

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/28/2026 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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,630,841	10,855,079	9,658,224	9.74
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	11,630,841	10,855,079	9,658,224	
Delinquent Property Tax Revenue	5	220	220	453	
Penalties, Interest & Costs on Taxes	6	21,000	21,400	48,484	
Other County Taxes/TIF Tax Revenues	7	1,349,357	1,321,488	2,060,447	-19.07
Intergovernmental	8	9,247,379	7,805,915	7,344,713	
Licenses & Permits	9	38,300	41,950	78,914	
Charges for Service	10	578,035	523,765	596,249	
Use of Money & Property	11	220,293	220,475	1,217,288	
Miscellaneous	12	149,300	114,850	540,087	
Subtotal Revenues	13	23,234,725	20,905,142	21,544,859	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,420,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	20,000	20,000	62,952	
Total Revenues & Other Sources	17	25,674,725	22,925,142	23,607,811	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,686,277	4,506,285	4,178,949	5.90
Physical Health and Social Services	19	891,956	780,113	696,699	13.15
County Environment and Education	21	1,977,883	1,815,295	1,580,823	11.86
Roads & Transportation	22	8,635,012	9,040,253	8,414,123	1.30
Government Services to Residents	23	996,592	932,668	786,181	12.59
Administration	24	2,788,560	2,578,245	2,850,544	-1.09
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	842,000	839,800	832,020	0.60
Capital Projects	27	7,034,960	6,428,500	3,574,873	40.28
Subtotal Expenditures	28	27,854,240	26,922,159	22,914,212	
Other Financing Uses:					
Operating Transfers Out	29	2,420,000	2,000,000	2,000,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	30,274,240	28,922,159	24,914,212	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,599,515	-5,997,017	-1,306,401	
Beginning Fund Balance - July 1,	33	17,369,211	23,366,228	24,672,629	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,832,060	4,911,450	15,863,077	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,937,636	12,457,761	7,503,151	
Total Ending Fund Balance - June 30,	40	12,769,696	17,369,211	23,366,228	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,775,134	Urban Areas:	6.89286		
Rural Only Levies*:	2,855,707	Rural Areas:	10.16463		
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	180				
Utility Replacement Excise Tax:					

COUNTY NAME: CLAYTON COUNTY	172.103 NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 22
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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: 3/24/2026 Meeting Time: 08:45 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.claytoncountyia.gov

County Telephone Number
(563) 245-1106

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	1,183,106,076	1,270,145,912	1,270,145,912
Requested Tax Dollars-Countywide Rates Except Debt Service	7,354,992	7,354,992	7,944,533
Taxable Valuations-Debt Service	1,214,786,728	1,301,800,309	1,301,800,309
Requested Tax Dollars-Debt Service	830,355	830,355	830,601
Requested Tax Dollars-Countywide Rates	8,185,347	8,185,347	8,775,134
Tax Rate-Countywide	6.90022	6.42852	6.89286
Taxable Valuations-Rural Services	828,515,091	872,832,490	872,832,490
Requested Tax Dollars-Additional Rural Levies	2,669,732	2,669,732	2,855,707
Tax Rate-Rural Additional	3.22231	3.05870	3.27177
Rural Total	10.12253	9.48722	10.16463
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	327	338	3.36
Rural Taxpayer	480	498	3.75
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,423	1,577	10.82
Rural Taxpayer	2,087	2,326	11.45

