

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of BLACK HAWK COUNTY
Fiscal Year July 1, 2024 - June 30, 2025

The Board of Supervisors of BLACK HAWK COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

Meeting Date/Time: 5/27/2025 09:05 AM	Contact: Michelle Weidner	Phone: (319) 833-3073
--	----------------------------------	------------------------------

Meeting Location: Black Hawk County Courthouse, 316 E 5th Street, Room 201, Waterloo, Iowa

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	35,875,625	0	35,875,625
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	1,017,709	0	1,017,709
Net Current Property Tax	4	34,857,916	0	34,857,916
Delinquent Property Tax Revenue	5	5,700	0	5,700
Penalties, Interest & Costs on Taxes	6	312,000	0	312,000
Other County Taxes/TIF Tax Revenues	7	5,479,654	0	5,479,654
Intergovernmental	8	24,033,362	-2,746,976	21,286,386
Licenses & Permits	9	783,650	0	783,650
Charges for Service	10	4,004,851	0	4,004,851
Use of Money & Property	11	1,553,825	0	1,553,825
Miscellaneous	12	3,534,808	30,000	3,564,808
Subtotal Revenue	13	74,565,766	-2,716,976	71,848,790
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	5,000,000	5,000,000
Operating Transfers In	15	18,356,605	120,000	18,476,605
Proceeds of Fixed Asset Sales	16	17,553	0	17,553
Total Revenues & Other Sources	17	92,939,924	2,403,024	95,342,948
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	25,776,013	0	25,776,013
Physical Health and Social Services	19	9,011,940	132,175	9,144,115
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	3,608,482	1,487,500	5,095,982
Roads & Transportation	22	9,112,642	339,998	9,452,640
Government Services to Residents	23	2,933,000	144,128	3,077,128
Administration	24	7,940,846	469,877	8,410,723
Nonprogram Current	25	0	0	0
Debt Service	26	3,407,242	0	3,407,242
Capital Projects	27	17,746,047	306,297	18,052,344
Subtotal Expenditures	28	79,536,212	2,879,975	82,416,187
Other Financing Uses:				
Operating Transfers Out	29	18,356,605	225,000	18,581,605
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	97,892,817	3,104,975	100,997,792
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,952,893	-701,951	-5,654,844
Beginning Fund Balance - July 1, 2024	33	65,753,830	0	65,753,830
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	575,000	0	575,000
Fund Balance - Restricted	36	101,046	0	101,046
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	8,139,057	-2,700,000	5,439,057
Fund Balance - Unassigned	39	51,985,834	1,998,049	53,983,883
Total Ending Fund Balance - June 30, 2025	40	60,800,937	-701,951	60,098,986

Explanation of Changes: Budget for increased grant funding and related expenses, increased community service agency contracts approved after the budget was adopted, including the contribution for the Sport Court and adjust capital project budgets to more accurately reflect amounts that will be spent in FY2025.