

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/11/2023 Meeting Time: 10:30 AM Meeting Location: 600 Gunder Rd NE, Elkader

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

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

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

County Website (if available)

www.claytoncountya.gov

County Telephone Number
(563) 245-1106

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,072,140	9,268,257	8,208,262	10.77
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	10,072,140	9,268,257	8,208,262	
Delinquent Property Tax Revenue	5	170	400	1,139	
Penalties, Interest & Costs on Taxes	6	20,900	20,900	44,368	
Other County Taxes/TIF Tax Revenues	7	1,440,575	1,182,149	1,982,377	-14.75
Intergovernmental	8	7,372,746	6,905,142	8,238,250	
Licenses & Permits	9	45,605	39,600	48,194	
Charges for Service	10	469,340	475,255	562,805	
Use of Money & Property	11	173,260	144,560	163,058	
Miscellaneous	12	370,900	720,194	524,213	
Subtotal Revenues	13	19,965,636	18,756,457	19,772,666	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	8,244,587	29,265	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	10,000	10,000	143,296	
Total Revenues & Other Sources	17	21,975,636	29,011,044	21,945,227	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,077,516	3,856,325	3,468,327	8.43
Physical Health and Social Services	19	692,933	650,686	580,205	9.28
Mental Health, ID & DD	20	0	0	415,341	
County Environment and Education	21	1,515,030	1,444,039	1,332,796	6.62
Roads & Transportation	22	8,726,157	8,794,464	7,205,920	10.04
Government Services to Residents	23	816,996	786,553	726,775	6.03
Administration	24	3,287,382	3,800,896	2,064,827	26.18
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	832,450	96,700	92,248	200.40
Capital Projects	27	10,903,868	2,808,000	305,825	497.11
Subtotal Expenditures	28	30,853,332	22,238,663	16,192,264	
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	32,853,332	24,238,663	18,192,264	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-10,877,696	4,772,381	3,752,963	
Beginning Fund Balance - July 1,	33	23,347,652	18,575,271	14,822,308	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,020,338	6,399,951	13,890,620	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,449,618	16,947,701	4,684,651	
Total Ending Fund Balance - June 30,	40	12,469,956	23,347,652	18,575,271	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,547,442	Urban Areas: 6.58423			
Rural Only Levies*:	2,524,698				
Special District Levies*:	0	Rural Areas: 9.70290			
TIF Tax Revenues:	1,850	Any special district tax rates not included.			
Utility Replacement Excise Tax:	132,065				

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

Significant increases included general obligation bonds/debt service for 911 communications and sewer insurance, operating costs, and public safety. 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, 2023 - June 30, 2024

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: 2/28/2023 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.claytoncountytia.gov

County Telephone Number
 (563) 245-1106

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,151,562,454	1,157,213,860	1,157,213,860	
Requested Tax Dollars-General Basic	2	4,700,000		5,640,000	
Requested Tax Dollars-General Supplemental	3	2,076,000		2,491,200	
Requested Tax Dollars-General Services Total	4	6,776,000	6,776,000	8,131,200	20.00
Estimated Tax Rate-General Services	5	5.88418	5.85544	7.02653	
Taxable Valuations-Rural Services	6	806,301,636	821,019,430	821,019,430	
Requested Tax Dollars-Rural Basic	7	2,514,590		3,017,508	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	2,514,590	2,514,590	3,017,508	20.00
Estimated Tax Rate-Rural Services	10	3.11867	3.06277	3.67532	

Explanation of increases in the budget:

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

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

www.claytoncountytia.gov

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

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

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

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
	1	6,725,204	2,524,698		822,238		10,072,140	9,268,257	8,208,262
Taxes Levied on Property		0	0		0		0	0	0
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0
Less: Credits to Taxpayers	3	0	0		0		0	0	0
Net Current Property Taxes	4	6,725,204	2,524,698		822,238		10,072,140	9,268,257	8,208,262
Delinquent Property Tax Revenue	5	130	40		0		170	400	1,139
Penalties, Interest & Costs on Taxes	6	20,900					20,900	20,900	44,368
Other County Taxes/TIF Tax Revenues	7	214,061	1,216,212	0	10,302	0	1,440,575	1,182,149	1,982,377
Intergovernmental	8	1,150,013	6,217,503	0	5,230	0	7,372,746	6,905,142	8,238,250
Licenses & Permits	9	400	45,205	0	0	0	45,605	39,600	48,194
Charges for Service	10	453,890	15,450	0	0	0	469,340	475,255	562,805
Use of Money & Property	11	173,060	200	0	0	0	173,260	144,560	163,058
Miscellaneous	12	340,250	30,650	0	0	0	370,900	720,194	524,213
Subtotal Revenues	13	9,077,908	10,049,958	0	837,770	0	19,965,636	18,756,457	19,772,666
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	8,244,587	29,265
Operating Transfers In	15	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
Proceeds of Fixed Asset Sales	16	0	10,000	0	0	0	10,000	10,000	143,296
Total Revenues & Other Sources	17	9,077,908	12,059,958	0	837,770	0	21,975,636	29,011,044	21,945,227
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	4,077,516	0			0	4,077,516	3,856,325	3,468,327
Physical Health and Social Services	19	518,886	174,047			0	692,933	650,686	580,205
Mental Health, ID & DD	20	0	0			0	0	0	415,341
County Environment and Education	21	864,693	650,337			0	1,515,030	1,444,039	1,332,796
Roads & Transportation	22	0	8,726,157			0	8,726,157	8,794,464	7,205,920
Government Services to Residents	23	798,446	18,550			0	816,996	786,553	726,775
Administration	24	2,277,382	1,010,000			0	3,287,382	3,800,896	2,064,827
Nonprogram Current	25	1,000	0			0	1,000	1,000	0
Debt Service	26	0	0		832,450	0	832,450	96,700	92,248
Capital Projects	27	963,500	2,440,368	7,500,000		0	10,903,868	2,808,000	305,825
Subtotal Expenditures	28	9,501,423	13,019,459	7,500,000	832,450	0	30,853,332	22,238,663	16,192,264
Other Financing Uses:									
Operating Transfers Out	29	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	9,501,423	15,019,459	7,500,000	832,450	0	32,853,332	24,238,663	18,192,264
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-423,515	-2,959,501	-7,500,000	5,320	0	-10,877,696	4,772,381	3,752,963
Beginning Fund Balance - July 1, 2023	33	5,207,952	9,814,357	8,244,587	80,756	0	23,347,652	18,575,271	14,822,308
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0
Fund Balance - Restricted	36	334,819	6,854,856	744,587	86,076	0	8,020,338	6,399,951	13,890,620
Fund Balance - Committed	37	0	0	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0
Fund Balance - Unassigned	39	4,449,618	0	0	0	0	4,449,618	16,947,701	4,684,651
Total Ending Fund Balance - June 30,	40	4,784,437	6,854,856	744,587	86,076	0	12,469,956	23,347,652	18,575,271

Proposed tax rate per \$1,000 valuation for County purposes: 6.58423 urban areas; 9.7029 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: 4/11/2023

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		1,157,213,860		1,142,591,828	
General Basic	2	4,723,075		4.08142		4,663,397
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00173		1,977
= Total for General Basic	4	4,725,075				4,665,374
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,086,190		1.80277		2,059,830
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	85,000				83,923
Debt Service (from Form 703 col. I Countywide total)	9	832,450	1,192,090,033	0.69831	1,177,468,001	822,238
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	7,643,715		6.58423		7,547,442
B. All Rural Services Only Levies:	13		821,019,430		809,543,056	
Rural Services Basic	14	2,560,490		3.11867		2,524,698
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,560,490		3.11867		2,524,698
Subtotal Countywide/All Rural Services (A + B)	21	10,204,205		9.70290		10,072,140
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	10,204,205				10,072,140

Compensation Schedule for FY 2023/2024		Number of Official County Newspapers		Names of Official County Newspapers:	
Elected Official	Annual Salary		4		
Attorney	94,332			1	Clayton County Times-Register
Auditor	70,749			2	Guttenberg Press
Recorder	70,749			3	Monona Outlook
Treasurer	70,749			4	Strawberry Point Press Journal
Sheriff	101,577			5	
Supervisors	38,475			6	
Supervisor Vice Chair, if different					
Supervisor Chair, if different	39,475				

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

(Board Chairperson) (Date) (County Auditor) (Date)

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

(County Auditor Signature of Certification) (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0	0	0	0

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 2023/2024	Re-Est 2022/2023	Actual 2021/2022			
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll: Del. Taxes Levy Year	4,665,374	2,059,830		2,524,698	0		0		822,238		10,072,140	9,268,257	8,208,262			
2 Less: Credits to Taxpayers											0	0	0			
3																
4 1000 Net Current Property Taxes	4,665,374	2,059,830		2,524,698	0		0		822,238		10,072,140	9,268,257	8,208,262			
5 1010 Delinq. Property Tax Revenue	100	30		40							170	400	1,139			
6 11XX Penalties, Int. & Costs on Taxes	20,900										20,900	20,900	44,368			
OTHER COUNTY TAXES/TIF REVENUES																
7 12XX Other County Taxes	6,000	2,000		2,100					90		10,190	10,190	11,380			
8 13XX Voter Approved Local Option Taxes	30,000			176,470		1,000,000					1,206,470	966,176	1,520,500			
9 14XX Gambling Taxes	90,000										90,000	80,000	103,717			
10 15XX TIF Tax Revenues							1,850				1,850	4,750	2,307			
11 16XX Utility Tax Replacement Excise Taxes	59,701	26,360		35,792	0		0		10,212		132,065	121,033	344,473			
11B 17XX Taxes Collected for Other Governments											0	0	0			
12 Subtotal	185,701	28,360	0	214,362	0	1,000,000	1,850		10,302	0	1,440,575	1,182,149	1,982,377			
INTERGOVERNMENTAL REVENUE																
13 20XX State Shared Revenues	2,000					4,574,901					4,576,901	4,443,559	5,477,671			
14 21XX State Replacements Against Levied Taxes	219,000	86,500		107,200					4,710		417,410	435,140	548,062			
15 22XX Other State Tax Replacements	26,660	11,770		19,830			150		520		58,930	63,710	77,591			
16 23XX, 24XX State/Federal Pass-Thru Revenues	21,541		360,000			900,000					1,281,541	1,221,541	1,834,365			
17 25XX Contributions from Other Intergovernmental Units	1,750			2,000		2,500					6,250	53,000	56,512			
18 26XX, 27XX State Grants and Entitlements	63,792	32,000	300,000	50,505		549,417					1,006,714	667,192	216,284			
19 28XX Federal Grants and Entitlements	10,000		4,000								14,000	10,000	15,347			
20 29XX Payments in Lieu of Taxes	11,000										11,000	11,000	12,418			
21 Subtotal (lines 13 - 20)	355,743	130,270	664,000	179,535	0	6,026,818	11,150		5,230	0	7,372,746	6,905,142	8,238,250			
22 3XXX Licenses & Permits	400			27,205		18,000					45,605	39,600	48,194			
23 4XXX, 5XXX Charges for Service	453,890			11,450			4,000				469,340	475,255	562,805			
24 6XXX Use of Money & Property	155,060		18,000				200				173,260	144,560	163,058			
25 8XXX Miscellaneous	43,550	15,200	281,500	3,350		27,300					370,900	720,194	524,213			
26 Total Revenues	5,880,718	2,233,690	963,500	2,960,640	0	7,072,118	17,200		837,770	0	19,965,636	18,756,457	19,772,666			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
27 9000 From General Basic											0	0	0			
28 9020 From Rural Services Basic						2,000,000					2,000,000	2,000,000	2,000,000			
29 90xx From Other Budgetary Funds												0	0			
30 Subtotal (lines 27 - 29)	0	0	0	0	0	2,000,000	0	0	0	0	2,000,000	2,000,000	2,000,000			
31 91XX Proceeds/Gen Long-Term Debt												8,244,587	29,265			
32 92XX Proceeds/Gen Capital Asset Sales												10,000	143,296			
33 Total Revenues and Other Sources	5,880,718	2,233,690	963,500	2,960,640	0	9,082,118	17,200	0	837,770	0	21,975,636	29,011,044	21,945,227			
34 Beginning Fund Balance - July 1, NaN	3,903,117	970,016	334,819	1,477,137	0	6,940,944	1,396,276	8,244,587	80,756	0	23,347,652	18,575,271	14,822,308			
35 Total Resources	9,783,835	3,203,706	1,298,319	4,437,777	0	16,023,062	1,413,476	8,244,587	918,526	0	45,323,288	47,586,315	36,767,535			
36 Loss on Nonreplaced Credits Against Levied Taxes	219,000	86,500		107,200	0		0	0	4,710		417,410	435,140	548,062			

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1,466,590	313,834							1,780,424	1,667,224	1,427,521	1		
1010 - Investigations	11,500	132,339							143,839	17,000	25,876	2		
1020 - Unified Law Enforcement									0	0	0	3		
1030 - Contract Law Enforcement									0	0	0	4		
1040 - Law Enforcement Communications	388,305								388,305	492,235	454,686	5		
1050 - Adult Correctional Services	503,030	137,033							640,063	620,257	568,238	6		
1060 - Administration	399,825	120,674							520,499	485,752	466,155	7		
Subtotal	2,769,250	703,880	0	0	0	0	0	0	3,473,130	3,282,468	2,942,476	8		
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	221,694	58,638							280,332	258,568	239,764	9		
1110 - Medical Examiner	60,000								60,000	60,000	54,717	10		
1120 - Child Support Recovery									0	0	0	11		
Subtotal	281,694	58,638	0	0	0	0	0	0	340,332	318,568	294,481	12		
EMERGENCY SERVICES														
1200 - Ambulance Services									0	0	0	13		
1210 - Emergency Management		85,000							85,000	80,000	80,000	14		
1220 - Fire Protection & Rescue Services									0	0	0	15		
1230 - E911 Service Board	73,195								73,195	69,430	69,430	16		
Subtotal	73,195	85,000	0	0	0	0	0	0	158,195	149,430	149,430	17		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations		3,500							3,500	3,650	3,466	18		
1410 - Research & Other Assistance									0	50	0	19		
1420 - Bailiff Services	65,000	23,309							88,309	88,109	69,078	20		
Subtotal	65,000	26,809	0	0	0	0	0	0	91,809	91,809	72,544	21		
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses									0	0	0	22		
1510 - (Reserved)									0	0	0	23		
1520 - Detention Services									0	0	0	24		
1530 - Court Costs									0	0	0	25		
1540 - Service of Civil Papers		1,100							1,100	1,100	508	26		
Subtotal	0	1,100	0	0	0	0	0	0	1,100	1,100	508	27		
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution									0	0	0	28		
1610 - Juvenile Representation Services		950							950	950	0	29		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		12,000							12,000	12,000	8,888	30		
Subtotal	0	12,950	0	0	0	0	0	0	12,950	12,950	8,888	31		
Total - Public Safety & Legal Services	3,189,139	888,377	0	0	0	0	0	0	4,077,516	3,856,325	3,468,327	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	118,170			95,067					213,237	213,237	226,792	1		
3010 - Communicable Disease Prevention & Control Services	13,841								13,841	4,841	12,790	2		
3020 - Environmental Health				78,980					78,980	76,369	68,677	3		
3040 - Health Administration									0	0	0	4		
3050 - Support of Hospitals									0	0	0	5		
Subtotal	132,011	0	0	174,047	0	0	0	306,058	294,447	308,259	6			
SERVICES TO POOR PROGRAM														
3100 - Administration	33,249	10,460							43,709	34,692	27,962	7		
3110 - General Welfare Services	42,700								42,700	42,220	24,728	8		
3120 - Care in County Care Facility		24,000							24,000	24,000	24,000	9		
Subtotal	75,949	34,460	0	0	0	0	0	110,409	100,912	76,690	10			
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	38,376	10,690							49,066	39,427	34,480	11		
3210 - General Services to Veterans	40,000								40,000	44,500	26,540	12		
Subtotal	78,376	10,690	0	0	0	0	0	89,066	83,927	61,020	13			
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance									0	0	0	14		
3310 - Family Protective Services		30,700							30,700	16,200	13,131	15		
3320 - Services for Disabled Children									0	0	0	16		
Subtotal	0	30,700	0	0	0	0	0	30,700	16,200	13,131	17			
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly									0	0	0	18		
3410 - Other Social Services	100,000								100,000	88,000	76,000	19		
3420 - Social Services Business Operations									0	0	0	20		
Subtotal	100,000	0	0	0	0	0	0	100,000	88,000	76,000	21			
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services		16,700							16,700	27,200	5,105	22		
3510 - Preventive Services		40,000							40,000	40,000	40,000	23		
3520 - Opioid Litigation Settlement									0	0	0	24		
Subtotal	0	56,700	0	0	0	0	0	56,700	67,200	45,105	25			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	386,336	132,550	0	174,047	0	0	0	692,933	650,686	580,205	26			

TOTALS		Actual 2021/2022
SERVICES TO PERSONS WITH:		
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS		
400X - Information & Education Services	1	0
402X - Coordination Services	2	0
403X- Personal & Environ. Sprt	3	0
404X- Treatment Services	4	0
405X- Vocational & Day Services	5	0
406X- Lic/ Cert. Living Arrangements	6	0
407X - Inst/Hospital & Commit Services	7	0
Subtotal	8	0
42XX - INTELLECTUAL DISABILITY		
420X - Information & Education Services	9	0
422X - Coordination Services	10	0
423X- Personal & Environ. Sprt	11	0
424X- Treatment Services	12	0
425X- Vocational & Day Services	13	0
426X- Lic/ Cert. Living Arrangements	14	0
427X - Inst/Hospital & Commit Services	15	0
Subtotal	16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES		
430X - Information & Education Services	17	0
432X - Coordination Services	18	0
433X- Personal & Environ. Sprt	19	0
434X- Treatment Services	20	0
435X- Vocational & Day Services	21	0
436X- Lic/ Cert. Living Arrangements	22	0
437X - Inst/Hospital & Commit Services	23	0
Subtotal	24	0
44XX - GENERAL ADMINISTRATION		
4411 - Direct Administration	25	0
4412 - Purchased Administration	26	0
4413 - Distrib to Regional Fiscal Agent	27	415,341
Subtotal	28	415,341
45XX - COUNTY PRVD CASE MGMT		
Subtotal	29	0
46XX - COUNTY PRVD SERVICES		
Subtotal	30	0
47XX - BRAIN INJURY		
470X - Information & Education Services	31	0
472X - Coordination Services	32	0
473X- Personal & Environ. Sprt	33	0
474X- Treatment Services	34	0
475X- Vocational & Day Services	35	0
476X- Lic/ Cert. Living Arrangements	36	0
477X - Inst/Hospital & Commit Services	37	0
Subtotal	38	0
Total - Mental Health, ID & DD	39	415,341

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
ENVIRONMENTAL QUALITY PROGRAM															
1				18,250					18,250	18,250	13,000				
2				131,200		3,208			134,408	107,053	103,527				
3				235,134					235,134	234,744	198,271				
4									0	0	0				
5	0	0	0	384,584	0	3,208	0	0	387,792	360,047	314,798				
CONSERVATION & RECREATION SERVICES PROGRAM															
6	123,545	42,900							166,445	158,995	140,958				
7	459,560	121,700							581,260	559,210	539,399				
8									0	0	0				
9	583,105	164,600	0	0	0	0	0	0	747,705	718,205	680,357				
ANIMAL CONTROL PROGRAM															
10									0	500	500				
11	200								200	200	0				
12	200	0	0	0	0	0	0	0	200	700	500				
COUNTY DEVELOPMENT PROGRAM															
13	18,738			48,630					67,368	61,261	54,703				
14				6,000					6,000	6,000	6,000				
15	69,000			37,500					108,500	106,500	96,511				
16	87,738	0	0	92,130	0	0	2,000	0	181,868	173,761	157,214				
EDUCATIONAL SERVICES PROGRAM															
17				168,415					168,415	163,276	161,775				
18	9,050								9,050	8,050	7,152				
19	20,000								20,000	20,000	11,000				
20									0	0	0				
21									0	0	0				
22									0	0	0				
23	29,050	0	0	168,415	0	0	0	0	197,465	191,326	179,927				
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				
29	700,093	164,600	0	645,129	0	3,208	2,000	0	1,515,030	1,444,039	1,332,796				
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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																
	7000 - Administration						250,610			250,610	341,716	272,613	1			
	7010 - Engineering						377,584			377,584	311,634	314,469	2			
	Subtotal	0	0	0	0	0	628,194	0	0	628,194	653,350	587,082	3			
ROADWAY MAINTENANCE PROGRAM																
	7100 - Bridges & Culverts						302,131			302,131	139,723	116,916	4			
	7110 - Roads						2,961,546			2,961,546	3,607,736	2,844,991	5			
	7120 - Snow & Ice Control						706,898			706,898	639,698	420,242	6			
	7130 - Traffic Controls						189,155			189,155	149,696	226,038	7			
	7140 - Road Clearing						330,265			330,265	326,274	261,020	8			
	Subtotal	0	0	0	0	0	4,489,995	0	0	4,489,995	4,863,127	3,869,207	9			
GENERAL ROADWAY EXPENDITURES PROGRAM																
	7200 - New Equipment						1,001,395			1,001,395	1,002,871	1,024,481	10			
	7210 - Equipment Operations						1,831,396			1,831,396	1,436,393	1,645,509	11			
	7220 - Tools, Materials & Supplies						54,000			54,000	20,000	29,014	12			
	7230 - Real Estate & Buildings						721,177			721,177	818,723	50,627	13			
	Subtotal	0	0	0	0	0	3,607,968	0	0	3,607,968	3,277,987	2,749,631	14			
MASS TRANSIT PROGRAM																
	7300 - Air Transportation									0	0	0	15			
	7310 - Ground Transportation									0	0	0	16			
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
	Total - Roads & Transportation	0	0	0	0	0	8,726,157	0	0	8,726,157	8,794,464	7,205,920	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
REPRESENTATION SERVICES PROGRAM														
1	8000 - Elections Administration		166,295							166,295	164,662	128,981	1	
2	8010 - Local Elections		20,000							20,000	21,150	16,265	2	
3	8020 - Township Officials				16,550					16,550	16,550	13,103	3	
4	Subtotal	0	186,295	0	16,550	0	0	0	0	202,845	202,362	158,349	4	
STATE ADMINISTRATIVE SERVICES														
5	8100 - Motor Vehicle Registrations & Licensing	134,668	43,263							177,931	165,441	183,007	5	
6	8101 - Driver Licenses Services	104,613	41,570							146,183	141,571	116,982	6	
7	8110 - Recording of Public Documents	220,845	67,192				2,000			290,037	277,179	268,437	7	
8	Subtotal	460,126	152,025	0	0	0	2,000	0	0	614,151	584,191	568,426	8	
9	Total - Government Services to Residents	460,126	338,320	0	16,550	0	2,000	0	0	816,996	786,553	726,775	9	

**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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	168,400	32,398					1,000,000		1,200,798	1,931,287	478,370			
9010 - Administrative Management Services	196,010	67,433							263,443	252,563	214,098			
9020 - Treasury Management Services	153,568	45,681							199,249	184,531	163,388			
9030 - Other Policy & Administration	73,000	15,000		10,000					98,000	123,425	69,011			
9040 - Reimbursable MHDS Direct Expenses									0	0	0			
Subtotal	590,978	160,512	0	10,000	0	0	1,000,000	0	1,761,490	2,491,806	924,867			
CENTRAL SERVICES PROGRAM														
9100 - General Services	408,470	44,010							452,480	430,583	338,713			
9110 - Information Tech Services	429,315	28,097							457,412	412,507	367,176			
9120 - GIS Systems									0	0	0			
Subtotal	837,785	72,107	0	0	0	0	0	0	909,892	843,090	705,889			
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability		148,000							148,000	112,000	107,480			
9210 - Safety of Workplace		462,000							462,000	348,000	325,641			
9220 - Fidelity of Public Officers		1,000							1,000	1,000	950			
9230 - Unemployment Compensation		5,000							5,000	5,000	0			
Subtotal	0	616,000	0	0	0	0	0	0	616,000	466,000	434,071			
Total - Administration	1,428,763	848,619	0	10,000	0	0	1,000,000	0	3,287,382	3,800,896	2,064,827			

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
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											0	0	0	
0040 - Other County Enterprises											0	0	0	
Total - Nonprogram Current	1,000	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														
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
CAPITAL PROJECTS														
0200 - Roadway Construction						2,360,368					2,360,368	1,800,000	124,518	
0210 - Conservation Land Acquisition & Dev.			963,500				80,000				1,043,500	1,008,000	181,307	
0220 - Other Capital Projects								7,500,000			7,500,000	0	0	
Total Capital Projects	0	0	963,500	0	0	2,360,368	80,000	7,500,000		0	10,903,868	2,808,000	305,825	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	3,189,139	888,377	0	0	0	0	0	0	0	0	4,077,516	3,856,325	3,468,327	
Total Physical Health and Social Services	386,336	132,550	0	174,047	0	0	0	0	0	0	692,933	650,686	580,205	
Total Mental Health, ID & DD	0	0	0	0	0	0	0	0	0	0	0	0	415,341	
Total County Environment and Education	700,093	164,600	0	645,129	0	3,208	2,000	0	0	0	1,515,030	1,444,039	1,332,796	
Total Roads & Transportation	0	0	0	0	0	8,726,157	0	0	0	0	8,726,157	8,794,464	7,205,920	
Total Government Services to Residents	460,126	338,320	0	16,550	0	2,000	0	0	0	0	816,996	786,553	726,775	
Total Administration	1,428,763	848,619	0	10,000	0	1,000,000	0	0	0	0	3,287,382	3,800,896	2,064,827	
Total Nonprogram Current	1,000	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	832,450	96,700	92,248	
Total Capital Projects	0	0	963,500	0	0	2,360,368	80,000	7,500,000	0	0	10,903,868	2,808,000	305,825	
Total - All Expenditures	6,165,457	2,372,466	963,500	845,726	0	11,089,733	1,084,000	7,500,000	832,450	0	30,853,332	22,238,663	16,192,264	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0	0	0	
To Rural Services Supplemental											0	0	0	
To Secondary Roads				2,000,000							2,000,000	2,000,000	2,000,000	
To Other Budgetary Funds											0	0	0	
Total Operating Transfers Out	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000	2,000,000	2,000,000	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0	0	0	
Fund Balance - Nonspendable											0	0	0	
Fund Balance - Restricted			334,819	1,592,051				744,587	86,076		8,020,338	6,399,951	13,890,620	
Fund Balance - Committed											0	0	0	
Fund Balance - Assigned											0	0	0	
Fund Balance - Unassigned	3,618,378	831,240	0	0	0	0	0	0	0	0	4,449,618	16,947,701	4,684,651	
Total Ending Fund Balance - June 30,	3,618,378	831,240	334,819	1,592,051	0	4,933,329	329,476	744,587	86,076	0	12,469,956	23,347,652	18,575,271	
Total Requirements	9,783,835	3,203,706	1,298,319	4,437,777	0	16,023,062	1,413,476	8,244,587	918,526	0	45,323,288	47,586,315	36,767,535	

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:	4.08142
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	672,827

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:	4.08142
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	672,827

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: