

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**County Name: CLARKE COUNTY County Number: 20**

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: 09:00 AM Meeting Location: Clarke County Courthouse

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)  
 CLARKECOUNTY.IOWA.GOV

County Telephone Number  
 (641) 342-3315

		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	5,212,556	5,140,827	4,804,041	4.17
Less: Uncollected Delinquent Taxes - Levy Year	2	450	450	1,189	
Less: Credits to Taxpayers	3	217,514	215,601	288,970	
Net Current Property Taxes	4	4,994,592	4,924,776	4,513,882	
Delinquent Property Tax Revenue	5	200	200	112	
Penalties, Interest & Costs on Taxes	6	20,000	20,000	42,102	
Other County Taxes/TIF Tax Revenues	7	345,623	327,324	364,537	-2.63
Intergovernmental	8	3,334,105	3,922,718	4,632,098	
Licenses & Permits	9	27,050	22,550	31,736	
Charges for Service	10	293,510	306,170	291,385	
Use of Money & Property	11	32,512	32,112	61,197	
Miscellaneous	12	142,600	773,550	373,700	
<b>Subtotal Revenues</b>	13	9,190,192	10,329,400	10,310,749	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	600,000	0	
Operating Transfers In	15	925,723	957,821	910,044	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	10,115,915	11,887,221	11,220,793	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,950,139	2,967,832	2,596,553	6.59
Physical Health and Social Services	19	673,054	698,686	613,822	4.71
County Environment and Education	21	434,482	447,233	410,251	2.91
Roads & Transportation	22	4,925,140	4,837,100	3,719,466	15.07
Government Services to Residents	23	766,928	881,312	526,718	20.67
Administration	24	1,406,470	1,670,863	1,608,249	-6.48
Nonprogram Current	25	0	0	0	
Debt Service	26	316,142	76,630	790,979	-36.78
Capital Projects	27	485,000	1,156,000	98,255	122.17
<b>Subtotal Expenditures</b>	28	11,957,355	12,735,656	10,364,293	
Other Financing Uses:					
Operating Transfers Out	29	925,723	957,821	910,044	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	12,883,078	13,693,477	11,274,337	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-2,767,163	-1,806,256	-53,544	
Beginning Fund Balance - July 1,	33	5,136,594	6,942,850	6,996,394	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	37,051	24,169	3,947,539	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	28,148	28,040	734,535	
Fund Balance - Unassigned	39	2,304,232	5,084,385	2,260,776	
Total Ending Fund Balance - June 30,	40	2,369,431	5,136,594	6,942,850	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,779,110	Urban Areas:	7.77886
Rural Only Levies*:	1,433,446		
Special District Levies*:	0	Rural Areas:	13.06204
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	143,541		

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

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