

NOTICE OF PUBLIC HEARING

Clayton County

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

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

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

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

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Slow rate of taxable value growth in county outside of TIF districts

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COUNTY NAME: Clayton	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE Fiscal Year July 1, 2014 - June 30, 2015	CO NO: 22
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 03-17-2014	Meeting Time: 1:30 PM	Meeting Location: Public Meeting Room, County Office Bldg, 600 Gunder Rd, Elkader
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

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

County Web Site (if available):		www.claytoncountya.gov		County Telephone Number:		563-245-1106	
		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG		
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1	8,176,582	7,903,341	7,286,257	5.93		
Less: Uncollected Delinquent Taxes - Levy Year	2	0		1,745			
Less: Credits to Taxpayers	3	554,597	324,334	370,230			
Net Current Property Taxes	4	7,621,985	7,579,007	6,914,282			
Delinquent Property Tax Revenue	5	1,327	1,322	1,006			
Penalties, Interest & Costs on Taxes	6	61,500	58,300	54,955			
Other County Taxes/TIF Tax Revenues	7	1,375,016	1,353,253	1,685,540	-9.68		
Intergovernmental	8	5,393,426	5,394,426	5,382,546			
Licenses & Permits	9	24,345	24,575	28,948			
Charges for Service	10	509,540	520,600	523,536			
Use of Money & Property	11	182,620	213,761	160,487			
Miscellaneous	12	376,155	1,245,123	1,223,652			
Subtotal Revenues	13	15,545,914	16,390,367	15,974,952			
Other Financing Sources:							
General Long-Term Debt Proceeds	14	0					
Operating Transfers In	15	1,600,000	1,600,000	1,453,683			
Proceeds of Fixed Asset Sales	16	25,000	10,000	19,181			
Total Revenues & Other Sources	17	17,170,914	18,000,367	17,447,816			
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,896,906	2,677,266	2,600,887	5.54		
Physical Health and Social Services	19	766,837	760,600	673,202	6.73		
Mental Health, ID & DD	20	859,471	859,970	1,328,088	-19.55		
County Environment and Education	21	1,175,262	1,383,751	1,316,351	-5.51		
Roads & Transportation	22	7,242,980	7,481,854	6,598,107	4.77		
Government Services to Residents	23	685,830	696,005	657,324	2.15		
Administration	24	1,789,629	1,482,574	1,319,116	16.48		
Nonprogram Current	25	1,300	1,300	0	NEW		
Debt Service	26	329,371	324,539	326,973	0.37		
Capital Projects	27	1,084,274	2,237,367	2,946,692	-39.34		
Subtotal Expenditures	28	16,831,860	17,905,226	17,766,740			
Other Financing Uses:							
Operating Transfers Out	29	1,600,000	1,600,000	1,453,683			
Refunded Debt/Payments to Escrow	30	0					
Total Expenditures & Other Uses	31	18,431,860	19,505,226	19,220,423			
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,260,946	-1,504,859	-1,772,607			
Beginning Fund Balance - July 1	33	6,148,896	7,653,755	9,426,362			
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0					
Fund Balance - Nonspendable	35	0					
Fund Balance - Restricted	36	0		6,565,796			
Fund Balance - Committed	37	0		11,894			
Fund Balance - Assigned	38	0					
Fund Balance - Unassigned	39	4,887,950	6,148,896	1,076,065			
Total Ending Fund Balance - June 30	40	4,887,950	6,148,896	7,653,755			

Proposed property taxation by type:	
Countywide Levies*:	6,207,315
Rural Only Levies*:	1,969,267
Special District Levies*:	0
TIF Tax Revenues:	131,567
Utility Replacmnt. Excise Tax:	146,325

Proposed tax rates per \$1,000 taxable valuation:	
Urban Areas:	7.36278
Rural Areas:	10.73343
Any special district tax rates not included.	

