

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/25/2023 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Room

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)
www.cedarcounty.iowa.gov

County Telephone Number
 (563) 886-6413

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,025,832	9,673,543	10,490,404	-2.24
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	365,942	365,942	396,170	
Net Current Property Taxes	4	9,659,890	9,307,601	10,094,234	
Delinquent Property Tax Revenue	5	400	400	545	
Penalties, Interest & Costs on Taxes	6	22,300	22,200	57,971	
Other County Taxes/TIF Tax Revenues	7	1,313,655	1,336,353	1,454,006	-4.95
Intergovernmental	8	6,696,671	6,163,689	9,134,813	
Licenses & Permits	9	41,939	43,689	42,801	
Charges for Service	10	1,296,728	1,258,596	1,443,460	
Use of Money & Property	11	103,906	153,712	152,936	
Miscellaneous	12	134,648	189,500	228,666	
Subtotal Revenues	13	19,270,137	18,475,740	22,609,432	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	38,237	
Operating Transfers In	15	3,307,002	2,849,513	4,587,859	
Proceeds of Fixed Asset Sales	16	82,000	27,500	18,100	
Total Revenues & Other Sources	17	22,659,139	21,352,753	27,253,628	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,606,589	4,994,721	4,332,251	13.76
Physical Health and Social Services	19	2,042,911	1,945,905	1,544,735	15.00
Mental Health, ID & DD	20	0	0	885,021	
County Environment and Education	21	2,323,744	2,387,974	1,856,380	11.88
Roads & Transportation	22	7,820,500	7,529,015	7,153,313	4.56
Government Services to Residents	23	700,355	624,327	523,522	15.66
Administration	24	3,372,507	2,761,080	2,764,324	10.45
Nonprogram Current	25	8,400	8,400	7,230	7.79
Debt Service	26	718,155	719,255	718,846	-0.05
Capital Projects	27	5,770,600	5,128,832	3,592,857	26.73
Subtotal Expenditures	28	28,363,761	26,099,509	23,378,479	
Other Financing Uses:					
Operating Transfers Out	29	3,307,002	2,849,513	4,587,859	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,670,763	28,949,022	27,966,338	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-9,011,624	-7,596,269	-712,710	
Beginning Fund Balance - July 1,	33	12,942,851	20,539,120	21,251,830	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,205,806	9,679,713	16,548,386	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,725,421	3,263,138	3,990,734	
Total Ending Fund Balance - June 30,	40	3,931,227	12,942,851	20,539,120	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,496,994	Urban Areas: 5.35809			
Rural Only Levies*:	2,528,838				
Special District Levies*:	0	Rural Areas: 8.05809			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	90,979				

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

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/4/2023 Meeting Time: 09:30 AM Meeting Location: Cedar County Courthouse --Board of Supervisor Room
Contact Person: Cari A. Dauber Contact Phone Number: (563) 886-6413

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) 886-6413

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,403,656,108	1,408,617,794	1,408,617,794	
Requested Tax Dollars-General Basic	2	4,912,796		4,930,162	
Requested Tax Dollars-General Supplemental	3	1,782,643		1,887,548	
Requested Tax Dollars-General Services Total	4	6,695,439	6,695,439	6,817,710	1.83
Estimated Tax Rate-General Services	5	4.77000	4.75320	4.84000	
Taxable Valuations-Rural Services	6	928,676,956	945,184,135	945,184,135	
Requested Tax Dollars-Rural Basic	7	2,321,692		2,551,997	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	2,321,692	2,321,692	2,551,997	9.92
Estimated Tax Rate-Rural Services	10	2.50000	2.45634	2.70000	

Explanation of increases in the budget:

Increase in salaries, cyber & health insurance.

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		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
1	Taxes Levied on Property	6,776,448	2,528,838		720,546		10,025,832	9,673,543	10,490,404
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	249,742	116,200		0		365,942	365,942	396,170
4	Net Current Property Taxes	6,526,706	2,412,638		720,546		9,659,890	9,307,601	10,094,234
5	Delinquent Property Tax Revenue	300	100		0		400	400	545
6	Penalties, Interest & Costs on Taxes	22,300					22,300	22,200	57,971
7	Other County Taxes/TIF Tax Revenues	70,465	1,236,813	0	6,377	0	1,313,655	1,336,353	1,454,006
8	Intergovernmental	1,295,060	5,401,611	0	0	0	6,696,671	6,163,689	9,134,813
9	Licenses & Permits	19,439	22,500		0	0	41,939	43,689	42,801
10	Charges for Service	583,864	712,864	0	0	0	1,296,728	1,258,596	1,443,460
11	Use of Money & Property	103,594	312	0	0	0	103,906	153,712	152,936
12	Miscellaneous	73,522	61,126	0	0	0	134,648	189,500	228,666
13	Subtotal Revenues	8,695,250	9,847,964	0	726,923	0	19,270,137	18,475,740	22,609,432
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	38,237
16	Operating Transfers In	0	2,899,097	407,905	0	0	3,307,002	2,849,513	4,587,859
17	Proceeds of Fixed Asset Sales	0	82,000	0	0	0	82,000	27,500	18,100
18	Total Revenues & Other Sources	8,695,250	12,829,061	407,905	726,923	0	22,659,139	21,352,753	27,253,628
EXPENDITURES & OTHER FINANCING USES									
Operating:									
19	Public Safety and Legal Services	4,702,616	903,973		0	0	5,606,589	4,994,721	4,332,251
20	Physical Health and Social Services	1,981,384	61,527		0	0	2,042,911	1,945,905	1,544,735
21	Mental Health, ID & DD	0	0		0	0	0	0	885,021
22	County Environment and Education	1,100,299	1,223,445		0	0	2,323,744	2,387,974	1,856,380
23	Roads & Transportation	696,355	7,820,500		0	0	7,820,500	7,529,015	7,153,313
24	Government Services to Residents	3,367,507	4,000		0	0	700,355	624,327	523,522
25	Administration	8,400	5,000		0	0	3,372,507	2,761,080	2,764,324
26	Nonprogram Current	0	0		0	0	8,400	8,400	7,230
27	Debt Service	0	0		718,155	0	718,155	719,255	718,846
28	Capital Projects	0	2,385,600	3,385,600	0	0	5,770,600	5,128,832	3,592,857
29	Subtotal Expenditures	11,856,561	12,403,445	3,385,600	718,155	0	28,363,761	26,099,509	23,378,479
Other Financing Uses:									
30	Operating Transfers Out	407,905	2,899,097	0	0	0	3,307,002	2,849,513	4,587,859
31	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
32	Total Expenditures & Other Uses	12,264,466	15,302,542	3,385,600	718,155	0	31,670,763	28,949,022	27,966,338
33	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-3,569,216	-2,473,481	-2,977,695	8,768	0	-9,011,624	-7,596,269	-712,710
34	Beginning Fund Balance - July 1, 2023	6,309,307	3,640,629	2,978,342	14,573	0	12,942,851	20,539,120	21,251,830
35	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
36	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
37	Fund Balance - Restricted	1,014,670	1,167,148	647	23,341	0	2,205,806	9,679,713	16,548,386
38	Fund Balance - Committed	0	0	0	0	0	0	0	0
39	Fund Balance - Assigned	1,725,421	0	0	0	0	1,725,421	3,263,138	3,990,734
40	Total Ending Fund Balance - June 30,	2,740,091	1,167,148	647	23,341	0	3,931,227	12,942,851	20,539,120

Proposed tax rate per \$1,000 valuation for County purposes: 5.35809 urban areas; 8.05809 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 16 County Name: CEDAR COUNTY Date Adopted: 4/25/2023

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.

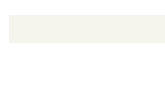
Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
 CASH

		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		1,408,617,794		1,395,959,402	
General Basic	2	4,930,162		3.50000		4,885,858
+ Cemetery (Pioneer - 331.424B)	3	20,181		0.01433		20,004
= Total for General Basic	4	4,950,343				4,905,862
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	33,825				33,517
General Supplemental	6	1,887,548		1.34000		1,870,586
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	726,923	1,442,994,557	0.50376	1,430,336,165	720,546
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	7,564,814		5.35809		7,496,994
B. All Rural Services Only Levies:	13		945,184,135		936,606,665	
Rural Services Basic	14	2,551,997		2.70000		2,528,838
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,551,997		2.70000		2,528,838
Subtotal Countywide/All Rural Services (A + B)	21	10,116,811		8.05809		10,025,832
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	10,116,811				10,025,832

Compensation Schedule for FY 2023/2024		Number of Official County Newspapers		3	
Elected Official	Annual Salary	Names of Official County Newspapers:			
Attorney	125,312	1	Tipton Conservative		
Auditor	81,073	2	Sun-News		
Recorder	77,208	3	West Branch Times		
Treasurer	79,134	4			
Sheriff	148,463	5			
Supervisors	29,717	6			
Supervisor Vice Chair, if different					
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


(Board Chairperson)

(Date)

(County Auditor)

(Date)

COUNTY AUDITOR'S CERTIFICATION
 By Electronically Certifying, I certify the budget meets all statutory obligations.


(County Auditor Signature of Certification)

(Date)

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	0

REVENUES DETAIL
 County Name: CEDAR COUNTY
 County No: 16

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022			
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll: Del. Taxes Levy Year	4,905,862	1,870,586		2,528,838	0		0	720,546			10,025,832	9,673,543	10,490,404			
2 Less: Credits to Taxpayers	171,170	72,572		116,200							365,942	365,942	396,170			
3 1000 Net Current Property Taxes	4,728,692	1,798,014		2,412,638	0		0	720,546			9,659,890	9,307,601	10,094,234			
4 1010 Delinq. Property Tax Revenue	200	100		100							400	400	545			
5 11XX Penalties, Int. & Costs on Taxes	22,300										22,300	22,200	57,971			
6 OTHER COUNTY TAXES/TIF REVENUES																
7 12XX Other County Taxes	6,772	2,250		950							9,972	9,972	11,390			
8 13XX Voter Approved Local Option Taxes				975,000		237,704					1,212,704	1,236,867	1,309,402			
9 14XX Gambling Taxes											0	0	9			
10 15XX TIF Tax Revenues											0	0	32,905			
11 16XX Utility Tax Replacement Excise Taxes	44,481	16,962		23,159	0		0	6,377			90,979	89,514	100,309			
11B 17XX Taxes Collected for Other Governments											0	0	11B			
12 Subtotal	51,253	19,212	0	999,109	0	237,704	0	6,377			1,313,655	1,336,353	1,454,006			
13 INTERGOVERNMENTAL REVENUE																
14 20XX State Shared Revenues	2,000					3,967,462					3,969,462	3,841,810	4,184,108			
15 21XX State Replacements Against Levied Taxes	177,551	72,572		116,200							366,323	506,411	551,071			
16 22XX Other State Tax Replacements	71,056	28,520		15,750							115,326	116,001	125,062			
17 23XX, 24XX State/Federal Pass-Thru Revenues	21,500		50,000			554,913					626,413	129,000	2,737,661			
18 25XX Contributions from Other Intergovernmental Units	155,350	38,720				140,000	90,000				424,070	376,047	338,265			
19 26XX, 27XX State Grants and Entitlements	460,791					507,581	1,705				970,077	975,520	996,263			
20 28XX Federal Grants and Entitlements	217,000					8,000					225,000	218,900	201,851			
21 29XX Payments in Lieu of Taxes											0	0	532			
22 Subtotal (lines 13 - 20)	1,105,248	139,812	50,000	131,950	0	5,177,956	91,705	0	0	0	6,696,671	6,163,689	9,134,813			
23 3XXX Licenses & Permits	19,439			5,000		17,500					41,939	43,689	42,801			
24 4XXX, 5XXX Charges for Service	571,764	100	12,000	83,814		50	629,000				1,296,728	1,258,596	1,443,460			
25 6XXX Use of Money & Property	98,394		5,200				312				103,906	153,712	152,936			
26 8XXX Miscellaneous	68,072		5,450			21,100	40,026				134,648	189,500	228,666			
27 Total Revenues	6,665,362	1,957,238	72,650	3,632,611	0	5,454,310	761,043	0	726,923	0	19,270,137	18,475,740	22,609,432			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
28 9000 From General Basic								407,905			407,905		1,809,038			
29 9020 From Rural Services Basic							60,000				2,899,097	2,849,513	2,778,821			
30 90xx From Other Budgetary Funds											0	0	29			
31 Subtotal (lines 27 - 29)	0	0	0	0	0	2,839,097	60,000	407,905	0	0	3,307,002	2,849,513	4,587,859			
32 91XX Proceeds/Gen Long-Term Debt											0	0	38,237			
33 92XX Proceeds/Gen Capital Asset Sales							82,000				82,000	27,500	18,100			
34 Total Revenues and Other Sources	6,665,362	1,957,238	72,650	3,632,611	0	8,375,407	821,043	407,905	726,923	0	22,659,139	21,352,753	27,253,628			
35 Beginning Fund Balance - July 1, NaN	3,273,927	1,253,705	1,781,675	1,224,548		2,033,921	382,160	2,978,342	14,573		12,942,851	20,539,120	21,251,830			
36 Total Resources	9,939,289	3,210,943	1,854,325	4,857,159	0	10,409,328	1,203,203	3,386,247	741,496	0	35,601,990	41,891,873	48,505,458			
37 Loss on Nonreplaced Credits Against Levied Taxes	381	0	0	0	0		0		0	381	140,469	140,469	154,901			

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	589,008	118,238	30,188	760,567					1,498,001	1,219,794	1,122,667			
1010 - Investigations	103,539	23,864		140,406					267,809	220,701	205,299			
1020 - Unified Law Enforcement								0						
1030 - Contract Law Enforcement								0						
1040 - Law Enforcement Communications	368,164	126,796						494,960	493,501	396,183				
1050 - Adult Correctional Services	1,314,210	269,681	5,000					1,588,891	1,410,776	1,255,892				
1060 - Administration	902,544	175,374				3,000		1,080,918	1,011,198	800,975				
Subtotal	3,277,465	713,953	35,188	900,973	0	0	0	4,930,579	4,355,970	3,781,016				
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	369,894	110,747	1,000					481,641	465,901	397,352				
1110 - Medical Examiner	61,400							61,400	46,400	60,883				
1120 - Child Support Recovery								0						
Subtotal	431,294	110,747	1,000	0	0	0	0	543,041	512,301	458,235				
EMERGENCY SERVICES														
1200 - Ambulance Services								0						
1210 - Emergency Management	33,825							33,825	32,045	31,072				
1220 - Fire Protection & Rescue Services								0						
1230 - E911 Service Board	34,000	26,144						60,144	55,405	51,774				
Subtotal	67,825	26,144	0	0	0	0	0	93,969	87,450	82,846				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations								0						
1410 - Research & Other Assistance		3,000						3,000	3,000	2,575				
1420 - Bailiff Services								0						
Subtotal	0	3,000	0	0	0	0	0	3,000	3,000	2,575				
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses		21,000						21,000	21,000	476				
1510 - (Reserved)														
1520 - Detention Services								0						
1530 - Court Costs								0						
1540 - Service of Civil Papers								0						
Subtotal	0	21,000	0	0	0	0	0	21,000	21,000	476				
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution								0						
1610 - Juvenile Representation Services								0						
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,000						15,000	15,000	7,103				
Subtotal	0	15,000	0	0	0	0	0	15,000	15,000	7,103				
Total - Public Safety & Legal Services	3,776,584	889,844	36,188	900,973	0	0	3,000	5,606,589	4,994,721	4,332,251				

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	645,904	225,829	3,000						874,733	891,523	750,061			
3010 - Communicable Disease Prevention & Control Services									0					
3020 - Environmental Health	50,250								50,250	40,750	16,018			
3040 - Health Administration									0					
3050 - Support of Hospitals									0					
Subtotal	696,154	225,829	3,000	0	0	0	0	0	924,983	932,273	766,079			
SERVICES TO POOR PROGRAM														
3100 - Administration	177,060	78,802							255,862	248,042	216,214			
3110 - General Welfare Services	58,000								58,000	50,300	19,450			
3120 - Care in County Care Facility									0					
Subtotal	235,060	78,802	0	0	0	0	0	0	313,862	298,342	235,664			
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	104,583	12,016							116,599	111,140	99,281			
3210 - General Services to Veterans	15,150		7,500						22,650	14,950	5,709			
Subtotal	119,733	12,016	7,500	0	0	0	0	0	139,249	126,090	104,990			
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance		18,000							18,000	18,000				
3310 - Family Protective Services		5,000							5,000	5,000	2,566			
3320 - Services for Disabled Children									0					
Subtotal	0	23,000	0	0	0	0	0	0	23,000	23,000	2,566			
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	403,874	136,166							540,040	527,950	427,778			
3410 - Other Social Services	9,250								9,250	7,250	5,800			
3420 - Social Services Business Operations									0					
Subtotal	413,124	136,166	0	0	0	0	0	0	549,290	535,200	433,578			
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services		31,000							31,000	31,000	1,858			
3510 - Preventive Services									0					
3520 - Opioid Litigation Settlement									61,527					
Subtotal	0	31,000	0	0	0	0	0	0	92,527	31,000	1,858			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	1,464,071	506,813	10,500	0	0	0	0	0	2,042,911	1,945,905	1,544,735			

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

TOTALS		Actual 2021/2022
SERVICES TO PERSONS WITH:		
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS		
400X - Information & Education Services	1	
402X - Coordination Services	2	
403X- Personal & Environ. Sprt	3	
404X- Treatment Services	4	9,441
405X- Vocational & Day Services	5	
406X- Lic/Cert. Living Arrangements	6	74,124
407X - Inst/Hospital & Commit Services	7	13,490
Subtotal	8	97,055
42XX - INTELLECTUAL DISABILITY		
420X - Information & Education Services	9	
422X - Coordination Services	10	
423X- Personal & Environ. Sprt	11	900
424X- Treatment Services	12	
425X- Vocational & Day Services	13	2,093
426X- Lic/Cert. Living Arrangements	14	
427X - Inst/Hospital & Commit Services	15	
Subtotal	16	2,993
43XX - OTHER DEVELOPMENTAL DISABILITIES		
430X - Information & Education Services	17	
432X - Coordination Services	18	
433X- Personal & Environ. Sprt	19	
434X- Treatment Services	20	
435X- Vocational & Day Services	21	362
436X- Lic/Cert. Living Arrangements	22	
437X - Inst/Hospital & Commit Services	23	
Subtotal	24	362
44XX - GENERAL ADMINISTRATION		
4411 -Direct Administration	25	81,561
4412 -Purchased Administration	26	25,826
4413 -Distrib to Regional Fiscal Agent	27	676,125
Subtotal	28	783,512
45XX - COUNTY PRVD CASE MGMT		
Subtotal	29	1,099
46XX - COUNTY PRVD SERVICES		
Subtotal	30	
47XX - BRAIN INJURY		
470X - Information & Education Services	31	
472X - Coordination Services	32	
473X- Personal & Environ. Sprt	33	
474X- Treatment Services	34	
475X- Vocational & Day Services	35	
476X- Lic/Cert. Living Arrangements	36	
477X - Inst/Hospital & Commit Services	37	
Subtotal	38	0
Total - Mental Health, ID & DD	39	885,021

