

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:	4.34457
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	298,456

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:	4.08996
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	26,000

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:

Meeting Date: 03-12-2012	Meeting Time: 10:00 a.m	Meeting Location: Board of Supervisors Room, Courthouse
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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 Web Site (if available): clarkecountyiaowa.org County Telephone Number: 641-342-3315

		Budget 2012/2013	Re-Est 2011/2012	Actual 2010/2011	AVG Annual % CHG
Iowa Department of Management Form 630 (Publish)					
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	4,167,159	4,149,636	3,846,121	4.09
Less: Uncollected Delinquent Taxes - Levy Year	2	2,993	2,993	3,357	
Less: Credits to Taxpayers	3	148,170	143,249	150,812	
Net Current Property Taxes	4	4,015,996	4,003,394	3,691,952	
Delinquent Property Tax Revenue	5	960	960	543	
Penalties, Interest & Costs on Taxes	6	45,000	45,000	50,237	
Other County Taxes/TIF Tax Revenues	7	365,711	372,007	350,499	2.15
Intergovernmental	8	3,711,060	3,090,014	3,386,959	
Licenses & Permits	9	20,550	15,250	8,175	
Charges for Service	10	293,875	280,790	279,490	
Use of Money & Property	11	30,550	26,048	40,454	
Miscellaneous	12	208,589	427,760	522,112	
Subtotal Revenues	13	8,692,291	8,261,223	8,330,421	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	463,097	871,010	
Operating Transfers In	15	617,631	599,774	800,000	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	9,309,922	9,324,094	10,001,431	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,646,353	1,697,421	1,507,839	4.49
Physical Health and Social Services	19	966,034	1,069,195	977,835	-0.61
Mental Health, MR & DD	20	1,011,271	1,013,499	984,850	1.33
County Environment and Education	21	260,187	268,711	235,905	5.02
Roads & Transportation	22	2,530,900	2,446,276	2,243,574	6.21
Government Services to Residents	23	398,547	384,574	378,657	2.59
Administration	24	936,010	911,851	867,086	3.9
Nonprogram Current	25	0	0	0	
Debt Service	26	397,060	342,182	195,814	42.4
Capital Projects	27	545,014	634,419	793,598	-17.13
Subtotal Expenditures	28	8,691,376	8,768,128	8,185,158	
Other Financing Uses:					
Operating Transfers Out	29	617,631	599,774	800,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	9,309,007	9,367,902	8,985,158	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	915	-43,808	1,016,273	
Beginning Fund Balance - July 1,	33	2,648,681	2,692,489	1,676,216	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	62,500	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	65,599	0	0	
Fund Balance - Unassigned	39	2,521,497	2,648,681	2,692,489	
Total Ending Fund Balance - June 30,	40	2,649,596	2,648,681	2,692,489	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,354,637	Urban Areas:	9.71475
Rural Only Levies*:	812,522	Rural Areas:	14.24522
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacmnt. Excise Tax:	123,104	Date:	02-23-2012

Explanation of any significant items in the budget: