NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: CEDAR COUNTY County Number: 16

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)

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-gov-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) www.cedarcounty.iowa.gov
County Telephone Number (563) 886-3168

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,821,637	9,993,725	9,382,785	7.39
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	522,724	540,019	520,333	
Net Current Property Taxes	4	10,298,913	9,453,706	8,862,452	
Delinquent Property Tax Revenue	5	400	400	-76	
Penalties, Interest & Costs on Taxes	6	42,200	42,200	23,103	
Other County Taxes/TIF Tax Revenues	7	1,151,755	1,036,394	1,079,764	3.28
Intergovernmental	8	6,566,568	7,459,508	6,037,070	
Licenses & Permits	9	34,689	34,419	39,576	
Charges for Service	10	1,250,790	1,225,194	1,227,160	
Use of Money & Property	11	164,902	111,322	158,532	
Miscellaneous	12	128,327	584,188	352,093	
Subtotal Revenues	13	19,638,544	19,947,331	17,779,674	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	20,000	9,634,728	48,260	
Operating Transfers In	15	2,778,821	2,980,448	2,666,588	
Proceeds of Fixed Asset Sales	16	1,000	5,000	26,425	
Total Revenues & Other Sources	17	22,438,365	32,567,507	20,520,947	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,657,267	4,537,299	4,104,086	6.53
Physical Health and Social Services	19	1,460,960	1,745,049	1,081,635	16.22
Mental Health, ID & DD	20	739,270	513,328	686,961	3.74
County Environment and Education	21	1,933,681	2,223,381	1,632,766	8.83
Roads & Transportation	22	7,181,500	6,970,660	7,789,619	-3.98
Government Services to Residents	23	609,772	594,545	561,450	4.21
Administration	24	2,244,340	1,894,304	1,737,776	13.64
Nonprogram Current	25	8,400	8,000	8,317	0.50
Debt Service	26	709,619	0	0	
Capital Projects	27	8,869,259	1,749,059	476,850	331.27
Subtotal Expenditures	28	28,414,068	20,235,625	18,079,460	
Other Financing Uses:					
Operating Transfers Out	29	2,778,821	2,980,448	2,666,588	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,192,889	23,216,073	20,746,048	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-8,754,524	9,351,434	-225,101	
Beginning Fund Balance - July 1,	33	17,735,686	8,384,252	8,609,353	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,759,571	15,062,772	5,344,347	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,221,591	2,672,914	3,039,905	
Total Ending Fund Balance - June 30,	40	8,981,162	17,735,686	8,384,252	

Proposed property taxation by type:	
Countywide Levies*:	8,032,806
Rural Only Levies*:	2,788,831
Special District Levies*:	0
TIF Tax Revenues:	35,000
Utility Replacement Excise Tax:	103,299

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	5.88095
Rural Areas:	8.98095
Any special district tax rates not included.	

Explanation of any significant items in the budget or additional virtual meeting information:
Re-Est 2020/2021 - reflects the proceeds from the GO Bonds and expenditures for both projects. Budget 2021/2022 - Expenditures for Transfer Station and EMS Communication Projects and Debt Service for repayment of the bonds. Public Hearing on the 5-year Construction Program for the Secondary Road Department will be held after the County Budget hearing.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2021 - June 30, 2022
County Name: CEDAR COUNTY County Number: 16

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

Meeting Date: 2/23/2021 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Room
Contact Person: Cari A. Dauber Contact Phone Number: (563) 886-3168

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)
www.cedarcounty.iowa.gov

County Telephone Number
(563) 886-3168

		Current Year Certified Property Tax FY 2020/2021	Budget Year Effective Property Tax FY 2021/2022	Budget Year Proposed Maximum Property Tax FY 2021/2022	Proposed Percentage Change
Taxable Valuations-General Services	1	1,337,502,460	1,375,900,148	1,375,900,148	
Requested Tax Dollars-General Basic	2	4,681,259		4,815,651	
Requested Tax Dollars-General Supplemental	3	1,926,004		1,981,296	
Requested Tax Dollars-General Services Total	4	6,607,263	6,607,263	6,796,947	2.87
Estimated Tax Rate-General Services	5	4.94000	4.80214	4.94000	
Taxable Valuations-Rural Services	6	880,715,181	908,471,331	908,471,331	
Requested Tax Dollars-Rural Basic	7	2,897,553		2,816,261	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	2,897,553	2,897,553	2,816,261	-2.81
Estimated Tax Rate-Rural Services	10	3.29000	3.18948	3.10000	

Explanation of increases in the budget:
Capital improvements - upgrade heating/cooling controller and generator for courthouse, trail bridge, and employee insurance/salaries.

If applicable, the above notice is also available online at:
www.cedarcounty.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 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022	TOTALS Re-Est 2020/2021	TOTALS Actual 2019/2020	
Taxes Levied on Property	1	6,761,715	3,356,793		703,129		10,821,637	9,993,725	9,382,785	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	372,211	150,513		0		522,724	540,019	520,333	3
Net Current Property Taxes	4	6,389,504	3,206,280		703,129		10,298,913	9,453,706	8,862,452	4
Delinquent Property Tax Revenue	5	300	100		0		400	400	-76	5
Penalties, Interest & Costs on Taxes	6	42,200					42,200	42,200	23,103	6
Other County Taxes/TIF Tax Revenues	7	73,024	1,072,241	0	6,490	0	1,151,755	1,036,394	1,079,764	7
Intergovernmental	8	1,292,635	5,273,933	0	0	0	6,566,568	7,459,508	6,037,070	8
Licenses & Permits	9	14,189	20,500	0	0	0	34,689	34,419	39,576	9
Charges for Service	10	557,650	693,140	0	0	0	1,250,790	1,225,194	1,227,160	10
Use of Money & Property	11	164,582	320	0	0	0	164,902	111,322	158,532	11
Miscellaneous	12	52,227	76,100	0	0	0	128,327	584,188	352,093	12
Subtotal Revenues	13	8,586,311	10,342,614	0	709,619	0	19,638,544	19,947,331	17,779,674	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	20,000	0	0	0	20,000	9,634,728	48,260	14
Operating Transfers In	15	0	2,778,821	0	0	0	2,778,821	2,980,448	2,666,588	15
Proceeds of Fixed Asset Sales	16	0	1,000	0	0	0	1,000	5,000	26,425	16
Total Revenues & Other Sources	17	8,586,311	13,142,435	0	709,619	0	22,438,365	32,567,507	20,520,947	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	3,939,976	717,291			0	4,657,267	4,537,299	4,104,086	18
Physical Health and Social Services	19	1,460,960	0			0	1,460,960	1,745,049	1,081,635	19
Mental Health, ID & DD	20	232,199	507,071			0	739,270	513,328	686,961	20
County Environment and Education	21	838,111	1,095,570			0	1,933,681	2,223,381	1,632,766	21
Roads & Transportation	22	0	7,181,500			0	7,181,500	6,970,660	7,789,619	22
Government Services to Residents	23	605,772	4,000			0	609,772	594,545	561,450	23
Administration	24	2,173,340	71,000			0	2,244,340	1,894,304	1,737,776	24
Nonprogram Current	25	8,400	0			0	8,400	8,000	8,317	25
Debt Service	26	0	0		709,619	0	709,619	0	0	26
Capital Projects	27	0	3,360,000	5,509,259		0	8,869,259	1,749,059	476,850	27
Subtotal Expenditures	28	9,258,758	12,936,432	5,509,259	709,619	0	28,414,068	20,235,625	18,079,460	28
Other Financing Uses:										
Operating Transfers Out	29	0	2,778,821	0	0	0	2,778,821	2,980,448	2,666,588	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	9,258,758	15,715,253	5,509,259	709,619	0	31,192,889	23,216,073	20,746,048	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-672,447	-2,572,818	-5,509,259	0	0	-8,754,524	9,351,434	-225,101	32
Beginning Fund Balance - July 1, 2021	33	4,069,066	5,026,371	8,640,249	0	0	17,735,686	8,384,252	8,609,353	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	1,175,028	2,453,553	3,130,990	0	0	6,759,571	15,062,772	5,344,347	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,221,591	0	0	0	0	2,221,591	2,672,914	3,039,905	39
Total Ending Fund Balance - June 30,	40	3,396,619	2,453,553	3,130,990	0	0	8,981,162	17,735,686	8,384,252	40

Proposed tax rate per $1,000 valuation for County purposes: 5.88095 urban areas; 8.98095 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2021 - June 30, 2022

County Number: 16 County Name: CEDAR COUNTY Date Adopted: (entered upon proposal)

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. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

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
CASH
County MHDS Fund Levy Dollars (cannot exceed statutory max)
573,339

		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		1,375,900,148		1,362,998,988	
General Basic	2	4,815,651		3.50000		4,770,496
+ Cemetery (Pioneer - 331.424B)	3	28,770		0.02091		28,500
= Total for General Basic	4	4,844,421				4,798,996
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	31,072				30,777
General Supplemental	6	1,981,296		1.44000		1,962,719
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
County MHDS Fund (from certification above)	8	573,339		0.41670		567,962
Debt Service (from Form 703 col. I Countywide total)	9	709,619	1,409,827,049	0.50334	1,396,925,889	703,129
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11					0
Subtotal Countywide (A)	12	8,108,675		5.88095		8,032,806
B. All Rural Services Only Levies:	13		908,471,331		899,622,843	
Rural Services Basic	14	2,816,261		3.10000		2,788,831
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,816,261		3.10000		2,788,831
Subtotal Countywide/All Rural Services (A + B)	21	10,924,936		8.98095		10,821,637
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		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	10,924,936				10,821,637

Compensation Schedule for FY 2021/2022

Elected Official	Annual Salary
Attorney	103,598
Auditor	67,052
Recorder	66,811
Treasurer	66,176
Sheriff	91,994
Supervisors	27,475
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	3
	Names of Official County Newspapers:
1	Tipton Conservative
2	Sun-News
3	West Branch Times
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.

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: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	
TAXED LEVIED ON PROPERTY	1	4,798,996	1,962,719		567,962	2,788,831	0		0		703,129		10,821,637	9,993,725	9,382,785	1
Less: Uncoll: Del. Taxes Levy Year	2												0			2
Less: Credits to Taxpayers	3	264,051	108,160		16,313	134,200							522,724	540,019	520,333	3
1000 Net Current Property Taxes	4	4,534,945	1,854,559		551,649	2,654,631	0		0		703,129		10,298,913	9,453,706	8,862,452	4
1010 Delinq. Property Tax Revenue	5	200	100			100							400	400	-76	5
11XX Penalties, Int, & Costs on Taxes	6	42,200											42,200	42,200	23,103	6
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	6,772	2,250		1,350	950							11,322	11,322	9,674	7
13XX Voter Approved Local Option Taxes	8					769,951		232,183					1,002,134	885,044	932,889	8
14XX Gambling Taxes	9												0			9
15XX TIF Tax Revenues	10								35,000				35,000	35,000	32,790	10
16XX Utility Tax Replacement Excise Taxes	11	45,425	18,577		5,377	27,430	0		0		6,490		103,299	105,028	104,411	11
17XX Taxes Collected for Other Governments	11B												0			11B
Subtotal	12	52,197	20,827	0	6,727	798,331	0	232,183	35,000	0	6,490	0	1,151,755	1,036,394	1,079,764	12
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13	2,000						3,688,090					3,690,090	3,643,401	3,755,668	13
21XX State Replacements Against Levied Taxes	14	264,051	108,160		16,313	134,200							522,724	540,020	520,333	14
22XX Other State Tax Replacements	15	71,056	29,195			15,750							116,001	116,001	116,678	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	107,192						700,000					807,192	1,384,052	102,020	16
25XX Contributions from Other Intergovernmental Units	17	55,000	27,720					115,000	90,000				287,720	589,720	334,735	17
26XX, 27XX State Grants and Entitlements	18	410,261						504,875	1,705				916,841	927,114	983,991	18
28XX Federal Grants and Entitlements	19	218,000						8,000					226,000	259,200	223,120	19
29XX Payments in Lieu of Taxes	20												0		525	20
Subtotal (lines 13 - 20)	21	1,127,560	165,075	0	16,313	149,950	0	5,015,965	91,705	0	0	0	6,566,568	7,459,508	6,037,070	21
3XXX Licenses & Permits	22	14,189				5,000		15,500					34,689	34,419	39,576	22
4XXX, 5XXX Charges for Service	23	551,150		6,500		64,090		50	629,000				1,250,790	1,225,194	1,227,160	23
6XXX Use of Money & Property	24	159,282		5,300					320				164,902	111,322	158,532	24
8XXX Miscellaneous	25	46,777		5,450				51,100	25,000				128,327	584,188	352,093	25
Total Revenues	26	6,528,500	2,040,561	17,250	574,689	3,672,102	0	5,314,798	781,025	0	709,619	0	19,638,544	19,947,331	17,779,674	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27												0	175,000	31,387	27
9020 From Rural Services Basic	28							2,728,821	50,000				2,778,821	2,695,448	2,575,201	28
90xx From Other Budgetary Funds	29												0	110,000	60,000	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	2,728,821	50,000	0	0	0	2,778,821	2,980,448	2,666,588	30
91XX Proceeds\Gen Long-Term Debt	31							20,000					20,000	9,634,728	48,260	31
92XX Proceeds\Gen Capital Asset Sales	32							1,000					1,000	5,000	26,425	32
Total Revenues and Other Sources	33	6,528,500	2,040,561	17,250	574,689	3,672,102	0	8,064,619	831,025	0	709,619	0	22,438,365	32,567,507	20,520,947	33
Beginning Fund Balance - July 1, NaN	34	2,688,479	1,132,635	247,952	387,608	1,019,212		3,550,999	68,552	8,640,249			17,735,686	8,384,252	8,609,353	34
Total Resources	35	9,216,979	3,173,196	265,202	962,297	4,691,314	0	11,615,618	899,577	8,640,249	709,619	0	40,174,051	40,951,759	29,130,300	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	1	0	36

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	470,374	100,850	18,579		601,879					1,191,682	1,353,162	1,274,785	1
1010 - Investigations	2	80,366	19,970			112,412					212,748			2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	360,747	143,051								503,798	522,472	402,166	5
1050 - Adult Correctional Services	6	1,038,783	279,497	5,000							1,323,280	1,261,731	1,130,771	6
1060 - Administration	7	679,978	142,620						3,000		825,598	806,902	780,252	7
Subtotal	8	2,630,248	685,988	23,579	0	714,291	0	0	3,000	0	4,057,106	3,944,267	3,587,974	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	321,255	109,181	1,000							431,436	426,709	388,196	9
1110 - Medical Examiner	10	46,400									46,400	46,900	53,299	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	367,655	109,181	1,000	0	0	0	0	0	0	477,836	473,609	441,495	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0			13
1210 - Emergency Management	14	31,072									31,072	29,244	29,244	14
1220 - Fire Protection & Rescue Services	15										0			15
1230 - E911 Service Board	16	28,690	23,563								52,253	51,179	35,294	16
Subtotal	17	59,762	23,563	0	0	0	0	0	0	0	83,325	80,423	64,538	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18										0			18
1410 - Research & Other Assistance	19		3,000								3,000	3,000	2,445	19
1420 - Bailiff Services	20										0			20
Subtotal	21	0	3,000	0	0	0	0	0	0	0	3,000	3,000	2,445	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		21,000								21,000	21,000	936	22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0			24
1530 - Court Costs	25										0			25
1540 - Service of Civil Papers	26										0			26
Subtotal	27	0	21,000	0	0	0	0	0	0	0	21,000	21,000	936	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		15,000								15,000	15,000	6,698	30
Subtotal	31	0	15,000	0	0	0	0	0	0	0	15,000	15,000	6,698	31
Total - Public Safety & Legal Services	32	3,057,665	857,732	24,579	0	714,291	0	0	3,000	0	4,657,267	4,537,299	4,104,086	32

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	531,925	174,138	3,000							709,063	773,371	502,379	1
3010 - Communicable Disease Prevention & Control Services	2										0			2
3020 - Environmental Health	3	43,650									43,650	43,650	21,269	3
3040 - Health Administration	4										0			4
3050 - Support of Hospitals	5										0			5
Subtotal	6	575,575	174,138	3,000	0	0	0	0	0	0	752,713	817,021	523,648	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	3,750									3,750	230,525	131	7
3110 - General Welfare Services	8	43,300									43,300	39,800	30,016	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	47,050	0	0	0	0	0	0	0	0	47,050	270,325	30,147	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	82,781	10,426								93,207	83,733	79,398	11
3210 - General Services to Veterans	12	14,950		5,300							20,250	19,950	7,101	12
Subtotal	13	97,731	10,426	5,300	0	0	0	0	0	0	113,457	103,683	86,499	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14		18,000								18,000	18,000		14
3310 - Family Protective Services	15		5,000								5,000	5,000	3,505	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	0	23,000	0	0	0	0	0	0	0	23,000	23,000	3,505	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	357,953	129,987								487,940	495,220	422,166	18
3410 - Other Social Services	19	5,800									5,800	4,800	4,000	19
3420 - Social Services Business Operations	20										0			20
Subtotal	21	363,753	129,987	0	0	0	0	0	0	0	493,740	500,020	426,166	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		31,000								31,000	31,000	11,670	22
3510 - Preventive Services	23										0			23
Subtotal	24	0	31,000	0	0	0	0	0	0	0	31,000	31,000	11,670	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,084,109	368,551	8,300	0	0	0	0	0	0	1,460,960	1,745,049	1,081,635	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
SERVICES TO PERSONS WITH:														
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS														
400X - Information & Education Services	1										0			1
402X - Coordination Services	2				16,527						16,527			2
403X- Personal & Environ. Sprt	3				4,000						4,000	4,000	4,033	3
404X-Treatment Services	4				14,300						14,300	14,000	6,329	4
405X-Vocational & Day Services	5				5,000						5,000	5,000		5
406X-Lic/Cert. Living Arrangements	6				73,000						73,000	34,000	133,610	6
407X - Inst/Hospital & Commit Services	7				46,000						46,000	46,000	28,367	7
Subtotal	8	0	0	0	158,827	0	0	0	0	0	158,827	103,000	172,339	8
42XX - INTELLECTUAL DISABILITY														
420X - Information & Education Services	9										0			9
422X - Coordination Services	10										0			10
423X- Personal & Environ. Sprt	11				3,000						3,000	3,000	3,348	11
424X-Treatment Services	12										0			12
425X-Vocational & Day Services	13				7,000						7,000	5,000	63,451	13
426X-Lic/Cert. Living Arrangements	14										0			14
427X - Inst/Hospital & Commit Services	15										0			15
Subtotal	16	0	0	0	10,000	0	0	0	0	0	10,000	8,000	66,799	16
43XX - OTHER DEVELOPMENTAL DISABILITIES														
430X - Information & Education Services	17										0			17
432X - Coordination Services	18										0			18
433X- Personal & Environ. Sprt	19										0			19
434X-Treatment Services	20										0			20
435X-Vocational & Day Services	21				8,000						8,000	8,000	2,893	21
436X-Lic/Cert. Living Arrangements	22										0			22
437X - Inst/Hospital & Commit Services	23										0			23
Subtotal	24	0	0	0	8,000	0	0	0	0	0	8,000	8,000	2,893	24
44XX - GENERAL ADMINISTRATION														
4411-Direct Administration	25				66,412						66,412	80,236	79,464	25
4412-Purchased Administration	26				24,000						24,000	24,000	24,000	26
4413-Distrib to Regional Fiscal Agent	27				239,832						239,832	288,127	134,622	27
Subtotal	28	0	0	0	330,244	0	0	0	0	0	330,244	392,363	238,086	28
45XX - COUNTY PRVD CASE MGMT														
Subtotal	29	158,245	73,954								232,199	1,965	206,844	29
46XX - COUNTY PRVD SERVICES														
Subtotal	30										0			30
47XX - BRAIN INJURY														
470X - Information & Education Services	31										0			31
472X - Coordination Services	32										0			32
473X- Personal & Environ. Sprt	33										0			33
474X-Treatment Services	34										0			34
475X-Vocational & Day Services	35										0			35
476X-Lic/Cert. Living Arrangements	36										0			36
477X - Inst/Hospital & Commit Services	37										0			37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	158,245	73,954	0	507,071	0	0	0	0	0	739,270	513,328	686,961	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1	11,000									11,000	8,500	7,500	1
6010 - Weed Eradication	2					85,000					85,000	40,000	9,749	2
6020 - Solid Waste Disposal	3					20,005			775,632		795,637	1,142,730	818,979	3
6030 - Environmental Restoration	4										0			4
Subtotal	5	11,000	0	0	0	105,005	0	0	775,632	0	891,637	1,191,230	836,228	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	76,826	10,935								87,761	83,840	81,012	6
6110 - Maintenance & Operations	7	541,014	52,853	3,300							597,167	506,313	403,709	7
6120 - Recreation & Environmental Educ.	8										0			8
Subtotal	9	617,840	63,788	3,300	0	0	0	0	0	0	684,928	590,153	484,721	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10	1,400				2,000					3,400	3,400	450	10
6210 - Animal Bounties & State Apiarist Expenses	11										0			11
Subtotal	12	1,400	0	0	0	2,000	0	0	0	0	3,400	3,400	450	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	44,122	20,161			77,433					141,716	142,800	125,003	13
6310 - Housing Rehabilitation & Develop.	14										0			14
6320 - Community Economic Development	15										0			15
Subtotal	16	44,122	20,161	0	0	77,433	0	0	0	0	141,716	142,800	125,003	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17					135,500					135,500	130,500	123,000	17
6410 - Historic Preservation	18	35,500									35,500	24,000	28,364	18
6420 - Fair & 4-H Clubs	19	41,000									41,000	40,000	35,000	19
6430 - Fairgrounds	20										0			20
6440 - Memorial Halls	21										0			21
6450 - Other Educational Services	22										0			22
Subtotal	23	76,500	0	0	0	135,500	0	0	0	0	212,000	194,500	186,364	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0	101,298		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	101,298	0	28
Total - County Environment and Education	29	750,862	83,949	3,300	0	319,938	0	0	775,632	0	1,933,681	2,223,381	1,632,766	29

SERVICE AREA 7
ROADS & TRANSPORTATION
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	**General Supplemental**	**General Other**	**County MHDS Fund**	**Rural Services Basic**	**Rural Services Supplemental**	**Secondary Roads**	**Other**	**All Permanent**	**Budget 2021/2022**	**Re-estimated 2020/2021**	**Actual 2019/2020**	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1							157,000			157,000	154,650	149,978	1
7010 - Engineering	2							910,500			910,500	588,000	436,127	2
Subtotal	3	0	0	0	0	0	0	1,067,500	0	0	1,067,500	742,650	586,105	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							110,000			110,000	135,000	63,215	4
7110 - Roads	5							2,893,500			2,893,500	3,190,810	4,229,605	5
7120 - Snow & Ice Control	6							340,000			340,000	340,000	275,045	6
7130 - Traffic Controls	7							240,000			240,000	253,700	203,507	7
7140 - Road Clearing	8							246,000			246,000	271,000	271,991	8
Subtotal	9	0	0	0	0	0	0	3,829,500	0	0	3,829,500	4,190,510	5,043,363	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10							670,000			670,000	710,000	724,736	10
7210 - Equipment Operations	11							1,370,500			1,370,500	1,123,500	1,306,744	11
7220 - Tools, Materials & Supplies	12							184,000			184,000	184,000	122,918	12
7230 - Real Estate & Buildings	13							60,000			60,000	20,000	5,753	13
Subtotal	14	0	0	0	0	0	0	2,284,500	0	0	2,284,500	2,037,500	2,160,151	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	0	17
Total - Roads & Transportation	18	0	0	0	0	0	0	7,181,500	0	0	7,181,500	6,970,660	7,789,619	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		120,865								120,865	154,329	129,227	1
8010 - Local Elections	2		34,000								34,000	7,000	25,072	2
8020 - Township Officials	3	4,000	30								4,030	4,030	3,925	3
Subtotal	4	4,000	154,895	0	0	0	0	0	0	0	158,895	165,359	158,224	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations& Licensing	5	96,948	25,624								122,572	121,186	110,890	5
8101 - Driver Licenses Services	6	56,462	20,341								76,803	61,994	59,238	6
8110 - Recording of Public Documents	7	165,908	81,594						4,000		251,502	246,006	233,098	7
Subtotal	8	319,318	127,559	0	0	0	0	0	4,000	0	450,877	429,186	403,226	8
Total - Government Services to Residents	9	323,318	282,454	0	0	0	0	0	4,000	0	609,772	594,545	561,450	9

SERVICE AREA 9
ADMINISTRATION
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	263,460	23,491						65,000		351,951	334,473	315,953	1
9010 - Administrative Management Services	2	255,130	120,332								375,462	287,265	271,096	2
9020 - Treasury Management Services	3	193,764	55,063								248,827	240,582	228,479	3
9030 - Other Policy & Administration	4	143,068									143,068	143,343	136,069	4
Subtotal	5	855,422	198,886	0	0	0	0	0	65,000	0	1,119,308	1,005,663	951,597	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	377,216	35,864								413,080	233,788	225,448	6
9110 - Information Tech Services	7	311,048	29,766								340,814	342,650	242,473	7
9120 - GIS Systems	8	54,940	19,812								74,752	81,144	74,605	8
Subtotal	9	743,204	85,442	0	0	0	0	0	0	0	828,646	657,582	542,526	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		97,800								97,800	81,872	76,944	10
9210 - Safety of Workplace	11		117,586						6,000		123,586	88,920	100,682	11
9220 - Fidelity of Public Officers	12		75,000								75,000	60,267	66,027	12
9230 - Unemployment Compensation	13										0			13
Subtotal	14	0	290,386	0	0	0	0	0	6,000	0	296,386	231,059	243,653	14
Total - Administration	15	1,598,626	574,714	0	0	0	0	0	71,000	0	2,244,340	1,894,304	1,737,776	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: CEDAR COUNTY
County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1												0			1
0020 - Interest on Short-Term Debt	2												0			2
0030 - Other Nonprogram Current	3	8,400											8,400	8,000	8,317	3
0040 - Other County Enterprises	4												0			4
Total - Nonprogram Current	5	8,400	0	0	0	0	0	0	0			0	8,400	8,000	8,317	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6										595,000		595,000			6
0110 - Interest and Fiscal Charges	7										114,619		114,619			7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		709,619	0	709,619	0	0	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							3,360,000					3,360,000	487,000	476,850	9
0210 - Conservation Land Acquisition & Dev.	10												0			10
0220 - Other Capital Projects	11									5,509,259			5,509,259	1,262,059		11
Total Capital Projects	12	0	0	0	0	0	0	3,360,000	0	5,509,259		0	8,869,259	1,749,059	476,850	12
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	3,057,665	857,732	24,579	0	714,291	0	0	3,000			0	4,657,267	4,537,299	4,104,086	13
Total Physical Health and Social Services	14	1,084,109	368,551	8,300	0	0	0	0	0			0	1,460,960	1,745,049	1,081,635	14
Total Mental Health, ID & DD	15	158,245	73,954	0	507,071	0	0	0	0			0	739,270	513,328	686,961	15
Total County Environment and Education	16	750,862	83,949	3,300	0	319,938	0	0	775,632			0	1,933,681	2,223,381	1,632,766	16
Total Roads & Transportation	17	0	0	0	0	0	0	7,181,500	0			0	7,181,500	6,970,660	7,789,619	17
Total Government Services to Residents	18	323,318	282,454	0	0	0	0	0	4,000			0	609,772	594,545	561,450	18
Total Administration	19	1,598,626	574,714	0	0	0	0	0	71,000			0	2,244,340	1,894,304	1,737,776	19
Total Nonprogram Current	20	8,400	0	0	0	0	0	0	0			0	8,400	8,000	8,317	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		709,619	0	709,619	0	0	21
Total Capital Projects	22	0	0	0	0	0	0	3,360,000	0	5,509,259		0	8,869,259	1,749,059	476,850	22
Total - All Expenditures	23	6,981,225	2,241,354	36,179	507,071	1,034,229	0	10,541,500	853,632	5,509,259	709,619	0	28,414,068	20,235,625	18,079,460	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					2,728,821							2,728,821	2,645,448	2,525,201	26
To Other Budgetary Funds	27					50,000							50,000	335,000	141,387	27
Total Operating Transfers Out	28	0	0	0	0	2,778,821	0	0	0	0	0	0	2,778,821	2,980,448	2,666,588	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0			29
Increase (Decrease) In Reserves	30												0			30
Fund Balance - Nonspendable	31												0			31
Fund Balance - Restricted	32	14,163	931,842	229,023	455,226	878,264		1,074,118	45,945	3,130,990			6,759,571	15,062,772	5,344,347	32
Fund Balance - Committed	33												0			33
Fund Balance - Assigned	34												0			34
Fund Balance - Unassigned	35	2,221,591	0	0	0	0	0	0	0	0	0	0	2,221,591	2,672,914	3,039,905	35
Total Ending Fund Balance - June 30,	36	2,235,754	931,842	229,023	455,226	878,264	0	1,074,118	45,945	3,130,990	0	0	8,981,162	17,735,686	8,384,252	36
Total Requirements	37	9,216,979	3,173,196	265,202	962,297	4,691,314	0	11,615,618	899,577	8,640,249	709,619	0	40,174,051	40,951,759	29,130,300	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2021/2022	Interest Due 2021/2022	Bond Registration Due 2021/2022	TOTAL OBLIGATION Due 2021/2022	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2021 GO Corp. Purpose Bonds	1	9,740,000	03/23/21	595,000	114,619	0	709,619	0	709,619
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				595,000	114,619	0	709,619	0	709,619

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:
-

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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