

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
County Name: CLAYTON COUNTY County Number: 22

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

Meeting Date: 4/12/2022 Meeting Time: 10:30 AM Meeting Location: 600 Gunder Rd NE, Elkader

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

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

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.claytoncountyia.gov

County Telephone Number
 (563) 245-1106

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,268,257	8,983,721	8,084,547	7.07
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	467,690	0	
Net Current Property Taxes	4	9,268,257	8,516,031	8,084,547	
Delinquent Property Tax Revenue	5	400	450	67,574	
Penalties, Interest & Costs on Taxes	6	20,900	20,900	62,321	
Other County Taxes/TIF Tax Revenues	7	1,182,149	1,122,967	1,806,012	-19.09
Intergovernmental	8	6,905,142	5,674,972	9,472,251	
Licenses & Permits	9	39,600	39,700	41,545	
Charges for Service	10	475,255	460,680	612,065	
Use of Money & Property	11	144,560	143,760	157,461	
Miscellaneous	12	720,194	360,100	443,577	
Subtotal Revenues	13	18,756,457	16,339,560	20,747,353	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	3,227	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	10,000	10,000	25,581	
Total Revenues & Other Sources	17	20,766,457	18,349,560	22,776,161	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,856,325	3,493,748	3,228,012	9.30
Physical Health and Social Services	19	649,436	588,530	556,508	8.03
Mental Health, ID & DD	20	0	415,395	532,755	
County Environment and Education	21	1,437,289	1,668,434	1,322,438	4.25
Roads & Transportation	22	8,794,464	7,377,452	6,222,168	18.89
Government Services to Residents	23	776,553	787,423	688,085	6.23
Administration	24	2,815,896	2,462,946	1,738,285	27.28
Nonprogram Current	25	1,000	1,000	895	5.70
Debt Service	26	96,700	92,300	89,048	4.21
Capital Projects	27	2,808,000	1,232,500	1,503,690	36.65
Subtotal Expenditures	28	21,235,663	18,119,728	15,881,884	
Other Financing Uses:					
Operating Transfers Out	29	2,000,000	2,000,000	2,000,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	23,235,663	20,119,728	17,881,884	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,469,206	-1,770,168	4,894,277	
Beginning Fund Balance - July 1,	33	13,052,140	14,822,308	9,928,031	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,399,951	4,815,669	10,591,100	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,182,983	8,236,471	4,231,208	
Total Ending Fund Balance - June 30,	40	10,582,934	13,052,140	14,822,308	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
6,788,730	
Rural Only Levies*:	Urban Areas:
2,479,527	5.96684
Special District Levies*:	Rural Areas:
0	9.08551
TIF Tax Revenues:	Any special district tax rates not included.
4,750	
Utility Replacement Excise Tax:	
121,033	

Explanation of any significant items in the budget or additional virtual meeting information:
 Significant increases included insurance, car fuel, garbage, and employee cost associations. Budget discussions are still occurring and the levy rate may decrease as a result.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2022 - June 30, 2023

County Name: CLAYTON COUNTY County Number: 22

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

Meeting Date: 2/22/2022 Meeting Time: 10:00 AM Meeting Location: 600 Gunder Rd NE, Elkader

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

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

County Website (if available)
www.claytoncountya.gov

County Telephone Number
 (563) 245-1106

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

Explanation of increases in the budget:

Increases include health insurance, wages, property insurance, and employee turnover changes. Due to recent law changes, the numbers listed act as a maximum and may include numbers that have been inflated slightly to accommodate any changes that might occur during budget discussions.

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

www.claytoncountya.gov

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

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

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

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021	
Taxes Levied on Property	1	6,693,201	2,479,527		95,529		9,268,257	8,983,721	8,084,547	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	0	0		0		0	467,690	0	3
Net Current Property Taxes	4	6,693,201	2,479,527		95,529		9,268,257	8,516,031	8,084,547	4
Delinquent Property Tax Revenue	5	300	100		0		400	450	67,574	5
Penalties, Interest & Costs on Taxes	6	20,900					20,900	20,900	62,321	6
Other County Taxes/TIF Tax Revenues	7	197,799	983,089	0	1,261	0	1,182,149	1,122,967	1,806,012	7
Intergovernmental	8	1,290,963	5,608,119	0	6,060	0	6,905,142	5,674,972	9,472,251	8
Licenses & Permits	9	500	39,100	0	0	0	39,600	39,700	41,545	9
Charges for Service	10	461,130	14,125	0	0	0	475,255	460,680	612,065	10
Use of Money & Property	11	144,360	200	0	0	0	144,560	143,760	157,461	11
Miscellaneous	12	152,450	567,744	0	0	0	720,194	360,100	443,577	12
Subtotal Revenues	13	8,961,603	9,692,004	0	102,850	0	18,756,457	16,339,560	20,747,353	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	3,227	14
Operating Transfers In	15	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000	15
Proceeds of Fixed Asset Sales	16	0	10,000	0	0	0	10,000	10,000	25,581	16
Total Revenues & Other Sources	17	8,961,603	11,702,004	0	102,850	0	20,766,457	18,349,560	22,776,161	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	3,856,325	0			0	3,856,325	3,493,748	3,228,012	18
Physical Health and Social Services	19	479,250	170,186			0	649,436	588,530	556,508	19
Mental Health, ID & DD	20	0	0			0	0	415,395	532,755	20
County Environment and Education	21	826,147	611,142			0	1,437,289	1,668,434	1,322,438	21
Roads & Transportation	22	0	8,794,464			0	8,794,464	7,377,452	6,222,168	22
Government Services to Residents	23	749,003	27,550			0	776,553	787,423	688,085	23
Administration	24	2,050,896	765,000			0	2,815,896	2,462,946	1,738,285	24
Nonprogram Current	25	1,000	0			0	1,000	1,000	895	25
Debt Service	26	0	0		96,700	0	96,700	92,300	89,048	26
Capital Projects	27	928,000	1,880,000	0		0	2,808,000	1,232,500	1,503,690	27
Subtotal Expenditures	28	8,890,621	12,248,342	0	96,700	0	21,235,663	18,119,728	15,881,884	28
Other Financing Uses:										
Operating Transfers Out	29	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	8,890,621	14,248,342	0	96,700	0	23,235,663	20,119,728	17,881,884	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	70,982	-2,546,338	0	6,150	0	-2,469,206	-1,770,168	4,894,277	32
Beginning Fund Balance - July 1, 2022	33	4,179,472	8,798,181	0	74,487	0	13,052,140	14,822,308	9,928,031	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	67,471	6,251,843	0	80,637	0	6,399,951	4,815,669	10,591,100	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	4,182,983	0	0	0	0	4,182,983	8,236,471	4,231,208	39
Total Ending Fund Balance - June 30,	40	4,250,454	6,251,843	0	80,637	0	10,582,934	13,052,140	14,822,308	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.96684 urban areas; 9.08551 rural areas; Any special district rates excluded.

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

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: 4/12/2022

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

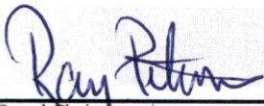
Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

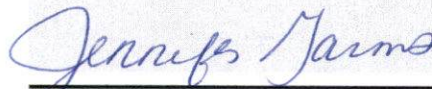
		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,151,562,454		1,137,154,474	
General Basic	2	4,700,000		4.08141		4,641,194
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00174		1,979
= Total for General Basic	4	4,702,000				4,643,173
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,076,000		1.80277		2,050,028
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	80,000				78,998
Debt Service (from Form 703 col. I Countywide total)	9	96,700	1,194,941,647	0.08092	1,180,533,667	95,529
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,874,700		5.96684		6,788,730
B. All Rural Services Only Levies:	13		806,301,636		795,059,113	
Rural Services Basic	14	2,514,590		3.11867		2,479,527
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,514,590		3.11867		2,479,527
Subtotal Countywide/All Rural Services (A + B)	21	9,389,290		9.08551		9,268,257
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638- RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,389,290				9,268,257

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

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

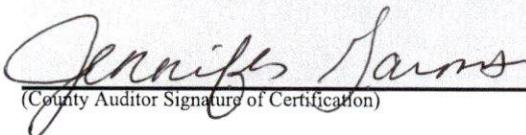

 (Board Chairperson)

4-12-22
 (Date)


 (County Auditor)

4/12/2022
 (Date)

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


 (County Auditor Signature of Certification)

4/12/2022
 (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

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 2022/2023	Re-Est 2021/2022	Actual 2020/2021		
TAXED LEVIED ON PROPERTY	1	4,643,173	2,050,028		2,479,527	0	0		95,529		9,268,257	8,983,721	8,084,547	1	
Less: Uncoll: Del. Taxes Levy Year	2										0	0	0	2	
Less: Credits to Taxpayers	3										0	467,690	0	3	
1000 Net Current Property Taxes	4	4,643,173	2,050,028		2,479,527	0	0		95,529		9,268,257	8,516,031	8,084,547	4	
1010 Delinq. Property Tax Revenue	5	200	100		100						400	450	67,574	5	
11XX Penalties, Int, & Costs on Taxes	6	20,900									20,900	20,900	62,321	6	
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,000	2,000		2,100					90	10,190	10,840	11,913	7	
13XX Voter Approved Local Option Taxes	8	25,000			141,176		800,000				966,176	907,353	1,327,791	8	
14XX Gambling Taxes	9	80,000									80,000	80,000	90,082	9	
15XX TIF Tax Revenues	10							4,750			4,750	4,750	3,097	10	
16XX Utility Tax Replacement Excise Taxes	11	58,827	25,972		35,063	0			1,171		121,033	120,024	373,129	11	
17XX Taxes Collected for Other Governments	11B										0	0	0	11B	
Subtotal	12	169,827	27,972	0	178,339	0	800,000	4,750	0	1,261	0	1,182,149	1,122,967	1,806,012	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,000					4,441,559				4,443,559	4,305,302	5,618,665	13	
21XX State Replacements Against Levied Taxes	14	234,000	91,500		104,200			250	5,190		435,140	467,690	536,857	14	
22XX Other State Tax Replacements	15	41,620	12,510		8,710				870		63,710	69,160	78,803	15	
23XX, 24XX State/Federal Pass-Thru Revenues	16	21,541		200,000			1,000,000				1,221,541	531,541	2,814,517	16	
25XX Contributions from Other Intergovernmental Units	17	51,000			2,000						53,000	7,225	33,230	17	
26XX, 27XX State Grants and Entitlements	18	73,792	22,000	520,000	40,400			11,000			667,192	273,054	361,628	18	
28XX Federal Grants and Entitlements	19	10,000									10,000	10,000	16,429	19	
29XX Payments in Lieu of Taxes	20	11,000									11,000	11,000	12,122	20	
Subtotal (lines 13 - 20)	21	444,953	126,010	720,000	155,310	0	5,441,559	11,250	0	6,060	0	6,905,142	5,674,972	9,472,251	21
3XXX Licenses & Permits	22	500			21,100		18,000				39,600	39,700	41,545	22	
4XXX, 5XXX Charges for Service	23	461,130			10,125			4,000			475,255	460,680	612,065	23	
6XXX Use of Money & Property	24	130,360		14,000				200			144,560	143,760	157,461	24	
8XXX Miscellaneous	25	44,750	36,200	71,500	2,850		564,894				720,194	360,100	443,577	25	
Total Revenues	26	5,915,793	2,240,310	805,500	2,847,351	0	6,824,453	20,200	0	102,850	0	18,756,457	16,339,560	20,747,353	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27										0	0	0	27	
9020 From Rural Services Basic	28						2,000,000				2,000,000	2,000,000	2,000,000	28	
90xx From Other Budgetary Funds	29										0	0	0	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	0	2,000,000	0	0	0	0	2,000,000	2,000,000	2,000,000	30
91XX Proceeds/Gen Long-Term Debt	31										0	0	3,227	31	
92XX Proceeds/Gen Capital Asset Sales	32						10,000				10,000	10,000	25,581	32	
Total Revenues and Other Sources	33	5,915,793	2,240,310	805,500	2,847,351	0	8,834,453	20,200	0	102,850	0	20,766,457	18,349,560	22,776,161	33
Beginning Fund Balance - July 1, NaN	34	3,166,528	817,973	194,971	1,277,165		5,789,780	1,731,236		74,487		13,052,140	14,822,308	9,928,031	34
Total Resources	35	9,082,321	3,058,283	1,000,471	4,124,516	0	14,624,233	1,751,436	0	177,337	0	33,818,597	33,171,868	32,704,192	35
Loss on Nonreplaced Credits Against Levied Taxes	36	234,000	91,500		104,200	0		250		5,190		435,140	0	536,857	36

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

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

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: CLAYTON COUNTY

County No: 22

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

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: CLAYTON COUNTY

County No: 22

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

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

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

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

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

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1		154,662							154,662	153,522	145,079
8010 - Local Elections	2		21,150							21,150	22,000	1,687
8020 - Township Officials	3				16,550					16,550	16,550	6,410
Subtotal	4	0	175,812	0	16,550	0	0	0	0	192,362	192,072	153,176
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	124,087	41,354							165,441	155,084	144,511
8101 - Driver Licenses Services	6	101,001	40,570							141,571	141,830	138,533
8110 - Recording of Public Documents	7	202,075	64,104					11,000		277,179	298,437	251,865
Subtotal	8	427,163	146,028	0	0	0	0	11,000	0	584,191	595,351	534,909
Total - Government Services to Residents	9	427,163	321,840	0	16,550	0	0	11,000	0	776,553	787,423	688,085

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	153,850	42,437					750,000		946,287	687,202	165,934
9010 - Administrative Management Services	2	187,231	65,332							252,563	264,442	251,652
9020 - Treasury Management Services	3	140,939	43,592							184,531	182,686	155,199
9030 - Other Policy & Administration	4	72,425	36,000		15,000					123,425	120,425	87,452
9040 - Reimbursable MHDS Direct Expenses	5									0	0	0
Subtotal	6	554,445	187,361	0	15,000	0	0	750,000	0	1,506,806	1,254,755	660,237
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	387,512	43,071							430,583	409,485	341,563
9110 - Information Tech Services	8	390,704	21,803							412,507	407,706	368,926
9120 - GIS Systems	9									0	0	0
Subtotal	10	778,216	64,874	0	0	0	0	0	0	843,090	817,191	710,489
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		112,000							112,000	89,000	88,128
9210 - Safety of Workplace	12		348,000							348,000	296,000	278,481
9220 - Fidelity of Public Officers	13		1,000							1,000	1,000	950
9230 - Unemployment Compensation	14		5,000							5,000	5,000	0
Subtotal	15	0	466,000	0	0	0	0	0	0	466,000	391,000	367,559
Total - Administration	16	1,332,661	718,235	0	15,000	0	0	750,000	0	2,815,896	2,462,946	1,738,285

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLAYTON COUNTY

County No: 22

	GENERAL FUND		SPECIAL REVENUE FUNDS								TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1	1,000									1,000	1,000	895	1
0020 - Interest on Short-Term Debt	2										0	0	0	2
0030 - Other Nonprogram Current	3										0	0	0	3
0040 - Other County Enterprises	4										0	0	0	4
Total - Nonprogram Current	5	1,000	0	0	0	0	0	0	0	0	1,000	1,000	895	5
LONG-TERM DEBT SERVICE														
0100 - Principal	6									84,000	84,000	78,000	73,000	6
0110 - Interest and Fiscal Charges	7									12,700	12,700	14,300	16,048	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	96,700	96,700	92,300	89,048	8
CAPITAL PROJECTS														
0200 - Roadway Construction	9					1,800,000					1,800,000	1,000,000	489,768	9
0210 - Conservation Land Acquisition & Dev.	10		928,000				80,000				1,008,000	232,500	1,013,922	10
0220 - Other Capital Projects	11										0	0	0	11
Total Capital Projects	12	0	0	928,000	0	0	1,800,000	80,000	0	0	2,808,000	1,232,500	1,503,690	12
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	2,996,946	854,379	5,000	0	0	0	0	0	0	3,856,325	3,493,748	3,228,012	13
Total Physical Health and Social Services	14	353,084	126,166	0	170,186	0	0	0	0	0	649,436	588,530	556,508	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0	0	0	0	415,395	532,755	15
Total County Environment and Education	16	670,972	155,175	0	602,989	0	3,153	5,000	0	0	1,437,289	1,668,434	1,322,438	16
Total Roads & Transportation	17	0	0	0	0	0	8,794,464	0	0	0	8,794,464	7,377,452	6,222,168	17
Total Government Services to Residents	18	427,163	321,840	0	16,550	0	0	11,000	0	0	776,553	787,423	688,085	18
Total Administration	19	1,332,661	718,235	0	15,000	0	0	750,000	0	0	2,815,896	2,462,946	1,738,285	19
Total Nonprogram Current	20	1,000	0	0	0	0	0	0	0	0	1,000	1,000	895	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	96,700	96,700	92,300	89,048	21
Total Capital Projects	22	0	0	928,000	0	0	1,800,000	80,000	0	0	2,808,000	1,232,500	1,503,690	22
Total - All Expenditures	23	5,781,826	2,175,795	933,000	804,725	0	10,597,617	846,000	0	96,700	21,235,663	18,119,728	15,881,884	23
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24										0	0	0	24
To Rural Services Supplemental	25										0	0	0	25
To Secondary Roads	26				2,000,000						2,000,000	2,000,000	2,000,000	26
To Other Budgetary Funds	27										0	0	0	27
Total Operating Transfers Out	28	0	0	0	2,000,000	0	0	0	0	0	2,000,000	2,000,000	2,000,000	28
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves	30										0	0	0	30
Fund Balance - Nonspendable	31										0	0	0	31
Fund Balance - Restricted	32			67,471	1,319,791		4,026,616	905,436		80,637	6,399,951	4,815,669	10,591,100	32
Fund Balance - Committed	33										0	0	0	33
Fund Balance - Assigned	34										0	0	0	34
Fund Balance - Unassigned	35	3,300,495	882,488	0	0	0	0	0	0	0	4,182,983	8,236,471	4,231,208	35
Total Ending Fund Balance - June 30,	36	3,300,495	882,488	67,471	1,319,791	0	4,026,616	905,436	0	80,637	10,582,934	13,052,140	14,822,308	36
Total Requirements	37	9,082,321	3,058,283	1,000,471	4,124,516	0	14,624,233	1,751,436	0	177,337	33,818,597	33,171,868	32,704,192	37

LONG TERM DEBT SCHEDULE

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

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Scenic Acres Sewer Lagoon Repair	1	327,000		14,000	1,900	300	16,200	0	16,200
County Office Building Renovation	2	895,000		70,000	10,000	500	80,500	0	80,500
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				84,000	11,900	800	96,700	0	96,700

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

									0	0
									0	0
									0	0
									0	0
									0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0	0

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

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

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

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

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	
Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:	

-

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

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

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

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: