

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

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: 4/13/2026 Meeting Time: 10:00 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

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.gov

County Telephone Number
(563) 244-0568

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	21,629,633	22,125,879	21,313,713	0.74
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	21,629,633	22,125,879	21,313,713	
Delinquent Property Tax Revenue	5	7,100	7,100	8,929	
Penalties, Interest & Costs on Taxes	6	141,000	136,400	148,213	
Other County Taxes/TIF Tax Revenues	7	3,215,348	2,932,130	3,253,562	-0.59
Intergovernmental	8	8,908,081	9,422,954	13,817,269	
Licenses & Permits	9	68,950	49,050	271,987	
Charges for Service	10	1,153,605	1,074,745	1,533,684	
Use of Money & Property	11	784,131	596,731	2,017,425	
Miscellaneous	12	1,011,530	1,035,950	2,853,298	
Subtotal Revenues	13	36,919,378	37,380,939	45,218,080	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,498,621	6,424,176	2,219,186	
Proceeds of Fixed Asset Sales	16	7,000	0	25,860	
Total Revenues & Other Sources	17	39,424,999	43,805,115	47,463,126	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	13,648,639	13,085,301	11,679,093	8.10
Physical Health and Social Services	19	2,921,467	3,189,123	2,534,190	7.37
County Environment and Education	21	2,921,182	2,883,497	2,722,376	3.59
Roads & Transportation	22	9,311,370	8,846,768	8,400,702	5.28
Government Services to Residents	23	1,597,682	1,513,798	1,415,097	6.26
Administration	24	5,603,873	5,799,683	5,742,931	-1.22
Nonprogram Current	25	0	76,610	177,939	
Debt Service	26	2,549,400	2,541,050	2,533,600	0.31
Capital Projects	27	4,974,000	5,565,322	6,730,456	-14.03
Subtotal Expenditures	28	43,527,613	43,501,152	41,936,384	
Other Financing Uses:					
Operating Transfers Out	29	2,498,621	6,424,176	2,219,186	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	46,026,234	49,925,328	44,155,570	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,601,235	-6,120,213	3,307,556	
Beginning Fund Balance - July 1,	33	26,124,254	32,244,467	28,936,911	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	5,000	5,000	746,637	
Fund Balance - Restricted	36	10,443,037	0	15,816,365	
Fund Balance - Committed	37	0	0	113,375	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	9,074,982	26,119,254	15,568,090	
Total Ending Fund Balance - June 30,	40	19,523,019	26,124,254	32,244,467	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:				
Countywide Levies*: 18,860,684	Urban Areas: 6.92863				
Rural Only Levies*: 2,768,949	Rural Areas: 9.54348				
Special District Levies*: 0	Any special district tax rates not included.				
TIF Tax Revenues: 0					
Utility Replacement Excise Tax: 0					

COUNTY NAME: CLINTON COUNTY **NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY** **COUNTY NUMBER:** 23
 Explanation of any significant items in the budget or additional virtual meeting information. **Fiscal Year July 1, 2026 - June 30, 2027**
 As a courtesy and depending on internet capabilities, the public may also join the meeting on Zoom by phone by dialing 1-253-215-8782 and entering the access code 9341856401. The public may also participate online by following this web address: <https://zoom.us/join>. Enter the meeting Code: 9341856401 and the password: clinton23.
The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:
Meeting Date: 3/23/2026 Meeting Time: 10:00 AM Meeting Location: Clinton County Admin. Building, Conf. Room B, 1900 N. 3rd St., Clinton, IA, or by Zoom
by following this web address: <https://zoom.us/join> Enter meeting Code: 9341856401 and then password clinton23.
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.clintoncounty.gov

