

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:
02-18-2014	10:00 a.m.	Board Room, 300 W 4th St, Spencer, 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):		www.co.clay.ia.us			
County Telephone Number:		712-262-1569			
Iowa Department of Management Form 630 (Publish)		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	7,344,533	7,261,381	7,020,178	2.28
Less: Uncollected Delinquent Taxes - Levy Year	2	825	825		
Less: Credits to Taxpayers	3	543,074	347,074	310,101	
Net Current Property Taxes	4	6,800,634	6,913,482	6,710,077	
Delinquent Property Tax Revenue	5	325	325	232	
Penalties, Interest & Costs on Taxes	6	41,000	41,428	37,878	
Other County Taxes/TIF Tax Revenues	7	1,084,400	1,055,496	1,056,634	1.31
Intergovernmental	8	4,516,679	5,444,759	3,967,972	
Licenses & Permits	9	31,937	32,379	22,983	
Charges for Service	10	497,737	506,681	540,244	
Use of Money & Property	11	331,417	329,004	314,062	
Miscellaneous	12	845,335	471,887	482,591	
Subtotal Revenues	13	14,149,464	14,795,441	13,132,673	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0		1,056,282	
Operating Transfers In	15	2,409,294	1,794,813	1,820,028	
Proceeds of Fixed Asset Sales	16	0	17,164	261	
Total Revenues & Other Sources	17	16,558,758	16,607,418	16,009,244	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,929,699	2,789,296	2,655,252	5.04
Physical Health and Social Services	19	781,793	698,559	582,741	15.83
Mental Health, ID & DD	20	1,051,797	965,627	885,110	9.01
County Environment and Education	21	1,497,667	1,250,725	1,426,873	-2.45
Roads & Transportation	22	5,397,768	5,004,812	4,323,981	11.73
Government Services to Residents	23	434,947	428,078	520,080	-8.55
Administration	24	1,759,218	1,753,961	1,599,976	4.86
Nonprogram Current	25	0	0	1,785	
Debt Service	26	503,197	492,497	641,881	-11.46
Capital Projects	27	1,618,900	2,011,007	5,378,290	-45.14
Subtotal Expenditures	28	15,974,986	15,394,562	18,015,969	
Other Financing Uses:					
Operating Transfers Out	29	2,409,294	1,794,813	1,820,028	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	18,384,280	17,189,375	19,835,997	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,825,522	-581,957	-3,826,753	
Beginning Fund Balance - July 1	33	6,907,043	7,489,000	11,315,753	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	1,881,116	3,439,390	4,586,909	
Fund Balance - Committed	37	0	652,642	151,868	
Fund Balance - Assigned	38	1,446,053	1,630,143	1,113,932	
Fund Balance - Unassigned	39	1,754,352	1,184,868	1,636,291	
Total Ending Fund Balance - June 30	40	5,081,521	6,907,043	7,489,000	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,500,808	Urban Areas:		5,79168	
Rural Only Levies*:	1,843,725	Rural Areas:		9,66461	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacmnt. Excise Tax:	166,050	Date:		02-01-2014	

Explanation of any significant items in the budget:

Clay County ADOPTED BUDGET SUMMARY

02-01-2014

						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	14,683,501	2,238,447		422,585		7,344,533	7,261,381	7,020,178
Less: Uncollected Delinquent Taxes - Levy Year	2,500	300		25		825	825	
Less: Credits to Taxpayers	3,343,131	170,863		29,080		543,074	347,074	310,101
Net Current Property Taxes	44,339,870	2,067,284		393,480		6,800,634	6,913,482	6,710,077
Delinquent Property Tax Revenue	5,300	25				325	325	232
Penalties, Interest & Costs on Taxes	6,41,000					41,000	41,428	37,878
Other County Taxes/TIF Tax Revenues	7,922,276	153,600	0	8,524	0	1,084,400	1,055,496	1,056,634
Intergovernmental	8,697,180	3,785,075	0	34,424	0	4,516,679	5,444,759	3,967,972
Licenses & Permits	9,13,937	18,000				31,937	32,379	22,983
Charges for Service	10,431,951	65,786				497,737	506,681	540,244
Use of Money & Property	11,164,883	164,134		2,400		331,417	329,004	314,062
Miscellaneous	12,300,375	544,960				845,335	471,887	482,591
Subtotal Revenues	136,911,772	6,798,864	0	438,828	0	14,149,464	14,795,441	13,132,673
Other Financing Sources:								
General Long-Term Debt Proceeds	14,0	0				0		1,056,282
Operating Transfers In	15,50,000	2,234,394	124,900	0	0	2,409,294	1,794,813	1,820,028
Proceeds of Fixed Asset Sales	16,0	0				0	17,164	261,16
Total Revenues & Other Sources	176,961,772	9,033,258	124,900	438,828	0	16,558,758	16,607,418	16,009,244
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18,311,433	618,266			0	2,929,699	2,789,296	2,655,252
Physical Health and Social Services	19,781,793	0			0	781,793	698,559	582,741
Mental Health, ID & DD	20,220,494	831,303			0	1,051,797	965,627	885,110
County Environment and Education	21,759,394	738,273			0	1,497,667	1,250,725	1,426,873
Roads & Transportation	22,0	5,397,768			0	5,397,768	5,004,812	4,323,981
Government Services to Residents	23,427,947	7,000			0	434,947	428,078	520,080
Administration	24,1,759,218	0			0	1,759,218	1,753,961	1,599,976
Nonprogram Current	25,0	0			0	0	0	1,785
Debt Service	26,44,250	0		458,947	0	503,197	492,497	641,881
Capital Projects	27,0	1,588,000	30,900		0	1,618,900	2,011,007	5,378,290
Subtotal Expenditures	286,304,529	9,180,610	30,900	458,947	0	15,974,986	15,394,562	18,015,969
Other Financing Uses:								
Operating Transfers Out	29,1,242,166	1,167,128	0	0	0	2,409,294	1,794,813	1,820,028
Refunded Debt/Payments to Escrow	30,0	0				0		0
Total Expenditures & Other Uses	317,546,695	10,347,738	30,900	458,947	0	18,384,280	17,189,375	19,835,997
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32,-584,923	-1,314,480	94,000	-20,119	0	-1,825,522	-581,957	-3,826,753
Beginning Fund Balance - July 1	33,3,618,883	3,044,732	42,000	201,428		6,907,043	7,489,000	11,315,753
Increase (Decrease) in Reserves (GAAP Budgeting)	34,0	0				0		0
Fund Balance - Nonspendable	35,0	0				0		0
Fund Balance - Restricted	36,595,983	1,283,133	2,000			1,881,116	3,439,390	4,586,909
Fund Balance - Committed	37,0	0				0	652,642	151,868
Fund Balance - Assigned	38,1,446,053	0				1,446,053	1,630,143	1,113,932
Fund Balance - Unassigned	39,991,924	447,119	134,000	181,309	0	1,754,352	1,184,868	1,636,291
Total Ending Fund Balance - June 30	403,033,960	1,730,252	136,000	181,309	0	5,081,521	6,907,043	7,489,000

Proposed tax rate per \$1,000 valuation for County purposes: 5.79168 urban areas; 9.66461 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

02-01-2014

County Name : Clay

County Number: 21

Date Budget Adopted: 2/18/2014

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	402,866
2M County Population Expenditure Target Amount	784,801
3M Maximum County Services Fund Levy Dollars	402,866

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:			402,866		
1 General Basic				948,077.252	
2 + Cemetery (Pioneer - 331.424B)	3,386,765	967,647.284	3.5		3,318,270
3 = Total for General Basic	3,386,765		0		0
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					3,318,270
5 General Supplemental	1,393,412		1.44		0
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	112,223				1,365,231
7 County Services Fund (from 4M certification above)	402,866		0.41634		109,958
8 Debt Service (from Form 703 col. I Countywide total)	431,109	990,270.436	0.43534	970,700.404	394,722
9 Voted Emergency Medical Services (Countywide)			0		422,585
10 Other (specify)			0		0
11 Subtotal Countywide (A)	5,614,152		5.79168		5,500,808
B. All Rural Services Only Levies:		489,663.415		476,054.204	
13 Rural Services Basic	1,896,431		3.87293		1,843,725
14 Rural Services Supplemental			0		0
15 Unified Law Enforcement			0		0
16 Other (specify)			0		0
17 Other (specify)			0		0
18 Subtotal All Rural Services Only (B)	1,896,431		3.87293		1,843,725
19 Subtotal Countywide/All Rural Services (A + B)	7,510,583		9.66461		7,344,533
C. Special District Levies:					
22 Flood & Erosion			0	0	0
23 Voted Emergency Medical Services (partial county)			0	0	0
24 Other (specify)	0		0	0	0
25 Other (specify)	0		0	0	0
26 Other (specify)	0		0	0	0
27 Township ES Levies (Summary from Form 638-RE)	0		0	0	0
28 Subtotal Special Districts (C)	0		0	0	0
29 GRAND TOTAL (A + B + C)	7,510,583				7,344,533

Compensation Schedule for FY:

	2014/2015
Elected Official:	Annual Salary:
Attorney	100,960
Auditor	56,802
Recorder	56,802
Treasurer	56,802
Sheriff	75,328
Supervisors	26,000
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 3

Names of Official County Newspapers:

- 1 Spencer Daily Reporter
- 2 Peterson Patriot
- 3 Everly-Royal News
- 4
- 5
- 6

The County Auditor represents the following to be true:

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature) _____

County Auditor (signature) _____

TOWNSHIP EMERGENCY SERVICES LEVIES

Fiscal Year July 1, 2014 - June 30, 2015

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

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

County Name: Clay

County No: 21
02-01-2014

	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	278,650	77,449	593,066			1,200	950,365	838,142	815,772	
1010 - Investigations	2	81,099	26,015				16,500	123,614	107,138	105,567	
1020 - Unified Law Enforcement	3							0			
1030 - Contract Law Enforcement	4							0			
1040 - Law Enforcement Communications	5	273,039						273,039	333,700	230,494	
1050 - Adult Correctional Services	6	538,725	178,599					717,324	696,807	602,706	
1060 - Administration	7	184,140	57,231				7,500	248,871	238,127	268,363	
Subtotal	8	1,355,653	339,294	0	593,066	0	25,200	2,313,213	2,213,914	2,022,902	
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9	299,567	71,547					371,114	349,029	329,708	
1110 - Medical Examinations	10	28,124						28,124	31,800	24,326	
1120 - Child Support Recovery	11							0			
Subtotal	12	327,691	71,547	0	0	0	0	399,238	380,829	354,034	
EMERGENCY SERVICES											
1200 - Ambulance Services	13		63,000					63,000	63,000	154,471	
1210 - Emergency Management	14		112,223					112,223	85,548	85,548	
1220 - Fire Protection and Rescue Services	15							0			
1230 - E911 Service Board	16							0			
Subtotal	17	0	175,223	0	0	0	0	175,223	148,548	240,019	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18		1,025					1,025	1,025	781	
1410 - Research & Other Assistance	19	100	9,000					9,100	8,980	9,267	
1420 - Bailiff Services	20	4,500						4,500	4,500	3,739	
Subtotal	21	4,600	10,025	0	0	0	0	14,625	14,505	13,787	
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22	6,000						6,000	4,750	3,478	
1510 - (Reserved)	23										
1520 - Detention Services	24	2,500						2,500	2,750	4,600	
1530 - Court Costs	25	1,200	700					1,900	4,900	1,667	
1540 - Service of Civil Papers	26	4,000						4,000	3,800	6,287	
Subtotal	27	13,700	700	0	0	0	0	14,400	16,200	16,032	
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28							0			
1610 - Juvenile Representation Services	29							0			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,000					13,000	15,300	8,478	
Subtotal	31	0	13,000	0	0	0	0	13,000	15,300	8,478	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,701,644	609,789	0	593,066	0	25,200	2,929,699	2,789,296	2,655,252	

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

County Name: Clay County No: 21
02-01-2014

	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
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1							0		1	
3010 - Communicable Disease Prevention & Control Services	2							0		2	
3020 - Sanitation	3	110,625	27,371					137,996	87,646	58,162	
3040 - Health Administration	4	243,100						243,100	203,100	158,451	
3050 - Support of Hospitals	5							0		5	
Subtotal	6	353,725	27,371	0	0	0	0	381,096	290,746	216,613	
SERVICES TO POOR PROGRAM											
3100 - Administration	7	74,592	5,921					80,513	83,204	61,540	
3110 - General Welfare Services	8	41,805						41,805	47,474	29,536	
3120 - Care in County Care Facility	9							0		9	
Subtotal	10	116,397	5,921	0	0	0	0	122,318	130,678	91,076	
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	59,314	14,696					74,010	72,118	74,408	
3210 - General Services to Veterans	12	14,575						14,575	14,575	9,401	
Subtotal	13	73,889	14,696	0	0	0	0	88,585	86,693	83,809	
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14	26,532						26,532	34,950	28,947	
3310 - Family Protective Services	15	750	80,000					80,750	70,375	55,987	
3320 - Services for Disabled Children	16							0		16	
Subtotal	17	27,282	80,000	0	0	0	0	107,282	105,325	84,934	
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18	57,700						57,700	57,100	56,351	
3410 - Other Social Services	19	7,200						7,200	8,200	6,000	
3420 - Soc Serv Bus Operations	20							0		20	
Subtotal	21	64,900	0	0	0	0	0	64,900	65,300	62,351	
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22	2,122						2,122	2,400	1,651	
3510 - Preventive Services	23	14,740	750					15,490	17,417	42,307	
Subtotal	24	16,862	750	0	0	0	0	17,612	19,817	43,958	
TOTAL PHYSICAL HEALTH & SOCIAL SERVICES	25	653,055	128,738	0	0	0	0	781,793	698,559	582,741	

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Clay County No: 21
02-01-2014

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		46,657						46,657	118,194	88,645
402X - Coordination Services	2	7,773	85,000						92,773	7,801	4,908
403X - Personal & Environmental Sprt	3		50,161						50,161	48,934	3
404X - Treatment Services	4		152,954						152,954	55,345	22,532
405X - Vocational & Day Services	5		33,000						33,000	1,000	5
406X - Lic/Certified Living Arrangements	6		103,000						103,000	99,536	6
407X - Inst/Hospital & Commit Services	7		39,103						39,103	39,103	7,132
Subtotal	8	7,773	509,875	0	0	0	0	0	517,648	369,913	123,217
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9								0		9
412X - Coordination Services	10	77,657							77,657	90,496	62,046
413X - Personal & Environmental Sprt	11								0		12,461
414X - Treatment Services	12								0	8,718	18,745
415X - Vocational & Day Services	13								0	28,000	179,621
416X - Lic/Certified Living Arrangements	14								0	3,539	195,023
417X - Inst/Hospital & Commit Services	15								0		11,690
Subtotal	16	77,657	0	0	0	0	0	0	77,657	130,753	479,586
42XX - INTELLECTUAL DISABILITY											
420X - Information & Education Services	17								0		5,360
422X - Coordination Services	18	132,813							132,813	141,228	84,354
423X - Personal & Environmental Sprt	19		10,100						10,100	8,016	19
424X - Treatment Services	20								0	2,475	20
425X - Vocational & Day Services	21		200,850						200,850	168,606	63,961
426X - Lic/Certified Living Arrangements	22		3,013						3,013	58,057	34,111
427X - Inst/Hospital & Commit Services	23								0		23
Subtotal	24	132,813	0	213,963	0	0	0	0	346,776	378,382	187,786
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X - Information & Education Services	25								0		25
432X - Coordination Services	26	2,251							2,251	2,185	995
433X - Personal & Environmental Sprt	27								0		27
434X - Treatment Services	28								0		28
435X - Vocational & Day Services	29								0		6,412
436X - Lic/Certified Living Arrangements	30								0	1,518	15,394
437X - Inst/Hospital & Commit Services	31								0		31
Subtotal	32	2,251	0	0	0	0	0	0	2,251	3,703	22,801
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33		107,465						107,465	82,876	71,636
4412 - Purchased Administration	34								0		84
4413 - Distrib to Regional Fiscal Agent	35								0		35
Subtotal	36	0	0	107,465	0	0	0	0	107,465	82,876	71,720
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
TOTAL - MENTAL HEALTH, ID & DD	47	220,494	0	831,303	0	0	0	0	1,051,797	965,627	885,110

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Clay County No: 21
02-01-2014

	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)
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1								0		1
6010 - Weed Eradication	2			2,867					2,867	2,238	2,186
6020 - Solid Waste Disposal	3			87,037					87,037	84,192	78,444
6030 - Environmental Restoration	4								0		4
Subtotal	5	0	0	89,904	0	0	0	0	89,904	86,430	80,630
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	109,471	29,299	90,677					229,447	225,508	210,759
6110 - Maintenance & Operations	7	275,346	62,456	56,559			121,500		515,861	445,782	431,137
6120 - Recreation & Environmental Educ.	8	36,627	19,193						55,820	54,101	50,658
Subtotal	9	421,444	110,948	0	147,236	0	121,500	0	801,128	725,391	692,554
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10								0		10
6210 - Animal Bounties & State Apiarist Expenses	11								0		11
Subtotal	12	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	1,502		28,119					29,621	29,179	29,008
6310 - Housing Rehabilitation & Develop.	14	5,000							5,000	5,000	5,000
6320 - Economic Development	15	156,500					210,904		367,404	192,900	385,939
Subtotal	16	163,002	0	0	28,119	0	210,904	0	402,025	227,079	419,947
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17			49,610					49,610	49,610	47,355
6410 - Historic Preservation	18	19,000							19,000	29,000	51,000
6420 - Fair & 4-H Clubs	19	45,000					91,000		136,000	133,215	135,387
6430 - Fairgrounds	20								0		20
6440 - Memorial Halls	21								0		21
6450 - Other Educational Services	22								0		22
Subtotal	23	64,000	0	0	49,610	0	91,000	0	204,610	211,825	233,742
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24								0		24
6510 - Buildings	25								0		25
6520 - Equipment	26								0		26
6530 - Public Facilities	27								0		27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	648,446	110,948	0	314,869	0	423,404	0	1,497,667	1,250,725	1,426,873

