

**Minutes of
Clay County Board of Supervisors
Meeting Held on Thursday, September 14, 2022 at 9:00 a.m.**

BE IT REMEMBERED a regular meeting of the Clay County Board of Supervisors was held at the Clay County Courthouse, West Point, Mississippi, on Thursday, September 14, 2022.

PRESENT:

Lynn D. Horton, *Supervisor District 1, Presiding*
Luke Lummus, *Supervisor District 2*
R.B. Davis, *Supervisor District 3, Not Present*
Shelton Deanes, *Supervisor District 4*
Joe Chandler, *Supervisor District 5*

Amy G. Berry, *Clay County Chancery Clerk*
Angela Turner Ford, *Board Attorney*
Sheriff Eddie Scott, *Clay County Sheriff*

County Residents

The following proceedings were had:

CALL TO ORDER/INVOCATION

The meeting was called to order by Sheriff Scott. The welcome was given by Supervisor Horton with invocation given by Supervisor Shelton Deanes.

ADOPTION OF AGENDA

Supervisor Deanes moved to adopt the agenda as presented.

The motion was seconded by Supervisor Chandler.

(Exhibit "A")

AMENDMENT OF AGENDA

Supervisor Deanes moved to call for amendments to the agenda.

The motion was seconded by Supervisor Chandler.

AMENDMENTS TO THE AGENDA

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The following items were added to the agenda for further discussion and consideration by the Board:

- Voting Precinct Rental Amount
- 911 Claims from accident August 2, 2022

AUTHORIZE AND APPROVE TO ADOPT THE BUDGET FOR YEAR 2022-2023 AS PRESENTED

Supervisor Lummus moved to authorize and approve to adopt the Budget for year 2022-2023 as presented.

The motion was seconded by Supervisor Chandler.

(Exhibit "B")

AUTHORIZE AND APPROVE TO ADOPT THE MILLAGE RATES AS PRESENTED IN THE BUDGET FOR YEAR 2022-2023

Supervisor Lummus moved to authorize and approve to adopt the millage rates as presented in the budget for year 2022-2023.

The motion was seconded by Supervisor Chandler.

(Exhibit "C")

AUTHORIZE AND APPROVE TO ADOPT THE TAX LEVY AS PRESENTED FOR YEAR 2022-2023

Supervisor Lummus moved to authorize and approve to adopt the Tax Levy as presented for year 2022-2023.

The motion was seconded by Supervisor Chandler.

(Exhibit "D")

AUTHORIZE AND APPROVE THE CHANCERY CLERK TO ADVERTISE TO THE PUBLIC THE NOTICE OF THE FINAL ADOPTED BUDGET AS PRESENTED FOR YEAR 2022-2023

Supervisor Lummus moved to authorize and approve the Chancery Clerk to advertise to the public the Notice of the Final Adopted budget as presented for year 2022-2023.

The motion was seconded by Supervisor Chandler.

(Exhibit "E")

AUTHORIZE AND APPROVE TO INCREASE THE VOTING PRECINCT RENTAL ON ALL THE COUNTY VOTING PRECINCT BUILDINGS EFFECTIVE OCTOBER 1, 2022 WITH THE INCREASE BEING AS FOLLOWS:

ALL COUNTY VOTING PRECINCTS RENT WILL INCREASE FROM \$100 RENTAL PER DAY TO \$300 RENTAL PER DAY EXCLUDING THE SOUTH WEST POINT VOTING PRECINCT AND THE UNA RECREATIONAL CENTER. THE SOUTH WEST POINT VOTING PRECINCT RENTAL INCREASING FROM \$250 RENTAL PER DAY TO \$500 RENTAL PER DAY. THE UNA RECREATIONAL CENTER RENTAL INCREASING FROM \$300 RENTAL PER DAY TO \$400 RENTAL PER DAY.

THE DEPOSIT ON ALL COUNTY BUILDINGS IS INCREASING FROM \$25.00 TO \$100.00.

Supervisor Lummus moved to authorize and approve of the Voting Precinct Rental Increase as stated above effective October 1, 2022.

The motion was seconded by Supervisor Deanes.

AUTHORIZE AND APPROVE TO ACCEPT AND NOTE THE DECLINE OF BURNELL MCDONALD TO SERVE ON THE GTR LINK BOARD

Supervisor Deanes moved to authorize and approve to accept and note the decline of Burnell McDonald to serve on the GTR LINK Board

The motion was seconded by Supervisor Lummus.

AUTHORIZE AND APPROVE OF THE COUNTY APPOINTMENTS TO SERVE ON THE GTR LINK BOARD

Supervisor Horton moved to authorize and approve to appoint Mary Ann Briggs and Jermaine Taylor to serve as the County GTR LINK Appointments on the LINK Executive Board.

The motion was seconded by Supervisor Lummus.

AUTHORIZE AND APPROVE TO AUTHORIZE THE PAYMENT OF PREMIUM PAY TO ELIGIBLE EMPLOYEES, FULL-TIME \$1,000 AND PART-TIME \$500, AND FOR SAID PAY TO BE PAID FROM THE AMERICAN REINVESTMENT FUNDS

Supervisor Chandler move to authorize and approve the payment of premium pay to eligible employees, full-time \$1,000 and part-time \$500, and for the said pay to be paid from the American Reinvestment Funds.

The motion was seconded by Supervisor Lummus.

AUTHORIZE AND APPROVE TO SEND A RESOLUTION TO THE TRVWMD REQUESTING THE USE OF UP TO \$18,000 PLN MONIES FOR THE E TVA ROAD PROJECT

Supervisor Horton moved to authorize and approve to send a Resolution to the TRVWMD requesting the use of up to \$18,000 in PLN Monies for the E TVA Road Project.

The motion was seconded by Supervisor Deanes.

(Exhibit "F")

RECESS

Supervisor Deanes moved to authorize and approve to recess until Thursday, September 22, 2022 at 9:00 a.m. at the Clay County Courthouse.

The motion was seconded by Lummus.

*** All motions were carried unanimously unless otherwise indicated.

SO ORDERED, this the 14th day of September, 2022.



