

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**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: 4/22/2024 Meeting Time: 11:00 AM Meeting Location: Clinton County Administration Building, Conference Room B, 1900 N. 3rd St., Clinton, IA**

**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)  
[www.clintoncounty-ia.gov](http://www.clintoncounty-ia.gov)

County Telephone Number  
 (563) 244-0568

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	22,372,813	23,755,514	21,908,594	1.05
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	337,236	
Less: Credits to Taxpayers	3	0	0	1,295,113	
Net Current Property Taxes	4	22,372,813	23,755,514	20,276,245	
Delinquent Property Tax Revenue	5	7,100	5,100	53,600	
Penalties, Interest & Costs on Taxes	6	136,400	136,400	133,003	
Other County Taxes/TIF Tax Revenues	7	2,880,130	1,915,480	3,120,290	-3.93
Intergovernmental	8	12,814,357	12,660,565	10,029,445	
Licenses & Permits	9	43,550	46,600	63,021	
Charges for Service	10	1,111,245	1,088,845	1,353,421	
Use of Money & Property	11	512,631	335,481	1,063,044	
Miscellaneous	12	583,350	251,800	642,105	
<b>Subtotal Revenues</b>	13	40,461,576	40,195,785	36,734,174	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,219,186	2,456,200	2,144,700	
Proceeds of Fixed Asset Sales	16	0	0	31,208	
<b>Total Revenues &amp; Other Sources</b>	17	42,680,762	42,651,985	38,910,082	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	12,324,082	12,251,429	10,835,909	6.65
Physical Health and Social Services	19	2,668,926	2,621,067	2,099,536	12.75
County Environment and Education	21	2,770,688	2,987,397	2,560,698	4.02
Roads & Transportation	22	8,530,446	8,753,483	7,526,509	6.46
Government Services to Residents	23	1,422,996	1,431,061	1,380,986	1.51
Administration	24	5,703,240	6,476,105	4,939,089	7.46
Nonprogram Current	25	50,000	190,000	588,949	-70.86
Debt Service	26	2,596,250	2,589,700	2,529,150	1.32
Capital Projects	27	4,768,705	4,760,034	3,511,483	16.53
<b>Subtotal Expenditures</b>	28	40,835,333	42,060,276	35,972,309	
Other Financing Uses:					
Operating Transfers Out	29	2,219,186	2,456,200	2,144,700	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	43,054,519	44,516,476	38,117,009	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-373,757	-1,864,491	793,073	
Beginning Fund Balance - July 1,	33	28,272,133	30,136,624	29,343,551	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	17,849,429	17,900,244	19,080,730	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	10,048,947	10,371,889	11,055,894	
<b>Total Ending Fund Balance - June 30,</b>	40	27,898,376	28,272,133	30,136,624	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	19,886,460	Urban Areas: 7.61356			
Rural Only Levies*:	2,486,353				
Special District Levies*:	0	Rural Areas: 10.07420			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	1,012,980				

Explanation of any significant items in the budget or additional virtual meeting information: The public may also join remotely via Zoom by phone by dialing 1-253-215-8782 and entering the access code 9341856401 or through the internet by following this web address: <a href="https://clintoncountyiowa.com">https://clintoncountyiowa.com</a> and entering the meeting Code: 9341856401 and the password: 10425	<b>COUNTY NAME:</b> CLINTON COUNTY	<b>COUNTY NUMBER:</b> 23
---	---------------------------------------	-----------------------------

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

**Meeting Date: 3/26/2024 Meeting Time: 10:00 AM Meeting Location: Board of Supervisors Conference Room, Clinton County Administration Building, 1900 N. Third Street, Clinton, Iowa**

**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.clintoncounty-ia.gov

County Telephone Number  
(563) 244-0568

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	2,581,230,211	2,600,471,222	2,600,471,222
Requested Tax Dollars-Countywide Rates	20,214,068	20,214,068	19,886,460
<b>Tax Rate-Countywide</b>	7.79851	7.77323	7.61356
Taxable Valuations-Rural Services	1,041,667,521	1,010,449,520	1,010,449,520
Requested Tax Dollars-Additional Rural Levies	2,531,252	2,531,252	2,486,353
<b>Tax Rate-Rural Additional</b>	2.43000	2.50508	2.46064
<b>Rural Total</b>	10.22851	10.27831	10.07420
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	426	353	-17.14
Rural Taxpayer	559	467	-16.46
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	426	353	-17.14
Rural Taxpayer	559	467	-16.46

Reasons for tax increase if proposed exceeds the current:

No explanation needed as proposed tax revenues do not exceed current tax revenues.

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
REVENUES & OTHER FINANCING SOURCES		1	17,407,086	2,486,353	2,479,374		22,372,813	23,755,514	21,908,594
Taxes Levied on Property		2	0	0	0		0	0	337,236
Less: Uncollected Delinquent Taxes - Levy Year		3	0	0	0		0	0	1,295,113
Less: Credits to Taxpayers		4	17,407,086	2,486,353	2,479,374		22,372,813	23,755,514	20,276,245
Net Current Property Taxes		5	6,800	100	200		7,100	5,100	53,600
Delinquent Property Tax Revenue		6	136,400				136,400	136,400	133,003
Penalties, Interest & Costs on Taxes		7	1,517,010	1,245,744	117,376	0	2,880,130	1,915,480	3,120,290
Other County Taxes/TIF Tax Revenues		8	6,860,407	5,815,450	138,500	0	12,814,357	12,660,565	10,029,445
Intergovernmental		9	16,550	27,000	0	0	43,550	46,600	63,021
Licenses & Permits		10	1,097,245	14,000	0	0	1,111,245	1,088,845	1,353,421
Charges for Service		11	512,381	250	0	0	512,631	335,481	1,063,044
Use of Money & Property		12	138,350	445,000	0	0	583,350	251,800	642,105
Miscellaneous		13	27,692,229	10,033,897	2,735,450	0	40,461,576	40,195,785	36,734,174
Subtotal Revenues		14	0	0	0	0	0	0	0
Other Financing Sources:		15	86,065	2,133,121	0	0	2,219,186	2,456,200	2,144,700
General Long-Term Debt Proceeds		16	0	0	0	0	0	0	31,208
Operating Transfers In		17	27,778,294	12,167,018	2,735,450	0	42,680,762	42,651,985	38,910,082
Proceeds of Fixed Asset Sales									
Total Revenues & Other Sources									
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services		18	11,788,618	535,464		0	12,324,082	12,251,429	10,835,909
Physical Health and Social Services		19	2,668,926	0		0	2,668,926	2,621,067	2,099,536
County Environment and Education		21	2,441,266	329,422		0	2,770,688	2,987,397	2,560,698
Roads & Transportation		22	0	8,530,446		0	8,530,446	8,753,483	7,526,509
Government Services to Residents		23	1,415,496	7,500		0	1,422,996	1,431,061	1,380,986
Administration		24	5,703,240	0		0	5,703,240	6,476,105	4,939,089
Nonprogram Current		25	0	50,000		0	50,000	190,000	588,949
Debt Service		26	0	0	2,596,250	0	2,596,250	2,589,700	2,529,150
Capital Projects		27	3,993,500	775,205	0	0	4,768,705	4,760,034	3,511,483
Subtotal Expenditures		28	28,011,046	10,228,037	2,596,250	0	40,835,333	42,060,276	35,972,309
Other Financing Uses:									
Operating Transfers Out		29	402,476	1,816,710	0	0	2,219,186	2,456,200	2,144,700
Refunded Debt/Payments to Escrow		30	0	0	0	0	0	0	0
Total Expenditures & Other Uses		31	28,413,522	12,044,747	2,596,250	0	43,054,519	44,516,476	38,117,009
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses		32	-635,228	122,271	0	139,200	-373,757	-1,864,491	793,073
Beginning Fund Balance - July 1, 2024		33	16,545,982	3,417,511	8,070,867	14,117	28,272,133	30,136,624	29,343,551
Increase (Decrease) in Reserves (GAAP Budgeting)		34	0	0	0	0	0	0	0
Fund Balance - Nonspendable		35	0	0	0	0	0	0	0
Fund Balance - Restricted		36	5,861,807	3,539,782	8,210,067	14,117	17,849,429	17,900,244	19,080,730
Fund Balance - Committed		37	0	0	0	0	0	0	0
Fund Balance - Assigned		38	0	0	0	0	0	0	0
Fund Balance - Unassigned		39	10,048,947	0	0	0	10,048,947	10,371,889	11,055,894
Total Ending Fund Balance - June 30,		40	15,910,754	3,539,782	8,210,067	14,117	27,898,376	28,272,133	30,136,624

