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:	
Countywide Levies*:	31,815,592
Rural Only Levies*:	3,299,051
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	1,070,753

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	5.57357
Rural Areas:	9.23897
Any special district tax rates not included.	

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

Investment earnings were increased $974,000. Projects of $9,159,550 being constructed with American Rescue Plan funds, $1,157,100 in capital projects being completed with grants and $2,522,000 in capital projects being completed with general funds were added to this budget.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
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: 3/14/2023 Meeting Time: 09:00 AM Meeting Location: 316 East 5th Street Room 201 Waterloo, Iowa
Contact Person: Michelle Weidner 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)
https://blackhawkcounty.iowa.gov

County Telephone Number
(319) 833-3000

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	5,892,468,196	5,825,912,670	5,825,912,670	
Requested Tax Dollars-General Basic	2	20,623,639		20,914,674	
Requested Tax Dollars-General Supplemental	3	10,791,268		10,966,843	
Requested Tax Dollars-General Services Total	4	31,414,907	31,414,907	31,881,517	1.49
Estimated Tax Rate-General Services	5	5.33137	5.39227	5.47236	
Taxable Valuations-Rural Services	6	950,692,373	963,593,387	963,593,387	
Requested Tax Dollars-Rural Basic	7	3,358,162		3,687,840	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,358,162	3,358,162	3,687,840	9.82
Estimated Tax Rate-Rural Services	10	3.53233	3.48504	3.82717	

Explanation of increases in the budget:

Contractual salaries and benefits increases, property insurance, the addition of 5.1 positions, including a clinical dental hygienist, community health worker and preparedness coordinator, a Naturalist 1 position and a marketing coordinator.

If applicable, the above notice is also available online at:

https://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 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	30,119,243	3,299,051		1,696,349		35,114,643	35,644,624	37,559,450	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	1,017,694	110,000		63,300		1,190,994	1,851,999	1,981,386	3
Net Current Property Taxes	4	29,101,549	3,189,051		1,633,049		33,923,649	33,792,625	35,578,064	4
Delinquent Property Tax Revenue	5	7,600	80		430		8,110	5,550	7,598	5
Penalties, Interest & Costs on Taxes	6	270,000					270,000	270,000	366,309	6
Other County Taxes/TIF Tax Revenues	7	1,417,752	3,933,607	0	42,894	0	5,394,253	4,755,798	5,931,777	7
Intergovernmental	8	5,457,116	14,636,031	1,157,100	406,358	0	21,656,605	17,963,407	16,100,862	8
Licenses & Permits	9	462,150	195,000	0	0	0	657,150	626,200	713,589	9
Charges for Service	10	3,908,102	28,200	0	0	0	3,936,302	4,041,169	4,202,970	10
Use of Money & Property	11	1,206,125	254,250	0	52,000	0	1,512,375	486,675	731,244	11
Miscellaneous	12	959,662	725,500	0	1,749,245	0	3,434,407	1,150,412	2,025,524	12
Subtotal Revenues	13	42,790,056	22,961,719	1,157,100	3,883,976	0	70,792,851	63,091,836	65,657,937	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	4,800,000	0	0	4,800,000	0	0	14
Operating Transfers In	15	9,877,934	5,632,797	2,522,000	500,000	0	18,532,731	13,232,892	14,299,394	15
Proceeds of Fixed Asset Sales	16	9,053	5,000	0	0	0	14,053	6,053	48,655	16
Total Revenues & Other Sources	17	52,677,043	28,599,516	8,479,100	4,383,976	0	94,139,635	76,330,781	80,005,986	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	21,168,414	3,050,618			0	24,219,032	22,448,615	21,482,484	18
Physical Health and Social Services	19	8,161,004	500,000			0	8,661,004	7,871,965	7,070,764	19
Mental Health, ID & DD	20	0	0			0	0	0	3,793,546	20
County Environment and Education	21	2,885,429	600,180			0	3,485,609	3,288,504	2,753,137	21
Roads & Transportation	22	0	8,798,544			0	8,798,544	8,793,977	6,782,597	22
Government Services to Residents	23	2,577,193	25,800			0	2,602,993	2,551,236	2,336,018	23
Administration	24	7,567,009	0			0	7,567,009	10,240,279	6,282,501	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		3,883,976	0	3,883,976	4,341,265	6,109,202	26
Capital Projects	27	30,000	9,820,193	8,784,600		0	18,634,793	9,573,260	7,254,107	27
Subtotal Expenditures	28	42,389,049	22,795,335	8,784,600	3,883,976	0	77,852,960	69,109,101	63,864,356	28
Other Financing Uses:										
Operating Transfers Out	29	12,508,057	5,649,674	500,000	0	0	18,657,731	13,232,892	15,159,394	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	54,897,106	28,445,009	9,284,600	3,883,976	0	96,510,691	82,341,993	79,023,750	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,220,063	154,507	-805,500	500,000	0	-2,371,056	-6,011,212	982,236	32
Beginning Fund Balance - July 1, 2023	33	34,039,588	7,080,300	2,753,601	8,902,871	0	52,776,360	58,787,572	57,805,336	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	237,143	0	0	0	0	237,143	100,000	641,406	35
Fund Balance - Restricted	36	405,939	0	0	0	0	405,939	19,951,781	26,820,229	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	1,589,073	0	0	0	0	1,589,073	0	2,280,749	38
Fund Balance - Unassigned	39	29,587,370	7,234,807	1,948,101	9,402,871	0	48,173,149	32,724,579	29,045,188	39
Total Ending Fund Balance - June 30,	40	31,819,525	7,234,807	1,948,101	9,402,871	0	50,405,304	52,776,360	58,787,572	40

Proposed tax rate per $1,000 valuation for County purposes: 5.57357 urban areas; 9.23897 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 07 County Name: BLACK HAWK COUNTY Date Adopted: 4/4/2023

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
GAAP

		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		5,825,912,670		5,675,583,422	
General Basic	2	20,390,694		3.50000		19,864,542
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	20,390,694				19,864,542
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	10,526,301		1.80681		10,254,701
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	1,736,443	6,509,414,078	0.26676	6,359,084,830	1,696,349
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	32,653,438		5.57357		31,815,592
B. All Rural Services Only Levies:	13		963,593,387		900,052,092	
Rural Services Basic	14	3,531,958		3.66540		3,299,051
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,531,958		3.66540		3,299,051
Subtotal Countywide/All Rural Services (A + B)	21	36,185,396		9.23897		35,114,643
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	36,185,396				35,114,643

Compensation Schedule for FY 2023/2024

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	The Courier
2	Hudson Herald
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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY	1	19,864,542	10,254,701		3,299,051	0		0		1,696,349		35,114,643	35,644,624	37,559,450	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	682,694	335,000		110,000					63,300		1,190,994	1,851,999	1,981,386	3
1000 Net Current Property Taxes	4	19,181,848	9,919,701		3,189,051	0		0		1,633,049		33,923,649	33,792,625	35,578,064	4
1010 Delinq. Property Tax Revenue	5	5,500	2,100		80					430		8,110	5,550	7,598	5
11XX Penalties, Int, & Costs on Taxes	6	270,000										270,000	270,000	366,309	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	170,000	10,000		700					2,800		183,500	81,320	201,257	7
13XX Voter Approved Local Option Taxes	8							3,700,000				3,700,000	3,200,000	4,138,204	8
14XX Gambling Taxes	9	440,000										440,000	380,000	498,353	9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	526,152	271,600		232,907	0		0		40,094		1,070,753	1,094,478	1,093,963	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	1,136,152	281,600	0	233,607	0	0	3,700,000	0	42,894	0	5,394,253	4,755,798	5,931,777	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,000					4,431,292					4,433,292	4,273,305	4,529,017	13
21XX State Replacements Against Levied Taxes	14	682,694	335,000		110,000					63,300		1,190,994	1,855,737	1,981,389	14
22XX Other State Tax Replacements	15	838,500	432,660		87,616					67,110		1,425,886	868,728	963,725	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	1,586,175						9,159,550				10,745,725	6,138,159	4,442,072	16
25XX Contributions from Other Intergovernmental Units	17	448,344	126,100		26,938		151,500			275,873		1,028,755	3,187,385	2,524,975	17
26XX, 27XX State Grants and Entitlements	18	855,209	45,000				564,135	105,000	1,157,100			2,726,444	1,524,584	1,365,198	18
28XX Federal Grants and Entitlements	19	105,234										105,234	115,234	292,812	19
29XX Payments in Lieu of Taxes	20	100	100							75		275	275	1,674	20
Subtotal (lines 13 - 20)	21	4,518,256	938,860	0	224,554	0	5,146,927	9,264,550	1,157,100	406,358	0	21,656,605	17,963,407	16,100,862	21
3XXX Licenses & Permits	22	462,150			105,000		90,000					657,150	626,200	713,589	22
4XXX, 5XXX Charges for Service	23	3,908,102			3,500		700	24,000				3,936,302	4,041,169	4,202,970	23
6XXX Use of Money & Property	24	1,206,125			0			254,250		52,000		1,512,375	486,675	731,244	24
8XXX Miscellaneous	25	959,162	500		500		5,000	720,000		1,749,245		3,434,407	1,150,412	2,025,524	25
Total Revenues	26	31,647,295	11,142,761	0	3,756,292	0	5,242,627	13,962,800	1,157,100	3,883,976	0	70,792,851	63,091,836	65,657,937	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						983,123		2,522,000			3,505,123	1,355,204	9,788,994	27
9020 From Rural Services Basic	28						2,749,674					2,749,674	2,855,642	2,627,049	28
90xx From Other Budgetary Funds	29	9,877,934			1,900,000					500,000		12,277,934	9,022,046	1,883,351	29
Subtotal (lines 27- 29)	30	9,877,934	0	0	1,900,000	0	3,732,797	0	2,522,000	500,000	0	18,532,731	13,232,892	14,299,394	30
91XX Proceeds\Gen Long-Term Debt	31								4,800,000			4,800,000			31
92XX Proceeds\Gen Capital Asset Sales	32	9,053					5,000					14,053	6,053	48,655	32
Total Revenues and Other Sources	33	41,534,282	11,142,761	0	5,656,292	0	8,980,424	13,962,800	8,479,100	4,383,976	0	94,139,635	76,330,781	80,005,986	33
Beginning Fund Balance - July 1, NaN	34	28,936,937	5,102,651		3,083,756		3,097,994	898,550	2,753,601	8,902,871		52,776,360	58,787,572	57,805,336	34
Total Resources	35	70,471,219	16,245,412	0	8,740,048	0	12,078,418	14,861,350	11,232,701	13,286,847	0	146,915,995	135,118,353	137,811,322	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	3,738	3	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,228,376			2,014,030					3,242,406	2,863,826	3,144,097	1
1010 - Investigations	2	776,942								776,942	646,607	648,912	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	205,720			545,463					751,183	665,708	369,898	5
1050 - Adult Correctional Services	6	12,347,796						442,350		12,790,146	12,045,478	11,558,201	6
1060 - Administration	7	672,458	44,000							716,458	685,903	689,272	7
Subtotal	8	15,231,292	44,000	0	2,559,493	0	0	442,350	0	18,277,135	16,907,522	16,410,380	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	4,015,205								4,015,205	3,722,167	3,269,255	9
1110 - Medical Examiner	10	314,550								314,550	266,050	337,689	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	4,329,755	0	0	0	0	0	0	0	4,329,755	3,988,217	3,606,944	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14				16,510					16,510	14,056	14,475	14
1220 - Fire Protection & Rescue Services	15				32,265					32,265	31,942	31,942	15
1230 - E911 Service Board	16									0			16
Subtotal	17	0	0	0	48,775	0	0	0	0	48,775	45,998	46,417	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	35,478	24
1530 - Court Costs	25		5,000							5,000	2,000	4,334	25
1540 - Service of Civil Papers	26	1,322,328								1,322,328	1,304,239	1,196,314	26
Subtotal	27	1,345,467	5,000	0	0	0	0	0	0	1,350,467	1,329,378	1,236,126	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		211,000							211,000	175,600	180,777	30
Subtotal	31	0	211,000	0	0	0	0	0	0	211,000	175,600	180,777	31
Total - Public Safety & Legal Services	32	20,906,514	261,900	0	2,608,268	0	0	442,350	0	24,219,032	22,448,615	21,482,484	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	2,645,745								2,645,745	2,461,568	1,973,481	1
3010 - Communicable Disease Prevention & Control Services	2	1,219,218								1,219,218	1,223,484	1,340,119	2
3020 - Environmental Health	3	960,468								960,468	962,385	924,127	3
3040 - Health Administration	4	1,132,926								1,132,926	1,100,335	1,099,856	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	5,958,357	0	0	0	0	0	0	0	5,958,357	5,747,772	5,337,583	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	487,108								487,108	485,768	468,457	7
3110 - General Welfare Services	8	593,000								593,000	593,000	316,271	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	1,080,108	0	0	0	0	0	0	0	1,080,108	1,078,768	784,728	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	374,333								374,333	325,692	321,155	11
3210 - General Services to Veterans	12	89,400								89,400	68,400	67,988	12
Subtotal	13	463,733	0	0	0	0	0	0	0	463,733	394,092	389,143	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		610,000							610,000	600,000	515,460	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	0	610,000	600,000	515,460	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	4,506								4,506	4,333	4,207	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	4,506	0	0	0	0	0	0	0	4,506	4,333	4,207	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	44,300								44,300	47,000	39,643	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							500,000		500,000			24
Subtotal	25	44,300	0	0	0	0	0	500,000	0	544,300	47,000	39,643	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	7,551,004	610,000	0	0	0	0	500,000	0	8,661,004	7,871,965	7,070,764	26

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

TOTALS			
		Actual 2021/2022	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1		1
402X - Coordination Services	2		2
403X- Personal & Environ. Sprt	3		3
404X-Treatment Services	4		4
405X-Vocational & Day Services	5		5
406X-Lic/Cert. Living Arrangements	6		6
407X - Inst/Hospital & Commit Services	7	133,314	7
Subtotal	8	133,314	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9		9
422X - Coordination Services	10		10
423X- Personal & Environ. Sprt	11		11
424X-Treatment Services	12		12
425X-Vocational & Day Services	13		13
426X-Lic/Cert. Living Arrangements	14		14
427X - Inst/Hospital & Commit Services	15		15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17		17
432X - Coordination Services	18		18
433X- Personal & Environ. Sprt	19		19
434X-Treatment Services	20		20
435X-Vocational & Day Services	21		21
436X-Lic/Cert. Living Arrangements	22		22
437X - Inst/Hospital & Commit Services	23		23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25	992	25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27	3,659,240	27
Subtotal	28	3,660,232	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		29
46XX - COUNTY PRVD SERVICES			
Subtotal	30		30
47XX - BRAIN INJURY			
470X - Information & Education Services	31		31
472X - Coordination Services	32		32
473X- Personal & Environ. Sprt	33		33
474X-Treatment Services	34		34
475X-Vocational & Day Services	35		35
476X-Lic/Cert. Living Arrangements	36		36
477X - Inst/Hospital & Commit Services	37		37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	3,793,546	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
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	585,852								585,852	531,549	464,015	6
6110 - Maintenance & Operations	7	503,944								503,944	561,698	483,384	7
6120 - Recreation & Environmental Educ.	8	1,761,022						302,380		2,063,402	1,873,264	1,514,104	8
Subtotal	9	2,850,818	0	0	0	0	0	302,380	0	3,153,198	2,966,511	2,461,503	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	28,835								28,835	28,835	27,989	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	27,989	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	5,276			115,600					120,876	120,658	112,639	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	500								500	500	500	15
Subtotal	16	5,776	0	0	115,600	0	0	0	0	121,376	121,158	113,139	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				180,200					180,200	170,000	148,506	17
6410 - Historic Preservation	18									0			18
6420 - Fair & 4-H Clubs	19									0			19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	0	0	0	180,200	0	0	0	0	180,200	170,000	148,506	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	2,885,429	0	0	297,800	0	0	302,380	0	3,485,609	3,288,504	2,753,137	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 2023/2024**	**Re-estimated 2022/2023**	**Actual 2021/2022**	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						271,890			271,890	289,532	228,933	1
7010 - Engineering	2						993,603			993,603	958,941	868,153	2
Subtotal	3	0	0	0	0	0	1,265,493	0	0	1,265,493	1,248,473	1,097,086	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						539,475			539,475	692,591	437,537	4
7110 - Roads	5						4,004,354			4,004,354	4,037,720	2,634,636	5
7120 - Snow & Ice Control	6						174,270			174,270	148,000	220,209	6
7130 - Traffic Controls	7						349,960			349,960	225,526	280,331	7
7140 - Road Clearing	8						244,464			244,464	221,469	383,793	8
Subtotal	9	0	0	0	0	0	5,312,523	0	0	5,312,523	5,325,306	3,956,506	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						897,000			897,000	1,036,400	540,530	10
7210 - Equipment Operations	11						1,234,528			1,234,528	1,147,118	1,220,126	11
7220 - Tools, Materials & Supplies	12						19,000			19,000	24,680	-84,257	12
7230 - Real Estate & Buildings	13						70,000			70,000	12,000	52,606	13
Subtotal	14	0	0	0	0	0	2,220,528	0	0	2,220,528	2,220,198	1,729,005	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	8,798,544	0	0	8,798,544	8,793,977	6,782,597	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		574,827							574,827	707,388	489,768	1
8010 - Local Elections	2		111,100							111,100		106,739	2
8020 - Township Officials	3				550					550	550	333	3
Subtotal	4	0	685,927	0	550	0	0	0	0	686,477	707,938	596,840	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	1,002,910								1,002,910	951,963	894,072	5
8101 - Driver Licenses Services	6									0		829,354	6
8110 - Recording of Public Documents	7	888,356						25,250		913,606	891,335	15,752	7
Subtotal	8	1,891,266	0	0	0	0	0	25,250	0	1,916,516	1,843,298	1,739,178	8
Total - Government Services to Residents	9	1,891,266	685,927	0	550	0	0	25,250	0	2,602,993	2,551,236	2,336,018	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 2023/2024**	**Re-estimated 2022/2023**	**Actual 2021/2022**	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	1,398,397								1,398,397	4,375,203	1,077,603	1
9010 - Administrative Management Services	2	994,065								994,065	1,028,309	878,026	2
9020 - Treasury Management Services	3	810,515								810,515	793,836	753,858	3
9030 - Other Policy & Administration	4	90,850								90,850	76,850	79,725	4
9040 - Reimbursable MHDS Direct Expenses	5	103,060								103,060			5
Subtotal	6	3,396,887	0	0	0	0	0	0	0	3,396,887	6,274,198	2,789,212	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	2,064,442								2,064,442	2,087,456	1,999,417	7
9110 - Information Tech Services	8	1,398,680								1,398,680	1,273,625	1,022,441	8
9120 - GIS Systems	9									0			9
Subtotal	10	3,463,122	0	0	0	0	0	0	0	3,463,122	3,361,081	3,021,858	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		612,000							612,000	460,000	480,537	11
9210 - Safety of Workplace	12		20,000							20,000	70,000	-9,106	12
9220 - Fidelity of Public Officers	13									0			13
9230 - Unemployment Compensation	14		75,000							75,000	75,000		14
Subtotal	15	0	707,000	0	0	0	0	0	0	707,000	605,000	471,431	15
Total - Administration	16	6,860,009	707,000	0	0	0	0	0	0	7,567,009	10,240,279	6,282,501	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
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									3,655,000		3,655,000	4,050,000	5,660,000	6
0110 - Interest and Fiscal Charges	7									228,976		228,976	291,265	449,202	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		3,883,976	0	3,883,976	4,341,265	6,109,202	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						150,000	1,430,643				1,580,643	5,981,260	6,655,223	9
0210 - Conservation Land Acquisition & Dev.	10								1,157,100			1,157,100			10
0220 - Other Capital Projects	11	30,000						8,239,550	7,627,500			15,897,050	3,592,000	598,884	11
Total Capital Projects	12	30,000	0	0	0	0	150,000	9,670,193	8,784,600		0	18,634,793	9,573,260	7,254,107	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	20,906,514	261,900	0	2,608,268	0	0	442,350			0	24,219,032	22,448,615	21,482,484	13
Total Physical Health and Social Services	14	7,551,004	610,000	0	0	0	0	500,000			0	8,661,004	7,871,965	7,070,764	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	0	3,793,546	15
Total County Environment and Education	16	2,885,429	0	0	297,800	0	0	302,380			0	3,485,609	3,288,504	2,753,137	16
Total Roads & Transportation	17	0	0	0	0	0	8,798,544	0			0	8,798,544	8,793,977	6,782,597	17
Total Government Services to Residents	18	1,891,266	685,927	0	550	0	0	25,250			0	2,602,993	2,551,236	2,336,018	18
Total Administration	19	6,860,009	707,000	0	0	0	0	0			0	7,567,009	10,240,279	6,282,501	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		3,883,976	0	3,883,976	4,341,265	6,109,202	21
Total Capital Projects	22	30,000	0	0	0	0	150,000	9,670,193	8,784,600		0	18,634,793	9,573,260	7,254,107	22
Total - All Expenditures	23	40,124,222	2,264,827	0	2,906,618	0	8,948,544	10,940,173	8,784,600	3,883,976	0	77,852,960	69,109,101	63,864,356	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	983,123			2,749,674							3,732,797	3,849,996	3,589,400	26
To Other Budgetary Funds	27	2,647,000	8,877,934					2,900,000	500,000			14,924,934	9,382,896	11,569,994	27
Total Operating Transfers Out	28	3,630,123	8,877,934	0	2,749,674	0	0	2,900,000	500,000	0	0	18,657,731	13,232,892	15,159,394	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31	237,143										237,143	100,000	641,406	31
Fund Balance - Restricted	32	405,939										405,939	19,951,781	26,820,229	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34	1,589,073										1,589,073		2,280,749	34
Fund Balance - Unassigned	35	24,484,719	5,102,651	0	3,083,756	0	3,129,874	1,021,177	1,948,101	9,402,871	0	48,173,149	32,724,579	29,045,188	35
Total Ending Fund Balance - June 30,	36	26,716,874	5,102,651	0	3,083,756	0	3,129,874	1,021,177	1,948,101	9,402,871	0	50,405,304	52,776,360	58,787,572	36
Total Requirements	37	70,471,219	16,245,412	0	8,740,048	0	12,078,418	14,861,350	11,232,701	13,286,847	0	146,915,995	135,118,353	137,811,322	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 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2017 GO Bonds Refunding 2009 BAB CIP	1	783,750	2/14/2017	123,500	2,470	95	126,065	5,685	120,380
2017 GO Bonds Refunding 2009 BAB Rds/Br	2	3,341,250	2/14/2017	526,500	10,530	404	537,434	20,177	517,257
2020 GO Bonds Roads/Bridges	3	4,195,000	3/17/2020	615,000	49,000	148	664,148	24,934	639,214
2020 GO Bonds Refunding 2011 CIP	4	91,350	10/13/2020	15,000	927	35	15,962	720	15,242
2020 GO Bonds Refunding 2011 Rds/Br	5	2,953,650	10/13/2020	485,000	29,973	121	515,094	19,338	495,756
2019 GO Bonds Solid Waste Commission	6	5,980,000	10/01/2019	1,225,000	24,500	402	1,249,902	1,249,902	0
2019 GO Bonds E-911	7	2,955,000	10/01/2019	230,000	45,600	198	275,798	275,798	0
2020 GO Bonds Solid Waste Commission	8	4,500,000	10/13/2020	435,000	63,900	297	499,197	499,197	0
Fees	9					375	375	221	154
Interest Earnings and Other Revenue	10						0	51,560	-51,560
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				3,655,000	226,900	2,075	3,883,975	2,147,532	1,736,443

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:	
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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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:	
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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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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