LYNN HORTON, PRESIDENT
BOARD OF SUPERVISORS
CLAY COUNTY MISSISSIPPI



ATTEST:



AMY G. BERRY, CHANCERY CLERK
CLERK OF THE BOARD
CLAY COUNTY MISSISSIPPI

EXHIBIT A

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***Clay County Board of Supervisors
Agenda for Regular Meeting
Wednesday, September 14, 2022, at 9:00 a.m.***

- Call to Order
- Welcome & Prayer
- Adopt and Amend Agenda
- Amy Berry, Chancery Clerk
 - Adoption of Budget FY 2023
 - Adoption of Millage Rates FY 2023
 - Adoption of TAX LEVY FY 2023
 - Authorize and approve the Clerk to advertise to the public the final adopted budget for year ending 9/30/2023
- Treva Hodge, Personnel Manager
 - ARPA Premium Pay
- Authorize and approve GTR LINK Appointments:
 - Authorize and approve to fill the unexpired term of Jimmy Davidson through 2023
 - Authorize and approve to make appointment to serve on Board of Directors FY 2022-2024
- Request to go into Executive Session to discuss Personnel Matter as allowed under Section 25-41-7 of *the Mississippi Code of 1972*
- Recess until *Thursday, September 22, 2022 at 9:00 a.m.*

AMENDMENTS:

EXECUTIVE SESSION:

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EXHIBIT B

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**CLAY COUNTY, MISSISSIPPI
BOARD OF SUPERVISORS**



**BUDGET HEARING
FYE 9/30/2023**

**SEPTEMBER 14, 2022
9:00 A.M.**

Clay County MS
Growth Analysis of Assessed Valuation
For Year Ending 9/30/2023

Assessed Valuation For year 2022	218,927,092
Assessed Valutation For year 2023	231,475,272
Growth Variance	12,548,180

	FY 2022	FY2023	Variance	% of Increase
Real Property	128,734,163	134,199,335	5,465,172	43.55%
Personal Property	50,037,700	58,155,508	8,117,808	64.69%
Public Utilities	10,276,625	10,609,723	333,098	2.65%
Mobile Homes	1,736,830	1,919,254	182,424	1.45%
Motor Vehicles	28,141,774	26,591,452	-1,550,322	-12.35%
Total	218,927,092	231,475,272	12,548,180	100%

Clay County, MS
Assessed Value Analysis
For Budget Year 09/30/2023

	09/30/15	09/30/16	09/30/17	09/30/18	09/30/19	09/30/20	09/30/21	09/30/22	09/30/23
Total Assessed Value	138,968,357	140,653,013	185,816,016	197,365,865	210,455,330	212,205,068	213,565,872	218,927,092	231,475,272
YTM Assessed Value									
PECO Assessed Value			(46,218,649)	(56,598,414)	(51,351,858)	(51,219,857)	(51,661,561)	(50,963,260)	(51,221,943)
									(14,825,401)
Variance	1,985,946	1,684,656	45,163,003	11,549,849	13,089,465	1,749,738	1,360,804	5,361,220	12,548,180

Ad Valorem Taxable Sources

Real Property	96,113,713	97,339,168	121,990,618	124,363,237	126,192,803	127,530,795	127,812,310	128,734,163	134,199,335
Personal Property	12,444,861	11,810,845	29,849,124	38,153,684	48,540,685	48,692,182	48,586,104	50,037,700	58,155,508
Public Utilities	8,003,242	8,247,602	9,055,298	8,957,257	9,105,743	9,072,560	9,817,103	10,276,625	10,609,723
Mobile Homes	1,177,001	1,172,082	1,234,017	1,200,368	1,176,520	1,256,069	1,410,938	1,736,830	1,919,254
Motor Vehicles	21,229,540	22,083,316	23,686,959	24,691,319	25,439,579	25,653,462	25,939,417	28,141,774	26,591,452
Total Assessed Value	138,968,357	140,653,013	185,816,016	197,365,865	210,455,330	212,205,068	213,565,872	218,927,092	231,475,272

Net Assessed Valuation Calculation
For Budget Year 09/30/2023

	09/30/15	09/30/16	09/30/17	09/30/18	09/30/19	09/30/20	09/30/21	09/30/22	09/30/23
Assessed Values	136,982,411	138,968,357	140,653,013	210,455,330	212,205,068	212,205,068	213,565,872	218,927,092	231,475,272
(Assessed Taxable Values- County wide)									
YTM Assessed Value									
PECO Assessed Value			(46,218,649)	(56,598,414)	(51,351,858)	(51,219,857)	(51,661,561)	(50,963,260)	(51,221,943)
Less:									(14,825,401)
H/S Credit Value	(13,005,469)	(13,053,319)	(13,435,938)	(14,272,481)	(14,412,809)	(14,403,732)	(14,627,737)	(14,627,737)	(14,871,731)
	123,976,942	125,915,038	80,998,426	139,584,435	146,440,401	146,581,479	147,276,574	153,336,095	150,556,197
Collection Rate	x 92%	x 92%	x 92%	x 92%	x 92%	x95%	x95%	x95%	x95%
Total Net Assessed Value	114,058,787	115,841,835	74,518,552	128,417,680	134,725,169	139,252,405	139,912,745	145,669,290	143,028,387

114,059	115,842	117,040	128,418	134,725	139,252	139,913	145,669	143,028
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Clay County MS										
Net Assessed Valuation Calculation										
FY 9/30/2023										
	09/30/23	09/30/22	09/30/21	09/30/20	09/30/19	09/30/18	09/30/17	09/30/16	09/30/15	
Assessed Values	165,427,928	167,963,832	161,904,311	160,985,211	159,103,472	153,162,635	151,173,197	140,653,013	138,968,357	
(Assessed Taxable Values- County wide)										
Less:										
H/E Credit for Special Homestead	(14,871,731)	(14,730,552)	(14,627,737)	(14,403,732)	(14,412,809)	(14,272,481)	(14,191,245)	(13,435,938)	(13,053,319)	
	150,556,197	153,233,280	147,276,574	146,581,479	144,690,663	138,890,154	136,981,952	127,217,075	125,915,038	
95% Collection Rate	x95%	x95%	x95%	x95%	x92%	x 92%	x92%	x92%	x 92%	
Total Net Assessed Valuation	143,028,387	145,571,616	139,912,745	139,252,405	133,115,410	127,778,942	126,023,396	117,039,709	115,841,835	

