

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**County Name: MILLS COUNTY County Number: 65**

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

**Meeting Date: 4/18/2023 Meeting Time: 10:00 AM Meeting Location: Supervisors Boardroom Courthouse**

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)  
[www.MillsCountyIowa.gov](http://www.MillsCountyIowa.gov)

County Telephone Number  
 (712) 527-3146

		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	11,434,586	10,433,393	11,214,024	0.98
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	2,100	
Less: Credits to Taxpayers	3	427,206	256,386	490,692	
Net Current Property Taxes	4	11,007,380	10,177,007	10,721,232	
Delinquent Property Tax Revenue	5	0	0	5,015	
Penalties, Interest & Costs on Taxes	6	66,568	26,734	66,669	
Other County Taxes/TIF Tax Revenues	7	2,049,663	1,573,763	1,791,623	6.96
Intergovernmental	8	5,691,641	7,405,241	14,102,699	
Licenses & Permits	9	272,950	212,400	249,176	
Charges for Service	10	484,480	476,070	537,757	
Use of Money & Property	11	530,846	300,833	284,015	
Miscellaneous	12	325,926	349,134	355,337	
<b>Subtotal Revenues</b>	<b>13</b>	<b>20,429,454</b>	<b>20,521,182</b>	<b>28,113,523</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,450,499	3,209,722	2,979,051	
Proceeds of Fixed Asset Sales	16	0	0	5,235	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>23,879,953</b>	<b>23,730,904</b>	<b>31,097,809</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	5,260,374	5,146,978	4,512,667	7.97
Physical Health and Social Services	19	2,218,044	2,070,781	1,742,823	12.81
Mental Health, ID & DD	20	0	0	453,459	
County Environment and Education	21	2,079,892	2,153,850	4,654,965	-33.16
Roads & Transportation	22	8,116,640	7,353,569	6,488,584	11.84
Government Services to Residents	23	740,718	731,695	661,532	5.82
Administration	24	3,640,726	4,287,391	3,557,251	1.17
Nonprogram Current	25	0	0	0	
Debt Service	26	1,490,260	1,543,299	1,128,488	14.92
Capital Projects	27	400,000	610,000	282,060	19.09
<b>Subtotal Expenditures</b>	<b>28</b>	<b>23,946,654</b>	<b>23,897,563</b>	<b>23,481,829</b>	
Other Financing Uses:					
Operating Transfers Out	29	3,450,499	3,209,722	2,979,051	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>27,397,153</b>	<b>27,107,285</b>	<b>26,460,880</b>	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-3,517,200</b>	<b>-3,376,381</b>	<b>4,636,929</b>	
Beginning Fund Balance - July 1,	33	10,606,044	13,982,425	9,345,496	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,342,499	8,078,287	10,722,734	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,746,345	2,527,757	3,259,691	
<b>Total Ending Fund Balance - June 30,</b>	<b>40</b>	<b>7,088,844</b>	<b>10,606,044</b>	<b>13,982,425</b>	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,531,365				
Rural Only Levies*:	3,903,221	Urban Areas:		6.71412	
Special District Levies*:	0	Rural Areas:		11.25226	
TIF Tax Revenues:	818,375	Any special district tax rates not included.			
Utility Replacement Excise Tax:	263,458				

Explanation of any significant items in the budget or additional virtual meeting information:

**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:	4.53814
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	518,397

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

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