Proposed tax rate per \$1,000 valuation for County purposes: 7.61356 urban areas; 10.0742 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 23 County Name: CLINTON COUNTY Date Adopted: 4/22/2024

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 2024 Budget Data</b>	4.01118	10,849,685	2,704,860,251	0.84
	<b>Limitation Percentage</b>			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2025</b>	4.01118	10,940,638	0.84	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2024 Budget Data</b>	2.43000	2,577,312	1,060,622,122	-2.98
	<b>Limitation Percentage</b>			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2025</b>	3.95000	4,064,386	57.70	

	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 General Basic	10,940,638	2,727,535,984	4.01118	2,600,471,222	10,430,958
2 + Cemetery (Pioneer - 331.424B)	86,065		0.03155		82,045
3 = Total for General Basic	11,026,703				10,513,003
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
5 General Supplemental	7,230,943		2.65109		6,894,083
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					0
7 Debt Service (from Form 703 col. I Countywide total)	2,596,250	2,822,798,799	0.91974	2,695,734,037	2,479,374
8 Voted Emergency Medical Services (Countywide)					0
9 Other					0
10 <b>Subtotal Countywide (A)</b>	20,853,896		7.61356		19,886,460
<b>B. All Rural Services Only Levies:</b>					
11 Rural Services Basic	2,531,897	1,028,958,607	2.46064	1,010,449,520	2,486,353
12 Rural Services Supplemental					0
13 Unified Law Enforcement					0
14 Other					0
15 Other					0
16 <b>Subtotal All Rural Services Only (B)</b>	2,531,897		2.46064		2,486,353
17 Subtotal Countywide/All Rural Services (A + B)	23,385,793		10.07420		22,372,813
<b>C. Special District Levies:</b>					
18 Flood & Erosion			0.00000		0
19 Voted Emergency Medical Services (partial county)			0.00000		0
20 Other	0		0.00000		0
21 Other			0.00000		0
22 Other			0.00000		0
23 Township ES Levies (Summary from Form 638-RE)	0	0		0	0
24 <b>Subtotal Special Districts (C)</b>	0				0
25 <b>GRAND TOTAL (A + B + C)</b>	23,385,793				22,372,813

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	155,319		
Auditor	94,169	1	Clinton Herald
Recorder	90,803	2	DeWitt Observer
Treasurer	93,606	3	
Sheriff	141,140	4	
Supervisors	47,006	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	48,242		

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)

TOWNSHIP EMERGENCY SERVICES LEVIES

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

County Name: CLINTON COUNTY  
County No: 23

REVENUES DETAIL

	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 2024/2025	Re-Est 2023/2024	Actual 2022/2023							
<b>TAXED LEVIED ON PROPERTY</b>	1	10,513,003	6,894,083				2,486,353	0	2,479,374		22,372,813	23,755,514	21,908,594							
Less: Uncoll. Del. Taxes Levy Year	2										0		337,236							
Less: Credits to Taxpayers	3										0		1,295,113							
1000 Net Current Property Taxes	4	10,513,003	6,894,083		2,486,353	0		0	2,479,374		22,372,813	23,755,514	20,276,245							
1010 Definq. Property Tax Revenue	5	5,000	1,800		100				200		7,100	5,100	53,600							
11XX Penalties, Int. & Costs on Taxes	6	136,400									136,400	136,400	133,003							
<b>OTHER COUNTY TAXES/TIF REVENUES</b>																				
12XX Other County Taxes	7	14,000	5,000		200				500		19,700	18,030	32,739							
13XX Voter-Approved Local Option Taxes	8	500,000				1,200,000					1,700,000	1,750,000	1,862,243							
14XX Gambling Taxes	9	145,000									145,000	145,000	156,007							
15XX TIF Tax Revenues	10									0			0							
16XX Utility Tax Replacement Excise Taxes	11	513,700	336,860		45,544	0			116,876		1,012,980		1,066,636							
17XX Taxes Collected for Other Governments	11B	2,450									2,450	2,450	2,665							
Subtotal	12	1,175,150	341,860	0	45,744	0	1,200,000	0	117,376	0	2,880,130	1,915,480	3,120,290							
<b>INTERGOVERNMENTAL REVENUE</b>																				
20XX State Shared Revenues	13					5,502,040					5,502,040	5,502,040	5,485,532							
21XX State Replacements Against Levied Taxes	14	280,000	190,000		80,000				77,500		627,500	673,500	1,295,113							
22XX Other State Tax Replacements	15	300,000	205,000		20,000				61,000		586,000	330,000	386,286							
23XX, 24XX State/Federal Pass-Thru Revenues	16	146,000						50,000			196,000	341,000	772,507							
25XX Contributions from Other Intergovernmental Units	17	398,500		294,891							834,801	816,555	1,092,718							
26XX, 27XX State Grants and Entitlements	18	1,244,141				3,000	17,000				1,264,141	1,134,249	904,598							
28XX Federal Grants and Entitlements	19	4,000	4,375	3,793,500							3,801,875	3,861,221	66,880							
29XX Payments in Lieu of Taxes	20					2,000					2,000	2,000	25,811							
Subtotal (lines 13 - 20)	21	2,372,641	399,375	4,088,391	100,000	5,648,450	67,000	0	138,500	0	12,814,357	12,660,565	10,029,445							
3XXX Licenses & Permits	22	16,550				27,000					43,550	46,600	63,021							
4XXX, 5XXX Charges for Service	23	1,096,245		1,000		5,000	9,000				1,111,245	1,088,845	1,353,421							
6XXX Use of Money & Property	24	461,381		51,000			250				512,631	335,481	1,063,044							
8XXX Miscellaneous	25	138,300		50	15,000	130,000	300,000				583,350	251,800	642,105							
Total Revenues	26	15,914,670	7,637,118	4,140,441	2,647,197	7,010,450	376,250	0	2,735,450	0	40,461,576	40,195,785	36,734,174							
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>																				
9000 From General Basic	27			86,065							402,476	437,633	362,653							
9020 From Rural Services Basic	28					316,411					1,816,710	2,018,567	1,782,047							
90xx From Other Budgetary Funds	29										0		29							
Subtotal (lines 27- 29)	30	0	0	86,065	0	2,133,121	0	0	0	0	2,219,186	2,456,200	2,144,700							
91XX Proceeds/Gen Long-Term Debt	31										0	0	31							
92XX Proceeds/Gen Capital Asset Sales	32										0	0	31,208							
Total Revenues and Other Sources	33	15,914,670	7,637,118	4,226,506	2,647,197	9,143,571	376,250	0	2,735,450	0	42,680,762	42,651,985	38,910,082							
Beginning Fund Balance - July 1, NaN	34	10,486,813	5,703,869	355,300	1,109,009	1,871,351	437,151	223,656	8,070,867	14,117	28,272,133	30,136,624	29,343,551							
Total Resources	35	26,401,483	13,340,987	4,581,806	3,756,206	11,014,922	813,401	223,656	10,806,317	14,117	70,952,895	72,788,609	68,253,633							
Loss on Nonreplaced Credits Against Levied Taxes	36	280,000	190,000		80,000	0			77,500		627,500	673,500	0							

**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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	2,501,366	702,361		518,414					3,722,141	3,555,880	3,299,772			
1010 - Investigations	63,032			5,168					68,200	18,000	18,154			
1020 - Unified Law Enforcement									0		3			
1030 - Contract Law Enforcement	29,500	4,768							34,268	36,010	32,579			
1040 - Law Enforcement Communications									0		5			
1050 - Adult Correctional Services	2,173,943	752,399	95,000						3,021,342	3,254,877	2,637,356			
1060 - Administration	872,534	231,198		2,482					1,113,614	1,159,388	963,865			
Subtotal	5,640,375	1,690,726	95,000	526,064	0	0	7,400	0	7,959,565	8,024,155	6,951,726			
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	1,149,012	381,318	5,000				2,000		1,537,330	1,393,338	1,210,142			
1110 - Medical Examiner	254,100	6,494							260,594	276,144	285,229			
1120 - Child Support Recovery									0		11			
Subtotal	1,403,112	387,812	5,000	0	0	0	2,000	0	1,797,924	1,669,482	1,495,371			
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services									0		13			
1210 - Emergency Management		2,410,093							2,410,093	2,401,292	2,214,919			
1220 - Fire Protection & Rescue Services									0		15			
1230 - E911 Service Board									0		16			
Subtotal	0	2,410,093	0	0	0	0	0	0	2,410,093	2,401,292	2,214,919			
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	4,500								4,500	4,500	4,676			
1410 - Research & Other Assistance	4,000								4,000	4,000	2,739			
1420 - Bailiff Services	9,000								9,000	9,000	9,000			
Subtotal	17,500	0	0	0	0	0	0	0	17,500	17,500	16,415			
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses	1,000								1,000	1,000	0			
1510 - (Reserved)									0		23			
1520 - Detention Services									0		24			
1530 - Court Costs	16,000								16,000	16,000	43,336			
1540 - Service of Civil Papers	1,000								1,000	1,000	596			
Subtotal	18,000	0	0	0	0	0	0	0	18,000	18,000	43,932			
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution									0		28			
1610 - Juvenile Representation Services									0		29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	121,000								121,000	121,000	113,546			
Subtotal	121,000	0	0	0	0	0	0	0	121,000	121,000	113,546			
<b>Total - Public Safety &amp; Legal Services</b>	7,199,987	4,488,631	100,000	526,064	0	0	9,400	0	12,324,082	12,251,429	10,835,909			



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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
3000 - Personal & Family Health Services	1,241,644								1,241,644	1,121,252	840,317	1			
3010 - Communicable Disease Prevention & Control Services	64,027								64,027	63,527	58,493	2			
3020 - Environmental Health	197,772	66,102							263,874	264,759	214,952	3			
3040 - Health Administration	19,200								19,200	19,200	11,101	4			
3050 - Support of Hospitals									0	0		5			
Subtotal	1,522,643	66,102	0	0	0	0	0	0	1,588,745	1,468,738	1,124,863	6			
<b>SERVICES TO POOR PROGRAM</b>															
3100 - Administration	464,014	57,360							521,374	537,219	488,347	7			
3110 - General Welfare Services	110,700								110,700	120,900	82,524	8			
3120 - Care in County Care Facility									0	0		9			
Subtotal	574,714	57,360	0	0	0	0	0	0	632,074	658,119	570,871	10			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
3200 - Administration	136,224	43,651							179,875	144,648	97,365	11			
3210 - General Services to Veterans	9,500								9,500	11,000	7,578	12			
Subtotal	145,724	43,651	0	0	0	0	0	0	189,375	155,648	104,943	13			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
3300 - Youth Guidance	150,000								150,000	199,530	191,779	14			
3310 - Family Protective Services	25,000								25,000	40,000	40,000	15			
3320 - Services for Disabled Children									0	0		16			
Subtotal	175,000	0	0	0	0	0	0	0	175,000	239,530	231,779	17			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
3400 - Services to the Elderly	17,657								17,657	17,657	20,861	18			
3410 - Other Social Services	13,200								13,200	17,000	6,665	19			
3420 - Social Services Business Operations									0	0		20			
Subtotal	30,857	0	0	0	0	0	0	0	30,857	34,657	27,526	21			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
3500 - Treatment Services	26,875								26,875	31,875	19,678	22			
3510 - Preventive Services	26,000								26,000	32,500	19,876	23			
3520 - Opioid Litigation Settlement									0	0		24			
Subtotal	52,875	0	0	0	0	0	0	0	52,875	64,375	39,554	25			
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	2,501,813	167,113	0	0	0	0	0	0	2,668,926	2,621,067	2,099,536	26			

SERVICE AREA 4  
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES  
 County Name: CLINTON COUNTY  
 County No: 23

		TOTALS	
			Actual 2022/2023
<b>SERVICES TO PERSONS WITH:</b>			
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>			
400X - Information & Education Services		1	
402X - Coordination Services		2	
403X- Personal & Environ. Sprt		3	
404X-Treatment Services		4	
405X-Vocational & Day Services		5	
406X-Lic/Cert. Living Arrangements		6	
407X - Inst/Hospital & Commit Services		7	
Subtotal		8	0
<b>42XX - INTELLECTUAL DISABILITY</b>			
420X - Information & Education Services		9	
422X - Coordination Services		10	
423X- Personal & Environ. Sprt		11	
424X-Treatment Services		12	
425X-Vocational & Day Services		13	
426X-Lic/Cert. Living Arrangements		14	
427X - Inst/Hospital & Commit Services		15	
Subtotal		16	0
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>			
430X - Information & Education Services		17	
432X - Coordination Services		18	
433X- Personal & Environ. Sprt		19	
434X-Treatment Services		20	
435X-Vocational & Day Services		21	
436X-Lic/Cert. Living Arrangements		22	
437X - Inst/Hospital & Commit Services		23	
Subtotal		24	0
<b>44XX - GENERAL ADMINISTRATION</b>			
4411-Direct Administration		25	
4412-Purchased Administration		26	
4413-Distrib to Regional Fiscal Agent		27	
Subtotal		28	0
<b>45XX - COUNTY PRVD CASE MGMT</b>			
Subtotal		29	
<b>46XX - COUNTY PRVD SERVICES</b>			
Subtotal		30	
<b>47XX - BRAIN INJURY</b>			
470X - Information & Education Services		31	
472X - Coordination Services		32	
473X- Personal & Environ. Sprt		33	
474X-Treatment Services		34	
475X-Vocational & Day Services		35	
476X-Lic/Cert. Living Arrangements		36	
477X - Inst/Hospital & Commit Services		37	
Subtotal		38	0
<b>Total - Mental Health, ID &amp; DD</b>		39	0

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

SERVICE AREA 6

	GENERAL FUND				SPECIAL REVENUE FUNDS								TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
<b>ENVIRONMENTAL QUALITY PROGRAM</b>														
6000 - Natural Resources Conservation	3,000								3,000	3,000	3,000			
6010 - Weed Eradication				103,000					103,000	110,000	67,000			
6020 - Solid Waste Disposal	225,000								225,000	225,000	225,000			
6030 - Environmental Restoration									0		4			
Subtotal	228,000	0	0	103,000	0	0	0	0	331,000	338,000	295,000			
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>														
6100 - Administration	241,939	56,094							298,033	296,274	259,950			
6110 - Maintenance & Operations	1,133,223	347,364							1,480,587	1,646,916	1,440,743			
6120 - Recreation & Environmental Educ.	19,550								19,550	44,550	15,636			
Subtotal	1,394,712	403,458	0	0	0	0	0	0	1,798,170	1,987,740	1,716,329			
<b>ANIMAL CONTROL PROGRAM</b>														
6200 - Animal Shelter				5,000					5,000	5,000	0			
6210 - Animal Bounties & State Apiarist Expenses									0	0	11			
Subtotal	0	0	0	5,000	0	0	0	0	5,000	5,000	0			
<b>COUNTY DEVELOPMENT PROGRAM</b>														
6300 - Land Use & Building Controls				117,422					117,422	124,592	92,956			
6310 - Housing Rehabilitation & Develop.									0		14			
6320 - Community Economic Development	275,031								275,031	291,500	254,141			
Subtotal	275,031	0	0	117,422	0	0	0	0	392,453	416,092	347,097			
<b>EDUCATIONAL SERVICES PROGRAM</b>														
6400 - Libraries				104,000					104,000	104,000	70,000			
6410 - Historic Preservation	18,000		86,065						104,065	98,065	97,272			
6420 - Fair & 4-H Clubs	35,000								35,000	37,500	35,000			
6430 - Fairgrounds									0		20			
6440 - Memorial Halls									0		21			
6450 - Other Educational Services	1,000								1,000	1,000	0			
Subtotal	54,000	0	86,065	104,000	0	0	0	0	244,065	240,565	202,272			
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>														
6500 - Property									0		24			
6510 - Buildings									0		25			
6520 - Equipment									0		26			
6530 - Public Facilities									0		27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0			
<b>Total - County Environment and Education</b>	1,951,743	403,458	86,065	329,422	0	0	0	0	2,770,688	2,987,397	2,560,698			

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

SERVICE AREA 7

		SPECIAL REVENUE FUNDS										TOTALS	
		GENERAL FUND											
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
	7000 - Administration	1					372,287			372,287	276,727	346,129	
	7010 - Engineering	2					377,074			377,074	362,573	311,783	
	Subtotal	3	0	0	0	0	749,361	0	0	749,361	639,300	657,912	
<b>ROADWAY MAINTENANCE PROGRAM</b>													
	7100 - Bridges & Culverts	4					251,147			251,147	316,488	187,251	
	7110 - Roads	5					3,830,859			3,830,859	3,604,431	3,240,622	
	7120 - Snow & Ice Control	6					639,758			639,758	608,536	504,601	
	7130 - Traffic Controls	7					290,366			290,366	291,988	309,080	
	7140 - Road Clearing	8					312,221			312,221	289,452	188,089	
	Subtotal	9	0	0	0	0	5,324,351	0	0	5,324,351	5,110,895	4,429,643	
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
	7200 - New Equipment	10					780,000			780,000	985,000	528,096	
	7210 - Equipment Operations	11					1,632,019			1,632,019	1,552,857	1,744,732	
	7220 - Tools, Materials & Supplies	12					17,943			17,943	65,431	74,550	
	7230 - Real Estate & Buildings	13					26,772			26,772	400,000	91,576	
	Subtotal	14	0	0	0	0	2,456,734	0	0	2,456,734	3,003,288	2,438,954	
<b>MASS TRANSIT PROGRAM</b>													
	7300 - Air Transportation	15								0			
	7310 - Ground Transportation	16								0			
	Subtotal	17	0	0	0	0	0	0	0	0	0	0	
	<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	8,530,446	0	0	8,530,446	8,753,483	7,526,509	

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
<b>REPRESENTATION SERVICES PROGRAM</b>														
8000 - Elections Administration	1 152,900	260,488							413,388	379,630	366,097	1		
8010 - Local Elections	2 10,675	10,765							21,440	75,860	15,387	2		
8020 - Township Officials	3 4,800	825							5,625	5,625	4,592	3		
Subtotal	4 168,375	272,078	0	0	0	0	0	0	440,453	461,115	386,076	4		
<b>STATE ADMINISTRATIVE SERVICES</b>														
8100 - Motor Vehicle Registrations & Licensing	5 388,793	195,858							584,651	584,692	596,685	5		
8101 - Driver Licenses Services	6								0			6		
8110 - Recording of Public Documents	7 257,151	133,241							397,892	385,254	398,225	7		
Subtotal	8 645,944	329,099	0	0	0	0	7,500	0	982,543	969,946	994,910	8		
<b>Total - Government Services to Residents</b>	9 814,319	601,177	0	0	0	0	7,500	0	1,422,996	1,431,061	1,380,986	9		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>															
9000 - General County Management	390,592	151,913							542,505	567,903	389,856	1			
9010 - Administrative Management Services	307,955	107,109							415,064	402,833	374,948	2			
9020 - Treasury Management Services	327,754	106,886							434,640	453,159	280,410	3			
9030 - Other Policy & Administration	105,000								105,000	135,000	78,153	4			
9040 - Reimbursable MHDS Direct Expenses			294,311						294,311	276,581	319,793	5			
Subtotal	1,131,301	365,908	294,311	0	0	0	0	0	1,791,520	1,835,476	1,443,160	6			
<b>CENTRAL SERVICES PROGRAM</b>															
9100 - General Services	1,568,313	376,729							1,945,042	2,651,858	1,783,962	7			
9110 - Information Tech Services	717,837	144,574							862,411	850,233	789,008	8			
9120 - GIS Systems	64,747	25,520							90,267	90,038	55,623	9			
Subtotal	2,350,897	546,823	0	0	0	0	0	0	2,897,720	3,592,129	2,628,593	10			
<b>RISK MANAGEMENT SERVICES PROGRAM</b>															
9200 - Tort Liability		352,000							352,000	320,000	292,827	11			
9210 - Safety of Workplace		652,000							652,000	705,800	572,114	12			
9220 - Fidelity of Public Officers									0	2,700	1,242	13			
9230 - Unemployment Compensation		10,000							10,000	20,000	1,153	14			
Subtotal	0	1,014,000	0	0	0	0	0	0	1,014,000	1,048,500	867,336	15			
<b>Total - Administration</b>	<b>3,482,198</b>	<b>1,926,731</b>	<b>294,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,703,240</b>	<b>6,476,105</b>	<b>4,939,089</b>	<b>16</b>			

**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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations											0			1
0020 - Interest on Short-Term Debt											0			2
0030 - Other Nonprogram Current											50,000		588,949	3
0040 - Other County Enterprises											0			4
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	50,000		588,949	5
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal													1,940,000	6
0110 - Interest and Fiscal Charges													589,150	7
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0			2,529,150	8
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction						775,205							1,896,511	9
0210 - Conservation Land Acquisition & Dev.			200,000										26,880	10
0220 - Other Capital Projects			3,793,500										1,588,092	11
Total Capital Projects	0	0	3,993,500	0	0	775,205	0	0	0	0	4,768,705	4,760,034	3,511,483	12
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	7,199,987	4,488,631	100,000	526,064	0	0	9,400						10,835,909	13
Total Physical Health and Social Services	2,501,813	167,113	0	0	0	0	0						2,099,536	14
Total County Environment and Education	1,951,743	403,458	86,065	329,422	0	0	0						2,560,698	16
Total Roads & Transportation	0	0	0	0	0	8,530,446	0						7,526,509	17
Total Government Services to Residents	814,319	601,177	0	0	0	7,500							1,380,986	18
Total Administration	3,482,198	1,926,731	294,311	0	0	0	0						4,939,089	19
Total Nonprogram Current	0	0	0	0	0	0	50,000						588,949	20
Total Long-Term Debt Service	0	0	0	0	0	0	0						2,529,150	21
Total Capital Projects	0	0	3,993,500	0	0	775,205	0						3,511,483	22
Total - All Expenditures	15,950,060	7,587,110	4,473,876	855,486	0	9,305,651	66,900	0	0	0	40,835,333	42,060,276	35,972,309	23
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental											0			24
To Rural Services Supplemental											0			25
To Secondary Roads	316,411			1,816,710	0						2,133,121	2,370,135	2,046,135	26
To Other Budgetary Funds	86,065										86,065	86,065	98,565	27
Total Operating Transfers Out	402,476	0	0	1,816,710	0	0	0	0	0	0	2,219,186	2,456,200	2,144,700	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														29
Increase (Decrease) In Reserves											0			30
Fund Balance - Nonspendable											0			31
Fund Balance - Restricted		5,753,877	107,930	1,084,010	0	1,709,271	746,501	223,656	8,210,067	14,117	17,849,429	17,900,244	19,080,730	32
Fund Balance - Committed											0			33
Fund Balance - Assigned											0			34
Fund Balance - Unassigned	10,048,947	0	0	0	0	0	0	0	0	0	10,048,947	10,371,889	11,055,894	35
Total Ending Fund Balance - June 30,	10,048,947	5,753,877	107,930	1,084,010	0	1,709,271	746,501	223,656	8,210,067	14,117	27,898,376	28,272,133	30,136,624	36
<b>Total Requirements</b>	26,401,483	13,340,987	4,581,806	3,756,206	0	11,014,922	813,401	223,656	10,806,317	14,117	70,952,895	72,788,609	68,253,633	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 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes	
CLINTON COUNTY GO BONDS 2016 - JAIL/LEC	22,000,000	Res. 2016-262 on 12/01/2016	1,081,500	455,400	1,150	1,538,050		1,538,050	
CLINTON COUNTY GO BONDS 2020 - ADMIN BLDG	2,015,000	Res. 2020-20 on 2/18/2020	309,000	18,400	1,150	328,550		328,550	
CLINTON COUNTY GO BONDS 2021 - COMM EQUIPMENT	4,750,000	Res. 2021-30 on 2/23/2021	700,400	28,100	1,150	729,650		729,650	
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	
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			2,090,900	501,900	3,450	2,596,250	0	2,596,250	
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
21									0
22									0
23									0
24									0
25									0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							0	0	0



**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
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:

-

**Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

-