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 and are PRELIMINARY as discussions are taking place to determine the appropriate amount and/or fund to pay for certain item increases (i.e. technology, work comp, health insurance, salaries). LEVY RATES MAY DECREASE as a result of discussions.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
1	Taxes Levied on Property	7,944,533	2,855,707		830,601		11,630,841	10,855,079	9,658,224
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	7,944,533	2,855,707		830,601		11,630,841	10,855,079	9,658,224
5	Delinquent Property Tax Revenue	150	50		20		220	220	453
6	Penalties, Interest & Costs on Taxes	21,000					21,000	21,400	48,484
7	Other County Taxes/TIF Tax Revenues	227,569	1,109,719	0	12,069	0	1,349,357	1,321,488	2,060,447
8	Intergovernmental	2,703,507	6,497,130	0	46,742	0	9,247,379	7,805,915	7,344,713
9	Licenses & Permits	100	38,200	0	0	0	38,300	41,950	78,914
10	Charges for Service	558,185	19,850	0	0	0	578,035	523,765	596,249
11	Use of Money & Property	218,293	2,000	0	0	0	220,293	220,475	1,217,288
12	Miscellaneous	90,250	59,050	0	0	0	149,300	114,850	540,087
13	Subtotal Revenues	11,763,587	10,581,706	0	889,432	0	23,234,725	20,905,142	21,544,859
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	2,400,000	20,000	0	0	2,420,000	2,000,000	2,000,000
16	Proceeds of Fixed Asset Sales	0	20,000	0	0	0	20,000	20,000	62,952
17	Total Revenues & Other Sources	11,763,587	13,001,706	20,000	889,432	0	25,674,725	22,925,142	23,607,811
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	4,431,588	2,54,689			0	4,686,277	4,506,285	4,178,949
19	Physical Health and Social Services	543,676	348,280			0	891,956	780,113	696,699
21	County Environment and Education	1,099,004	878,879			0	1,977,883	1,815,295	1,580,823
22	Roads & Transportation	0	8,635,012			0	8,635,012	9,040,253	8,414,123
23	Government Services to Residents	977,842	18,750			0	996,592	932,668	786,181
24	Administration	2,778,560	10,000			0	2,788,560	2,578,245	2,850,544
25	Nonprogram Current	1,000	0			0	1,000	1,000	0
26	Debt Service	0	0		842,000	0	842,000	839,800	832,020
27	Capital Projects	2,117,960	3,397,000	1,520,000		0	7,034,960	6,428,500	3,574,873
28	Subtotal Expenditures	11,949,630	13,542,610	1,520,000	842,000	0	27,854,240	26,922,159	22,914,212
	Other Financing Uses:								
29	Operating Transfers Out	220,000	2,200,000	0	0	0	2,420,000	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	12,169,630	15,742,610	1,520,000	842,000	0	30,274,240	28,922,159	24,914,212
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-406,043	-2,740,904	-1,500,000	47,432	0	-4,599,515	-5,997,017	-1,306,401
33	Beginning Fund Balance - July 1, 2026	7,518,892	8,179,788	1,505,677	164,854	0	17,369,211	23,366,228	24,672,629
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	175,213	5,438,884	5,677	212,286	0	5,832,060	4,911,450	15,863,077
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	6,937,636	0	0	0	0	6,937,636	12,457,761	7,503,151
40	Total Ending Fund Balance - June 30,	7,112,849	5,438,884	5,677	212,286	0	12,769,696	17,369,211	23,366,228

Proposed tax rate per \$1,000 valuation for County purposes: 6.89286 urban areas; 10.16463 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
 Fiscal Year July 1, 2026 - June 30, 2027

County Number: 22 County Name: CLAYTON COUNTY Date Adopted: 4/28/2026

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 2026 Budget Data	4.04101	4,836,802	1,196,928,941	7.61
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.92331	5,053,252	4.47	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.22231	2,704,783	839,392,634	5.77
	Limitation Percentage			
	2			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.15913	2,804,692	3.69	

		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		1,288,007,405		1,270,145,912	
General Basic	2	5,053,252		3.92331		4,983,176
+ Cemetery (Pioneer - 331.424B)	3	3,000		0.00233		2,959
= Total for General Basic	4	5,056,252				4,986,135
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,000,000		2.32918		2,958,398
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	90,000				88,758
Debt Service (from Form 703 col. I Countywide total)	9	842,000	1,319,661,802	0.63804	1,301,800,309	830,601
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	8,898,252		6.89286		8,775,134
B. All Rural Services Only Levies:	13		887,805,205		872,832,490	
Rural Services Basic	14	2,804,692		3.15913		2,757,391
Rural Services Supplemental	16	100,000		0.11264		98,316
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,904,692		3.27177		2,855,707
Subtotal Countywide/All Rural Services (A + B)	21	11,802,944		10.16463		11,630,841
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	11,802,944				11,630,841

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	104,333		
Auditor	77,684	1	Clayton County Times Register
Recorder	77,684	2	Guttenberg Press
Treasurer	77,684	3	Strawberry Point Press Journal
Sheriff	111,533	4	
Supervisors	42,246	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	43,246		

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

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(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 2026/2027	Re-Est 2025/2026	Actual 2024/2025							
TAXED LEVIED ON PROPERTY																				
1 Less: Uncoll. Del. Taxes Levy Year	4,986,135	2,958,398		2,757,391	98,316		0	830,601			11,630,841	10,855,079	9,658,224							
2 Less: Credits to Taxpayers											0	0	0							
3 1000 Net Current Property Taxes	4,986,135	2,958,398		2,757,391	98,316		0	830,601			11,630,841	10,855,079	9,658,224							
4 1010 Defing. Property Tax Revenue	100	50		50				20			220	220	453							
5 11XX Penalties, Int. & Costs on Taxes	21,000										21,000	21,400	48,484							
6 OTHER COUNTY TAXES/TIF REVENUES																				
7 12XX Other County Taxes	3,700	2,150		1,730				670			8,250	11,230	12,658							
8 13XX Voter-Approved Local Option Taxes	30,000			158,824		900,000					1,088,824	1,088,824	1,567,434							
9 14XX Gambling Taxes	80,000										80,000	90,000	90,331							
10 15XX TIF Tax Revenues							180				180	1,000	2,787							
11 16XX Utility Tax Replacement Excise Taxes	70,117	41,602		47,301	1,684		0	11,399			172,103	130,434	387,237							
12 17XX Taxes Collected for Other Governments											0	0	0							
Subtotal	183,817	43,752	0	207,855	1,684	900,000	180	12,069	0	1,349,357	1,321,488	2,060,447								
INTERGOVERNMENTAL REVENUE																				
13 20XX State Shared Revenues	2,500					5,036,013					5,038,513	5,000,511	5,663,957							
14 21XX State Replacements Against Levied Taxes	282,500	146,200		109,800			20	44,610			583,130	364,440	657,469							
15 22XX Other State Tax Replacements	12,280	6,608		6,868				2,132			27,888	37,180	46,486							
16 23XX, 24XX State/Federal Pass-Thru Revenues	55,890		1,250,960			600,000					1,906,850	1,048,090	539,755							
17 25XX Contributions from Other Intergovernmental Units	5,850			1,500		137,500					144,850	66,750	32,799							
18 26XX, 27XX State Grants and Entitlements	181,519	27,200	711,000	45,000		549,429	11,000				1,525,148	1,266,444	388,131							
19 28XX Federal Grants and Entitlements	10,000										10,000	11,500	19							
20 29XX Payments in Lieu of Taxes	11,000										11,000	11,000	14,616							
Subtotal (lines 13 - 20)	561,539	180,008	1,961,960	163,168	0	6,322,942	11,020	46,742	0	9,247,379	7,805,915	7,344,713								
21 3XXX Licenses & Permits	100			20,200		18,000					38,300	41,950	78,914							
22 4XXX, 5XXX Charges for Service	558,185			16,650			3,200				578,035	523,765	596,249							
23 6XXX Use of Money & Property	194,148		24,145				2,000				220,293	220,475	1,217,288							
24 8XXX Miscellaneous	58,550	5,200	26,500	4,050		15,000	40,000				149,300	114,850	540,087							
Total Revenues	6,563,574	3,187,408	2,012,605	3,169,364	100,000	7,255,942	56,400	889,432	0	23,234,725	20,905,142	21,544,859								
OTHER FINANCING SOURCES																				
OPERATING TRANSFERS IN																				
27 9000 From General Basic						200,000					200,000	0	0							
28 9020 From Rural Services Basic						2,200,000					2,200,000	2,000,000	2,000,000							
29 90xx From Other Budgetary Funds								20,000			20,000	0	0							
Subtotal (lines 27- 29)	0	0	0	0	0	2,400,000	0	20,000	0	2,420,000	2,000,000	2,000,000								
30 91XX Proceeds/Gen Long-Term Debt											0	0	0							
31 92XX Proceeds/Gen Capital Asset Sales											20,000	20,000	62,952							
Total Revenues and Other Sources	6,563,574	3,187,408	2,012,605	3,169,364	100,000	9,675,942	56,400	889,432	0	25,674,725	22,925,142	23,607,811								
32 Beginning Fund Balance - July 1, NaN	6,469,963	768,361	280,568	1,158,848	0	6,660,306	360,634	1,505,677	0	17,369,211	23,366,228	24,672,629								
33 Total Resources	13,033,537	3,955,769	2,293,173	4,328,212	100,000	16,336,248	417,034	1,525,677	0	43,043,936	46,291,370	48,280,440								
34 Loss on Nonreplaced Credits Against Levied Taxes	282,500	146,200		109,800	0		20	44,610		583,130	364,440	657,469								

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	225,797			95,067					320,864	320,864	308,000	1	
3010 - Communicable Disease Prevention & Control Services	19,100								19,100	19,100	20,527	2	
3020 - Environmental Health				141,636	11,577				153,213	96,451	82,675	3	
3040 - Health Administration									0	0	0	4	
3050 - Support of Hospitals									0	0	0	5	
Subtotal	244,897	0	0	236,703	11,577	0	0	0	493,177	436,415	411,202	6	
SERVICES TO POOR PROGRAM													
3100 - Administration	37,320	12,167							49,487	47,679	40,053	7	
3110 - General Welfare Services	36,700								36,700	38,100	6,110	8	
3120 - Care in County Care Facility		24,000							24,000	24,000	24,000	9	
Subtotal	74,020	36,167	0	0	0	0	0	0	110,187	109,779	70,163	10	
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	46,225	12,167							58,392	55,219	51,670	11	
3210 - General Services to Veterans	44,800								44,800	46,800	32,409	12	
Subtotal	91,025	12,167	0	0	0	0	0	0	103,192	102,019	84,079	13	
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance									0	0	0	14	
3310 - Family Protective Services		20,700							20,700	25,200	31,759	15	
3320 - Services for Disabled Children									0	0	0	16	
Subtotal	0	20,700	0	0	0	0	0	0	20,700	25,200	31,759	17	
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly									0	0	0	18	
3410 - Other Social Services	53,000								53,000	50,000	44,300	19	
3420 - Social Services Business Operations									0	0	0	20	
Subtotal	53,000	0	0	0	0	0	0	0	53,000	50,000	44,300	21	
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services		11,700							11,700	16,700	15,196	22	
3510 - Preventive Services									0	40,000	40,000	23	
3520 - Opioid Litigation Settlement						100,000			100,000	0	0	24	
Subtotal	0	11,700	0	0	0	100,000	0	0	111,700	56,700	55,196	25	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	462,942	80,734	0	236,703	11,577	0	100,000	0	891,956	780,113	696,699	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation				19,250					19,250	19,250	19,250	1	
6010 - Weed Eradication				138,250		3,181			141,431	141,488	141,830	2	
6020 - Solid Waste Disposal				434,195		7,460			441,655	365,678	276,004	3	
6030 - Environmental Restoration									0	0	0	4	
Subtotal	0	0	0	591,695	7,460	3,181	0	0	602,336	526,416	437,084	5	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	178,790	51,135							229,925	179,985	170,845	6	
6110 - Maintenance & Operations	574,570	164,315							738,885	708,056	607,228	7	
6120 - Recreation & Environmental Educ.									0	0	0	8	
Subtotal	753,360	215,450	0	0	0	0	0	0	968,810	888,041	778,073	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter									0	0	0	10	
6210 - Animal Bounties & State Apatist Expenses	200								200	200	0	11	
Subtotal	200	0	0	0	0	0	0	0	200	200	0	12	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	24,444			46,203	3,860				74,507	89,111	69,551	13	
6310 - Housing Rehabilitation & Develop.				8,000					8,000	8,000	7,000	14	
6320 - Community Economic Development	78,500			38,500			200		117,200	107,000	101,582	15	
Subtotal	102,944	0	0	92,703	3,860	0	200	0	199,707	204,111	178,133	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries				179,780					179,780	169,977	165,269	17	
6410 - Historic Preservation	9,550								9,550	9,050	7,264	18	
6420 - Fair & 4-H Clubs	17,500								17,500	17,500	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	27,050	0	0	179,780	0	0	0	0	206,830	196,527	187,533	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	883,554	215,450	0	864,178	11,320	3,181	200	0	1,977,883	1,815,295	1,580,823	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025					
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration						227,434		227,434	227,081	187,227	1				
7010 - Engineering						706,549		706,549	684,325	449,817	2				
Subtotal	0	0	0	0	0	933,983	0	933,983	911,406	637,044	3				
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts						215,768		215,768	198,794	242,440	4				
7110 - Roads						3,120,152		3,120,152	3,184,348	3,280,998	5				
7120 - Snow & Ice Control						712,848		712,848	759,102	333,873	6				
7130 - Traffic Controls						182,862		182,862	186,199	83,352	7				
7140 - Road Clearing						352,636		352,636	346,049	521,577	8				
Subtotal	0	0	0	0	0	4,584,266	0	4,584,266	4,674,492	4,462,240	9				
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment						898,183		898,183	1,171,408	1,310,587	10				
7210 - Equipment Operations						1,900,984		1,900,984	1,819,053	1,766,192	11				
7220 - Tools, Materials & Supplies						45,000		45,000	42,000	39,904	12				
7230 - Real Estate & Buildings						272,596		272,596	421,894	198,156	13				
Subtotal	0	0	0	0	0	3,116,763	0	3,116,763	3,454,355	3,314,839	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	8,635,012	0	8,635,012	9,040,253	8,414,123	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration		277,348							277,348	231,455	164,768			
8010 - Local Elections		25,000							25,000	27,500	4,010			
8020 - Township Officials				15,000	1,550				16,550	16,550	12,064			
Subtotal	0	302,348	0	15,000	1,550	0	0	0	318,898	275,505	180,842			
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	155,087	48,711							203,798	200,582	204,277			
8101 - Driver Licenses Services	111,504	46,321							157,825	147,872	104,699			
8110 - Recording of Public Documents	239,079	74,792					2,200		316,071	308,709	296,363			
Subtotal	505,670	169,824	0	0	0	0	2,200	0	677,694	657,163	605,339			
Total - Government Services to Residents	505,670	472,172	0	15,000	1,550	0	2,200	0	996,592	932,668	786,181			

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
POLICY & ADMINISTRATION PROGRAM															
9000 - General County Management	1	171,238	49,831							221,069	202,249	569,522	1		
9010 - Administrative Management Services	2	188,736	62,880							251,616	247,354	283,911	2		
9020 - Treasury Management Services	3	157,881	51,897							209,778	204,310	196,210	3		
9030 - Other Policy & Administration	4	160,000	5,000		10,000					175,000	175,150	200,965	4		
9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0	0	0	0	5		
Subtotal	6	677,855	169,608	0	10,000	0	0	0	0	857,463	829,063	1,250,608	6		
CENTRAL SERVICES PROGRAM															
9100 - General Services	7	462,172	50,626							512,798	463,015	348,951	7		
9110 - Information Tech Services	8	601,530	48,514							650,044	518,667	606,392	8		
9120 - GIS Systems	9	44,255	12,700							56,955	0	0	9		
Subtotal	10	1,107,957	111,840	0	0	0	0	0	0	1,219,797	981,682	955,343	10		
RISK MANAGEMENT SERVICES PROGRAM															
9200 - Tort Liability	11		159,000							159,000	189,000	151,523	11		
9210 - Safety of Workplace	12		545,000							545,000	571,000	489,587	12		
9220 - Fidelity of Public Officers	13		2,300							2,300	2,500	2,233	13		
9230 - Unemployment Compensation	14		5,000							5,000	5,000	1,250	14		
Subtotal	15	0	711,300	0	0	0	0	0	0	711,300	767,500	644,593	15		
Total - Administration	16	1,785,812	992,748	0	10,000	0	0	0	0	2,788,560	2,578,245	2,850,544	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
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						3,297,000					3,297,000	3,322,000	1,517,960		
0210 - Conservation Land Acquisition & Dev.			2,117,960				100,000				2,217,960	606,500	493,228		
0220 - Other Capital Projects								1,520,000			1,520,000	2,500,000	1,563,685		
Total Capital Projects	0	0	2,117,960	0	0	3,297,000	100,000	1,520,000	0	0	7,034,960	6,428,500	3,574,873		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	3,407,800	1,023,788	0	217,442	37,247	0	0	0	0	0	4,686,277	4,506,285	4,178,949		
Total Physical Health and Social Services	462,942	80,734	0	236,703	11,577	0	100,000				891,956	780,113	696,699		
Total County Environment and Education	883,554	215,450	0	864,178	11,320	3,181	200				1,977,883	1,815,295	1,580,823		
Total Roads & Transportation	0	0	0	0	0	8,635,012	0				8,635,012	9,040,253	8,414,123		
Total Government Services to Residents	505,670	472,172	0	15,000	1,550	0	2,200				996,592	932,668	786,181		
Total Administration	1,785,812	992,748	0	10,000	0	0	0				2,788,560	2,578,245	2,850,544		
Total Nonprogram Current	1,000	0	0	0	0	0	0				1,000	1,000	0		
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	0	0		
Total Capital Projects	0	0	2,117,960	0	0	3,297,000	100,000	1,520,000	0	0	842,000	839,800	832,020		
Total - All Expenditures	7,046,778	2,784,892	2,117,960	1,343,323	61,694	11,935,193	202,400	1,520,000	842,000	0	27,854,240	26,922,159	22,914,212		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0	0	0		
To Rural Services Supplemental											0	0	0		
To Secondary Roads	200,000			2,200,000							2,400,000	2,000,000	2,000,000		
To Other Budgetary Funds		20,000									20,000	0	0		
Total Operating Transfers Out	200,000	20,000	0	2,200,000	0	0	0	0	0	0	2,420,000	2,000,000	2,000,000		
REFUNDED DEBTS/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves											0	0	0		
Fund Balance - Nonspendable											0	0	0		
Fund Balance - Restricted			175,213	784,889	38,306	4,401,055	214,634	5,677	212,286		5,832,060	4,911,450	15,863,077		
Fund Balance - Committed											0	0	0		
Fund Balance - Assigned											0	0	0		
Fund Balance - Unassigned	5,786,759	1,150,877	0	0	0	0	0	0	0	0	6,937,636	12,457,761	7,503,151		
Total Ending Fund Balance - June 30,	5,786,759	1,150,877	175,213	784,889	38,306	4,401,055	214,634	5,677	212,286	0	12,769,696	17,369,211	23,366,228		
Total Requirements	13,033,537	3,955,769	2,293,173	4,328,212	100,000	16,336,248	417,034	1,525,677	1,054,286	0	43,043,936	46,291,370	48,280,440		

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:	3.92331
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:	3.15913
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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