Iowa Department of Management
Form 600

NOTICE OF PUBLIC HEARING
Mills County

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:	3.75
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	218,506

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
The need to exceed the General Basic maximum levy is to assist with the added costs of some of the costs not included in the bond for building and staffing the new law enforcement center. Continued efforts will be made by the County to return to the $3.50 maximum levy.

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Mills	Fiscal Year July 1, 2014 - June 30, 2015	65

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

Meeting Date:	Meeting Time:	Meeting Location:
March 11, 2014	10:00 a.m.	Board of Supervisors Meeting Room

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.

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 Web Site (if available): www.millscoia.us

County Telephone Number: 712-527-4729

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Form 630 (Publish)

		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	7,771,633	7,306,137	7,098,584	4.63
Less: Uncollected Delinquent Taxes - Levy Year	2	0		1,859	
Less: Credits to Taxpayers	3	225,518	232,523	247,397	
Net Current Property Taxes	4	7,546,115	7,073,614	6,849,328	
Delinquent Property Tax Revenue	5	0		3,182	
Penalties, Interest & Costs on Taxes	6	57,606	62,700	57,606	
Other County Taxes/TIF Tax Revenues	7	1,270,624	1,218,694	1,154,719	4.9
Intergovernmental	8	4,538,482	4,644,005	4,122,484	
Licenses & Permits	9	145,075	151,200	145,489	
Charges for Service	10	480,460	461,245	571,707	
Use of Money & Property	11	88,596	98,453	97,859	
Miscellaneous	12	120,649	300,324	301,625	
Subtotal Revenues	13	14,247,607	14,010,235	13,303,999	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	6,253,198	80,000	
Operating Transfers In	15	2,244,306	2,088,000	1,881,607	
Proceeds of Fixed Asset Sales	16	8,000	7,000	65,161	
Total Revenues & Other Sources	17	16,499,913	22,358,433	15,330,767	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,314,841	3,052,312	2,659,726	11.64
Physical Health and Social Services	19	1,657,238	1,615,851	1,669,280	-0.36
Mental Health, ID & DD	20	2,123,107	361,180	487,237	108.74
County Environment and Education	21	1,707,420	1,584,136	756,731	50.21
Roads & Transportation	22	5,272,338	5,450,908	4,721,759	5.67
Government Services to Residents	23	558,742	541,991	482,986	7.56
Administration	24	1,493,541	1,911,517	2,958,336	-28.95
Nonprogram Current	25	0	0	0	
Debt Service	26	535,436	524,250	106,170	124.57
Capital Projects	27	3,088,899	4,014,299	22,309	1,076.69
Subtotal Expenditures	28	19,751,562	19,056,444	13,864,534	
Other Financing Uses:					
Operating Transfers Out	29	2,244,306	2,088,000	1,881,607	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	21,995,868	21,144,444	15,746,141	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,495,955	1,213,989	-415,374	
Beginning Fund Balance - July 1,	33	8,184,085	6,970,096	7,385,470	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	2,148,586	7,075,238	5,194,519	
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	0			
Fund Balance - Unassigned	39	539,544	1,108,847	1,775,577	
Total Ending Fund Balance - June 30,	40	2,688,130	8,184,085	6,970,096	

Proposed property taxation by type:

Countywide Levies*:	5,836,674
Rural Only Levies*:	1,934,959
Special District Levies*:	0
TIF Tax Revenues:	413,126
Utility Replacmnt. Excise Tax:	246,010

Proposed tax rates per $1,000 taxable valuation:

Urban Areas:	6.86917
Rural Areas:	9.85974

Any special district tax rates not included.

Date: 02-20-14

Explanation of any significant items in the budget:
Public safety increases are due to additional staffing & operational costs for the law enforcement center.Mental Health increases are due to the Regionalization of mental health services the County's tax dollars with be sent to the 9 County Region to pay for services. Co Environment & Education reflects an increase because Tif dollars flow these areas where a paving project is being done. Capital Projects reflects the law enforcement center continued building and our debt service will pay the bond principal & interest on the law enforcement center.