

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2025 - June 30, 2026**  
**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: 4/21/2025 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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	5,653,348	5,212,556	5,201,347	4.25
Less: Uncollected Delinquent Taxes - Levy Year	2	0	450	0	
Less: Credits to Taxpayers	3	222,049	217,514	286,302	
Net Current Property Taxes	4	5,431,299	4,994,592	4,915,045	
Delinquent Property Tax Revenue	5	0	200	542	
Penalties, Interest & Costs on Taxes	6	0	20,000	44,084	
Other County Taxes/TIF Tax Revenues	7	352,696	345,623	356,672	-0.56
Intergovernmental	8	3,334,536	3,355,105	3,598,817	
Licenses & Permits	9	34,050	77,050	32,802	
Charges for Service	10	386,603	293,510	296,154	
Use of Money & Property	11	88,763	32,512	94,970	
Miscellaneous	12	129,280	273,427	783,005	
<b>Subtotal Revenues</b>	13	9,757,227	9,392,019	10,122,091	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	1,916,088	600,000	
Operating Transfers In	15	955,663	925,723	929,086	
Proceeds of Fixed Asset Sales	16	0	0	367,000	
<b>Total Revenues &amp; Other Sources</b>	17	10,712,890	12,233,830	12,018,177	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,126,875	3,032,575	2,716,255	7.29
Physical Health and Social Services	19	686,409	735,054	603,309	6.66
County Environment and Education	21	433,465	443,296	442,668	-1.04
Roads & Transportation	22	5,194,061	4,670,573	4,068,802	12.98
Government Services to Residents	23	807,156	766,928	698,390	7.51
Administration	24	1,478,353	1,406,470	1,390,406	3.11
Nonprogram Current	25	0	0	0	
Debt Service	26	278,985	637,230	75,915	91.70
Capital Projects	27	505,000	1,880,000	1,136,727	-33.35
<b>Subtotal Expenditures</b>	28	12,510,304	13,572,126	11,132,472	
Other Financing Uses:					
Operating Transfers Out	29	955,663	925,723	929,086	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	13,465,967	14,497,849	12,061,558	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-2,753,077	-2,264,019	-43,381	
Beginning Fund Balance - July 1,	33	4,635,448	6,899,467	6,942,848	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	55,844	37,051	4,212,301	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	28,148	622,968	
Fund Balance - Unassigned	39	1,826,527	4,570,249	2,064,198	
Total Ending Fund Balance - June 30,	40	1,882,371	4,635,448	6,899,467	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,150,626	Urban Areas: 8.28624 Rural Areas: 13.63595			
Rural Only Levies*:	1,502,722				
Special District Levies*:	0				
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	150,614				

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

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