

HARDIN COUNTY

Budget Hearing: Fiscal Year 2015

March 5th, 2014

Introduction

Overview

It is the goal of Hardin County to serve the public with most effective, efficient, and transparent services possible. As part of that objective, this document was created to provide citizens with a broad overview of the budget, budgetary process, and financial condition of the County.

Rules and Procedures for Public Hearing

In order to ensure an orderly, effective meeting all participants are asked to adhere to the following rules:

1. All persons wanting to make comments must register
2. Public comments must be made from the podium
3. Speakers must provide their name and address
4. Comments will be limited to no more than four minutes
5. Comments must focus only on the proposed Fiscal Year 2015 budget
6. All comments will be recorded

Budget Process

For the County's Supervisors and department heads the budget is a yearlong process of research, fiscally responsible decisions, and constant oversight. Beginning in late fall with general guidelines from the Board of Supervisors, department heads begin to develop their projections to be submitted in mid-December. Once these requests are compiled, the Supervisors meet with each department head in January to discuss and refine these requests into a final budget proposal. That budget is then presented to the public at this hearing before being adopted and finally implemented in July.

Challenges

As the economy continues to affect both the public and private sector, county government is not immune. Decreased funding from both the state and federal level, combined with ever-increasing roles and responsibilities on local government continue to strain county resources.

INSERT REVENUES SPREADSHEET

Revenues

Overview

As a whole, Hardin County’s revenues can be broken into five main categories: Property Taxes, Other Taxes, Intergovernmental, Incidental, and Other Sources. Each of these categories is comprised of a number of subtypes or line items.

In the following sections, definitions of each of these main categories, including examples, are given to help provide a clearer explanation of its purpose.

Property Taxes

Iowa property taxes are collected to support a wide range of local entities, most commonly: cities, counties, school districts, and townships. Additionally, community colleges, agricultural extension districts, assessor offices, fire protection, drainage, and a range other public needs are also funded through property taxes.

Of the total property taxes paid, the County retains only a portion with the remainder being distributed among the other entities as outlined in detail on your tax statement. The chart below shows a general example of how property taxes are distributed for an individual with property in the City of Eldora for FY 2014.



Other Taxes

The category of “Other Taxes” includes items like: Mobile Home Taxes, Local Option Sales Tax (LOST), E911 Surcharge, TIF Tax Revenues, and taxes on utility company transmission and generation facilities.

Intergovernmental

Intergovernmental Revenues are monies the County receives from Federal, State, or municipalities. A few examples of these types of items include: Road Use Taxes, reimbursements for Property Tax Credits, Contract Law Enforcement, Care of Prisoners, Elections, Grants, Pass-Thru Funds, and many more.

Overall, revenues in this category are expected to decline in FY 2015 as governmental agencies continue to be affected by economic constraints and reduced budgets.

Incidental Revenues

Incidental Revenues are funds received for permits, licenses, departmental fees, earning from investments or property, and a number of other miscellaneous sources.

Other Sources

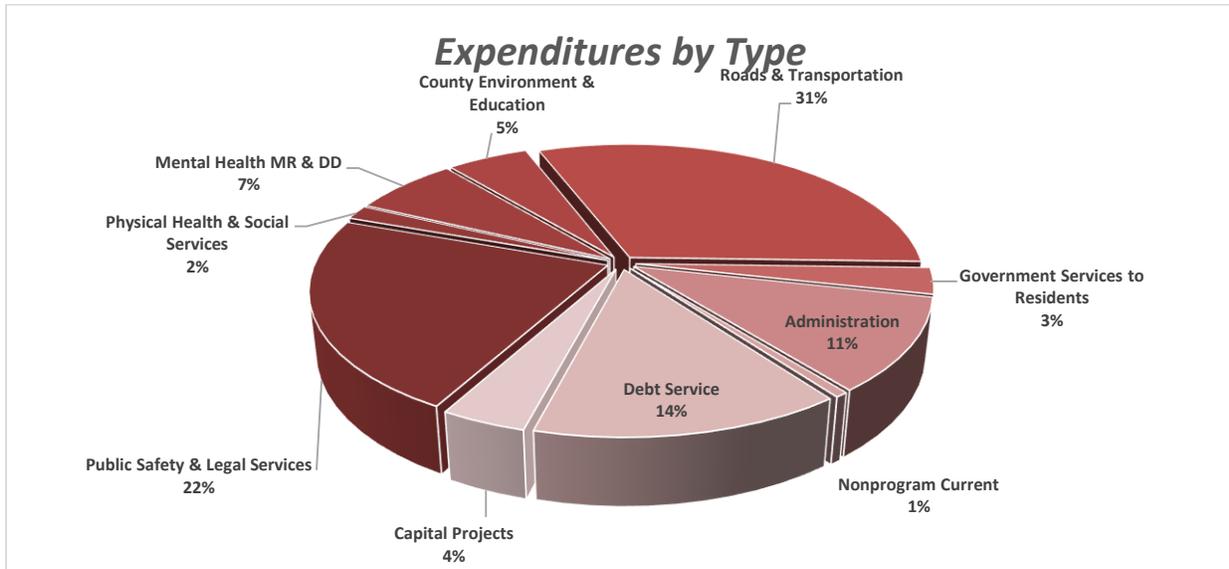
Other Source revenues can include proceeds from such items as General Obligation Bonds and Fixed Asset disposition.

EXPENDITURES

Expenditures

Overview

Expenditures, like revenues are broken into general categories comprised of numerous subtypes and individual line items. Overall, expenditures are broken into 10 main categories as detailed in the chart below.



Public Safety & Legal Services

Line items under this category focus on the County's enforcement, investigation, prosecution, response, and administration responsibilities.

Physical Health & Social Services

Social programs and assistance including health inspections, chemical dependency programs, services to the poor, veterans services, children & family services, and elderly services.

Mental Health MR & DD

These expenses cover 8 overall programs: Mental Illness, Chronic Mental Illness, Mental Retardation, Developmental Disabilities, General Administration, County Case Management, County Services, and Brain Injury. Under these programs a number of needed services and activities are provided to the citizens of Hardin County.

County Environment & Education

Items under this category help to support the County's natural resources, libraries, fairgrounds, and solid waste disposal.

Roads & Transportation

The County Engineer's office administers and maintains the County's road and bridge infrastructure. These duties include construction, snow and ice removal, traffic controls, as well as a number of other functions.

Government Services to Residents

Expenditures under this category include elections, motor vehicle and driver license duties, and the recording of public documents.

Administration

Encompassing a variety of departments and functions, this category generally includes items related to the overall operation and support of the County.

Nonprogram Current

Accounts for County enterprises which do not directly provide a service to residents. This includes gifts, grants or general financial support given to other agencies or organizations in Hardin County. Some examples include Hardin County Development Association, Mid-Iowa Community Action, and Fire and EMS Associations.

Debt Services

This category accounts for the redemption of long-term debt like general obligation bonds and associated interest, or other fiscal charges.

Capital Projects

Capital Projects include the purchase, construction, renovation, or maintenance of a major asset or facility. This can include road construction, the acquisition of conservation lands, vehicle replacement, or any expenditure that purchases or extends the life of a fixed asset.

Other Financing Uses

Used to account for interfund operating transfers out of budgeted funds to other budgeted funds.

Carryover

Excess Revenues (Carryover Funds)

Overview

While often publicly viewed as a purely discretionary supply of excess monies, the carryover fund in reality is a combination of numerous items and uses. While portions of this fund are used to maintain positive cash flow and as an emergency reserve, a large share of the total is allocated for special purposes and not available to supplement the County's general budget.

Over (Under) Expenditures & Other Uses

Used to identify to how much will be added or removed from the previous year's fund balance.

Beginning Fund Balance-July 1

Identifies the amount of reserves the County has at the beginning of the fiscal year.

Fund Balance-Restricted

Restricted funds are items where constraints have been placed on their use by external sources. This includes grantors, contributors, laws or regulations, or other such restrictions.

Fund Balance-Assigned

Like Restricted funds, Assigned funds are earmarked for specific purposes. However the use of such funds are set internally by the Board of Supervisors or other official.

Fund Balance-Unassigned

Unassigned funds are identified as the County's remaining reserves at the end of the fiscal year.

Appendix: Raw Data
