



HARDIN COUNTY
Board of Supervisors

March 24, 2022

NOTICE: Public meetings will be held in-person and also livestreamed for viewing only, as possible. To view meetings remotely, please use the Zoom information listed below.

1. Pledge Of Allegiance
2. Consideration Of Hardin County Compensation Board Recommendations
3. Adoption Of Resolution 2022-06 Compensation Board Increase

Documents:

[2022-2023 COMPENSATION INCREASE RESOLUTION.PDF](#)

4. Public Hearing, Proposed FY2023 Budget

Documents:

[NOTICE OF PUBLIC HEARING FY2022-2023 PROPOSED BUDGET.PDF](#)

5. Adoption Of FY2023 Budget
6. Other Business
7. Adjournment/Recess

RESOLUTION 2022-06

WHEREAS, the Hardin County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Hardin County Compensation Board met on December 9, 2021, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2022:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$ 66,759	9%	\$ 72,767.31
County Attorney	\$102,593	9%	\$111,826.37
Recorder	\$ 64,330	9%	\$ 70,119.70
Sheriff	\$ 94,249	20%	\$113,098.80
Supervisors	\$ 38,536	9%	\$ 42,004.24
Treasurer	\$ 66,360	9%	\$ 72,332.40

OPTION 1:

THEREFORE, BE IT RESOLVED that the Hardin County Board of Supervisors adopts the salary recommendations for elected officials for the fiscal year beginning July 1, 2022 as recommended by the Hardin County Compensation Board.

OR

OPTION 2: (if different than compensation board recommendation)

THEREFORE, BE IT RESOLVED that the Hardin County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2022:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$ 70,764	6%
County Attorney	\$108,748	6%
Recorder	\$ 68,190	6%
Sheriff	\$106,803	13.32%
Supervisors	\$ 40,848	6%
Treasurer	\$ 70,342	6%

Approved this ___ day of March, 2022.

ATTEST:

BJ Hoffman, Chairperson
Hardin County Board of Supervisors

Jolene Pieters
Auditor

AYE:

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

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: 3/25/2022 Meeting Time: 01:00 PM 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-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)
hardincountyia.gov

County Telephone Number
(641) 939-8108

	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 9,390,092	9,914,187	9,335,640	0.29
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	2,244	
Less: Credits to Taxpayers	3 323,900	346,700	436,730	
Net Current Property Taxes	4 9,066,192	9,567,487	8,896,666	
Delinquent Property Tax Revenue	5 0	0	62,043	
Penalties, Interest & Costs on Taxes	6 3,000	3,000	63,712	
Other County Taxes/TIF Tax Revenues	7 983,638	926,213	1,253,735	-11.42
Intergovernmental	8 7,554,476	8,614,586	8,231,158	
Licenses & Permits	9 36,950	34,200	45,574	
Charges for Service	10 519,760	504,650	701,614	
Use of Money & Property	11 176,685	179,980	226,681	
Miscellaneous	12 52,925	268,245	1,784,224	
Subtotal Revenues	13 18,393,626	20,098,361	21,265,407	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	0	0	
Operating Transfers In	15 2,444,425	2,089,465	2,122,717	
Proceeds of Fixed Asset Sales	16 0	0	0	
Total Revenues & Other Sources	17 20,838,051	22,187,826	23,388,124	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 5,531,686	5,540,767	4,440,053	11.62
Physical Health and Social Services	19 587,748	537,463	410,234	19.70
Mental Health, ID & DD	20 0	335,543	437,233	
County Environment and Education	21 2,358,373	2,991,859	1,115,138	45.43
Roads & Transportation	22 9,142,878	7,661,000	6,181,421	21.62
Government Services to Residents	23 809,136	768,021	667,023	10.14
Administration	24 3,417,903	3,076,730	2,220,473	24.07
Nonprogram Current	25 326,282	324,282	123,926	62.26
Debt Service	26 180,828	213,364	2,000,733	-69.94
Capital Projects	27 193,500	921,500	281,210	-17.05
Subtotal Expenditures	28 22,548,334	22,370,529	17,877,444	
Other Financing Uses:				
Operating Transfers Out	29 2,444,425	2,089,465	2,122,717	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 24,992,759	24,459,994	20,000,161	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -4,154,708	-2,272,168	3,387,963	
Beginning Fund Balance - July 1,	33 11,464,408	13,736,576	10,348,613	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 0	0	9,843,719	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 0	0	957,074	
Fund Balance - Unassigned	39 7,309,700	11,464,408	2,935,783	
Total Ending Fund Balance - June 30,	40 7,309,700	11,464,408	13,736,576	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	7,129,960	Urban Areas: 6.52643		
Rural Only Levies*:	2,260,132			
Special District Levies*:	0	Rural Areas: 9.57228		
TIF Tax Revenues:	0	Any special district tax rates not included.		
Utility Replacement Excise Tax:	148,372			

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

NOTICE OF PUBLIC HEARING 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:	5.00000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,664,487

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

The Maximum General Basic Tax Rate is increased to 5% due to rise in inflation. The overall requested tax dollars in General Services is showing a net result of a 2.17% decrease from FY2021/2022. Total Rural Services tax rate has a decrease of 3.44% from FY2021/2022.

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

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