COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Clay	Fiscal Year July 1, 2013 - June 30, 2014	21

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
03-05-2013	10:00 a.m.	300 W. 4th St., Spencer, IA 51301

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

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

County Web Site (if available):			County Telephone Number:		
www.co.clay.ia.us			712-262-1569		
Iowa Department of Management Form 630 (Publish)		Budget 2013/2014	Re-Est 2012/2013	Actual 2011/2012	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	7,261,531	7,029,490	6,722,177	3.93
Less: Uncollected Delinquent Taxes - Levy Year	2	825	825		
Less: Credits to Taxpayers	3	330,077	235,798	231,474	
Net Current Property Taxes	4	6,930,629	6,792,867	6,490,703	
Delinquent Property Tax Revenue	5	325	685	364	
Penalties, Interest & Costs on Taxes	6	41,000	41,400	43,764	
Other County Taxes/TIF Tax Revenues	7	1,150,166	1,083,270	1,008,820	6.78
Intergovernmental	8	3,927,436	3,545,263	5,169,479	
Licenses & Permits	9	32,129	20,507	24,755	
Charges for Service	10	501,232	486,390	554,194	
Use of Money & Property	11	302,427	310,866	275,080	
Miscellaneous	12	423,019	142,601	627,073	
Subtotal Revenues	13	13,308,363	12,423,849	14,194,232	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0		5,446,549	
Operating Transfers In	15	1,697,782	1,147,310	2,043,279	
Proceeds of Fixed Asset Sales	16	0		3,838	
Total Revenues & Other Sources	17	15,006,145	13,571,159	21,687,898	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,012,267	2,860,001	2,203,791	16.91
Physical Health and Social Services	19	784,903	646,172	516,411	23.29
Mental Health, MR & DD	20	1,098,563	1,100,030	2,057,493	-26.93
County Environment and Education	21	1,338,055	1,262,881	1,318,853	0.73
Roads & Transportation	22	4,994,812	4,537,091	4,333,458	7.36
Government Services to Residents	23	510,902	558,166	385,070	15.19
Administration	24	1,647,561	1,634,538	1,549,794	3.11
Nonprogram Current	25	0	0	7,984	
Debt Service	26	500,498	633,988	212,359	53.52
Capital Projects	27	460,000	3,677,314	2,758,985	-59.17
Subtotal Expenditures	28	14,347,561	16,910,181	15,344,198	
Other Financing Uses:					
Operating Transfers Out	29	1,697,782	1,147,310	2,043,279	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	16,045,343	18,057,491	17,387,477	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,039,198	-4,486,332	4,300,421	
Beginning Fund Balance - July 1,	33	6,829,421	11,315,753	7,015,332	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	2,094,861	3,366,454	8,305,723	
Fund Balance - Committed	37	799,710	308,701	386,631	
Fund Balance - Assigned	38	1,930,923	1,697,223	1,081,145	
Fund Balance - Unassigned	39	964,729	1,457,043	1,542,254	
Total Ending Fund Balance - June 30,	40	5,790,223	6,829,421	11,315,753	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	5,455,368	Urban Areas:	5.7955
Rural Only Levies*:	1,806,163	Rural Areas:	9.66843
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacmnt. Excise Tax:	161,266	Date:	02-13-2013

Explanation of any significant items in the budget:

Iowa Department of Management
Form 634 - R

Clay County ADOPTED BUDGET SUMMARY

02-13-2013

		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)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,643,731	2,201,125		416,675		7,261,531	7,029,490	6,722,177	1
Less: Uncollected Delinquent Taxes - Levy Year	2	500	300		25		825	825		2
Less: Credits to Taxpayers	3	210,514	102,700		16,863		330,077	235,798	231,474	3
Net Current Property Taxes	4	4,432,717	2,098,125		399,787		6,930,629	6,792,867	6,490,703	4
Delinquent Property Tax Revenue	5	300	25				325	685	364	5
Penalties, Interest & Costs on Taxes	6	41,000					41,000	41,400	43,764	6
Other County Taxes/TIF Tax Revenues	7	978,551	163,427	0	8,188	0	1,150,166	1,083,270	1,008,820	7
Intergovernmental	8	369,313	3,541,260	0	16,863	0	3,927,436	3,545,263	5,169,479	8
Licenses & Permits	9	14,129	18,000				32,129	20,507	24,755	9
Charges for Service	10	423,936	5,800	71,496			501,232	486,390	554,194	10
Use of Money & Property	11	155,772	103,292	33,363	10,000		302,427	310,866	275,080	11
Miscellaneous	12	376,059	46,960				423,019	142,601	627,073	12
Subtotal Revenues	13	6,791,777	5,976,889	104,859	434,838	0	13,308,363	12,423,849	14,194,232	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0		5,446,549	14
Operating Transfers In	15	0	1,587,782	110,000	0	0	1,697,782	1,147,310	2,043,279	15
Proceeds of Fixed Asset Sales	16	0	0				0		3,838	16
Total Revenues & Other Sources	17	6,791,777	7,564,671	214,859	434,838	0	15,006,145	13,571,159	21,687,898	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	2,427,521	584,746			0	3,012,267	2,860,001	2,203,791	18
Physical Health and Social Services	19	784,903	0			0	784,903	646,172	516,411	19
Mental Health, MR & DD	20	272,359	826,204			0	1,098,563	1,100,030	2,057,493	20
County Environment and Education	21	731,878	606,177			0	1,338,055	1,262,881	1,318,853	21
Roads & Transportation	22	0	4,994,812			0	4,994,812	4,537,091	4,333,458	22
Government Services to Residents	23	503,902	7,000			0	510,902	558,166	385,070	23
Administration	24	1,637,561	10,000			0	1,647,561	1,634,538	1,549,794	24
Nonprogram Current	25	0	0			0	0	0	7,984	25
Debt Service	26	44,250	0		456,248	0	500,498	633,988	212,359	26
Capital Projects	27	0	350,000	110,000		0	460,000	3,677,314	2,758,985	27
Subtotal Expenditures	28	6,402,374	7,378,939	110,000	456,248	0	14,347,561	16,910,181	15,344,198	28
Other Financing Uses:										
Operating Transfers Out	29	585,794	1,111,988	0	0	0	1,697,782	1,147,310	2,043,279	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	6,988,168	8,490,927	110,000	456,248	0	16,045,343	18,057,491	17,387,477	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-196,391	-926,256	104,859	-21,410	0	-1,039,198	-4,486,332	4,300,421	32
Beginning Fund Balance - July 1,	33	3,893,836	2,351,957	348,755	234,873		6,829,421	11,315,753	7,015,332	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	2,084	1,510,701	368,613	213,463		2,094,861	3,366,454	8,305,723	36
Fund Balance - Committed	37	799,710	0				799,710	308,701	386,631	37
Fund Balance - Assigned	38	1,930,923	0				1,930,923	1,697,223	1,081,145	38
Fund Balance - Unassigned	39	964,728	-85,000	85,001	0	0	964,729	1,457,043	1,542,254	39
Total Ending Fund Balance - June 30,	40	3,697,445	1,425,701	453,614	213,463	0	5,790,223	6,829,421	11,315,753	40

Proposed tax rate per $1,000 valuation for County purposes: 5.7955 urban areas; 9.66843 rural areas; Any special district rates excluded.

This line and the next line reserved for notes:

Form 638 - R
(Sheet 2 of 2)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2013 - June 30, 2014

Budget Basis: CASH

Iowa Department of Management
02-13-2013
County Name : Clay
County Number: 21
Date Budget Adopted: 3/5/2013

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

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

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.

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	784.375
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) 402.866

		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:	1		958,842,627		940,026,589	
General Basic	2	3,355,949		3.5		3,290,093
+ Cemetery (Pioneer - 331.424B)	3			0		0
= Total for General Basic	4	3,355,949				3,290,093
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,380,733		1.44		1,353,638
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	85,548				83,869
County Services Fund (from '4M' certification above)	8	402,866		0.42016		394,962
Debt Service (from Form 703 col. I Countywide total)	9	424,863	975,942,440	0.43534	957,126,402	416,675
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
Subtotal Countywide (A)	12	5,564,411		5.7955		5,455,368
B. All Rural Services Only Levies:	13		479,839,873		466,355,603	
Rural Services Basic	14	1,858,386		3.87293		1,806,163
Rural Services Supplemental	15			0		0
Unified Law Enforcement	16			0		0
Other (specify)	17			0		0
Other (specify)	18			0		0
Subtotal All Rural Services Only (B)	19	1,858,386		3.87293		1,806,163
Subtotal Countywide/All Rural Services (A + B)	20	7,422,797		9.66843		7,261,531
C. Special District Levies:						
Flood & Erosion	21		0	0	0	0
Voted Emergency Medical Services (partial county)	22		0	0	0	0
Other (specify)	23	0	0	0	0	0
Other (specify)	24		0	0	0	0
Other (specify)	25		0	0	0	0
Township FS Levies (Summary from Form 638-RE)	26	0	0		0	0
Subtotal Special Districts (C)	27	0				0
GRAND TOTAL (A + B + C)	28	7,422,797				7,261,531

Compensation Schedule for FY: 2013/2014

Elected Official:	Annual Salary:
Attorney	98,980
Auditor	55,688
Recorder	55,688
Treasurer	55,688
Sheriff	73,851
Supervisors	25,725
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 Hartley Sentinel
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)

Iowa Department of Management
Form 638 - RE

County Name: Clay

County No: 21

02-13-2013

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

Iowa Department of Management
Form 634 - A

REVENUES DETAIL

County Name: Clay County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent	TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	(H)	(I)	(J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
TAXES LEVIED ON PROPERTY	1	3,290,093	1,353,638	394,962	1,806,163	0		0		416,675		7,261,531	7,029,490	6,722,177	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	400	100	200	100					25		825	825		2
LESS: CREDITS TO TAXPAYERS	3	134,979	75,535	16,727	85,973					16,863		330,077	235,798	231,474	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,154,714	1,278,003	378,035	1,720,090	0		0		399,787		6,930,629	6,792,867	6,490,703	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	250	50		25							325	685	364	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	41,000										41,000	41,400	43,764	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	4,150	1,450		1,300							6,900	7,729	7,873	7
13xx Local Option Taxes	8	880,000						102,000				982,000	913,235	839,134	8
14xx Gambling Taxes	9											0			9
15xx TIF Tax Revenues	10											0			10
16xx Utility Replacement Excise Taxes	11	65,856	27,095	7,904	52,223	0		0		8,188		161,266	162,306	161,813	11
Subtotal (lines 7 - 11)	*12	950,006	28,545	7,904	53,523	0	0	102,000	0	8,188	0	1,150,166	1,083,270	1,008,820	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13						2,894,754					2,894,754	2,490,581	2,867,640	13
21xx State Replacements Against Levied Taxes	14	134,979	75,535	16,727	85,973					16,863		330,077	235,798	231,474	14
22xx Other State Tax Replacements	15	1,745	765		510							3,020	3,554	506,468	15
23xx, 24xx State/Federal Pass-thru Revenues	16	42,000										42,000	44,150	328,762	16
25xx Contributions From Other Intergovernmental Units	17	53,940	32,700		73,140		27,000					186,780	540,383	532,043	17
26xx, 27xx State Grants and Entitlements	18	23,469		442,106								465,575	221,961	700,879	18
28xx Federal Grants and Entitlements	19	3,900										3,900	6,400	1,617	19
29xx Payments in Lieu of Taxes	20	280			1,050							1,330	2,436	596	20
Subtotal (lines 13 - 20)	*21	260,313	109,000	458,833	160,673	0	2,921,754	0	0	16,863	0	3,927,436	3,545,263	5,169,479	*21
3xxx LICENSES & PERMITS	*22	14,129					18,000					32,129	20,507	24,755	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	423,936			2,000			3,800	71,496			501,232	486,390	554,194	*23
6xxx USE OF MONEY & PROPERTY	*24	155,772					33,000	70,292	33,363	10,000		302,427	310,866	275,080	*24
8xxx MISCELLANEOUS	*25	371,559	4,500	60	1,200		31,000	14,700				423,019	142,601	627,073	*25
Total Revenues*	26	5,371,679	1,420,098	844,832	1,937,511	0	3,003,754	190,792	104,859	434,838	0	13,308,363	12,423,849	14,194,232	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27						125,794					125,794	115,389	121,883	27
9020 From Rural Services Basic	28						1,111,988					1,111,988	1,011,921	996,814	28
90xx From Other Budgetary Funds	29						350,000		110,000			460,000	20,000	924,582	29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	1,587,782	0	110,000	0	0	1,697,782	1,147,310	2,043,279	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0		5,446,549	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32											0		3,838	32
Total Revenues and Other Sources	33	5,371,679	1,420,098	844,832	1,937,511	0	4,591,536	190,792	214,859	434,838	0	15,006,145	13,571,159	21,687,898	33
BEGINNING FUND BALANCE JULY 1,	34	3,390,967	502,869	37,795	370,052		1,664,227	279,883	348,755	234,873		6,829,421	11,315,753	7,015,332	34
TOTAL RESOURCES	35	8,762,646	1,922,967	882,627	2,307,563	0	6,255,763	470,675	563,614	669,711	0	21,835,566	24,886,912	28,703,230	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0		0		0		0	0	0	36

Iowa Department of Management
Form 634 - B
(Sheet 1 of 8)

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Clay

County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	272,310	67,878		559,546			1,200		900,934	876,036	778,923	1
1010 - Investigations	2	85,291	25,209					16,500		127,000	123,456	109,227	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	363,163								363,163	256,623	225,196	5
1050 - Adult Correctional Services	6	614,438	172,353							786,791	677,134	418,241	6
1060 - Administration	7	200,283	55,660					7,500		263,443	253,657	224,725	7
Subtotal	8	1,535,485	321,100	0	559,546	0	0	25,200	0	2,441,331	2,186,906	1,756,312	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	281,868	67,995							349,863	335,838	255,512	9
1110 - Medical Examinations	10	31,800								31,800	31,508	39,454	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	313,668	67,995	0	0	0	0	0	0	381,663	367,346	294,966	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	35,000	28,000							63,000	181,205	23,950	13
1210 - Emergency Management	14		85,548							85,548	85,548	85,548	14
1220 - Fire Protection and Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	35,000	113,548	0	0	0	0	0	0	148,548	266,753	109,498	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		1,025							1,025	781	1,006	18
1410 - Research & Other Assistance	19		9,300							9,300	9,215	16,200	19
1420 - Bailiff Services	20	4,500								4,500	4,500	1,564	20
Subtotal	21	4,500	10,325	0	0	0	0	0	0	14,825	14,496	18,770	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	6,000								6,000	5,000	4,344	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	5,500								5,500	5,300	5,120	24
1530 - Court Costs	25	1,000	600							1,600	1,600	815	25
1540 - Service of Civil Papers	26	7,500								7,500	7,500	6,221	26
Subtotal	27	20,000	600	0	0	0	0	0	0	20,600	19,400	16,500	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		5,300							5,300	5,100	7,745	30
Subtotal	31	0	5,300	0	0	0	0	0	0	5,300	5,100	7,745	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,908,653	518,868	0	559,546	0	0	25,200	0	3,012,267	2,860,001	2,203,791	32

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SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Clay | County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (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	74,159	11,004							85,163	82,909	64,673	3
3040 - Health Administration	4	232,000								232,000	185,000	100,000	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	306,159	11,004	0	0	0	0	0	0	317,163	267,909	164,673	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	110,824	7,497							118,321	69,648	57,683	7
3110 - General Welfare Services	8	31,030								31,030	43,756	28,069	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	141,854	7,497	0	0	0	0	0	0	149,351	113,404	85,752	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	58,098	14,199							72,297	70,113	68,184	11
3210 - General Services to Veterans	12	14,575								14,575	14,575	7,433	12
Subtotal	13	72,673	14,199	0	0	0	0	0	0	86,872	84,688	75,617	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	43,800								43,800	34,869	32,877	14
3310 - Family Protective Services	15	750	100,000							100,750	60,000	78,834	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	44,550	100,000	0	0	0	0	0	0	144,550	94,869	111,711	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	57,100								57,100	56,350	55,746	18
3410 - Other Social Services	19	7,000								7,000	6,000	6,000	19
3420 - Soc Serv Bus Operations	20									0			20
Subtotal	21	64,100	0	0	0	0	0	0	0	64,100	62,350	61,746	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	5,450								5,450	5,535	1,183	22
3510 - Preventive Services	23	16,667	750							17,417	17,417	15,729	23
Subtotal	24	22,117	750	0	0	0	0	0	0	22,867	22,952	16,912	24
TOTAL -PHYSICAL HEALTH & SOCIAL SERVICES	25	651,453	133,450	0	0	0	0	0	0	784,903	646,172	516,411	25

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SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: Clay | County No: 21
02-13-2013

SERVICES TO PERSONS WITH:		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS													
400X - Information & Education Services	1			66,095						66,095	199,992	118,194	1
402X - Coordination Services	2									0		76,299	2
403X - Personal & Environmental Sprt	3									0			3
404X - Treatment Services	4			27,500						27,500	25,175	26,512	4
405X - Vocational & Day Services	5									0			5
406X - Lic/Certified Living Arrangements	6									0			6
407X - Inst/Hospital & Commit Services	7			9,000						9,000	9,000	6,559	7
Subtotal	8	0	0	102,595	0	0	0	0	0	102,595	234,167	227,564	8
41XX - CHRONIC MENTAL ILLNESS													
410X - Information & Education Services	9									0			9
412X - Coordination Services	10	111,763								111,763		71,224	10
413X - Personal & Environmental Sprt	11									0	17,308	2,297	11
414X - Treatment Services	12			25,504						25,504	19,025	69,032	12
415X - Vocational & Day Services	13			70,000						70,000	59,828	76,789	13
416X - Lic/Certified Living Arrangements	14			240,759						240,759	245,471	238,013	14
417X - Inst/Hospital & Commit Services	15			23,100						23,100	23,131	26,413	15
Subtotal	16	111,763	0	359,363	0	0	0	0	0	471,126	364,763	483,768	16
42XX - MENTAL RETARDATION													
420X - Information & Education Services	17									0	6,300	5,771	17
422X - Coordination Services	18	160,596								160,596	133,840	158,010	18
423X - Personal & Environmental Sprt	19									0	1,657	12,994	19
424X - Treatment Services	20									0		16,068	20
425X - Vocational & Day Services	21			267,838						267,838	265,000	325,338	21
426X - Lic/Certified Living Arrangements	22			11,646						11,646	70	616,565	22
427X - Inst/Hospital & Commit Services	23									0			23
Subtotal	24	160,596	0	279,484	0	0	0	0	0	440,080	406,867	1,134,746	24
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	25									0			25
432X - Coordination Services	26									0	565	1,571	26
433X - Personal & Environmental Sprt	27									0			27
434X - Treatment Services	28									0			28
435X - Vocational & Day Services	29			10,640						10,640	10,300	11,420	29
436X - Lic/Certified Living Arrangements	30									0	12,228	17,424	30
437X - Inst/Hospital & Commit Services	31									0			31
Subtotal	32	0	0	10,640	0	0	0	0	0	10,640	23,093	30,415	32
44XX - GENERAL ADMINISTRATION													
4411 - Direct Administration	33			74,122						74,122	71,140	181,000	33
4412 - Purchased Administration	34									0			34
Subtotal	35	0	0	74,122	0	0	0	0	0	74,122	71,140	181,000	35
45XX - COUNTY PRVD CASE MGMT													
Subtotal	36									0			36
46XX - COUNTY PRVD SERVICES													
Subtotal	37									0			37
47XX - BRAIN INJURY													
470X - Information & Education Services	38									0			38
472X - Coordination Services	39									0			39
473X - Personal & Environmental Sprt	40									0			40
474X - Treatment Services	41									0			41
475X - Vocational & Day Services	42									0			42
476X - Lic/Certified Living Arrangements	43									0			43
477X - Inst/Hospital & Commit Services	44									0			44
Subtotal	45	0	0	0	0	0	0	0	0	0	0	0	45
TOTAL - MENTAL HEALTH, MR & DD	46	272,359	0	826,204	0	0	0	0	0	1,098,563	1,100,030	2,057,493	46

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SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Clay | County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0			1
6010 - Weed Eradication	2				2,838					2,838	2,841	2,359	2
6020 - Solid Waste Disposal	3									0	81,444	75,792	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	2,838	0	0	0	0	2,838	84,285	78,151	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	113,879	28,230		89,630					231,739	215,284	170,784	6
6110 - Maintenance & Operations	7	301,896	66,770		39,422			95,000		503,088	411,785	500,016	7
6120 - Recreation & Environmental Educ.	8	35,804	18,297							54,101	52,337	48,241	8
Subtotal	9	451,579	113,297	0	129,052	0	0	95,000	0	788,928	679,406	719,041	9
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	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	1,502			27,677					29,179	29,335	28,596	13
6310 - Housing Rehabilitation & Develop.	14	5,000								5,000	5,000	5,000	14
6320 - Economic Development	15	111,500						200,000		311,500	236,800	245,907	15
Subtotal	16	118,002	0	0	27,677	0	0	200,000	0	345,679	271,135	279,503	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				49,610					49,610	47,355	45,100	17
6410 - Historic Preservation	18	4,000								4,000	53,000	24,500	18
6420 - Fair & 4-H Clubs	19	45,000						102,000		147,000	127,700	172,558	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	49,000	0	0	49,610	0	0	102,000	0	200,610	228,055	242,158	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVRONMT. & ED.	29	618,581	113,297	0	209,177	0	0	397,000	0	1,338,055	1,262,881	1,318,853	29

Iowa Department of Management
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SERVICE AREA 7
ROADS & TRANSPORTATION

County Name: Clay | County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						221,789			221,789	221,034	203,127	1
7010 - Engineering	2						246,455			246,455	247,218	248,031	2
Subtotal	3	0	0	0	0	0	468,244	0	0	468,244	468,252	451,158	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						140,071			140,071	112,042	62,669	4
7110 - Roads	5						1,484,089			1,484,089	1,187,283	1,394,206	5
7120 - Snow & Ice Control	6						421,222			421,222	415,829	265,463	6
7130 - Traffic Controls	7						157,691			157,691	151,339	162,694	7
7140 - Road Clearing	8						66,712			66,712	65,669	45,692	8
Subtotal	9	0	0	0	0	0	2,269,785	0	0	2,269,785	1,932,162	1,930,724	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						360,000			360,000	275,000	228,638	10
7210 - Equipment Operations	11						1,772,033			1,772,033	1,719,677	1,625,362	11
7220 - Tools, Materials & Supplies	12						93,250			93,250	110,500	73,905	12
7230 - Real Estate & Buildings	13						31,500			31,500	31,500	23,671	13
Subtotal	14	0	0	0	0	0	2,256,783	0	0	2,256,783	2,136,677	1,951,576	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	4,994,812	0	0	4,994,812	4,537,091	4,333,458	18

Iowa Department of Management
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SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Clay | County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	40,000	115,272							155,272	248,015	86,229	1
8010 - Local Elections	2		32,700							32,700		12,771	2
8020 - Township Officials	3	4,000	400							4,400	3,540	2,263	3
Subtotal	4	44,000	148,372	0	0	0	0	0	0	192,372	251,555	101,263	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	76,253	37,677							113,930	109,356	101,421	5
8101 - Drivers License Services	6									0			6
8110 - Recording of Public Documents	7	139,019	58,581					7,000		204,600	197,255	182,386	7
Subtotal	8	215,272	96,258	0	0	0	0	7,000	0	318,530	306,611	283,807	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	259,272	244,630	0	0	0	0	7,000	0	510,902	558,166	385,070	9

Iowa Department of Management
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SERVICE AREA 9
ADMINISTRATION

County Name: Clay | County No: 21
02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	164,530	97,012							261,542	257,919	249,664	1
9010 - Administrative Management Services	2	188,625	65,196							253,821	256,423	237,537	2
9020 - Treasury Management Services	3	152,263	40,333							192,596	184,372	165,518	3
9030 - Other Policy & Administration	4	36,000								36,000	34,350	27,169	4
Subtotal	5	541,418	202,541	0	0	0	0	0	0	743,959	733,064	679,888	5
CENTRAL SERVICES PROGRAM													
9100 - General Services	6	417,190	83,493		10,000					510,683	497,444	504,699	6
9110 - Information Technology Services	7	251,324	14,932							266,256	282,551	235,900	7
9120 - GIS Systems	8									0			8
Subtotal	9	668,514	98,425	0	10,000	0	0	0	0	776,939	779,995	740,599	9
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	10		50,930							50,930	49,220	52,724	10
9210 - Safety of Workplace	11		56,808							56,808	54,075	56,328	11
9220 - Fidelity of Public Officers	12		18,925							18,925	18,184	20,255	12
9230 - Unemployment Compensation	13									0			13
Subtotal	14	0	126,663	0	0	0	0	0	0	126,663	121,479	129,307	14
TOTAL - ADMINISTRATION	15	1,209,932	427,629	0	10,000	0	0	0	0	1,647,561	1,634,538	1,549,794	15

Iowa Department of Management
Form 634 - B
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SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

CountyName: Clay | County No: 21 | 02-13-2013

		GENERAL FUND		SPECIAL REVENUE FUNDS					All	All	All	TOTALS			
		General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Capital Projects (H)	Debt Service (I)	Permanent (J)	Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (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		7,984	4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0			0	0	0	7,984	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6	37,783								280,000		317,783	452,783	50,000	6
0110 - Interest	7	6,467								176,248		182,715	181,205	162,359	7
TOTAL - LONG-TERM DEBT SERVICE	8	44,250	0	0	0	0	0	0		456,248	0	500,498	633,988	212,359	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						350,000					350,000		948,029	9
0210 - Conservation Land Acquisition/Dev	10											0			10
0220 - Other Capital Projects	11								110,000			110,000	3,677,314	1,810,956	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	350,000	0	110,000		0	460,000	3,677,314	2,758,985	12
EXPENDITURES SUMMARY															
- Total Public Safety and Legal Services	13	1,908,653	518,868	0	559,546	0	0	25,200			0	3,012,267	2,860,001	2,203,791	13
- Total Physical Health and Social Services	14	651,453	133,450	0	0	0	0	0			0	784,903	646,172	516,411	14
- Total Mental Health, MR & DD	15	272,359	0	826,204	0	0	0	0			0	1,098,563	1,100,030	2,057,493	15
- Total County Environment and Education	16	618,581	113,297	0	209,177	0	0	397,000			0	1,338,055	1,262,881	1,318,853	16
- Total Roads & Transportation	17	0	0	0	0	0	4,994,812	0			0	4,994,812	4,537,091	4,333,458	17
- Total Governmental Services to Residents	18	259,272	244,630	0	0	0	0	7,000			0	510,902	558,166	385,070	18
- Total Administration	19	1,209,932	427,629	0	10,000	0	0	0			0	1,647,561	1,634,538	1,549,794	19
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0			0	0	0	7,984	20
- Total Long-Term Debt Service	21	44,250	0	0	0	0	0	0		456,248	0	500,498	633,988	212,359	21
- Total Capital Projects	22	0	0	0	0	0	350,000	0	110,000		0	460,000	3,677,314	2,758,985	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	4,964,500	1,437,874	826,204	778,723	0	5,344,812	429,200	110,000	456,248	0	14,347,561	16,910,181	15,344,198	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	475,794			1,111,988							1,587,782	1,127,310	1,845,425	26
- To Other Budgetary Funds	27	110,000										110,000	20,000	197,854	27
TOTAL OPERATING TRANSFERS OUT	28	585,794	0	0	1,111,988	0	0	0	0	0	0	1,697,782	1,147,310	2,043,279	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		2,084	56,423	416,852		910,951	126,475	368,613	213,463		2,094,861	3,366,454	8,305,723	32
Fund Balance - Committed	33	316,701	483,009									799,710	308,701	386,631	33
Fund Balance - Assigned	34	1,930,923										1,930,923	1,697,223	1,081,145	34
Fund Balance - Unassigned	35	964,728	0	0	0	0	0	-85,000	85,001	0	0	964,729	1,457,043	1,542,254	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	3,212,352	485,093	56,423	416,852	0	910,951	41,475	453,614	213,463	0	5,790,223	6,829,421	11,315,753	36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	8,762,646	1,922,967	882,627	2,307,563	0	6,255,763	470,675	563,614	669,711	0	21,835,566	24,886,912	28,703,230	37

Iowa Department of Management
Form 703

County Number: 21
County Name: Clay
02-13-2013

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 2013/2014 (D)	Interest Due 2013/2014 +(E)	Bond Registration Due 2013/2014 +(F)	Total Obligation Due 2013/2014 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
1	Gov Serv Bldg Renovation FY22 (42000)	400,000	02/01/2012	37,783	6,467		44,250	44,250	0
2	Clay County Jail FY31 (40000)	5,090,000	08/25/2011		167,748		167,748	22,885	144,863
3	Clay County Jail FY16 (40000)	1,065,000	11/13/2012	280,000	8,500		288,500	8,500	280,000
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:			317,783	182,715	0	500,498	75,635	424,863

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

21							0		0
22							0		0
23							0		0
24							0		0
25							0		0
	TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0

COUNTY PROPERTY TAX RATES AND TAXES
FY 2013/2014 BUDGETS--JANUARY 1, 2012 TAXABLE VALUATIONS
LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

21 Clay County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		958,842,627		940,026,589	
General Basic	3,355,949		3.5		3,290,093
Pioneer Cemetery			0		0
Total General Basic	3,355,949				3,290,093
*Emerg Mgmt Included in Gen Basic-Info Only**					0
General Supplemental	1,380,733		1.44		1,353,638
*Emerg Mgmt Included in Gen Supp-Info Only**	85,548				83,869
County Services	402,866		0.42016		394,962
Debt Service	424,863	975,942,440	0.43534	957,126,402	416,675
Other			0		0
Total Countywide	5,564,411		5.7955		5,455,368
ALL RURAL ONLY LEVIES:		479,839,873		466,355,603	
Rural Services Basic	1,858,386		3.87293		1,806,163
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	1,858,386		3.87293		1,806,163
Total Countywide/Rural Rate	7,422,797		9.66843		7,261,531
Other	0	0	0	0	0
Emergency Services**	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	7,422,797				7,261,531

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.