

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/20/2026 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

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,913,599	5,653,348	5,207,607	6.56
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	216,479	222,049	225,754	
Net Current Property Taxes	4	5,697,120	5,431,299	4,981,853	
Delinquent Property Tax Revenue	5	0	0	1,103	
Penalties, Interest & Costs on Taxes	6	0	0	48,064	
Other County Taxes/TIF Tax Revenues	7	368,113	352,696	367,295	0.11
Intergovernmental	8	3,340,662	3,334,536	3,712,884	
Licenses & Permits	9	10,000	34,050	40,665	
Charges for Service	10	339,302	386,603	418,636	
Use of Money & Property	11	7,370	88,763	175,576	
Miscellaneous	12	142,980	174,280	324,994	
Subtotal Revenues	13	9,905,547	9,802,227	10,071,070	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	1,617,047	
Operating Transfers In	15	1,156,496	955,663	929,436	
Proceeds of Fixed Asset Sales	16	0	0	15,600	
Total Revenues & Other Sources	17	11,062,043	10,757,890	12,633,153	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,514,390	3,166,875	2,910,057	9.89
Physical Health and Social Services	19	674,154	706,409	619,253	4.34
County Environment and Education	21	404,690	433,465	416,190	-1.39
Roads & Transportation	22	4,063,403	4,101,347	4,267,154	-2.42
Government Services to Residents	23	727,263	807,156	730,360	-0.21
Administration	24	1,436,583	1,478,353	1,258,126	6.86
Nonprogram Current	25	0	0	0	
Debt Service	26	275,543	278,985	145,629	37.55
Capital Projects	27	20,000	1,724,237	525,751	-80.50
Subtotal Expenditures	28	11,116,026	12,696,827	10,872,520	
Other Financing Uses:					
Operating Transfers Out	29	1,156,496	955,663	929,436	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	12,272,522	13,652,490	11,801,956	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,210,479	-2,894,600	831,197	
Beginning Fund Balance - July 1,	33	4,836,061	7,730,661	6,899,464	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	64,466	197,365	4,331,814	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	102,918	87,133	1,311,579	
Fund Balance - Unassigned	39	3,458,198	4,551,563	2,087,268	
Total Ending Fund Balance - June 30,	40	3,625,582	4,836,061	7,730,661	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,223,005	Urban Areas:		7.88097	
Rural Only Levies*:	1,690,594	Rural Areas:		13.58558	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

166,038

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