

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2020 - June 30, 2021

County Name: CLAYTON COUNTY County Number: 22

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

Meeting Date: 3/31/2020 Meeting Time: 11:00 AM Meeting Location: 600 Gunder Rd NE, Elkader

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.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

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 Website (if available)
www.claytoncountyia.gov

County Telephone Number
(563) 245-1106

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1	8,876,189	8,686,360	8,408,520 2.74
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	206,187
Less: Credits to Taxpayers	3	0	479,675	513,750
Net Current Property Taxes	4	8,876,189	8,206,685	7,688,583
Delinquent Property Tax Revenue	5	450	470	1,850
Penalties, Interest & Costs on Taxes	6	28,600	33,800	50,692
Other County Taxes/TIF Tax Revenues	7	1,458,962	1,455,816	1,648,453 -5.92
Intergovernmental	8	5,757,889	4,943,598	6,726,472
Licenses & Permits	9	37,650	30,225	40,361
Charges for Service	10	468,085	472,060	550,723
Use of Money & Property	11	144,420	150,420	298,043
Miscellaneous	12	171,110	715,150	289,605
Subtotal Revenues	13	16,943,355	16,008,224	17,294,782
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,200,000	1,750,000	1,800,538
Proceeds of Fixed Asset Sales	16	10,000	10,000	34,636
Total Revenues & Other Sources	17	19,153,355	17,768,224	19,129,956
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,446,086	3,278,483	3,053,103 6.24
Physical Health and Social Services	19	562,560	521,807	468,241 9.61
Mental Health, ID & DD	20	532,964	634,184	630,105 -8.03
County Environment and Education	21	1,372,419	1,347,890	1,241,173 5.15
Roads & Transportation	22	6,900,523	7,153,088	6,970,157 -0.50
Government Services to Residents	23	714,290	701,738	665,727 3.58
Administration	24	1,922,616	1,926,427	1,818,162 2.83
Nonprogram Current	25	1,000	1,000	0
Debt Service	26	90,850	349,545	346,455 -48.79
Capital Projects	27	1,393,008	2,326,494	1,217,970 6.94
Subtotal Expenditures	28	16,936,316	18,240,656	16,411,093
Other Financing Uses:				
Operating Transfers Out	29	2,200,000	1,750,000	1,800,538
Refunded Debt Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	19,136,316	19,990,656	18,211,631
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	17,039	-2,222,432	918,325
Beginning Fund Balance - July 1,	33	5,888,356	8,110,788	7,192,463
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,148,310	2,059,275	5,146,691
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	2,757,085	3,829,081	2,964,097
Total Ending Fund Balance - June 30,	40	5,905,395	5,888,356	8,110,788
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	6,478,901			
Rural Only Levies*:	2,397,288			6.06029
Special District Levies*:	0			9.19673
TIF Tax Revenues:	7,000			Any special district tax rates not included.
Utility Replacement Excise Tax:	129,812			

Explanation of any significant items in the budget:

The decrease in Row 26 relates to the completion of the Jail Bond.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2020 - June 30, 2021

County Name: CLAYTON COUNTY County Number: 22

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

Meeting Date: 3/3/2020 Meeting Time: 01:30 PM Meeting Location: Supervisors' Office, 600 Gunder Rd NE, Elkader

Contact Person: Jennifer Garms Contact Phone Number: (563) 245-1106

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available) County Telephone Number

www.claytoncountyia.gov (563) 245-1106

		Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1	1,068,178,484	1,083,678,427	1,083,678,427	
Requested Tax Dollars-General Basic	2	3,988,486		4,187,910	
Requested Tax Dollars-General Supplemental	3	1,633,545		1,764,228	
Requested Tax Dollars-General Services Total	4	5,622,031	5,622,031	5,952,138	5.87
Estimated Tax Rate-General Services	5	5,26319	5.18791	5.49253	
Taxable Valuations-Rural Services	6	759,867,413	776,144,148	776,144,148	
Requested Tax Dollars-Rural Basic	7	2,213,030		2,434,333	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	2,213,030	2,213,030	2,434,333	10.00
Estimated Tax Rate-Rural Services	10	2.91239	2.85131	3.13644	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

We will see an increase due to health insurance, wages, workmen's compensation, commercial insurance, employee turnover changes, and increased rock supply. The fiscal year will also see 27 pay periods instead of the normal 26 pay periods. Due to recent law changes, the numbers listed act as maximum and may include numbers that have been inflated slightly to accommodate any changes that might occur during budget discussions.

