

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**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: 4/11/2023 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-budget-appeals](http://dom.iowa.gov/local-budget-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](http://paloaltocounty.iowa.gov)

County Telephone Number  
 (712) 852-2924

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	6,404,869	7,225,727	6,948,632	-3.99
Less: Uncollected Delinquent Taxes - Levy Year	2	3,100	3,100	0	
Less: Credits to Taxpayers	3	199,960	316,435	312,901	
Net Current Property Taxes	4	6,201,809	6,906,192	6,635,731	
Delinquent Property Tax Revenue	5	0	0	1,111	
Penalties, Interest & Costs on Taxes	6	15,000	10,000	26,671	
Other County Taxes/TIF Tax Revenues	7	2,187,874	2,019,104	1,845,734	8.87
Intergovernmental	8	5,530,971	4,552,504	5,843,261	
Licenses & Permits	9	21,250	19,200	19,627	
Charges for Service	10	731,630	674,362	695,379	
Use of Money & Property	11	194,627	169,627	276,680	
Miscellaneous	12	339,662	238,801	317,858	
<b>Subtotal Revenues</b>	13	15,222,823	14,589,790	15,662,052	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	6,700,000	10,381,743	
Operating Transfers In	15	3,100,499	2,849,734	2,993,250	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	18,323,322	24,139,524	29,037,045	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,737,223	2,596,212	2,237,754	10.60
Physical Health and Social Services	19	509,676	454,638	376,758	16.31
Mental Health, ID & DD	20	0	0	494,562	
County Environment and Education	21	1,647,358	1,628,910	1,509,974	4.45
Roads & Transportation	22	6,338,023	7,425,287	5,545,130	6.91
Government Services to Residents	23	564,945	532,896	532,631	2.99
Administration	24	1,752,594	2,730,454	1,389,312	12.32
Nonprogram Current	25	0	0	0	
Debt Service	26	1,634,447	2,263,605	2,327,124	-16.19
Capital Projects	27	8,221,591	8,972,000	2,267,549	90.41
<b>Subtotal Expenditures</b>	28	23,405,857	26,604,002	16,680,794	
Other Financing Uses:					
Operating Transfers Out	29	3,100,499	2,849,734	2,993,250	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	26,506,356	29,453,736	19,674,044	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-8,183,034	-5,314,212	9,363,001	
Beginning Fund Balance - July 1,	33	17,634,760	22,948,972	13,585,971	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,944,767	14,713,688	18,500,562	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	100,000	75,000	25,000	
Fund Balance - Unassigned	39	2,406,959	2,846,072	4,423,410	
<b>Total Ending Fund Balance - June 30,</b>	40	9,451,726	17,634,760	22,948,972	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 4,140,280	
Rural Only Levies*: 2,264,589	Urban Areas: 5.26922
Special District Levies*: 0	Rural Areas: 9.21922
TIF Tax Revenues: 1,226,035	Any special district tax rates not included.
Utility Replacement Excise Tax: 328,039	

Explanation of any significant items in the budget or additional virtual meeting information:  
 Road construction projects and Public Safety Building.