For General County Only										
Projected Beginning Cash										
Other Revenues * PECO	2,037,522	1,790,086	1,765,032	1,715,032	1,841,014	1,752,894	1,705,854	1,610,547	1,599,547	
Total General County Exp	-7,604,984	-7,290,475	-7,061,393	-6,914,678	-6,528,852	-6,226,280	-5,973,964	-5,545,581	-5,540,617	
Total Ad Valorem Amt Needed	-5,567,462	-5,500,389	-5,296,361	-5,199,646	-4,687,838	-4,473,386	-4,268,110	-3,935,034	-3,941,070	
For General Fund										
Plus: H/S Credit Allowed	-273,726	-272,967	-276,240	-277,500	-278,706	-279,948	-285,384			
Less: H/S Reimbursement Received from the State	250,200	221,900	223,650	222,850	221,950	222,600	225,300			
Shortfall on H/S	-23,526	-51,067	-52,590	-54,650	-56,756	-57,348	-60,084	-56,000	-78,495	
Total \$\$\$ to Be Raised	-5,590,988	-5,551,456	-5,348,951	-5,254,296	-4,744,594	-4,530,734	-4,328,194	-3,991,034	-4,019,565	

-0.039090	0.038136	0.038231	0.037732	0.035643	0.035458	0.034344	0.034100	0.034699	
39.0900000	36.800000	38.200000	37.730000	35.640000	35.460000	34.000000	34.000000	35.000000	

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Clay County, MS
General County Fund Cash Projection
FY 2022-2023

Ending Cash 07/31/2022				
				497,090.33
Beginning Cash				
August				
	R	312,969.25		
	D	(553,400.51)		
				256,659.07
Ending Cash 08/31/2022				256,659.07
Beginning Cash				
September				
	R	536,947.36		
	Transfer	230,000.00		
	D	(687,439.84)		
				336,166.59
Ending Cash 09/30/2022				336,166.59
Beginning Cash				
October				
	R	259,502.86		
	D	(731,648.78)		
Ending Cash 10/31/2022				(135,979.33)
Beginning Cash				(135,979.33)
	R	259,502.86		
	D	(623,439.84)		
				(499,916.31)
Ending Cash 11/30/2022				
Beginning Cash				(499,916.31)
	R	423,288.86		
	D	(553,044.96)		
Ending Cash 12/31/2022				(629,672.41)

Clay County MS
Analysis of Surplus Special Funds

	Utilization	TVA Federal	TVA Special	Tom Soya Grain	TVA Bridge Bnd	Balance
Beginning Cash - 7/31/22	233,382.97	30,719.10	422,371.30	71,495.80	109,973.48	
August						
R	0.00	0.00	0.00	0.00	0.00	
D	0.00	0.00	0.00	0.00	0.00	
Projected Ending Cash	233,382.97	30,719.10	422,371.30	71,495.80	109,973.48	867,942.65
Beginning Cash	233,382.97	30,719.10	422,371.30	71,495.80	109,973.48	
September						
R	0.00	0.00	0.00	0.00	0.00	
D	(15,000.00)	(15,000.00)	(175,000.00)	(25,000.00)	0.00	
Projected Ending Cash	218,382.97	15,719.10	247,371.30	46,495.80	109,973.48	637,942.65
Beginning Cash	218,382.97	15,719.10	247,371.30	46,495.80	109,973.48	
October						
R	1,500.00	0.00	0.00	0.00	20,432.00	
D	(9,000.00)	0.00	0.00	0.00	5,545.00	
Projected Ending Cash	210,882.97	15,719.10	247,371.30	46,495.80	124,860.48	645,329.65
Beginning Cash	210,882.97	15,719.10	247,371.30	46,495.80	124,860.48	
November						
R	1,500.00	0.00	0.00	0.00	22,385.00	
D	0.00	0.00	0.00	0.00	3,300.00	
Projected Ending Cash	212,382.97	15,719.10	247,371.30	46,495.80	143,945.48	665,914.65
Beginning Cash	212,382.97	15,719.10	247,371.30	46,495.80	143,945.48	
December						
R	1,500.00	0.00	120,000.00	0.00	22,385.00	
D	0.00	0.00	0.00	0.00	3,300.00	
Projected Ending Cash	213,882.97	15,719.10	367,371.30	46,495.80	163,030.48	806,499.65

Clay County, MS
Comparison of Budgeted Expenditures by Category
For Years Ending 9/30/23

	2022	2023	Vairance
General Government	7,602,150	7,922,984	320,834
Special Funds	3,232,562	6,436,504	3,203,942
Debt Services	1,753,746	2,128,964	375,218
Capital Projects	409,102	2,660,602	2,251,500
Enterprise	281,029	283,000	1,971
Fiduciary Funds	35,700	35,700	0
Total Expenditures	13,314,289	19,467,754	6,153,465
Variance From 2022 to 2023			6,153,465

**Clay County MS
Comparison of Debt Service
For Year Ending 9/30/2023**

		09/30/22	09/30/23
205	\$1M CommuniUniversity Bonds - EMCC 2017	68,946	69,205
214	Court Complex COP 2020	305,943	310,843
218	USE TAX Debt Service 2022	0	476,400
222	D-2 Rd B& I 2021	48,000	43,485
225	D-5 B & I 2000	0	0
227	\$11M I/D Bonds 2013	1,078,709	1,431,008
240	D- 4 Rd B & I 2008	48,591	46,796
241	D-1 Rd B & I 2013	48,917	48,641
243	D-3 Rd B & I 2020	47,090	51,180
244	District 4 UNA Community Center G/O Notes	10,000	0
250	D-5 B & I 2013	48,600	48,500
245	\$45,000 G/O Land Acquisition	0	0
255	UNA Community Center Notes 2017	12,278	0
Total		1,717,074	2,526,058
Variance			808,984

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**Clay County
Budget Summary
For Fiscal Year 2022-2023**

