



**HARDIN COUNTY**  
Board of Supervisors

**Tuesday, February 23, 2021**

**NOTICE: Public attendance at public meetings is restricted due to COVID-19 concerns. To access and participate in meetings remotely, please call 641-939-8108 for meeting information.**

1. 2:00 P.M. Budget Work Session With County Auditor  
Courthouse Large Conference Room

Documents:

[2021-2022 BUDGET-WORK COPY.PDF](#)

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2021 - June 30, 2022**  
**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: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)**

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](http://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](http://Hardincountyia.gov)

County Telephone Number  
 (641) 939-8108

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,817,978	9,422,425	8,671,795	6.40
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	64,433	
Less: Credits to Taxpayers	3	346,700	346,700	502,590	
Net Current Property Taxes	4	9,471,278	9,075,725	8,104,772	
Delinquent Property Tax Revenue	5	0	0	1,207	
Penalties, Interest & Costs on Taxes	6	3,000	3,000	21,229	
Other County Taxes/TIF Tax Revenues	7	1,848,481	1,136,161	1,142,550	27.19
Intergovernmental	8	6,643,119	6,906,906	6,886,030	
Licenses & Permits	9	34,200	36,200	28,243	
Charges for Service	10	503,950	479,100	596,312	
Use of Money & Property	11	179,980	244,880	302,563	
Miscellaneous	12	54,881	1,547,376	1,645,127	
<b>Subtotal Revenues</b>	<b>13</b>	<b>18,738,889</b>	<b>19,429,348</b>	<b>18,728,033</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,219,741	2,122,717	2,087,797	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>20,958,630</b>	<b>21,552,065</b>	<b>20,815,830</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	5,538,767	5,875,168	4,503,417	10.90
Physical Health and Social Services	19	530,463	578,954	384,498	17.46
Mental Health, ID & DD	20	339,543	944,203	934,245	-39.71
County Environment and Education	21	1,157,559	1,188,022	1,200,052	-1.79
Roads & Transportation	22	7,742,800	7,719,774	7,232,200	3.47
Government Services to Residents	23	767,921	818,877	581,840	14.88
Administration	24	5,497,566	2,528,549	2,564,001	46.43
Nonprogram Current	25	324,282	388,482	135,698	54.59
Debt Service	26	213,364	1,905,136	1,893,650	-66.43
Capital Projects	27	636,500	544,675	850,522	-13.49
<b>Subtotal Expenditures</b>	<b>28</b>	<b>22,748,765</b>	<b>22,491,840</b>	<b>20,280,123</b>	
Other Financing Uses:					
Operating Transfers Out	29	2,089,465	2,122,717	2,087,797	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>24,838,230</b>	<b>24,614,557</b>	<b>22,367,920</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-3,879,600</b>	<b>-3,062,492</b>	<b>-1,552,090</b>	
Beginning Fund Balance - July 1,	33	5,111,999	10,348,764	11,900,854	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	6,451,481	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	1,136,483	
Fund Balance - Unassigned	39	1,232,399	7,286,272	2,760,800	
<b>Total Ending Fund Balance - June 30,</b>	<b>40</b>	<b>1,232,399</b>	<b>7,286,272</b>	<b>10,348,764</b>	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,484,158	Urban Areas:		7.26093	
Rural Only Levies*:	2,333,820	Rural Areas:		10.74653	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	939,295				
Utility Replacement Excise Tax:	178,120				

Explanation of any significant items in the budget:

Virtual Meeting Information:

**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2021 - June 30, 2022**  
**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: 3/3/2021 Meeting Time: 09:00 AM Meeting Location: Large Board Room**

**Contact Person: Jolene Pieters Contact Phone Number: (641) 939-8112**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)  
Hardincountyia.gov

County Telephone Number  
(641) 939-8108

		<b>Current Year Certified Property Tax FY 2020/2021</b>	<b>Budget Year Effective Property Tax FY 2021/2022</b>	<b>Budget Year Proposed Maximum Property Tax FY 2021/2022</b>	<b>Proposed Percentage Change</b>
Taxable Valuations-General Services	1	1,019,822,967	1,049,575,605	1,049,575,605	
Requested Tax Dollars-General Basic	2	3,569,380		3,783,543	
Requested Tax Dollars-General Supplemental	3	3,059,468		3,243,036	
Requested Tax Dollars-General Services Total	4	6,628,848	6,628,848	7,026,579	6.00
Estimated Tax Rate-General Services	5	6.50000	6.31574	6.69469	
Taxable Valuations-Rural Services	6	649,395,861	680,024,954	680,024,954	
Requested Tax Dollars-Rural Basic	7	2,370,294		2,512,512	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	2,370,294	2,370,294	2,512,512	6.00
Estimated Tax Rate-Rural Services	10	3.65000	3.48560	3.69474	

Explanation of increases in the budget:

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If applicable, the above notice is also available online at:

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions. Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing. Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022	TOTALS Re-Est 2020/2021	TOTALS Actual 2019/2020
REVENUES & OTHER FINANCING SOURCES									
1	Taxes Levied on Property	6,942,042	2,700,854		175,082		9,817,978	9,422,425	8,671,795
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	64,433
3	Less: Credits to Taxpayers	246,000	92,800		7,900		346,700	346,700	502,590
4	Net Current Property Taxes	6,696,042	2,608,054		167,182		9,471,278	9,075,725	8,104,772
5	Delinquent Property Tax Revenue	0	0		0		0	0	1,207
6	Penalties, Interest & Costs on Taxes	3,000					3,000	3,000	21,229
7	Other County Taxes/TIF Tax Revenues	131,473	1,640,676	73,106	3,226	0	1,848,481	1,136,161	1,142,550
8	Intergovernmental	2,428,100	4,207,119	0	7,900	0	6,643,119	6,906,906	6,886,030
9	Licenses & Permis	24,200	10,000	0	0	0	34,200	36,200	28,243
10	Charges for Service	500,850	3,100	0	0	0	503,950	479,100	596,312
11	Use of Money & Property	179,630	350	0	0	0	179,980	244,880	302,563
12	Miscellaneous	25,875	29,006	0	0	0	54,881	1,645,127	1,645,127
13	Subtotal Revenues	9,989,170	8,498,305	73,106	178,308	0	18,738,889	19,429,348	18,728,033
Other Financing Sources:									
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	2,219,741	0	0	0	2,219,741	2,122,717	2,087,797
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0
17	Total Revenues & Other Sources	9,989,170	10,718,046	73,106	178,308	0	20,958,630	21,552,065	20,815,830
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	5,428,767	110,000			0	5,538,767	5,875,168	4,503,417
19	Physical Health and Social Services	530,463	0			0	530,463	578,954	384,498
20	Mental Health, ID & DD	4,000	335,543			0	339,543	944,245	934,245
21	County Environment and Education	864,359	293,200			0	1,157,559	1,188,022	1,200,052
22	Roads & Transportation	591,000	7,151,800			0	7,742,800	7,719,774	7,232,200
23	Government Services to Residents	758,721	9,200			0	767,921	818,877	581,840
24	Administration	3,277,825	2,219,741			0	5,497,566	2,528,549	2,564,001
25	Nonprogram Current	322,000	2,282			0	324,282	388,482	135,698
26	Debt Service	0	0		213,364	0	213,364	1,905,136	1,893,650
27	Capital Projects	41,000	550,000	45,500		0	636,500	544,675	850,522
28	Subtotal Expenditures	11,818,135	10,671,766	45,500	213,364	0	22,748,765	22,491,840	20,280,123
Other Financing Uses:									
29	Operating Transfers Out	167,541	1,921,924	0	0	0	2,089,465	2,122,717	2,087,797
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	11,985,676	12,593,690	45,500	213,364	0	24,838,230	24,614,557	22,367,920
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,996,506	-1,875,644	27,606	-35,056	0	-3,879,600	-3,062,492	-1,552,090
33	Beginning Fund Balance - July 1, 2021	2,932,278	1,928,937	165,063	85,721	0	5,111,999	10,348,764	11,900,854
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	0	0	0	0	0	0	0	6,451,481
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	1,136,483
39	Fund Balance - Unassigned	935,772	53,293	192,669	50,665	0	1,232,399	7,286,272	2,760,800
40	Total Ending Fund Balance - June 30,	935,772	53,293	192,669	50,665	0	1,232,399	7,286,272	10,348,764

Proposed tax rate per \$1,000 valuation for County purposes: 7.26093 urban areas; 10.74653 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2021 - June 30, 2022

County Number: 42 County Name: **HARDIN COUNTY** Date Adopted: (entered upon proposal)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>					373,981
General Basic	3,673,515	1,049,575,605	3.50000	1,030,068,271	3,605,239
+ Cemetery (Pioneer - 331.424B)	0		0.00000		0
= Total for General Basic	3,673,515				3,605,239
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	164,350				161,298
General Supplemental	3,400,000		3.23940		3,336,803
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	29,484				28,935
County MHDS Fund (from certification above)	373,981		0.35632		367,034
Debt Service (from Form 703 col. I Countywide total)	178,308	1,079,261,932	0.16521	1,059,754,598	175,082
Voted Emergency Medical Services (Countywide)	0	0	0.00000	0	0
Other	0	0	0.00000	0	0
Subtotal Countywide (A)	7,625,804		7.26093		7,484,158
<b>B. All Rural Services Only Levies:</b>					
Rural Services Basic	2,370,294	680,024,954	3.48560	669,560,455	2,333,820
Rural Services Supplemental	0		0.00000		0
Unified Law Enforcement	0		0.00000		0
Other	0		0.00000		0
Other	0		0.00000		0
Subtotal All Rural Services Only (B)	2,370,294		3.48560		2,333,820
Subtotal Countywide/All Rural Services (A + B)	9,996,098		10.74653		9,817,978
<b>C. Special District Levies:</b>					
Flood & Erosion	0	0	0.00000	0	0
Voted Emergency Medical Services (partial county)	0	0	0.00000	0	0
Other	0		0.00000		0
Other	0		0.00000		0
Other	0		0.00000		0
Township ES Levies (Summary from Form 638-RE)	0	0		0	0
Subtotal Special Districts (C)	0				0
<b>GRAND TOTAL (A + B + C)</b>	9,996,098				9,817,978
Compensation Schedule for FY 2021/2022					
	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:		
Attorney	102,593				
Auditor	66,759	1	Times-Citizen		
Recorder	64,330	2	Eldora Herald Ledger		
Treasurer	66,360	3	Ackley World Journal		
Sheriff	94,249	4			
Supervisors	38,536	5			
Supervisor Vice Chair, if different	38,536	6			

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0	0	0	0

REVENUES DETAIL  
 County Name: HARDIN COUNTY  
 County No: 42

	GENERAL FUND										SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020							
<b>TAXED LEVIED ON PROPERTY</b>																					
1 Less: Uncoll: Del. Taxes Levy Year	3,605,239	3,336,803		367,034	2,333,820	0	0		175,082			9,817,978	9,422,425	8,671,795							
2 Less: Credits to Taxpayers	107,000	139,000		22,800	70,000				7,900			346,700	346,700	64,433							
3 1000 Net Current Property Taxes	3,498,239	3,197,803		344,234	2,263,820	0	0		167,182			9,471,278	9,075,725	8,104,772							
4 1010 Delinq. Property Tax Revenue																					
5 11XX Penalties, Int. & Costs on Taxes	3,000											3,000	3,000	1,207							
<b>OTHER COUNTY TAXES/TIF REVENUES</b>																					
6 12XX Other County Taxes														21,229							
7 13XX Voter Approved Local Option Taxes					365,533	292,427		73,106				731,066	619,200	10,144							
8 14XX Gambling Taxes														675,551							
9 15XX TIF Tax Revenues							939,295					939,295	321,694	277,293							
10 16XX Utility Tax Replacement Excise Taxes	68,276	63,197		6,947	36,474	0	0		3,226			178,120	190,767	179,562							
11 17XX Taxes Collected for Other Governments												0	0	11B							
12 Subtotal	68,276	63,197	0	6,947	402,007	0	292,427	73,106	3,226	0	1,848,481	1,136,161	1,142,550	12							
<b>INTERGOVERNMENTAL REVENUE</b>																					
13 20XX State Shared Revenues	1,000						3,643,964					3,644,964	3,607,100	4,181,211							
14 21XX State Replacements Against Levied Taxes	107,000	139,000		22,800	70,000				7,900			346,700	346,700	513,989							
15 22XX Other State Tax Replacements												0	1,300	168,646							
16 23XX, 24XX State/Federal Pass-Thru Revenues	15,000										15,000	15,000	15,000	66,632							
17 25XX Contributions from Other Intergovernmental Units	1,680,250	15,000									1,695,250	1,980,000	1,840,423	17							
18 26XX, 27XX State Grants and Entitlements	460,850		10,000			470,355					941,205	956,806	115,129	18							
19 28XX Federal Grants and Entitlements											0	0	0	19							
20 29XX Payments in Lieu of Taxes											0	0	0	20							
21 Subtotal (lines 13 - 20)	2,264,100	154,000	10,000	22,800	70,000	0	4,114,319	0	7,900	0	6,643,119	6,906,906	6,886,030	21							
22 3XXX Licenses & Permits	24,200						10,000				34,200	36,200	28,243	22							
23 4XXX, 5XXX Charges for Service	474,650		26,200				3,100				503,950	479,100	596,312	23							
24 6XXX Use of Money & Property	160,150		19,480				350				179,980	244,880	302,563	24							
25 8XXX Miscellaneous	14,250	1,125	10,500				29,006				54,881	1,547,376	1,645,127	25							
26 Total Revenues	6,506,865	3,416,125	66,180	373,981	2,735,827	0	4,445,752	942,745	178,308	0	18,738,889	19,429,348	18,728,033	26							
<b>OTHER FINANCING SOURCES</b>																					
<b>OPERATING TRANSFERS IN</b>																					
27 9000 From General Basic											177,116	172,095	167,414	27							
28 9020 From Rural Services Basic											2,042,625	1,950,622	1,920,383	28							
29 90xx From Other Budgetary Funds											0	0	0	29							
30 Subtotal (lines 27- 29)	0	0	0	0	0	0	2,219,741	0	0	0	2,219,741	2,122,717	2,087,797	30							
31 91XX Proceeds/Gen Long-Term Debt											0	0	0	31							
32 92XX Proceeds/Gen Capital Asset Sales											0	0	0	32							
33 Total Revenues and Other Sources	6,506,865	3,416,125	66,180	373,981	2,735,827	0	6,665,493	942,745	178,308	0	20,958,630	21,552,065	20,815,830	33							
34 Beginning Fund Balance - July 1, NaN	1,301,478	748,168	882,632	-11,020	515,124	0	732,173	692,660	165,063	85,721	5,111,999	10,348,764	11,900,854	34							
35 Total Resources	7,808,343	4,164,293	948,812	362,961	3,250,951	0	7,397,666	1,635,405	238,169	264,029	26,070,629	31,900,829	32,716,684	35							
36 Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	11,399							

SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES  
County Name: HARDIN COUNTY  
County No: 42

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	1,237,873	333,112								1,570,985	1,746,228	1,296,041		
1010 - Investigations										0	0	0		
1020 - Unified Law Enforcement										0	0	0		
1030 - Contract Law Enforcement					110,000					110,000	110,000	109,000		
1040 - Law Enforcement Communications	466,407	141,346								607,753	599,480	287,581		
1050 - Adult Correctional Services	1,814,046	372,060								2,186,106	2,327,046	1,880,915		
1060 - Administration	304,559	109,706								414,265	446,735	375,891		
Subtotal	3,822,885	956,224	0	0	110,000	0	0	0	0	4,889,109	5,229,489	3,949,428		
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	315,704	108,604								424,308	455,329	398,207		
1110 - Medical Examiner	60,000									60,000	50,000	42,378		
1120 - Child Support Recovery										0	0	0		
Subtotal	375,704	108,604	0	0	0	0	0	0	0	484,308	505,329	440,585		
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services										0	0	0		
1210 - Emergency Management		100,000								100,000	75,000	75,000		
1220 - Fire Protection & Rescue Services										0	0	0		
1230 - E911 Service Board										0	0	0		
Subtotal	0	100,000	0	0	0	0	0	0	0	100,000	75,000	75,000		
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations		4,850								4,850	850	765		
1410 - Research & Other Assistance										0	4,000	1,032		
1420 - Bailiff Services										0	0	0		
Subtotal	0	4,850	0	0	0	0	0	0	0	4,850	4,850	1,797		
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses		400								400	400	447		
1510 - (Reserved)														
1520 - Detention Services		35,100								35,100	35,100	19,721		
1530 - Court Costs		5,000								5,000	5,000	0		
1540 - Service of Civil Papers										0	0	0		
Subtotal	0	40,500	0	0	0	0	0	0	0	40,500	40,500	20,168		
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution										0	0	0		
1610 - Juvenile Representation Services		5,000								5,000	5,000	3,366		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,000								15,000	15,000	13,073		
Subtotal	0	20,000	0	0	0	0	0	0	0	20,000	20,000	16,439		
<b>Total - Public Safety &amp; Legal Services</b>	<b>4,198,589</b>	<b>1,230,178</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,538,767</b>	<b>5,875,168</b>	<b>4,503,417</b>		



SERVICE AREA 3  
 PHYSICAL HEALTH & SOCIAL SERVICES  
 County Name: HARDIN COUNTY  
 County No: 42

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020				
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
1		3,100						3,100			96,760	1			
2								0			0	2			
3	95,235	28,117						123,352	148,159	0	0	3			
4	251,000							251,000	251,000	157,984	0	4			
5								0	0	0	0	5			
6	346,235	31,217	0	0	0	0	0	377,452	399,159	254,744	0	6			
<b>SERVICES TO POOR PROGRAM</b>															
7	16,785	3,453						20,238	20,357	14,943	0	7			
8	25,600							25,600	24,500	24,309	0	8			
9								0	0	0	0	9			
10	42,385	3,453	0	0	0	0	0	45,838	44,857	39,252	0	10			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
11	47,686	4,012						51,698	53,463	44,672	0	11			
12	27,000							27,000	52,000	16,470	0	12			
13	74,686	4,012	0	0	0	0	0	78,698	105,463	61,142	0	13			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
14								0	0	0	0	14			
15		24,000						24,000	25,000	28,783	0	15			
16								0	0	0	0	16			
17	0	24,000	0	0	0	0	0	24,000	25,000	28,783	0	17			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
18								0	0	0	0	18			
19								0	0	0	0	19			
20								0	0	0	0	20			
21	0	0	0	0	0	0	0	0	0	0	0	21			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
22	3,475	1,000						4,475	4,475	577	0	22			
23								0	0	0	0	23			
24	3,475	1,000	0	0	0	0	0	4,475	4,475	577	0	24			
25	466,781	63,682	0	0	0	0	0	530,463	578,954	384,498	0	25			

SERVICE AREA 4  
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES  
 County Name: HARDIN COUNTY  
 County No: 42

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>SERVICES TO PERSONS WITH:</b>													
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>													
400X - Information & Education Services	4,000								4,000	0	0	1	
402X - Coordination Services				207,213					207,213	201,171	169,011	2	
403X - Personal & Environ. Sprt									0	0	0	3	
404X - Treatment Services									0	0	0	4	
405X - Vocational & Day Services									0	0	0	5	
406X - Lic/Cert. Living Arrangements									0	0	0	6	
407X - Inst/Hospital & Commit Services				81,355					81,355	82,439	63,893	7	
Subtotal	4,000	0	0	288,568	0	0	0	0	292,568	283,610	232,904	8	
<b>42XX - INTELLECTUAL DISABILITY</b>													
420X - Information & Education Services									0	0	0	9	
422X - Coordination Services									0	0	0	10	
423X - Personal & Environ. Sprt									0	0	0	11	
424X - Treatment Services									0	0	0	12	
425X - Vocational & Day Services									0	0	0	13	
426X - Lic/Cert. Living Arrangements									0	0	0	14	
427X - Inst/Hospital & Commit Services									0	0	0	15	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	16	
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>													
430X - Information & Education Services									0	0	0	17	
432X - Coordination Services									0	0	0	18	
433X - Personal & Environ. Sprt									0	0	0	19	
434X - Treatment Services									0	0	0	20	
435X - Vocational & Day Services									0	0	0	21	
436X - Lic/Cert. Living Arrangements									0	0	0	22	
437X - Inst/Hospital & Commit Services									0	0	0	23	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	24	
<b>44XX - GENERAL ADMINISTRATION</b>													
441 - Direct Administration				36,975					36,975	88,593	60,687	25	
442 - Purchased Administration									0	0	0	26	
4413 - Distrib to Regional Fiscal Agent				10,000					10,000	572,000	580,967	27	
Subtotal	0	0	0	46,975	0	0	0	0	46,975	660,593	641,654	28	
<b>45XX - COUNTY PRVD CASE MGMT</b>													
Subtotal									0	0	0	29	
<b>46XX - COUNTY PRVD SERVICES</b>													
Subtotal									0	0	0	30	
<b>47XX - BRAIN INJURY</b>													
470X - Information & Education Services									0	0	0	31	
472X - Coordination Services									0	0	0	32	
473X - Personal & Environ. Sprt									0	0	0	33	
474X - Treatment Services									0	0	0	34	
475X - Vocational & Day Services									0	0	0	35	
476X - Lic/Cert. Living Arrangements									0	0	0	36	
477X - Inst/Hospital & Commit Services									0	0	0	37	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	38	
<b>Total - Mental Health, ID &amp; DD</b>	4,000	0	0	335,543	0	0	0	0	339,543	944,203	934,245	39	

SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: HARDIN COUNTY  
 County No: 42

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation								0	0	0	0	1	
6010 - Weed Eradication								0	0	0	0	2	
6020 - Solid Waste Disposal					150,000			150,000	150,000	150,000	143,735	3	
6030 - Environmental Restoration								0	0	0	0	4	
Subtotal	0	0	0	0	150,000	0	0	150,000	150,000	150,000	143,735	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	96,753	34,259						131,012	132,444		130,131	6	
6110 - Maintenance & Operations	313,619	65,279	6,300					385,198	369,339		469,685	7	
6120 - Recreation & Environmental Educ.	179,755	64,894	10,000					254,649	311,539		241,270	8	
Subtotal	590,127	164,432	16,300	0	0	0	0	770,859	813,322		841,086	9	
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter								0	0	0	0	10	
6210 - Animal Bounties & State Apiarist Expenses								0	0	0	0	11	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls					3,200			3,200	2,200	2,200	494	13	
6310 - Housing Rehabilitation & Develop.								0	0	0	12,408	14	
6320 - Community Economic Development								0	0	0	0	15	
Subtotal	0	0	0	0	3,200	0	0	3,200	2,200	2,200	12,902	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries					140,000			140,000	137,000	137,000	133,320	17	
6410 - Historic Preservation	5,500		28,000					33,500	35,500	35,500	10,509	18	
6420 - Fair & 4-H Clubs								0	0	0	0	19	
6430 - Fairgrounds	60,000							60,000	50,000	58,500	20		
6440 - Memorial Halls								0	0	0	0	21	
6450 - Other Educational Services								0	0	0	0	22	
Subtotal	65,500	0	28,000	0	140,000	0	0	233,500	222,500	202,329	23		
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property								0	0	0	0	24	
6510 - Buildings								0	0	0	0	25	
6520 - Equipment								0	0	0	0	26	
6530 - Public Facilities								0	0	0	0	27	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28	
<b>Total - County Environment and Education</b>	<b>655,627</b>	<b>164,432</b>	<b>44,300</b>	<b>0</b>	<b>293,200</b>	<b>0</b>	<b>0</b>	<b>1,157,559</b>	<b>1,188,022</b>	<b>1,200,052</b>	<b>1,200,052</b>	<b>29</b>	

SERVICE AREA 7  
ROADS & TRANSPORTATION  
County Name: HARDIN COUNTY  
County No: 42

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>														
7000 - Administration		591,000					425,000			1,016,000	1,011,285	362,205		
7010 - Engineering							385,000			385,000	483,694	356,984		
Subtotal	0	591,000	0	0	0	0	810,000	0	0	1,401,000	1,494,979	719,189		
<b>ROADWAY MAINTENANCE PROGRAM</b>														
7100 - Bridges & Culverts							226,000			226,000	164,786	423,164		
7110 - Roads							2,484,000			2,484,000	2,640,900	3,045,396		
7120 - Snow & Ice Control							560,000			560,000	451,922	416,234		
7130 - Traffic Controls							214,000			214,000	162,109	168,857		
7140 - Road Clearing					401,800		126,000			527,800	403,692	381,290		
Subtotal	0	0	0	0	401,800	0	3,610,000	0	0	4,011,800	3,823,409	4,434,941		
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>														
7200 - New Equipment							685,000			685,000	699,197	803,506		
7210 - Equipment Operations							1,254,000			1,254,000	1,197,821	1,090,934		
7220 - Tools, Materials & Supplies							160,000			160,000	120,000	76,611		
7230 - Real Estate & Buildings							231,000			231,000	384,368	107,019		
Subtotal	0	0	0	0	0	0	2,330,000	0	0	2,330,000	2,401,386	2,078,070		
<b>MASS TRANSIT PROGRAM</b>														
7300 - Air Transportation										0	0	0		
7310 - Ground Transportation										0	0	0		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Total - Roads &amp; Transportation</b>	0	591,000	0	0	401,800	0	6,750,000	0	0	7,742,800	7,719,774	7,232,200		

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: **HARDIN COUNTY**  
 County No: **42**

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration		182,673								182,673	209,149	111,068
8010 - Local Elections		31,300								31,300	0	17,786
8020 - Township Officials					3,200					3,200	7,800	1,026
Subtotal	0	213,973	0	0	3,200	0	0	0	0	217,173	216,949	129,880
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	134,890	80,143								215,033	237,359	172,561
8101 - Driver Licenses Services	86,025	33,259								119,284	134,131	98,416
8110 - Recording of Public Documents	146,225	64,206								216,431	230,438	180,983
Subtotal	367,140	177,608	0	0	0	0	0	0	0	550,748	601,928	451,960
<b>Total - Government Services to Residents</b>	<b>367,140</b>	<b>391,581</b>	<b>0</b>	<b>0</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>767,921</b>	<b>818,877</b>	<b>581,840</b>

SERVICE AREA 9  
 ADMINISTRATION  
 County Name: HARDIN COUNTY  
 County No: 42

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
1	989,175	105,756					177,116		1,272,047	582,741	561,429	
2	167,723	92,342				2,042,625			2,302,690	280,704	294,833	
3	127,715	58,706							186,421	204,924	157,736	
4	66,600	7,500						74,100		68,000	31,994	
5	1,351,213	264,304	0	0	0	2,219,741	0	3,835,258	1,136,369	1,045,992		
<b>CENTRAL SERVICES PROGRAM</b>												
6	513,706	48,848						562,554	373,900	654,357		
7	424,900	55,774						480,674	452,464	378,931		
8	72,000	53,176						125,176	73,424	55,537		
9	1,010,606	157,798	0	0	0	0	0	1,168,404	899,788	1,088,825		
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
10		460,000						460,000	460,000	421,762		
11		7,904						7,904	6,392	5,015		
12		1,000						1,000	1,000	842		
13		25,000						25,000	25,000	1,565		
14	0	493,904	0	0	0	0	0	493,904	492,392	429,184		
15	2,361,819	916,006	0	0	0	2,219,741	0	5,497,566	2,528,549	2,564,001		
<b>Total - Administration</b>												

SERVICE AREA 0  
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: HARDIN COUNTY  
 County No: 42

	GENERAL FUND			SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
1																
2																
3																
4	322,000				2,282											
5	322,000	0	0	0	2,282	0	0	0	0	0	324,282	388,482	135,698	4		
<b>LONG-TERM DEBT SERVICE</b>																
6																
7									190,750		190,750	1,445,000	1,405,000	6		
8	0	0	0	0	0	0	0	0	22,614		22,614	460,136	488,650	7		
<b>CAPITAL PROJECTS</b>																
9							550,000									
10			41,000													
11								45,500								
12	0	0	41,000	0	0	0	550,000	0	45,500	0	636,500	544,675	850,522	12		
<b>EXPENDITURES SUMMARY</b>																
13	4,198,589	1,230,178	0	0	110,000	0	0	0			5,538,767	5,875,168	4,503,417	13		
14	466,781	63,682	0	0	0	0	0	0			530,463	578,954	384,498	14		
15	4,000	0	0	335,543	0	0	0	0			339,543	944,203	934,245	15		
16	655,627	164,432	44,300	0	293,200	0	0	0			1,157,559	1,188,922	1,200,052	16		
17		0	591,000	0	401,800	0	6,750,000	0			7,742,800	7,719,774	2,332,200	17		
18	367,140	391,581	0	0	3,200	0	0	6,000			767,921	818,877	581,840	18		
19	2,361,819	916,006	0	0	0	0	2,219,741	0			5,497,566	2,528,549	2,564,001	19		
20	322,000	0	0	0	2,282	0	0	0			324,282	388,482	135,698	20		
21	0	0	0	0	0	0	0	0			213,364	1,903,136	1,893,650	21		
22	0	0	41,000	0	0	0	550,000	0	45,500		636,500	544,675	850,522	22		
23	8,375,956	3,356,879	85,300	335,543	810,482	0	9,519,741	6,000	45,500	213,364	22,748,765	22,491,840	20,280,123	23		
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
24																
25																
26	167,541				1,921,924						2,089,465	2,122,717	2,087,797	26		
27																
28	167,541	0	0	0	1,921,924	0	0	0	0	0	2,089,465	2,122,717	2,087,797	28		
29																
30																
31																
32																
33																
34																
35	-735,154	807,414	863,512	27,418	518,545	0	-2,122,075	1,629,405	192,669	50,665	1,232,399	7,286,272	2,760,800	35		
36	-735,154	807,414	863,512	27,418	518,545	0	-2,122,075	1,629,405	192,669	50,665	1,232,399	7,286,272	10,348,764	36		
<b>Total Requirements</b>																
37	7,808,343	4,164,293	948,812	362,961	3,250,951	0	7,397,666	1,635,405	238,169	264,029	26,070,629	31,900,829	32,716,684	37		

**LONG TERM DEBT SCHEDULE**

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2021/2022	Interest Due 2021/2022	Bond Registration Due 2021/2022	TOTAL OBLIGATION Due 2021/2022	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Ellsworth Hospital Bond	1 20,000,000	10/12/12	1,050,000	403,053	750	1,453,803	1,453,803	0
2017 GO Bond Refinance	2 1,655,000	05/10/17	155,000	22,558	750	178,308		178,308
Garden Wind Farm TIF	3 3,070,000	08/01/11	35,000	560	500	36,060	36,060	0
	4					0		0
	5					0		0
	6					0		0
	7					0		0
	8					0		0
	9					0		0
	10					0		0
	11					0		0
	12					0		0
	13					0		0
	14					0		0
	15					0		0
	16					0		0
	17					0		0
	18					0		0
	19					0		0
	20					0		0
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			1,240,000	426,171	2,000	1,668,171	1,489,863	178,308

This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service

	21							0
	22							0
	23							0
	24							0
	25							0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							0	0



**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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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**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:

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**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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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**Comparison of the proposed general basic rate with the statutory maximum 3.95000 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:

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