NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 2/22/2022 Meeting Time: 09:05 AM Meeting Location: Black Hawk County Courthouse Room 201 316 E. 5th St. Waterloo, IA 50703

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

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)
www.blackhawkcounty.iowa.gov

County Telephone Number
(319) 833-3003

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	35,644,624	41,228,549	36,413,427	-1.06
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,851,999	1,770,674	0	
Net Current Property Taxes	4	33,792,625	39,457,875	36,413,427	
Delinquent Property Tax Revenue	5	5,550	5,000	177,296	
Penalties, Interest & Costs on Taxes	6	270,000	270,000	552,432	
Other County Taxes/TIF Tax Revenues	7	4,755,798	4,391,048	5,358,687	-5.79
Intergovernmental	8	17,963,407	13,229,308	14,921,902	
Licenses & Permits	9	626,200	609,200	721,238	
Charges for Service	10	4,041,169	3,974,820	4,444,347	
Use of Money & Property	11	486,675	471,725	584,880	
Miscellaneous	12	1,150,412	1,341,252	2,456,943	
Subtotal Revenues	13	63,091,836	63,750,228	65,631,152	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	14,572,032	
Operating Transfers In	15	13,232,892	12,416,043	14,239,882	
Proceeds of Fixed Asset Sales	16	6,053	4,553	8,725	
Total Revenues & Other Sources	17	76,330,781	76,170,824	94,451,791	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	22,448,615	21,433,940	20,835,035	3.80
Physical Health and Social Services	19	7,871,965	7,820,260	6,627,264	8.99
Mental Health, ID & DD	20	0	4,378,089	4,063,190	
County Environment and Education	21	3,288,504	3,097,880	3,060,849	3.65
Roads & Transportation	22	8,793,977	8,136,643	7,413,919	8.91
Government Services to Residents	23	2,551,236	2,374,473	2,588,753	-0.73
Administration	24	10,240,279	8,189,713	5,973,923	30.93
Nonprogram Current	25	0	0	0	
Debt Service	26	4,341,265	6,109,760	6,324,543	-17.15
Capital Projects	27	9,573,260	8,435,703	4,732,225	42.23
Subtotal Expenditures	28	69,109,101	69,976,461	61,619,701	
Other Financing Uses:					
Operating Transfers Out	29	13,232,892	12,416,043	14,364,882	
Refunded Debt/Payments to Escrow	30	0	0	5,419,842	
Total Expenditures & Other Uses	31	82,341,993	82,392,504	81,404,425	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-6,011,212	-6,221,680	13,047,366	
Beginning Fund Balance - July 1,	33	51,583,656	57,805,336	44,757,970	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	100,000	424,937	299,457	
Fund Balance - Restricted	36	19,951,781	14,634,256	29,576,216	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	2,022,012	
Fund Balance - Unassigned	39	25,520,663	36,524,463	25,907,651	
Total Ending Fund Balance - June 30,	40	45,572,444	51,583,656	57,805,336	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	32,516,672		
Rural Only Levies*:	3,127,952	Urban Areas:	5.63335
Special District Levies*:	0	Rural Areas:	9.16568
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	1,094,478		

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

-

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2022 - June 30, 2023
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: 2/8/2022 Meeting Time: 09:05 AM Meeting Location: Black Hawk Courthouse Rm 201
Contact Person: James E. Perry Contact Phone Number: (319) 833-3073

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) County Telephone Number
www.blackhawkcounty.iowa.gov (319) 833-3003

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	5,702,820,483	5,892,468,196	5,892,468,196	
Requested Tax Dollars-General Basic	2	19,959,872		20,623,639	
Requested Tax Dollars-General Supplemental	3	10,117,275		10,791,268	
Requested Tax Dollars-General Services Total	4	30,077,147	30,077,147	31,414,907	4.45
Estimated Tax Rate-General Services	5	5.27408	5.10434	5.33137	
Taxable Valuations-Rural Services	6	920,620,552	950,692,373	950,692,373	
Requested Tax Dollars-Rural Basic	7	3,194,619		3,358,162	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,194,619	3,194,619	3,358,162	5.12
Estimated Tax Rate-Rural Services	10	3.47007	3.36031	3.53233	

Explanation of increases in the budget:
This increase is mostly due to Salary and Benefits and reduction of revenue.
If applicable, the above notice is also available online at:
www.blackhawkcounty.iowa.gov

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

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021	
Taxes Levied on Property	1	30,596,999	3,127,952		1,919,673		35,644,624	41,228,549	36,413,427	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	1,646,251	112,500		93,248		1,851,999	1,770,674	0	3
Net Current Property Taxes	4	28,950,748	3,015,452		1,826,425		33,792,625	39,457,875	36,413,427	4
Delinquent Property Tax Revenue	5	5,000	0		550		5,550	5,000	177,296	5
Penalties, Interest & Costs on Taxes	6	270,000					270,000	270,000	552,432	6
Other County Taxes/TIF Tax Revenues	7	1,274,508	1,830,990	0	1,650,300	0	4,755,798	4,391,048	5,358,687	7
Intergovernmental	8	5,335,275	12,178,972	0	449,160	0	17,963,407	13,229,308	14,921,902	8
Licenses & Permits	9	461,200	165,000	0	0	0	626,200	609,200	721,238	9
Charges for Service	10	4,010,449	30,720	0	0	0	4,041,169	3,974,820	4,444,347	10
Use of Money & Property	11	227,875	245,600	0	13,200	0	486,675	471,725	584,880	11
Miscellaneous	12	970,412	180,000	0	0	0	1,150,412	1,341,252	2,456,943	12
Subtotal Revenues	13	41,505,467	17,646,734	0	3,939,635	0	63,091,836	63,750,228	65,631,152	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14,572,032	14
Operating Transfers In	15	9,022,046	3,849,996	360,850	0	0	13,232,892	12,416,043	14,239,882	15
Proceeds of Fixed Asset Sales	16	6,053	0	0	0	0	6,053	4,553	8,725	16
Total Revenues & Other Sources	17	50,533,566	21,496,730	360,850	3,939,635	0	76,330,781	76,170,824	94,451,791	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	20,113,262	2,335,353			0	22,448,615	21,433,940	20,835,035	18
Physical Health and Social Services	19	7,871,965	0			0	7,871,965	7,820,260	6,627,264	19
Mental Health, ID & DD	20	0	0			0	0	4,378,089	4,063,190	20
County Environment and Education	21	2,841,404	447,100			0	3,288,504	3,097,880	3,060,849	21
Roads & Transportation	22	0	8,793,977			0	8,793,977	8,136,643	7,413,919	22
Government Services to Residents	23	2,523,686	27,550			0	2,551,236	2,374,473	2,588,753	23
Administration	24	7,151,393	3,088,886			0	10,240,279	8,189,713	5,973,923	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		4,341,265	0	4,341,265	6,109,760	6,324,543	26
Capital Projects	27	0	5,556,260	4,017,000		0	9,573,260	8,435,703	4,732,225	27
Subtotal Expenditures	28	40,501,710	20,249,126	4,017,000	4,341,265	0	69,109,101	69,976,461	61,619,701	28
Other Financing Uses:										
Operating Transfers Out	29	10,377,250	2,855,642	0	0	0	13,232,892	12,416,043	14,364,882	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	5,419,842	30
Total Expenditures & Other Uses	31	50,878,960	23,104,768	4,017,000	4,341,265	0	82,341,993	82,392,504	81,404,425	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-345,394	-1,608,038	-3,656,150	-401,630	0	-6,011,212	-6,221,680	13,047,366	32
Beginning Fund Balance - July 1, 2022	33	30,464,127	6,499,280	4,631,856	9,988,393	0	51,583,656	57,805,336	44,757,970	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	100,000	0	0	0	100,000	424,937	299,457	35
Fund Balance - Restricted	36	4,598,070	4,791,242	975,706	9,586,763	0	19,951,781	14,634,256	29,576,216	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	2,022,012	38
Fund Balance - Unassigned	39	25,520,663	0	0	0	0	25,520,663	36,524,463	25,907,651	39
Total Ending Fund Balance - June 30,	40	30,118,733	4,891,242	975,706	9,586,763	0	45,572,444	51,583,656	57,805,336	40

Proposed tax rate per $1,000 valuation for County purposes: 5.63335 urban areas; 9.16568 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

County Number: 07 County Name: BLACK HAWK COUNTY Date Adopted: 2/22/2022

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.

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

		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		5,892,468,196		5,739,050,138	
General Basic	2	20,623,639		3.50000		20,086,675
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	20,623,639				20,086,675
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	10,791,268		1.83137		10,510,324
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	1,966,033	6,510,371,056	0.30198	6,356,952,998	1,919,673
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	33,380,940		5.63335		32,516,672
B. All Rural Services Only Levies:	13		950,692,373		885,520,798	
Rural Services Basic	14	3,358,162		3.53233		3,127,952
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,358,162		3.53233		3,127,952
Subtotal Countywide/All Rural Services (A + B)	21	36,739,102		9.16568		35,644,624
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	36,739,102				35,644,624

Compensation Schedule for FY 2022/2023

Elected Official	Annual Salary
Attorney	151,163
Auditor	92,045
Recorder	91,911
Treasurer	91,911
Sheriff	139,009
Supervisors	43,075
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Waterloo Cedar Falls Courier
2	Hudson Herold
3	
4	
5	
6	

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated,the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levieswere voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

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

REVENUES DETAIL
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 Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
TAXED LEVIED ON PROPERTY	1	20,086,675	10,510,324		3,127,952	0		0		1,919,673		35,644,624	41,228,549	36,413,427	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	1,080,750	565,501		112,500					93,248		1,851,999	1,770,674		3
1000 Net Current Property Taxes	4	19,005,925	9,944,823		3,015,452	0		0		1,826,425		33,792,625	39,457,875	36,413,427	4
1010 Delinq. Property Tax Revenue	5	3,500	1,500							550		5,550	5,000	177,296	5
11XX Penalties, Int, & Costs on Taxes	6	270,000										270,000	270,000	552,432	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	66,000	10,600		780					3,940		81,320	94,320	200,743	7
13XX Voter Approved Local Option Taxes	8				1,600,000					1,600,000		3,200,000	2,800,000	3,540,502	8
14XX Gambling Taxes	9	380,000										380,000	380,000	441,412	9
15XX TIF Tax Revenues	10											0		0	10
16XX Utility Tax Replacement Excise Taxes	11	536,964	280,944		230,210	0		0		46,360		1,094,478	1,116,728	1,176,030	11
17XX Taxes Collected for Other Governments	11B											0		0	11B
Subtotal	12	982,964	291,544	0	1,830,990	0	0	0	0	1,650,300	0	4,755,798	4,391,048	5,358,687	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,600					4,270,705					4,273,305	4,113,932	4,702,930	13
21XX State Replacements Against Levied Taxes	14	1,080,752	565,502		112,500					96,983		1,855,737	2,044,143	2,064,702	14
22XX Other State Tax Replacements	15	525,436	259,740		11,650					71,902		868,728	597,390	992,254	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	1,474,273						4,663,886				6,138,159	1,485,702	4,025,915	16
25XX Contributions from Other Intergovernmental Units	17	344,540	15,000		26,145		2,521,500			280,200		3,187,385	3,564,441	966,174	17
26XX, 27XX State Grants and Entitlements	18	881,998	70,000				537,586	35,000				1,524,584	1,303,991	1,749,780	18
28XX Federal Grants and Entitlements	19	115,234										115,234	119,234	418,210	19
29XX Payments in Lieu of Taxes	20	100	100							75		275	475	1,937	20
Subtotal (lines 13 - 20)	21	4,424,933	910,342	0	150,295	0	7,329,791	4,698,886	0	449,160	0	17,963,407	13,229,308	14,921,902	21
3XXX Licenses & Permits	22	461,200			85,000		80,000					626,200	609,200	721,238	22
4XXX, 5XXX Charges for Service	23	4,010,449			3,500		220	27,000				4,041,169	3,974,820	4,444,347	23
6XXX Use of Money & Property	24	227,875						245,600		13,200		486,675	471,725	584,880	24
8XXX Miscellaneous	25	969,912	500		500			179,500				1,150,412	1,341,252	2,456,943	25
Total Revenues	26	30,356,758	11,148,709	0	5,085,737	0	7,410,011	5,150,986	0	3,939,635	0	63,091,836	63,750,228	65,631,152	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						994,354		360,850			1,355,204	1,492,890		27
9020 From Rural Services Basic	28						2,855,642					2,855,642	2,627,049		28
90xx From Other Budgetary Funds	29	9,022,046										9,022,046	8,296,104	14,239,882	29
Subtotal (lines 27- 29)	30	9,022,046	0	0	0	0	3,849,996	0	360,850	0	0	13,232,892	12,416,043	14,239,882	30
91XX Proceeds\Gen Long-Term Debt	31											0		14,572,032	31
92XX Proceeds\Gen Capital Asset Sales	32	6,053										6,053	4,553	8,725	32
Total Revenues and Other Sources	33	39,384,857	11,148,709	0	5,085,737	0	11,260,007	5,150,986	360,850	3,939,635	0	76,330,781	76,170,824	94,451,791	33
Beginning Fund Balance - July 1, NaN	34	25,865,832	4,598,295		2,571,138		3,188,835	739,307	4,631,856	9,988,393	0	51,583,656	57,805,336	44,757,970	34
Total Resources	35	65,250,689	15,747,004	0	7,656,875	0	14,448,842	5,890,293	4,992,706	13,928,028	0	127,914,437	133,976,160	139,209,761	35
Loss on Nonreplaced Credits Against Levied Taxes	36	2	1		0	0		0		3,735		3,738	273,469	2,064,702	36

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,216,526			1,647,300					2,863,826	2,767,247	2,910,487	1
1010 - Investigations	2	646,607								646,607	690,593	703,461	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	402,504			263,204					665,708	692,697	373,820	5
1050 - Adult Correctional Services	6	11,652,571						392,907		12,045,478	11,320,197	11,107,067	6
1060 - Administration	7	650,903	35,000							685,903	651,835	700,551	7
Subtotal	8	14,569,111	35,000	0	1,910,504	0	0	392,907	0	16,907,522	16,122,569	15,795,386	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	3,722,167								3,722,167	3,616,154	3,357,062	9
1110 - Medical Examiner	10	266,050								266,050	249,550	303,224	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	3,988,217	0	0	0	0	0	0	0	3,988,217	3,865,704	3,660,286	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14	14,056								14,056	14,475	14,448	14
1220 - Fire Protection & Rescue Services	15				31,942					31,942	31,942	31,692	15
1230 - E911 Service Board	16									0			16
Subtotal	17	14,056	0	0	31,942	0	0	0	0	45,998	46,417	46,140	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		1,900							1,900	1,900	1,840	18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	1,900	0	0	0	0	0	0	1,900	1,900	1,840	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24	23,139								23,139	23,139	17,040	24
1530 - Court Costs	25		2,000							2,000	2,000		25
1540 - Service of Civil Papers	26	1,304,239								1,304,239	1,196,611	1,141,992	26
Subtotal	27	1,327,378	2,000	0	0	0	0	0	0	1,329,378	1,221,750	1,159,032	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		175,600							175,600	175,600	172,351	30
Subtotal	31	0	175,600	0	0	0	0	0	0	175,600	175,600	172,351	31
Total - Public Safety & Legal Services	32	19,898,762	214,500	0	1,942,446	0	0	392,907	0	22,448,615	21,433,940	20,835,035	32

SERVICE AREA 3
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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	2,461,568								2,461,568	2,635,295	1,631,323	1
3010 - Communicable Disease Prevention & Control Services	2	1,223,484								1,223,484	1,088,011	1,198,754	2
3020 - Environmental Health	3	962,385								962,385	956,448	750,977	3
3040 - Health Administration	4	1,100,335								1,100,335	996,464	1,281,889	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	5,747,772	0	0	0	0	0	0	0	5,747,772	5,676,218	4,862,943	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	485,768								485,768	515,227	459,672	7
3110 - General Welfare Services	8	593,000								593,000	597,500	460,683	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	1,078,768	0	0	0	0	0	0	0	1,078,768	1,112,727	920,355	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	325,692								325,692	314,081	320,619	11
3210 - General Services to Veterans	12	68,400								68,400	68,650	76,619	12
Subtotal	13	394,092	0	0	0	0	0	0	0	394,092	382,731	397,238	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		600,000							600,000	600,000	401,036	14
3310 - Family Protective Services	15									0	5,000		15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	600,000	0	0	0	0	0	0	600,000	605,000	401,036	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	4,333								4,333	4,084	9,084	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	4,333	0	0	0	0	0	0	0	4,333	4,084	9,084	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	47,000								47,000	39,500	36,608	22
3510 - Preventive Services	23									0			23
Subtotal	24	47,000	0	0	0	0	0	0	0	47,000	39,500	36,608	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	7,271,965	600,000	0	0	0	0	0	0	7,871,965	7,820,260	6,627,264	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: BLACK HAWK COUNTY
County No: 07

		TOTALS			
		Budget 2022/2023	**Re-estimated 2021/2022**	**Actual 2020/2021**	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0			1
402X - Coordination Services	2	0			2
403X- Personal & Environ. Sprt	3	0		82	3
404X-Treatment Services	4	0			4
405X-Vocational & Day Services	5	0			5
406X-Lic/Cert. Living Arrangements	6	0			6
407X - Inst/Hospital & Commit Services	7	0	94,871	90,189	7
Subtotal	8	0	94,871	90,271	8
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0			9
422X - Coordination Services	10	0			10
423X- Personal & Environ. Sprt	11	0			11
424X-Treatment Services	12	0			12
425X-Vocational & Day Services	13	0			13
426X-Lic/Cert. Living Arrangements	14	0			14
427X - Inst/Hospital & Commit Services	15	0			15
Subtotal	16	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0			17
432X - Coordination Services	18	0			18
433X- Personal & Environ. Sprt	19	0			19
434X-Treatment Services	20	0			20
435X-Vocational & Day Services	21	0			21
436X-Lic/Cert. Living Arrangements	22	0			22
437X - Inst/Hospital & Commit Services	23	0			23
Subtotal	24	0	0	0	24
44XX - GENERAL ADMINISTRATION					
4411-Direct Administration	25	0	22,825	679	25
4412-Purchased Administration	26	0			26
4413-Distrib to Regional Fiscal Agent	27	0	4,260,393	3,972,240	27
Subtotal	28	0	4,283,218	3,972,919	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0			29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0			30
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0			31
472X - Coordination Services	32	0			32
473X- Personal & Environ. Sprt	33	0			33
474X-Treatment Services	34	0			34
475X-Vocational & Day Services	35	0			35
476X-Lic/Cert. Living Arrangements	36	0			36
477X - Inst/Hospital & Commit Services	37	0			37
Subtotal	38	0	0	0	38
Total - Mental Health, ID & DD	39	0	4,378,089	4,063,190	39

SERVICE AREA 6
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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1				2,000					2,000	2,000	2,000	1
6010 - Weed Eradication	2									0			2
6020 - Solid Waste Disposal	3									0			3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	2,000	0	0	0	0	2,000	2,000	2,000	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	531,549								531,549	481,665	444,054	6
6110 - Maintenance & Operations	7	561,698								561,698	511,486	444,591	7
6120 - Recreation & Environmental Educ.	8	1,713,264						160,000		1,873,264	1,793,602	1,864,314	8
Subtotal	9	2,806,511	0	0	0	0	0	160,000	0	2,966,511	2,786,753	2,752,959	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	28,835								28,835	28,835	27,610	10
6210 - Animal Bounties & State Apiarist Expenses	11									0			11
Subtotal	12	28,835	0	0	0	0	0	0	0	28,835	28,835	27,610	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	5,558			115,100					120,658	120,658	115,280	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	500								500	500	5,500	15
Subtotal	16	6,058	0	0	115,100	0	0	0	0	121,158	121,158	120,780	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				170,000					170,000	159,134	154,500	17
6410 - Historic Preservation	18									0			18
6420 - Fair & 4-H Clubs	19									0		3,000	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	0	0	0	170,000	0	0	0	0	170,000	159,134	157,500	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	2,841,404	0	0	287,100	0	0	160,000	0	3,288,504	3,097,880	3,060,849	29

SERVICE AREA 7
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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						289,532			289,532	310,404	315,537	1
7010 - Engineering	2						958,941			958,941	920,395	1,000,142	2
Subtotal	3	0	0	0	0	0	1,248,473	0	0	1,248,473	1,230,799	1,315,679	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						692,591			692,591	387,249	362,332	4
7110 - Roads	5						4,037,720			4,037,720	3,254,877	2,799,092	5
7120 - Snow & Ice Control	6						148,000			148,000	312,280	364,931	6
7130 - Traffic Controls	7						225,526			225,526	256,758	214,650	7
7140 - Road Clearing	8						221,469			221,469	288,502	265,671	8
Subtotal	9	0	0	0	0	0	5,325,306	0	0	5,325,306	4,499,666	4,006,676	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,036,400			1,036,400	1,085,000	794,961	10
7210 - Equipment Operations	11						1,147,118			1,147,118	1,294,678	1,191,876	11
7220 - Tools, Materials & Supplies	12						24,680			24,680	24,500	58,440	12
7230 - Real Estate & Buildings	13						12,000			12,000	2,000	46,287	13
Subtotal	14	0	0	0	0	0	2,220,198	0	0	2,220,198	2,406,178	2,091,564	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	8,793,977	0	0	8,793,977	8,136,643	7,413,919	18

SERVICE AREA 8
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 2022/2023**	**Re-estimated 2021/2022**	**Actual 2020/2021**	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		707,388							707,388	607,131	887,459	1
8010 - Local Elections	2									0		15,955	2
8020 - Township Officials	3				550					550	550	427	3
Subtotal	4	0	707,388	0	550	0	0	0	0	707,938	607,681	903,841	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	951,963								951,963	930,513	894,340	5
8101 - Driver Licenses Services	6									0			6
8110 - Recording of Public Documents	7	864,335						27,000		891,335	836,279	790,572	7
Subtotal	8	1,816,298	0	0	0	0	0	27,000	0	1,843,298	1,766,792	1,684,912	8
Total - Government Services to Residents	9	1,816,298	707,388	0	550	0	0	27,000	0	2,551,236	2,374,473	2,588,753	9

SERVICE AREA 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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	1,286,317						3,088,886		4,375,203	2,912,146	1,004,617	1
9010 - Administrative Management Services	2	1,028,309								1,028,309	904,950	894,823	2
9020 - Treasury Management Services	3	793,836								793,836	781,469	751,974	3
9030 - Other Policy & Administration	4	76,850								76,850	61,850	69,290	4
9040 - Reimbursable MHDS Direct Expenses	5									0			5
Subtotal	6	3,185,312	0	0	0	0	0	3,088,886	0	6,274,198	4,660,415	2,720,704	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	2,087,456								2,087,456	1,759,566	1,830,617	7
9110 - Information Tech Services	8	1,273,625								1,273,625	1,164,732	1,004,685	8
9120 - GIS Systems	9									0			9
Subtotal	10	3,361,081	0	0	0	0	0	0	0	3,361,081	2,924,298	2,835,302	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		460,000							460,000	460,000	398,323	11
9210 - Safety of Workplace	12		70,000							70,000	70,000	-21,322	12
9220 - Fidelity of Public Officers	13									0			13
9230 - Unemployment Compensation	14		75,000							75,000	75,000	40,916	14
Subtotal	15	0	605,000	0	0	0	0	0	0	605,000	605,000	417,917	15
Total - Administration	16	6,546,393	605,000	0	0	0	0	3,088,886	0	10,240,279	8,189,713	5,973,923	16

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
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 Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0			3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									4,050,000		4,050,000	5,660,000	5,510,000	6
0110 - Interest and Fiscal Charges	7									291,265		291,265	449,760	814,543	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		4,341,265	0	4,341,265	6,109,760	6,324,543	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						3,981,260		2,000,000			5,981,260	5,857,475	2,938,476	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11							1,575,000	2,017,000			3,592,000	2,578,228	1,793,749	11
Total Capital Projects	12	0	0	0	0	0	3,981,260	1,575,000	4,017,000		0	9,573,260	8,435,703	4,732,225	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	19,898,762	214,500	0	1,942,446	0	0	392,907			0	22,448,615	21,433,940	20,835,035	13
Total Physical Health and Social Services	14	7,271,965	600,000	0	0	0	0	0			0	7,871,965	7,820,260	6,627,264	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	4,378,089	4,063,190	15
Total County Environment and Education	16	2,841,404	0	0	287,100	0	0	160,000			0	3,288,504	3,097,880	3,060,849	16
Total Roads & Transportation	17	0	0	0	0	0	8,793,977	0			0	8,793,977	8,136,643	7,413,919	17
Total Government Services to Residents	18	1,816,298	707,388	0	550	0	0	27,000			0	2,551,236	2,374,473	2,588,753	18
Total Administration	19	6,546,393	605,000	0	0	0	0	3,088,886			0	10,240,279	8,189,713	5,973,923	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		4,341,265	0	4,341,265	6,109,760	6,324,543	21
Total Capital Projects	22	0	0	0	0	0	3,981,260	1,575,000	4,017,000		0	9,573,260	8,435,703	4,732,225	22
Total - All Expenditures	23	38,374,822	2,126,888	0	2,230,096	0	12,775,237	5,243,793	4,017,000	4,341,265	0	69,109,101	69,976,461	61,619,701	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26	994,354			2,855,642							3,849,996	3,589,400	3,506,966	26
To Other Budgetary Funds	27	360,850	9,022,046									9,382,896	8,826,643	10,857,916	27
Total Operating Transfers Out	28	1,355,204	9,022,046	0	2,855,642	0	0	0	0	0	0	13,232,892	12,416,043	14,364,882	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		5,419,842	29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31						100,000					100,000	424,937	299,457	31
Fund Balance - Restricted	32		4,598,070		2,571,137		1,573,605	646,500	975,706	9,586,763		19,951,781	14,634,256	29,576,216	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0		2,022,012	34
Fund Balance - Unassigned	35	25,520,663	0	0	0	0	0	0	0	0	0	25,520,663	36,524,463	25,907,651	35
Total Ending Fund Balance - June 30,	36	25,520,663	4,598,070	0	2,571,137	0	1,673,605	646,500	975,706	9,586,763	0	45,572,444	51,583,656	57,805,336	36
Total Requirements	37	65,250,689	15,747,004	0	7,656,875	0	14,448,842	5,890,293	4,992,706	13,928,028	0	127,914,437	133,976,160	139,209,761	37

LONG TERM DEBT SCHEDULE

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

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2015 B GO Bonds Refunding 2008A	1	1,415,700		184,500	3,690	90	188,280	86,695	101,585
2017 GO Bonds Refunding BAB 2009	2	783,750		107,350	4,617	172	112,139	51,635	60,504
2020 GO Bonds Refunding 2011	3	91,350		14,550	1,218	4	15,772	7,262	8,510
2015B GO Bonds Refund 2008A	4	6,449,300		840,500	16,810	410	857,720	394,944	462,776
2017 GO Bonds Refund 2009	5	3,341,250		457,650	19,683	328	477,661	219,943	257,718
2020 GO Bonds R&B 2020	6	4,195,000		640,000	61,800	130	701,930	323,209	378,721
2020 GO Bonds Refund 2010B	7	2,260,000		765,000	15,300	130	780,430	359,357	421,073
2020 GO Bonds Refund 2011	8	2,953,650		470,450	39,382	130	509,962	234,816	275,146
2019 GO Bonds Solid Waste	9	5,980,000		1,205,000	48,600	342	1,253,942	1,253,942	0
2019 GO Bonds E911	10	2,955,000		230,000	50,200	258	280,458	280,458	0
2020 GO Bonds Solid Waste	11	4,500,000		430,000	72,500	206	502,706	502,706	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				5,345,000	333,800	2,200	5,681,000	3,714,967	1,966,033

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

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	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:	3.50000
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

-

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:	3.53233
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-397,076

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

-

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:	3.50000
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

-

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:	3.53233
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-397,076.

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

-