supplemental	25					1,700,000						0			25	
- To Secondary Roads	26											1,700,000	1,600,000	1,600,000	26	
- To Other Budgetary Funds	27											0		131,096	27	
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,700,000	0	0	0	0	0	1,700,000	1,600,000	1,731,096	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			13,689	420,189	241,656		2,094,619	22,315	36,493		2,828,961	3,305,106	4,468,206	32	
Fund Balance - Committed	33											0			33	
Fund Balance - Assigned	34											0			34	
Fund Balance - Unassigned	35	1,495,923	360,182	0	0	0	0	0	0	0	0	1,856,105	1,953,751	2,026,597	35	
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,495,923	360,182	13,689	420,189	241,656	0	2,094,619	22,315	36,493	0	4,685,066	5,258,857	6,494,803	36	
TOTAL REQUIREMENTS (23+28+29-30+36)	37	7,143,383	1,565,977	205,689	1,233,024	2,374,898	0	5,281,876	3,660,669	320,315	389,457	22,175,288	23,690,717	24,902,748	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

FY 2015/2016

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes
			2015/2016 (D)	2015/2016 +(E)	2015/2016 +(F)	2015/2016 =(G)		2015/2016 =(I)
1 Scenic Acres Sewer Lagoon Repair	327,000	5-13-09	11,000	5,700	475	17,175		17,175
2 Jail Debt Refinancing	2,295,000	10-06-10	225,000	39,524	1,400	265,924		265,924
3 Co Building Restoration	895,000	02-07-12	50,000	18,465	1,400	69,865		69,865
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
TOTALS FOR COUNTYWIDE DEBT SERVICE:			286,000	63,689	3,275	352,964	0	352,964
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 2015/2016 BUDGETS--JANUARY 1, 2014 TAXABLE VALUATIONS
 LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

22 Clayton County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		873,513,625		858,953,620	
General Basic	4,059,268		4.64706		3,991,609
Pioneer Cemetery	1,500		0.00172		1,477
Total General Basic	4,060,768				3,993,086
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>					0
General Supplemental	1,195,345		1.36843		1,175,418
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>	74,400				73,157
County MHDS	660,800		0.75649		649,790
Debt Service	352,964	926,616,207	0.38092	912,056,202	347,420
Other			0		0
Total Countywide	6,269,877		7.15462		6,165,714
ALL RURAL ONLY LEVIES:		612,730,557		602,033,857	
Rural Services Basic	2,065,300		3.37065		2,029,245
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	2,065,300		3.37065		2,029,245
Total Countywide/Rural Rate	8,335,177		10.52527		8,194,959
Other	0	0	0	0	0
Emergency Services**	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	8,335,177				8,194,959

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.