

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:	4.12789
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	150,831

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:
 Due to the loss in valuation changes from the rural areas that were flooded that are in the fema buyouts. This increase is needed to provide the services for the residents of the County.

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
 Fiscal Year July 1, 2021 - June 30, 2022
 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: 3/30/2021 Meeting Time: 10:00 AM Meeting Location: Board of Supervisors Meeting Room Mills County Courthouse 418 Sharp Street Glenwood, IA 51534

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)
www.millscountyiowa.gov

County Telephone Number
 (712) 527-3146

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,176,651	10,491,724	10,142,968	4.97
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	148,991	
Less: Credits to Taxpayers	3	443,533	443,533	431,406	
Net Current Property Taxes	4	10,733,118	10,048,191	9,562,571	
Delinquent Property Tax Revenue	5	0	0	518	
Penalties, Interest & Costs on Taxes	6	26,734	55,848	25,664	
Other County Taxes/TIF Tax Revenues	7	1,515,756	1,652,565	1,609,404	-2.95
Intergovernmental	8	24,111,816	29,588,339	7,045,466	
Licenses & Permits	9	356,850	886,561	521,005	
Charges for Service	10	436,375	456,328	471,937	
Use of Money & Property	11	115,125	182,445	249,649	
Miscellaneous	12	220,931	445,094	975,886	
Subtotal Revenues	13	37,516,705	43,315,371	20,462,100	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	- 0	
Operating Transfers In	15	3,081,414	3,102,918	2,501,886	
Proceeds of Fixed Asset Sales	16	0	1	3,535	
Total Revenues & Other Sources	17	40,598,119	46,418,290	22,967,521	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,732,511	4,509,154	3,693,449	13.20
Physical Health and Social Services	19	1,967,766	2,043,926	2,318,622	-7.88
Mental Health, ID & DD	20	347,507	376,575	274,969	12.42
County Environment and Education	21	17,254,026	20,913,537	1,658,389	222.55
Roads & Transportation	22	7,038,225	9,011,502	9,024,319	-11.69
Government Services to Residents	23	739,277	749,724	581,857	12.72
Administration	24	5,374,550	6,398,094	2,444,620	48.27
Nonprogram Current	25	0	0	0	
Debt Service	26	1,128,388	1,207,362	1,287,855	-6.40
Capital Projects	27	586,000	406,188	1,486,016	-37.20
Subtotal Expenditures	28	39,168,250	45,616,062	22,770,096	
Other Financing Uses:					
Operating Transfers Out	29	3,081,414	3,102,918	2,501,886	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	42,249,664	48,718,980	25,271,982	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,651,545	-2,300,690	-2,304,461	
Beginning Fund Balance - July 1,	33	7,341,993	9,642,683	11,947,144	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,811,201	4,980,493	7,332,257	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,879,247	2,361,500	2,310,426	
Total Ending Fund Balance - June 30,	40	5,690,448	7,341,993	9,642,683	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 7,757,205	
Rural Only Levies*: 3,419,446	Urban Areas: 7.23573
Special District Levies*: 0	Rural Areas: 11.36362
TIF Tax Revenues: 415,695	Any special district tax rates not included.
Utility Replacement Excise Tax: 246,593	

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