

**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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<b>COUNTY NAME:</b> Clayton	<b>NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE</b> Fiscal Year July 1, 2013 - June 30, 2014	<b>CO NO:</b> 22
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b> 03-11-2013	<b>Meeting Time:</b> 1:30 PM	<b>Meeting Location:</b> County Office Building, Public Meeting Room
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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.claytoncountya.gov	County Telephone Number:	563-245-1106
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		Budget 2013/2014	Re-Est 2012/2013	Actual 2011/2012	AVG Annual % CHG
Iowa Department of Management Form 630 (Publish)					
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,903,341	7,573,634	7,443,723	3.04
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	178,642	
Less: Credits to Taxpayers	3	324,334	328,395	294,257	
Net Current Property Taxes	4	7,579,007	7,245,239	6,970,824	
Delinquent Property Tax Revenue	5	1,322	4,572	4,137	
Penalties, Interest & Costs on Taxes	6	58,300	64,152	58,305	
Other County Taxes/TIF Tax Revenues	7	1,353,253	1,261,917	1,454,805	-3.55
Intergovernmental	8	5,394,426	4,767,366	6,292,219	
Licenses & Permits	9	24,575	26,255	28,615	
Charges for Service	10	520,600	505,130	486,463	
Use of Money & Property	11	213,761	206,502	190,177	
Miscellaneous	12	1,245,123	2,120,736	819,484	
<b>Subtotal Revenues</b>	13	16,390,367	16,202,139	16,305,029	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	900,509	
Operating Transfers In	15	1,600,000	1,400,000	1,400,000	
Proceeds of Fixed Asset Sales	16	10,000	60,000	157,656	
<b>Total Revenues &amp; Other Sources</b>	17	18,000,367	17,662,139	18,763,194	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,677,266	2,621,238	2,539,192	2.68
Physical Health and Social Services	19	760,600	738,356	790,240	-1.89
Mental Health, MR & DD	20	859,970	1,682,465	2,214,086	-37.68
County Environment and Education	21	1,383,751	1,356,380	1,209,522	6.96
Roads & Transportation	22	7,481,854	6,762,473	5,572,802	15.87
Government Services to Residents	23	696,005	664,221	610,735	6.75
Administration	24	1,482,574	1,364,895	1,380,060	3.65
Nonprogram Current	25	1,300	1,300	2,198	-23.09
Debt Service	26	324,539	322,439	271,322	9.37
Capital Projects	27	2,237,367	3,877,599	1,493,854	22.38
<b>Subtotal Expenditures</b>	28	17,905,226	19,391,366	16,084,011	
Other Financing Uses:					
Operating Transfers Out	29	1,600,000	1,400,000	1,400,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	19,505,226	20,791,366	17,484,011	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,504,859	-3,129,227	1,279,183	
Beginning Fund Balance - July 1	33	6,297,135	9,426,362	8,147,179	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,241,549	5,210,144	7,698,131	
Fund Balance - Committed	37	0	0	527,547	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,550,727	1,086,991	1,200,684	
<b>Total Ending Fund Balance - June 30</b>	40	4,792,276	6,297,135	9,426,362	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	6,002,005	Urban Areas: 7.42094
Rural Only Levies*:	1,901,336	Rural Areas: 10.79159
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	211,030	
Utility Replacmnt. Excise Tax:	143,713	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

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget 2013/2014 (F)	Re-estimated 2012/2013 (G)	Actual 2011/2012 (H)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
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	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
Intergovernmental	8	410,394	4,521,794	450,000	12,238	0	5,394,426	4,767,366
Licenses & Permits	9	19,575	5,000				24,575	26,525
Charges for Service	10	507,300	13,300				520,600	505,130
Use of Money & Property	11	210,976	1,190	1,595			213,761	206,502
Miscellaneous	12	115,230	1,106,318	23,575			1,245,123	2,120,736
<b>Subtotal Revenues</b>	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	900,509
Operating Transfers In	15	0	1,600,000	0	0	0	1,600,000	1,400,000
Proceeds of Fixed Asset Sales	16	0	10,000				10,000	60,000
<b>Total Revenues &amp; Other Sources</b>	176,214,491	10,984,201	475,170	326,505	0	18,000,367	17,662,139	18,763,194
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18	2,643,597	33,669			0	2,677,266	2,621,238
Physical Health and Social Services	19	663,600	97,000			0	760,600	738,356
Mental Health, MR & DD	20	0	859,970			0	859,970	1,682,465
County Environment and Education	21	692,375	691,376			0	1,383,751	1,356,380
Roads & Transportation	22	0	7,481,854			0	7,481,854	6,762,473
Government Services to Residents	23	687,005	9,000			0	696,005	664,221
Administration	24	1,471,574	11,000			0	1,482,574	1,364,895
Nonprogram Current	25	1,300	0			0	1,300	1,300
Debt Service	26	0	0	324,539		0	324,539	322,439
Capital Projects	27	0	1,755,576	481,791		0	2,237,367	3,877,599
<b>Subtotal Expenditures</b>	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
Refunded Debt/Payments to Escrow	30	0	0				0	0
<b>Total Expenditures &amp; Other Uses</b>	316,159,451	12,539,445	481,791	324,539	0	19,505,226	20,791,366	17,484,011
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	55,040	-1,555,244	-6,621	1,966	0	-1,504,859	-3,129,227
Beginning Fund Balance - July 1	33	1,851,566	4,413,625	6,621	25,323		6,297,135	9,426,362
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0	0
Fund Balance - Nonspendable	35	0	0				0	0
Fund Balance - Restricted	36	355,879	2,858,381		27,289		3,241,549	5,210,144
Fund Balance - Committed	37	0	0				0	527,547
Fund Balance - Assigned	38	0	0				0	0
Fund Balance - Unassigned	39	1,550,727	0	0	0	0	1,550,727	1,086,991
<b>Total Ending Fund Balance - June 30</b>	40	1,906,606	2,858,381	0	27,289	0	4,792,276	6,297,135

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:

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**

Fiscal Year July 1, 2013 - June 30, 2014

Iowa Department of Management

02-11-2013

County Name: Clayton

County Number: 22

Date Budget Adopted: 3/11/2013

Budget Basis: CASH

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for 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 Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	868,795
2M County Population Expenditure Target Amount	851,702
3M Maximum 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:

4M County Services Fund Levy Dollars (cannot exceed 3M 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
<b>A. Countywide Levies:</b>			851.702		
1 General Basic					
2 + Cemetery (Pioneer - 331.424B)	4,196,433	820,142,177	5.11671	805,663,304	4,122,345
3 = Total for General Basic	1,500		0.00183		1,474
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	4,197,933				4,123,819
5 General Supplemental			0.89531		0
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	734,283				721,318
7 County Services Fund (from 4M certification above)	65,674				64,518
8 Debt Service (from Form 703 col. I Countywide total)	851,702		1.03848		836,665
9 Voted Emergency Medical Services (Countywide)	325,539	883,156,074	0.36861	868,677,201	320,203
10 Other (specify)			0		0
11 Subtotal Countywide (A)	6,109,457		7.42094		6,002,005
<b>B. All Rural Services Only Levies:</b>					
13 Rural Services Basic		574,843,598		564,085,758	
14 Rural Services Supplemental	1,937,597		3.37065		1,901,336
15 Unified Law Enforcement			0		0
16 Other (specify)			0		0
17 Other (specify)			0		0
18 Subtotal All Rural Services Only (B)	1,937,597		3.37065		1,901,336
19 Subtotal Countywide/All Rural Services (A + B)	8,047,054		10.79159		7,903,341
<b>C. Special District Levies:</b>					
21 Flood & Erosion			0		0
22 Voted Emergency Medical Services (partial county)			0		0
23 Other (specify)	0		0		0
24 Other (specify)	0		0		0
25 Other (specify)	0		0		0
26 Township ES Levies (Summary from Form 638-RE)	0		0		0
27 Subtotal Special Districts (C)	0		0		0
28 GRAND TOTAL (A + B + C)	8,047,054				7,903,341

Compensation Schedule for FY:

	2013/2014
Elected Official:	Annual Salary:
Attorney	56,284
Auditor	49,355
Recorder	48,974
Treasurer	48,974
Sheriff	62,227
Supervisors	27,866
Supervisor Vice Chair, if different	
Supervisor Chair, if different	28,366

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Clayton County Register
2	Gutenberg 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)

County Name: Clayton County No: 22

02-11-2013

**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



**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 Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1	985,765	103,931						1,089,696	1,058,539	1,088,123	1
1010 - Investigations	2	12,000					5,000		17,000	17,000	10,228	2
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	8	2,160,137	248,275	0	0	0	28,575	0	2,436,987	2,375,982	2,297,784	8
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	151,346	19,371						170,717	163,213	157,418	9
1110 - Medical Examinations	10	30,000							30,000	35,000	22,853	10
1120 - Child Support Recovery	11								0			11
Subtotal	12	181,346	19,371	0	0	0	0	0	200,717	198,213	180,271	12
<b>EMERGENCY SERVICES</b>												
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	5,094	0	5,094	20,376	20,376	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
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	23,278	15,477	30,366	21
<b>COURT PROCEEDINGS PROGRAM</b>												
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	1,400	1,400	795	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28								0			28
1610 - Juvenile Representation Services	29		2,790						2,790	2,790	1,732	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,000						7,000	7,000	7,868	30
Subtotal	31	0	9,790	0	0	0	0	0	9,790	9,790	9,600	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,358,331	285,266	0	0	0	33,669	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 Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1	109,550					95,000		204,550	189,554	175,760	1
3010 - Communicable Disease Prevention & Control Services	2	4,000							4,000	3,000	30,169	2
3020 - Sanitation	3	49,829	2,985						52,814	67,113	47,876	3
3040 - Health Administration	4	27,790							27,790	16,728	22,663	4
3050 - Support of Hospitals	5								0			5
Subtotal	6	191,169	2,985	0	0	0	95,000	0	289,154	276,395	276,468	6
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	10,586	347						10,933	10,507	7,050	7
3110 - General Welfare Services	8	30,590							30,590	33,490	27,225	8
3120 - Care in County Care Facility	9		230,000						230,000	230,000	301,223	9
Subtotal	10	41,176	230,347	0	0	0	0	0	271,523	273,997	335,498	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11	42,239	4,001						46,240	35,581	39,741	11
3210 - General Services to Veterans	12	48,733							48,733	48,633	46,989	12
Subtotal	13	90,972	4,001	0	0	0	0	0	94,973	84,214	86,730	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14								0			14
3310 - Family Protective Services	15		24,450						24,450	24,450	6,830	15
3320 - Services for Disabled Children	16								0			16
Subtotal	17	0	24,450	0	0	0	0	0	24,450	24,450	6,830	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18								0			18
3410 - Other Social Services	19	10,500						2,000	12,500	11,300	10,300	19
3420 - Soc Serv Bus Operations	20								0			20
Subtotal	21	10,500	0	0	0	0	2,000	0	12,500	11,300	10,300	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22		28,000						28,000	28,000	34,414	22
3510 - Preventive Services	23		40,000						40,000	40,000	40,000	23
Subtotal	24	0	68,000	0	0	0	0	0	68,000	68,000	74,414	24
<b>TOTAL PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	333,817	329,783	0	0	0	97,000	0	760,600	738,356	790,240	25



**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 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>											
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
<b>41XX - CHRONIC MENTAL ILLNESS</b>											
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
<b>42XX - MENTAL RETARDATION</b>											
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	770,325	970,64122
427X - Inst/Hospital & Commit Services	23								0		45,73023
Subtotal	24	0	0	0	0	0	0	0	0	770,325	1,560,31824
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>											
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
<b>44XX - GENERAL ADMINISTRATION</b>											
4411 - Direct Administration	33								0		5,10533
4412 - Purchased Administration	34			859,970					859,970	912,140	34
Subtotal	35	0	0	859,970	0	0	0	0	859,970	912,140	5,10535
<b>45XX - COUNTY PRVD CASE MGMT</b>											
Subtotal	36								0		36
<b>46XX - COUNTY PRVD SERVICES</b>											
Subtotal	37								0		37
<b>47XX - BRAIN INJURY</b>											
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
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	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 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
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		
Subtotal	5	0	0	297,850	0	4,540	6,800	0	309,190	296,637	283,373
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
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 Educ.	8								0		
Subtotal	9	565,885	54,180	0	0	0	0	0	620,065	639,119	563,538
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10								0		
6210 - Animal Bounties & State Apiarist Expenses	11	290							290		
Subtotal	12	290	0	0	0	0	0	0	290	0	0
<b>COUNTY DEVELOPMENT PROGRAM</b>											
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		
6320 - Economic Development	15	15,000					262,780		277,780	223,163	190,991
Subtotal	16	54,335	2,985	0	0	0	265,780	0	323,100	293,050	237,513
<b>EDUCATIONAL SERVICES PROGRAM</b>											
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		
6440 - Memorial Halls	21								0		
6450 - Other Educational Services	22								0		
Subtotal	23	14,700	0	116,406	0	0	0	0	131,106	127,574	125,098
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
6500 - Property	24								0		
6510 - Buildings	25								0		
6520 - Equipment	26								0		
6530 - Public Facilities	27								0		
Subtotal	28	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	635,210	57,165	0	414,256	0	4,540	272,580	1,383,751	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 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)		
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
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	591,074	0	0	591,074	529,061	521,019	3	
<b>ROADWAY MAINTENANCE PROGRAM</b>													
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	3,726,118	0	0	3,726,118	4,182,253	3,536,440	9	
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
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	3,164,662	0	0	3,164,662	2,051,159	1,515,343	14	
<b>MASS TRANSIT PROGRAM</b>													
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	
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	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