County Telephone Number
 (563) 244-0568

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	2,642,896,364	2,710,425,193	2,710,425,193
Requested Tax Dollars-Countywide Rates Except Debt Service	17,119,916	17,119,916	16,608,780
Taxable Valuations-Debt Service	2,745,957,213	2,811,752,527	2,811,752,527
Requested Tax Dollars-Debt Service	2,423,115	2,423,115	2,251,904
Requested Tax Dollars-Countywide Rates	19,543,031	19,543,031	18,860,684
Tax Rate-Countywide	7.36014	7.17810	6.92863
Taxable Valuations-Rural Services	1,037,288,447	1,058,932,143	1,058,932,143
Requested Tax Dollars-Additional Rural Levies	2,582,848	2,582,848	2,768,949
Tax Rate-Rural Additional	2.49000	2.43911	2.61485
Rural Total	9.85014	9.61721	9.54348
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	349	339	-2.87
Rural Taxpayer	467	468	0.21
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	1,518	1,585	4.41
Rural Taxpayer	2,031	2,184	7.53

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:

Actual levies decreased from 7.360140 (fiscal year 2026) to 6.92863 (fiscal year 2027) for Urban taxpayers, and 9.850140 (fiscal year 2026) to 9.54348 (fiscal year 2027) for Rural taxpayers.

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	
Taxes Levied on Property	1	16,608,780	2,768,949		2,251,904		21,629,633	22,125,879	21,313,713	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	0	0		0		0	0	0	3
Net Current Property Taxes	4	16,608,780	2,768,949		2,251,904		21,629,633	22,125,879	21,313,713	4
Delinquent Property Tax Revenue	5	7,000	100		0		7,100	7,100	8,929	5
Penalties, Interest & Costs on Taxes	6	141,000					141,000	136,400	148,213	6
Other County Taxes/TIF Tax Revenues	7	1,758,638	1,336,895	0	119,815	0	3,215,348	2,932,130	3,253,562	7
Intergovernmental	8	2,711,561	6,196,520	0	0	0	8,908,081	9,422,954	13,817,269	8
Licenses & Permits	9	17,050	51,900	0	0	0	68,950	49,050	271,987	9
Charges for Service	10	1,140,105	13,500	0	0	0	1,153,605	1,074,745	1,533,684	10
Use of Money & Property	11	783,381	750	0	0	0	784,131	596,731	2,017,425	11
Miscellaneous	12	147,100	230,000	634,430	0	0	1,011,530	1,035,950	2,853,298	12
Subtotal Revenues	13	23,314,615	10,598,614	634,430	2,371,719	0	36,919,378	37,380,939	45,218,080	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	64,500	2,434,121	0	0	0	2,498,621	6,424,176	2,219,186	15
Proceeds of Fixed Asset Sales	16	7,000	0	0	0	0	7,000	0	25,860	16
Total Revenues & Other Sources	17	23,386,115	13,032,735	634,430	2,371,719	0	39,424,999	43,805,115	47,463,126	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	12,977,980	670,659			0	13,648,639	13,085,301	11,679,093	18
Physical Health and Social Services	19	2,421,467	500,000			0	2,921,467	3,189,123	2,534,190	19
County Environment and Education	21	2,607,428	313,754			0	2,921,182	2,883,497	2,722,376	21
Roads & Transportation	22	0	9,311,370			0	9,311,370	8,846,768	8,400,702	22
Government Services to Residents	23	1,589,432	8,250			0	1,597,682	1,513,798	1,415,097	23
Administration	24	5,603,873	0			0	5,603,873	5,799,683	5,742,931	24
Nonprogram Current	25	0	0			0	0	76,610	177,939	25
Debt Service	26	0	0		2,549,400	0	2,549,400	2,541,050	2,533,600	26
Capital Projects	27	100,000	874,000	4,000,000		0	4,974,000	5,565,322	6,730,456	27
Subtotal Expenditures	28	25,300,180	11,678,033	4,000,000	2,549,400	0	43,527,613	43,501,152	41,936,384	28
Other Financing Uses:										
Operating Transfers Out	29	376,411	2,122,210	0	0	0	2,498,621	6,424,176	2,219,186	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	25,676,591	13,800,243	4,000,000	2,549,400	0	46,026,234	49,925,328	44,155,570	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,290,476	-767,508	-3,365,570	-177,681	0	-6,601,235	-6,120,213	3,307,556	32
Beginning Fund Balance - July 1, 2026	33	16,639,604	4,574,938	3,990,125	909,033	10,554	26,124,254	32,244,467	28,936,911	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	5,000	5,000	5,000	746,637	35
Fund Balance - Restricted	36	5,274,146	3,807,430	624,555	731,352	5,554	10,443,037	0	15,816,365	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	113,375	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	9,074,982	0	0	0	0	9,074,982	26,119,254	15,568,090	39
Total Ending Fund Balance - June 30,	40	14,349,128	3,807,430	624,555	731,352	10,554	19,523,019	26,124,254	32,244,467	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.92863 urban areas; 9.54348 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2026 - June 30, 2027

County Number: 23 County Name: CLINTON COUNTY Date Adopted: (entered upon adoption)

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	4.01118	11,137,251	2,776,552,285	3.01
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.97147	11,358,485	1.99	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	2.49000	2,628,253	1,055,523,148	2.33
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.95000	4,266,611	62.34	

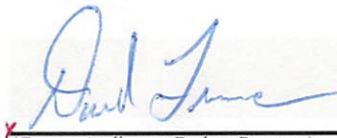
		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A: Countywide Levies:	1		2,860,020,420		2,710,425,193	
General Basic	2	11,358,485		3.97147		10,764,372
+ Cemetery (Pioneer - 331.424B)	3	30,802		0.01077		29,191
= Total for General Basic	4	11,389,287				10,793,563
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	6,136,181		2.14550		5,815,217
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	2,371,719	2,961,347,754	0.80089	2,811,752,527	2,251,904
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	19,897,187		6.92863		18,860,684
B: All Rural Services Only Levies:	13		1,080,154,735		1,058,932,143	
Rural Services Basic	14	2,824,444		2.61485		2,768,949
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,824,444		2.61485		2,768,949
Subtotal Countywide/All Rural Services (A + B)	21	22,721,631		9.54348		21,629,633
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	22,721,631				21,629,633

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	164,778		
Auditor	96,994	1	Clinton Herald
Recorder	96,333	2	DeWitt Observer
Treasurer	99,306	3	
Sheriff	150,462	4	
Supervisors	49,142	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	50,434		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county


(Board Chairperson)

4/20/26
(Date)


(County Auditor or Budget Preparer)

4/20/2026
(Date)

COUNTY AUDITOR'S CERTIFICATION

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


(County Auditor Signature of Certification)

4/20/2026
(Date)

REVENUES DETAIL

County Name: CLINTON COUNTY

County No: 23

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
TAXES LEVIED ON PROPERTY	1	10,793,563	5,815,217		2,768,949	0		0		2,251,904		21,629,633	22,125,879	21,313,713	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3											0			3
1000 Net Current Property Taxes	4	10,793,563	5,815,217		2,768,949	0		0		2,251,904		21,629,633	22,125,879	21,313,713	4
1010 Delinq. Property Tax Revenue	5	5,000	2,000		100							7,100	7,100	8,929	5
11XX Penalties, Int, & Costs on Taxes	6	141,000										141,000	136,400	148,213	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	17,500	7,000		400							24,900	21,700	30,699	7
13XX Voter Approved Local Option Taxes	8	685,000					1,281,000					1,966,000	1,750,000	2,056,410	8
14XX Gambling Taxes	9	130,000										130,000	145,000	137,318	9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	595,724	320,964		55,495	0		0		119,815		1,091,998	1,012,980	1,027,230	11
17XX Taxes Collected for Other Governments	11B	2,450										2,450	2,450	1,905	11B
Subtotal	12	1,430,674	327,964	0	55,895	0	1,281,000	0	0	119,815	0	3,215,348	2,932,130	3,253,562	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,582,800					5,582,800	5,657,714	5,677,457	13
21XX State Replacements Against Levied Taxes	14	590,000	388,000		99,500							1,077,500	648,000	1,301,415	14
22XX Other State Tax Replacements	15	86,700	52,600		5,200							144,500	589,000	270,790	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	98,442						76,610				175,052	262,960	276,169	16
25XX Contributions from Other Intergovernmental Units	17	442,784		580			401,410					844,774	560,240	940,109	17
26XX, 27XX State Grants and Entitlements	18	1,027,055					3,000	25,000				1,055,055	1,448,040	1,237,594	18
28XX Federal Grants and Entitlements	19	2,900										2,900	254,000	4,085,580	19
29XX Payments in Lieu of Taxes	20	22,500					3,000					25,500	3,000	28,155	20
Subtotal (lines 13 - 20)	21	2,270,381	440,600	580	104,700	0	5,990,210	101,610	0	0	0	8,908,081	9,422,954	13,817,269	21
3XXX Licenses & Permits	22	17,050			2,900		49,000					68,950	49,050	271,987	22
4XXX, 5XXX Charges for Service	23	1,138,605		1,500	1,000		5,000	7,500				1,153,605	1,074,745	1,533,684	23
6XXX Use of Money & Property	24	732,881		50,500				750				784,131	596,731	2,017,425	24
8XXX Miscellaneous	25	147,100			10,000		95,000	125,000	634,430			1,011,530	1,035,950	2,853,298	25
Total Revenues	26	16,676,254	6,585,781	52,580	2,943,544	0	7,420,210	234,860	634,430	2,371,719	0	36,919,378	37,380,939	45,218,080	26
OTHER FINANCING SOURCES															
OPERATING TRANSFERS IN															
9000 From General Basic	27			60,000			316,411					376,411	4,374,466	402,476	27
9020 From Rural Services Basic	28						2,117,710					2,117,710	2,049,710	1,816,710	28
90xx From Other Budgetary Funds	29	4,500										4,500			29
Subtotal (lines 27- 29)	30	4,500	0	60,000	0	0	2,434,121	0	0	0	0	2,498,621	6,424,176	2,219,186	30
91XX Proceeds/Gen Long-Term Debt	31											0			31
92XX Proceeds/Gen Capital Asset Sales	32	7,000										7,000		25,860	32
Total Revenues and Other Sources	33	16,687,754	6,585,781	112,580	2,943,544	0	9,854,331	234,860	634,430	2,371,719	0	39,424,999	43,805,115	47,463,126	33
Beginning Fund Balance - July 1, NaN	34	10,644,378	5,406,071	589,155	1,101,747		2,777,114	696,077	3,990,125	909,033	10,554	26,124,254	32,244,467	28,936,911	34
Total Resources	35	27,332,132	11,991,852	701,735	4,045,291	0	12,631,445	930,937	4,624,555	3,280,752	10,554	65,549,253	76,049,582	76,400,037	35
Loss on Nonreplaced Credits Against Levied Taxes	36	590,000	388,000		99,500	0		0		0		1,077,500	648,000	1,301,415	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CLINTON COUNTY

County No: 23

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	3,105,875	915,507		647,385					4,668,767	4,131,266	3,629,401	1
1010 - Investigations	2	110,682			11,774					122,456	83,200	40,998	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4	20,000								20,000	40,396	34,190	4
1040 - Law Enforcement Communications	5									0			5
1050 - Adult Correctional Services	6	2,370,368	735,568	76,000						3,181,936	3,344,242	2,619,863	6
1060 - Administration	7	1,005,476	255,222		3,500			7,000		1,271,198	1,154,349	1,032,899	7
Subtotal	8	6,612,401	1,906,297	76,000	662,659	0	0	7,000	0	9,264,357	8,753,453	7,357,351	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,194,801	415,615	10,000				1,000		1,621,416	1,580,093	1,441,688	9
1110 - Medical Examiner	10	254,150	14,800							268,950	278,024	341,300	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	1,448,951	430,415	10,000	0	0	0	1,000	0	1,890,366	1,858,117	1,782,988	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14		2,363,416							2,363,416	2,329,231	2,410,093	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	0	2,363,416	0	0	0	0	0	0	2,363,416	2,329,231	2,410,093	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	2,500								2,500	4,000	473	18
1410 - Research & Other Assistance	19	2,000								2,000	4,000	3,942	19
1420 - Bailiff Services	20									0		1,500	20
Subtotal	21	4,500	0	0	0	0	0	0	0	4,500	8,000	5,915	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	500								500			22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0			24
1530 - Court Costs	25	9,000								9,000	16,000	9,105	25
1540 - Service of Civil Papers	26	500								500	1,500	538	26
Subtotal	27	10,000	0	0	0	0	0	0	0	10,000	17,500	9,643	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	116,000								116,000	119,000	113,103	30
Subtotal	31	116,000	0	0	0	0	0	0	0	116,000	119,000	113,103	31
Total - Public Safety & Legal Services	32	8,191,852	4,700,128	86,000	662,659	0	0	8,000	0	13,648,639	13,085,301	11,679,093	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: CLINTON COUNTY

County No: 23

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	1,016,039								1,016,039	1,415,043	1,147,758	1
3010 - Communicable Disease Prevention & Control Services	2	65,122								65,122	64,027	57,598	2
3020 - Environmental Health	3	200,596	69,042							269,638	260,296	216,453	3
3040 - Health Administration	4	14,200								14,200	19,200	10,106	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	1,295,957	69,042	0	0	0	0	0	0	1,364,999	1,758,566	1,431,915	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	409,785	60,916							470,701	468,034	428,660	7
3110 - General Welfare Services	8	85,700								85,700	106,600	77,667	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	495,485	60,916	0	0	0	0	0	0	556,401	574,634	506,327	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	166,237	46,926							213,163	191,640	146,900	11
3210 - General Services to Veterans	12	8,000								8,000	11,500	5,163	12
Subtotal	13	174,237	46,926	0	0	0	0	0	0	221,163	203,140	152,063	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	110,000								110,000	145,000	139,917	14
3310 - Family Protective Services	15	25,000								25,000	25,000	25,904	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	135,000	0	0	0	0	0	0	0	135,000	170,000	165,821	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	22,407								22,407	17,657	17,657	18
3410 - Other Social Services	19	104,600	3,556							108,156	143,756	19,000	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	127,007	3,556	0	0	0	0	0	0	130,563	161,413	36,657	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	2,000								2,000	6,000	18,907	22
3510 - Preventive Services	23	11,341								11,341	15,370	17,500	23
3520 - Opioid Litigation Settlement	24							500,000		500,000	300,000	205,000	24
Subtotal	25	13,341	0	0	0	0	0	500,000	0	513,341	321,370	241,407	25
TOTAL PHYSICAL HEALTH & SOCIAL SERVICES	26	2,241,027	180,440	0	0	0	0	500,000	0	2,921,467	3,189,123	2,534,190	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CLINTON COUNTY

County No: 23

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1	4,000								4,000	3,000	39,815	1	
6010 - Weed Eradication	2				103,000					103,000	103,000	103,000	2	
6020 - Solid Waste Disposal	3	235,063								235,063	247,896	225,000	3	
6030 - Environmental Restoration	4									0			4	
Subtotal	5	239,063	0	0	103,000	0	0	0	0	342,063	353,896	367,815	5	
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	270,992	61,198							332,190	308,222	274,244	6	
6110 - Maintenance & Operations	7	1,248,368	360,751							1,609,119	1,600,098	1,423,153	7	
6120 - Recreation & Environmental Educ.	8	22,250								22,250	20,250	19,467	8	
Subtotal	9	1,541,610	421,949	0	0	0	0	0	0	1,963,559	1,928,570	1,716,864	9	
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10				4,500					4,500	4,500	5,000	10	
6210 - Animal Bounties & State Apiarist Expenses	11									0			11	
Subtotal	12	0	0	0	4,500	0	0	0	0	4,500	4,500	5,000	12	
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13				102,254					102,254	95,870	90,108	13	
6310 - Housing Rehabilitation & Develop.	14									0			14	
6320 - Community Economic Development	15	287,331								287,331	284,606	284,980	15	
Subtotal	16	287,331	0	0	102,254	0	0	0	0	389,585	380,476	375,088	16	
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17				104,000					104,000	104,000	104,000	17	
6410 - Historic Preservation	18	19,000		59,975						78,975	76,055	118,580	18	
6420 - Fair & 4-H Clubs	19	37,500								37,500	35,000	35,000	19	
6430 - Fairgrounds	20									0			20	
6440 - Memorial Halls	21									0			21	
6450 - Other Educational Services	22	1,000								1,000	1,000	29	22	
Subtotal	23	57,500	0	59,975	104,000	0	0	0	0	221,475	216,055	257,609	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24									0			24	
6510 - Buildings	25									0			25	
6520 - Equipment	26									0			26	
6530 - Public Facilities	27									0			27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	29	2,125,504	421,949	59,975	313,754	0	0	0	0	2,921,182	2,883,497	2,722,376	29	

SERVICE AREA 7

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

	GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re- estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						364,981			364,981	303,185	258,016	1
7010 - Engineering	2						562,700			562,700	412,107	393,460	2
Subtotal	3	0	0	0	0	0	927,681	0	0	927,681	715,292	651,476	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						257,022			257,022	269,358	265,309	4
7110 - Roads	5						3,999,100			3,999,100	4,128,522	3,631,779	5
7120 - Snow & Ice Control	6						659,228			659,228	532,089	493,949	6
7130 - Traffic Controls	7						265,897			265,897	331,489	254,221	7
7140 - Road Clearing	8						365,346			365,346	346,880	412,553	8
Subtotal	9	0	0	0	0	0	5,546,593	0	0	5,546,593	5,608,338	5,057,811	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						950,000			950,000	725,000	944,798	10
7210 - Equipment Operations	11						1,699,508			1,699,508	1,671,376	1,528,957	11
7220 - Tools, Materials & Supplies	12						43,158			43,158	22,631	85,786	12
7230 - Real Estate & Buildings	13						144,430			144,430	104,131	131,874	13
Subtotal	14	0	0	0	0	0	2,837,096	0	0	2,837,096	2,523,138	2,691,415	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	9,311,370	0	0	9,311,370	8,846,768	8,400,702	18

SERVICE AREA 8

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

	GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	125,600	301,568							427,168	400,169	424,086
8010 - Local Elections	2	10,675	10,765							21,440	40,090	13,080
8020 - Township Officials	3	4,800	825							5,625	5,625	3,779
Subtotal	4	141,075	313,158	0	0	0	0	0	0	454,233	445,884	440,945
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	510,741	228,244							738,985	676,063	596,881
8101 - Driver Licenses Services	6									0		
8110 - Recording of Public Documents	7	281,123	115,091					8,250		404,464	391,851	377,271
Subtotal	8	791,864	343,335	0	0	0	0	8,250	0	1,143,449	1,067,914	974,152
Total - Government Services to Residents	9	932,939	656,493	0	0	0	0	8,250	0	1,597,682	1,513,798	1,415,097

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	482,676	205,130							687,806	648,096	565,232	1
9010 - Administrative Management Services	2	219,904	92,633							312,537	335,553	352,784	2
9020 - Treasury Management Services	3	291,567	101,368							392,935	401,179	369,742	3
9030 - Other Policy & Administration	4	125,000								125,000	113,500	197,019	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0		227,286	5
Subtotal	6	1,119,147	399,131	0	0	0	0	0	0	1,518,278	1,498,328	1,712,063	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	1,315,310	617,503							1,932,813	2,106,100	2,063,143	7
9110 - Information Tech Services	8	767,010	159,923							926,933	887,221	834,647	8
9120 - GIS Systems	9	82,950	21,499							104,449	91,374	89,278	9
Subtotal	10	2,165,270	798,925	0	0	0	0	0	0	2,964,195	3,084,695	2,987,068	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	400,000								400,000	380,160	352,000	11
9210 - Safety of Workplace	12	705,000								705,000	820,000	690,558	12
9220 - Fidelity of Public Officers	13		1,400							1,400	1,500	1,242	13
9230 - Unemployment Compensation	14		15,000							15,000	15,000		14
Subtotal	15	1,105,000	16,400	0	0	0	0	0	0	1,121,400	1,216,660	1,043,800	15
Total - Administration	16	4,389,417	1,214,456	0	0	0	0	0	0	5,603,873	5,799,683	5,742,931	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CLINTON COUNTY

County No: 23

	GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0	76,610	177,939	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	76,610	177,939	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									2,135,000		2,135,000	2,080,000	2,030,000	6
0110 - Interest and Fiscal Charges	7									414,400		414,400	461,050	503,600	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		2,549,400	0	2,549,400	2,541,050	2,533,600	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						874,000					874,000	745,822	667,875	9
0210 - Conservation Land Acquisition & Dev.	10			100,000								100,000	287,000	173,050	10
0220 - Other Capital Projects	11								4,000,000			4,000,000	4,532,500	5,889,531	11
Total Capital Projects	12	0	0	100,000	0	0	874,000	0	4,000,000		0	4,974,000	5,565,322	6,730,456	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	8,191,852	4,700,128	86,000	662,659	0	0	8,000			0	13,648,639	13,085,301	11,679,093	13
Total Physical Health and Social Services	14	2,241,027	180,440	0	0	0	0	500,000			0	2,921,467	3,189,123	2,534,190	14
Total County Environment and Education	16	2,125,504	421,949	59,975	313,754	0	0	0			0	2,921,182	2,883,497	2,722,376	16
Total Roads & Transportation	17	0	0	0	0	0	9,311,370	0			0	9,311,370	8,846,768	8,400,702	17
Total Government Services to Residents	18	932,939	656,493	0	0	0	0	8,250			0	1,597,682	1,513,798	1,415,097	18
Total Administration	19	4,389,417	1,214,456	0	0	0	0	0			0	5,603,873	5,799,683	5,742,931	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	76,610	177,939	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,549,400	0	2,549,400	2,541,050	2,533,600	21
Total Capital Projects	22	0	0	100,000	0	0	874,000	0	4,000,000		0	4,974,000	5,565,322	6,730,456	22
Total - All Expenditures	23	17,880,739	7,173,466	245,975	976,413	0	10,185,370	516,250	4,000,000	2,549,400	0	43,527,613	43,501,152	41,936,384	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	316,411			2,117,710							2,434,121	2,366,121	2,133,121	26
To Other Budgetary Funds	27	60,000						4,500				64,500	4,058,055	86,065	27
Total Operating Transfers Out	28	376,411	0	0	2,117,710	0	0	4,500	0	0	0	2,498,621	6,424,176	2,219,186	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31										5,000	5,000	5,000	746,637	31
Fund Balance - Restricted	32		4,818,386	455,760	951,168		2,446,075	410,187	624,555	731,352	5,554	10,443,037		15,816,365	32
Fund Balance - Committed	33											0		113,375	33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	9,074,982	0	0	0	0	0	0	0	0	0	9,074,982	26,119,254	15,568,090	35
Total Ending Fund Balance - June 30,	36	9,074,982	4,818,386	455,760	951,168	0	2,446,075	410,187	624,555	731,352	10,554	19,523,019	26,124,254	32,244,467	36
Total Requirements	37	27,332,132	11,991,852	701,735	4,045,291	0	12,631,445	930,937	4,624,555	3,280,752	10,554	65,549,253	76,049,582	76,400,037	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 2026/2027	Interest Due 2026/2027	Bond Registration Due 2026/2027	TOTAL OBLIGATION Due 2026/2027	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
CLINTON COUNTY GO BONDS 2016 - JAIL/LEC	1	22,000,000	RES. 2016-262 ON 12/1/2016	1,110,000	391,500	750	1,502,250		1,502,250
CLINTON COUNTY GO BONDS 2020 - ADMIN BLDG	2	2,015,000	RES. 2020-20 ON 2/18/2020	315,000	6,300	750	322,050		322,050
CLINTON COUNTY GO BONDS 2021 - COMM EQUIP	3	4,750,000	RES. 2021-30 ON 2/23/2021	710,000	14,350	750	725,100		725,100
	4						0		0
ADJ FOR FUNDING TO COME FROM INTEREST RESERVES	5						0	177,681	-177,681
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				2,135,000	412,150	2,250	2,549,400	177,681	2,371,719
This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service									
	21							0	0
	22							0	0
	23							0	0
	24							0	0
	25							0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

**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:	3.97147
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:

-

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

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

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

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

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COUNTY NAME: CLINTON COUNTY	NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 23
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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: 3/23/2026 Meeting Time: 10:00 AM Meeting Location: Clinton County Admin. Building, Conf. Room B, 1900 N. 3rd St., Clinton, IA, or by Zoom by following this web address: <https://zoom.us/join> Enter meeting Code: 9341856401 and then password clinton23.

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

County Website (if available)
www.clintoncounty.gov

County Telephone Number
(563) 244-0568

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	2,642,896,364	2,710,425,193	2,710,425,193
Requested Tax Dollars-Countywide Rates Except Debt Service	17,119,916	17,119,916	16,821,332
Taxable Valuations-Debt Service	2,745,957,213	2,811,752,527	2,811,752,527
Requested Tax Dollars-Debt Service	2,423,115	2,423,115	2,251,904
Requested Tax Dollars-Countywide Rates	19,543,031	19,543,031	19,073,236
Tax Rate-Countywide	7.36014	7.17810	7.00705
Taxable Valuations-Rural Services	1,037,288,447	1,058,932,143	1,058,932,143
Requested Tax Dollars-Additional Rural Levies	2,582,848	2,582,848	2,779,347
Tax Rate-Rural Additional	2.49000	2.43911	2.62467
Rural Total	9.85014	9.61721	9.63172
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	349	343	-1.72
Rural Taxpayer	467	472	1.07
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	1,518	1,603	5.60
Rural Taxpayer	2,031	2,203	8.47

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:

Actual levies decreased from 7.360140 (fiscal year 2026) to 7.00705 (fiscal year 2027) for Urban taxpayers, and 9.850140 (fiscal year 2026) to 9.63172 (fiscal year 2027) for Rural taxpayers.

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

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: 4/13/2026 Meeting Time: 10:00 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

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".

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		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	21,843,383	22,125,879	21,313,713	1.23
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	21,843,383	22,125,879	21,313,713	
Delinquent Property Tax Revenue	5	7,100	7,100	8,929	
Penalties, Interest & Costs on Taxes	6	141,000	136,400	148,213	
Other County Taxes/TIF Tax Revenues	7	3,226,832	2,932,130	3,253,562	-0.41
Intergovernmental	8	8,908,081	9,422,954	13,817,269	
Licenses & Permits	9	68,950	49,050	271,987	
Charges for Service	10	1,153,605	1,074,745	1,533,684	
Use of Money & Property	11	784,131	596,731	2,017,425	
Miscellaneous	12	1,011,530	1,035,950	2,853,298	
Subtotal Revenues	13	37,144,612	37,380,939	45,218,080	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,498,621	6,424,176	2,219,186	
Proceeds of Fixed Asset Sales	16	7,000	0	25,860	
Total Revenues & Other Sources	17	39,650,233	43,805,115	47,463,126	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	13,650,746	13,085,301	11,679,093	8.11
Physical Health and Social Services	19	2,924,465	3,189,123	2,534,190	7.42
County Environment and Education	21	2,941,741	2,883,497	2,722,376	3.95
Roads & Transportation	22	9,311,370	8,846,768	8,400,702	5.28
Government Services to Residents	23	1,614,986	1,513,798	1,415,097	6.83
Administration	24	5,636,037	5,799,683	5,742,931	-0.94
Nonprogram Current	25	0	76,610	177,939	
Debt Service	26	2,549,400	2,541,050	2,533,600	0.31
Capital Projects	27	4,974,000	5,565,322	6,730,456	-14.03
Subtotal Expenditures	28	43,602,745	43,501,152	41,936,384	
Other Financing Uses:					
Operating Transfers Out	29	2,498,621	6,424,176	2,219,186	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	46,101,366	49,925,328	44,155,570	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses		32	-6,451,133	-6,120,213	3,307,556
Beginning Fund Balance - July 1,	33	26,124,254	32,244,467	28,936,911	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	5,000	5,000	746,637	
Fund Balance - Restricted	36	10,443,037	0	15,816,365	
Fund Balance - Committed	37	0	0	113,375	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	9,225,084	26,119,254	15,568,090	
Total Ending Fund Balance - June 30,	40	19,673,121	26,124,254	32,244,467	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	19,065,592	Urban Areas:		7.00423	
Rural Only Levies*:	2,777,791	Rural Areas:		9.62743	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

1,103,482

Explanation of any significant items in the budget or additional virtual meeting information:

As a courtesy and depending on internet capabilities, the public may also join the meeting on Zoom by phone by dialing 1-253-215-8782 and entering the access code 9341856401. The public may also participate online by following this web address: <https://zoom.us/join>. Enter the meeting Code: 9341856401 and the password: clinton23.