If applicable, the above notice is also available online at:

www.claytoncountyia.gov

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES	General		Special Revenue	TOTALS Budget 2020/2021		Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019
				Capital Projects						
Taxes Levied on Property	1	5,870,040	2,916,527		8,786,567	89,622		8,876,189	8,686,360	8,408,520
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0	0		0	0	206,187
Less: Credits to Taxpayers	3	0	0		0	0		0	479,675	513,750
Net Current Property Taxes	4	5,870,040	2,916,527		8,786,567	89,622		8,876,189	8,206,685	7,688,583
Delinquent Property Tax Revenue	5	300	150		450	0		450	470	1,850
Penalties, Interest & Costs on Taxes	6	28,600			28,600	0		28,600	33,800	50,692
Other County Taxes/TIF Tax Revenues	7	226,798	1,230,836		1,457,634	1,308		1,458,962	1,455,816	1,648,453
Intergovernmental	8	658,734	5,093,425		5,752,159	5,730		5,757,889	4,943,598	6,726,472
Licenses & Permits	9	550	37,100		37,650	0		37,650	30,225	40,361
Charges for Service	10	454,460	13,625		468,085	0		468,085	472,060	550,723
Use of Money & Property	11	144,320	100		244,320	0		244,320	150,420	298,043
Miscellaneous	12	131,960	39,150		171,110	0		171,110	71,150	289,605
Subtotal Revenues	13	7,515,762	9,330,933		16,846,695	96,660		16,943,355	16,008,224	17,294,782
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0		0	0		0	0	0
Operating Transfers In	15	0	2,200,000		2,200,000	0		2,200,000	1,750,000	1,800,538
Proceeds of Fixed Asset Sales	16	0	10,000		10,000	0		10,000	10,000	34,636
Total Revenues & Other Sources	17	7,515,762	11,540,933		19,157,625	96,660		19,254,285	17,768,224	19,129,956
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	3,446,086	0		3,446,086	0		3,446,086	3,278,483	3,053,103
Physical Health and Social Services	19	403,329	159,231		562,560	0		562,560	521,807	468,241
Mental Health, ID & DD	20	0	532,964		532,964	0		532,964	634,184	630,065
County Environment and Education	21	793,972	578,447		1,372,419	0		1,372,419	1,347,890	1,241,173
Roads & Transportation	22	0	6,900,523		6,900,523	0		6,900,523	7,153,088	6,970,157
Government Services to Residents	23	694,470	19,820		714,290	0		714,290	701,738	665,727
Administration	24	1,907,616	15,000		1,922,616	0		1,922,616	1,926,427	1,818,162
Nonprogram Current	25	1,000	0		1,000	0		1,000	1,000	0
Debt Service	26	0	0		0	90,850		90,850	349,545	346,455
Capital Projects	27	210,500	1,182,508		1,393,008	0		1,393,008	2,326,494	1,217,970
Subtotal Expenditures	28	7,456,973	9,388,493		16,845,466	90,850		16,936,316	18,240,656	16,411,093
Other Financing Uses:										
Operating Transfers Out	29	0	2,200,000		2,200,000	0		2,200,000	1,750,000	1,800,538
Refunded Debt/Payments to Escrow	30	0	0		0	0		0	0	0
Total Expenditures & Other Uses	31	7,456,973	11,588,493		19,045,466	90,850		19,136,316	19,990,656	18,211,631
Excess of Revenues & Other Sources over (under)	32	58,789	-47,560		11,221,159	5,810		11,227,000	-2,222,432	918,325
Expenditures & Other Uses										
Beginning Fund Balance - July 1, 2020	33	2,855,481	2,962,780		5,818,261	70,095		5,888,356	8,110,788	7,192,463
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0		0	0		0	0	0
Fund Balance - Nonspendable	35	0	0		0	0		0	0	0
Fund Balance - Restricted	36	157,185	2,915,220		3,072,405	75,905		3,148,310	2,059,275	5,146,691
Fund Balance - Committed	37	0	0		0	0		0	0	0
Fund Balance - Assigned	38	0	0		0	0		0	0	0
Fund Balance - Unassigned	39	2,757,085	0		2,757,085	0		2,757,085	3,829,081	2,964,097
Total Ending Fund Balance - June 30,	40	2,914,270	2,915,220		5,829,490	75,905		5,905,395	5,888,356	8,110,788

Proposed tax rate per \$1,000 valuation for County purposes: 6.06022 urban areas; 9.19673 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2020 - June 30, 2021

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: (entered upon proposal)

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. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more. 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 Revenue's Detail sheet.

CASH
County MHDS Fund Levy Dollars (cannot exceed statutory max)

526,680

	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:					
1 General Basic	4,187,910	1,083,678,427	3.86453	1,068,371,704	4,128,755
2 + Cemetery (Pioneer - 331.424B)	2,000		0.00185		1,976
3 = Total for General Basic	4,189,910				4,130,731
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
5 General Supplemental	1,764,228		1.62800		1,739,309
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	80,000				78,867
7 County MHDS Fund (from certification above)	526,680		0.48601		519,239
8 Debt Service (from Form 703 col. I Countywide total)	90,850	1,136,982,643	0.07990	1,121,675,920	89,622
9 Voted Emergency Medical Services (Countywide)					0
10 Other					0
11 Subtotal Countywide (A)	6,571,668		6.06029		6,478,901
12 B. All Rural Services Only Levies:					
13 Rural Services Basic	2,434,333	776,144,148	3.13644	764,334,209	2,397,288
14 Rural Services Supplemental					0
15 Unified Law Enforcement					0
16 Other					0
17 Subtotal All Rural Services Only (B)	2,434,333		3.13644		2,397,288
18 Subtotal Countywide/All Rural Services (A + B)	9,006,001		9.19673		8,876,189
19 C. Special District Levies:					
20 Flood & Erosion			0.00000		0
21 Voted Emergency Medical Services (partial county)			0.00000		0
22 Other	0		0.00000		0
23 Township ES Levies (Summary from Form 638-RE)	0		0.00000	0	0
24 Subtotal Special Districts (C)	0				0
25 GRAND TOTAL (A + B + C)	9,006,001				8,876,189
Compensation Schedule for FY 2020/2021					
	Annual Salary	Number of Official County Newspapers			
4 Attorney	74,382				
5 Auditor	59,839	1 Clayton County Register			
6 Recorder	59,839	2 Guttenberg Press			
7 Treasurer	59,839	3 Monona Outlook			
8 Sheriff	76,435	4 Strawberry Point Press Journal			
9 Supervisors	32,629				
10 Supervisor - Vic Chair, if different	33,629				
11 Supervisor - Chair, if different					

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)

(County Auditor)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	TOWNSHIP RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	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	0

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	County MHDSS Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019
TAXED LEVIED ON PROPERTY	1	4,130,731	1,739,309	519,239	2,397,288	0	0	89,622			8,876,189	8,408,520	1
Less: Uncoll: Del. Taxes Levy Year	2										0	0	2
Less: Credits to Taxpayers	3										0	479,675	3
1000 Net Current Property Taxes	4	4,130,731	1,739,309	519,239	2,397,288	0	0	89,622			8,876,189	7,688,583	4
1010 Delinq. Property Tax Revenue	5	200	100	50	100						450	470	5
11XX Penalties, Int. & Costs on Taxes	6	28,600									28,600	33,800	6
OTHER COUNTY TAXES/TIF REVENUES													
12XX Other County Taxes	7	6,000	1,700	850	2,050			80			10,680	11,630	7
13XX Voter Approved Local Option taxes	8	25,000			176,470		1,000,000				1,201,470	1,191,818	8
14XX Gambling Taxes	9	110,000									110,000	115,000	9
15XX TIF Tax Revenues	10						7,000				7,000	7,000	10
16XX Utility Tax Replacement Excise Taxes	11	59,179	24,919	7,441	37,045	0	0	1,228			129,812	120,716	11
17XX Taxes Collected for Other Governments	11B										0	0	11B
Subtotal	12	200,179	26,619	8,291	215,565	0	1,000,000	7,000	0	1,308	1,458,962	1,455,816	12
INTERGOVERNMENTAL REVENUE													
20XX State Shared Revenues	13	2,000					4,805,064				4,807,064	4,913,615	13
21XX State Replacements Against Levied Taxes	14	234,000	69,600	35,600	105,200			4,950			449,350	479,675	14
22XX Other State Tax Replacements	15	41,720	11,510	6,250	8,600			780			68,860	70,616	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	21,541		120,000							141,541	121,469	16
25XX Contributions from Other Intergovernmental Units	17	6,700		6,284	2,000		2,500				17,484	20,315	17
26XX, 27XX State Grants and Entitlements	18	78,663	22,000	30,000	30,927						252,590	179,939	18
28XX Federal Grants and Entitlements	19	10,000									10,000	10,000	19
29XX Payments in Lieu of Taxes	20	11,000									11,000	11,000	20
Subtotal (lines 13 - 20)	21	405,624	103,110	150,000	48,134		4,807,564	91,000	0	5,730	5,757,889	4,943,598	21
3XXX Licenses & Permits	22	550			20,100		17,000				37,650	30,225	22
4XXX, 5XXX Charges for Service	23	454,460			10,125			3,500			468,085	472,060	23
6XXX Use of Money & Property	24	130,320		14,000				100			144,420	150,420	24
8XXX Miscellaneous	25	33,150	78,310	20,500	2,350		36,800				171,110	715,150	25
Total Revenues	26	5,383,814	1,947,448	184,500	575,714	2,792,255	5,861,364	101,600	0	96,660	16,943,355	16,008,224	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN													
9000 From General Basic	27										0	0	27
9020 From Rural Services Basic	28						2,200,000				2,200,000	1,750,000	28
90XX From Other Budgetary Funds	29										0	0	29
Subtotal (lines 27-29)	30	0	0	0	0	0	2,200,000	0	0	0	2,200,000	1,750,000	30
91XX Proceeds/Gen Long-Term Debt	31										0	0	31
92XX Proceeds/Gen Capital Asset Sales	32						10,000				10,000	10,000	32
Total Revenues and Other Sources	33	5,383,814	1,947,448	184,500	575,714	2,792,255	8,071,364	101,600	0	96,660	19,153,355	17,768,224	33
Beginning Fund Balance - July 1, NaN	34	1,996,104	671,192	188,185	24,922	1,343,443	0	1,595,167	-752	70,095	5,888,356	8,110,788	34
Total Resources	35	7,379,918	2,618,640	372,685	600,636	4,135,698	9,666,531	100,848	0	166,755	25,041,711	25,879,012	35
Loss on Nonreplaced Credits Against Levied Taxes	36	234,000	69,600		35,600	105,200		0	4,950		449,350	0	36

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
County Name: CLAYTON COUNTY
County No: 22

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1 1,177,800	270,430								1,448,230	1,360,422	1,246,492
1010 - Investigations	2 13,500		5,000							18,500	18,500	16,412
1020 - Unified Law Enforcement	3									0	0	0
1030 - Contract Law Enforcement	4									0	0	0
1040 - Law Enforcement Communications	5 345,500	124,345								469,845	450,796	434,778
1050 - Adult Correctional Services	6 484,150	126,345								610,495	570,882	556,812
1060 - Administration	7 327,625	106,775								434,400	416,945	373,741
Subtotal	8 2,348,575	627,895	5,000							2,981,470	2,817,545	2,628,235
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9 189,817	50,849								240,666	239,959	223,051
1110 - Medical Examiner	10 50,000									50,000	50,000	52,304
1120 - Child Support Recovery	11									0	0	0
Subtotal	12 239,817	50,849	0							290,666	289,959	275,355
EMERGENCY SERVICES												
1200 - Ambulance Services	13									0	0	0
1210 - Emergency Management	14	80,000								80,000	80,000	80,000
1220 - Fire Protection & Rescue Services	15									0	0	0
1230 - E911 Service Board	16									0	0	0
Subtotal	17 0	80,000	0							80,000	80,000	80,000
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18											
1410 - Research & Other Assistance	19	65,000	50							65,050	65,050	65,050
1420 - Bailiff Services	20	11,200								76,200	72,629	57,964
Subtotal	21 65,000	14,900	0							79,900	76,329	61,406
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22									0	0	0
1510 - (Reserved)	23									0	0	0
1520 - Detention Services	24									0	0	0
1530 - Court Costs	25									0	0	0
1540 - Service of Civil Papers	26	1,100								1,100	600	295
Subtotal	27 0	1,100	0							1,100	600	295
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution Services	28									0	0	0
1610 - Juvenile Representation Services	29	950								950	1,550	317
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,000							12,000	12,500	7,495
Subtotal	31 0	12,950	0							12,950	14,050	7,812
Total - Public Safety & Legal Services	32 2,653,392	787,694	5,000	0	0	0	0	0	0	3,446,086	3,278,483	3,053,103

SERVICE AREA 3
 PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	121,403				89,610					211,013	208,212	223,675
3010 - Communicable Disease Prevention & Control Services	4,841									4,841	4,769	5,101
3020 - Sanitation					69,621					69,621	64,993	58,719
3040 - Health Administration										0	250	0
3050 - Support of Hospitals										0	0	0
Subtotal	126,244	0	0	0	159,231	0	0	0	0	285,475	278,224	287,495
SERVICES TO POOR PROGRAM												
3100 - Administration	9,960	1,008								10,968	10,882	6,893
3110 - General Welfare Services	44,220									44,220	44,220	32,094
3120 - Care in County Care Facility		24,000								24,000		0
Subtotal	54,180	25,008	0	0	0	0	0	0	0	79,188	55,102	38,987
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	38,029	14,468								52,497	51,331	48,326
3210 - General Services to Veterans	44,500									44,500	41,750	27,203
Subtotal	82,529	14,468	0	0	0	0	0	0	0	96,997	93,081	75,529
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance										0	0	0
3310 - Family Protective Services		8,700								8,700	8,700	1,003
3320 - Services for Disabled Children										0	0	16
Subtotal	0	8,700	0	0	0	0	0	0	0	8,700	8,700	1,003
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly										0	0	0
3410 - Other Social Services	27,000									27,000	21,500	21,500
3420 - Social Services Business Operations										0	0	0
Subtotal	27,000	0	0	0	0	0	0	0	0	27,000	21,500	21,500
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services		25,200								25,200	25,200	3,227
3510 - Preventive Services		40,000								40,000	40,000	40,000
Subtotal	0	65,200	0	0	0	0	0	0	0	65,200	65,200	43,227
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	289,953	113,376	0	0	159,231	0	0	0	0	562,560	521,807	468,241

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1				13,250					13,250	13,250	6,000
6010 - Weed Eradication	2				97,100					100,233	98,836	98,567
6020 - Solid Waste Disposal	3				215,454					215,454	211,738	191,949
6030 - Environmental Restoration	4											0
Subtotal	5	0	0	0	325,804	0	3,153	0	0	328,957	323,824	296,516
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	111,110	37,856							148,966	141,046	135,803
6110 - Maintenance & Operations	7	440,110	103,413							543,523	534,215	490,507
6120 - Recreation & Environmental Educ.	8											0
Subtotal	9	551,220	141,269	0	0	0	0	0	0	692,489	675,261	626,310
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10											0
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	200
Subtotal	12	200	0	0	0	0	0	0	0	200	200	200
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	19,733			41,821					61,554	63,681	52,846
6310 - Housing Rehabilitation & Develop.	14				6,000					6,000	6,000	6,000
6320 - Community Economic Development	15	62,500			37,500		7,000			107,000	107,000	92,924
Subtotal	16	82,233	0	0	85,321	0	7,000	0	0	174,534	176,681	151,770
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				157,169					157,169	153,874	148,644
6410 - Historic Preservation	18	8,050								8,050	8,050	7,533
6420 - Fair & 4-H Clubs	19	11,000								11,000	10,000	10,200
6430 - Fairgrounds	20											0
6440 - Memorial Halls	21											0
6450 - Other Educational Services	22											0
Subtotal	23	19,050	0	0	157,169	0	0	0	0	176,219	171,924	166,377
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24											0
6510 - Buildings	25											0
6520 - Equipment	26											0
6530 - Public Facilities	27											0
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	652,703	141,269	0	568,294	0	3,153	7,000	0	1,372,419	1,347,890	1,241,173

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1						375,773			375,773	376,313	316,526
7010 - Engineering	2						290,773			290,773	289,487	260,614
Subtotal	3	0	0	0	0	0	666,546	0	0	666,546	665,800	577,140
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4						118,485			118,485	113,501	127,883
7110 - Roads	5						3,131,272			3,131,272	3,335,638	2,990,101
7120 - Snow & Ice Control	6						586,553			586,553	589,321	671,463
7130 - Traffic Controls	7						142,010			142,010	141,432	123,749
7140 - Road Clearing	8						323,533			323,533	325,657	210,185
Subtotal	9	0	0	0	0	0	4,301,853	0	0	4,301,853	4,505,549	4,123,381
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment	10						461,371			461,371	482,880	315,392
7210 - Equipment Operations	11						1,371,587			1,371,587	1,376,241	1,642,331
7220 - Tools, Materials & Supplies	12						25,000			25,000	60,000	36,283
7230 - Real Estate & Buildings	13						74,166			74,166	62,618	275,630
Subtotal	14	0	0	0	0	0	1,932,124	0	0	1,932,124	1,981,739	2,269,636
MASS TRANSIT PROGRAM												
7300 - Air Transportation	15										0	0
7310 - Ground Transportation	16										0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	6,900,523	0	0	6,900,523	7,153,088	6,970,157

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	128,378								128,378	125,147	159,772
8010 - Local Elections	2	22,000								22,000	24,900	4,944
8020 - Township Officials	3			8,820	8,820					8,820	6,560	5,301
Subtotal	4	150,378	0	8,820	8,820	0	0	0	0	159,198	156,607	170,017
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	108,258	37,601							145,859	147,075	126,765
8101 - Driver Licenses Services	6	99,692	38,624							138,316	134,548	126,882
8110 - Recording of Public Documents	7	198,915	61,002					11,000		270,917	263,508	242,063
Subtotal	8	406,865	137,227	0	0	0	0	11,000	0	555,092	545,131	495,710
Total - Government Services to Residents	9	406,865	287,605	0	8,820	0	0	11,000	0	714,290	701,738	665,727

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	144,887	39,160							184,047	176,273	157,022
9010 - Administrative Management Services	2	167,486	58,773							226,259	226,203	204,821
9020 - Treasury Management Services	3	126,826	39,646							166,472	162,780	181,792
9030 - Other Policy & Administration	4	77,925	77,910		15,000					170,835	166,560	128,575
Subtotal	5	517,124	215,489	0	15,000	0	0	0	0	747,613	731,816	672,210
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	381,170	40,542							421,712	465,142	503,375
9110 - Information Tech Services	7	386,138	20,153							406,291	398,789	343,026
9120 - GIS Systems	8									0	0	0
Subtotal	9	767,308	60,695	0	0	0	0	0	0	828,003	863,931	846,401
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10		87,000							87,000	84,000	77,847
9210 - Safety of Workplace Officers	11		253,000							253,000	241,000	216,740
9220 - Fidelity of Public Officers	12		1,000							1,000	1,180	950
9230 - Unemployment Compensation	13		6,000							6,000	4,500	4,014
Subtotal	14	0	347,000	0	0	0	0	0	0	347,000	330,680	299,551
Total - Administration	15	1,284,432	623,184	0	15,000	0	0	0	0	1,922,616	1,926,427	1,818,162

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	County MHS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1,000											1,000	1,000	0
0020 - Interest on Short-Term Debt														0
0030 - Other Nonprogram Current Enterprises														0
0040 - Other County Enterprises														0
Total - Nonprogram Current	1,000	0	0	0	0	0	0	0	0	0	0	1,000	1,000	0
LONG-TERM DEBT SERVICE														
0100 - Principal														73,000
0110 - Interest and Fiscal Charges														17,850
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	90,850	90,850	346,455
CAPITAL PROJECTS														
0200 - Roadway Construction														1,102,508
0210 - Conservation Land Acquisition & Dev.		210,500												80,000
0220 - Other Capital Projects														
Total Capital Projects	0	210,500										1,102,508	1,102,508	80,000
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,653,392	787,694	5,000	0	0	0	0	0	0	0	0	3,446,086	3,278,483	3,053,103
Total Physical Health and Social Services & DD	289,953	113,376	0	0	159,231	0	0	0	0	0	562,560	521,807	468,241	
Total Mental Health, ID & DD	0	0	0	532,964	0	0	0	0	0	0	532,964	634,184	630,105	
Total County Environment and Education	652,703	141,269	0	0	568,294	0	3,153	7,000	0	0	1,372,419	1,347,890	1,241,173	
Total Roads & Transportation	0	0	0	0	0	0	6,900,523	0	0	0	6,900,523	7,153,088	6,970,157	
Total Government Services to Residents	406,865	287,605	0	0	8,820	0	11,000	0	0	0	714,290	701,738	665,727	
Total Administration	1,284,432	623,184	0	0	15,000	0	0	0	0	0	1,922,616	1,926,427	1,818,162	
Total Nonprogram Current	1,000	0	0	0	0	0	0	0	0	0	1,000	1,000	0	
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	0	90,850	90,850	346,455
Total Capital Projects	0	210,500	0	0	0	1,102,508	80,000	0	0	0	1,393,008	2,326,494	1,217,970	
Total - All Expenditures	5,288,345	1,953,128	215,500	532,964	751,345	8,006,184	98,000	0	0	0	16,936,316	18,240,656	16,411,093	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental														
To Rural Services Supplemental														
To Secondary Roads														
To Other Budgetary Funds														
Total Operating Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves														
Fund Balance - Nonspendable														
Fund Balance - Restricted														
Fund Balance - Committed														
Fund Balance - Assigned														
Fund Balance - Unassigned														
Total Ending Fund Balance - June 30,	2,091,573	665,512	157,185	67,672	1,184,353	1,660,347	2,848	0	0	0	2,757,085	3,829,081	2,964,097	
Total Requirements	7,779,918	2,618,640	372,685	600,636	4,135,698	9,666,531	100,848	0	0	0	25,041,711	25,879,012	26,322,419	

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.86453
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	395,033

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Slow growth of the tax base compared to expenses to provide services.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.86453
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	395,033

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Slow growth of the tax base compared to expenses to provide services.

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate: