

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:					
Countywide Levies*	6,478,901	Proposed tax rates per \$1,000 taxable valuation:			
Rural Only Levies*	2,397,288	Urban Areas: 6.06029			
Special District Levies*	0	Rural Areas: 9.19673			
TIF Tax Revenues:	7,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	139,812				

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	1,633,345		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 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019
Taxes Levied on Property	1 5,870,040	2,916,527		89,622		8,876,189	8,686,560	8,408,520
Less: Uncollected/Delinquent Taxes - Levy Year	2 0	0		0		0	0	206,187
Less: Credits to Taxpayers	3 0	0		0		0	479,675	513,750
Net Current Property Taxes	4 5,870,040	2,916,527		89,622		8,876,189	8,206,685	7,688,583
Delinquent Property Tax Revenue	5 300	150		0		450	470	1,850
Penalties, Interest & Costs on Taxes	6 28,600					28,600	33,800	50,692
Other County Taxes/TIF Tax Revenues	7 226,798	1,230,856		1,308		1,458,962	1,455,816	1,648,453
Intergovernmental	8 658,734	5,093,425		5,730		5,757,889	4,943,598	6,726,472
Licenses & Permits	9 550	37,100		0		37,650	30,225	40,361
Charges for Service	10 454,460	13,625		0		468,085	472,060	550,723
Use of Money & Property	11 144,320	100		0		144,420	150,820	298,043
Miscellaneous	12 131,960	39,150		0		171,110	715,150	289,605
Subtotal Revenues	13 7,515,762	9,330,933		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
Operating Transfers In	15 0	2,200,000		0		2,200,000	1,750,000	1,800,538
Proceeds of Fixed Asset Sales	16 0	10,000		0		10,000	10,000	34,636
Total Revenues & Other Sources	17 7,515,762	11,540,933		96,660		19,153,355	17,768,224	19,129,956
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 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	521,807	468,241
Mental Health, ID & DD	20 0	532,964				532,964	634,184	630,105
County Environment and Education	21 793,972	578,447				1,372,419	1,347,890	1,241,173
Roads & Transportation	22 0	6,900,523				6,900,523	7,153,088	6,970,157
Government Services to Residents	23 694,470	19,820				714,290	701,738	685,727
Administration	24 1,907,616	15,000				1,922,616	1,926,427	1,818,162
Nonprogram Current	25 1,000	0				1,000	1,000	0
Debt Service	26 0	0		90,850		90,850	348,545	346,455
Capital Projects	27 210,500	1,182,508		0		1,393,008	2,326,494	1,217,970
Subtotal Expenditures	28 7,456,973	9,388,493		90,850		16,936,316	18,240,656	16,411,093
Other Financing Uses:								
Operating Transfers Out	29 0	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
Total Expenditures & Other Uses	31 7,456,973	11,588,493		90,850		19,136,316	19,990,656	18,211,631
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 58,789	-47,560		5,810		17,039	-2,222,432	918,325
Beginning Fund Balance - July 1, 2020	33 2,855,481	2,962,780		70,095		5,888,356	8,110,788	7,192,463
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0		0		0	0	0
Fund Balance - Nonspendable	35 0	0		0		0	0	0
Fund Balance - Restricted	36 157,185	2,915,220		75,905		3,148,310	2,059,275	5,146,691
Fund Balance - Committed	37 0	0		0		0	0	0
Fund Balance - Assigned	38 0	0		0		0	0	0
Fund Balance - Unassigned	39 2,757,085	0		0		2,757,085	3,829,081	2,964,097
Total Ending Fund Balance - June 30	40 2,914,270	2,915,220		75,905		5,905,395	5,888,356	8,110,788

Proposed tax rate per \$1,000 valuation for County purposes: \$.066928 urban areas; \$.196712 rural areas; Any special district/trustee 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 705) for the debt service on the maximum amount of Monona Health and Disabilities Services Fund Levies. Plans please review your budget instruction documents. You may levy less than the maximum but not more. Note: Utility Tax Replacement amounts on certain levies are based on the amounts produced in Column 1 from the amounts entered in Column 2. 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

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		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:		776,144,148		764,334,209	
13 Rural Services Basic	2,434,333		3.13644		2,397,288
14 Rural Services Supplemental					0
15 Unified Law Enforcement					0
16 Other					0
17 Other					0
18 Subtotal All Rural Services Only (B)	2,434,333		3.13644		2,397,288
19 Subtotal Countywide/All Rural Services (A + B)	9,006,001		9.19673		8,876,189
20 C. Special District Levies:					
21 Flood & Erosion			0.00000		0
22 Voted Emergency Medical Services (partial county)			0.00000		0
23 Other			0.00000		0
24 Other			0.00000		0
25 Other			0.00000		0
26 Other			0.00000		0
27 Township ES Levies (Summary from Form G38-RE)		0		0	0
28 Subtotal Special Districts (C)					0
29 GRAND TOTAL (A + B + C)	9,006,001				8,876,189
Compensation Schedule for FY 2020/2021					
Elected Official	Annual Salary	Number of Official County Newspapers		Names of Official County Newspapers:	
Attorney	74,382	1	1	Clayton County Register	
Auditor	59,839	2	2	Guttenberg Press	
Recorder	59,839	3	3	Monona Outlook	
Treasurer	76,435	4	4	Strawberry Point Press Journal	
Sheriff	32,629	5	5		
Supervisors	33,629	6	6		
Supervisor Vice Chair, if different					
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

Ray Peterson
(Board Chairperson)

Charles Jarr
(County Auditor)

COUNTY AUDITOR'S CERTIFICATION

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

Charles Jarr
(County Auditor Signature or Certification)

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

REVENUES DETAIL
 County Name: CLAYTON COUNTY
 County No: 22

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	County MHDS Fund	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	8,686,360	8,408,520			
Less: Uncoll. Del. Taxes Levy Year	2									0	0	206,187			
Less: Credits to Taxpayers	3									0	479,675	513,750			
1000 Net Current Property Taxes	4	4,130,731	1,739,309	519,239	2,397,288	0	0	89,622		8,876,189	8,206,685	7,688,583			
1010 Delinq. Property Tax Revenue	5	200	100	50	100					450	470	1,850			
11XX Penalties, Int. & Costs on Taxes	6	28,600								28,600	33,800	50,692			
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,000	1,700	850	2,050			80		10,680	11,650	12,924			
13XX Voter Approved Local Option Taxes	8	25,000			176,470	1,000,000				1,201,470	1,201,470	1,191,818			
14XX Gambling Taxes	9	110,000								110,000	115,000	109,041			
15XX TIF Tax Revenues	10					7,000				7,000	7,000	6,411			
16XX Utility Tax Replacement Excise Taxes	11	59,179	24,919	7,441	37,045	0	0	1,228		129,812	120,716	328,259			
17XX Taxes Collected for Other Governments	11B									0	0	0			
11B	12	200,179	26,619	8,291	215,565	0	1,000,000	1,308	0	1,458,962	1,455,816	1,648,453			
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,000				4,805,064				4,807,064	4,050,584	4,913,615			
21XX State Replacements Against Levied Taxes	14	234,000	69,600	35,600	105,200			4,950		449,350	479,675	513,750			
22XX Other State Tax Replacements	15	41,720	11,510	6,250	8,600			780		68,860	70,616	80,425			
23XX, 24XX State/Federal Pass-Thru Revenues	16	21,541	120,000							141,541	121,469	935,793			
25XX Contributions from Other Intergovernmental Units	17	6,700		6,284	2,000	2,500				17,484	20,315	21,049			
26XX, 27XX State Grants and Entitlements	18	78,663	22,000	30,000	30,927	91,000				252,590	179,939	236,055			
28XX Federal Grants and Entitlements	19	10,000								10,000	10,000	14,094			
29XX Payments in Lieu of Taxes	20	11,000								11,000	11,000	11,691			
Subtotal (lines 13 - 20)	21	405,624	103,110	150,000	146,727	91,000	0	5,730	0	5,757,889	4,943,598	6,726,472			
3XXX Licenses & Permits	22	550			20,100	17,000				37,650	30,225	40,361			
4XXX, 5XXX Charges for Services	23	454,460			10,125	3,500				468,085	472,060	550,723			
6XXX Use of Money & Property	24	130,320		14,000		100				144,420	150,420	298,043			
8XXX Miscellaneous	25	33,150		20,500	2,350	36,800				171,110	715,150	289,605			
Total Revenues	26	5,383,814	1,947,448	184,500	575,714	5,861,364	101,600	96,660	0	16,943,355	16,008,224	17,294,782			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27									0	0	50,538			
9020 From Rural Services Basic	28					2,200,000				2,200,000	1,750,000	1,750,000			
90xx From Other Budgetary Funds	29									0	0	0			
Subtotal (lines 27- 29)	30	0	0	0	0	2,200,000	0	0	0	2,200,000	1,750,000	1,800,538			
91XX Proceeds/Gen Long-Term Debt	31									0	0	0			
92XX Proceeds/Gen Capital Asset Sales	32					10,000				10,000	10,000	34,636			
Total Revenues and Other Sources	33	5,383,814	1,947,448	184,500	575,714	8,071,564	101,600	96,660	0	19,153,355	17,768,224	19,129,956			
Beginning Fund Balance - July 1, N/A	34	1,996,104	671,192	188,185	24,922	1,595,167	-752	70,095	0	5,888,356	8,110,788	7,192,463			
Total Resources	35	7,379,918	2,618,640	372,685	600,636	9,666,731	100,848	166,755	0	25,041,711	25,879,012	26,322,419			
Loss on Nonreplaced Credits Against Levied Taxes	36	234,000	69,600	35,600	105,200	0	0	4,950		449,350	0	0			

