

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/18/2024 Meeting Time: 09:00 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) 833-3073

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	35,875,625	35,114,643	35,589,421	0.40
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,017,709	1,190,994	1,809,616	
Net Current Property Taxes	4	34,857,916	33,923,649	33,779,805	
Delinquent Property Tax Revenue	5	5,700	8,110	33,658	
Penalties, Interest & Costs on Taxes	6	312,000	270,000	588,825	
Other County Taxes/TIF Tax Revenues	7	5,479,654	5,394,253	5,497,922	-0.17
Intergovernmental	8	24,033,362	21,656,605	21,646,208	
Licenses & Permits	9	783,650	657,150	827,504	
Charges for Service	10	4,004,851	3,936,302	3,953,684	
Use of Money & Property	11	1,553,825	1,512,375	2,939,039	
Miscellaneous	12	3,534,808	3,434,407	2,264,603	
Subtotal Revenues	13	74,565,766	70,792,851	71,531,248	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	4,800,000	0	
Operating Transfers In	15	18,356,605	18,532,731	21,149,750	
Proceeds of Fixed Asset Sales	16	17,553	14,053	6,826	
Total Revenues & Other Sources	17	92,939,924	94,139,635	92,687,824	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	25,776,013	24,219,032	22,385,889	7.31
Physical Health and Social Services	19	9,011,940	8,661,004	7,424,557	10.17
County Environment and Education	21	3,608,482	3,485,609	3,047,313	8.82
Roads & Transportation	22	9,112,642	8,798,544	8,396,321	4.18
Government Services to Residents	23	2,933,000	2,602,993	2,529,820	7.67
Administration	24	7,940,846	7,567,009	7,028,587	6.29
Nonprogram Current	25	0	0	0	
Debt Service	26	3,407,242	3,883,976	5,681,377	-22.56
Capital Projects	27	17,746,047	18,634,793	5,706,896	76.34
Subtotal Expenditures	28	79,536,212	77,852,960	62,200,760	
Other Financing Uses:					
Operating Transfers Out	29	18,356,605	18,657,731	21,149,750	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	97,892,817	96,510,691	83,350,510	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,952,893	-2,371,056	9,337,314	
Beginning Fund Balance - July 1,	33	65,753,830	68,124,886	58,787,572	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	575,000	237,143	530,296	
Fund Balance - Restricted	36	101,046	405,939	26,607,752	
Fund Balance - Committed	37	0	0	50,000	
Fund Balance - Assigned	38	8,139,057	1,589,073	13,090,436	
Fund Balance - Unassigned	39	51,985,834	63,521,675	27,846,402	
Total Ending Fund Balance - June 30,	40	60,800,937	65,753,830	68,124,886	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	32,418,494	Urban Areas:	5.53278
Rural Only Levies*:	3,457,131		
Special District Levies*:	0	Rural Areas:	9.31941
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	1,048,774		

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

COUNTY NAME:

NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY

COUNTY NUMBER:

Fiscal Year July 1, 2024 - June 30, 2025

07

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

Meeting Date: 3/26/2024 Meeting Time: 09:00 AM Meeting Location: Black Hawk County Courthouse 316 E 5th Street, Room 201 Waterloo, Iowa

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

County Website (if available)
<https://blackhawkiowa.gov>

County Telephone Number
 (319) 833-3073

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	5,675,583,422	5,830,218,016	5,830,218,016
Requested Tax Dollars-Countywide Rates	31,815,592	31,815,592	32,418,494
Tax Rate-Countywide	5.57357	5.45702	5.53278
Taxable Valuations-Rural Services	900,052,092	912,983,658	912,983,658
Requested Tax Dollars-Additional Rural Levies	3,299,051	3,299,051	3,457,131
Tax Rate-Rural Additional	3.66540	3.61348	3.78663
Rural Total	9.23897	9.07050	9.31941
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	305	256	-16.07
Rural Taxpayer	505	432	-14.46
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	305	256	-16.07
Rural Taxpayer	505	432	-14.46

Reasons for tax increase if proposed exceeds the current:

Primary cost increases resulted from contractual increases, including bargaining contracts, the cost to provide medical services in the jail, and information technology needs, as well as the cost to print and mail the tax statements required by new state law.

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
	Taxes Levied on Property	1 31,310,020	3,457,131		1,108,474		35,875,625	35,114,643	35,589,421
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 912,809	60,000		44,900		1,017,709	1,190,994	1,809,616
	Net Current Property Taxes	4 30,397,211	3,397,131		1,063,574		34,857,916	33,923,649	33,779,805
	Delinquent Property Tax Revenue	5 5,600	0		100		5,700	8,110	33,658
	Penalties, Interest & Costs on Taxes	6 312,000					312,000	270,000	588,825
	Other County Taxes/TIF Tax Revenues	7 1,416,077	4,037,929	0	25,648	0	5,479,654	5,394,253	5,497,922
	Intergovernmental	8 5,115,970	17,147,692	1,400,000	369,700	0	24,033,362	21,656,605	21,646,208
	Licenses & Permits	9 518,650	265,000	0	0	0	783,650	657,150	827,504
	Charges for Service	10 3,982,651	22,200	0	0	0	4,004,851	3,930,302	3,953,684
	Use of Money & Property	11 1,058,125	426,700	0	69,000	0	1,553,825	1,512,375	2,939,039
	Miscellaneous	12 1,062,242	722,366	0	1,750,200	0	3,534,808	3,434,407	2,264,603
	Subtotal Revenues	13 43,868,526	26,019,018	1,400,000	3,278,222	0	74,565,766	70,792,851	71,531,248
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	4,800,000	0
	Operating Transfers In	15 9,646,602	5,710,003	2,500,000	500,000	0	18,356,605	18,532,731	21,149,750
	Proceeds of Fixed Asset Sales	16 12,553	5,000	0	0	0	17,553	14,053	6,826
	Total Revenues & Other Sources	17 53,527,681	31,734,021	3,900,000	3,778,222	0	92,939,924	94,139,635	92,687,824
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 22,401,319	3,374,694			0	25,776,013	24,219,032	22,385,889
	Physical Health and Social Services	19 8,661,940	350,000			0	9,011,940	8,661,004	7,424,557
	County Environment and Education	21 2,881,152	727,330			0	3,608,482	3,485,609	3,047,313
	Roads & Transportation	22 0	9,112,642			0	9,112,642	8,798,544	8,396,321
	Government Services to Residents	23 2,910,750	22,250			0	2,933,000	2,602,993	2,529,820
	Administration	24 7,940,846	0			0	7,940,846	7,567,009	7,028,587
	Nonprogram Current	25 0	0			0	0	0	0
	Debt Service	26 0	0		3,407,242		3,407,242	3,883,976	5,681,377
	Capital Projects	27 0	13,346,047	4,400,000		0	17,746,047	18,634,793	5,706,896
	Subtotal Expenditures	28 44,796,007	26,932,963	4,400,000	3,407,242	0	79,536,212	77,852,960	62,200,760
	Other Financing Uses:								
	Operating Transfers Out	29 13,155,209	4,701,396	500,000	0	0	18,356,605	18,657,731	21,149,750
	Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
	Total Expenditures & Other Uses	31 57,951,216	31,634,359	4,900,000	3,407,242	0	97,892,817	96,510,691	83,350,510
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -4,423,535	99,662	-1,000,000	370,980	0	-4,952,893	-2,371,056	9,337,314
	Beginning Fund Balance - July 1, 2024	33 42,515,568	11,406,426	3,188,444	8,643,392	0	65,753,830	68,124,886	58,787,572
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 25,000	550,000	0	0	0	575,000	237,143	530,296
	Fund Balance - Restricted	36 101,046	0	0	0	0	101,046	405,939	26,607,752
	Fund Balance - Committed	37 0	0	0	0	0	0	0	50,000
	Fund Balance - Assigned	38 8,139,057	0	0	0	0	8,139,057	1,589,073	13,090,436
	Fund Balance - Unassigned	39 29,826,930	10,956,088	2,188,444	9,014,372	0	51,985,834	63,521,675	27,846,402
	Total Ending Fund Balance - June 30,	40 38,092,033	11,506,088	2,188,444	9,014,372	0	60,800,937	65,753,830	68,124,886

Proposed tax rate per \$1,000 valuation for County purposes: 5.53278 urban areas; 9.31941 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 07 County Name: BLACK HAWK COUNTY Date Adopted: 4/18/2024

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

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
GAAP

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.50000	20,390,694	5,825,912,670	2.59
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.50000	20,919,261	2.59	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.66540	3,531,958	963,593,387	1.24
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	3,853,565	9.11	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		5,976,931,780		5,830,218,016	
General Basic	2	20,919,261		3.50000		20,405,763
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	20,919,261				20,405,763
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	11,178,636		1.87030		10,904,257
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	1,132,322	6,968,929,563	0.16248	6,822,215,799	1,108,474
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	33,230,219		5.53278		32,418,494
B. All Rural Services Only Levies:	13		975,586,090		912,983,658	
Rural Services Basic	14	3,694,180		3.78663		3,457,131
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,694,180		3.78663		3,457,131
Subtotal Countywide/All Rural Services (A + B)	21	36,924,399		9.31941		35,875,625
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	36,924,399				35,875,625

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

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: BLACK HAWK COUNTY
 County No: 07

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	1	1,165,934			2,139,922					3,305,876	3,242,406	3,042,910			
1010 - Investigations	2	549,065								549,065	776,942	752,410			
1020 - Unified Law Enforcement	3									0					
1030 - Contract Law Enforcement	4									0					
1040 - Law Enforcement Communications	5	170,739			585,747					756,486	751,183	414,916			
1050 - Adult Correctional Services	6	13,562,092					600,000			14,162,092	12,790,146	12,243,639			
1060 - Administration	7	724,074	44,565							768,639	716,458	769,003			
Subtotal	8	16,171,924	44,565	0	2,725,669	0	600,000	0	0	19,542,158	18,277,135	17,222,878			
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	9	4,187,045								4,187,045	4,015,205	3,324,879			
1110 - Medical Examiner	10	367,450								367,450	314,550	371,198			
1120 - Child Support Recovery	11									0					
Subtotal	12	4,554,495	0	0	0	0	0	0	0	4,554,495	4,329,755	3,696,077			
EMERGENCY SERVICES															
1200 - Ambulance Services	13									0					
1210 - Emergency Management	14				16,510					16,510	16,510	15,233			
1220 - Fire Protection & Rescue Services	15				32,515					32,515	32,265	30,842			
1230 - E911 Service Board	16									0					
Subtotal	17	0	0	0	49,025	0	0	0	0	49,025	48,775	46,075			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	18		1,900							1,900	1,900	1,840			
1410 - Research & Other Assistance	19									0					
1420 - Bailiff Services	20									0					
Subtotal	21	0	1,900	0	0	0	0	0	0	1,900	1,900	1,840			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	22									0					
1510 - (Reserved)	23														
1520 - Detention Services	24	23,139								23,139	23,139	31,444			
1530 - Court Costs	25		5,000							5,000	5,000	1,804			
1540 - Service of Civil Papers	26	1,387,210								1,387,210	1,322,328	1,190,304			
Subtotal	27	1,410,349	5,000	0	0	0	0	0	0	1,415,349	1,350,467	1,223,552			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution	28									0					
1610 - Juvenile Representation Services	29									0					
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		213,086							213,086	211,000	195,467			
Subtotal	31	0	213,086	0	0	0	0	0	0	213,086	211,000	195,467			
Total - Public Safety & Legal Services	32	22,136,768	264,551	0	2,774,694	0	600,000	0	0	25,776,013	24,219,032	22,385,889			

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: BLACK HAWK COUNTY
 County No: 07

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	2,762,252							2,762,252	2,645,745	2,246,404	1		
3010 - Communicable Disease Prevention & Control Services	2	1,201,097							1,201,097	1,219,218	1,461,396	2		
3020 - Environmental Health	3	1,054,396							1,054,396	960,468	859,895	3		
3040 - Health Administration	4	1,244,629							1,244,629	1,132,926	955,934	4		
3050 - Support of Hospitals	5								0			5		
Subtotal	6	6,262,374	0	0	0	0	0	0	6,262,374	5,958,357	5,523,629	6		
SERVICES TO POOR PROGRAM														
3100 - Administration	7	498,874							498,874	487,108	475,576	7		
3110 - General Welfare Services	8	770,808							770,808	593,000	508,232	8		
3120 - Care in County Care Facility	9								0			9		
Subtotal	10	1,269,682	0	0	0	0	0	0	1,269,682	1,080,108	983,808	10		
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	394,040							394,040	374,333	354,373	11		
3210 - General Services to Veterans	12	80,703							80,703	89,400	55,578	12		
Subtotal	13	474,743	0	0	0	0	0	0	474,743	463,733	409,951	13		
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14		610,000						610,000	610,000	476,439	14		
3310 - Family Protective Services	15								0			15		
3320 - Services for Disabled Children	16								0			16		
Subtotal	17	0	610,000	0	0	0	0	0	610,000	610,000	476,439	17		
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	4,641							4,641	4,506		18		
3410 - Other Social Services	19								0			19		
3420 - Social Services Business Operations	20								0			20		
Subtotal	21	4,641	0	0	0	0	0	0	4,641	4,506	0	21		
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	40,500							40,500	44,300	30,730	22		
3510 - Preventive Services	23								0			23		
3520 - Opioid Litigation Settlement	24								350,000	500,000		24		
Subtotal	25	40,500	0	0	0	0	0	0	390,500	544,300	30,730	25		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	8,051,940	610,000	0	0	0	0	0	9,011,940	8,661,004	7,424,557	26		

