

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/30/2021 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 dom.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)
paloaltocounty.iowa.gov

County Telephone Number
 (712) 852-2924

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,939,992	7,138,084	7,009,987	-0.50
Less: Uncollected Delinquent Taxes - Levy Year	2	3,150	0	0	
Less: Credits to Taxpayers	3	301,880	325,200	344,795	
Net Current Property Taxes	4	6,634,962	6,812,884	6,665,192	
Delinquent Property Tax Revenue	5	0	0	294	
Penalties, Interest & Costs on Taxes	6	10,000	12,000	11,463	
Other County Taxes/TIF Tax Revenues	7	1,676,581	1,787,793	2,095,574	-10.55
Intergovernmental	8	4,281,145	4,371,764	4,984,963	
Licenses & Permits	9	19,200	26,350	86,461	
Charges for Service	10	656,487	653,362	713,951	
Use of Money & Property	11	119,127	164,532	198,866	
Miscellaneous	12	158,790	293,101	174,109	
Subtotal Revenues	13	13,556,292	14,121,786	14,930,873	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,660,557	2,758,118	2,819,804	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	16,216,849	16,879,904	17,750,677	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,488,677	2,345,618	2,170,651	7.08
Physical Health and Social Services	19	410,062	523,969	353,882	7.65
Mental Health, ID & DD	20	368,783	174,810	141,779	61.28
County Environment and Education	21	1,617,588	1,713,207	1,485,600	4.35
Roads & Transportation	22	6,703,314	6,099,454	4,909,458	16.85
Government Services to Residents	23	535,874	513,961	483,209	5.31
Administration	24	1,363,328	1,360,975	1,277,406	3.31
Nonprogram Current	25	0	0	0	
Debt Service	26	1,854,362	2,327,755	2,948,688	-20.70
Capital Projects	27	617,000	383,000	375,684	28.15
Subtotal Expenditures	28	15,958,988	15,442,749	14,146,357	
Other Financing Uses:					
Operating Transfers Out	29	2,660,557	2,758,118	2,819,804	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	18,619,545	18,200,867	16,966,161	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,402,696	-1,320,963	784,516	
Beginning Fund Balance - July 1,	33	9,394,086	10,715,049	9,930,533	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,539,898	7,294,149	8,376,430	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	50,000	25,000	200,000	
Fund Balance - Unassigned	39	1,401,492	2,074,937	2,138,619	
Total Ending Fund Balance - June 30,	40	6,991,390	9,394,086	10,715,049	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,760,658	Urban Areas: 6.14268 Rural Areas: 10.07038			
Rural Only Levies*:	2,179,334				
Special District Levies*:	0				
TIF Tax Revenues:	841,789	Any special district tax rates not included.			
Utility Replacement Excise Tax:	347,142				

Explanation of any significant items in the budget:

Transfer of MH funds to region, increase road projects, increase in capital projects for sheriff and courthouse garage
 Virtual Meeting Information:

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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 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 RURAL 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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