<u>Fund #</u>	<u>Fund Name</u>	<u>Balance</u>	<u>Revenues</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Balance</u>
001	General County	250,000	5,570,956	2,037,522	(7,604,984)	253,494
010	Court Complex Building Fund	0	0	15,000	0	15,000
012	Seized Drug	29,000	0	2,600	(20,000)	11,600
013	Utilization	200,000	143,028	100	(106,000)	237,128
015	TVA - In Lieu Monies	30,000	0	4,058	(25,000)	9,058
018	TVA Special	225,000	0	150,550	(150,000)	225,550
020	House Bill #1330	30,000	0	8,000	(17,000)	21,000
035	Triad Grant % Sheriff's Office	0	0	1,200	(1,200)	0
040	Inmate Canteen	120,000	0	57,100	(35,500)	141,600
041	Canine Drug Unit Fund	0	0	20,000	(20,000)	0
045	Carthouse Facility Maintenance	28,000	0	0	0	28,000
065	EMA Emergency Management COVID Funds	13,425	0	0	(13,425)	0
072	Bryan Public Library Funds	100,000	0	0	(100,000)	0
081	Road Repair Project	20,430	0	0	(20,430)	0
084	YTMM Rail Spur Fund	0	0	34,000	0	34,000
085	Natures Golf	29,092	0	55,000	(40,000)	44,092
086	Chuquatonchee Drainage District Funds	60,000	0	0	0	60,000
088	Mhoon Valley Project ERBR 13(02)	300,000	0	0	(300,000)	0
089	District 1 R & B Improvements HB1731	134,300	0	0	(134,300)	0
091	American Reinvestment Act Funds (ARPA)	370,954	0	1,800,000	(1,000,000)	1,170,954
092	UNA Community Center Repairs- 2020	83,700	0	0	(83,700)	0
095	Law Library	0	81,526	0	(81,526)	0
096	District 5 R & B Improvements SB2971	500,000	0	0	(500,000)	0
097	E911 Fund	0	0	504,167	(504,167)	0
104	Law Library	0	0	7,400	(7,400)	0
107	Emergency Employment Security Fund	56,557	0	10,000	(10,000)	56,557
108	Election Support Fund	27,000	0	10,400	0	37,400
109	16th Circuit Court Drug Court Fee Fund	122,800	0	49,000	(25,000)	146,800
114	Volunteer Fire	20,000	85,881	900	(47,873)	58,908
116	Volunteer Fire Insurance Rebate Monies Fund	114,000	0	50,100	(80,000)	84,100
117	Excess Volunteer Fire Ins Rebat	147	0	0	0	147
120	Building Code Training Fund	0	0	1,587	(1,587)	0
135	Emergency Medical Services	0	0	0	0	0
138	TVA Bridge Bond	110,000	0	100,050	(85,000)	125,050
140	Graham Roofing Escrow Fund	35,235	0	400	0	35,635
142	Henson Construction Escrow Fund	21,098	0	200	0	21,298
151	D-1 Road Fund	220,000	0	95,200	(86,561)	228,639
152	D-2 Road Fund	85,000	0	62,300	(110,700)	36,600
153	D-3 Road Fund	65,000	0	121,800	(159,483)	27,317
154	D-4 Road Fund	280,000	0	113,800	(118,142)	275,658
155	D-5 Road Fund	90,000	0	143,200	(198,043)	35,157
161	D-1 Bridge Fund	190,000	200,240	100	(130,414)	259,926
162	D-2 Bridge Fund	85,000	200,240	100	(168,608)	116,732
163	D-3 Bridge Fund	235,000	200,239	100	(157,861)	277,478
164	D-4 Brige Fund	90,000	200,240	100	(124,925)	165,415
165	D-5 Bridge Fund	300,000	200,240	100	(134,259)	366,081
170	Use Tax Clearing Fund	403,398	0	476,400	(476,400)	403,398
171	D 1 Use Tax Fund	85,240	0	41,200	(30,000)	96,440
172	D 2 Use Tax Fund	105,672	0	62,000	(50,000)	117,672
173	D 3 Use Tax Fund	40,000	0	86,000	(50,000)	76,000
174	D 4 Use Tax Fund	130,000	0	76,000	(50,000)	156,000
175	D 5 Use Tax Fund	100,000	0	94,000	(50,000)	144,000
181	D-1 ARPA Infrastructure Improvements	300,000	0	0	(250,000)	50,000
182	D-2 ARPA Infrastructure Improvements	300,000	0	0	(250,000)	50,000
183	D-3 ARPA Infrastructure Improvements	300,000	0	0	(250,000)	50,000
184	D-4 ARPA Infrastructure Improvements	300,000	0	0	(250,000)	50,000
185	D-5 ARPA Infrastructure Improvements	300,000	0	0	(250,000)	50,000
205	\$1M CommuniUniversity Bonds - EMCC 2017	10,000	59,214	0	(69,205)	9
214	Court Complex COP 2019	56,772	271,754	0	(310,843)	17,684
217	DTL Building Notes 2011	0	0	0	0	0
218	Reappraisal 2008 Notes	0	0	0	0	0
219	DTL Building	0	0	0	0	0
220	\$230,000 G/O Acquisition & Construction Not	12,827	0	0	(12,827)	0
221	D-1 B & I 1997	0	0	0	0	0
222	D-2 B & I 2021	30,244	11,742	23,790	(43,485)	22,291
225	D-5 B & I 2000	0	0	0	0	0
227	\$11M I/D Bonds 2013	345,715	0	1,085,295	(1,431,008)	2
230	D-3 B & I 2000	33,672	0	0	(33,672)	0
231	D-2 B & I 2000	15,590	0	0	(15,590)	0

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233	D-4 B & I 2000	17,218	0	0	(17,218)	0
240	D- 4 B & I 2008	0	34,134	25,418	(46,796)	12,757
241	D-1 B & I 2013	29,558	23,750	8,200	(48,641)	12,867
243	D-3 B & I 2020	0	10,000	41,872	(51,180)	692
244	District 4 UNA Community Center G/O Notes	0	0	0	0	0
250	D-5 B & I 2013	6,000	21,300	22,400	(48,500)	1,200
245	\$45,000 G/O Land Acquisition	0	0	0	0	0
255	UNA Community Center Notes 2017	0	0	0	0	0
320	\$230,000 G/O Notes 2013 Construction Fund	64,811	0	0	(64,811)	0
322	District 2 Rd B & I 2021 Construction Fund	491,500	0	0	(491,500)	0
333	District 3 Rd B & I 2021 Construction Fund	304,291	0	0	(304,291)	0
335	District 1 Rd B & I 2013 Construction Fund	91	0	0	0	91
360	District 5 Rd B & I 2013 Construction Fund	0	0	0	0	0
361	Distret 1 USE TAX CONSTRUCTION 2022	701,154	0	0	(400,000)	301,154
362	Distret 2 USE TAX CONSTRUCTION 2022	437,553	0	0	(200,000)	237,553
363	Distret 3 USE TAX CONSTRUCTION 2022	771,950	0	0	(400,000)	371,950
364	Distret 4 USE TAX CONSTRUCTION 2022	771,950	0	0	(400,000)	371,950
365	Distret 15USE TAX CONSTRUCTION 2022	771,950	0	0	(400,000)	371,950
370	District 4 UNA Community Center Constructio	0	0	0	0	0
400	Sanitation Fund	140,000	0	373,964	(283,000)	230,964
695	Tuition Free Program	0	0	35,700	(35,700)	0
Total		12,047,892	7,314,484	7,908,373	(19,467,754)	7,802,995
690	EMCC Maintenance		194,519			
692	EMCC Capital Campaign		124,006			
697	Vo-Tech Maintenance		106,270			
698	Vo-Tech Capital		93,970			
699	TRVWMD		123,004			
			<u>641,769</u>			
			<u>7,956,253</u>			

Clay County MS
General Fund Summary Report
For Proposed Budget Year Ending 9/30/2023

Revenues:

	Current Budget	Proposed Budget	Variance
Ad Valorem Assessment	5,527,354	5,570,956	43,602
Other Revenues	1,789,486	2,037,522	248,036
Total Revenue	7,316,840	6,868,220	291,638

Expenditures:

Board of Supervisors	1,377,331.00	1,433,658.00	56,327
Chancery Clerk	176,869.00	173,689.00	(3,180)
Circuit Clerk	165,127.00	165,706.00	579
Tax Assessor/Collector	307,096.00	312,264.00	5,168
Purchase Clerk	36,954.00	44,519.00	7,565
Inventory Clerk	31,629.00	32,374.00	745
Receiving Clerk	17,056.00	17,063.00	7
Supt. of Education	0.00	0.00	0
Building Maint. & Grounds	558,649.00	633,507.00	74,858
Data Processing	69,619.00	77,231.00	7,612
Veteran's Service Office	11,756.00	12,544.00	788
Chancery Court	47,612.00	73,614.00	26,002
Circuit Court	147,801.00	154,637.00	6,836
Youth Court	109,197.00	125,623.00	16,426
16th Circuit Court Drug Ct	149,357.00	128,490.00	(20,867)
Lunacies	133,091.00	126,920.00	(6,171)
Justice Court	314,848.00	391,849.00	77,001
Coroner	83,840.00	89,227.00	5,387
District Attorney	30,857.00	32,556.00	1,699
County Attorney	69,985.08	70,814.00	829
Public Defender	106,609.00	108,818.00	2,209
Circuit Court Admin	9,687.00	9,997.00	310
Election Support	144,433.00	177,625.00	33,192
Sheriff's Department	1,379,834.00	1,406,712.00	26,878
MTC Officer	30,589.00	31,903.00	1,314
Jail	789,553.00	782,975.00	(6,578)
Ambulance	143,000.00	143,000.00	0
EMA/Civil Defense	20,377.00	22,136.00	1,759
National Guard	2,400.00	2,400.00	0
Constables	82,695.00	72,158.00	(10,537)
Flood Plain Coordinator	14,400.00	14,400.00	0
Animal Control Officer	5,000.00	5,000.00	0
Public Health	46,300.00	46,300.00	0
Mental Health Appropriation	24,000.00	24,000.00	0
Dept. of Human Services	44,952.00	44,952.00	0
Welfare Assistance	31,000.00	37,000.00	6,000
Sally Kate Winter's Shelter	5,000.00	5,000.00	0
Boys and Girls Club	2,500.00	2,500.00	0
Red Cross	3,500.00	3,500.00	0
Soil Conservation Office	10,000.00	10,000.00	0
Extension Office	30,979.00	31,479.00	500
GTRPDD	27,304.00	33,304.00	6,000
Debt Service	58,464.00	93,740.00	35,276
Transfers	400,000.00	400,000.00	0
Total	7,251,250.08	7,605,184.00	353,934

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Clay County MS							
Advalorem Calculation							
2022 - 2023							
Fund#	Fund	Millage Rates 2021-2022		Millage Rates 2022-2023		Valuation	Revenue
001	General County	37.970	145,571,616	38.950		143,028,387	5,570,956
013	Utilization	1.000	145,571,616	1.000		143,028,387	143,028
161-165	Bridge Levy	7.000	145,571,616	7.000		143,028,387	1,001,199
690	TBRVWMD	0.860	145,571,616	0.860		143,028,387	123,004
697	Vo-Tech Maintenance	0.743	145,571,616	0.743		143,028,387	106,270
698	Vo-Tech Capital	0.657	145,571,616	0.657		143,028,387	93,970
690	EMCC Maintenance	1.360	145,571,616	1.360		143,028,387	194,519
695	Tuition Guarantee Program	0.000	145,571,616	0.000		143,028,387	0
692	EMCC-Capital Campaign	0.867	145,571,616	0.867		143,028,387	124,006
114	Volunteer Fire	0.900	56,721,408	0.800		107,351,729	85,881
095	Special Library Levy	0.570	139,912,745	0.570		143,028,387	81,526
205	\$1M CommuniUniversity Note	0.485	145,402,525	0.414		143,028,387	59,214
255	Una Community Center Note	0.063	145,402,525	0.000		143,028,387	0
214	Court Complex Building 2019	1.9000	145,402,525	1.7600		143,028,387	271,754
	TIF - Nature's Golf	Transfer	145,402,525	Transfer	46,500	143,028,387	0
	Total	54.38		54.98			
241	D-1 Rd B&I 2013	0.79	55.84	0.86	55.84	27,299,111	23,750
242	D-2 Rd B&I 2021	0.25	55.30	0.32	55.30	35,580,626	11,742
243	D-3 Rd B&I 2021	0.00	55.05	0.343	55.32	29,075,139	10,000
233	D-4 Rd B&I 2000	0.00		0.00		21,333,496	
240	D-4 Rd B&I 2008	1.99		1.60		21,333,496	34,134
244	D-4 Reimb To Districts For Comm C	0.00	57.04	0.00	56.58	21,333,496	0
225	D-5 Rd B&I 2000	0.00		0.00		29,771,480	
250	D-5 Rd B&I 2013	0.63	55.68	0.716	55.70	29,771,480	21,300
		Average	55.78		55.75		7,956,252
							7,956,252

EXHIBIT C

Clay County, MS							
2022 - 2023 Millage Rates							
		County	D-1	D-2	D-3	D-4	D-5
Fund#	Department	Millage					
001	General County	38.950					
013	Utilization	1.000					
161-165	Bridge Levy	7.000					
699	TBRVWMD	0.860					
697	Vo-Tech Maintenance	0.743					
698	Vo-Tech Capital	0.657					
690	EMCC Maintenance	1.360					
695	Tuition Free Guarantee Program	0.000					
692	EMCC Capitol Improvement Campaign	0.867					
114	Volunteer Fire	0.800					
095	Special Library Levy	0.570					
	Total	52.81					
Bond Funds							
205	\$1M CommuniUniversity Note	0.414					
214	Court Complex COP 2019	1.760					
255	\$60K G/O UNA Recreational Center Notes	0.0000					
	TIF - Nature's Golf	Transfer					
	Total Debt Millage	2.17					
	Total County Wide	54.98					
241	District 1 B&I 2013	0.86	0.86				
242	District 2 B&I 2021	0.32		0.32			
243	District 3 B&I 2020	0.343			0.343		
240	District 4 B&I 2008	1.60				1.60	
244	District 4 Reimb to Distr. for UNA Community Ce	0.00				0.00	
250	District 5 B&I 2013	0.716					0.716
	Total District Millage	3.84	55.84	55.30	55.32	56.58	55.70
			55.84	55.30	55.32	56.58	55.70
		2023					
	D-1 Out	55.84					
	D-1 In	55.04					
	D-2 Out	55.30					
	D-2 In	54.50					
	D-3 Out	55.32					
	D-3 In	54.52					
	D-4 Out	56.58					
	D-4 In	55.78					
	D-5 Out	55.70					
	D-5 In	54.90					

Clay County MS							
Advalorem Calculation							
2022 - 2023							
Fund#	Fund	Millage Rates 2021-2022		Millage Rates 2022-2023		Valuation	Revenue
001	General County	37.970	145,571,616	38.950		143,028,387	5,570,956
013	Utilization	1.000	145,571,616	1.000		143,028,387	143,028
161-165	Bridge Levy	7.000	145,571,616	7.000		143,028,387	1,001,199
690	TBRVWMD	0.860	145,571,616	0.860		143,028,387	123,004
697	Vo-Tech Maintenance	0.743	145,571,616	0.743		143,028,387	106,270
698	Vo-Tech Capital	0.657	145,571,616	0.657		143,028,387	93,970
690	EMCC Maintenance	1.360	145,571,616	1.360		143,028,387	194,519
695	Tuition Guarantee Program	0.000	145,571,616	0.000		143,028,387	0
692	EMCC-Capital Campaign	0.867	145,571,616	0.867		143,028,387	124,006
114	Volunteer Fire	0.900	56,721,408	0.800		107,351,729	85,881
095	Special Library Levy	0.570	139,912,745	0.570		143,028,387	81,526
205	\$1M CommuniUniversity Note	0.485	145,402,525	0.414		143,028,387	59,214
255	Una Community Center Note	0.063	145,402,525	0.000		143,028,387	0
214	Court Complex Building 2019	1.9000	145,402,525	1.7600		143,028,387	271,754
	TIF - Nature's Golf	Transfer	145,402,525	Transfer	46,500	143,028,387	0
	Total	54.38		54.98			
241	D-1 Rd B&I 2013	0.79	55.84	0.86	55.84	27,299,111	23,750
242	D-2 Rd B&I 2021	0.25	55.30	0.32	55.30	35,580,626	11,742
243	D-3 Rd B&I 2021	0.00	55.05	0.343	55.32	29,075,139	10,000
233	D-4 Rd B&I 2000	0.00		0.00		21,333,496	
240	D-4 Rd B&I 2008	1.99		1.60		21,333,496	34,134
244	D-4 Reimb To Districts For Comm C	0.00	57.04	0.00	56.58	21,333,496	0
225	D-5 Rd B&I 2000	0.00		0.00		29,771,480	
250	D-5 Rd B&I 2013	0.63	55.68	0.716	55.70	29,771,480	21,300
		Average	55.78		55.75		7,956,252
							7,956,252

EXHIBIT D

**Tax Levy for Clay County,
Mississippi Fiscal Year 2022-2023**

**IN THE MATTER OF LEVYING COUNTY AD VALOREM TAXES FOR THE
CURRENT YEAR 2022-2023, INCLUDING GENERAL COUNTY, ROAD DISTRICTS,
AND ANY OTHER TAXING DISTRICT IN CLAY COUNTY, MISSISSIPPI**

There came on for hearing and determination by the Board of Supervisors of Clay County, Mississippi, the matter of levying the ad valorem taxes for the fiscal year 2022-2023, beginning October 1, 2022, on assessments on property as of January 1, 2022, County-Wide, for the general county, road districts, and for all other taxing districts as stated, in accordance with the provisions of Section 27-39-317 of the *Mississippi Code of 1972*, as amended and annotated, and other laws relative to said matters, and the Board, having fully and carefully considered the needs and requirements of the various funds of the County and of said districts and the rates or levies which are required to produce the revenue necessary to meet the budget as made, fixed and heretofore approved by the Board, as required by law; and it appearing that the tax rates of levies for the County and the several County purposes, the bridge levies for the County and the several County purposes, the road districts and other taxing districts, are necessary in order to raise the funds required to meet the expenses of the County and of said taxing districts for said fiscal year.

IT IS THEREFORE ORDERED AND ADJUDGED by the Board of Supervisors of Clay County, Mississippi, that the following ad valorem tax rates and levies be and the same are hereby imposed and levied for the fiscal year 2022-2023, upon the assessed value of all taxable property in Clay County, State of Mississippi, and in the respective road districts, and other taxing districts in said Clay County, as the property is now assessed and listed, or as may hereafter be assessed and listed, upon the assessment rolls of said County as of January 1, 2022, except property subject to State taxes only, and except the exempted assessed value of homes to the extent exempted by the homestead exemption laws of the State of Mississippi, as provided by law, the said rates, expressed in mills or decimal fraction of a mill, being levied and imposed upon the dollar of assessed valuation appearing upon the assessments rolls of said County as aforesaid or the following funds or purposes; and when the money is collected, it shall be credited to the respective funds as provided by law:

Section 1. There is hereby levied upon each dollar of assessed valuation in the County for countrywide purposes as follows:

For General County purposes (current expenses and maintenance) mills as authorized by Section 27-39-303 of the *Mississippi Code of 1972*38.95

The levy of 38.95 mills for General County purposes is for the following items:

Office and Administration of the County Offices, Judicial and Law Enforcement, Charity, Health and Welfare, Conservation of Natural Resources, Operation and Maintenance of Buildings and Grounds and Sundry, Extension Office Services, Planning and Development District Services, as shown by the budget heretofore adopted by this Board, and in accordance with the regulations of the State Auditing Department.

For the maintenance and construction of bridges and culverts throughout the County as authorized by Section 65-15-7 and 27-39-305 of the *Mississippi Code of 1972*,7.00

Section 2: There is hereby levied upon each dollar of assessed valuation of taxable property in Clay County, Mississippi, in accordance with Sections 27-39-329(2)(a) and (2)(b) of the *Mississippi Code of 1972*, as amended:

- A. For the Tombigbee River Valley Water Management District..... .66
- B. For the Clay County Utilization Fund..... 1.00

Section 3: There is hereby levied upon each dollar of assessed valuation of taxable property in the Tombigbee River Watershed Area of said Clay County, for support of Tombigbee River Water Management District as authorized by Section 51-13-131 of the *Mississippi Code of 1972*20

Section 4: There is hereby levied and imposed upon all timbered and uncultivable land in Clay County, Mississippi, as authorized by Section 49-19-115 of the *Mississippi Code of 1972*, a special tax known as the forest acreage tax of nine (9) cents per acre.

Section 5: There is hereby levied upon each dollar of assessed valuation in the County for the support and maintenance of East Mississippi Community College and Vocational Training School as authorized by Sections 37-29-141 and 37-29-143 of the *Mississippi Code of 1972*, as follows:

- A. For maintenance of East Mississippi Community College 1.36
- B. For Maintenance of Vocational Training School..... .743
- C. Capital outlay for Vocational Training School..... .657
- D. For Capital Improvement Campaign of East Mississippi Community College867
- E. For EMCC CommUniversity Debt Service Retirement414

Section 6: There is hereby levied upon each dollar of assessed valuation of taxable property in Clay County, Mississippi, for support of the Tombigbee Regional Library System in accordance with Section 39-3-5 of the *Mississippi Code of 1972*..... .57

Section 7: There is hereby levied upon each dollar of assessed valuation of taxable property in Clay County, Mississippi, for bonds and interest as follows:

- A. Court Complex Certificate of Participation Notes....., 1.76

Section 8: There is hereby levied upon each dollar of assessed valuation of taxable property within Clay County, Mississippi, and outside the corporate limits of West Point, Mississippi, for the purpose of fire protection as authorized by Section 83-1-39 and 19-9-1 of the *Mississippi Code of 1972*..... .80

Section 9: There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor’s District One, Clay County, Mississippi, for bonds and interest as follows:

- A. District One Road Bonds 2013 Issuance, as authorized by Section 19-9-9 of the *Mississippi Code of 1972*..... .86

Section 10: There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor’s District Two, Clay County, Mississippi, for bonds and interest as follows:

- A. District Two Road Bonds, 2021 Issuance, as authorized by Section 19-9-9 of the *Mississippi Code of 1972*..... .32

Section 11: There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor’s District Three, Clay County, Mississippi, for bonds and interest as follows:

- A. District Three Road Bonds 2022 Issuance as authorized by Section 19-9-9 of the *Mississippi Code of 1972*343

Section 12: There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor’s District Four, Clay County, Mississippi, for bonds and interest as follows:

- A. District Four Road Bonds 2008 Issuance as authorized by Section 19-9-9 of the *Mississippi Code of 1972*,..... 1.60

Section 13: There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor’s District Five, Clay County, Mississippi, for bonds and interest as follows:

- A. District Five Road Bonds 2013 issuance as authorized by Section 19-9-9 of the *Mississippi Code of 1972*,716

Section 14: It is further ordered by this Board of Supervisors that all ad valorem taxes hereby levied and imposed are fixed within the limits as stated in Section 27-39-301 to Section 27-39-305, inclusive, 39-3-5, 65-15-7, 43-31-15, 19-9-9, 19-9-97, 49-19-115, 37-29-141, 37-29-143, 51-13-107 and 51-13-109, 27-39-309 to 27-39-321, both inclusive, 27-39-325, 19-9-1, 17-21-51, 27-39-329(2)(a) and (2)(b), 37-57-1 and 37-57-105, *et seq.*, of the *Mississippi Code of 1972*, and 39-3-5 of the *Mississippi Code of 1972*; the General County taxes being governed by Section 27-39-303, bridge taxes by Section 65-15-7 and 27-39-305, all being Sections of the *Mississippi Code of 1972*; and in the event of the total levy for bridges exceeding the limit fixed by said Section 27-39-305, the county-wide levy shall have precedence in the order as stated in Section 27-39-305, and in the event that the total levy for any school district shall exceed the limits fixed by law, the country-wide levy shall have precedence over any levy for a district as stated in Section 37-57-121 of the *Mississippi Code of 1972*.

Section 15: It is further ordered that the above rates and levies in mills or decimal fraction thereof shall be applied to each dollar of assessed value as shown upon the 2022 assessment rolls of Clay County, Mississippi, and in the respective districts upon which said rates or levies are respectively fixes, except as to such values as may be exempt by law, the intention and purpose of this Board of Supervisors of Clay County, Mississippi, being to fully and in detail comply with all requirements of law relating thereto, and especially Sections 27-39-303 and 27-39-317 of the *Mississippi Code of 1972*.

Section 16: It is further ordered that all monies received and collected by the Tax Collector and paid by her to the proper fund, according to the provisions of this Order, shall be credited to the designated funds by the County auditor, in accordance with the budget as heretofore adopted by this Board and shall be expended in the manner and for the purpose set forth in said budget and for no other purpose.

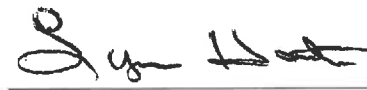
Section 17: It is further ordered that the Clerk of this Board be and she is expressly directed to comply with the requirements of law prescribed by Section 27-39-319 of the *Mississippi Code of 1972*, relating to the certification and publication of the ad valorem rates of levies herein made and fixed.

THE FOREGOING ORDER having been introduced in writing on this day at the September 2022, meeting of the Board of Supervisors of Clay County, Mississippi, on this the 14th day of September, 2022, was at said meeting and did read, considered, passed and adopted, paragraph by paragraph, section by section, and then as a whole without change in the form in which it was introduced and passed by the following vote:

Supervisor Lynn Horton voted:	"Aye."
Supervisor Luke Lummus voted:	"Aye."
Supervisor R.B. Davis voted:	NOT PRESENT
Supervisor Shelton Deanes voted:	"Aye."
Supervisor Joe Chandler voted:	"Aye."

SO ORDERED, this the 14th day of September, 2022.




LYNN HORTON, PRESIDENT

ATTEST:

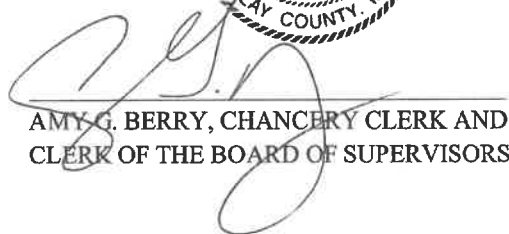

AMY G. BERRY, CHANCERY CLERK AND
CLERK OF THE BOARD OF SUPERVISORS

EXHIBIT E

There came before the Clay County Board of Supervisors in regular session on Wednesday, September 14, 2022, the matter of adopting the budget for fiscal year 2022-2023. Upon motion by Luke Lummus and second by Shelton Deanes by unanimous vote of the Supervisors, the following budget for fiscal year 2022-2023 was adopted.

Clay County
Combined Budget For Publication
For The Fiscal Year Ending September 30, 2023

	Governmental Fund Types			Proprietary Fund Types		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service
Revenues						
Amount necessary to be raised by tax levy	\$5,713,984	\$1,168,606	\$0	\$431,894	\$0	\$0
Taxes and ad valorem other than tax levy	\$81,000	\$0	\$0	\$1,085,295	\$0	\$0
Road and Bridge privilege tax	\$0	\$165,000	\$0	\$0	\$0	\$0
License, Commissions, and Other Revenue	\$248,050	\$0	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$305,184	\$7,400	\$0	\$0	\$0	\$0
Special Assessments	\$2,000	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues:						
Federal Sources	\$11,858	\$1,800,000	\$0	\$0	\$0	\$0
State Sources	\$829,980	\$1,272,087	\$0	\$32,800	\$9,164	\$0
Local Sources	\$77,351	\$10,000	\$0	\$0	\$350,000	\$0
Charges For Service	\$303,000	\$177,350	\$0	\$0	\$0	\$0
Interest Income	\$20,950	\$50,900	\$0	\$0	\$4,000	\$0
Miscellaneous Revenues	\$24,100	\$168,000	\$0	\$0	\$10,800	\$0
Contributions to Permanent Funds	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$314,357	\$458,867	\$0	\$88,880	\$0	\$35,700
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$7,931,814	\$5,278,210	\$0	\$1,638,869	\$373,964	\$35,700
Beginning Cash Balance	\$764,000	\$10,586,298	\$4,315,250	\$557,596	\$140,000	\$0
Total Revenues and Beginning Cash Balance	\$8,695,814	\$15,864,508	\$4,315,250	\$2,196,465	\$513,964	\$35,700
Expenditures						
General Government	\$4,511,725	\$1,074,811	\$64,811	\$0	\$0	\$0
Public Safety	\$2,475,684	\$622,165	\$0	\$0	\$0	\$0
Public Works	\$0	\$6,503,217	\$2,595,791	\$0	\$283,000	\$0
Health & Welfare	\$168,252	\$0	\$0	\$0	\$0	\$0
Culture & Recreation	\$0	\$188,726	\$0	\$0	\$0	\$0
Education	\$0	\$0	\$0	\$0	\$0	\$0
Conservation of Natural Resources	\$41,479	\$0	\$0	\$0	\$0	\$0
Economic Development & Assistance	\$33,304	\$0	\$0	\$0	\$0	\$0
Debt Service	\$93,740	\$165,000	\$0	\$2,049,658	\$0	\$0
Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$599,000	\$578,687	\$0	\$79,307	\$0	\$35,700
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,923,184	\$9,132,606	\$2,660,602	\$2,128,965	\$283,000	\$35,700
Ending Cash Balance	\$772,630	\$6,731,902	\$1,654,648	\$67,500	\$230,964	\$0
Total Expenditures and Ending Cash Balance	\$8,695,814	\$15,864,508	\$4,315,250	\$2,196,465	\$513,964	\$35,700

NOTICE OF FINAL ADOPTION OF 2022-2023 BUDGET FOR CLAY COUNTY, MS, Notice is hereby given to the public that the detailed copy of the adopted budget of Clay County, MS is available for public inspection upon requesting during business hours at the Courthouse in the Office of the Chancery Clerk.

Amy G. Berry
Chancery Clerk
Clerk of the Board
Clay County, MS

EXHIBIT F

NO. _____

**IN THE MATTER OF AUTHORIZING AND APPROVING TO USE UP TO \$18,000 IN
PLN MONIES FOR THE E TVA ROAD PROJECT**

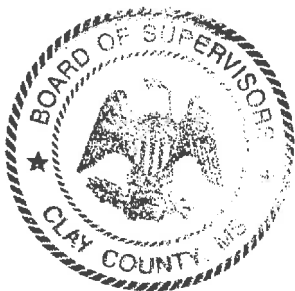
There came on this day for consideration the matter of authorizing and approving to use up to \$18,000 in PLN Monies for the E TVA Road Project.

Supervisor Horton moved to authorize and approve to use up to \$18,000 of PLN Monies for the E TVA Road Project.

The motion was seconded by Supervisor Deanes.

The motion carried unanimously.

SO ORDERED this the 14th day of September, 2022



LYNN HORTON, PRESIDENT
BOARD OF SUPERVISORS
CLAY COUNTY MISSISSIPPI

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