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: BLACK HAWK COUNTY

County No: 07

		TOTALS		Actual 2022/2023
SERVICES TO PERSONS WITH:				
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS				
400X - Information & Education Services			1	
402X - Coordination Services			2	
403X- Personal & Environ. Sprt			3	
404X-Treatment Services			4	
405X-Vocational & Day Services			5	
406X-Lic/Cert. Living Arrangements			6	
407X - Inst/Hospital & Commit Services			7	
Subtotal			8	0
42XX - INTELLECTUAL DISABILITY				
420X - Information & Education Services			9	
422X - Coordination Services			10	
423X- Personal & Environ. Sprt			11	
424X-Treatment Services			12	
425X-Vocational & Day Services			13	
426X-Lic/Cert. Living Arrangements			14	
427X - Inst/Hospital & Commit Services			15	
Subtotal			16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES				
430X - Information & Education Services			17	
432X - Coordination Services			18	
433X- Personal & Environ. Sprt			19	
434X-Treatment Services			20	
435X-Vocational & Day Services			21	
436X-Lic/Cert. Living Arrangements			22	
437X - Inst/Hospital & Commit Services			23	
Subtotal			24	0
44XX - GENERAL ADMINISTRATION				
4411-Direct Administration			25	
4412-Purchased Administration			26	
4413-Distrib to Regional Fiscal Agent			27	
Subtotal			28	0
45XX - COUNTY PRVD CASE MGMT				
Subtotal			29	
46XX - COUNTY PRVD SERVICES				
Subtotal			30	
47XX - BRAIN INJURY				
470X - Information & Education Services			31	
472X - Coordination Services			32	
473X- Personal & Environ. Sprt			33	
474X-Treatment Services			34	
475X-Vocational & Day Services			35	
476X-Lic/Cert. Living Arrangements			36	
477X - Inst/Hospital & Commit Services			37	
Subtotal			38	0
Total - Mental Health, ID & DD			39	0

COUNTY ENVIRONMENT AND EDUCATION
 County Name: BLACK HAWK COUNTY
 County No: 07

GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
ENVIRONMENTAL QUALITY PROGRAM													
1	6000 - Natural Resources Conservation				10,000					10,000	2,000	2,000	
2	6010 - Weed Eradication									0			
3	6020 - Solid Waste Disposal									0			
4	6030 - Environmental Restoration	5,677								5,677		5,077	
5	Subtotal	5,677	0	0	10,000	0	0	0	0	15,677	2,000	7,077	
CONSERVATION & RECREATION SERVICES PROGRAM													
6	6100 - Administration	591,956								591,956	585,852	527,380	
7	6110 - Maintenance & Operations	525,777								525,777	503,944	561,233	
8	6120 - Recreation & Environmental Educ.	1,722,200						397,406		2,119,606	2,063,402	1,635,393	
9	Subtotal	2,839,933	0	0	0	0	0	397,406	0	3,237,339	3,153,198	2,724,006	
ANIMAL CONTROL PROGRAM													
10	6200 - Animal Shelter	29,000								29,000	28,835	27,936	
11	6210 - Animal Bounties & State Apiarist Expenses								0	0	0	11	
12	Subtotal	29,000	0	0	0	0	0	0	0	29,000	28,835	27,936	
COUNTY DEVELOPMENT PROGRAM													
13	6300 - Land Use & Building Controls	5,542			118,100					123,642	120,876	117,294	
14	6310 - Housing Rehabilitation & Develop.									0		14	
15	6320 - Community Economic Development	1,000								1,000	500	1,000	
16	Subtotal	6,542	0	0	118,100	0	0	0	0	124,642	121,376	118,294	
EDUCATIONAL SERVICES PROGRAM													
17	6400 - Libraries				201,824					201,824	180,200	170,000	
18	6410 - Historic Preservation									0		18	
19	6420 - Fair & 4-H Clubs									0		19	
20	6430 - Fairgrounds									0		20	
21	6440 - Memorial Halls									0		21	
22	6450 - Other Educational Services									0		22	
23	Subtotal	0	0	0	201,824	0	0	0	0	201,824	180,200	170,000	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
24	6500 - Property											24	
25	6510 - Buildings											25	
26	6520 - Equipment											26	
27	6530 - Public Facilities											27	
28	Subtotal	0	0	0	0	0	0	0	0	0	0	0	
29	Total - County Environment and Education	2,881,152	0	0	329,924	0	0	397,406	0	3,608,482	3,485,609	3,047,313	

ROADS & TRANSPORTATION
 County Name: **BLACK HAWK COUNTY**
 County No: **07**

GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration						332,136			332,136	271,890	222,593
7010 - Engineering						1,337,833			1,337,833	993,603	863,148
Subtotal	0	0	0	0	0	1,669,969	0	0	1,669,969	1,265,493	1,085,741
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts						526,608			526,608	539,475	876,901
7110 - Roads						3,427,509			3,427,509	4,004,354	2,687,488
7120 - Snow & Ice Control						170,500			170,500	174,270	386,289
7130 - Traffic Controls						365,879			365,879	349,960	361,668
7140 - Road Clearing						347,802			347,802	244,464	406,729
Subtotal	0	0	0	0	0	4,838,298	0	0	4,838,298	5,312,523	4,719,075
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment						983,000			983,000	897,000	1,250,895
7210 - Equipment Operations						1,324,175			1,324,175	1,234,528	1,398,294
7220 - Tools, Materials & Supplies						17,200			17,200	19,000	-83,334
7230 - Real Estate & Buildings						280,000			280,000	70,000	25,650
Subtotal	0	0	0	0	0	2,604,375	0	0	2,604,375	2,220,528	2,591,505
MASS TRANSIT PROGRAM											
7300 - Air Transportation										0	
7310 - Ground Transportation										0	
Subtotal	0	0	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	0	0	9,112,642	0	0	9,112,642	8,798,544	8,396,321

GOVERNMENT SERVICES TO RESIDENTS
 County Name: BLACK HAWK COUNTY
 County No: 07

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration		846,643							846,643	574,827	643,005	1			
8010 - Local Elections									0	111,100	40,579	2			
8020 - Township Officials				550					550	550	285	3			
Subtotal	0	846,643	0	550	0	0	0	0	847,193	686,477	683,869	4			
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	1,136,779								1,136,779	1,002,910	984,422	5			
8101 - Driver Licenses Services									0			6			
8110 - Recording of Public Documents	927,328						21,700		949,028	913,606	861,529	7			
Subtotal	2,064,107	0	0	0	0	0	21,700	0	2,085,807	1,916,516	1,845,951	8			
Total - Government Services to Residents	2,064,107	846,643	0	550	0	0	21,700	0	2,933,000	2,602,993	2,529,820	9			

ADMINISTRATION
 County Name: BLACK HAWK COUNTY
 County No: 07

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
POLICY & ADMINISTRATION PROGRAM															
1	1,597,617								1,597,617	1,398,397	1,010,550	1			
2	894,851								894,851	994,065	909,531	2			
3	608,667								608,667	810,515	699,738	3			
4	105,850								105,850	90,850	91,246	4			
5	107,146								107,146	103,060	118,804	5			
6	3,314,131	0	0	0	0	0	0	0	3,314,131	3,396,887	2,829,869	6			
CENTRAL SERVICES PROGRAM															
7	2,233,935								2,233,935	2,064,442	2,121,590	7			
8	1,489,155								1,489,155	1,398,680	1,396,516	8			
9	196,625								196,625			9			
10	3,919,715	0	0	0	0	0	0	0	3,919,715	3,463,122	3,518,106	10			
RISK MANAGEMENT SERVICES PROGRAM															
11		662,000							662,000	612,000	678,090	11			
12		20,000							20,000	20,000	-2,652	12			
13									0			13			
14		25,000							25,000	75,000	5,174	14			
15	0	707,000	0	0	0	0	0	0	707,000	707,000	680,612	15			
16	7,233,846	707,000	0	0	0	0	0	0	7,940,846	7,567,009	7,028,587	16			
Total - Administration															

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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