

# PUBLIC HEARING NOTICE

## Hardin County Proposed Budget

### NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

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: 4/24/2023 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](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)

County Telephone Number

[hardincountyia.gov](http://hardincountyia.gov)

(641) 939-8108

		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	10,218,265	9,390,092	9,765,435	2.29
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	323,900	323,900	412,816	
Net Current Property Taxes	4	9,894,365	9,066,192	9,352,619	
Delinquent Property Tax Revenue	5	0	0	1,381	
Penalties, Interest & Costs on Taxes	6	3,000	3,000	61,511	
Other County Taxes/TIF Tax Revenues	7	1,018,484	983,638	1,120,763	-4.67
Intergovernmental	8	6,315,955	9,190,545	12,105,400	
Licenses & Permits	9	37,700	36,950	35,410	
Charges for Service	10	519,245	519,760	664,209	
Use of Money & Property	11	310,965	176,685	246,252	
Miscellaneous	12	1,632,403	1,233,109	513,179	
<b>Subtotal Revenues</b>	<b>13</b>	<b>19,732,117</b>	<b>21,209,879</b>	<b>24,100,724</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,982,685	2,444,425	2,089,465	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>22,714,802</b>	<b>23,654,304</b>	<b>26,190,189</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	6,014,645	5,559,686	4,564,908	14.79
Physical Health and Social Services	19	618,800	606,248	435,947	19.14
Mental Health, ID & DD	20	0	0	525,919	
County Environment and Education	21	1,721,871	2,358,373	1,852,056	-3.58
Roads & Transportation	22	13,507,000	9,142,878	6,468,365	44.50
Government Services to Residents	23	865,746	809,258	673,219	13.40
Administration	24	4,171,213	3,547,953	2,733,895	23.52
Nonprogram Current	25	331,500	351,282	122,416	64.56
Debt Service	26	1,463,742	180,828	1,665,989	-6.27
Capital Projects	27	848,500	193,500	819,319	1.77
<b>Subtotal Expenditures</b>	<b>28</b>	<b>29,543,017</b>	<b>22,750,006</b>	<b>19,862,033</b>	
Other Financing Uses:					
Operating Transfers Out	29	2,982,685	2,444,425	2,089,465	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	32,525,702	25,194,431	21,951,498	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-9,810,900	-1,540,127	4,238,691	
Beginning Fund Balance - July 1,	33	16,435,140	17,975,267	13,736,576	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	14,981,418	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	985,903	
Fund Balance - Unassigned	39	6,624,240	16,435,140	2,007,946	
Total Ending Fund Balance - June 30,	40	6,624,240	16,435,140	17,975,267	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:		7,748,687			
Rural Only Levies*:		2,469,578	Urban Areas:		7.05626
Special District Levies*:		0	Rural Areas:		10.32906
TIF Tax Revenues:		0	Any special district tax rates not included.		
Utility Replacement Excise Tax:		158,404			

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