

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 4/12/2022 Meeting Time: 10:30 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.claytoncountya.gov

County Telephone Number
 (563) 245-1106

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,268,257	8,983,721	8,084,547	7.07
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	467,690	0	
Net Current Property Taxes	4	9,268,257	8,516,031	8,084,547	
Delinquent Property Tax Revenue	5	400	450	67,574	
Penalties, Interest & Costs on Taxes	6	20,900	20,900	62,321	
Other County Taxes/TIF Tax Revenues	7	1,182,149	1,122,967	1,806,012	-19.09
Intergovernmental	8	6,905,142	5,674,972	9,472,251	
Licenses & Permits	9	39,600	39,700	41,545	
Charges for Service	10	475,255	460,680	612,065	
Use of Money & Property	11	144,560	143,760	157,461	
Miscellaneous	12	720,194	360,100	443,577	
Subtotal Revenues	13	18,756,457	16,339,560	20,747,353	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	3,227	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	10,000	10,000	25,581	
Total Revenues & Other Sources	17	20,766,457	18,349,560	22,776,161	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,856,325	3,493,748	3,228,012	9.30
Physical Health and Social Services	19	649,436	588,530	556,508	8.03
Mental Health, ID & DD	20	0	415,395	532,755	
County Environment and Education	21	1,437,289	1,668,434	1,322,438	4.25
Roads & Transportation	22	8,794,464	7,377,452	6,222,168	18.89
Government Services to Residents	23	776,553	787,423	688,085	6.23
Administration	24	2,815,896	2,462,946	1,738,285	27.28
Nonprogram Current	25	1,000	1,000	895	5.70
Debt Service	26	96,700	92,300	89,048	4.21
Capital Projects	27	2,808,000	1,232,500	1,503,690	36.65
Subtotal Expenditures	28	21,235,663	18,119,728	15,881,884	
Other Financing Uses:					
Operating Transfers Out	29	2,000,000	2,000,000	2,000,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	23,235,663	20,119,728	17,881,884	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,469,206	-1,770,168	4,894,277	
Beginning Fund Balance - July 1,	33	13,052,140	14,822,308	9,928,031	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,399,951	4,815,669	10,591,100	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,182,983	8,236,471	4,231,208	
Total Ending Fund Balance - June 30,	40	10,582,934	13,052,140	14,822,308	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:				
Countywide Levies*:	6,788,730	Urban Areas: 5.96684 Rural Areas: 9.08551			
Rural Only Levies*:	2,479,527				
Special District Levies*:	0				
TIF Tax Revenues:	4,750	Any special district tax rates not included.			
Utility Replacement Excise Tax:	121,033				

Explanation of any significant items in the budget or additional virtual meeting information:

Significant increases included insurance, car fuel, garbage, and employee cost associations. Budget discussions are still occurring and the levy rate may decrease as a result.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2022 - June 30, 2023

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: 2/22/2022 Meeting Time: 10:00 AM Meeting Location: 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)
www.claytoncountytia.gov

County Telephone Number
(563) 245-1106

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	1,119,889,182	1,151,562,454	1,151,562,454	
Requested Tax Dollars-General Basic	2	4,318,267		4,750,100	
Requested Tax Dollars-General Supplemental	3	1,887,047		2,076,000	
Requested Tax Dollars-General Services Total	4	6,205,314	6,205,314	6,826,100	10.00
Estimated Tax Rate-General Services	5	5.54101	5.38860	5.92769	
Taxable Valuations-Rural Services	6	798,281,278	806,301,636	806,301,636	
Requested Tax Dollars-Rural Basic	7	2,433,145		2,554,900	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	2,433,145	2,433,145	2,554,900	5.00
Estimated Tax Rate-Rural Services	10	3.04798	3.01766	3.16867	

Explanation of increases in the budget:

Increases include health insurance, wages, property insurance, and employee turnover changes. Due to recent law changes, the numbers listed act as a 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.claytoncountytia.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.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021
1	Taxes Levied on Property	6,693,201	2,479,527		95,529		9,268,257	8,983,721	8,084,547
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	467,690	0
4	Net Current Property Taxes	6,693,201	2,479,527		95,529		9,268,257	8,516,031	8,084,547
5	Delinquent Property Tax Revenue	300	100		0		400	450	67,574
6	Penalties, Interest & Costs on Taxes	20,900					20,900	20,900	62,321
7	Other County Taxes/TIF Tax Revenues	197,799	983,089	0	1,261	0	1,182,149	1,122,967	1,806,012
8	Intergovernmental	1,290,963	5,608,119	0	6,060	0	6,905,142	5,674,972	9,472,251
9	Licenses & Permits	500	39,100	0	0	0	39,600	39,700	41,545
10	Charges for Service	461,130	14,125	0	0	0	475,255	460,680	612,065
11	Use of Money & Property	144,360	200	0	0	0	144,560	143,760	157,461
12	Miscellaneous	152,450	567,744	0	0	0	720,194	360,100	443,577
13	Subtotal Revenues	8,961,603	9,692,004	0	102,850	0	18,756,457	16,339,560	20,747,353
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	3,227
15	Operating Transfers In	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
16	Proceeds of Fixed Asset Sales	0	10,000	0	0	0	10,000	10,000	25,581
17	Total Revenues & Other Sources	8,961,603	11,702,004	0	102,850	0	20,766,457	18,349,560	22,776,161
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	3,856,325	0			0	3,856,325	3,493,748	3,228,012
19	Physical Health and Social Services	479,250	170,186			0	649,436	588,530	556,508
20	Mental Health, ID & DD	0	0			0	0	415,395	532,755
21	County Environment and Education	826,147	611,142			0	1,437,289	1,668,434	1,322,438
22	Roads & Transportation	0	8,794,464			0	8,794,464	7,377,452	6,222,168
23	Government Services to Residents	749,003	27,550			0	776,553	787,423	688,085
24	Administration	2,050,896	765,000			0	2,815,896	2,462,946	1,738,285
25	Nonprogram Current	1,000	0			0	1,000	1,000	895
26	Debt Service	0	0		96,700	0	96,700	92,300	89,048
27	Capital Projects	928,000	1,880,000	0		0	2,808,000	1,232,500	1,503,690
28	Subtotal Expenditures	8,890,621	12,248,342	0	96,700	0	21,235,663	18,119,728	15,881,884
	Other Financing Uses:								
29	Operating Transfers Out	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	8,890,621	14,248,342	0	96,700	0	23,235,663	20,119,728	17,881,884
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses								
32	Beginning Fund Balance - July 1, 2022	70,982	-2,546,338	0	6,150	0	-2,469,206	-1,770,168	4,894,277
33	Increase (Decrease) in Reserves (GAAP Budgeting)	4,179,472	8,798,181	0	74,487	0	13,052,140	14,822,308	9,928,031
34	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
35	Fund Balance - Restricted	0	0	0	0	0	0	0	0
36	Fund Balance - Committed	67,471	6,251,843	0	80,637	0	6,399,951	4,815,669	10,591,100
37	Fund Balance - Assigned	0	0	0	0	0	0	0	0
38	Fund Balance - Unassigned	0	0	0	0	0	0	0	0
39	Total Ending Fund Balance - June 30,	4,182,983	6,251,843	0	80,637	0	10,582,934	13,052,140	14,822,308
40	Proposed tax rate per \$1,000 valuation for County purposes: <u>5.96684</u> urban areas; <u>9.08551</u> rural areas; Any special district rates excluded.	4,250,454	6,251,843	0	80,637	0	10,582,934	13,052,140	14,822,308

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

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

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.

Budget Basis
CASH

		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		1,151,562,454		1,137,154,474	
General Basic	2	4,700,000		4.08141		4,641,194
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00174		1,979
= Total for General Basic	4	4,702,000				4,643,173
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,076,000		1.80277		2,050,028
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	80,000				78,998
Debt Service (from Form 703 col. I Countywide total)	9	96,700	1,194,941,647	0.08092	1,180,533,667	95,529
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,874,700		5.96684		6,788,730
B. All Rural Services Only Levies:	13		806,301,636		795,059,113	
Rural Services Basic	14	2,514,590		3.11867		2,479,527
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,514,590		3.11867		2,479,527
Subtotal Countywide/All Rural Services (A + B)	21	9,389,290		9.08551		9,268,257
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638- RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,389,290				9,268,257

Compensation Schedule for FY 2022/2023			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	87,344		
Auditor	65,508	1	Clayton County Times-Register
Recorder	65,508	2	Guttenberg Press
Treasurer	65,508	3	Monona Outlook
Sheriff	94,053	4	Strawberry Point Press Journal
Supervisors	35,625	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	36,625		

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) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	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

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021		
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1,363,750	303,474							1,667,224	1,490,456	1,358,160	1	
1010 - Investigations	12,000		5,000						17,000	17,300	7,960	2	
1020 - Unified Law Enforcement									0	0	0	3	
1030 - Contract Law Enforcement									0	0	0	4	
1040 - Law Enforcement Communications	365,475	126,760							492,235	477,434	442,294	5	
1050 - Adult Correctional Services	489,150	131,107							620,257	593,256	558,856	6	
1060 - Administration	368,375	117,377							485,752	435,270	396,042	7	
Subtotal	2,598,750	678,718	5,000	0	0	0	0	3,282,468	3,013,716	2,763,312	8		
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	203,766	54,802							258,568	245,173	227,806	9	
1110 - Medical Examiner	60,000								60,000	50,000	48,486	10	
1120 - Child Support Recovery									0	0	0	11	
Subtotal	263,766	54,802	0	0	0	0	0	318,568	295,173	276,292	12		
EMERGENCY SERVICES													
1200 - Ambulance Services									0	0	0	13	
1210 - Emergency Management		80,000							80,000	80,000	80,000	14	
1220 - Fire Protection & Rescue Services									0	0	0	15	
1230 - E911 Service Board	69,430								69,430	0	0	16	
Subtotal	69,430	80,000	0	0	0	0	0	149,430	80,000	80,000	80,000	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations		3,650							3,650	3,650	2,081	18	
1410 - Research & Other Assistance		50							50	50	67	19	
1420 - Bailiff Services	65,000	23,109							88,109	87,109	96,631	20	
Subtotal	65,000	26,809	0	0	0	0	0	91,809	90,809	98,779	21		
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses									0	0	0	22	
1510 - (Reserved)									0	0	0	23	
1520 - Detention Services									0	0	0	24	
1530 - Court Costs									0	0	0	25	
1540 - Service of Civil Papers		1,100							1,100	1,100	1,084	26	
Subtotal	0	1,100	0	0	0	0	0	1,100	1,100	1,100	1,084	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution									0	0	0	28	
1610 - Juvenile Representation Services		950							950	950	37	29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		12,000							12,000	12,000	8,508	30	
Subtotal	0	12,950	0	0	0	0	0	12,950	12,950	12,950	8,545	31	
Total - Public Safety & Legal Services	2,996,946	854,379	5,000	0	0	0	0	3,856,325	3,493,748	3,228,012	32		

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021			
PHYSICAL HEALTH SERVICES PROGRAM															
1	3000 - Personal & Family Health Services	118,170			95,067					213,237	208,622	254,291	1		
2	3010 - Communicable Disease Prevention & Control Services	4,841								4,841	12,503	4,841	2		
3	3020 - Environmental Health				75,119					75,119	67,798	57,825	3		
4	3040 - Health Administration									0	0	0	4		
5	3050 - Support of Hospitals									0	0	0	5		
6	Subtotal	123,011	0	0	170,186	0	0	0	0	293,197	288,923	316,957	6		
SERVICES TO POOR PROGRAM															
7	3100 - Administration	25,619	9,073							34,692	32,751	7,434	7		
8	3110 - General Welfare Services	42,220								42,220	42,720	30,116	8		
9	3120 - Care in County Care Facility		24,000							24,000	24,000	24,000	9		
10	Subtotal	67,839	33,073	0	0	0	0	0	0	100,912	99,471	61,550	10		
SERVICES TO MILITARY VETERANS PROGRAM															
11	3200 - Administration	29,734	9,693							39,427	37,736	51,191	11		
12	3210 - General Services to Veterans	44,500								44,500	44,500	20,118	12		
13	Subtotal	74,234	9,693	0	0	0	0	0	0	83,927	82,236	71,309	13		
CHILDREN'S & FAMILY SERVICES PROGRAM															
14	3300 - Youth Guidance									0	0	0	14		
15	3310 - Family Protective Services		16,200							16,200	8,700	10,693	15		
16	3320 - Services for Disabled Children									0	0	0	16		
17	Subtotal	0	16,200	0	0	0	0	0	0	16,200	8,700	10,693	17		
SERVICES TO OTHER ADULTS PROGRAM															
18	3400 - Services to the Elderly									0	0	0	18		
19	3410 - Other Social Services	88,000								88,000	42,000	47,167	19		
20	3420 - Social Services Business Operations									0	0	0	20		
21	Subtotal	88,000	0	0	0	0	0	0	0	88,000	42,000	47,167	21		
CHEMICAL DEPENDENCY PROGRAM															
22	3500 - Treatment Services		27,200							27,200	27,200	8,832	22		
23	3510 - Preventive Services		40,000							40,000	40,000	40,000	23		
24	Subtotal	0	67,200	0	0	0	0	0	0	67,200	67,200	48,832	24		
25	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	353,084	126,166	0	170,186	0	0	0	0	649,436	588,530	556,508	25		

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: CLAYTON COUNTY
 County No: 22

		TOTALS			
		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0	0	6,075	1
402X - Coordination Services	2	0	0	0	2
403X - Personal & Environ. Sprt	3	0	0	0	3
404X - Treatment Services	4	0	0	0	4
405X - Vocational & Day Services	5	0	0	0	5
406X - Lic/Cert. Living Arrangements	6	0	0	0	6
407X - Inst/Hospital & Commit Services	7	0	0	0	7
Subtotal	8	0	0	6,075	8
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0	0	0	9
422X - Coordination Services	10	0	0	0	10
423X - Personal & Environ. Sprt	11	0	0	0	11
424X - Treatment Services	12	0	0	0	12
425X - Vocational & Day Services	13	0	0	0	13
426X - Lic/Cert. Living Arrangements	14	0	0	0	14
427X - Inst/Hospital & Commit Services	15	0	0	0	15
Subtotal	16	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0	0	0	17
432X - Coordination Services	18	0	0	0	18
433X - Personal & Environ. Sprt	19	0	0	0	19
434X - Treatment Services	20	0	0	0	20
435X - Vocational & Day Services	21	0	0	0	21
436X - Lic/Cert. Living Arrangements	22	0	0	0	22
437X - Inst/Hospital & Commit Services	23	0	0	0	23
Subtotal	24	0	0	0	24
44XX - GENERAL ADMINISTRATION					
4411 - Direct Administration	25	0	0	0	25
4412 - Purchased Administration	26	0	0	0	26
4413 - Distrib to Regional Fiscal Agent	27	0	415,395	526,680	27
Subtotal	28	0	415,395	526,680	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0	0	0	29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0	0	0	30
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0	0	0	31
472X - Coordination Services	32	0	0	0	32
473X - Personal & Environ. Sprt	33	0	0	0	33
474X - Treatment Services	34	0	0	0	34
475X - Vocational & Day Services	35	0	0	0	35
476X - Lic/Cert. Living Arrangements	36	0	0	0	36
477X - Inst/Hospital & Commit Services	37	0	0	0	37
Subtotal	38	0	0	0	38
Total - Mental Health, ID & DD	39	0	415,395	532,755	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation				13,250					13,250	13,250	13,000	1			
6010 - Weed Eradication				103,900		3,153			107,053	103,653	99,905	2			
6020 - Solid Waste Disposal				234,744					234,744	231,473	202,843	3			
6030 - Environmental Restoration									0	0	0	4			
Subtotal	0	0	0	351,894	0	3,153	0	0	355,047	348,376	315,748	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	117,960	41,035							158,995	150,495	147,523	6			
6110 - Maintenance & Operations	445,070	114,140							559,210	819,220	536,617	7			
6120 - Recreation & Environmental Educ.									0	0	0	8			
Subtotal	563,030	155,175	0	0	0	0	0	0	718,205	969,715	684,140	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	500								500	500	0	10			
6210 - Animal Bounties & State Apiarist Expenses	200								200	200	148	11			
Subtotal	700	0	0	0	0	0	0	0	700	700	148	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	15,192			44,319					59,511	56,318	52,842	13			
6310 - Housing Rehabilitation & Develop.				6,000					6,000	6,000	0	14			
6320 - Community Economic Development	64,000			37,500			5,000		106,500	106,500	95,997	15			
Subtotal	79,192	0	0	87,819	0	0	5,000	0	172,011	168,818	148,839	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				163,276					163,276	161,775	157,169	17			
6410 - Historic Preservation	8,050								8,050	8,050	5,394	18			
6420 - Fair & 4-H Clubs	20,000								20,000	11,000	11,000	19			
6430 - Fairgrounds									0	0	0	20			
6440 - Memorial Halls									0	0	0	21			
6450 - Other Educational Services									0	0	0	22			
Subtotal	28,050	0	0	163,276	0	0	0	0	191,326	180,825	173,563	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0	0	0	24			
6510 - Buildings									0	0	0	25			
6520 - Equipment									0	0	0	26			
6530 - Public Facilities									0	0	0	27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
Total - County Environment and Education	670,972	155,175	0	602,989	0	3,153	5,000	0	1,437,289	1,668,434	1,322,438	29			

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021					
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration						341,716		341,716	380,773	280,193	1				
7010 - Engineering						311,634		311,634	293,578	305,234	2				
Subtotal	0	0	0	0	0	653,350	0	653,350	674,351	585,427	3				
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts						139,723		139,723	139,294	244,284	4				
7110 - Roads						3,607,736		3,607,736	2,885,710	2,242,457	5				
7120 - Snow & Ice Control						639,698		639,698	629,351	503,440	6				
7130 - Traffic Controls						149,696		149,696	144,696	134,689	7				
7140 - Road Clearing						326,274		326,274	323,533	306,398	8				
Subtotal	0	0	0	0	0	4,863,127	0	4,863,127	4,122,584	3,431,268	9				
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment						1,002,871		1,002,871	1,051,371	751,089	10				
7210 - Equipment Operations						1,436,393		1,436,393	1,422,744	1,418,922	11				
7220 - Tools, Materials & Supplies						20,000		20,000	25,000	9,465	12				
7230 - Real Estate & Buildings						818,723		818,723	81,402	25,997	13				
Subtotal	0	0	0	0	0	3,277,987	0	3,277,987	2,580,517	2,205,473	14				
MASS TRANSIT PROGRAM															
7300 - Air Transportation								0	0	0	15				
7310 - Ground Transportation								0	0	0	16				
Subtotal	0	0	0	0	0	0	0	0	0	0	17				
Total - Roads & Transportation	0	0	0	0	0	8,794,464	0	8,794,464	7,377,452	6,222,168	18				

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
REPRESENTATION SERVICES PROGRAM												
1		154,662							154,662	153,522	145,079	
2		21,150							21,150	22,000	1,687	
3				16,550					16,550	16,550	6,410	
4	0	175,812	0	16,550	0	0	0	0	192,362	192,072	153,176	
STATE ADMINISTRATIVE SERVICES												
5	124,087	41,354							165,441	155,084	144,511	
6	101,001	40,570							141,571	141,830	138,533	
7	202,075	64,104					11,000		277,179	298,437	251,865	
8	427,163	146,028	0	0	0	0	11,000	0	584,191	595,351	534,909	
9	427,163	321,840	0	16,550	0	0	11,000	0	776,553	787,423	688,085	
Total - Government Services to Residents												

SERVICE AREA 9
ADMINISTRATION
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM												
1	153,850	42,437					750,000		946,287	687,202	165,934	
2	187,231	65,332							252,563	264,442	251,652	
3	140,939	43,592							184,531	182,686	155,199	
4	72,425	36,000		15,000					123,425	120,425	87,452	
5									0	0	0	
6	554,445	187,361	0	15,000	0	0	750,000	0	1,506,806	1,254,755	660,237	
CENTRAL SERVICES PROGRAM												
7	387,512	43,071							430,583	409,485	341,563	
8	390,704	21,803							412,507	407,706	368,926	
9									0	0	0	
10	778,216	64,874	0	0	0	0	0	0	843,090	817,191	710,489	
RISK MANAGEMENT SERVICES PROGRAM												
11		112,000							112,000	89,000	88,128	
12		348,000							348,000	296,000	278,481	
13		1,000							1,000	1,000	950	
14		5,000							5,000	5,000	0	
15	0	466,000	0	0	0	0	0	0	466,000	391,000	367,559	
16	1,332,661	718,235	0	15,000	0	0	750,000	0	2,815,896	2,462,946	1,738,285	
Total - Administration												

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021			
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	1,000									1,000	1,000	895			
0020 - Interest on Short-Term Debt	2										0	0	0			
0030 - Other Nonprogram Current	3										0	0	0			
0040 - Other County Enterprises	4										0	0	0			
Total - Nonprogram Current	5	1,000	0	0	0	0	0	0	0	0	1,000	1,000	895			
LONG-TERM DEBT SERVICE																
0100 - Principal	6								84,000		84,000	78,000	73,000			
0110 - Interest and Fiscal Charges	7								12,700		12,700	14,300	16,048			
Total Long-term Debt Service	8	0	0	0	0	0	0	0	96,700	0	96,700	92,300	89,048			
CAPITAL PROJECTS																
0200 - Roadway Construction	9					1,800,000					1,800,000	1,000,000	489,768			
0210 - Conservation Land Acquisition & Dev.	10		928,000				80,000				1,008,000	232,500	1,013,922			
0220 - Other Capital Projects	11										0	0	0			
Total Capital Projects	12	0	928,000	0	0	1,800,000	80,000	0	0	0	2,808,000	1,232,500	1,503,690			
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	2,996,946	854,379	5,000	0	0	0	0	0	0	3,856,325	3,493,748	3,228,012			
Total Physical Health and Social Services	14	353,084	126,166	0	170,186	0	0	0	0	0	649,436	588,550	556,508			
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0	0	0	0	415,395	532,755			
Total County Environment and Education	16	670,972	155,175	0	602,989	0	3,153	5,000	0	0	1,437,289	1,668,434	1,322,438			
Total Roads & Transportation	17	0	0	0	0	8,794,464	0	0	0	0	8,794,464	7,377,452	6,222,168			
Total Government Services to Residents	18	427,163	321,840	0	16,550	0	11,000	0	0	0	776,553	787,423	688,085			
Total Administration	19	1,332,661	718,235	0	15,000	0	750,000	0	0	0	2,815,896	2,462,946	1,738,285			
Total Nonprogram Current	20	1,000	0	0	0	0	0	0	0	0	1,000	1,000	895			
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	96,700	0	96,700	92,300	89,048			
Total Capital Projects	22	0	928,000	0	0	1,800,000	80,000	0	0	0	2,808,000	1,232,500	1,503,690			
Total - All Expenditures	23	5,781,826	2,175,795	933,000	804,725	10,597,617	846,000	0	96,700	0	21,235,663	18,119,728	15,881,884			
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24										0	0	0			
To Rural Services Supplemental	25										0	0	0			
To Secondary Roads	26				2,000,000						2,000,000	2,000,000	2,000,000			
To Other Budgetary Funds	27										0	0	0			
Total Operating Transfers Out	28	0	0	0	2,000,000	0	0	0	0	0	2,000,000	2,000,000	2,000,000			
REFUNDED DEBT/PAYMENTS TO ESCROW																
Increase (Decrease) In Reserves	29										0	0	0			
Fund Balance - Nonspendable	30										0	0	0			
Fund Balance - Restricted	31										0	0	0			
Fund Balance - Committed	32			67,471	1,319,791	4,026,616	905,436	0	80,637		6,399,951	4,815,669	10,591,100			
Fund Balance - Assigned	33										0	0	0			
Fund Balance - Unassigned	34										0	0	0			
Fund Balance - June 30,	35	3,300,495	882,488	0	0	0	0	0	0	0	4,182,983	8,236,471	4,231,208			
Total Ending Fund Balance - June 30,	36	3,300,495	882,488	67,471	1,319,791	4,026,616	905,436	0	80,637	0	10,582,934	13,052,140	14,822,308			
Total Requirements	37	9,082,321	3,058,283	1,000,471	4,124,516	14,624,233	1,751,436	0	177,337	0	33,818,597	33,171,868	32,704,192			

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:	4.08141
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	669,530

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:

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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:

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 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:

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