

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/30/2024 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-budget-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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,363,511	10,072,140	8,458,388	10.69
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	10,363,511	10,072,140	8,458,388	
Delinquent Property Tax Revenue	5	230	170	286	
Penalties, Interest & Costs on Taxes	6	20,900	20,900	46,411	
Other County Taxes/TIF Tax Revenues	7	1,323,963	1,440,575	1,982,238	-18.27
Intergovernmental	8	7,098,170	7,617,746	7,409,240	
Licenses & Permits	9	41,700	45,605	52,090	
Charges for Service	10	474,835	469,340	530,328	
Use of Money & Property	11	215,960	173,260	589,602	
Miscellaneous	12	159,300	370,900	636,716	
Subtotal Revenues	13	19,698,569	20,210,636	19,705,299	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	8,244,587	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	35,000	10,000	48,126	
Total Revenues & Other Sources	17	21,733,569	22,220,636	29,998,012	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,299,617	4,122,516	3,688,969	7.96
Physical Health and Social Services	19	876,215	937,933	631,090	17.83
County Environment and Education	21	1,590,865	1,615,030	1,413,302	6.10
Roads & Transportation	22	9,335,361	8,726,157	7,764,718	9.65
Government Services to Residents	23	854,787	816,996	738,414	7.59
Administration	24	3,258,245	4,037,895	3,284,542	-0.40
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	837,200	832,450	96,525	194.51
Capital Projects	27	8,099,952	7,403,868	2,391,923	84.02
Subtotal Expenditures	28	29,153,242	28,493,845	20,009,483	
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	31,153,242	30,493,845	22,009,483	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-9,419,673	-8,273,209	7,988,529	
Beginning Fund Balance - July 1,	33	18,287,897	26,561,106	18,572,577	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,698,855	8,020,338	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,169,369	10,267,559	26,561,106	
Total Ending Fund Balance - June 30,	40	8,868,224	18,287,897	26,561,106	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,743,279	Urban Areas:		6.73315	
Rural Only Levies*:	2,620,232	Rural Areas:		9.98768	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	3,000				
Utility Replacement Excise Tax:	130,559				

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

Increases are due to property insurance, health insurance, continuing operations, 911 communications/sewer project, and personnel changes. Budget discussions are still occurring and the levy rate(s) may decrease as a result.

COUNTY NAME: CLAYTON COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 22
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/2/2024 Meeting Time: 09:00 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 the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.claytoncountya.gov

County Telephone Number
(563) 245-1106

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	1,142,591,828	1,146,696,726	1,146,696,726
Requested Tax Dollars-Countywide Rates	7,547,442	7,547,442	7,743,279
Tax Rate-Countywide	6.58423	6.58190	6.73315
Taxable Valuations-Rural Services	809,543,056	805,103,170	805,103,170
Requested Tax Dollars-Additional Rural Levies	2,524,698	2,524,698	2,620,232
Tax Rate-Rural Additional	3.11867	3.13587	3.25453
Rural Total	9.70290	9.71777	9.98768
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	360	312	-13.33
Rural Taxpayer	530	463	-12.64
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	360	312	-13.33
Rural Taxpayer	530	463	-12.64

Reasons for tax increase if proposed exceeds the current:

Proposed tax increases are due to property insurance, health insurance, continuing operation costs, and shifting of payroll expenses due to the constraints of HF718. Budget discussions are still occurring and the levy rate(s) may decrease as a result.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
1	Taxes Levied on Property	6,915,946	2,620,232		827,333		10,363,511	10,072,140	8,458,388
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	0	0
4	Net Current Property Taxes	6,915,946	2,620,232		827,333		10,363,511	10,072,140	8,458,388
5	Delinquent Property Tax Revenue	160	50		20		230	170	286
6	Penalties, Interest & Costs on Taxes	20,900					20,900	20,900	46,411
7	Other County Taxes/TIF Tax Revenues	213,259	1,099,857	0	10,847	0	1,323,963	1,440,575	1,982,238
8	Intergovernmental	1,220,227	5,843,023	0	34,920	0	7,098,170	7,617,746	7,409,240
9	Licenses & Permits	100	41,600	0	0	0	41,700	45,605	52,090
10	Charges for Service	457,685	17,150	0	0	0	474,835	469,340	530,328
11	Use of Money & Property	215,860	100	0	0	0	215,960	173,260	589,602
12	Miscellaneous	137,650	21,650	0	0	0	159,300	370,900	636,716
13	Subtotal Revenues	9,181,787	9,643,662	0	873,120	0	19,698,569	20,210,636	19,705,299
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	8,244,587
16	Operating Transfers In	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
17	Proceeds of Fixed Asset Sales	0	35,000	0	0	0	35,000	10,000	48,126
18	Total Revenues & Other Sources	9,181,787	11,678,662	0	873,120	0	21,733,569	22,220,636	29,998,012
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	4,002,079	297,538			0	4,299,617	4,122,516	3,688,969
19	Physical Health and Social Services	699,702	176,513			0	876,215	937,933	631,090
21	County Environment and Education	928,728	662,137			0	1,590,865	1,615,030	1,413,302
22	Roads & Transportation	0	9,335,361			0	9,335,361	8,726,157	7,764,718
23	Government Services to Residents	836,237	18,550			0	854,787	816,996	738,414
24	Administration	2,748,245	510,000			0	3,258,245	4,037,895	3,284,542
25	Nonprogram Current	1,000	0			0	1,000	1,000	0
26	Debt Service	0	0			0	0	0	96,525
27	Capital Projects	667,500	3,432,452	4,000,000	837,200	0	8,099,952	832,450	2,391,923
28	Subtotal Expenditures	9,883,491	14,432,551	4,000,000	837,200	0	29,153,242	28,493,845	20,009,483
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	Expenditures & Other Uses	9,883,491	16,432,551	4,000,000	837,200	0	31,153,242	30,493,845	22,009,483
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-701,704	-4,753,889	-4,000,000	35,920	0	-9,419,673	-8,273,209	7,988,529
33	Beginning Fund Balance - July 1, 2024	5,001,410	8,999,142	4,209,787	77,558	0	18,287,897	26,561,106	18,572,577
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	130,337	4,245,253	209,787	113,478	0	4,698,855	8,020,338	0
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	4,169,369	0	0	0	0	4,169,369	10,267,559	26,561,106
40	Total Ending Fund Balance - June 30,	4,299,706	4,245,253	209,787	113,478	0	8,868,224	18,287,897	26,561,106

Proposed tax rate per \$1,000 valuation for County purposes: 6.73315 urban areas; 9.98768 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: 4/30/2024

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	4.08142	4,723,075	1,157,213,860	0.31
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	4.08142	4,737,503	0.31	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.11867	2,560,490	821,019,430	-0.59
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	3,223,765	25.90	

		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		1,160,748,763		1,146,696,726	
General Basic	2	4,737,503		4.08142		4,680,151
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00172		1,972
= Total for General Basic	4	4,739,503				4,682,123
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,261,202		1.94805		2,233,823
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	85,000				83,973
Debt Service (from Form 703 col. I Countywide total)	9	837,200	1,192,655,985	0.70196	1,178,603,948	827,333
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	7,837,905		6.73315		7,743,279
B. All Rural Services Only Levies:	13		816,142,950		805,103,170	
Rural Services Basic	14	2,656,165		3.25453		2,620,232
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,656,165		3.25453		2,620,232
Subtotal Countywide/All Rural Services (A + B)	21	10,494,070		9.98768		10,363,511
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	10,494,070				10,363,511

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	97,869		
Auditor	72,871	1	Clayton County Times-Register
Recorder	72,871	2	Guttenberg Press
Treasurer	72,871	3	Strawberry Point Press Journal
Sheriff	104,624	4	
Supervisors	39,629	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	40,629		

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

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(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

REVENUES DETAIL

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023						
TAXED/LEVIED ON PROPERTY																			
Less: Uncoli: Del. Taxes Levy Year	1	4,682,123	2,233,823				2,620,232	0				827,333	10,072,140	8,458,388					
Less: Credits to Taxpayers	2											0	0	0					
1000 Net Current Property Taxes	3	4,682,123	2,233,823				2,620,232	0				827,333	10,072,140	8,458,388					
1010 Delinq. Property Tax Revenue	4	100	60				50					20	170	286					
11XX Penalties, Int. & Costs on Taxes	5	20,900										20,900	20,900	46,411					
OTHER COUNTY TAXES/TIF REVENUES																			
12XX Other County Taxes	6	6,000	2,500				2,100					980	10,190	13,004					
13XX Voter Approved Local Option Taxes	7	30,000					158,824	900,000				1,088,824	1,206,470	1,527,982					
14XX Gambling Taxes	8	90,000										90,000	90,000	101,881					
15XX TIF Tax Revenues	9	57,380	27,379				35,933	0				3,000	1,850	1,546					
16XX Utility Tax Replacement Excise Taxes	10											130,559	132,065	337,825					
17XX Taxes Collected for Other Governments	11	183,380	29,879	0			196,857	0				0	0	0					
Subtotal	12	2,000										1,323,963	1,440,575	1,982,238					
INTERGOVERNMENTAL REVENUE																			
20XX State Shared Revenues	13	169,000	66,500				98,200					31,110	4,705,637	5,478,164					
21XX State Replacements Against Levied Taxes	14	21,569	9,523				11,583					3,810	46,485	58,930					
22XX Other State Tax Replacements	15	76,700	300,000					415,000				791,700	1,281,541	933,114					
23XX, 24XX State/Federal Pass-Thru Revenues	16	22,550					1,500	2,500				26,550	6,250	51,190					
25XX Contributions from Other Intergovernmental Units	17	299,385	32,000	200,000			50,505	548,998	11,000			1,141,888	1,251,714	250,646					
26XX, 27XX State Grants and Entitlements	18	10,000										10,000	14,000	22,588					
28XX Federal Grants and Entitlements	19	11,000										11,000	11,000	13,306					
29XX Payments in Lieu of Taxes	20	612,204	108,023	500,000			161,788	5,670,135	11,100			34,920	7,617,746	7,409,240					
Subtotal (lines 13 - 20)	21	100					23,600	18,000				41,700	45,605	52,090					
3XXX Licenses & Permits	22	457,685					13,450		3,700			474,835	469,340	530,328					
4XXX, 5XXX Charges for Service	23	197,860		18,000					100			215,960	173,260	589,602					
6XXX Use of Money & Property	24	42,750	13,400	81,500			3,850	17,800				159,300	370,900	636,716					
8XXX Miscellaneous	25	6,197,102	2,385,185	599,500			3,019,827	6,605,935	17,900			19,698,569	20,210,636	19,705,299					
Total Revenues	26											873,120	0	0					
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																			
9000 From General Basic	27											0	0	0					
9020 From Rural Services Basic	28							2,000,000				2,000,000	2,000,000	2,000,000					
90xx From Other Budgetary Funds	29											0	0	0					
Subtotal (lines 27- 29)	30	0	0	0			0	2,000,000	0			2,000,000	2,000,000	2,000,000					
91XX Proceeds/Gen Long-Term Debt	31											0	0	8,244,587					
92XX Proceeds/Gen Capital Asset Sales	32							35,000				35,000	10,000	48,126					
Total Revenues and Other Sources	33	6,197,102	2,385,185	599,500	3,019,827	0	3,019,827	8,640,935	17,900			873,120	22,220,636	29,998,012					
Beginning Fund Balance - July 1, NaN	34	4,092,375	710,698	198,337	1,385,938	7,031,004	582,200	4,209,787	77,558			18,287,897	26,561,106	18,572,577					
Total Resources	35	10,289,477	3,095,883	797,837	4,405,765	15,671,939	600,100	4,209,787	950,678			40,021,466	48,781,742	48,570,589					
Loss on Nonreplaced Credits Against Levied Taxes	36	169,000	66,500		98,200	0			31,110			364,910	417,410	592,049					

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	1	1,273,987	259,536	297,538					1,831,061	1,780,424	1,579,866	1			
1010 - Investigations	2	13,500							13,500	11,500	28,359	2			
1020 - Unified Law Enforcement	3								0	0	0	3			
1030 - Contract Law Enforcement	4								0	0	0	4			
1040 - Law Enforcement Communications	5	398,766	139,516						538,282	520,644	471,967	5			
1050 - Adult Correctional Services	6	513,321	144,350						657,671	640,063	553,131	6			
1060 - Administration	7	410,880	129,998						540,878	520,499	485,367	7			
Subtotal	8	2,610,454	673,400	297,538	0	0	0	0	3,581,392	3,473,130	3,118,690	8			
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	9	302,203	72,633						374,836	325,332	269,076	9			
1110 - Medical Examiner	10	75,000							75,000	60,000	63,670	10			
1120 - Child Support Recovery	11								0	0	0	11			
Subtotal	12	377,203	72,633	0	0	0	0	0	449,836	385,332	332,746	12			
EMERGENCY SERVICES															
1200 - Ambulance Services	13								0	0	0	13			
1210 - Emergency Management	14		85,000						85,000	85,000	80,000	14			
1220 - Fire Protection & Rescue Services	15								0	0	0	15			
1230 - E911 Service Board	16	76,630							76,630	73,195	69,430	16			
Subtotal	17	76,630	85,000	0	0	0	0	0	161,630	158,195	149,430	17			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	18		3,500						3,500	3,500	3,471	18			
1410 - Research & Other Assistance	19								0	0	0	19			
1420 - Bailiff Services	20	65,000	24,209						89,209	88,309	74,038	20			
Subtotal	21	65,000	27,709	0	0	0	0	0	92,709	91,809	77,509	21			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	22								0	0	0	22			
1510 - (Reserved)	23											23			
1520 - Detention Services	24								0	0	0	24			
1530 - Court Costs	25								0	0	0	25			
1540 - Service of Civil Papers	26		1,100						1,100	1,100	382,26	26			
Subtotal	27	0	1,100	0	0	0	0	0	1,100	1,100	382,27	27			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution	28								0	0	0	28			
1610 - Juvenile Representation Services	29		950						950	950	0	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,000						12,000	12,000	10,212	30			
Subtotal	31	0	12,950	0	0	0	0	0	12,950	12,950	10,212	31			
Total - Public Safety & Legal Services	32	3,129,287	872,792	297,538	0	0	0	0	4,299,617	4,122,516	3,688,969	32			

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
PHYSICAL HEALTH SERVICES PROGRAM															
3000 - Personal & Family Health Services	343,663			95,067					438,730	458,237	253,921	1			
3010 - Communicable Disease Prevention & Control Services	19,100								19,100	13,841	13,157	2			
3020 - Environmental Health				81,446					81,446	78,980	70,398	3			
3040 - Health Administration									0	0	0	4			
3050 - Support of Hospitals									0	0	0	5			
Subtotal	362,763	0	0	176,513	0	0	0	0	539,276	551,058	337,476	6			
SERVICES TO POOR PROGRAM															
3100 - Administration	33,642	11,040							44,682	43,709	39,468	7			
3110 - General Welfare Services	41,200								41,200	42,700	16,996	8			
3120 - Care in County Care Facility		24,000							24,000	24,000	24,000	9			
Subtotal	74,842	35,040	0	0	0	0	0	0	109,882	110,409	80,464	10			
SERVICES TO MILITARY VETERANS PROGRAM															
3200 - Administration	39,607	11,150							50,757	49,066	52,532	11			
3210 - General Services to Veterans	48,100								48,100	40,000	30,451	12			
Subtotal	87,707	11,150	0	0	0	0	0	0	98,857	89,066	82,983	13			
CHILDREN'S & FAMILY SERVICES PROGRAM															
3300 - Youth Guidance									0	0	0	14			
3310 - Family Protective Services		27,200							27,200	30,700	11,810	15			
3320 - Services for Disabled Children									0	0	0	16			
Subtotal	0	27,200	0	0	0	0	0	0	27,200	30,700	11,810	17			
SERVICES TO OTHER ADULTS PROGRAM															
3400 - Services to the Elderly									0	0	0	18			
3410 - Other Social Services	44,300								44,300	100,000	75,280	19			
3420 - Social Services Business Operations									0	0	0	20			
Subtotal	44,300	0	0	0	0	0	0	0	44,300	100,000	75,280	21			
CHEMICAL DEPENDENCY PROGRAM															
3500 - Treatment Services		16,700							16,700	16,700	3,077	22			
3510 - Preventive Services		40,000							40,000	40,000	40,000	23			
3520 - Opioid Litigation Settlement									0	0	0	24			
Subtotal	0	56,700	0	0	0	0	0	0	56,700	56,700	43,077	25			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	569,612	130,090	0	176,513	0	0	0	0	876,215	937,933	631,090	26			

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

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

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation				19,250					19,250	18,250	17,000	1			
6010 - Weed Eradication				138,250		3,223			141,473	134,408	106,772	2			
6020 - Solid Waste Disposal				237,349					237,349	337,293	284,965	3			
6030 - Environmental Restoration									0	0	0	4			
Subtotal	0	0	0	394,849	0	3,223	0	0	398,072	489,951	408,737	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	127,705	45,605							173,310	166,445	148,288	6			
6110 - Maintenance & Operations	495,980	147,795							643,775	581,260	503,253	7			
6120 - Recreation & Environmental Educ.									0	0	0	8			
Subtotal	623,685	193,400	0	0	0	0	0	0	817,085	747,705	651,541	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	500								500	0	0	10			
6210 - Animal Bounties & State Apiarist Expenses	200								200	200	144	11			
Subtotal	700	0	0	0	0	0	0	0	700	200	144	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	19,393			51,196					70,589	67,368	63,325	13			
6310 - Housing Rehabilitation & Develop.				7,000					7,000	6,000	6,000	14			
6320 - Community Economic Development	67,500			37,500					108,100	108,500	97,723	15			
Subtotal	86,893	0	0	95,696	0	0	0	0	185,689	181,868	167,048	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				165,269					165,269	166,256	163,276	17			
6410 - Historic Preservation	9,050								9,050	9,050	7,556	18			
6420 - Fair & 4-H Clubs	15,000								15,000	20,000	15,000	19			
6430 - Fairgrounds									0	0	0	20			
6440 - Memorial Halls									0	0	0	21			
6450 - Other Educational Services									0	0	0	22			
Subtotal	24,050	0	0	165,269	0	0	0	0	189,319	195,306	185,832	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property											0	24			
6510 - Buildings											0	25			
6520 - Equipment											0	26			
6530 - Public Facilities											0	27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
Total - County Environment and Education	735,328	193,400	0	655,814	0	3,223	3,100	0	1,590,865	1,615,030	1,413,302	29			

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	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
	7000 - Administration						244,590			244,590	250,610	291,079	1		
	7010 - Engineering						643,966			643,966	377,584	322,498	2		
	Subtotal	0	0	0	0	0	888,556	0	0	888,556	628,194	613,577	3		
ROADWAY MAINTENANCE PROGRAM															
	7100 - Bridges & Culverts						192,532			192,532	302,131	139,115	4		
	7110 - Roads						3,147,450			3,147,450	2,961,546	2,953,047	5		
	7120 - Snow & Ice Control						762,617			762,617	706,898	650,790	6		
	7130 - Traffic Controls						186,028			186,028	189,155	114,209	7		
	7140 - Road Clearing						329,063			329,063	330,265	254,835	8		
	Subtotal	0	0	0	0	0	4,617,690	0	0	4,617,690	4,489,995	4,111,996	9		
GENERAL ROADWAY EXPENDITURES PROGRAM															
	7200 - New Equipment						1,512,254			1,512,254	1,001,395	859,495	10		
	7210 - Equipment Operations						1,831,843			1,831,843	1,831,396	1,748,525	11		
	7220 - Tools, Materials & Supplies						54,000			54,000	54,000	15,404	12		
	7230 - Real Estate & Buildings						431,018			431,018	721,177	415,721	13		
	Subtotal	0	0	0	0	0	3,829,115	0	0	3,829,115	3,607,968	3,039,145	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	0	17		
	Total - Roads & Transportation	0	0	0	0	0	9,335,361	0	0	9,335,361	8,726,157	7,764,718	18		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration		177,261							177,261	166,295	173,528			
8010 - Local Elections		20,000							20,000	20,000	2,958			
8020 - Township Officials				16,550					16,550	16,550	10,297			
Subtotal	0	197,261	0	16,550	0	0	0	0	213,811	202,845	186,783			
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	139,608	45,754							185,362	177,931	162,233			
8101 - Driver Licenses Services	112,678	44,757							157,435	146,183	128,536			
8110 - Recording of Public Documents	225,121	71,058					2,000		298,179	290,037	260,862			
Subtotal	477,407	161,569	0	0	0	0	2,000	0	640,976	614,151	551,631			
Total - Government Services to Residents	477,407	358,830	0	16,550	0	0	2,000	0	854,787	816,996	738,414			

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
POLICY & ADMINISTRATION PROGRAM															
	9000 - General County Management	163,387	33,590					500,000		696,977	1,746,311	1,331,871	1		
	9010 - Administrative Management Services	217,628	71,307							288,935	283,443	240,522	2		
	9020 - Treasury Management Services	157,932	48,244							206,176	199,249	177,700	3		
	9030 - Other Policy & Administration	152,950	13,200		10,000					176,150	128,000	66,455	4		
	9040 - Reimbursable MHDS Direct Expenses									0	0	0	5		
	Subtotal	691,897	166,341	0	10,000	0	0	500,000	0	1,368,238	2,357,003	1,816,548	6		
CENTRAL SERVICES PROGRAM															
	9100 - General Services	413,971	46,401							460,372	552,480	433,420	7		
	9110 - Information Tech Services	582,400	61,235							643,635	457,412	525,223	8		
	9120 - GIS Systems									0	0	0	9		
	Subtotal	996,371	107,636	0	0	0	0	0	0	1,104,007	1,009,892	958,643	10		
RISK MANAGEMENT SERVICES PROGRAM															
	9200 - Tort Liability		153,000							153,000	141,000	131,608	11		
	9210 - Safety of Workplace		627,000							627,000	524,000	376,982	12		
	9220 - Fidelity of Public Officers		1,000							1,000	1,000	761	13		
	9230 - Unemployment Compensation		5,000							5,000	5,000	0	14		
	Subtotal	0	786,000	0	0	0	0	0	0	786,000	671,000	509,351	15		
	Total - Administration	1,688,268	1,059,977	0	10,000	0	0	500,000	0	3,258,245	4,037,895	3,284,542	16		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
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													0	
0040 - Other County Enterprises													0	
Total - Nonprogram Current	1,000	0	0	0	0	0	0	0		0	1,000	1,000	0	
LONG-TERM DEBT SERVICE														
0100 - Principal									485,000		485,000	404,000	84,000	
0110 - Interest and Fiscal Charges									352,200		352,200	428,450	12,525	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	837,200	0	837,200	832,450	96,525	
CAPITAL PROJECTS														
0200 - Roadway Construction			667,500			3,337,452					3,337,452	2,360,368	1,615,459	
0210 - Conservation Land Acquisition & Dev.							95,000				762,500	1,043,500	741,664	
0220 - Other Capital Projects			667,500					4,000,000			4,000,000	4,000,000	34,800	
Total Capital Projects	0	0	667,500	0	0	3,337,452	95,000	4,000,000		0	8,099,952	7,403,868	2,391,923	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	3,129,287	872,792	0	297,538	0	0	0	0	0	0	4,299,617	4,122,516	3,688,969	
Total Physical Health and Social Services	569,612	130,090	0	176,513	0	0	0	0	0	0	876,215	937,933	631,090	
Total County Environment and Education	735,328	193,400	0	655,814	0	3,223	3,100	0	0	0	1,590,865	1,615,030	1,413,302	
Total Roads & Transportation	0	0	0	0	0	9,335,361	0	0	0	0	9,335,361	8,726,157	7,764,718	
Total Government Services to Residents	477,407	358,830	0	16,550	0	0	2,000	0	0	0	854,787	816,996	738,414	
Total Administration	1,688,268	1,059,977	0	10,000	0	0	500,000	0	0	0	3,258,245	4,037,895	3,284,542	
Total Nonprogram Current	1,000	0	0	0	0	0	0	0	0	0	1,000	1,000	0	
Total Long-Term Debt Service									837,200		837,200	832,450	96,525	
Total Capital Projects			667,500			3,337,452	95,000	4,000,000			8,099,952	7,403,868	2,391,923	
Total - All Expenditures	6,600,902	2,615,089	667,500	1,156,415	0	12,676,036	600,100	4,000,000	837,200	0	29,153,242	28,493,845	20,009,483	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0	0	0	
To Rural Services Supplemental											0	0	0	
To Secondary Roads				2,000,000							2,000,000	2,000,000	2,000,000	
To Other Budgetary Funds											0	0	0	
Total Operating Transfers Out	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000	2,000,000	2,000,000	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0	0	0	
Fund Balance - Nonspendable											0	0	0	
Fund Balance - Restricted			130,337	1,249,350		2,995,903		209,787	113,478		4,698,855	8,020,338	0	
Fund Balance - Committed											0	0	0	
Fund Balance - Assigned											0	0	0	
Fund Balance - Unassigned	3,688,575	480,794	0	0	0	0	0	0	0	0	4,169,369	10,267,559	26,561,106	
Total Ending Fund Balance - June 30,	3,688,575	480,794	130,337	1,249,350	0	2,995,903	0	209,787	113,478	0	8,868,224	18,287,897	26,561,106	
Total Requirements	10,289,477	3,095,883	797,837	4,405,765	0	15,671,939	600,100	4,209,787	950,678	0	40,021,466	48,781,742	48,570,589	

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

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

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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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