

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2025 - June 30, 2026**  
**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: 4/21/2025    Meeting Time: 10:00 AM    Meeting Location: Black Hawk County Courthouse, Room 203, 315 East 5th Street, 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://blackhawkcourtcounty.iowa.gov>

County Telephone Number  
(319) 833-3073

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	37,696,426	35,875,625	35,803,676	2.61
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,037,709	1,017,709	1,910,654	
Net Current Property Taxes	4	36,658,717	34,857,916	33,893,022	
Delinquent Property Tax Revenue	5	5,700	5,700	709	
Penalties, Interest & Costs on Taxes	6	312,000	312,000	347,479	
Other County Taxes/TIF Tax Revenues	7	5,592,079	5,479,654	5,838,251	-2.13
Intergovernmental	8	16,887,792	24,033,362	15,548,097	
Licenses & Permits	9	705,650	783,650	808,355	
Charges for Service	10	4,764,124	4,004,851	3,853,714	
Use of Money & Property	11	1,567,425	1,553,825	4,368,771	
Miscellaneous	12	3,649,092	3,534,808	2,511,393	
<b>Subtotal Revenues</b>	13	70,142,579	74,565,766	67,169,791	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	5,000,000	0	4,906,093	
Operating Transfers In	15	17,511,096	18,356,605	18,874,685	
Proceeds of Fixed Asset Sales	16	24,553	17,553	18,627	
<b>Total Revenues &amp; Other Sources</b>	17	92,678,228	92,939,924	90,969,196	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	26,756,758	25,776,013	23,497,691	6.71
Physical Health and Social Services	19	9,719,368	9,011,940	7,598,369	13.10
County Environment and Education	21	3,529,416	3,608,482	4,383,471	-10.27
Roads & Transportation	22	8,497,144	9,112,642	7,786,057	4.47
Government Services to Residents	23	3,091,893	2,933,000	2,476,688	11.73
Administration	24	8,380,701	7,940,846	7,661,935	4.59
Nonprogram Current	25	0	0	0	
Debt Service	26	3,810,175	3,407,242	4,395,471	-6.90
Capital Projects	27	17,615,813	17,746,047	6,614,642	63.19
<b>Subtotal Expenditures</b>	28	81,401,268	79,536,212	64,414,324	
Other Financing Uses:					
Operating Transfers Out	29	17,511,096	18,356,605	18,874,685	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	98,912,364	97,892,817	83,289,009	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-6,234,136	-4,952,893	7,680,187	
Beginning Fund Balance - July 1,	33	70,852,180	75,805,073	68,124,886	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	521,856	575,000	521,856	
Fund Balance - Restricted	36	32,258,013	101,046	33,537,094	
Fund Balance - Committed	37	0	0	150,000	
Fund Balance - Assigned	38	4,571,985	8,139,057	13,136,902	
Fund Balance - Unassigned	39	27,266,190	62,037,077	28,459,221	
<b>Total Ending Fund Balance - June 30,</b>	40	64,618,044	70,852,180	75,805,073	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	34,164,045				
Rural Only Levies*:	3,532,381	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	1,056,199				

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

Increases results primarily from contractual increase and increases in the cost of property and liability insurance. The debt service levy is increasing to find a number of county projects.