

**NOTICE OF PUBLIC HEARING**

**Clarke County**

**THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC AND  
RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS**

The accompanying budget summary requires General Basic and Rural Basic property tax maximum rates that exceed the maximum rates as established by the General Assembly.

Comparison of the proposed General Basic rate with the statutory maximum 3.50000 General 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:	5.19739
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	610,519

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

A reduced or unusually low growth rate in the property tax base of the county. Unusual need for additional monies to permit continuance of a program which provides substantial benefit to county residents.

Comparison of the proposed general basic rate with the statutory maximum 3.95000 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:	4.5748
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	117,162

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

A reduced or unusually low growth rate in the property tax base of the county. Unusual need for additional monies to permit continuance of a program which provides substantial benefit to county residents.

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
03-10-2014	10:00 a.m.	Board of Supervisors Room, 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.

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 Telephone Number: 641-342-3315	
Iowa Department of Management Form 630 (Publish)	<b>Budget 2014/2015</b>	<b>Re-Est 2013/2014</b>	<b>Actual 2012/2013</b>	<b>AVG Annual % CHG</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 4,564,963	4,101,289	4,166,829	4.67
Less: Uncollected Delinquent Taxes - Levy Year	2 2,993	2,993	3,647	
Less: Credits to Taxpayers	3 191,935	182,024	182,419	
Net Current Property Taxes	4 4,370,035	3,916,272	3,980,763	
Delinquent Property Tax Revenue	5 960	960	700	
Penalties, Interest & Costs on Taxes	6 45,000	45,000	39,364	
Other County Taxes/TIF Tax Revenues	7 335,520	340,341	368,386	-4.57
Intergovernmental	8 2,697,593	3,178,247	2,687,663	
Licenses & Permits	9 11,550	10,550	14,200	
Charges for Service	10 278,520	265,600	376,203	
Use of Money & Property	11 27,004	26,884	29,834	
Miscellaneous	12 232,750	231,850	388,148	
<b>Subtotal Revenues</b>	<b>13 7,998,932</b>	<b>8,015,704</b>	<b>7,885,261</b>	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	0	0	
Operating Transfers In	15 623,959	643,141	540,000	
Proceeds of Fixed Asset Sales	16 0	0	0	
<b>Total Revenues &amp; Other Sources</b>	<b>17 8,622,891</b>	<b>8,658,845</b>	<b>8,425,261</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 1,731,915	1,674,401	1,561,495	5.32
Physical Health and Social Services	19 850,208	1,017,370	988,682	-7.27
Mental Health, ID & DD	20 540,936	443,262	612,622	-6.03
County Environment and Education	21 341,851	260,275	250,817	16.75
Roads & Transportation	22 2,811,150	2,603,047	2,840,867	-0.52
Government Services to Residents	23 548,982	427,703	401,709	16.9
Administration	24 1,091,820	966,197	872,496	11.86
Nonprogram Current	25 0	0	0	
Debt Service	26 393,348	398,916	397,160	-0.48
Capital Projects	27 120,000	525,014	2,539	587.48
<b>Subtotal Expenditures</b>	<b>28 8,430,210</b>	<b>8,316,185</b>	<b>7,928,387</b>	
Other Financing Uses:				
Operating Transfers Out	29 623,959	643,141	540,000	
Refunded Debt/Payments to Escrow	30 0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31 9,054,169</b>	<b>8,959,326</b>	<b>8,468,387</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32 -431,278</b>	<b>-300,481</b>	<b>-43,126</b>	
Beginning Fund Balance - July 1	33 2,557,958	2,858,439	2,901,565	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 85,137	123,920	0	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 27,215	27,145	0	
Fund Balance - Unassigned	39 2,014,328	2,406,893	2,858,439	
<b>Total Ending Fund Balance - June 30</b>	<b>40 2,126,680</b>	<b>2,557,958</b>	<b>2,858,439</b>	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,660.876	Urban Areas:	
Rural Only Levies*:	904.087	Rural Areas:	
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0	Date:	
Utility Replacmnt. Excise Tax:	132.913	02-15-2014	

Explanation of any significant items in the budget: