

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023

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: 3/29/2022 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 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,225,727	6,939,992	7,148,761	0.54
Less: Uncollected Delinquent Taxes - Levy Year	2	3,100	3,150	0	
Less: Credits to Taxpayers	3	316,435	301,880	331,343	
Net Current Property Taxes	4	6,906,192	6,634,962	6,817,418	
Delinquent Property Tax Revenue	5	0	0	54,725	
Penalties, Interest & Costs on Taxes	6	10,000	10,000	43,741	
Other County Taxes/TIF Tax Revenues	7	2,019,104	1,676,581	1,851,158	4.44
Intergovernmental	8	4,552,504	5,163,967	6,209,465	
Licenses & Permits	9	19,200	19,200	62,980	
Charges for Service	10	674,362	656,487	699,886	
Use of Money & Property	11	169,627	119,127	269,628	
Miscellaneous	12	241,137	208,790	394,614	
Subtotal Revenues	13	14,592,126	14,489,114	16,403,615	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	10,000,000	0	
Operating Transfers In	15	2,849,734	2,661,531	2,704,711	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	17,441,860	27,150,645	19,108,326	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,596,212	2,427,227	2,210,921	8.36
Physical Health and Social Services	19	454,638	452,062	302,801	22.53
Mental Health, ID & DD	20	0	493,758	163,760	
County Environment and Education	21	1,641,087	1,611,411	1,520,008	3.91
Roads & Transportation	22	7,425,287	6,703,314	5,339,376	17.93
Government Services to Residents	23	532,896	536,874	495,704	3.68
Administration	24	2,730,454	1,867,474	1,283,796	45.84
Nonprogram Current	25	0	0	0	
Debt Service	26	2,263,605	2,338,650	1,852,976	10.53
Capital Projects	27	8,982,000	1,171,000	363,351	397.19
Subtotal Expenditures	28	26,626,179	17,601,770	13,532,693	
Other Financing Uses:					
Operating Transfers Out	29	2,849,734	2,661,531	2,704,711	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	29,475,913	20,263,301	16,237,404	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-12,034,053	6,887,344	2,870,922	
Beginning Fund Balance - July 1,	33	20,473,315	13,585,971	10,715,049	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	7,050,408	17,545,282	9,887,671	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	75,000	50,000	25,000	
Fund Balance - Unassigned	39	1,313,854	2,878,033	3,673,300	
Total Ending Fund Balance - June 30,	40	8,439,262	20,473,315	13,585,971	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,058,021				
Rural Only Levies*:	2,167,706	Urban Areas:		6.51847	
Special District Levies*:	0	Rural Areas:		10.46847	
TIF Tax Revenues:	1,042,553	Any special district tax rates not included.			
Utility Replacement Excise Tax:	382,801				

Explanation of any significant items in the budget or additional virtual meeting information:
 Capital Projects increase in expenditures for Public Safety Building & road projects.