

Waterloo, Iowa February 16, 2023

The Board of Supervisors of the County of Black Hawk, in the State of Iowa, met in regular adjourned meeting at the Courthouse in Waterloo, County Seat of said County, and electronically via Zoom, at nine o'clock (9:00) a.m., pursuant to law, to the rules of said Board, and to adjournment. The meeting was called to order and on roll call there were present: Tavis Hall, Tom Little, Chris Schwartz, Dan Trelka, and Linda Laylin, Chair.

Absent: None.

Unless otherwise noted, all actions were approved unanimously.

Moved by Hall, seconded by Schwartz that the AGENDA be received and place on file with the County Auditor as approved. Motion carried.

DISCUSSION/POSSIBLE BOARD ACTION – Consideration of all aspects of the FY24 Black Hawk County Budget. Systems/Real Estate Tax Manager Tim Jamison said Senate File 181 passed the Iowa House on Feb. 15 and would require counties to recalculate valuations for FY24 with a lower residential rollback.

County Finance Director Michelle Weidner went over projected property tax askings in the FY24 budget based on everything requested by departments. About \$3.6 million in general fund balance was budgeted to be used for capital items and to create a \$1 million fund to account for savings expected from employee turnover throughout the year. The latter would be a new county budgeting practice. Weidner said the county would not be using those reserves if the turnover savings were realized. The request-level budget would require a 1.5% increase in the General Basic levy, a 6.2 percent increase in the General Supplemental levies, and a 13.7% increase in the Rural Basic levy. The rural fund was absorbing increased sheriff patrol and dispatch center costs. Weidner suggested the 50 percent of local option sales tax revenue currently paying road and bridge replacement debt service should be moved to directly paying for roads and bridges because the county's debt service requirements declined. Board members ask for a legal review before making the change. The overall request-level budget called for a 3.3% tax increase.

Weidner said the board needs to begin making decisions on a number of issues, including allocations to outside agencies, salaries, a number of new positions, rural library funding, and capital requests. Little said he did not support any tax increase this year due to the size of the county's cash reserves. Weidner and Trelka cautioned against using reserves for ongoing operational needs. She also noted bills being discussed in the legislature could limit future tax collections based on this year's adopted tax levies.

On motion and vote the meeting adjourned.

Linda Laylin, Chair, Board of Supervisors

Tim Jamison, Systems/Real Estate Tax Manager