

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/30/2021 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 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,983,721	8,876,189	8,686,648	1.70
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	280,471	
Less: Credits to Taxpayers	3	467,690	449,350	524,538	
Net Current Property Taxes	4	8,516,031	8,426,839	7,881,639	
Delinquent Property Tax Revenue	5	450	450	339	
Penalties, Interest & Costs on Taxes	6	20,900	28,600	23,439	
Other County Taxes/TIF Tax Revenues	7	1,122,967	1,458,962	1,488,765	-13.15
Intergovernmental	8	5,164,972	5,757,889	6,535,739	
Licenses & Permits	9	39,700	37,650	42,196	
Charges for Service	10	460,680	468,085	577,600	
Use of Money & Property	11	143,760	144,420	292,088	
Miscellaneous	12	110,100	171,110	244,625	
Subtotal Revenues	13	15,579,560	16,494,005	17,086,430	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	6,667	
Operating Transfers In	15	2,000,000	2,200,000	1,750,000	
Proceeds of Fixed Asset Sales	16	10,000	10,000	49,531	
Total Revenues & Other Sources	17	17,589,560	18,704,005	18,892,628	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,493,748	3,446,086	3,087,440	6.38
Physical Health and Social Services	19	588,530	562,560	453,537	13.91
Mental Health, ID & DD	20	526,470	532,964	626,231	-8.31
County Environment and Education	21	1,398,434	1,372,419	1,303,285	3.59
Roads & Transportation	22	7,377,452	6,900,523	6,812,739	4.06
Government Services to Residents	23	777,423	714,290	644,944	9.79
Administration	24	1,962,946	1,922,616	1,678,261	8.15
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	92,300	90,850	347,853	-48.49
Capital Projects	27	1,232,500	1,393,008	371,095	82.24
Subtotal Expenditures	28	17,450,803	16,936,316	15,325,385	
Other Financing Uses:					
Operating Transfers Out	29	2,000,000	2,200,000	1,750,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	19,450,803	19,136,316	17,075,385	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-1,861,243	-432,311	1,817,243	
Beginning Fund Balance - July 1,	33	9,495,720	9,928,031	8,110,788	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,815,669	3,148,310	6,513,221	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,818,808	6,347,410	3,414,810	
Total Ending Fund Balance - June 30,	40	7,634,477	9,495,720	9,928,031	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,584,700	Urban Areas: 5.95307			
Rural Only Levies*:	2,399,021				
Special District Levies*:	0				
TIF Tax Revenues:	4,750	Rural Areas: 9.00105			
Utility Replacement Excise Tax:	120,024	Any special district tax rates not included.			

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

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/2/2021 Meeting Time: 10:30 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.claytoncountyyia.gov

County Telephone Number
 (563) 245-1106

		Current Year Certified Property Tax FY 2020/2021	Budget Year Effective Property Tax FY 2021/2022	Budget Year Proposed Maximum Property Tax FY 2021/2022	Proposed Percentage Change
Taxable Valuations-General Services	1	1,083,678,427	1,119,889,182	1,119,889,182	
Requested Tax Dollars-General Basic	2	4,187,910		4,606,701	
Requested Tax Dollars-General Supplemental	3	1,764,228		1,940,651	
Requested Tax Dollars-General Services Total	4	5,952,138	5,952,138	6,547,352	10.00
Estimated Tax Rate-General Services	5	5.49253	5.31493	5.84643	
Taxable Valuations-Rural Services	6	776,144,148	798,281,278	798,281,278	
Requested Tax Dollars-Rural Basic	7	2,434,333		2,677,766	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	2,434,333	2,434,333	2,677,766	10.00
Estimated Tax Rate-Rural Services	10	3.13644	3.04947	3.35441	

Explanation of increases in the budget:

