

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/23/2025 Meeting Time: 09:02 AM Meeting Location: Large Conference Room, Hardin County Courthouse

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	12,082,815	10,698,471	10,264,479	8.50
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	401,193	432,850	401,193	
Net Current Property Taxes	4	11,681,622	10,265,621	9,863,286	
Delinquent Property Tax Revenue	5	2,879	2,250	2,879	
Penalties, Interest & Costs on Taxes	6	45,000	55,077	48,998	
Other County Taxes/TIF Tax Revenues	7	1,226,258	1,075,416	1,128,644	4.23
Intergovernmental	8	7,763,594	6,823,003	6,843,861	
Licenses & Permits	9	30,700	40,857	65,043	
Charges for Service	10	609,607	550,446	671,636	
Use of Money & Property	11	1,218,777	741,940	981,585	
Miscellaneous	12	1,592,698	1,950,472	1,674,564	
Subtotal Revenues	13	24,171,135	21,505,082	21,280,496	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,334,623	2,436,185	2,482,685	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	26,505,758	23,941,267	23,763,181	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,670,900	6,757,940	5,161,098	13.69
Physical Health and Social Services	19	632,779	626,371	505,650	11.87
County Environment and Education	21	4,309,968	3,310,707	1,138,633	94.56
Roads & Transportation	22	11,449,109	11,953,300	8,273,023	17.64
Government Services to Residents	23	855,154	850,622	696,940	10.77
Administration	24	3,894,417	3,838,726	3,216,140	10.04
Nonprogram Current	25	213,050	400,550	97,991	47.45
Debt Service	26	1,566,774	1,790,985	1,638,205	-2.20
Capital Projects	27	1,036,200	1,183,000	58,299	321.59
Subtotal Expenditures	28	30,628,351	30,712,201	20,785,979	
Other Financing Uses:					
Operating Transfers Out	29	2,334,623	2,436,185	2,482,685	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	32,962,974	33,148,386	23,268,664	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-6,457,216	-9,207,119	494,517	
Beginning Fund Balance - July 1,	33	11,452,451	20,659,570	20,165,053	
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	4,995,235	11,452,451	20,659,570	
Total Ending Fund Balance - June 30,	40	4,995,235	11,452,451	20,659,570	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	9,597,346	Urban Areas: 8.47449 Rural Areas: 11.71489			
Rural Only Levies*:	2,485,469				
Special District Levies*:	0				
TIF Tax Revenues:	15,579	Any special district tax rates not included.			
Utility Replacement Excise Tax:	190,910				

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

Increase in property and liability insurance, E911 radio project, increase in property tax exemptions, decrease in state tax replacements, increase in juvenile detention center costs, increase cost to provide medical services to the jail, required property tax statement mailing.