Explanation of any significant items in the budget:

The proposed tax rate is \$.068/\$1000 of taxable valuation lower than the current tax rate for both rural and urban areas. The proposed total expenditures are \$1.073 million less than the current year budget expenditures. The total proposed revenue is \$.829 million less than the current budget year revenues.
◆Net Current Property Taxes (paid by taxpayers)◆ accounts for 49% of total revenues. The total taxable valuation of Clayton County has increased by 4.3% to \$855,394,425 for the fiscal year ending June 30, 2015.

Clayton County ADOPTED BUDGET SUMMARY

						TOTALS		
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual
						2014/2015 (F)	2013/2014 (G)	2012/2013 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	15,054,754	2,797,853		323,975		8,176,582	7,903,341	7,286,257
Less: Uncollected Delinquent Taxes - Levy Year	2	0				0		1,745
Less: Credits to Taxpayers	3 343,581	189,484		21,532		554,597	324,334	370,230
Net Current Property Taxes	44,711,173	2,608,369		302,443		7,621,985	7,579,007	6,914,282
Delinquent Property Tax Revenue	5 764	515		48		1,327	1,322	1,006
Penalties, Interest & Costs on Taxes	6 61,500					61,500	58,300	54,955
Other County Taxes/TIF Tax Revenues	7 253,295	1,115,773	0	5,948	0	1,375,016	1,353,253	1,685,540
Intergovernmental	81,074,306	4,287,373	10,000	21,747	0	5,393,426	5,394,426	5,382,546
Licenses & Permits	9 19,345	5,000				24,345	24,575	28,948
Charges for Service	10 498,440	11,100				509,540	520,600	523,536
Use of Money & Property	11 181,460	1,160				182,620	213,761	160,487
Miscellaneous	12 234,255	66,400	75,500			376,155	1,245,123	1,223,652
Subtotal Revenues	137,034,538	8,095,690	85,500	330,186	0	15,545,914	16,390,367	15,974,952
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0			0		
Operating Transfers In	15	0	1,600,000	0	0	1,600,000	1,600,000	1,453,683
Proceeds of Fixed Asset Sales	16	0	25,000			25,000	10,000	19,181
Total Revenues & Other Sources	177,034,538	9,720,690	85,500	330,186	0	17,170,914	18,000,367	17,447,816
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	182,876,906	20,000			0	2,896,906	2,677,266	2,600,887
Physical Health and Social Services	19 665,337	101,500			0	766,837	760,600	673,202
Mental Health, ID & DD	20	0	859,471		0	859,471	859,970	1,328,088
County Environment and Education	21 673,608	501,654			0	1,175,262	1,383,751	1,316,351
Roads & Transportation	22	0	7,242,980		0	7,242,980	7,481,854	6,598,107
Government Services to Residents	23 675,830	10,000			0	685,830	696,005	657,324
Administration	241,778,629	11,000			0	1,789,629	1,482,574	1,319,116
Nonprogram Current	25 1,300	0			0	1,300	1,300	0
Debt Service	26	0		329,371	0	329,371	324,539	326,973
Capital Projects	27 337,774	624,500	122,000		0	1,084,274	2,237,367	2,946,692
Subtotal Expenditures	287,009,384	9,371,105	122,000	329,371	0	16,831,860	17,905,226	17,766,740
Other Financing Uses:								
Operating Transfers Out	29	0	1,600,000	0	0	1,600,000	1,600,000	1,453,683
Refunded Debt/Payments to Escrow	30	0	0			0		
Total Expenditures & Other Uses	317,009,384	10,971,105	122,000	329,371	0	18,431,860	19,505,226	19,220,423
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 25,154	-1,250,415	-36,500	815	0	-1,260,946	-1,504,859	-1,772,607
Beginning Fund Balance - July 1	331,941,448	4,131,504	53,929	22,015		6,148,896	7,653,755	9,426,362
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0		
Fund Balance - Nonspendable	35	0	0			0		
Fund Balance - Restricted	36	0	0			0		6,565,796
Fund Balance - Committed	37	0	0			0		11,894
Fund Balance - Assigned	38	0	0			0		
Fund Balance - Unassigned	391,966,602	2,881,089	17,429	22,830	0	4,887,950	6,148,896	1,076,065
Total Ending Fund Balance - June 30	401,966,602	2,881,089	17,429	22,830	0	4,887,950	6,148,896	7,653,755

Proposed tax rate per \$1,000 valuation for County purposes: 7.36278 Urban areas; 10.73343 Rural areas; Any special district rates excluded.
This line and the next line reserved for notes: _____

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2014 - June 30, 2015

Iowa Department of Management

Budget Basis: CASH

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

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

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	843,239
3M Maximum County Services Fund Levy Dollars	843,239

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

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
A. Countywide Levies:			843.239		
1 General Basic					
2 + Cemetery (Pioneer - 331.424B)	3,972,766		4.64437		3,903,732
3 = Total for General Basic	1,500		0.00175		1,471
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	3,974,266			840,529.891	3,905,203
5 General Supplemental					0
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	1,169,880		1.36765		1,149,551
7 County Services Fund (from 4M certification above)	72,683				71,420
8 Debt Service (from Form 703 col. I Countywide total)	843,239		0.98579		828,586
9 Voted Emergency Medical Services (Countywide)	329,371	906,816.652	0.36322	891,952.118	323,975
10 Other (specify)			0		0
11 Subtotal Countywide (A)	6,316,756		7.36278		6,207,315
B. All Rural Services Only Levies:					
13 Rural Services Basic		595,182.188		584,239.627	
14 Rural Services Supplemental	2,006,151		3.37065		1,969,267
15 Unified Law Enforcement			0		0
16 Other (specify)			0		0
17 Other (specify)			0		0
18 Subtotal All Rural Services Only (B)	2,006,151		3.37065		1,969,267
19 Subtotal Countywide/All Rural Services (A + B)	8,322,907		10.73343		8,176,582
C. Special District Levies:					
22 Flood & Erosion		0	0	0	0
23 Voted Emergency Medical Services (partial county)		0	0	0	0
24 Other (specify)	0	0	0	0	0
25 Other (specify)	0	0	0	0	0
26 Other (specify)	0	0	0	0	0
27 Township ES Levies (Summary from Form 638-RE)	0	0	0	0	0
28 Subtotal Special Districts (C)	0	0	0	0	0
29 GRAND TOTAL (A + B + C)	8,322,907				8,176,582

Compensation Schedule for FY:

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

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Clayton County Register
2	Guttenberg Press
3	Monona 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

TOWNSHIP EMERGENCY SERVICES LEVIES

Fiscal Year July 1, 2014 - June 30, 2015

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

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

County Name: Clayton

County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	1,000,815	109,395						1,110,210	1,089,696	1,106,582	1
1010 - Investigations	2	18,500	52,984						71,484	17,000	19,168	2
1020 - Unified Law Enforcement	3								0			3
1030 - Contract Law Enforcement	4								0			4
1040 - Law Enforcement Communications	5	386,435	42,315				20,000		448,750	424,340	394,718	5
1050 - Adult Correctional Services	6	450,947	51,780						502,727	494,186	518,715	6
1060 - Administration	7	366,835	53,154						419,989	411,765	318,505	7
Subtotal	8	2,223,532	309,628	0	0	0	20,000	0	2,553,160	2,436,987	2,357,688	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	161,376	19,570						180,946	170,717	161,431	9
1110 - Medical Examinations	10	30,000							30,000	30,000	32,437	10
1120 - Child Support Recovery	11								0			11
Subtotal	12	191,376	19,570	0	0	0	0	0	210,946	200,717	193,868	12
EMERGENCY SERVICES												
1200 - Ambulance Services	13	8,865							8,865	0		13
1210 - Emergency Management	14		72,683						72,683	5,094	19,208	14
1220 - Fire Protection and Rescue Services	15								0			15
1230 - E911 Service Board	16								0			16
Subtotal	17	8,865	72,683	0	0	0	0	0	81,548	5,094	19,208	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18		3,410						3,410	3,535	3,226	18
1410 - Research & Other Assistance	19		100						100	100	2,940	19
1420 - Bailiff Services	20	31,660	4,072						35,732	19,643	13,993	20
Subtotal	21	31,660	7,582	0	0	0	0	0	39,242	23,278	20,159	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		1,000						1,000	1,400	543	26
Subtotal	27	0	1,000	0	0	0	0	0	1,000	1,400	543	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28								0			28
1610 - Juvenile Representation Services	29		2,790						2,790	2,790	1,207	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		8,220						8,220	7,000	8,214	30
Subtotal	31	0	11,010	0	0	0	0	0	11,010	9,790	9,421	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,455,433	421,473	0	0	0	20,000	0	2,896,906	2,677,266	2,600,887	32

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

County Name: Clayton County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)		
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	109,554					95,000			204,554	204,550	123,238	1
3010 - Communicable Disease Prevention & Control Services	2	4,000								4,000	4,000	2,147	2
3020 - Sanitation	3	58,040	3,390							61,430	52,814	48,496	3
3040 - Health Administration	4	44,250								44,250	27,790	60,947	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	215,844	3,390	0	0	0	95,000	0		314,234	289,154	234,828	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	10,474	312							10,786	10,933	9,918	7
3110 - General Welfare Services	8	31,130								31,130	30,590	23,844	8
3120 - Care in County Care Facility	9		230,000							230,000	230,000	230,000	9
Subtotal	10	41,604	230,312	0	0	0	0	0		271,916	271,523	263,762	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	45,297	4,665							49,962	46,240	46,419	11
3210 - General Services to Veterans	12	49,775								49,775	48,733	42,785	12
Subtotal	13	95,072	4,665	0	0	0	0	0		99,737	94,973	89,204	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15		24,450							24,450	24,450	18,193	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	24,450	0	0	0	0	0		24,450	24,450	18,193	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18									0			18
3410 - Other Social Services	19	10,000						6,500		16,500	12,500	10,300	19
3420 - Soc Serv Bus Operations	20									0			20
Subtotal	21	10,000	0	0	0	0	6,500	0		16,500	12,500	10,300	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0	28,000	16,915	22
3510 - Preventive Services	23		40,000							40,000	40,000	40,000	23
Subtotal	24	0	40,000	0	0	0	0	0		40,000	68,000	56,915	24
TOTAL PHYSICAL HEALTH & SOCIAL SERVICES	25	362,520	302,817	0	0	0	101,500	0		766,837	760,600	673,202	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Clayton County No: 22

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X - Information & Education Services	1								0	1	
402X - Coordination Services	2								0	3642	
403X - Personal & Environmental Sprt	3								0	3	
404X - Treatment Services	4								0	66,6064	
405X - Vocational & Day Services	5								0	5	
406X - Lic/Certified Living Arrangements	6								0	3,7246	
407X - Inst/Hospital & Commit Services	7								0	54,1607	
Subtotal	8	0	0	0	0	0	0	0	0	124,8548	
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9								0	9	
412X - Coordination Services	10								0	5,13210	
413X - Personal & Environmental Sprt	11								0	18,11511	
414X - Treatment Services	12								0	4,50112	
415X - Vocational & Day Services	13								0	38,29313	
416X - Lic/Certified Living Arrangements	14								0	312,49414	
417X - Inst/Hospital & Commit Services	15		10,259						10,259	14,90315	
Subtotal	16	0	10,259	0	0	0	0	0	10,259	393,43816	
42XX - INTELLECTUAL DISABILITY											
420X - Information & Education Services	17								0	17	
422X - Coordination Services	18								0	17,40118	
423X - Personal & Environmental Sprt	19								0	104,89419	
424X - Treatment Services	20								0	20	
425X - Vocational & Day Services	21								0	139,91621	
426X - Lic/Certified Living Arrangements	22								0	500,80422	
427X - Inst/Hospital & Commit Services	23								0	16,69123	
Subtotal	24	0	0	0	0	0	0	0	0	779,70624	
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X - Information & Education Services	25								0	25	
432X - Coordination Services	26								0	26	
433X - Personal & Environmental Sprt	27								0	27	
434X - Treatment Services	28								0	28	
435X - Vocational & Day Services	29								0	9,04629	
436X - Lic/Certified Living Arrangements	30								0	16,17530	
437X - Inst/Hospital & Commit Services	31								0	31	
Subtotal	32	0	0	0	0	0	0	0	0	25,22132	
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33		5,421						5,421	4,86933	
4412 - Purchased Administration	34		843,791						843,791	859,97034	
4413 - Distrib to Regional Fiscal Agent	35								0	35	
Subtotal	36	0	849,212	0	0	0	0	0	849,212	859,97036	
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	046	
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	859,471	0	0	0	0	859,471	859,9701,328,08847	

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Clayton County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1						6,800	6,800	6,800	800		
6010 - Weed Eradication	2			101,000		4,540		105,540	103,590	97,352		
6020 - Solid Waste Disposal	3			202,039				202,039	198,800	175,500		
6030 - Environmental Restoration	4							0		4		
Subtotal	5	0	0	303,039	0	4,540	6,800	314,379	309,190	273,652		
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	121,176	15,505					136,681	132,508	128,542		
6110 - Maintenance & Operations	7	422,234	37,146					459,380	487,557	498,039		
6120 - Recreation & Environmental Educ.	8							0		8		
Subtotal	9	543,410	52,651	0	0	0	0	596,061	620,065	626,581		
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10							0		10		
6210 - Animal Bounties & State Apiarist Expenses	11	290						290	290	154		
Subtotal	12	290	0	0	0	0	0	290	290	154		
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	42,867	3,390					46,257	42,320	58,753		
6310 - Housing Rehabilitation & Develop.	14						5,000	5,000	3,000	2,000		
6320 - Economic Development	15	15,000					61,750	76,750	277,780	228,409		
Subtotal	16	57,867	3,390	0	0	0	66,750	128,007	323,100	289,162		
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17			120,525				120,525	116,406	111,512		
6410 - Historic Preservation	18	5,800						5,800	4,500	5,090		
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	16,000	0	120,525	0	0	0	136,525	131,106	126,802		
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		
TOTAL - COUNTY ENVIRONMT. & ED.	29	617,567	56,041	0	423,564	0	4,540	73,550	0	1,175,262	1,383,751	1,316,351

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

County Name: Clayton County No: 22

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

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Clayton County No: 22

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

**SERVICE AREA 9
ADMINISTRATION**

County Name: Clayton County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	132,570	14,398						146,968	145,513	139,822	1
9010 - Administrative Management Services	2	165,302	21,630						186,932	183,874	174,099	2
9020 - Treasury Management Services	3	137,525	15,324						152,849	149,563	133,872	3
9030 - Other Policy & Administration	4	323,400					11,000		334,400	149,320	104,530	4
Subtotal	5	758,797	51,352	0	0	0	11,000	0	821,149	628,270	552,323	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	345,954	13,540						359,494	324,396	306,247	6
9110 - Information Technology Services	7	270,614	12,872						283,486	207,485	163,067	7
9120 - GIS Systems	8								0			8
Subtotal	9	616,568	26,412	0	0	0	0	0	642,980	531,881	469,314	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10		53,600						53,600	53,600	57,888	10
9210 - Safety of Workplace	11	111,000	155,200						266,200	263,123	230,584	11
9220 - Fidelity of Public Officers	12		1,200						1,200	1,200	1,179	12
9230 - Unemployment Compensation	13		4,500						4,500	4,500	7,828	13
Subtotal	14	111,000	214,500	0	0	0	0	0	325,500	322,423	297,479	14
TOTAL - ADMINISTRATION	15	1,486,365	292,264	0	0	0	11,000	0	1,789,629	1,482,574	1,319,116	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 Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual
											2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1	1,300									1,300	1,300	
0020 - Interest on Short-Term Debt	2										0		
0030 - Other Nonprogram Current	3										0		
0040 - Other County Enterprises	4										0		
TOTAL - NONPROGRAM CURRENT	5	1,300	0	0	0	0	0	0	0	0	1,300	1,300	0
LONG-TERM DEBT SERVICE													
0100 - Principal	6								284,000		284,000	279,000	258,006
0110 - Interest	7								45,371		45,371	45,539	68,967
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	329,371	0	329,371	324,539	326,973
CAPITAL PROJECTS													
0200 - Roadway Construction	9					14,500	520,000				534,500	692,000	523,697
0210 - Conservation Land Acquisition/Dev	10	337,774					90,000				427,774	1,063,576	975,805
0220 - Other Capital Projects	11							122,000			122,000	481,791	1,447,190
TOTAL - CAPITAL PROJECTS	12	337,774	0	0	0	14,500	610,000	122,000		0	1,084,274	2,237,367	2,946,692
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	2,455,433	421,473	0	0	0	0	20,000		0	2,896,906	2,677,266	2,600,887
- Total Physical Health and Social Services	14	362,520	302,817	0	0	0	0	101,500		0	766,837	760,600	673,202
- Total Mental Health, ID & DD	15	0	0	859,471	0	0	0	0		0	859,471	859,970	1,328,088
- Total County Environment and Education	16	617,567	56,041	0	423,564	0	4,540	73,550		0	1,175,262	1,383,751	1,316,351
- Total Roads & Transportation	17	0	0	0	0	0	7,242,980	0		0	7,242,980	7,481,854	6,598,107
- Total Governmental Services to Residents	18	467,237	208,593	0	0	0	0	10,000		0	685,830	696,005	657,324
- Total Administration	19	1,486,365	292,264	0	0	0	0	11,000		0	1,789,629	1,482,574	1,319,116
- Total Nonprogram Current Expenditures	20	1,300	0	0	0	0	0	0		0	1,300	1,300	0
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	329,371	0	329,371	324,539	326,973
- Total Capital Projects	22	337,774	0	0	0	14,500	610,000	122,000		0	1,084,274	2,237,367	2,946,692
TOTAL - ALL EXPENDITURES (lines 13-24)	23	5,728,196	1,281,188	859,471	423,564	0	7,262,020	826,050	122,000	329,371	16,831,860	17,905,226	17,766,740
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24										0		
- To Rural Services Supplemental	25										0		
- To Secondary Roads	26				1,600,000						1,600,000	1,600,000	1,400,000
- To Other Budgetary Funds	27										0		53,683
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	1,600,000	0	0	0	0	0	1,600,000	1,600,000	1,453,683
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0		
Increase (Decrease) In Reserves (GAAP Budgets)	30										0		
- Fund Balance - Nonspendable	31										0		
- Fund Balance - Restricted	32										0		6,565,796
- Fund Balance - Committed	33										0		11,894
- Fund Balance - Assigned	34										0		
- Fund Balance - Unassigned	35	1,646,307	320,295	295,203	253,179	0	-504,075	2,836,782	17,429	22,830	4,887,950	6,148,896	1,076,065
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,646,307	320,295	295,203	253,179	0	-504,075	2,836,782	17,429	22,830	4,887,950	6,148,896	7,653,755
TOTAL REQUIREMENTS (23+28+29-30+36)	37	7,374,503	1,601,483	1,154,674	2,276,743	0	6,757,945	3,662,832	139,429	352,201	23,319,810	25,654,122	26,874,178

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 2014/2015

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 =(I)
			2014/2015 (D)	2014/2015 +(E)	2014/2015 +(F)	2014/2015 =(G)		
1 Scenic Acres Sewer Lagoon Repair	327,000	05-13-09	14,000	8,160	818	22,978	0	22,978
2 Jail Debt Refinancing	2,295,000	10-06-10	220,000	14,128	1,400	235,528	0	235,528
3 Co Building Restoration	895,000	02-07-12	50,000	19,465	1,400	70,865	0	70,865
4						0		0
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:			284,000	41,753	3,618	329,371	0	329,371
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0

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

22 Clayton County

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

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY.
 IF YOU HAVE QUESTIONS, PLEASE CONTACT CARRIE JOHNSON AT (515) 281-5598.

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

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