	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	Re-estimated	Actual	
									2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
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	191,981	178,959	161,326	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
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	9,000	0	504,024	485,262	449,409	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	448,434	238,571	0	0	0	9,000	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 Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
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	0	11,000	0	628,270	588,819	600,747	5
<b>CENTRAL SERVICES PROGRAM</b>													
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
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
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		13
Subtotal	14	111,000	211,423	0	0	0	0	0	0	322,423	301,600	283,335	14
<b>TOTAL - ADMINISTRATION</b>	15	1,196,286	275,288	0	0	0	0	11,000	0	1,482,574	1,364,895	1,380,060	15

**SERVICE AREA 0**

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1	1,300									1,300	1,300	2,198	
0020 - Interest on Short-Term Debt	2										0			
0030 - Other Nonprogram Current	3										0			
0040 - Other County Enterprises	4										0			
<b>TOTAL - NONPROGRAM CURRENT</b>	5	1,300	0	0	0	0	0	0	0	0	1,300	1,300	2,198	
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6								279,000		279,000	259,000	228,000	
0110 - Interest	7								45,539		45,539	63,439	43,322	
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0	0	324,539	0	324,539	322,439	271,322	
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9					17,000	675,000				692,000	863,000	164,444	
0210 - Conservation Land Acquisition/Dev	10						1,063,576				1,063,576	2,020,000	132,513	
0220 - Other Capital Projects	11							481,791			481,791	994,599	1,196,897	
<b>TOTAL - CAPITAL PROJECTS</b>	12	0	0	0	0	17,000	1,738,576	481,791		0	2,237,367	3,877,599	1,493,854	
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	2,358,331	285,266	0	0	0	0	33,669			0	2,677,266	2,621,238	2,539,192
- Total Physical Health and Social Services	14	333,817	329,783	0	0	0	0	97,000			0	760,600	738,356	790,240
- Total Mental Health, MR & DD	15	0	0	859,970	0	0	0	0			0	859,970	1,682,465	2,214,086
- 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
- Total Roads & Transportation	17	0	0	0	0	0	7,481,854	0			0	7,481,854	6,762,473	5,572,802
- Total Governmental Services to Residents	18	448,434	238,571	0	0	0	0	9,000			0	696,005	664,221	610,735
- Total Administration	19	1,196,286	275,288	0	0	0	0	11,000			0	1,482,574	1,364,895	1,380,060
- Total Nonprogram Current Expenditures	20	1,300	0	0	0	0	0	0			0	1,300	1,300	2,198
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	324,539	0	324,539	322,439	271,322	
- Total Capital Projects	22	0	0	0	0	17,000	1,738,576	481,791		0	2,237,367	3,877,599	1,493,854	
<b>TOTAL - ALL EXPENDITURES (lines 13-24)</b>	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
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24										0			
- To Rural Services Supplemental	25										0			
- To Secondary Roads	26				1,600,000						1,600,000	1,400,000	1,400,000	
- To Other Budgetary Funds	27										0			
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	0	0	0	1,600,000	0	0	0	0	0	1,600,000	1,400,000	1,400,000	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29										0			
Increase (Decrease) In Reserves (GAAP Budgets)	30										0			
- Fund Balance - Nonspendable	31										0			
- Fund Balance - Restricted	32		355,879		234,662		164,514	2,459,205		27,289	3,241,549	5,210,144	7,698,131	
- Fund Balance - Committed	33										0		527,547	
- Fund Balance - Assigned	34										0			
- Fund Balance - Unassigned	35	1,550,727	0	0	0	0	0	0	0	0	1,550,727	1,086,991	1,200,684	
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	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
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	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

**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 2013/2014

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
			2013/2014 (D)	2013/2014 +(E)	2013/2014 +(F)	2013/2014 =(G)		=(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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			280,000	41,921	3,618	325,539	0	325,539
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>			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	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		820,142,177		805,663,304	
General Basic	4,196,433		5.11671		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	868,677,201	320,203
Other			0		0
Total Countywide	6,109,457		7.42094		6,002,005
ALL RURAL ONLY LEVIES:		574,843,598		564,085,758	
Rural Services Basic	1,937,597		3.37065		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	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.