

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: BLACK HAWK COUNTY County Number: 07

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/4/2023 Meeting Time: 09:05 AM Meeting Location: Black Hawk County Courthouse 316 East 5th Street, Room 201 Waterloo, Iowa

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)
<https://blackhawkcounty.iowa.gov>

County Telephone Number
 (319) 833-3000

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	35,114,643	35,644,624	37,559,450	-3.31
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,190,994	1,851,999	1,981,386	
Net Current Property Taxes	4	33,923,649	33,792,625	35,578,064	
Delinquent Property Tax Revenue	5	8,110	5,550	7,598	
Penalties, Interest & Costs on Taxes	6	270,000	270,000	366,309	
Other County Taxes/TIF Tax Revenues	7	5,394,253	4,755,798	5,931,777	-4.64
Intergovernmental	8	21,656,605	17,963,407	16,100,862	
Licenses & Permits	9	657,150	626,200	713,589	
Charges for Service	10	3,936,302	4,041,169	4,202,970	
Use of Money & Property	11	1,512,375	486,675	731,244	
Miscellaneous	12	3,434,407	1,150,412	2,025,524	
Subtotal Revenues	13	70,792,851	63,091,836	65,657,937	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	4,800,000	0	0	
Operating Transfers In	15	18,532,731	13,232,892	14,299,394	
Proceeds of Fixed Asset Sales	16	14,053	6,053	48,655	
Total Revenues & Other Sources	17	94,139,635	76,330,781	80,005,986	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	24,219,032	22,448,615	21,482,484	6.18
Physical Health and Social Services	19	8,661,004	7,871,965	7,070,764	10.68
Mental Health, ID & DD	20	0	0	3,793,546	
County Environment and Education	21	3,485,609	3,288,504	2,753,137	12.52
Roads & Transportation	22	8,798,544	8,793,977	6,782,597	13.90
Government Services to Residents	23	2,602,993	2,551,236	2,336,018	5.56
Administration	24	7,567,009	10,240,279	6,282,501	9.75
Nonprogram Current	25	0	0	0	
Debt Service	26	3,883,976	4,341,265	6,109,202	-20.27
Capital Projects	27	18,634,793	9,573,260	7,254,107	60.28
Subtotal Expenditures	28	77,852,960	69,109,101	63,864,356	
Other Financing Uses:					
Operating Transfers Out	29	18,657,731	13,232,892	15,159,394	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	96,510,691	82,341,993	79,023,750	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,371,056	-6,011,212	982,236	
Beginning Fund Balance - July 1,	33	52,776,360	58,787,572	57,805,336	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	237,143	100,000	641,406	
Fund Balance - Restricted	36	405,939	19,951,781	26,820,229	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,589,073	0	2,280,749	
Fund Balance - Unassigned	39	48,173,149	32,724,579	29,045,188	
Total Ending Fund Balance - June 30,	40	50,405,304	52,776,360	58,787,572	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
Rural Only Levies*:	Urban Areas: 5.57357
Special District Levies*:	Rural Areas: 9.23897
TIF Tax Revenues:	Any special district tax rates not included.
Utility Replacement Excise Tax:	

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