

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**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: 4/30/2024 Meeting Time: 10:30 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](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.claytoncountyia.gov](http://www.claytoncountyia.gov)

County Telephone Number  
 (563) 245-1106

		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	10,363,511	10,072,140	8,458,388	10.69
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	10,363,511	10,072,140	8,458,388	
Delinquent Property Tax Revenue	5	230	170	286	
Penalties, Interest & Costs on Taxes	6	20,900	20,900	46,411	
Other County Taxes/TIF Tax Revenues	7	1,323,963	1,440,575	1,982,238	-18.27
Intergovernmental	8	7,098,170	7,617,746	7,409,240	
Licenses & Permits	9	41,700	45,605	52,090	
Charges for Service	10	474,835	469,340	530,328	
Use of Money & Property	11	215,960	173,260	589,602	
Miscellaneous	12	159,300	370,900	636,716	
<b>Subtotal Revenues</b>	13	19,698,569	20,210,636	19,705,299	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	8,244,587	
Operating Transfers In	15	2,000,000	2,000,000	2,000,000	
Proceeds of Fixed Asset Sales	16	35,000	10,000	48,126	
<b>Total Revenues &amp; Other Sources</b>	17	21,733,569	22,220,636	29,998,012	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,299,617	4,122,516	3,688,969	7.96
Physical Health and Social Services	19	876,215	937,933	631,090	17.83
County Environment and Education	21	1,590,865	1,615,030	1,413,302	6.10
Roads & Transportation	22	9,335,361	8,726,157	7,764,718	9.65
Government Services to Residents	23	854,787	816,996	738,414	7.59
Administration	24	3,258,245	4,037,895	3,284,542	-0.40
Nonprogram Current	25	1,000	1,000	0	
Debt Service	26	837,200	832,450	96,525	194.51
Capital Projects	27	8,099,952	7,403,868	2,391,923	84.02
<b>Subtotal Expenditures</b>	28	29,153,242	28,493,845	20,009,483	
Other Financing Uses:					
Operating Transfers Out	29	2,000,000	2,000,000	2,000,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,153,242	30,493,845	22,009,483	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-9,419,673	-8,273,209	7,988,529	
Beginning Fund Balance - July 1,	33	18,287,897	26,561,106	18,572,577	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,996,393	8,020,338	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,871,831	10,267,559	26,561,106	
Total Ending Fund Balance - June 30,	40	8,868,224	18,287,897	26,561,106	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,743,279	Urban Areas:		6.73315	
Rural Only Levies*:	2,620,232	Rural Areas:		9.98768	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	3,000				
Utility Replacement Excise Tax:	130,559				

Explanation of any significant items in the budget or additional virtual meeting information: Increases are due to property insurance, health insurance, continuing operations, 911 communications/sewer project, and personnel changes. Budget discussions are still occurring and the levy rate(s) may decrease as a result.