6

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
LAW ENFORCEMENT PROGRAM												
1080 - 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 2,248,575	627,895	5,000						2,881,470	2,817,545	2,628,235	
LEGAL SERVICES PROGRAM												
1180 - 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											
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	3,650							3,650	3,650	3,442	
1410 - Research & Other Assistance	19	50							50	50	0	
1420 - Bailiff Services	20 65,000	11,200							76,200	72,629	57,964	
Subtotal	21 65,000	14,900	0						79,900	76,229	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								1,100	600	295	
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	950							950	1,550	317	
1610 - Juvenile Representation	29								0	0	0	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	12,950							12,950	14,050	7,812	
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						3,446,986	3,278,483	3,053,103	

	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	1 121,403				89,610					211,013	208,212	223,675			
3010 - Communicable Disease Prevention & Control Services	2 4,841								4,841	4,769	5,101	2			
3020 - Sanitation	3				69,621				69,621	64,993	58,719	3			
3040 - Health Administration	4								0	250	0	4			
3050 - Support of Hospitals	5								0	0	0	5			
Subtotal	6 126,244	0	0	0	159,231	0	0	0	285,475	278,224	287,495	6			
SERVICES TO POOR PROGRAM															
3100 - Administration	7 9,960	1,008							10,968	10,882	6,893	7			
3110 - General Welfare Services	8 44,220								44,220	44,220	32,094	8			
3120 - Care in County Care Facility	9	24,000							24,000		0	9			
Subtotal	10 54,180	25,008	0	0	0	0	0	0	79,188	55,102	38,987	10			
SERVICES TO MILITARY VETERANS PROGRAM															
3200 - Administration	11 38,029	14,468							52,497	51,331	48,326	11			
3210 - General Services to Veterans	12 44,500								44,500	41,750	27,203	12			
Subtotal	13 82,529	14,468	0	0	0	0	0	0	96,997	93,081	75,529	13			
CHILDREN'S & FAMILY SERVICES PROGRAM															
3300 - Youth Guidance	14								0	0	0	14			
3310 - Family Protective Services	15	8,700							8,700	8,700	1,003	15			
3320 - Services for Disabled Children	16								0	0	0	16			
Subtotal	17 0	8,700	0	0	0	0	0	0	8,700	8,700	1,003	17			
SERVICES TO OTHER ADULTS PROGRAM															
3400 - Services to the Elderly	18								0	0	0	18			
3410 - Other Social Services	19 27,000								27,000	21,500	21,500	19			
3420 - Social Services Business Operations	20								0	0	0	20			
Subtotal	21 27,000	0	0	0	0	0	0	0	27,000	21,500	21,500	21			
CHEMICAL DEPENDENCY PROGRAM															
3500 - Treatment Services	22	25,200							25,200	25,200	3,727	22			
3510 - Preventive Services	23	40,000							40,000	40,000	40,000	23			
Subtotal	24 0	65,200	0	0	0	0	0	0	65,200	65,200	43,727	24			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 289,953	113,376	0	0	159,231	0	0	0	562,560	521,807	468,241	25			

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
SERVICES TO PERSONS WITH:											
40XX - MENTAL HEALTH											
PROBLEMS MENTAL ILLNESS											
400X - Information & Education Services	1			6,284					6,284	0	0
402X - Coordination Services	2									6,115	5,582
403X - Personal & Environ. Spt	3									0	0
404X - Treatment Services	4									0	0
405X - Vocational & Day Services	5									0	0
406X - Lic/Cert. Living Arrangements	6									0	0
407X - Inst/Hospital & Commit Services	7									0	0
Subtotal	8	0	0	6,284	0	0	0	0	6,284	6,115	5,582
41XX - INTELLECTUAL DISABILITY											
410X - Information & Education Services	9									0	0
422X - Coordination Services	10									0	0
423X - Personal & Environ. Spt	11									0	0
424X - Treatment Services	12									0	0
425X - Vocational & Day Services	13									0	0
426X - Lic/Cert. Living Arrangements	14									0	0
427X - Inst/Hospital & Commit Services	15									0	0
Subtotal	16	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X - Information & Education Services	17									0	0
432X - Coordination Services	18									0	0
433X - Personal & Environ. Spt	19									0	0
434X - Treatment Services	20									0	0
435X - Vocational & Day Services	21									0	0
436X - Lic/Cert. Living Arrangements	22									0	0
437X - Inst/Hospital & Commit Services	23									0	0
Subtotal	24	0	0	0	0	0	0	0	0	0	0
44XX - GENERAL ADMINISTRATION											
441 - Direct Administration	25									0	0
4412 - Purchased Administration	26									0	0
4413 - Distrib to Regional Fiscal Agent	27			526,680					526,680	628,069	624,523
Subtotal	28	0	0	526,680	0	0	0	0	526,680	628,069	624,523
45XX - COUNTY PRVD CASE MGMT											
Subtotal	29								0	0	0
46XX - COUNTY PRVD SERVICES											
Subtotal	30								0	0	0
47XX - BRAIN INJURY											
470X - Information & Education Services	31									0	0
472X - Coordination Services	32									0	0
473X - Personal & Environ. Spt	33									0	0
474X - Treatment Services	34									0	0
475X - Vocational & Day Services	35									0	0
476X - Lic/Cert. Living Arrangements	36									0	0
477X - Inst/Hospital & Commit Services	37									0	0
Subtotal	38	0	0	0	0	0	0	0	0	0	0
Subtotal	39	0	0	526,680	0	0	0	0	526,680	634,184	630,105
Total - Mental Health, ID & DD											

	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					100,553	98,836	98,567		
6020 - Solid Waste Disposal	3				215,454					215,454	211,738	191,949		
6030 - Environmental Restoration	4									0	0	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	0	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	0	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	0	7,000	0	174,554	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	7,533	18		
6420 - Fair & 4-H Clubs	19	11,000								11,000	10,000	10,200		
6430 - Fairgrounds	20									0	0	0		
6440 - Memorial Halls	21									0	0	0		
6450 - Other Educational Services	22									0	0	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	0	0		
6510 - Buildings	25									0	0	0		
6520 - Equipment	26									0	0	0		
6530 - Public Facilities	27									0	0	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	0	568,294	0	3,153	7,000	1,372,419	1,347,890	1,241,173		

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MIDS 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	0
7310 - Ground Transportation	16									0	0	0
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0
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 MIDS 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			8,820					22,000	24,900	4,944
8020 - Township Officials	3									8,820	6,560	5,301
Subtotal	4	0	150,378	0	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	11,000			555,092	545,131	495,710
Total - Government Services to Residents	9	406,865	287,605	0	8,820	0	11,000	0	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 1
9010 - Administrative Management Services	2 167,486	58,773								226,259	226,203	204,821 2
9020 - Treasury Management Services	3 126,826	39,646								166,472	162,780	181,792 3
9030 - Other Policy & Administration	4 77,925	77,910			15,000					170,835	166,500	128,575 4
Subtotal	5 517,124	215,489	0	0	15,000	0	0	0	0	747,613	731,816	672,210 5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6 381,170	40,542								421,712	465,142	503,375 6
9110 - Information Tech Services	7 386,138	20,153								406,291	398,789	343,026 7
9120 - GIS Systems	8											0 8
Subtotal	9 767,308	60,695	0	0	0	0	0	0	0	828,003	863,931	846,401 9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10	87,000								87,000	84,000	77,847 10
9210 - Safety of Workplace Officers	11	253,000								253,000	241,000	216,740 11
9220 - Fidelity or Public Compensation	12		1,000							1,000	1,180	950 12
9230 - Unemployment Compensation	13		6,000							6,000	4,500	4,014 13
Subtotal	14 0	347,000	0	0	0	0	0	0	0	347,000	330,680	299,551 14
Total - Administration	15 1,284,432	623,184	0	0	15,000	0	0	0	0	1,922,616	1,926,427	1,818,162 15

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	County AIDS 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	0	0
0030 - Other Nonprogram Current Enterprises												0	0	0
0040 - Other County Enterprises												0	0	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		73,000	322,000	312,000
0110 - Interest and Fiscal Charges										17,850		17,850	27,545	34,455
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	90,850	0	90,850	349,545	346,455
CAPITAL PROJECTS														
0200 - Roadway Construction									1,102,508			1,102,508	2,036,494	1,058,663
0210 - Conservation Land Acquisition & Dev.			210,500									290,500	290,000	159,307
0220 - Other Capital Projects									80,000			0	0	0
Total Capital Projects	0	0	210,500	0	0	0	0	0	1,102,508	80,000	0	1,393,008	2,326,494	1,217,970
EXPENDITURES SUMMARY														
Total Public Safety and Local 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	289,953	113,376	0	0	159,231	0	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	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	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	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	0	714,290	701,738	665,727
Total Administration	1,284,432	623,184	0	0	15,000	0	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	0	1,000	1,000	0
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Projects	0	0	210,500	0	0	0	0	0	0	0	0	0	0	0
Total - All Expenditures	5,288,345	1,953,128	215,500	532,964	751,345	0	8,006,184	98,000	0	90,850	0	16,936,316	18,240,656	16,411,093
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental														
To Rural Services Supplemental					2,200,000							2,200,000	1,750,000	1,750,000
To Secondary Roads Funds												0	0	0
Total Operating Transfers Out	0	0	0	0	2,200,000	0	0	0	0	0	0	2,200,000	1,750,000	1,800,538
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves												0	0	0
Fund Balance - Nonspendable												0	0	0
Fund Balance - Restricted			157,185	67,672	1,184,353	1,660,347	2,848					3,148,310	2,059,275	5,146,691
Fund Balance - Committed												0	0	0
Fund Balance - Assigned												0	0	0
Fund Balance - Unassigned	2,091,573	665,512	0	0	0	0	0	0	0	0	0	2,757,085	3,829,081	2,964,097
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	75,905	0	5,905,395	5,888,356	8,110,788
Total Requirements	7,379,918	2,618,640	372,685	600,636	4,135,698	9,666,531	100,848	0	0	166,755	0	25,041,711	25,879,012	26,322,419

LONG TERM DEBT SCHEDULE

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

Project Name	Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2020/2021	Interest Due 2020/2021	Bond Registration Due 2020/2021	TOTAL OBLIGATION Due 2020/2021	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Scenic Acres Sewer Lagoon Repair	1 327,000	05/13/09	13,000	4,000	350	17,350		17,350
Jail Debt Refinancing	2 2,295,000	10/06/10				0		0
County Office Building Renovation	3 895,000	02/07/12	60,000	13,000	500	73,500		73,500
	4					0		0
	5					0		0
	6					0		0
	7					0		0
	8					0		0
	9					0		0
	10					0		0
	11					0		0
	12					0		0
	13					0		0
	14					0		0
	15					0		0
	16					0		0
	17					0		0
	18					0		0
	19					0		0
	20					0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			73,000	17,000	850	90,850	0	90,850

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

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

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: