

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**  
**HARDIN COUNTY**  
 Fiscal Year July 1, 2023 - June 30, 2024

The HARDIN COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

**Meeting Date/Time:** 10/2/2023 09:02 AM

**Contact:** Jolene Pieters

**Phone:** (641) 939-8112

**Meeting Location:** Hardin County Courthouse Large Conference Room

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>Total Budget as Certified or Last Amended</b>	<b>Current Amendment</b>	<b>Total Budget After Current Amendment</b>
Taxes Levied on Property	1	10,218,265	0	10,218,265
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	323,900	0	323,900
<b>Net Current Property Tax</b>	4	9,894,365	0	9,894,365
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	3,000	0	3,000
Other County Taxes/TIF Tax Revenues	7	1,018,484	0	1,018,484
Intergovernmental	8	6,315,955	70,735	6,386,690
Licenses & Permits	9	37,700	0	37,700
Charges for Service	10	519,245	0	519,245
Use of Money & Property	11	310,965	0	310,965
Miscellaneous	12	1,632,403	1,500,000	3,132,403
Subtotal Revenue	13	19,732,117	1,570,735	21,302,852
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,982,685	0	2,982,685
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	22,714,802	1,570,735	24,285,537
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	6,014,645	25,000	6,039,645
Physical Health and Social Services	19	618,800	5,492	624,292
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,721,871	1,854,529	3,576,400
Roads & Transportation	22	13,507,000	0	13,507,000
Government Services to Residents	23	865,746	11,000	876,746
Administration	24	4,171,213	-136,477	4,034,736
Nonprogram Current	25	331,500	0	331,500
Debt Service	26	1,463,742	0	1,463,742
Capital Projects	27	848,500	200,000	1,048,500
Subtotal Expenditures	28	29,543,017	1,959,544	31,502,561
Other Financing Uses:				
Operating Transfers Out	29	2,982,685	0	2,982,685
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	32,525,702	1,959,544	34,485,246
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-9,810,900	-388,809	-10,199,709
Beginning Fund Balance - July 1, 2023	33	16,435,140	0	16,435,140
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	0	0	0
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	6,624,240	-388,809	6,235,431
<b>Total Ending Fund Balance - June 30, 2024</b>	40	6,624,240	-388,809	6,235,431

**Explanation of Changes:** Grant income not included on original budget. Legal Services-Increase in fees & services. Increase in services for Veterans paid by grants received. County Environment & Education increase to correct fund, increase in Economic Development projects paid for by LOST Funds, The Lodge expenses paid by ARPA Funds. Gov't services increase due to single vs family insurance cost. Administration increase due to increase in Tort Liability Rate after budget was complete. Release of LOST Funds for Capital Projects.