Increases include health insurance, wages, workmen's compensation, property insurance, and employee turnover changes. 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.claytoncountyyia.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 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022	TOTALS Re-Est 2020/2021	TOTALS Actual 2019/2020
1	Taxes Levied on Property	6,127,334	2,765,226		91,161		8,983,721	8,876,189	8,686,648
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	280,471
3	Less: Credits to Taxpayers	325,500	137,000		5,190		467,690	449,350	524,538
4	Net Current Property Taxes	5,801,834	2,628,226		85,971		8,516,031	8,426,839	7,881,639
5	Delinquent Property Tax Revenue	300	150		0		450	450	339
6	Penalties, Interest & Costs on Taxes	20,900					20,900	28,600	23,439
7	Other County Taxes/TIF Tax Revenues	192,980	928,758	0	1,229	0	1,122,967	1,458,962	1,488,765
8	Intergovernmental	658,350	4,500,562	0	6,060	0	5,164,972	5,757,889	6,535,739
9	Licenses & Permits	550	39,150	0	0	0	39,700	37,650	42,196
10	Charges for Service	446,555	14,125	0	0	0	460,680	468,085	577,600
11	Use of Money & Property	143,660	100	0	0	0	143,760	144,420	292,088
12	Miscellaneous	86,450	23,650	0	0	0	110,100	171,110	244,625
13	Subtotal Revenues	7,351,579	8,134,721	0	93,260	0	15,579,560	16,494,005	17,086,430
Other Financing Sources:									
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	6,667
15	Operating Transfers In	0	2,000,000	0	0	0	2,000,000	2,200,000	1,750,000
16	Proceeds of Fixed Asset Sales	0	10,000	0	0	0	10,000	10,000	49,531
17	Total Revenues & Other Sources	7,351,579	10,144,721	0	93,260	0	17,589,560	18,704,005	18,892,628
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	3,493,748	0			0	3,493,748	3,446,086	3,087,440
19	Physical Health and Social Services	428,434	160,096			0	588,530	562,560	453,537
20	Mental Health, ID & DD	0	526,470			0	526,470	532,964	626,231
21	County Environment and Education	797,785	600,649			0	1,398,434	1,372,419	1,303,285
22	Roads & Transportation	0	7,377,452			0	7,377,452	6,900,523	6,812,739
23	Government Services to Residents	749,873	27,550			0	777,423	714,290	644,944
24	Administration	1,947,946	15,000			0	1,962,946	1,922,616	1,678,261
25	Nonprogram Current	1,000	0			0	1,000	1,000	0
26	Debt Service	0	0		92,300	0	92,300	90,850	347,853
27	Capital Projects	152,500	1,080,000	0		0	1,232,500	1,393,008	371,095
28	Subtotal Expenditures	7,571,286	9,787,217	0	92,300	0	17,450,803	16,936,316	15,325,385
Other Financing Uses:									
29	Operating Transfers Out	0	2,000,000	0	0	0	2,000,000	2,200,000	1,750,000
30	Refunded Debt/Payments to Eserow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	7,571,286	11,787,217	0	92,300	0	19,450,803	19,136,316	17,075,385
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
32	Beginning Fund Balance - July 1, 2021	-219,707	-1,642,496	0	960	0	-1,861,243	-432,311	1,817,243
33	Increase (Decrease) in Reserves (GAAP Budgeting)	3,423,269	6,001,552	0	70,899	0	9,495,720	9,928,031	8,110,788
34	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
35	Fund Balance - Restricted	229,270	4,514,540	0	71,859	0	4,815,669	3,148,310	6,513,221
36	Fund Balance - Committed	0	0	0	0	0	0	0	0
37	Fund Balance - Assigned	0	0	0	0	0	0	0	0
38	Fund Balance - Unassigned	2,974,292	-155,484	0	0	0	2,818,808	6,347,410	3,414,810
39	Total Ending Fund Balance - June 30,	3,203,562	4,359,056	0	71,859	0	7,634,477	9,495,720	9,928,031

Proposed tax rate per \$1,000 valuation for County purposes: 5.95307 urban areas; 9.00105 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2021 - June 30, 2022

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: 3/30/2021

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

370,986

		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		1,119,889,182		1,105,458,223	
General Basic	2	4,318,267		3.85598		4,262,625
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00179		1,979
= Total for General Basic	4	4,320,267				4,264,604
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,887,047		1.68503		1,862,730
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	80,000				78,974
County MHDS Fund (from certification above)	8	370,986		0.33127		366,205
Debt Service (from Form 703 col. I Countywide total)	9	92,300	1,168,362,053	0.07900	1,153,931,094	91,161
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,670,600		5.95307		6,584,700
B. All Rural Services Only Levies:	13		798,281,278		787,085,443	
Rural Services Basic	14	2,433,145		3.04798		2,399,021
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,433,145		3.04798		2,399,021
Subtotal Countywide/All Rural Services (A + B)	21	9,103,745		9.00105		8,983,721
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	9,103,745				8,983,721

Compensation Schedule for FY 2021/2022		Number of Official County Newspapers		Names of Official County Newspapers:	
Elected Official	Annual Salary				
Attorney	82,400			1	Clayton County Times-Register
Auditor	61,800			2	Guttenberg Press
Recorder	61,800			3	Monona Outlook
Treasurer	61,800			4	Strawberry Point Press Journal
Sheriff	81,785			5	
Supervisors	33,608			6	
Supervisor Vice Chair, if different					
Supervisor Chair, if different	34,608				

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.

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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	1	1,216,500	273,956							1,490,456	1,448,230	1,283,730			
1010 - Investigations	2	12,300		5,000						17,300	18,500	13,734			
1020 - Unified Law Enforcement	3									0	0	0			
1030 - Contract Law Enforcement	4									0	0	0			
1040 - Law Enforcement Communications	5	357,600	119,834						477,434	469,845	444,080				
1050 - Adult Correctional Services	6	469,150	124,106						593,256	610,495	531,365				
1060 - Administration	7	328,875	106,395						435,270	434,400	384,445				
Subtotal	8	2,384,425	624,291	5,000	0	0	0	0	3,013,716	2,981,470	2,657,354				
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	9	194,114	51,059						245,173	240,666	228,295				
1110 - Medical Examiner	10	50,000							50,000	50,000	44,148				
1120 - Child Support Recovery	11									0	0				
Subtotal	12	244,114	51,059	0	0	0	0	0	295,173	290,666	272,443				
EMERGENCY SERVICES															
1200 - Ambulance Services	13									0	0	0			
1210 - Emergency Management	14		80,000						80,000	80,000	80,000				
1220 - Fire Protection & Rescue Services	15									0	0				
1230 - E911 Service Board	16									0	0				
Subtotal	17	0	80,000	0	0	0	0	0	80,000	80,000	80,000				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	18		3,650							3,650	3,650	5,024			
1410 - Research & Other Assistance	19		50							50	50	0			
1420 - Bailiff Services	20	65,000	22,109						87,109	76,200	64,085				
Subtotal	21	65,000	25,809	0	0	0	0	0	90,809	79,900	69,109				
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	22									0	0	0			
1510 - (Reserved)	23											23			
1520 - Detention Services	24									0	0	0			
1530 - Court Costs	25									0	0	0			
1540 - Service of Civil Papers	26		1,100						1,100	1,100	1,050				
Subtotal	27	0	1,100	0	0	0	0	0	1,100	1,100	1,050				
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution	28									0	0	0			
1610 - Juvenile Representation Services	29		950						950	950	0				
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,000						12,000	12,000	7,484				
Subtotal	31	0	12,950	0	0	0	0	0	12,950	12,950	7,484				
Total - Public Safety & Legal Services	32	2,693,539	795,209	5,000	0	0	0	0	3,493,748	3,446,086	3,087,440				

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

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
PHYSICAL HEALTH SERVICES PROGRAM															
3000 - Personal & Family Health Services	1 116,324				92,298					208,622	211,013	198,108			
3010 - Communicable Disease Prevention & Control Services	2 12,503									12,503	4,841	3,631			
3020 - Environmental Health	3				67,798					67,798	69,621	53,861			
3040 - Health Administration	4								0	0	0	0			
3050 - Support of Hospitals	5								0	0	0	0			
Subtotal	6 128,827	0	0	0	160,096	0	0	0	288,923	285,475	255,600				
SERVICES TO POOR PROGRAM															
3100 - Administration	7 24,352	8,399								32,751	10,968	7,804			
3110 - General Welfare Services	8 42,720									42,720	44,220	19,158			
3120 - Care in County Care Facility	9	24,000								24,000	24,000	0			
Subtotal	10 67,072	32,399	0	0	0	0	0	0	99,471	79,188	26,962				
SERVICES TO MILITARY VETERANS PROGRAM															
3200 - Administration	11 28,562	9,174								37,736	52,497	46,506			
3210 - General Services to Veterans	12 44,500									44,500	44,500	51,502			
Subtotal	13 73,062	9,174	0	0	0	0	0	0	82,236	96,997	98,008				
CHILDREN'S & FAMILY SERVICES PROGRAM															
3300 - Youth Guidance	14									0	0	0			
3310 - Family Protective Services	15	8,700								8,700	8,700	5,279			
3320 - Services for Disabled Children	16									0	0	0			
Subtotal	17 0	8,700	0	0	0	0	0	0	8,700	8,700	5,279				
SERVICES TO OTHER ADULTS PROGRAM															
3400 - Services to the Elderly	18									0	0	0			
3410 - Other Social Services	19 42,000									42,000	27,000	21,500			
3420 - Social Services Business Operations	20									0	0	0			
Subtotal	21 42,000	0	0	0	0	0	0	0	42,000	27,000	21,500				
CHEMICAL DEPENDENCY PROGRAM															
3500 - Treatment Services	22	27,200								27,200	25,200	6,188			
3510 - Preventive Services	23	40,000								40,000	40,000	40,000			
Subtotal	24 0	67,200	0	0	0	0	0	0	67,200	65,200	46,188				
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 310,961	117,473	0	0	160,096	0	0	0	588,530	562,560	453,537				

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

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020
SERVICES TO PERSONS WITH:												
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS												
400X - Information & Education Services	1									0	6,284	0
402X - Coordination Services	2									0	0	5,761
403X - Personal & Environ. Sprt	3									0	0	0
404X - Treatment Services	4									0	0	0
405X - Vocational & Day Services	5									0	0	0
406X - Lic./Cert. Living Arrangements	6									0	0	0
407X - Inst/Hospital & Commit Services	7									0	0	0
Subtotal	8	0	0	0	0	0	0	0	0	0	6,284	5,761
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9									0	0	0
422X - Coordination Services	10									0	0	0
423X - Personal & Environ. Sprt	11									0	0	0
424X - Treatment Services	12									0	0	0
425X - Vocational & Day Services	13									0	0	0
426X - Lic./Cert. Living Arrangements	14									0	0	0
427X - Inst/Hospital & Commit Services	15									0	0	0
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17									0	0	0
432X - Coordination Services	18									0	0	0
433X - Personal & Environ. Sprt	19									0	0	0
434X - Treatment Services	20									0	0	0
435X - Vocational & Day Services	21									0	0	0
436X - Lic./Cert. Living Arrangements	22									0	0	0
437X - Inst/Hospital & Commit Services	23									0	0	0
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	25									0	0	0
4412 - Purchased Administration	26									0	0	0
4413 - Distrib to Regional Fiscal Agent	27			526,470						526,470	526,680	620,470
Subtotal	28	0	0	526,470	0	0	0	0	0	526,470	526,680	620,470
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	0
472X - Coordination Services	32									0	0	0
473X - Personal & Environ. Sprt	33									0	0	0
474X - Treatment Services	34									0	0	0
475X - Vocational & Day Services	35									0	0	0
476X - Lic./Cert. Living Arrangements	36									0	0	0
477X - Inst/Hospital & Commit Services	37									0	0	0
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
Total - Mental Health, ID & DD	39	0	0	526,470	0	0	0	0	0	526,470	532,964	626,231

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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
ENVIRONMENTAL QUALITY PROGRAM															
1					13,250					13,250	13,250	13,625			
2					100,500		3,153			103,653	100,253	98,622			
3					231,473					231,473	215,454	189,097			
4										0	0	0			
5	0	0	0	0	345,223	0	3,153	0	0	348,376	328,957	301,344			
CONSERVATION & RECREATION SERVICES PROGRAM															
6	112,395	38,100								150,495	148,966	135,283			
7	440,220	109,000								549,220	543,523	532,588			
8										0	0	0			
9	552,615	147,100	0	0	0	0	0	0	0	699,715	692,489	667,871			
ANIMAL CONTROL PROGRAM															
10	500								500	0	0	0			
11	200								200	200	200	0			
12	700	0	0	0	0	0	0	0	700	200	200	0			
COUNTY DEVELOPMENT PROGRAM															
13	14,320				41,998					56,318	61,554	50,149			
14					6,000					6,000	6,000	12,000			
15	64,000				37,500			5,000		106,500	107,000	101,788			
16	78,320	0	0	0	85,498	0	0	5,000	0	168,818	174,554	163,937			
EDUCATIONAL SERVICES PROGRAM															
17					161,775					161,775	157,169	153,874			
18	8,050									8,050	8,050	6,259			
19	11,000									11,000	11,000	10,000			
20										0	0	0			
21										0	0	0			
22										0	0	0			
23	19,050	0	0	0	161,775	0	0	0	0	180,825	176,219	170,133			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
24										0	0	0			
25										0	0	0			
26										0	0	0			
27										0	0	0			
28	0	0	0	0	0	0	0	0	0	0	0	0			
29	650,685	147,100	0	0	592,496	0	3,153	5,000	0	1,398,434	1,372,419	1,303,285			
Total - County Environment and Education															

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

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
1							380,773			380,773	375,773	320,260	
2							293,578			293,578	290,773	281,880	
3	0	0	0	0	0	0	674,351	0	0	674,351	666,546	602,140	
Subtotal													
ROADWAY MAINTENANCE PROGRAM													
4							139,294			139,294	118,485	173,685	
5							2,885,710			2,885,710	3,131,272	2,986,592	
6							629,351			629,351	586,553	490,477	
7							144,696			144,696	142,010	148,482	
8							323,533			323,533	323,533	310,017	
9	0	0	0	0	0	0	4,122,584	0	0	4,122,584	4,301,853	4,109,253	
Subtotal													
GENERAL ROADWAY EXPENDITURES PROGRAM													
10							1,051,371			1,051,371	461,371	723,760	
11							1,422,744			1,422,744	1,371,587	1,317,283	
12							25,000			25,000	25,000	35,695	
13							81,402			81,402	74,166	24,608	
14	0	0	0	0	0	0	2,580,517	0	0	2,580,517	1,932,124	2,101,346	
Subtotal													
MASS TRANSIT PROGRAM													
15											0	0	
16											0	0	
17	0	0	0	0	0	0	0	0	0	0	0	0	
18	0	0	0	0	0	0	7,377,452	0	0	7,377,452	6,900,523	6,812,739	
Subtotal													
Total - Roads & Transportation													

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

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1	143,522								143,522	128,378	108,878		
8010 - Local Elections	2	22,000								22,000	22,000	15,607		
8020 - Township Officials	3				16,550					16,550	8,820	5,746		
Subtotal	4	0	165,522	0	16,550	0	0	0	0	182,072	159,198	130,231		
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	5	116,924	38,160							155,084	145,859	138,589		
8101 - Driver Licenses Services	6	102,930	38,900							141,830	138,316	131,534		
8110 - Recording of Public Documents	7	221,436	66,001				11,000			298,437	270,917	244,590		
Subtotal	8	441,290	143,061	0	0	0	11,000	0	0	595,351	555,092	514,713		
Total - Government Services to Residents	9	441,290	308,583	0	16,550	0	11,000	0	0	777,423	714,290	644,944		

**SERVICE AREA 9
ADMINISTRATION**

County Name: CLAYTON COUNTY
County No: 22

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
POLICY & ADMINISTRATION PROGRAM															
1	147,799	39,403								187,202	184,047	162,916			
2	203,980	60,462								264,442	226,259	220,684			
3	142,414	40,272								182,686	166,472	147,752			
4	72,425	33,000			15,000					120,425	170,835	80,763			
5	566,618	173,137	0	0	15,000	0	0	0	0	754,755	747,613	612,115			
CENTRAL SERVICES PROGRAM															
6	368,982	40,503								409,485	421,712	348,823			
7	387,458	20,248								407,706	406,291	398,786			
8										0	0	0			
9	756,440	60,751	0	0	0	0	0	0	0	817,191	828,003	747,609			
RISK MANAGEMENT SERVICES PROGRAM															
10		89,000								89,000	87,000	85,653			
11		296,000								296,000	253,000	226,081			
12		1,000								1,000	1,000	761			
13		5,000								5,000	6,000	6,042			
14	0	391,000	0	0	0	0	0	0	0	391,000	347,000	318,537			
15	1,323,058	624,888	0	0	15,000	0	0	0	0	1,962,946	1,922,616	1,678,261			
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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020
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	0	0	1,000	1,000	0
LONG-TERM DEBT SERVICE														
0100 - Principal														
0110 - Interest and Fiscal Charges			152,500							78,000		78,000	73,000	322,000
Total Long-term Debt Service	0	0	152,500	0	0	0	0	0	0	78,000	0	14,300	17,850	25,853
CAPITAL PROJECTS														
0200 - Roadway Construction							1,000,000					1,000,000	1,102,508	233,170
0210 - Conservation Land Acquisition & Dev.								80,000				232,500	290,500	137,925
0220 - Other Capital Projects												0	0	0
Total Capital Projects	0	0	152,500	0	0	0	1,000,000	80,000	0	0	0	1,232,500	1,393,008	371,095
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,693,539	795,209	5,000	0	0	0	0	0	0	0	0	3,493,748	3,446,086	3,087,440
Total Physical Health and Social Services	310,961	117,473	0	0	160,096	0	0	0	0	0	0	588,530	562,560	453,537
Total Mental Health, ID & DD	650,685	147,100	0	0	526,470	0	0	0	0	0	0	526,470	532,964	626,231
Total County Environment and Education					592,496	0	3,153	5,000	0	0	0	1,398,434	1,372,419	1,303,285
Total Roads & Transportation					0	0	7,377,452	0	0	0	0	7,377,452	6,900,523	6,812,739
Total Government Services to Residents	441,290	308,583	0	0	16,550	0	0	11,000	0	0	0	777,423	714,290	644,944
Total Administration	1,323,058	624,888	0	0	15,000	0	0	0	0	0	0	1,962,946	1,922,616	1,678,261
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	152,500	0	0	0	1,000,000	80,000	0	92,300	0	92,300	90,850	347,853
Total Capital Projects	0	0	157,500	526,470	784,142	0	8,380,605	96,000	0	92,300	0	17,450,803	16,936,316	15,325,385
Total - All Expenditures	5,420,533	1,993,253	157,500	526,470	784,142	0	8,380,605	96,000	0	92,300	0	17,450,803	16,936,316	15,325,385
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental														0
To Rural Services Supplemental														0
To Secondary Roads				2,000,000								2,000,000	2,200,000	1,750,000
To Other Budgetary Funds														0
Total Operating Transfers Out	0	0	0	2,000,000	0	0	0	0	0	0	0	2,000,000	2,200,000	1,750,000
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves														0
Fund Balance - Nonspendable														0
Fund Balance - Restricted														0
Fund Balance - Committed			229,270	42,645	974,450		3,470,316	27,129		71,859		4,815,669	3,148,310	6,513,221
Fund Balance - Assigned														0
Fund Balance - Unassigned	2,276,624	697,668	229,270	-112,839	974,450	0	3,470,316	27,129	0	71,859	0	2,818,808	6,347,410	3,414,810
Total Ending Fund Balance - June 30,	2,276,624	697,668	229,270	-112,839	974,450	0	3,470,316	27,129	0	71,859	0	7,634,477	9,495,720	9,928,031
Total Requirements	7,697,157	2,690,921	386,770	413,631	3,758,592	0	11,850,921	123,129	0	164,159	0	27,085,280	28,632,036	27,003,416

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:	3.85598
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	398,658

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:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.85598
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	398,658

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: