



# County Taxes Working for You

OCTOBER 2014

## 2014 Property Tax Rate=10.9

Hardin County is the lowest countywide taxed county in the Commonwealth. We have no county-wide occupational tax, insurance premium tax, public library tax, fire district tax, hotel tax, local sales tax, or restaurant tax.

### Our Revenue

We estimate our total revenue for this fiscal year at \$31,107,118. Only 22.79% of that sum comes from your county tax dollar. We receive the remainder of our funding from the state, grants, sheriff and clerk fees, and revenue generated by the jail, EMS, solid waste operations, and funding for E-911 and roads.

### Local Tax Comparison

The county's **real property tax** rate of 10.9 cents per \$100 of valuation is well below the surrounding cities of Radcliff (15.9) and Elizabethtown (11.6).

Our **tangible property tax** rate of 11.9 cents per \$100 of valuation is equal to Elizabethtown, but well below Radcliff at 19.9.

Our **vehicle tax rate** is set at 11.5 cents per \$100 of valuation, compared to Elizabethtown (11.6) and Radcliff (19.9).

City dwellers must also pay **occupational and insurance premium taxes**. Elizabethtown's occupational tax is 1.35% and their insurance premium tax is 8.0%. Radcliff's occupational tax is at 2.0% and their insurance premium tax is at 11.0%.

### County Tax History

In 1990, the county real property tax rate was set at 10.9 cents per \$100 of valuation, the same rate we have today. We set this low rate in 2008 and it has remained unchanged. From 1991 to 2007, the real property tax rate fluctuated from 11.0 to a high in 1998 of 11.9.

The state constitution provides counties the ability to set their property tax rates. State statutes define a **Compensating Rate** as the rate estimated to produce revenue equal to the revenue produced in the preceding year and a **4% Growth Rate** as the rate estimated to produce an additional 4% more revenue than produced in the preceding year).

From 1991 through 2002, the county real property tax rate was always set at the 4% Growth Rate, or 4% more revenue than the prior year.



Harry L. Berry  
County Judge/Executive

### 2014 Property Taxes

Fiscal Court accepted Judge/Executive's Tax Rate Proposal on September 9, 2014. Taxes will remain at the same level since 2010



### Your Tax Dollar

The School System receives 68.1% of your county tax dollar. The Commonwealth of Kentucky collects 16.0%, Special District collects 3.8% while your County Government collects 12.0%

# The Price Tag for Emergency Medical Services

Our county maintains a staff of 53 employees who are highly skilled and well trained for every emergency. This type of excellence comes with a price tag. In the fiscal year 2013/2014, the price tag was \$4,664,897 to operate our ambulance service.

Our ambulance fleet travels 198,236 miles to make approximately 10,300 runs per year. The county services and replaces these ambulances on a regular basis. Medical equipment for an ambulance is another essential item.

## EMS Revenue

In the Fiscal Year 2013/2014, our EMS billed \$5,889,761 for services. Due to the reimbursement rates of insurance carriers as well as bad debt, the county received \$4,303,553 as payment.



\$4.7 million



## County Coroner

Coroner Bill Lee investigated 589 cases in 2013 with the help of a highly experienced staff of four part-time deputies and one full-time deputy. The number of cases steadily increases each year. The Coroner operates within a budget of \$227,351.



\$1.4 million

# Tax Dollars in Action

## Hardin County Animal Shelter

Since January 2014, the county animal shelter staff investigated 1,037 complaints, facilitated the adoption of 861 dogs and 526 cats. It performed 707 surgeries, returned 202 dogs to their owners, and sent 181 dogs to rescues.

## Call 9-1-1

Our E-911 Dispatch Center handles approximately 5,000 calls per month. Just like EMS, the price tag is high. A highly trained and skilled staff is ready for every situation. Their equipment is costly and requires constant updating. In our last fiscal year ending in June 2014, this price tag was \$1,382,899.



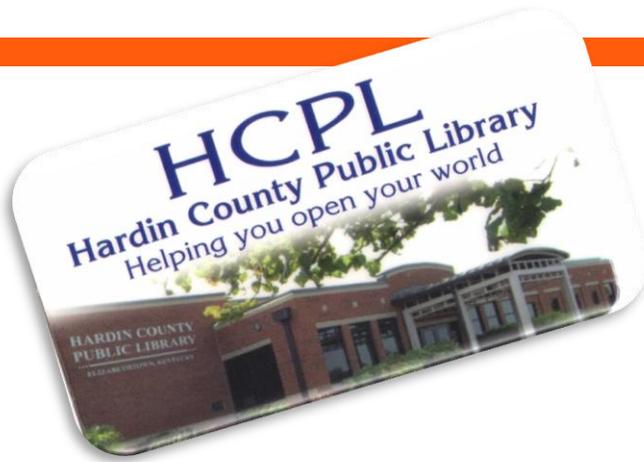
*Pictured left is the cat room inside the county Animal Shelter*

*This shelter was donated to the county by the PAWS Foundation*

OUR PUBLIC LIBRARIES



**Radcliff Public Library and Bookmobile**  
 Our bookmobile makes 1,801 stops a year, covering 8,899 miles serving 11,038 people. The bookmobile visits day care centers, assisted living and nursing homes as well as individuals who are homebound.



*Pictured top left is our Radcliff Public Library and below left, the Library Bookmobile.*

*Pictured top center is our Elizabethtown Public Library*

## Your Taxes Fund Our Libraries

Your tax dollars work for you within our public library. We have over 118,000 physical items shared between three locations: Elizabethtown, Radcliff, and our Bookmobile. With today's emphasis on sharing, our modern library shares information through resources, programming, and physical space.

You can access E-items from our library web site, using your library card. We have over 103,000 digital items to share with you.

**We rank in the top ten of all Kentucky libraries in the number of children's programs we offer.** Last year our library staff conducted 2,248 programs.

We are involved within our community by offering programs for pre-teens, young adults, and 463 adult programs. We teach beginning Japanese or Spanish, how to start your own business, how to cook healthy meals and even how to perform home repairs!

We do all this for you with your tax dollar.



FAST FACTS

**32%**  
 Increase in e-book circulation

**1,671**  
 Programs offered to patrons

ADDITIONAL LIBRARY INFORMATION

- 48,715 registered patrons
- 237,270 visits per year
- 42,606 patrons using public computers
- 7,080 using WiFi
- 39,311 on-line book club users
- 10,500 reference questions answered
- 186,680 total book circulation

## Tax Dollars on Our Roads

Our County Road Department operated within a budget of \$3,436,671 last year. Included in that amount, is \$538,582 of state funding.

County Road crews laid 16,855.49 tons of asphalt at a cost of \$919,435. They worked 25 days to remove snow last winter using 3,508 tons of salt at a total cost of \$233,923.

Our Road crews mow and clear rights-of-way, make and install road signs, maintain storm water ditches, build and maintain bridges, and numerous other "miscellaneous" responsibilities.



*Road crew trims a tree to maintain safe road clearance.*

## Recycling

Your county tax dollars fund five **recycling locations** within the county. At these locations, you can recycle newspapers, cardboard, aluminum and tin cans, and plastics Nos. 1 and 2. We collected 872,572 lbs of recycling in one year.

We partner with Akebono to offer an annual **Household Hazardous Waste Collection Day**. We had 361 visitors to the event this year.

We also partner with AGC Automotive Americas to sponsor an **E-Scrap Collection Day**. We had 475 vehicles and collected 63,143 lbs of e-scrap..

We offer three **"Free Service Days"** at our county landfill every year. At these events, we collected 348 tons of debris from our residents.

We offer our rural residents a **"Dead Livestock Pick-Up"** service at no charge to them. We pick up approximately 700 dead livestock annually. This program protects our streams and rivers from pollution.



## Tax Dollars Support Recycling Efforts

## Detention Center

The Cost of Safety and Security

Our county jail is by far the most costly service we provide. The total cost of operation last year was \$7,916,307. This is \$2 million dollars more than our landfill and waste activities, and \$3 million more than our EMS services. While the jail generates income from state funding and inmate fees, your tax dollars funded \$3,511,391 of the jail's costs.

We average approximately 553 inmates per month and that number is rising. The inmates require not only housing and meals, but also costly medical care, redevelopment, and training programs.



\$7.9 million

