

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Clay	Fiscal Year July 1, 2015 - June 30, 2016	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:
March 3, 2015	9:00 a.m.	Clay County Administration Building

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 2015/2016	Re-Est 2014/2015	Actual 2013/2014	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 7,347,169	7,344,536	7,241,361	0.73
Less: Uncollected Delinquent Taxes - Levy Year	2 600	825		
Less: Credits to Taxpayers	3 440,583	433,115	347,915	
Net Current Property Taxes	4 6,905,986	6,910,596	6,893,446	
Delinquent Property Tax Revenue	5 534	534	2,331	
Penalties, Interest & Costs on Taxes	6 36,900	36,900	39,737	
Other County Taxes/TIF Tax Revenues	7 1,165,999	1,084,397	1,002,928	7.82
Intergovernmental	8 4,628,295	4,881,880	4,848,954	
Licenses & Permits	9 19,076	32,137	25,135	
Charges for Service	10 533,860	502,417	554,338	
Use of Money & Property	11 318,027	339,339	367,592	
Miscellaneous	12 256,454	793,176	1,847,345	
Subtotal Revenues	13 13,865,131	14,581,376	15,581,806	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 2,781,558	3,378,814	2,002,736	
Proceeds of Fixed Asset Sales	16 0		17,388	
Total Revenues & Other Sources	17 16,646,689	17,960,190	17,601,930	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 2,903,107	2,883,363	3,328,658	-6.61
Physical Health and Social Services	19 794,288	739,845	637,912	11.59
Mental Health, ID & DD	20 542,899	1,126,425	886,635	-21.75
County Environment and Education	21 1,521,382	2,236,351	1,491,919	0.98
Roads & Transportation	22 5,437,184	5,397,768	4,242,519	13.21
Government Services to Residents	23 454,767	408,666	414,893	4.7
Administration	24 1,752,712	1,727,169	1,713,507	1.14
Nonprogram Current	25 0	0	0	
Debt Service	26 500,348	503,197	501,499	-0.11
Capital Projects	27 3,135,150	1,635,759	1,000,837	76.99
Subtotal Expenditures	28 17,041,837	16,658,543	14,218,379	
Other Financing Uses:				
Operating Transfers Out	29 2,781,558	3,378,814	2,002,736	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 19,823,395	20,037,357	16,221,115	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -3,176,706	-2,077,167	1,380,815	
Beginning Fund Balance - July 1,	33 6,792,648	8,869,815	7,489,000	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 2,010,370	4,517,490	6,063,279	
Fund Balance - Committed	37 96,000	40,000		
Fund Balance - Assigned	38 808,573	1,472,935	1,678,436	
Fund Balance - Unassigned	39 700,999	762,223	1,128,100	
Total Ending Fund Balance - June 30,	40 3,615,942	6,792,648	8,869,815	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	5,339,609	Urban Areas: 5.55153
Rural Only Levies*:	2,007,560	Rural Areas: 9.66153
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	0	
Utility Replacmnt. Excise Tax:	160,248	Date: February 12, 2015

Explanation of any significant items in the budget:

Clay County ADOPTED BUDGET SUMMARY

February 12, 2015

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2015/2016 (F)	2014/2015 (G)	2013/2014 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1 4,516,308	2,402,625		428,236		7,347,169	7,344,536	7,241,361	1
Less: Uncollected Delinquent Taxes - Levy Year	2 300	300				600	825		2
Less: Credits to Taxpayers	3 282,871	132,364		25,348		440,583	433,115	347,915	3
Net Current Property Taxes	4 4,233,137	2,269,961		402,888		6,905,986	6,910,596	6,893,446	4
Delinquent Property Tax Revenue	5 300	134		100		534	534	2,331	5
Penalties, Interest & Costs on Taxes	6 36,900					36,900	36,900	39,737	6
Other County Taxes/TIF Tax Revenues	7 994,599	163,149	0	8,251	0	1,165,999	1,084,397	1,002,928	7
Intergovernmental	8 731,019	3,859,466	2,000	35,810	0	4,628,295	4,881,880	4,848,954	8
Licenses & Permits	9 14,076	5,000				19,076	32,137	25,135	9
Charges for Service	10 528,410	5,450				533,860	502,417	554,338	10
Use of Money & Property	11 195,966	119,811		2,250		318,027	339,339	367,592	11
Miscellaneous	12 226,754	29,700				256,454	793,176	1,847,345	12
Subtotal Revenues	13 6,961,161	6,452,671	2,000	449,299	0	13,865,131	14,581,376	15,581,806	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14 0	0				0			14
Operating Transfers In	15 92,000	2,687,558	2,000	0	0	2,781,558	3,378,814	2,002,736	15
Proceeds of Fixed Asset Sales	16 0	0				0		17,388	16
Total Revenues & Other Sources	17 7,053,161	9,140,229	4,000	449,299	0	16,646,689	17,960,190	17,601,930	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18 2,260,528	642,579			0	2,903,107	2,883,363	3,328,658	18
Physical Health and Social Services	19 794,288	0			0	794,288	739,845	637,912	19
Mental Health, ID & DD	20 99,156	443,743			0	542,899	1,126,425	886,635	20
County Environment and Education	21 941,973	579,409			0	1,521,382	2,236,351	1,491,919	21
Roads & Transportation	22 0	5,437,184			0	5,437,184	5,397,768	4,242,519	22
Government Services to Residents	23 448,767	6,000			0	454,767	408,666	414,893	23
Administration	24 1,752,712	0			0	1,752,712	1,727,169	1,713,507	24
Nonprogram Current	25 0	0			0	0	0	0	25
Debt Service	26 44,250	0		456,098	0	500,348	503,197	501,499	26
Capital Projects	27 0	3,090,000	45,150		0	3,135,150	1,635,759	1,000,837	27
Subtotal Expenditures	28 6,341,674	10,198,915	45,150	456,098	0	17,041,837	16,658,543	14,218,379	28
Other Financing Uses:									
Operating Transfers Out	29 1,563,656	1,217,902	0	0	0	2,781,558	3,378,814	2,002,736	29
Refunded Debt/Payments to Escrow	30 0	0				0			30
Total Expenditures & Other Uses	31 7,905,330	11,416,817	45,150	456,098	0	19,823,395	20,037,357	16,221,115	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -852,169	-2,276,588	-41,150	-6,799	0	-3,176,706	-2,077,167	1,380,815	32
Beginning Fund Balance - July 1,	33 3,246,090	3,201,644	172,624	172,290		6,792,648	8,869,815	7,489,000	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0				0			34
Fund Balance - Nonspendable	35 0	0				0			35
Fund Balance - Restricted	36 884,349	925,056	35,474	165,491		2,010,370	4,517,490	6,063,279	36
Fund Balance - Committed	37 0	0	96,000			96,000	40,000		37
Fund Balance - Assigned	38 808,573	0				808,573	1,472,935	1,678,436	38
Fund Balance - Unassigned	39 700,999	0	0	0	0	700,999	762,223	1,128,100	39
Total Ending Fund Balance - June 30,	40 2,393,921	925,056	131,474	165,491	0	3,615,942	6,792,648	8,869,815	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.55153 Urban areas; 9.66153 Rural areas; Any special district rates excluded.

This line and the next line reserved for notes:

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2015 - June 30, 2016

Iowa Department of Management
February 12, 2015

County Name: Clay

County Number: 21

Date Budget Adopted: 3/3/2015

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 (MHDS) Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	402,866
2M County Population Expenditure Target Amount	779,694
3M Any Medicaid Offset Reduction	0
4M Maximum County MHDS Fund Levy Dollars	402,866

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

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

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

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
			402,866		
A. Countywide Levies:					
General Basic	3,426,258	978,930,987	3.5	959,966,822	3,359,884
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	3,426,258				3,359,884
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,179,268		1.20465		1,156,424
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					0
County MHDS Fund (from '5M' certification above)	402,866		0.41154		395,065
Debt Service (from Form 703 col. I Countywide total)	436,487	1,002,645,045	0.43534	983,680,880	428,236
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	5,444,879		5.55153		5,339,609
B. All Rural Services Only Levies:		501,834,631		488,457,372	
Rural Services Basic	1,982,245		3.95		1,929,407
Rural Services Supplemental	80,293		0.16		78,153
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,062,538		4.11		2,007,560
Subtotal Countywide/All Rural Services (A + B)	7,507,417		9.66153		7,347,169
C. Special District Levies:					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	7,507,417				7,347,169

Compensation Schedule for FY:

Elected Official:

Attorney
Auditor
Recorder
Treasurer
Sheriff
Supervisors
Supervisor Vice Chair, if different
Supervisor Chair, if different

2015/2016
Annual Salary:
102,979
57,938
57,938
57,938
76,835
26,400

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Spencer Daily Reporter
2	Everly Hartley Sentinel
3	Peterson Patriot
4	
5	
6	

The County Auditor represents the following to be true:

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

Board Chairperson (signature)

County Auditor (signature)

TOWNSHIP EMERGENCY SERVICES LEVIES

Fiscal Year July 1, 2015 - June 30, 2016

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

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)		
TAXES LEVIED ON PROPERTY	1	3,359,884	1,156,424		395,065	1,929,407	78,153		0		428,236		7,347,169	7,344,536	7,241,361	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	200	100		200	100							600	825		2
LESS: CREDITS TO TAXPAYERS	3	200,423	82,448		25,475	106,889					25,348		440,583	433,115	347,915	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,159,261	1,073,876		369,390	1,822,418	78,153		0		402,888		6,905,986	6,910,596	6,893,446	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	250	50		109	25					100		534	534	2,331	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	36,900											36,900	36,900	39,737	*6
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	4,456											4,456	7,350	8,184	7
13xx Local Option Taxes	8	900,925							100,370				1,001,295	911,000	830,603	8
14xx Gambling Taxes	9												0			9
15xx TIF Tax Revenues	10												0			10
16xx Utility Replacement Excise Taxes	11	66,374	22,844		7,801	52,838	2,140		0		8,251		160,248	166,047	164,141	11
Subtotal (lines 7 - 11)	*12	971,755	22,844	0	7,801	52,838	2,140	0	100,370	0	8,251	0	1,165,999	1,084,397	1,002,928	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13							3,012,942					3,012,942	2,936,808	2,952,614	13
21xx State Replacements Against Levied Taxes	14	200,423	82,448		25,475	106,889					25,348		440,583	433,115	348,061	14
22xx Other State Tax Replacements	15	82,757	34,079		9,847	7,661					10,297		144,641	74,018	3,452	15
23xx, 24xx State/Federal Pass-thru Revenues	16	67,600		100,000									167,600	50,850	251,020	16
25xx Contributions From Other Intergovernmental Units	17	50,900	18,000			73,140		79,725		2,000			223,765	342,297	779,767	17
26xx, 27xx State Grants and Entitlements	18	89,112			27,797				14,500				131,409	1,037,266	507,811	18
28xx Federal Grants and Entitlements	19	3,900						500,000					503,900	3,900	2,318	19
29xx Payments in Lieu of Taxes	20	1,150	650		190	1,300					165		3,455	3,626	3,911	20
Subtotal (lines 13 - 20)	*21	495,842	135,177	100,000	63,309	188,990	0	3,592,667	14,500	2,000	35,810	0	4,628,295	4,881,880	4,848,954	*21
3xx LICENSES & PERMITS	*22	14,076						5,000					19,076	32,137	25,135	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	461,301	20	67,089		1,600			3,850				533,860	502,417	554,338	*23
6xxx USE OF MONEY & PROPERTY	*24	159,674		36,292				41,000	78,811		2,250		318,027	339,339	367,592	*24
8xxx MISCELLANEOUS	*25	226,754				1,200		15,000	13,500				256,454	793,176	1,847,345	*25
Total Revenues*	26	5,525,813	1,231,967	203,381	440,609	2,067,071	80,293	3,653,667	211,031	2,000	449,299	0	13,865,131	14,581,376	15,581,806	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27							129,656					129,656	160,166	382,612	27
9020 From Rural Services Basic	28							1,217,902					1,217,902	1,167,128	1,111,988	28
90xx From Other Budgetary Funds	29	50,000		42,000				1,340,000		2,000			1,434,000	2,051,520	508,136	29
Subtotal (lines 27 - 29)	30	50,000	0	42,000	0	0	0	2,687,558	0	2,000	0	0	2,781,558	3,378,814	2,002,736	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31												0			31
92xx PROCEEDS\GEN FIXED ASSET SALES	32												0		17,388	32
Total Revenues and Other Sources	33	5,575,813	1,231,967	245,381	440,609	2,067,071	80,293	6,341,225	211,031	4,000	449,299	0	16,646,689	17,960,190	17,601,930	33
BEGINNING FUND BALANCE JULY 1,	34	2,439,183	551,298	255,609	35,000	236,059		2,747,523	183,062	172,624	172,290		6,792,648	8,869,815	7,489,000	34
TOTAL RESOURCES	35	8,014,996	1,783,265	500,990	475,609	2,303,130	80,293	9,088,748	394,093	176,624	621,589	0	23,439,337	26,830,005	25,090,930	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	146	36

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

County Name: Clay

County No: 21
February 12, 2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	233,542	68,969			554,986	62,393		1,200		921,090	907,894	871,417	1
1010 - Investigations	2	78,829	25,364						16,500		120,693	119,516	109,913	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	288,039									288,039	277,788	813,220	5
1050 - Adult Correctional Services	6	560,050	149,382								709,432	712,634	744,985	6
1060 - Administration	7	183,125	61,283						7,500		251,908	257,662	259,621	7
Subtotal	8	1,343,585	304,998	0	0	554,986	62,393	0	25,200	0	2,291,162	2,275,494	2,799,156	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	314,911	72,749								387,660	386,875	344,224	9
1110 - Medical Examinations	10	20,650									20,650	20,450	19,275	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	335,561	72,749	0	0	0	0	0	0	0	408,310	407,325	363,499	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13		63,000								63,000	63,000	51,898	13
1210 - Emergency Management	14		112,223								112,223	112,223	85,548	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	0	175,223	0	0	0	0	0	0	0	175,223	175,223	137,446	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		1,000								1,000	1,025		18
1410 - Research & Other Assistance	19		9,312								9,312	9,360	8,965	19
1420 - Bailiff Services	20	2,000									2,000	1,500	4,017	20
Subtotal	21	2,000	10,312	0	0	0	0	0	0	0	12,312	11,885	12,982	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		2,900								2,900	2,400	2,022	22
1510 - (Reserved)	23													23
1520 - Detention Services	24	1,000									1,000	1,000	1,056	24
1530 - Court Costs	25	250	200								450	457	266	25
1540 - Service of Civil Papers	26	5,400									5,400	4,080	3,601	26
Subtotal	27	9,550	200	0	0	0	0	0	0	0	9,750	7,937	6,945	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		6,350								6,350	5,499	8,630	30
Subtotal	31	0	6,350	0	0	0	0	0	0	0	6,350	5,499	8,630	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	1,690,696	569,832	0	0	554,986	62,393	0	25,200	0	2,903,107	2,883,363	3,328,658	32

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1										0		1
3010 - Communicable Disease Prevention & Control Services	2										0		2
3020 - Sanitation	3	118,812	25,054								143,866	114,534	73,689
3040 - Health Administration	4	280,000									280,000	230,000	203,923
3050 - Support of Hospitals	5										0		5
Subtotal	6	398,812	25,054	0	0	0	0	0	0	423,866	344,534	277,612	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	68,513	4,987								73,500	82,087	94,147
3110 - General Welfare Services	8	52,110									52,110	52,510	31,896
3120 - Care in County Care Facility	9										0		9
Subtotal	10	120,623	4,987	0	0	0	0	0	0	125,610	134,597	126,043	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	60,564	14,423								74,987	83,939	74,640
3210 - General Services to Veterans	12	14,575									14,575	14,575	6,190
Subtotal	13	75,139	14,423	0	0	0	0	0	0	89,562	98,514	80,830	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	22,000									22,000	18,000	14,695
3310 - Family Protective Services	15	350	65,500								65,850	77,800	54,609
3320 - Services for Disabled Children	16										0		16
Subtotal	17	22,350	65,500	0	0	0	0	0	0	87,850	95,800	69,304	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	58,700									58,700	57,700	57,100
3410 - Other Social Services	19	7,200									7,200	7,200	8,200
3420 - Soc Serv Bus Operations	20										0		20
Subtotal	21	65,900	0	0	0	0	0	0	0	65,900	64,900	65,300	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	500									500	500	1,406
3510 - Preventive Services	23		1,000								1,000	1,000	17,417
Subtotal	24	500	1,000	0	0	0	0	0	0	1,500	1,500	18,823	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	683,324	110,964	0	0	0	0	0	0	794,288	739,845	637,912	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
	40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
	400X - Information & Education Services	1										0	1
402X - Coordination Services	2									0	5,458		
403X - Personal & Environmental Sprt	3									0	2,172		
404X - Treatment Services	4									0	143,851		
405X - Vocational & Day Services	5									0			
406X - Lic/Certified Living Arrangements	6									0			
407X - Inst/Hospital & Commit Services	7			4,000						4,000	3,000		
Subtotal	8	0	0	4,000	0	0	0	0	0	4,000	3,000		
41XX - CHRONIC MENTAL ILLNESS													
410X - Information & Education Services	9									0			
412X - Coordination Services	10									0	34,995		
413X - Personal & Environmental Sprt	11									0	1,142		
414X - Treatment Services	12									0	17,127		
415X - Vocational & Day Services	13									0	23,205		
416X - Lic/Certified Living Arrangements	14									0	98,741		
417X - Inst/Hospital & Commit Services	15									0	9,544		
Subtotal	16	0	0	0	0	0	0	0	0	0	34,995		
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	17			6,425						6,425	5,702		
422X - Coordination Services	18	97,570								97,570	88,287		
423X - Personal & Environmental Sprt	19									0	3,115		
424X - Treatment Services	20									0	2,475		
425X - Vocational & Day Services	21									0	161,329		
426X - Lic/Certified Living Arrangements	22									0	78,351		
427X - Inst/Hospital & Commit Services	23									0			
Subtotal	24	97,570	0	6,425	0	0	0	0	0	103,995	88,287		
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	25									0			
432X - Coordination Services	26	1,586								1,586	1,414		
433X - Personal & Environmental Sprt	27									0			
434X - Treatment Services	28									0			
435X - Vocational & Day Services	29									0			
436X - Lic/Certified Living Arrangements	30									0	1,518		
437X - Inst/Hospital & Commit Services	31									0			
Subtotal	32	1,586	0	0	0	0	0	0	0	1,586	1,414		
44XX - GENERAL ADMINISTRATION													
4411 - Direct Administration	33			128,328						128,328	139,511		
4412 - Purchased Administration	34									0			
4413 - Distrib to Regional Fiscal Agent	35			304,990						304,990	859,218		
Subtotal	36	0	0	433,318	0	0	0	0	0	433,318	998,729		
45XX - COUNTY PRVD CASE MGMT													
Subtotal	37									0			
46XX - COUNTY PRVD SERVICES													
Subtotal	38									0			
47XX - BRAIN INJURY													
470X - Information & Education Services	39									0			
472X - Coordination Services	40									0			
473X - Personal & Environmental Sprt	41									0			
474X - Treatment Services	42									0			
475X - Vocational & Day Services	43									0			
476X - Lic/Certified Living Arrangements	44									0			
477X - Inst/Hospital & Commit Services	45									0			
Subtotal	46	0	0	0	0	0	0	0	0	0	0		
TOTAL - MENTAL HEALTH, ID & DD	47	99,156	0	443,743	0	0	0	0	0	542,899	1,126,425		

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1									0			1	
6010 - Weed Eradication	2				2,700	167				2,867	2,867	2,709	2	
6020 - Solid Waste Disposal	3				89,796					89,796	87,037	84,032	3	
6030 - Environmental Restoration	4									0			4	
Subtotal	5	0	0	0	92,496	167	0	0	0	92,663	89,904	86,741	5	
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	112,464	28,377		92,021					232,862	228,327	215,978	6	
6110 - Maintenance & Operations	7	275,963	61,309	185,000	66,942			10,000		599,214	1,413,982	647,623	7	
6120 - Recreation & Environmental Educ.	8	37,473	18,327							55,800	55,272	52,342	8	
Subtotal	9	425,900	108,013	185,000	0	158,963	0	0	10,000	887,876	1,697,581	915,943	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	2,530			28,451					30,981	29,606	27,135	13	
6310 - Housing Rehabilitation & Develop.	14	5,000								5,000	5,000	5,000	14	
6320 - Economic Development	15	151,530						139,352		290,882	209,650	249,430	15	
Subtotal	16	159,060	0	0	0	28,451	0	0	139,352	326,863	244,256	281,565	16	
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17				49,610					49,610	49,610	49,610	17	
6410 - Historic Preservation	18	19,000								19,000	19,000	30,000	18	
6420 - Fair & 4-H Clubs	19	45,000						100,370		145,370	136,000	128,060	19	
6430 - Fairgrounds	20									0			20	
6440 - Memorial Halls	21									0			21	
6450 - Other Educational Services	22									0			22	
Subtotal	23	64,000	0	0	0	49,610	0	0	100,370	213,980	204,610	207,670	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 ENVIRONMT. & ED.	29	648,960	108,013	185,000	0	329,520	167	0	249,722	0	1,521,382	2,236,351	1,491,919	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						357,365			357,365	235,988	240,438	1
7010 - Engineering	2						230,190			230,190	264,409	292,814	2
Subtotal	3	0	0	0	0	0	587,555	0	0	587,555	500,397	533,252	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						147,725			147,725	142,971	78,506	4
7110 - Roads	5						1,637,201			1,637,201	1,570,151	1,044,571	5
7120 - Snow & Ice Control	6						470,648			470,648	439,952	449,955	6
7130 - Traffic Controls	7						169,663			169,663	161,503	167,228	7
7140 - Road Clearing	8						89,385			89,385	69,654	86,825	8
Subtotal	9	0	0	0	0	0	2,514,622	0	0	2,514,622	2,384,231	1,827,085	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						575,000			575,000	285,000	196,865	10
7210 - Equipment Operations	11						1,608,757			1,608,757	1,752,890	1,530,659	11
7220 - Tools, Materials & Supplies	12						94,250			94,250	96,250	96,865	12
7230 - Real Estate & Buildings	13						57,000			57,000	379,000	57,793	13
Subtotal	14	0	0	0	0	0	2,335,007	0	0	2,335,007	2,513,140	1,882,182	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	5,437,184	0	0	5,437,184	5,397,768	4,242,519	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)		
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		120,983								120,983	109,769	103,570	1
8010 - Local Elections	2		31,250								31,250		16,460	2
8020 - Township Officials	3	3,700									3,700	3,118	4,237	3
Subtotal	4	3,700	152,233	0	0	0	0	0	0	0	155,933	112,887	124,267	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	5	66,436	23,195								89,631	87,950	88,622	5
8101 - Drivers License Services	6										0			6
8110 - Recording of Public Documents	7	144,944	58,259						6,000		209,203	207,829	202,004	7
Subtotal	8	211,380	81,454	0	0	0	0	0	6,000	0	298,834	295,779	290,626	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	215,080	233,687	0	0	0	0	0	6,000	0	454,767	408,666	414,893	9

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	166,285	101,456								267,741	257,217	276,496	1
9010 - Administrative Management Services	2	194,395	66,281								260,676	252,234	240,070	2
9020 - Treasury Management Services	3	164,614	40,770								205,384	202,959	193,586	3
9030 - Other Policy & Administration	4	31,025									31,025	31,129	31,349	4
Subtotal	5	556,319	208,507	0	0	0	0	0	0	0	764,826	743,539	741,501	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	488,584	74,818								563,402	603,661	554,968	6
9110 - Information Technology Services	7	267,743	21,037								288,780	235,564	287,946	7
9120 - GIS Systems	8										0			8
Subtotal	9	756,327	95,855	0	0	0	0	0	0	0	852,182	839,225	842,914	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		52,250								52,250	60,163	48,710	10
9210 - Safety of Workplace	11		64,098								64,098	65,807	59,441	11
9220 - Fidelity of Public Officers	12		19,356								19,356	18,435	20,941	12
9230 - Unemployment Compensation	13										0			13
Subtotal	14	0	135,704	0	0	0	0	0	0	0	135,704	144,405	129,092	14
TOTAL - ADMINISTRATION	15	1,312,646	440,066	0	0	0	0	0	0	0	1,752,712	1,727,169	1,713,507	15

SERVICE AREA 0

CountyName:

Clay

County No:

21

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

February 12, 2015

	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)				Other (H)	Budget	Re-estimated		Actual
												2015/2016 (L)	2014/2015 (M)		2013/2014 (N)
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0			3
0040 - Other County Enterprises	4											0			4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6	37,223									285,000	322,223	322,223	317,223	6
0110 - Interest	7	7,027									171,098	178,125	180,974	184,276	7
TOTAL - LONG-TERM DEBT SERVICE	8	44,250	0	0	0	0	0	0			456,098	500,348	503,197	501,499	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9							3,090,000				3,090,000	1,588,000	329,194	9
0210 - Conservation Land Acquisition/Dev	10											0			10
0220 - Other Capital Projects	11								45,150			45,150	47,759	671,643	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	3,090,000	0	45,150		0	3,135,150	1,635,759	1,000,837	12
EXPENDITURES SUMMARY															
- Total Public Safety and Legal Services	13	1,690,696	569,832	0	0	554,986	62,393	0	25,200			2,903,107	2,883,363	3,328,658	13
- Total Physical Health and Social Services	14	683,324	110,964	0	0	0	0	0	0			794,288	739,845	637,912	14
- Total Mental Health, ID & DD	15	99,156	0	0	443,743	0	0	0	0			542,899	1,126,425	886,635	15
- Total County Environment and Education	16	648,960	108,013	185,000	0	329,520	167	0	249,722			1,521,382	2,236,351	1,491,919	16
- Total Roads & Transportation	17	0	0	0	0	0	0	5,437,184	0			5,437,184	5,397,768	4,242,519	17
- Total Governmental Services to Residents	18	215,080	233,687	0	0	0	0	0	6,000			454,767	408,666	414,893	18
- Total Administration	19	1,312,646	440,066	0	0	0	0	0	0			1,752,712	1,727,169	1,713,507	19
- Total Nonprogram Current Expenditures	20	0	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	0	456,098	0	500,348	503,197	501,499	21
- Total Capital Projects	22	0	0	0	0	0	0	3,090,000	0	45,150	0	3,135,150	1,635,759	1,000,837	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	4,694,112	1,462,562	185,000	443,743	884,506	62,560	8,527,184	280,922	45,150	456,098	17,041,837	16,658,543	14,218,379	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	1,469,656				1,217,902						2,687,558	2,234,394	1,279,582	26
- To Other Budgetary Funds	27	92,000	2,000									94,000	1,144,420	723,154	27
TOTAL OPERATING TRANSFERS OUT	28	1,561,656	2,000	0	0	1,217,902	0	0	0	0	0	2,781,558	3,378,814	2,002,736	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	335,656	318,703	229,990	31,866	200,722	17,733	561,564	113,171	35,474	165,491	2,010,370	4,517,490	6,063,279	32
Fund Balance - Committed	33									96,000		96,000	40,000		33
Fund Balance - Assigned	34	722,573		86,000								808,573	1,472,935	1,678,436	34
Fund Balance - Unassigned	35	700,999	0	0	0	0	0	0	0	0	0	700,999	762,223	1,128,100	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,759,228	318,703	315,990	31,866	200,722	17,733	561,564	113,171	131,474	165,491	3,615,942	6,792,648	8,869,815	36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	8,014,996	1,783,265	500,990	475,609	2,303,130	80,293	9,088,748	394,093	176,624	621,589	23,439,337	26,830,005	25,090,930	37

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

This area, lines 1 through 20, is for Countywide Debt Service

FY 2015/2016

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes
			2015/2016 (D)	2015/2016 +(E)	2015/2016 +(F)	2015/2016 =(G)		=(I)
1 Gov Serv Bldg Renovation 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		167,748		167,748		167,748
3 Clay County Jail FY16 (40000)	1,065,000	11/13/2012	285,000	2,850		287,850	19,111	268,739
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	177,625	0	499,848	63,361	436,487
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0

COUNTY PROPERTY TAX RATES AND TAXES
 FY 2015/2016 BUDGETS--JANUARY 1, 2014 TAXABLE VALUATIONS
 LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

21Clay County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		978,930,987		959,966,822	
General Basic	3,426,258		3.5		3,359,884
Pioneer Cemetery			0		0
Total General Basic	3,426,258				3,359,884
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>					0
General Supplemental	1,179,268		1.20465		1,156,424
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>					0
County MHDS	402,866		0.41154		395,065
Debt Service	436,487	1,002,645,045	0.43534	983,680,880	428,236
Other			0		0
Total Countywide	5,444,879		5.55153		5,339,609
ALL RURAL ONLY LEVIES:		501,834,631		488,457,372	
Rural Services Basic	1,982,245		3.95		1,929,407
Rural Services Supp	80,293		0.16		78,153
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	2,062,538		4.11		2,007,560
Total Countywide/Rural Rate	7,507,417		9.66153		7,347,169
Other	0	0	0	0	0
Emergency Services**	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	7,507,417				7,347,169

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.