

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://blackhawkcounty.iowa.gov>

County Telephone Number
 (319) 833-3073

	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
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	
Subtotal Revenues	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	
Total Revenues & Other Sources	17 92,678,228	92,939,924	90,969,196	
EXPENDITURES & OTHER FINANCING USES				
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
Subtotal Expenditures	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	
Total Expenditures & Other Uses	31 98,912,364	97,892,817	83,289,009	
Excess of Revenues & Other Sources				
over (under) Expenditures & Other Uses	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	
Total Ending Fund Balance - June 30,	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: 5.63650
Special District Levies*: 0	Rural Areas: 9.41540
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.