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

County Name: Clay County No: 21
02-01-2014

	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					235,988			235,988	221,789	202,198
7010 - Engineering	2					264,409			264,409	256,455	325,461
Subtotal	3	0	0	0	0	500,397	0	0	500,397	478,244	527,659
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4					142,971			142,971	140,071	142,042
7110 - Roads	5					1,570,151			1,570,151	1,484,089	1,186,697
7120 - Snow & Ice Control	6					439,952			439,952	421,222	346,747
7130 - Traffic Controls	7					161,503			161,503	157,691	211,733
7140 - Road Clearing	8					69,654			69,654	66,712	63,335
Subtotal	9	0	0	0	0	2,384,231	0	0	2,384,231	2,269,785	1,950,554
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment	10					285,000			285,000	360,000	224,126
7210 - Equipment Operations	11					1,752,890			1,752,890	1,772,033	1,526,661
7220 - Tools, Materials & Supplies	12					96,250			96,250	93,250	64,174
7230 - Real Estate & Buildings	13					379,000			379,000	31,500	30,807
Subtotal	14	0	0	0	0	2,513,140	0	0	2,513,140	2,256,783	1,845,768
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
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	5,397,768	0	0	5,397,768	5,004,812	4,323,981

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Clay County No: 21
02-01-2014

	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)	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	132,577							132,577	112,191	212,390	1
8010 - Local Elections	2								0	16,280		2
8020 - Township Officials	3	4,000	400						4,400	4,400	1,655	3
Subtotal	4	4,000	132,977	0	0	0	0	0	136,977	132,871	214,045	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	64,704	23,794						88,498	93,923	109,023	5
8101 - Drivers License Services	6								0	201,284	197,012	6
8110 - Recording of Public Documents	7	141,965	60,507				7,000		209,472			7
Subtotal	8	206,669	84,301	0	0	0	7,000	0	297,970	295,207	306,035	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	210,669	217,278	0	0	0	7,000	0	434,947	428,078	520,080	9

**SERVICE AREA 9
ADMINISTRATION**

County Name: Clay County No: 21
02-01-2014

	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)		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	173,525	140,535							314,060	283,658	243,751	1
9010 - Administrative Management Services	2	186,649	67,037							253,686	242,803	244,967	2
9020 - Treasury Management Services	3	160,000	41,578							201,578	193,569	185,608	3
9030 - Other Policy & Administration	4	30,550								30,550	30,500	27,946	4
Subtotal	5	550,724	249,150	0	0	0	0	0	0	799,874	750,530	702,272	5
CENTRAL SERVICES PROGRAM													
9100 - General Services	6	464,765	70,831							535,596	593,126	476,014	6
9110 - Information Technology Services	7	268,381	21,767							290,148	282,864	297,917	7
9120 - GIS Systems	8									0			8
Subtotal	9	733,146	92,598	0	0	0	0	0	0	825,744	875,990	773,931	9
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	10		49,500							49,500	46,600	49,400	10
9210 - Safety of Workplace	11		61,900							61,900	59,900	56,189	11
9220 - Fidelity of Public Officers	12		22,200							22,200	20,941	18,184	12
9230 - Unemployment Compensation	13									0			13
Subtotal	14	0	133,600	0	0	0	0	0	0	133,600	127,441	123,773	14
TOTAL - ADMINISTRATION	15	1,283,870	475,348	0	0	0	0	0	0	1,759,218	1,753,961	1,599,976	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 Srvcs 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)
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1										0		1
0020 - Interest on Short-Term Debt	2										0		2
0030 - Other Nonprogram Current	3										0		3
0040 - Other County Enterprises	4										0	1,785	4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0	1,785	5
LONG-TERM DEBT SERVICE													
0100 - Principal	6	37,223							285,000		322,223	317,223	6
0110 - Interest	7	7,027							173,947		180,974	175,274	7
TOTAL - LONG-TERM DEBT SERVICE	8	44,250	0	0	0	0	0	0	458,947	0	503,197	492,497	8
CAPITAL PROJECTS													
0200 - Roadway Construction	9					1,588,000					1,588,000	1,406,000	9
0210 - Conservation Land Acquisition/Dev	10										0		10
0220 - Other Capital Projects	11							30,900			30,900	605,007	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	1,588,000	0	30,900		0	1,618,900	2,011,007	12
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	1,701,644	609,789	0	593,066	0	0	25,200		0	2,929,699	2,789,296	13
- Total Physical Health and Social Services	14	653,055	128,738	0	0	0	0	0		0	781,793	698,559	14
- Total Mental Health, ID & DD	15	220,494	0	831,303	0	0	0	0		0	1,051,797	965,627	15
- Total County Environment and Education	16	648,446	110,948	0	314,869	0	0	423,404		0	1,497,667	1,250,725	16
- Total Roads & Transportation	17	0	0	0	0	5,397,768	0	0		0	5,397,768	5,004,812	17
- Total Governmental Services to Residents	18	210,669	217,278	0	0	0	0	7,000		0	434,947	428,078	18
- Total Administration	19	1,283,870	475,348	0	0	0	0	0		0	1,759,218	1,753,961	19
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0		0	0	0	20
- Total Long-Term Debt Service	21	44,250	0	0	0	0	0	0	458,947	0	503,197	492,497	21
- Total Capital Projects	22	0	0	0	0	1,588,000	0	30,900		0	1,618,900	2,011,007	22
TOTAL - ALL EXPENDITURES (lines 13-24)	23	4,762,428	1,542,101	831,303	907,935	6,985,768	455,604	30,900	458,947	0	15,974,986	15,394,562	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24										0		24
- To Rural Services Supplemental	25										0		25
- To Secondary Roads	26	1,117,266			1,167,128						2,284,394	1,237,782	26
- To Other Budgetary Funds	27	122,900	2,000								124,900	557,031	27
TOTAL OPERATING TRANSFERS OUT	28	1,240,166	2,000	0	1,167,128	0	0	0	0	0	2,409,294	1,794,813	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	168,025	427,958	506,812	290,788	485,533		2,000			1,881,116	3,439,390	32
Fund Balance - Committed	33										0	652,642	33
Fund Balance - Assigned	34	1,446,053									1,446,053	1,630,143	34
Fund Balance - Unassigned	35	991,924	0	0	0	0	447,119	134,000	181,309	0	1,754,352	1,184,868	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	2,606,002	427,958	506,812	290,788	485,533	447,119	136,000	181,309	0	5,081,521	6,907,043	36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	8,608,596	1,972,059	1,338,115	2,365,851	0	7,471,301	902,723	166,900	640,256	23,465,801	24,096,418	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 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
			2014/2015 (D)	2014/2015 +(E)	2014/2015 +(F)	2014/2015 =(G)		=(I)
1 Gov. Serv Bldg Renovaton FY22 (42000)	400,000	02/01/2012	37,223	7,027		44,250	44,250	0
2 Clay County Jail FY31 (40000)	5,090,000	08/25/2011		168,247		168,247		168,247
3 Clay County Jail FY16 (40000)	1,065,000	11/13/2012	285,000	5,700		290,700	27,838	262,862
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:			322,223	180,974	0	503,197	72,088	431,109
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

21Clay County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		967,647,284		948,077,252	
General Basic	3,386,765		3.5		3,318,270
Pioneer Cemetery			0		0
Total General Basic	3,386,765				3,318,270
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>					0
General Supplemental	1,393,412		1.44		1,365,231
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>	112,223				109,958
County Services	402,866		0.41634		394,722
Debt Service	431,109	990,270,436	0.43534	970,700,404	422,585
Other			0		0
Total Countywide	5,614,152		5.79168		5,500,808
ALL RURAL ONLY LEVIES:		489,663,415		476,054,204	
Rural Services Basic	1,896,431		3.87293		1,843,725
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	1,896,431		3.87293		1,843,725
Total Countywide/Rural Rate	7,510,583		9.66461		7,344,533
Other	0	0	0	0	0
Emergency Services**	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	7,510,583				7,344,533

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.