

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2025 - June 30, 2026

County Name: CLINTON COUNTY County Number: 23

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

Meeting Date: 4/14/2025 Meeting Time: 09:00 AM Meeting Location: Clinton County Administration Building, Conference Room B, 1900 N. 3rd St., Clinton, IA or via the web address <https://zoom.us/join> Enter meeting Code: 9341856401 and then password clinton23.

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](http://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)  
<https://www.clintoncounty-ia.gov/>

County Telephone Number  
 (563) 244-0568

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	22,125,879	22,372,813	21,646,711	1.10
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	22,125,879	22,372,813	21,646,711	
Delinquent Property Tax Revenue	5	7,100	7,100	16,816	
Penalties, Interest & Costs on Taxes	6	136,400	136,400	149,575	
Other County Taxes/TIF Tax Revenues	7	2,948,275	2,880,130	3,198,364	-3.99
Intergovernmental	8	9,026,694	13,433,043	12,599,301	
Licenses & Permits	9	49,050	43,550	75,819	
Charges for Service	10	1,074,745	1,111,245	1,339,114	
Use of Money & Property	11	596,731	512,631	2,168,325	
Miscellaneous	12	1,035,950	2,623,350	684,693	
<b>Subtotal Revenues</b>	13	37,000,824	43,120,262	41,878,718	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	6,424,176	2,219,186	2,456,200	
Proceeds of Fixed Asset Sales	16	0	0	35,000	
<b>Total Revenues &amp; Other Sources</b>	17	43,425,000	45,339,448	44,369,918	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	13,009,051	12,567,792	11,625,404	5.78
Physical Health and Social Services	19	2,866,613	2,968,926	2,198,126	14.20
County Environment and Education	21	2,755,937	2,960,946	2,811,857	-1.00
Roads & Transportation	22	10,315,448	8,530,446	9,208,414	5.84
Government Services to Residents	23	1,405,654	1,483,423	1,319,548	3.21
Administration	24	5,811,750	6,514,084	5,814,966	-0.03
Nonprogram Current	25	76,610	297,385	396,997	-56.07
Debt Service	26	2,541,050	2,596,250	2,531,850	0.18
Capital Projects	27	5,353,322	7,030,006	3,780,166	19.00
<b>Subtotal Expenditures</b>	28	44,135,435	44,949,258	39,687,328	
Other Financing Uses:					
Operating Transfers Out	29	6,424,176	2,219,186	2,456,200	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	50,559,611	47,168,444	42,143,528	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-7,134,611	-1,828,996	2,226,390	
Beginning Fund Balance - July 1,	33	28,852,778	30,681,774	28,455,384	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	5,000	0	0	
Fund Balance - Restricted	36	8,843,888	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	12,869,279	28,852,778	30,681,774	
<b>Total Ending Fund Balance - June 30,</b>	40	21,718,167	28,852,778	30,681,774	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	19,543,031				
Rural Only Levies*:	2,582,848	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	1,029,125				

Explanation of any significant items in the budget or additional virtual meeting information: <b>COUNTY NAME:</b> <b>CLINTON COUNTY</b>	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> <b>Fiscal Year July 1, 2025 - June 30, 2026</b>	<b>COUNTY NUMBER:</b> <b>23</b>
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/27/2025 Meeting Time: 09:00 AM Meeting Location: Clinton County Administration Building, Conference Room B, 1900 N. 3rd St., Clinton, IA or via Zoom by dialing 1-253-215-8782 and entering the access code 9341856401, or via the web address: <https://zoom.us/join> Enter meeting Code: 9341856401 and then password clinton23.

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

County Website (if available)  
<https://www.clintoncounty-ia.gov/>

County Telephone Number  
(563) 244-0568

Iowa Department of Management	Current Year Certified Property Tax  FY 2024/2025	Budget Year Effective Tax  FY 2025/2026	Budget Year Proposed Tax  FY 2025/2026
Taxable Valuations-General Services	2,600,471,222	2,642,896,364	2,642,896,364
Requested Tax Dollars-Countywide Rates Except Debt Service	17,407,086	17,407,086	17,119,916
Taxable Valuations-Debt Service	2,695,734,037	2,745,957,213	2,745,957,213
Requested Tax Dollars-Debt Service	2,479,374	2,479,374	2,423,115
Requested Tax Dollars-Countywide Rates	19,886,460	19,886,460	19,543,031
<b>Tax Rate-Countywide</b>	7.61356	7.48929	7.36014
Taxable Valuations-Rural Services	1,010,449,520	1,037,288,447	1,037,288,447
Requested Tax Dollars-Additional Rural Levies	2,486,353	2,486,353	2,582,848
<b>Tax Rate-Rural Additional</b>	2.46064	2.39697	2.49000
<b>Rural Total</b>	10.07420	9.88626	9.85014
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax FY 2024/2025</b>	<b>Budget Year Proposed Tax FY 2025/2026</b>	<b>Percent Change</b>
Urban Taxpayer	353	384	8.78
Rural Taxpayer	467	514	10.06
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax FY 2024/2025</b>	<b>Budget Year Proposed Tax FY 2025/2026</b>	<b>Percent Change</b>
Urban Taxpayer	1,557	1,716	10.21
Rural Taxpayer	2,060	2,297	11.50

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

THIS DOES NOT REFLECT YOUR TAX BILL. Consolidated levy rates will not increase above proposed; however, decreases may still occur. For more information please visit [https://www.clintoncounty-ia.gov/auditor/financial\\_and\\_tax\\_information](https://www.clintoncounty-ia.gov/auditor/financial_and_tax_information) or call 563-244-0568.

## BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	17,119,916	2,582,848		2,423,115		22,125,879	22,372,813	21,646,711	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	0	0		0		0	0	0	3
Net Current Property Taxes	4	17,119,916	2,582,848		2,423,115		22,125,879	22,372,813	21,646,711	4
Delinquent Property Tax Revenue	5	6,800	100		200		7,100	7,100	16,816	5
Penalties, Interest & Costs on Taxes	6	136,400					136,400	136,400	149,575	6
Other County Taxes/TIF Tax Revenues	7	1,534,235	1,295,605	0	118,435	0	2,948,275	2,880,130	3,198,364	7
Intergovernmental	8	2,845,960	6,042,234	0	138,500	0	9,026,694	13,433,043	12,599,301	8
Licenses & Permits	9	17,050	32,000	0	0	0	49,050	43,550	75,819	9
Charges for Service	10	1,062,245	12,500	0	0	0	1,074,745	1,111,245	1,339,114	10
Use of Money & Property	11	596,131	600	0	0	0	596,731	512,631	2,168,325	11
Miscellaneous	12	138,950	267,000	630,000	0	0	1,035,950	2,623,350	684,693	12
Subtotal Revenues	13	23,457,687	10,232,887	630,000	2,680,250	0	37,000,824	43,120,262	41,878,718	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	58,055	2,366,121	4,000,000	0	0	6,424,176	2,219,186	2,456,200	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	35,000	16
Total Revenues & Other Sources	17	23,515,742	12,599,008	4,630,000	2,680,250	0	43,425,000	45,339,448	44,369,918	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	12,442,922	566,129			0	13,009,051	12,567,792	11,625,404	18
Physical Health and Social Services	19	2,566,613	300,000			0	2,866,613	2,968,926	2,198,126	19
County Environment and Education	21	2,448,567	307,370			0	2,755,937	2,960,946	2,811,857	21
Roads & Transportation	22	0	10,315,448			0	10,315,448	8,530,446	9,208,414	22
Government Services to Residents	23	1,402,154	3,500			0	1,405,654	1,483,423	1,319,548	23
Administration	24	5,811,750	0			0	5,811,750	6,514,084	5,814,966	24
Nonprogram Current	25	0	76,610			0	76,610	297,385	396,997	25
Debt Service	26	0	0		2,541,050	0	2,541,050	2,596,250	2,531,850	26
Capital Projects	27	325,000	745,822	4,282,500		0	5,353,322	7,030,006	3,780,166	27
Subtotal Expenditures	28	24,997,006	12,314,879	4,282,500	2,541,050	0	44,135,435	44,949,258	39,687,328	28
Other Financing Uses:										
Operating Transfers Out	29	4,374,466	2,049,710	0	0	0	6,424,176	2,219,186	2,456,200	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	29,371,472	14,364,589	4,282,500	2,541,050	0	50,559,611	47,168,444	42,143,528	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-5,855,730	-1,765,581	347,500	139,200	0	-7,134,611	-1,828,996	2,226,390	32
Beginning Fund Balance - July 1, 2025	33	23,353,639	4,711,054	205,140	568,026	14,919	28,852,778	30,681,774	28,455,384	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	5,000	5,000	0	0	35
Fund Balance - Restricted	36	4,631,346	2,942,757	552,640	707,226	9,919	8,843,888	0	0	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	12,866,563	2,716	0	0	0	12,869,279	28,852,778	30,681,774	39
Total Ending Fund Balance - June 30,	40	17,497,909	2,945,473	552,640	707,226	14,919	21,718,167	28,852,778	30,681,774	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.36014 urban areas; 9.85014 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2025 - June 30, 2026**

**County Number: 23 County Name: CLINTON COUNTY Date Adopted: 4/21/2025**

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

**GENERAL BASIC FUND LEVY CALCULATION**

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2025 Budget Data</b>	4.01118	10,940,638	2,727,535,984	1.79
<b>Limitation Percentage</b>				
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2026</b>	4.01118	11,137,251	1.79	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2025 Budget Data</b>	2.46064	2,531,897	1,028,958,607	2.58
<b>Limitation Percentage</b>				
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2026</b>	3.95000	4,169,316	64.67	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		2,776,552,285		2,642,896,364	
General Basic	2	11,137,251		4.01118		10,601,133
+ Cemetery (Pioneer - 331.424B)	3	60,390		0.02175		57,483
= Total for General Basic	4	11,197,641				10,658,616
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	6,788,060		2.44478		6,461,300
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	2,541,050	2,879,613,134	0.88243	2,745,957,213	2,423,115
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	20,526,751		7.36014		19,543,031
<b>B. All Rural Services Only Levies:</b>	13		1,055,523,148		1,037,288,447	
Rural Services Basic	14	2,628,253		2.49000		2,582,848
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	2,628,253		2.49000		2,582,848
Subtotal Countywide/All Rural Services (A + B)	21	23,155,004		9.85014		22,125,879
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	23,155,004				22,125,879

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	159,979		
Auditor	96,994	1	CLINTON HERALD
Recorder	93,527	2	DEWITT OBSERVER
Treasurer	96,414	3	
Sheriff	146,080	4	
Supervisors	48,416	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	49,689		

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 or Budget Preparer)(Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification)(Date)

REVENUES DETAIL

County Name: CLINTON COUNTY

County No: 23

		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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
<b>TAXED LEVIED ON PROPERTY</b>	1	10,658,616	6,461,300		2,582,848	0		0		2,423,115		22,125,879	22,372,813	21,646,711	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3											0			3
1000 Net Current Property Taxes	4	10,658,616	6,461,300		2,582,848	0		0		2,423,115		22,125,879	22,372,813	21,646,711	4
1010 Delinq. Property Tax Revenue	5	5,000	1,800		100					200		7,100	7,100	16,816	5
11XX Penalties, Int, & Costs on Taxes	6	136,400										136,400	136,400	149,575	6
<b>OTHER COUNTY TAXES/TIF REVENUES</b>															
12XX Other County Taxes	7	14,000	7,000		200					500		21,700	19,700	32,279	7
13XX Voter Approved Local Option Taxes	8	500,000					1,250,000					1,750,000	1,700,000	1,965,980	8
14XX Gambling Taxes	9	145,000										145,000	145,000	155,888	9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	539,025	326,760		45,405	0		0		117,935		1,029,125	1,012,980	1,041,774	11
17XX Taxes Collected for Other Governments	11B	2,450										2,450	2,450	2,443	11B
Subtotal	12	1,200,475	333,760	0	45,605	0	1,250,000	0	0	118,435	0	2,948,275	2,880,130	3,198,364	12
<b>INTERGOVERNMENTAL REVENUE</b>															
20XX State Shared Revenues	13						5,657,714					5,657,714	5,502,040	5,557,745	13
21XX State Replacements Against Levied Taxes	14	285,000	200,000		85,500					77,500		648,000	627,500	1,303,078	14
22XX Other State Tax Replacements	15	300,000	210,000		18,000					61,000		589,000	586,000	331,585	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	110,100						76,610				186,710	443,385	513,491	16
25XX Contributions from Other Intergovernmental Units	17	353,250	25,000	580			181,410					560,240	834,801	905,055	17
26XX, 27XX State Grants and Entitlements	18	1,108,030					3,000	17,000				1,128,030	1,264,141	1,084,075	18
28XX Federal Grants and Entitlements	19	4,000		250,000								254,000	4,173,176	2,876,749	19
29XX Payments in Lieu of Taxes	20						3,000					3,000	2,000	27,523	20
Subtotal (lines 13 - 20)	21	2,160,380	435,000	250,580	103,500	0	5,845,124	93,610	0	138,500	0	9,026,694	13,433,043	12,599,301	21
3XXX Licenses & Permits	22	17,050					32,000					49,050	43,550	75,819	22
4XXX, 5XXX Charges for Service	23	1,061,245		1,000			5,000	7,500				1,074,745	1,111,245	1,339,114	23
6XXX Use of Money & Property	24	545,131		51,000				600				596,731	512,631	2,168,325	24
8XXX Miscellaneous	25	138,900		50			117,000	150,000	630,000			1,035,950	2,623,350	684,693	25
Total Revenues	26	15,923,197	7,231,860	302,630	2,732,053	0	7,249,124	251,710	630,000	2,680,250	0	37,000,824	43,120,262	41,878,718	26
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>															
9000 From General Basic	27			58,055			316,411		4,000,000			4,374,466	402,476	437,633	27
9020 From Rural Services Basic	28						2,049,710					2,049,710	1,816,710	2,018,567	28
90xx From Other Budgetary Funds	29											0			29
Subtotal (lines 27- 29)	30	0	0	58,055	0	0	2,366,121	0	4,000,000	0	0	6,424,176	2,219,186	2,456,200	30
91XX Proceeds/Gen Long-Term Debt	31											0			31
92XX Proceeds/Gen Capital Asset Sales	32											0		35,000	32
Total Revenues and Other Sources	33	15,923,197	7,231,860	360,685	2,732,053	0	9,615,245	251,710	4,630,000	2,680,250	0	43,425,000	45,339,448	44,369,918	33
Beginning Fund Balance - July 1, NaN	34	13,193,374	5,420,549	4,739,716	1,191,080		2,772,386	747,588	205,140	568,026	14,919	28,852,778	30,681,774	28,455,384	34
Total Resources	35	29,116,571	12,652,409	5,100,401	3,923,133	0	12,387,631	999,298	4,835,140	3,248,276	14,919	72,277,778	76,021,222	72,825,302	35
Loss on Nonreplaced Credits Against Levied Taxes	36	285,000	200,000		85,500	0		0		77,500		648,000	627,500	1,303,078	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES  
County Name: CLINTON COUNTY  
County No: 23

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	2,747,690	757,592		549,734						4,055,016	3,763,851	3,780,805	1
1010 - Investigations	2	78,457			4,743						83,200	68,200	22,971	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4	32,500	7,896								40,396	34,268	16,657	4
1040 - Law Enforcement Communications	5										0			5
1050 - Adult Correctional Services	6	2,522,117	746,125	76,000							3,344,242	3,221,342	2,756,971	6
1060 - Administration	7	899,446	245,251		2,652			7,000			1,154,349	1,113,614	1,055,597	7
Subtotal	8	6,280,210	1,756,864	76,000	557,129	0	0	7,000	0		8,677,203	8,201,275	7,633,001	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	1,178,477	389,616	10,000				2,000			1,580,093	1,537,330	1,268,574	9
1110 - Medical Examiner	10	261,492	16,532								278,024	262,594	195,465	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	1,439,969	406,148	10,000	0	0	0	2,000	0		1,858,117	1,799,924	1,464,039	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0			13
1210 - Emergency Management	14		2,329,231								2,329,231	2,410,093	2,401,292	14
1220 - Fire Protection & Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	0	2,329,231	0	0	0	0	0	0		2,329,231	2,410,093	2,401,292	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18	4,000									4,000	4,500	0	18
1410 - Research & Other Assistance	19	4,000									4,000	4,000	3,303	19
1420 - Bailiff Services	20										0	9,000	0	20
Subtotal	21	8,000	0	0	0	0	0	0	0		8,000	17,500	3,303	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22										0	1,000	0	22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0			24
1530 - Court Costs	25	16,000									16,000	16,000	11,489	25
1540 - Service of Civil Papers	26	1,500									1,500	1,000	1,192	26
Subtotal	27	17,500	0	0	0	0	0	0	0		17,500	18,000	12,681	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29										0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	119,000									119,000	121,000	111,088	30
Subtotal	31	119,000	0	0	0	0	0	0	0		119,000	121,000	111,088	31
Total - Public Safety & Legal Services	32	7,864,679	4,492,243	86,000	557,129	0	0	9,000	0		13,009,051	12,567,792	11,625,404	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES  
County Name: CLINTON COUNTY  
County No: 23

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	1,095,033									1,095,033	1,241,644	959,769	1
3010 - Communicable Disease Prevention & Control Services	2	64,027									64,027	64,027	64,155	2
3020 - Environmental Health	3	193,482	66,814								260,296	263,874	208,750	3
3040 - Health Administration	4	19,200									19,200	19,200	10,186	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	1,371,742	66,814	0	0	0	0	0	0		1,438,556	1,588,745	1,242,860	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	409,899	58,135								468,034	521,374	483,602	7
3110 - General Welfare Services	8	106,600									106,600	110,700	91,329	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	516,499	58,135	0	0	0	0	0	0		574,634	632,074	574,931	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	147,570	44,070								191,640	179,875	110,641	11
3210 - General Services to Veterans	12	9,000									9,000	9,500	4,893	12
Subtotal	13	156,570	44,070	0	0	0	0	0	0		200,640	189,375	115,534	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	145,000									145,000	150,000	153,677	14
3310 - Family Protective Services	15	25,000									25,000	25,000	39,096	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	170,000	0	0	0	0	0	0	0		170,000	175,000	192,773	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	17,657									17,657	17,657	17,657	18
3410 - Other Social Services	19	140,200	3,556								143,756	13,200	13,518	19
3420 - Social Services Business Operations	20										0			20
Subtotal	21	157,857	3,556	0	0	0	0	0	0		161,413	30,857	31,175	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	6,000									6,000	26,875	23,173	22
3510 - Preventive Services	23	15,370									15,370	26,000	17,680	23
3520 - Opioid Litigation Settlement	24							300,000			300,000	300,000	0	24
Subtotal	25	21,370	0	0	0	0	0	300,000	0		321,370	352,875	40,853	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	2,394,038	172,575	0	0	0	0	300,000	0		2,866,613	2,968,926	2,198,126	26



SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION  
County Name: CLINTON COUNTY  
County No: 23

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1	3,000								3,000	3,000	5,945	1
6010 - Weed Eradication	2				103,000					103,000	103,000	110,000	2
6020 - Solid Waste Disposal	3	236,448								236,448	225,000	225,000	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	239,448	0	0	103,000	0	0	0	0	342,448	331,000	340,945	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	251,390	56,832							308,222	298,033	274,499	6
6110 - Maintenance & Operations	7	1,143,324	340,662							1,483,986	1,622,151	1,448,468	7
6120 - Recreation & Environmental Educ.	8	20,250								20,250	19,550	50,856	8
Subtotal	9	1,414,964	397,494	0	0	0	0	0	0	1,812,458	1,939,734	1,773,823	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10				4,500					4,500	5,000	2,910	10
6210 - Animal Bounties & State Apiarist Expenses	11									0			11
Subtotal	12	0	0	0	4,500	0	0	0	0	4,500	5,000	2,910	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13				95,870					95,870	117,422	120,364	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	284,606								284,606	305,725	332,531	15
Subtotal	16	284,606	0	0	95,870	0	0	0	0	380,476	423,147	452,895	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				104,000					104,000	104,000	104,000	17
6410 - Historic Preservation	18	18,000		58,055						76,055	122,065	99,784	18
6420 - Fair & 4-H Clubs	19	35,000								35,000	35,000	37,500	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22	1,000								1,000	1,000	0	22
Subtotal	23	54,000	0	58,055	104,000	0	0	0	0	216,055	262,065	241,284	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,993,018	397,494	58,055	307,370	0	0	0	0	2,755,937	2,960,946	2,811,857	29

SERVICE AREA 7

ROADS & TRANSPORTATION  
County Name: CLINTON COUNTY  
County No: 23

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						303,185			303,185	372,287	322,476	1
7010 - Engineering	2						412,107			412,107	377,074	496,505	2
Subtotal	3	0	0	0	0	0	715,292	0	0	715,292	749,361	818,981	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						269,358			269,358	251,147	220,962	4
7110 - Roads	5						5,597,202			5,597,202	3,830,859	4,523,081	5
7120 - Snow & Ice Control	6						532,089			532,089	639,758	521,175	6
7130 - Traffic Controls	7						331,489			331,489	290,366	189,244	7
7140 - Road Clearing	8						346,880			346,880	312,221	317,130	8
Subtotal	9	0	0	0	0	0	7,077,018	0	0	7,077,018	5,324,351	5,771,592	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						725,000			725,000	780,000	722,840	10
7210 - Equipment Operations	11						1,671,376			1,671,376	1,632,019	1,446,330	11
7220 - Tools, Materials & Supplies	12						22,631			22,631	17,943	45,064	12
7230 - Real Estate & Buildings	13						104,131			104,131	26,772	403,607	13
Subtotal	14	0	0	0	0	0	2,523,138	0	0	2,523,138	2,456,734	2,617,841	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									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	10,315,448	0	0	10,315,448	8,530,446	9,208,414	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS  
County Name: CLINTON COUNTY  
County No: 23

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	125,600	265,849							391,449	473,815	353,183
8010 - Local Elections	2	10,675	10,765							21,440	21,440	42,469
8020 - Township Officials	3	4,800	825							5,625	5,625	3,369
Subtotal	4	141,075	277,439	0	0	0	0	0	0	418,514	500,880	399,021
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	407,440	187,849							595,289	584,651	551,613
8101 - Driver Licenses Services	6									0		
8110 - Recording of Public Documents	7	265,327	123,024					3,500		391,851	397,892	368,914
Subtotal	8	672,767	310,873	0	0	0	0	3,500	0	987,140	982,543	920,527
Total - Government Services to Residents	9	813,842	588,312	0	0	0	0	3,500	0	1,405,654	1,483,423	1,319,548

SERVICE AREA 9

ADMINISTRATION  
County Name: CLINTON COUNTY  
County No: 23

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	469,680	178,416							648,096	587,246	489,613
9010 - Administrative Management Services	2	239,750	95,803							335,553	371,542	386,213
9020 - Treasury Management Services	3	320,664	128,851							449,515	434,640	378,879
9030 - Other Policy & Administration	4	113,500								113,500	215,000	109,767
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	294,311	322,142
Subtotal	6	1,143,594	403,070	0	0	0	0	0	0	1,546,664	1,902,739	1,686,614
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	1,502,238	590,968							2,093,206	2,463,017	2,327,254
9110 - Information Tech Services	8	708,566	155,280							863,846	890,761	770,325
9120 - GIS Systems	9	71,011	20,363							91,374	93,567	91,041
Subtotal	10	2,281,815	766,611	0	0	0	0	0	0	3,048,426	3,447,345	3,188,620
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		380,160							380,160	352,000	316,246
9210 - Safety of Workplace	12	540,000	280,000							820,000	802,000	609,786
9220 - Fidelity of Public Officers	13		1,500							1,500	0	1,242
9230 - Unemployment Compensation	14		15,000							15,000	10,000	12,458
Subtotal	15	540,000	676,660	0	0	0	0	0	0	1,216,660	1,164,000	939,732
Total - Administration	16	3,965,409	1,846,341	0	0	0	0	0	0	5,811,750	6,514,084	5,814,966

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
County Name: CLINTON COUNTY  
County No: 23

	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3							76,610				76,610	297,385	396,997	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	0	0	0	0	0	0	76,610			0	76,610	297,385	396,997	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									2,080,000		2,080,000	2,090,900	1,985,000	6
0110 - Interest and Fiscal Charges	7									461,050		461,050	505,350	546,850	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		2,541,050	0	2,541,050	2,596,250	2,531,850	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						745,822					745,822	775,205	817,932	9
0210 - Conservation Land Acquisition & Dev.	10			75,000								75,000	200,000	109,542	10
0220 - Other Capital Projects	11			250,000					4,282,500			4,532,500	6,054,801	2,852,692	11
Total Capital Projects	12	0	0	325,000	0	0	745,822	0	4,282,500		0	5,353,322	7,030,006	3,780,166	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	7,864,679	4,492,243	86,000	557,129	0	0	9,000			0	13,009,051	12,567,792	11,625,404	13
Total Physical Health and Social Services	14	2,394,038	172,575	0	0	0	0	300,000			0	2,866,613	2,968,926	2,198,126	14
Total County Environment and Education	16	1,993,018	397,494	58,055	307,370	0	0	0			0	2,755,937	2,960,946	2,811,857	16
Total Roads & Transportation	17	0	0	0	0	0	10,315,448	0			0	10,315,448	8,530,446	9,208,414	17
Total Government Services to Residents	18	813,842	588,312	0	0	0	0	3,500			0	1,405,654	1,483,423	1,319,548	18
Total Administration	19	3,965,409	1,846,341	0	0	0	0	0			0	5,811,750	6,514,084	5,814,966	19
Total Nonprogram Current	20	0	0	0	0	0	0	76,610			0	76,610	297,385	396,997	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,541,050	0	2,541,050	2,596,250	2,531,850	21
Total Capital Projects	22	0	0	325,000	0	0	745,822	0	4,282,500		0	5,353,322	7,030,006	3,780,166	22
Total - All Expenditures	23	17,030,986	7,496,965	469,055	864,499	0	11,061,270	389,110	4,282,500	2,541,050	0	44,135,435	44,949,258	39,687,328	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	316,411			2,049,710							2,366,121	2,133,121	2,370,135	26
To Other Budgetary Funds	27	4,058,055										4,058,055	86,065	86,065	27
Total Operating Transfers Out	28	4,374,466	0	0	2,049,710	0	0	0	0	0	0	6,424,176	2,219,186	2,456,200	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31										5,000	5,000			31
Fund Balance - Restricted	32			4,631,346	1,006,208		1,326,361	610,188	552,640	707,226	9,919	8,843,888			32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	7,711,119	5,155,444	0	2,716	0	0	0	0	0	0	12,869,279	28,852,778	30,681,774	35
Total Ending Fund Balance - June 30,	36	7,711,119	5,155,444	4,631,346	1,008,924	0	1,326,361	610,188	552,640	707,226	14,919	21,718,167	28,852,778	30,681,774	36
Total Requirements	37	29,116,571	12,652,409	5,100,401	3,923,133	0	12,387,631	999,298	4,835,140	3,248,276	14,919	72,277,778	76,021,222	72,825,302	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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
CLINTON COUNTY GO BONDS 2016 - JAIL/LEC	1	22,000,000	RES. 2016-262 ON 12/1/2016	1,080,000	423,900	1,150	1,505,050	0	1,505,050
CLINTON COUNTY GO BONDS 2020 - ADMIN BLDG	2	2,015,000	RES. 2020-20 ON 2/18/2020	305,000	12,400	1,150	318,550	0	318,550
CLINTON COUNTY GO BONDS 2021 - COMM EQUIP	3	4,750,000	RES. 2021-30 ON 2/23/2021	695,000	21,300	1,150	717,450	0	717,450
	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:				2,080,000	457,600	3,450	2,541,050	0	2,541,050
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
	21							0	0
	22							0	0
	23							0	0
	24							0	0
	25							0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM** Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	4.01118
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM** Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 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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