

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: PALO ALTO COUNTY County Number: 74

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

Meeting Date: 3/24/2020 Meeting Time: 09:00 AM Meeting Location: Courthouse Boardroom

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 www.iowa.gov/local-gov-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)
<http://paloaltocountyiowa.com/>

County Telephone Number
(712) 852-2924

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,138,084	7,070,228	6,932,866	1.47
Less: Uncollected Delinquent Taxes - Levy Year	2	0	3,750	0	
Less: Credits to Taxpayers	3	325,200	350,900	369,022	
Net Current Property Taxes	4	6,812,884	6,715,578	6,563,844	
Delinquent Property Tax Revenue	5	0	0	400	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	28,074	
Other County Taxes/TIF Tax Revenues	7	1,787,795	1,751,497	1,858,337	-1.92
Intergovernmental	8	4,367,062	4,445,719	4,807,730	
Licenses & Permits	9	26,350	16,350	17,324	
Charges for Service	10	668,862	667,867	858,564	
Use of Money & Property	11	94,217	71,090	188,737	
Miscellaneous	12	293,101	245,838	254,325	
Subtotal Revenues	13	14,062,271	13,925,939	14,577,335	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,758,118	2,827,804	3,204,712	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	16,820,389	16,753,743	17,782,047	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,345,618	2,319,573	2,120,147	5.18
Physical Health and Social Services	19	523,969	475,081	364,244	19.94
Mental Health, ID & DD	20	288,100	136,380	90,470	78.45
County Environment and Education	21	1,717,384	1,738,357	1,678,271	1.16
Roads & Transportation	22	6,099,454	5,889,723	4,277,581	19.41
Government Services to Residents	23	515,461	522,745	476,861	3.97
Administration	24	1,369,475	1,436,920	1,354,510	0.55
Nonprogram Current	25	0	0	0	
Debt Service	26	2,327,755	2,958,983	2,517,908	-3.85
Capital Projects	27	388,000	671,785	6,406,764	-75.39
Subtotal Expenditures	28	15,575,216	16,149,547	19,286,756	
Other Financing Uses:					
Operating Transfers Out	29	2,758,118	2,827,804	3,204,712	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	18,333,334	18,977,351	22,491,468	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	32	7,706,925	9,930,533	14,639,954	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,879,947	6,080,218	7,965,055	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	25,000	0	200,000	
Fund Balance - Unassigned	39	1,289,033	1,626,707	1,765,478	
Total Ending Fund Balance - June 30,	40	6,193,980	7,706,925	9,930,533	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,013,915				
Rural Only Levies*:	2,124,169	Urban Areas:		6.63486	
Special District Levies*:	0	Rural Areas:		10.58485	
TIF Tax Revenues:	871,596	Any special district tax rates not included.			
Utility Replacement Excise Tax:	392,599				

Explanation of any significant items in the budget:
Increase in Mental Health per capita levy.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate 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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 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:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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