

Hardin County Hearing Proposed Budget FY25

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

County Name: **HARDIN COUNTY** County Number: 42

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

Meeting Date: 4/29/2024 Meeting Time: 09:02 AM Meeting Location: Hardin County Courthouse, Large Conference 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. 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

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)
hardincountyia.gov

County Telephone Number
(641) 939-8108

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,698,471	10,218,265	9,380,320	6.80
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,408	
Less: Credits to Taxpayers	3	415,300	323,900	411,840	
Net Current Property Taxes	4	10,283,171	9,894,365	8,967,072	
Delinquent Property Tax Revenue	5	2,250	2,873	2,693	
Penalties, Interest & Costs on Taxes	6	55,000	16,430	56,372	
Other County Taxes/TIF Tax Revenues	7	1,074,460	1,038,113	1,083,953	-0.44
Intergovernmental	8	6,693,344	6,718,006	9,225,924	
Licenses & Permits	9	38,852	41,400	62,780	
Charges for Service	10	522,885	519,245	711,010	
Use of Money & Property	11	537,987	662,098	533,555	
Miscellaneous	12	1,765,162	3,132,403	3,371,849	
Subtotal Revenues	13	20,973,111	22,024,933	24,015,208	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,436,185	2,982,685	2,444,425	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	23,409,296	25,007,618	26,459,633	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,332,940	6,039,645	5,135,194	11.05
Physical Health and Social Services	19	626,371	624,292	528,696	8.85
County Environment and Education	21	3,310,707	3,576,400	2,326,787	19.28
Roads & Transportation	22	11,953,300	13,507,000	8,102,329	21.46
Government Services to Residents	23	850,622	876,746	681,014	11.76
Administration	24	3,826,764	4,034,736	3,028,549	12.41
Nonprogram Current	25	400,550	331,500	96,808	103.41
Debt Service	26	1,790,985	1,463,742	1,850,401	-1.62
Capital Projects	27	1,183,000	1,048,500	75,644	295.46
Subtotal Expenditures	28	30,275,239	31,502,561	21,825,422	
Other Financing Uses:					
Operating Transfers Out	29	2,436,185	2,982,685	2,444,425	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	32,711,424	34,485,246	24,269,847	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-9,302,128	-9,477,628	2,189,786	
Beginning Fund Balance - July 1,	33	10,687,425	20,165,053	17,975,267	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	2,228,041	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,385,297	10,687,425	17,937,012	
Total Ending Fund Balance - June 30,	40	1,385,297	10,687,425	20,165,053	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,278,873	Urban Areas: 7.51440 Rural Areas: 10.78720 Any special district tax rates not included.			
Rural Only Levies*:	2,419,598				
Special District Levies*:	0				
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	160,977				

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

<https://dom-localgov.iowa.gov/budget-renderer?id=17688>

4/8/24, 11:22 AM

Local Government Property Valuation System

Increase in General Supplemental Levy necessary due to under 1% growth rate of county and to maintain general county services due to a 43.98% increase in tort liability insurance premiums, 5% increase in health insurance premiums, 33% increase Clerk of Court costs for juvenile services. ARPA funds will be used as determined. Opioid funds will be used per code to supplement some costs for prevention in the public and treatment of those held in the county's jail.