

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/29/2025 Meeting Time: 10:00 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.claytoncountyia.gov

County Telephone Number
 (563) 245-1106

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,855,079	10,363,511	9,420,022	7.35
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	10,855,079	10,363,511	9,420,022	
Delinquent Property Tax Revenue	5	220	230	44	
Penalties, Interest & Costs on Taxes	6	21,400	20,900	43,861	
Other County Taxes/TIF Tax Revenues	7	1,321,488	1,323,963	1,816,045	-14.70
Intergovernmental	8	7,805,915	7,098,170	7,318,313	
Licenses & Permits	9	41,950	41,700	70,610	
Charges for Service	10	523,765	474,835	519,864	
Use of Money & Property	11	220,475	215,960	1,352,199	
Miscellaneous	12	114,850	159,300	846,863	
Subtotal Revenues	13	20,905,142	19,698,569	21,387,821	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	20,000	35,000	34,529	
Total Revenues & Other Sources	17	22,925,142	21,733,569	23,422,350	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,506,285	4,299,617	4,036,760	5.66
Physical Health and Social Services	19	780,113	876,215	683,738	6.82
County Environment and Education	21	1,815,295	1,590,865	1,564,962	7.70
Roads & Transportation	22	9,040,253	9,335,361	7,609,054	9.00
Government Services to Residents	23	932,668	854,787	774,467	9.74
Administration	24	2,578,245	3,258,245	4,010,542	-19.82
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	839,800	837,200	829,758	0.60
Capital Projects	27	7,928,500	5,669,314	3,801,546	44.42
Subtotal Expenditures	28	28,422,159	26,722,604	23,310,827	
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	30,422,159	28,722,604	25,310,827	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,497,017	-6,989,035	-1,888,477	
Beginning Fund Balance - July 1,	33	17,683,594	24,672,629	26,561,106	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,911,450	4,698,855	18,201,433	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,275,127	12,984,739	6,471,196	
Total Ending Fund Balance - June 30,	40	10,186,577	17,683,594	24,672,629	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,185,347	Urban Areas:		6.90022	
Rural Only Levies*:	2,669,732	Rural Areas:		10.12253	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	1,000				
Utility Replacement Excise Tax:					

COUNTY NAME: CLAYTON COUNTY	130.434 NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 22
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Explanation of any significant items in the budget or additional virtual meeting information. Discussions are still taking place to determine the appropriate amount and/or place to pay for property insurance, health insurance, patrol deputy salaries, and rural solid waste disposal services, along with the determination of necessary projected ending fund balances. Levy rates may decrease as a result of discussions.

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

Meeting Date: 3/25/2025 Meeting Time: 09:00 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 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)
www.claytoncountya.gov

County Telephone Number
(563) 245-1106

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	1,146,696,726	1,183,106,076	1,183,106,076
Requested Tax Dollars-Countywide Rates Except Debt Service	6,915,946	6,915,946	7,354,992
Taxable Valuations-Debt Service	1,178,603,948	1,214,786,728	1,214,786,728
Requested Tax Dollars-Debt Service	827,333	827,333	830,355
Requested Tax Dollars-Countywide Rates	7,743,279	7,743,279	8,185,347
Tax Rate-Countywide	6.73315	6.52663	6.90022
Taxable Valuations-Rural Services	805,103,170	828,515,091	828,515,091
Requested Tax Dollars-Additional Rural Levies	2,620,232	2,620,232	2,669,732
Tax Rate-Rural Additional	3.25453	3.16256	3.22231
Rural Total	9.98768	9.68919	10.12253
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	312	360	15.38
Rural Taxpayer	463	528	14.04
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,377	1,609	16.85
Rural Taxpayer	2,042	2,360	15.57

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:

Requested tax dollars appear inflated as discussions are taking place to determine the appropriate amount and/or place to pay for property insurance, health insurance, patrol deputy salaries, and rural solid waste disposal services. Levy rates may decrease as a result of discussions.

BUDGET SUMMARY

		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
	REVENUES & OTHER FINANCING SOURCES								
1	Taxes Levied on Property	7,354,992	2,669,732		830,355		10,855,079	10,363,511	9,420,022
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	0	0
4	Net Current Property Taxes	7,354,992	2,669,732		830,355		10,855,079	10,363,511	9,420,022
5	Delinquent Property Tax Revenue	150	50		20		220	230	44
6	Penalties, Interest & Costs on Taxes	21,400					21,400	20,900	43,861
7	Other County Taxes/TIF Tax Revenues	215,338	1,095,925	0	10,225	0	1,321,488	1,323,963	1,816,045
8	Intergovernmental	1,125,270	6,646,538	0	34,107	0	7,805,915	7,098,170	7,318,313
9	Licenses & Permits	100	41,850	0	0	0	41,950	41,700	70,610
10	Charges for Service	506,915	16,850	0	0	0	523,765	474,835	519,864
11	Use of Money & Property	220,375	100	0	0	0	220,475	215,960	1,352,199
12	Miscellaneous	92,300	22,550	0	0	0	114,850	159,300	846,863
13	Subtotal Revenues	9,536,840	10,493,595	0	874,707	0	20,905,142	19,698,569	21,387,821
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
16	Proceeds of Fixed Asset Sales	0	20,000	0	0	0	20,000	35,000	34,529
17	Total Revenues & Other Sources	9,536,840	12,513,595	0	874,707	0	22,925,142	21,733,569	23,422,350
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	4,178,043	328,242			0	4,506,285	4,299,617	4,036,760
19	Physical Health and Social Services	588,595	191,518			0	780,113	876,215	683,738
21	County Environment and Education	1,006,451	808,844			0	1,815,295	1,590,865	1,564,962
22	Roads & Transportation	0	9,040,253			0	9,040,253	9,335,361	7,609,054
23	Government Services to Residents	913,918	18,750			0	932,668	854,787	774,467
24	Administration	2,568,245	10,000			0	2,578,245	3,258,245	4,010,542
25	Nonprogram Current	1,000	0			0	1,000	1,000	0
26	Debt Service	0	0		839,800	0	839,800	837,200	829,758
27	Capital Projects	506,500	3,422,000	4,000,000		0	7,928,500	5,669,314	3,801,546
28	Subtotal Expenditures	9,762,752	13,819,607	4,000,000	839,800	0	28,422,159	26,722,604	23,310,827
	Other Financing Uses:								
29	Operating Transfers Out	0	2,000,000	0	0	0	2,000,000	2,000,000	2,000,000
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	9,762,752	15,819,607	4,000,000	839,800	0	30,422,159	28,722,604	25,310,827
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-225,912	-3,306,012	-4,000,000	34,907	0	-7,497,017	-6,989,035	-1,888,477
33	Beginning Fund Balance - July 1, 2025	5,650,391	7,897,150	4,000,000	136,053	0	17,683,594	24,672,629	26,561,106
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	149,352	4,591,138	0	170,960	0	4,911,450	4,698,855	18,201,433
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	5,275,127	0	0	0	0	5,275,127	12,984,739	6,471,196
40	Total Ending Fund Balance - June 30,	5,424,479	4,591,138	0	170,960	0	10,186,577	17,683,594	24,672,629

Proposed tax rate per \$1,000 valuation for County purposes: 6.90022 urban areas; 10.12253 rural areas; Any special district rates excluded.

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

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: 4/29/2025

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 %
FY 2025 Budget Data	4.08142	4,737,503	1,160,748,763	3.11
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	4.04101	4,836,802	2.10	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.25453	2,656,165	816,142,950	2.85
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.22231	2,704,783	1.83	

		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		1,196,928,941		1,183,106,076	
General Basic	2	4,836,802		4.04101		4,780,943
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00167		1,976
= Total for General Basic	4	4,838,802				4,782,919
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,602,128		2.17400		2,572,073
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	90,000				88,958
Debt Service (from Form 703 col. I Countywide total)	9	839,800	1,228,609,593	0.68354	1,214,786,728	830,355
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	8,280,730		6.90022		8,185,347
B. All Rural Services Only Levies:	13		839,392,634		828,515,091	
Rural Services Basic	14	2,704,783		3.22231		2,669,732
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,704,783		3.22231		2,669,732
Subtotal Countywide/All Rural Services (A + B)	21	10,985,513		10.12253		10,855,079
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	10,985,513				10,855,079

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	101,294		
Auditor	75,421	1	Clayton County Times Register
Recorder	75,421	2	Guttenberg Press
Treasurer	75,421	3	Strawberry Point Press Journal
Sheriff	108,285	4	
Supervisors	41,016	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	42,016		

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

[Signature Area]

(Board Chairperson)

[Signature Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Signature Area]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Signature Area]

(County Auditor Signature of Certification)

[Signature Area]

(Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024			
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll. Del. Taxes Levy Year	4,782,919	2,572,073		2,669,732	0		0		830,355		10,855,079	10,363,511	9,420,022			
2 Less: Credits to Taxpayers											0	0	0			
3											0	0	0			
4 1000 Net Current Property Taxes	4,782,919	2,572,073		2,669,732	0		0		830,355		10,855,079	10,363,511	9,420,022			
5 1010 Defing. Property Tax Revenue	100	50		50					20		220	230	44			
6 11XX Penalties, Int. & Costs on Taxes	21,400										21,400	20,900	43,861			
OTHER COUNTY TAXES/TIF REVENUES																
7 12XX Other County Taxes	6,000	2,400		2,050					780		11,230	11,580	12,248			
8 13XX Voter-Approved Local Option Taxes	30,000			158,824	900,000						1,088,824	1,088,824	1,347,318			
9 14XX Gambling Taxes	90,000										90,000	90,000	97,574			
10 15XX TIF Tax Revenues	1,000										1,000	3,000	1,566			
11 16XX Utility Tax Replacement Excise Taxes	55,883	30,055		35,051	0		0		9,445		130,434	130,559	357,339			
11B 17XX Taxes Collected for Other Governments											0	0	0			
Subtotal	182,883	32,455	0	195,925	0	900,000	0	0	10,225		1,321,488	1,323,963	1,816,045			
INTERGOVERNMENTAL REVENUE																
13 20XX State Shared Revenues	2,000					4,998,511					5,000,511	4,705,637	5,547,217			
14 21XX State Replacements Against Levied Taxes	168,500	66,500		98,200			100		31,140		364,440	364,910	625,657			
15 22XX Other State Tax Replacements	16,788	8,013		9,412					2,967		37,180	46,485	58,868			
16 23XX, 24XX State/Federal Pass-Thru Revenues	80,090		192,000			776,000					1,048,090	791,700	525,582			
17 25XX Contributions from Other Intergovernmental Units	22,750			1,500		42,500					66,750	26,550	115,267			
18 26XX, 27XX State Grants and Entitlements	181,429	39,700	325,000	60,505		548,810	111,000				1,266,444	1,141,888	414,796			
19 28XX Federal Grants and Entitlements	10,000		1,500								11,500	10,000	16,775			
20 29XX Payments in Lieu of Taxes	11,000										11,000	11,000	14,151			
21 Subtotal (lines 13 - 20)	492,557	114,213	518,500	169,617	0	6,365,821	111,100	0	34,107	0	7,805,915	7,098,170	7,318,313			
22 3XXX Licenses & Permits	100			23,850		18,000					41,950	41,700	70,610			
23 4XXX, 5XXX Charges for Service	506,915			13,650			3,200				523,765	474,835	519,864			
24 6XXX Use of Money & Property	195,960		24,415				100				220,475	215,960	1,352,199			
25 8XXX Miscellaneous	76,300	13,500	2,500	4,050		18,500					114,850	159,300	846,863			
Total Revenues	6,259,134	2,732,291	545,415	3,076,874	0	7,302,321	114,400	0	874,707	0	20,905,142	19,698,569	21,387,821			
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	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											0	0	0			
32 92XX Proceeds/Gen Capital Asset Sales						20,000					20,000	35,000	34,529			
33 Total Revenues and Other Sources	6,259,134	2,732,291	545,415	3,076,874	0	9,322,321	114,400	0	874,707	0	22,925,142	21,733,569	23,422,350			
34 Beginning Fund Balance - July 1, NaN	5,049,308	490,646	110,437	1,530,812	0	6,286,557	79,781	4,000,000	136,053	0	17,683,594	24,672,629	26,561,106			
35 Total Resources	11,308,442	3,222,937	655,852	4,607,686	0	15,608,878	194,181	4,000,000	1,010,760	0	40,608,736	46,406,198	49,983,456			
36 Loss on Nonreplaced Credits Against Levied Taxes	168,500	66,500		98,200	0		100		31,140		364,440	364,910	625,657			

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	225,797			95,067					320,864	438,730	342,876	1	
3010 - Communicable Disease Prevention & Control Services	19,100								19,100	19,100	19,681	2	
3020 - Environmental Health				96,451					96,451	81,446	70,151	3	
3040 - Health Administration									0	0	0	4	
3050 - Support of Hospitals									0	0	0	5	
Subtotal	244,897	0	0	191,518	0	0	0	0	436,415	539,276	432,708	6	
SERVICES TO POOR PROGRAM													
3100 - Administration	35,972	11,707							47,679	44,682	37,776	7	
3110 - General Welfare Services	38,100								38,100	41,200	4,258	8	
3120 - Care in County Care Facility		24,000							24,000	24,000	24,000	9	
Subtotal	74,072	35,707	0	0	0	0	0	0	109,779	109,882	66,034	10	
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	43,397	11,822							55,219	50,757	45,785	11	
3210 - General Services to Veterans	46,800								46,800	48,100	30,933	12	
Subtotal	90,197	11,822	0	0	0	0	0	0	102,019	98,857	76,718	13	
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance									0	0	0	14	
3310 - Family Protective Services		25,200							25,200	27,200	13,035	15	
3320 - Services for Disabled Children									0	0	0	16	
Subtotal	0	25,200	0	0	0	0	0	0	25,200	27,200	13,035	17	
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly									0	0	0	18	
3410 - Other Social Services	50,000								50,000	44,300	50,076	19	
3420 - Social Services Business Operations									0	0	0	20	
Subtotal	50,000	0	0	0	0	0	0	0	50,000	44,300	50,076	21	
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services		16,700							16,700	16,700	5,167	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	0	56,700	56,700	45,167	25	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	459,166	129,429	0	191,518	0	0	0	0	780,113	876,215	683,738	26	

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 Permanent	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation				19,250					19,250	19,250	19,250	1			
6010 - Weed Eradication				138,250		3,238			141,488	141,473	134,188	2			
6020 - Solid Waste Disposal				365,678					365,678	237,349	320,450	3			
6030 - Environmental Restoration									0	0	0	4			
Subtotal	0	0	0	523,178	0	3,238	0	0	526,416	398,072	473,888	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	132,645	47,340							179,985	173,310	159,912	6			
6110 - Maintenance & Operations	554,190	153,866							708,056	643,775	558,533	7			
6120 - Recreation & Environmental Educ.									0	0	0	8			
Subtotal	686,835	201,206	0	0	0	0	0	0	888,041	817,085	718,445	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter									0	500	500	10			
6210 - Animal Bounties & State Atparist Expenses	200								200	200	149	11			
Subtotal	200	0	0	0	0	0	0	0	200	700	649	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	23,660			65,451					89,111	70,589	67,443	13			
6310 - Housing Rehabilitation & Develop.				8,000					8,000	7,000	6,000	14			
6320 - Community Economic Development	68,000			38,000			1,000		107,000	108,100	108,848	15			
Subtotal	91,660	0	0	111,451	0	0	1,000	0	204,111	185,689	182,291	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				169,977					169,977	165,269	166,256	17			
6410 - Historic Preservation	9,050								9,050	9,050	8,433	18			
6420 - Fair & 4-H Clubs	17,500								17,500	15,000	15,000	19			
6430 - Fairgrounds									0	0	0	20			
6440 - Memorial Halls									0	0	0	21			
6450 - Other Educational Services									0	0	0	22			
Subtotal	26,550	0	0	169,977	0	0	0	0	196,527	189,319	189,689	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0	0	0	24			
6510 - Buildings									0	0	0	25			
6520 - Equipment									0	0	0	26			
6530 - Public Facilities									0	0	0	27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
Total - County Environment and Education	805,245	201,206	0	804,606	0	3,238	1,000	0	1,815,295	1,590,865	1,564,962	29			

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 Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024					
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration						227,081		227,081	244,590	175,184	1				
7010 - Engineering						684,325		684,325	643,966	314,792	2				
Subtotal	0	0	0	0	0	911,406	0	911,406	888,556	489,976	3				
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts						198,794		198,794	192,532	195,601	4				
7110 - Roads						3,184,348		3,184,348	3,147,450	2,683,728	5				
7120 - Snow & Ice Control						759,102		759,102	762,617	566,529	6				
7130 - Traffic Controls						186,199		186,199	186,028	119,477	7				
7140 - Road Clearing						346,049		346,049	329,063	373,053	8				
Subtotal	0	0	0	0	0	4,674,492	0	4,674,492	4,617,690	3,938,388	9				
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment						1,171,408		1,171,408	1,512,254	849,905	10				
7210 - Equipment Operations						1,819,053		1,819,053	1,831,843	1,870,305	11				
7220 - Tools, Materials & Supplies						42,000		42,000	54,000	37,883	12				
7230 - Real Estate & Buildings						421,894		421,894	431,018	422,597	13				
Subtotal	0	0	0	0	0	3,454,355	0	3,454,355	3,829,115	3,180,690	14				
MASS TRANSIT PROGRAM															
7300 - Air Transportation									0	0	15				
7310 - Ground Transportation									0	0	16				
Subtotal	0	0	0	0	0	0	0	0	0	0	17				
Total - Roads & Transportation	0	0	0	0	0	9,040,253	0	9,040,253	9,335,361	7,609,054	18				

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration		231,455							231,455	177,261	142,363	1		
8010 - Local Elections		27,500							27,500	20,000	20,855	2		
8020 - Township Officials				16,550					16,550	16,550	11,569	3		
Subtotal	0	258,955	0	16,550	0	0	0	0	275,505	213,811	174,787	4		
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	153,215	47,367							200,582	185,362	178,263	5		
8101 - Driver Licenses Services	103,856	44,016							147,872	157,435	145,013	6		
8110 - Recording of Public Documents	232,882	73,627					2,200		308,709	298,179	276,404	7		
Subtotal	489,953	165,010	0	0	0	0	2,200	0	657,163	640,976	599,680	8		
Total - Government Services to Residents	489,953	423,965	0	16,550	0	0	2,200	0	932,668	854,787	774,467	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
POLICY & ADMINISTRATION PROGRAM															
1	9000 - General County Management	167,548	34,701							202,249	696,977	1,875,099	1		
2	9010 - Administrative Management Services	186,535	60,819							247,354	288,935	263,207	2		
3	9020 - Treasury Management Services	154,108	50,202							204,310	206,176	185,318	3		
4	9030 - Other Policy & Administration	151,950	13,200		10,000					175,150	176,150	141,709	4		
5	9040 - Reimbursable Administrative Service Organization Direct Expenses									0	0	0	5		
6	Subtotal	660,141	158,922	0	10,000	0	0	0	0	829,063	1,368,238	2,465,333	6		
CENTRAL SERVICES PROGRAM															
7	9100 - General Services	415,131	47,884							463,015	460,372	484,640	7		
8	9110 - Information Tech Services	470,580	48,087							518,667	643,635	413,966	8		
9	9120 - GIS Systems										0	0	9		
10	Subtotal	885,711	95,971	0	0	0	0	0	0	981,682	1,104,007	898,606	10		
RISK MANAGEMENT SERVICES PROGRAM															
11	9200 - Tort Liability		189,000							189,000	153,000	138,775	11		
12	9210 - Safety of Workplace		571,000							571,000	627,000	507,067	12		
13	9220 - Fidelity of Public Officers		2,500							2,500	1,000	761	13		
14	9230 - Unemployment Compensation		5,000							5,000	5,000	0	14		
15	Subtotal	0	767,500	0	0	0	0	0	0	767,500	786,000	646,603	15		
16	Total - Administration	1,545,852	1,022,393	0	10,000	0	0	0	0	2,578,245	3,258,245	4,010,542	16		

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
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	1,000	1,000	0	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						3,322,000					3,322,000	3,337,452	408,919		
0210 - Conservation Land Acquisition & Dev.			506,500				100,000				606,500	762,500	752,202		
0220 - Other Capital Projects								4,000,000			4,000,000	1,569,362	2,640,425		
Total Capital Projects	0	0	506,500	0	0	3,322,000	100,000	4,000,000		0	7,928,500	5,669,314	3,801,546		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	3,219,439	958,604	0	328,242	0	0	0	0	0	0	4,506,285	4,299,617	4,036,760		
Total Physical Health and Social Services	459,166	129,429	0	191,518	0	0	0	0	0	0	780,113	876,215	683,738		
Total County Environment and Education	805,245	201,206	0	804,606	0	3,238	1,000				1,815,295	1,590,865	1,564,962		
Total Roads & Transportation	0	0	0	0	0	9,040,253	0				9,040,253	9,335,361	7,609,054		
Total Government Services to Residents	489,953	423,965	0	16,550	0	0	2,200				932,668	854,787	774,467		
Total Administration	1,545,852	1,022,393	0	10,000	0	0	0				2,578,245	3,258,245	4,010,542		
Total Nonprogram Current	1,000	0	0	0	0	0	0				1,000	1,000	0		
Total Long-Term Debt Service															
Total Capital Projects	0	0	506,500	0	0	3,322,000	100,000	4,000,000			839,800	837,200	829,758		
Total - All Expenditures	6,520,655	2,735,597	506,500	1,350,916	0	12,365,491	103,200	4,000,000		0	28,422,159	26,722,604	23,310,827		
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			149,352	1,256,770		3,243,387	90,981				4,911,450	4,698,855	18,201,433		
Fund Balance - Committed											0	0	0		
Fund Balance - Assigned											0	0	0		
Fund Balance - Unassigned	4,787,787	487,340	0	0	0	0	0	0	0	0	5,275,127	12,984,739	6,471,196		
Total Ending Fund Balance - June 30,	4,787,787	487,340	149,352	1,256,770	0	3,243,387	90,981	0	170,960	0	10,186,577	17,683,594	24,672,629		
Total Requirements	11,308,442	3,222,937	655,852	4,607,686	0	15,608,878	194,181	4,000,000	1,010,760	0	40,608,736	46,406,198	49,983,456		

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:	4.04101
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:	3.22231
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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