

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://blackhawccounty.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	37,242,778	35,875,625	35,803,676	1.99
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,133,269	1,017,709	1,910,654	
Net Current Property Taxes	4	36,109,509	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	5,578,250	5,479,654	5,838,251	-2.25
Intergovernmental	8	16,976,770	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	69,668,520	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	17,188,345	18,356,605	18,874,685	
Proceeds of Fixed Asset Sales	16	24,553	17,553	18,627	
Total Revenues & Other Sources	17	91,881,418	92,939,924	90,969,196	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	26,484,833	25,776,013	23,497,691	6.17
Physical Health and Social Services	19	9,657,424	9,011,940	7,598,369	12.74
County Environment and Education	21	3,504,696	3,608,482	4,383,471	-10.58
Roads & Transportation	22	8,450,629	9,112,642	7,786,057	4.18
Government Services to Residents	23	3,064,257	2,933,000	2,476,688	11.23
Administration	24	8,332,329	7,940,846	7,661,935	4.28
Nonprogram Current	25	0	0	0	
Debt Service	26	3,810,175	3,407,242	4,395,471	-6.90
Capital Projects	27	17,614,016	17,746,047	6,614,642	63.18
Subtotal Expenditures	28	80,918,359	79,536,212	64,414,324	
Other Financing Uses:					
Operating Transfers Out	29	17,188,345	18,356,605	18,874,685	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	98,106,704	97,892,817	83,289,009	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,225,286	-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	27,275,040	62,037,077	28,459,221	
Total Ending Fund Balance - June 30,	40	64,626,894	70,852,180	75,805,073	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	33,777,308	Urban Areas:		5.57226	
Rural Only Levies*:	3,465,470	Rural Areas:		9.27958	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

COUNTY NAME: BLACK HAWK COUNTY	1,042.370 NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 07
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Explanation of any significant items in the budget or additional virtual meeting information: Increases result primarily from contractual increases and increases in the cost of property and liability insurance. The debt service levy is increasing to fund a number of county projects.

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

Meeting Date: 4/1/2025 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://blackhawkcounty.iowa.gov>

County Telephone Number
(319) 833-3073

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	5,830,218,016	6,020,191,622	6,020,191,622
Requested Tax Dollars-Countywide Rates Except Debt Service	31,310,020	31,310,020	32,098,217
Taxable Valuations-Debt Service	6,822,215,799	6,981,666,975	6,981,666,975
Requested Tax Dollars-Debt Service	1,108,474	1,108,474	1,679,091
Requested Tax Dollars-Countywide Rates	32,418,494	32,418,494	33,777,308
Tax Rate-Countywide	5.53278	5.35959	5.57226
Taxable Valuations-Rural Services	912,983,658	934,764,246	934,764,246
Requested Tax Dollars-Additional Rural Levies	3,457,131	3,457,131	3,465,470
Tax Rate-Rural Additional	3.78663	3.69840	3.70732
Rural Total	9.31941	9.05799	9.27958
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	256	291	13.67
Rural Taxpayer	432	484	12.04
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,132	1,299	14.75
Rural Taxpayer	1,906	2,163	13.48

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

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

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
	REVENUES & OTHER FINANCING SOURCES								
1	Taxes Levied on Property	32,098,217	3,465,470		1,679,091		37,242,778	35,875,625	35,803,676
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	972,969	115,400		44,900		1,133,269	1,017,709	1,910,654
4	Net Current Property Taxes	31,125,248	3,350,070		1,634,191		36,109,509	34,857,916	33,893,022
5	Delinquent Property Tax Revenue	5,600	0		100		5,700	5,700	709
6	Penalties, Interest & Costs on Taxes	312,000					312,000	312,000	347,479
7	Other County Taxes/TIF Tax Revenues	1,311,174	4,230,167	0	36,909	0	5,578,250	5,479,654	5,838,251
8	Intergovernmental	5,145,773	11,465,597	0	365,400	0	16,976,770	24,033,362	15,548,097
9	Licenses & Permits	518,650	187,000	0	0	0	705,650	783,650	808,355
10	Charges for Service	4,737,424	26,700	0	0	0	4,764,124	4,004,851	3,853,714
11	Use of Money & Property	1,058,125	486,000	0	23,300	0	1,567,425	1,553,825	4,368,771
12	Miscellaneous	1,047,742	856,350	0	1,745,000	0	3,649,092	3,534,808	2,511,393
13	Subtotal Revenues	45,261,736	20,601,884	0	3,804,900	0	69,668,520	74,565,766	67,169,791
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	5,000,000	0	0	5,000,000	0	4,906,093
15	Operating Transfers In	9,755,010	5,892,503	815,832	725,000	0	17,188,345	18,356,605	18,874,685
16	Proceeds of Fixed Asset Sales	9,553	15,000	0	0	0	24,553	17,553	18,627
17	Total Revenues & Other Sources	55,026,299	26,509,387	5,815,832	4,529,900	0	91,881,418	92,939,924	90,969,196
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	23,122,016	3,362,817			0	26,484,833	25,776,013	23,497,691
19	Physical Health and Social Services	8,785,424	872,000			0	9,657,424	9,011,940	7,598,369
20	County Environment and Education	2,887,455	617,241			0	3,504,696	3,608,482	4,383,471
21	Roads & Transportation	0	8,450,629			0	8,450,629	9,112,642	7,786,057
22	Government Services to Residents	3,027,976	36,281			0	3,064,257	2,933,000	2,476,688
23	Administration	8,332,329	0			0	8,332,329	7,940,846	7,661,935
24	Nonprogram Current	0	0			0	0	0	0
25	Debt Service	0	0		3,810,175	0	3,810,175	3,407,242	4,395,471
26	Capital Projects	3,017,000	8,781,184	5,815,832		0	17,614,016	17,746,047	6,614,642
27	Subtotal Expenditures	49,172,200	22,120,152	5,815,832	3,810,175	0	80,918,359	79,536,212	64,414,324
28	Other Financing Uses:								
29	Operating Transfers Out	11,579,449	4,883,896	725,000	0	0	17,188,345	18,356,605	18,874,685
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	60,751,649	27,004,048	6,540,832	3,810,175	0	98,106,704	97,892,817	83,289,009
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-5,725,350	-494,661	-725,000	719,725	0	-6,225,286	-4,952,893	7,680,187
33	Beginning Fund Balance - July 1, 2025	41,560,173	15,541,510	2,327,534	11,422,963	0	70,852,180	75,805,073	68,124,886
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	17,883	503,973	0	0	0	521,856	575,000	521,856
36	Fund Balance - Restricted	5,772,878	14,343,747	0	12,141,388	0	32,258,013	101,046	33,537,094
37	Fund Balance - Committed	0	0	0	0	0	0	0	150,000
38	Fund Balance - Assigned	3,472,829	152,254	946,902	0	0	4,571,985	8,139,057	13,136,902
39	Fund Balance - Unassigned	26,571,233	46,875	655,632	1,300	0	27,275,040	62,037,077	28,459,221
40	Total Ending Fund Balance - June 30,	35,834,823	15,046,849	1,602,534	12,142,688	0	64,626,894	70,852,180	75,805,073

Proposed tax rate per \$1,000 valuation for County purposes: 5.57226 urban areas; 9.27958 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 07 County Name: BLACK HAWK COUNTY Date Adopted: 4/21/2025

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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.50000	20,919,261	5,976,931,780	3.17
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.46535	21,367,716	2.13	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.78663	3,694,180	975,586,090	2.16
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.95000	3,936,619	6.56	

		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		6,166,106,096		6,020,191,622	
General Basic	2	21,367,716		3.46535		20,862,071
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	21,367,716				20,862,071
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	11,508,475		1.86641		11,236,146
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	1,714,200	7,127,581,449	0.24050	6,981,666,975	1,679,091
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	34,590,391		5.57226		33,777,308
B. All Rural Services Only Levies:	13		996,612,407		934,764,246	
Rural Services Basic	14	3,694,757		3.70732		3,465,470
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,694,757		3.70732		3,465,470
Subtotal Countywide/All Rural Services (A + B)	21	38,285,148		9.27958		37,242,778
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	38,285,148				37,242,778

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	170,625		
Auditor	108,843	1	The Courier
Recorder	108,843	2	Hudson Herald
Treasurer	108,843	3	
Sheriff	166,672	4	
Supervisors	48,440	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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 levies were voted on all taxable property of this county

[Signature Area]

(Board Chairperson)

[Signature Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Signature Area]

(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

[Signature Area]

(County Auditor Signature of Certification)

[Signature Area]

(Date)

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,011,571		2,122,428					3,133,999	3,305,876	3,125,188			
1010 - Investigations	2	831,731							831,731	549,065	584,694			
1020 - Unified Law Enforcement	3								0	0	3			
1030 - Contract Law Enforcement	4								0	0	4			
1040 - Law Enforcement Communications	5	176,424		593,404					769,828	756,486	682,838			
1050 - Adult Correctional Services	6	13,834,848				598,210			14,433,058	14,162,092	12,787,648			
1060 - Administration	7	863,559	49,318						912,877	768,639	895,924			
Subtotal	8	16,718,133	49,318	0	2,715,832	0	598,210	0	20,081,493	19,542,158	18,076,292			
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	4,259,650							4,259,650	4,187,045	3,523,853			
1110 - Medical Examiner	10	367,450							367,450	367,450	365,365			
1120 - Child Support Recovery	11								0	0	11			
Subtotal	12	4,627,100	0	0	0	0	0	0	4,627,100	4,554,495	3,889,218			
EMERGENCY SERVICES														
1200 - Ambulance Services	13								0	0	13			
1210 - Emergency Management	14				16,510				16,510	16,510	16,506			
1220 - Fire Protection & Rescue Services	15				32,265				32,265	32,515	32,615			
1230 - E911 Service Board	16								0	0	16			
Subtotal	17	0	0	0	48,775	0	0	0	48,775	49,025	49,121			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		1,900						1,900	1,900	1,900			
1410 - Research & Other Assistance	19								0	0	19			
1420 - Bailiff Services	20								0	0	20			
Subtotal	21	0	1,900	0	0	0	0	0	1,900	1,900	0			
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22								0	0	22			
1510 - (Reserved)	23										23			
1520 - Detention Services	24	23,139							23,139	23,139	31,962			
1530 - Court Costs	25		5,000						5,000	5,000	1,529			
1540 - Service of Civil Papers	26	1,484,340							1,484,340	1,387,210	1,248,422			
Subtotal	27	1,507,479	5,000	0	0	0	0	0	1,512,479	1,415,349	1,281,913			
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28								0	0	28			
1610 - Juvenile Representation Services	29								0	0	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		213,086						213,086	213,086	201,147			
Subtotal	31	0	213,086	0	0	0	0	0	213,086	213,086	201,147			
Total - Public Safety & Legal Services	32	22,852,712	269,304	0	2,764,607	0	598,210	0	26,484,833	25,776,013	23,497,691			

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1 2,829,743						435,000		3,264,743	2,762,252	2,238,871	1	
3010 - Communicable Disease Prevention & Control Services	2 1,302,465								1,302,465	1,201,097	1,405,384	2	
3020 - Environmental Health	3 1,073,542								1,073,542	1,054,396	922,313	3	
3040 - Health Administration	4 1,309,698								1,309,698	1,244,629	839,671	4	
3050 - Support of Hospitals	5								0			5	
Subtotal	6 6,515,448	0	0	0	0	0	435,000	0	6,950,448	6,262,374	5,406,239	6	
SERVICES TO POOR PROGRAM													
3100 - Administration	7 505,684								505,684	498,874	469,802	7	
3110 - General Welfare Services	8 628,000								628,000	770,808	478,046	8	
3120 - Care in County Care Facility	9								0			9	
Subtotal	10 1,133,684	0	0	0	0	0	0	0	1,133,684	1,269,682	948,448	10	
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11 402,089								402,089	394,040	365,489	11	
3210 - General Services to Veterans	12 80,703								80,703	80,703	47,677	12	
Subtotal	13 482,792	0	0	0	0	0	0	0	482,792	474,743	413,166	13	
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	610,000							610,000	610,000	579,315	14	
3310 - Family Protective Services	15								0	0		15	
3320 - Services for Disabled Children	16								0	0		16	
Subtotal	17 0	610,000	0	0	0	0	0	0	610,000	610,000	579,315	17	
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18 2,500								2,500	4,641	8,839	18	
3410 - Other Social Services	19								0	0		19	
3420 - Social Services Business Operations	20								0	0		20	
Subtotal	21 2,500	0	0	0	0	0	0	0	2,500	4,641	8,839	21	
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22 41,000								41,000	40,500	24,673	22	
3510 - Preventive Services	23								0	0		23	
3520 - Opioid Litigation Settlement	24						437,000		437,000	350,000	217,689	24	
Subtotal	25 41,000	0	0	0	0	0	437,000	0	478,000	390,500	242,362	25	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26 8,175,424	610,000	0	0	0	0	872,000	0	9,657,424	9,011,940	7,598,369	26	

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation				10,000					10,000	10,000	2,000	1	
6010 - Weed Eradication									0			2	
6020 - Solid Waste Disposal									0			3	
6030 - Environmental Restoration	5,677								5,677	5,677	5,677	4	
Subtotal	5,677	0	0	10,000	0	0	0	0	15,677	15,677	7,677	5	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	599,684								599,684	591,956	578,067	6	
6110 - Maintenance & Operations	528,389								528,389	525,777	495,253	7	
6120 - Recreation & Environmental Educ.	1,693,163					280,700			1,973,863	2,119,606	2,869,215	8	
Subtotal	2,821,236	0	0	0	0	280,700			3,101,936	3,237,339	3,942,535	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	29,000								29,000	29,000	28,113	10	
6210 - Animal Bounties & State Aptiarist Expenses									0			11	
Subtotal	29,000	0	0	0	0	0	0	0	29,000	29,000	28,113	12	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	5,542			118,100					123,642	123,642	104,946	13	
6310 - Housing Rehabilitation & Develop.									0		25,000	14	
6320 - Community Economic Development	1,000								1,000	1,000		15	
Subtotal	6,542	0	0	118,100	0	0	0	0	124,642	124,642	129,946	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries				208,441					208,441	201,824	180,200	17	
6410 - Historic Preservation									0			18	
6420 - Fair & 4-H Clubs	25,000								25,000			19	
6430 - Fairgrounds									0			20	
6440 - Memorial Halls									0			21	
6450 - Other Educational Services	25,000								0		95,000	22	
Subtotal	25,000	0	0	208,441	0	0	0	0	233,441	201,824	275,200	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property									0			24	
6510 - Buildings									0			25	
6520 - Equipment									0			26	
6530 - Public Facilities									0			27	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	2,887,455	0	0	336,541	0	280,700	0	0	3,504,696	3,608,482	4,383,471	29	

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 Permanent	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration						300,221			300,221	332,136	263,884	1			
7010 - Engineering						1,170,502			1,170,502	1,337,833	842,092	2			
Subtotal	0	0	0	0	0	1,470,723	0	0	1,470,723	1,669,969	1,105,976	3			
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts						478,958			478,958	526,608	481,776	4			
7110 - Roads						3,198,251			3,198,251	3,427,509	2,652,825	5			
7120 - Snow & Ice Control						125,500			125,500	170,500	288,219	6			
7130 - Traffic Controls						346,841			346,841	365,879	436,122	7			
7140 - Road Clearing						341,202			341,202	347,802	545,106	8			
Subtotal	0	0	0	0	0	4,490,752	0	0	4,490,752	4,838,298	4,404,048	9			
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment						1,091,000			1,091,000	983,000	947,288	10			
7210 - Equipment Operations						1,349,854			1,349,854	1,324,175	1,242,624	11			
7220 - Tools, Materials & Supplies						10,000			10,000	17,200	22,230	12			
7230 - Real Estate & Buildings						38,300			38,300	280,000	63,891	13			
Subtotal	0	0	0	0	0	2,489,154	0	0	2,489,154	2,604,375	2,276,033	14			
MASS TRANSIT PROGRAM															
7300 - Air Transportation										0		15			
7310 - Ground Transportation										0		16			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
Total - Roads & Transportation	0	0	0	0	0	8,450,629	0	0	8,450,629	9,112,642	7,786,057	18			

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	1,648,487								1,648,487	1,597,617	1,328,707
9010 - Administrative Management Services	2	917,929								917,929	894,851	913,477
9020 - Treasury Management Services	3	630,978								630,978	608,667	650,370
9030 - Other Policy & Administration	4	109,210								109,210	105,850	102,156
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	110,913								110,913	107,146	101,003
Subtotal	6	3,417,517	0	0	0	0	0	0	0	3,417,517	3,314,131	3,095,713
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	2,223,882								2,223,882	2,233,935	2,235,281
9110 - Information Tech Services	8	1,694,798								1,694,798	1,489,155	1,533,589
9120 - GIS Systems	9										196,625	
Subtotal	10	3,918,680	0	0	0	0	0	0	0	3,918,680	3,919,715	3,768,870
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		951,132							951,132	662,000	788,091
9210 - Safety of Workplace	12		20,000							20,000	20,000	8,361
9220 - Fidelity of Public Officers	13										0	900
9230 - Unemployment Compensation	14		25,000							25,000	25,000	
Subtotal	15	0	996,132	0	0	0	0	0	0	996,132	707,000	797,352
Total - Administration	16	7,336,197	996,132	0	0	0	0	0	0	8,332,329	7,940,846	7,661,935

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural 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:	3.46535
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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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum 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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