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation	10,500								10,500	454,364	119,998	1			
6010 - Weed Eradication				150,000					150,000		48,551	2			
6020 - Solid Waste Disposal				32,705			810,700		843,405	813,191	699,835	3			
6030 - Environmental Restoration									0			4			
Subtotal	10,500	0	0	182,705	0	0	810,700	0	1,003,905	1,267,555	868,384	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	100,620	14,638							115,258	102,832	103,998	6			
6110 - Maintenance & Operations	755,756	75,345	3,600						834,701	642,813	539,306	7			
6120 - Recreation & Environmental Educ.									0			8			
Subtotal	856,376	89,983	3,600	0	0	0	0	0	949,959	745,645	643,304	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	1,400			2,000					3,400	3,400	564	10			
6210 - Animal Bounties & State Apiarist Expenses									0			11			
Subtotal	1,400	0	0	2,000	0	0	0	0	3,400	3,400	564	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	48,935	21,505		82,540					152,980	149,874	132,176	13			
6310 - Housing Rehabilitation & Develop.									0			14			
6320 - Community Economic Development									0			15			
Subtotal	48,935	21,505	0	82,540	0	0	0	0	152,980	149,874	132,176	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				145,500											
6410 - Historic Preservation	25,000								145,500	140,500	135,500	17			
6420 - Fair & 4-H Clubs	43,000								25,000	40,000	35,452	18			
6430 - Faergrounds									43,000	41,000	41,000	19			
6440 - Memorial Halls									0			20			
6450 - Other Educational Services									0			21			
Subtotal	68,000	0	0	145,500	0	0	0	0	213,500	221,500	211,952	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	985,211	111,488	3,600	412,745	0	0	810,700	0	2,323,744	2,387,974	1,856,380	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration						183,500			183,500	175,500	155,075	1		
7010 - Engineering						727,000			727,000	714,000	604,900	2		
Subtotal	0	0	0	0	0	910,500	0	0	910,500	889,500	759,975	3		
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts						180,000			180,000	190,000	256,870	4		
7110 - Roads						3,253,500			3,253,500	3,032,500	2,809,636	5		
7120 - Snow & Ice Control						370,000			370,000	370,000	290,418	6		
7130 - Traffic Controls						325,000			325,000	235,000	323,226	7		
7140 - Road Clearing						316,000			316,000	286,000	330,668	8		
Subtotal	0	0	0	0	0	4,444,500	0	0	4,444,500	4,113,500	4,010,818	9		
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment						395,000			395,000	601,500	670,536	10		
7210 - Equipment Operations						1,756,500			1,756,500	1,670,515	1,503,347	11		
7220 - Tools, Materials & Supplies						224,000			224,000	224,000	171,628	12		
7230 - Real Estate & Buildings						90,000			90,000	30,000	37,009	13		
Subtotal	0	0	0	0	0	2,465,500	0	0	2,465,500	2,526,015	2,382,520	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	7,820,500	0	0	7,820,500	7,529,015	7,153,313	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration		156,601							156,601	132,153	88,971	1			
8010 - Local Elections		36,000							36,000	7,000	27,379	2			
8020 - Township Officials	4,000	30							4,030	4,030	4,089	3			
Subtotal	4,000	192,631	0	0	0	0	0	0	196,631	143,183	120,439	4			
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations & Licensing	104,551	34,095							138,646	129,951	113,434	5			
8101 - Driver Licenses Services	58,129	21,098							79,227	77,276	62,585	6			
8110 - Recording of Public Documents	191,540	90,311					4,000		285,851	273,917	227,064	7			
Subtotal	354,220	145,504	0	0	0	0	4,000	0	503,724	481,144	403,083	8			
Total - Government Services to Residents	358,220	338,135	0	0	0	0	4,000	0	700,355	624,327	523,522	9			

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

	GENERAL FUND					SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	291,812	27,103	100,000						418,915	922,019	461,834	1	
9010 - Administrative Management Services	237,172	118,190							355,362	350,489	309,167	2	
9020 - Treasury Management Services	216,642	53,877							270,519	269,281	232,676	3	
9030 - Other Policy & Administration	162,715		835,355						998,070	144,535	204,956	4	
9040 - Reimbursable MHDS Direct Expenses	77,220								77,220	93,327		5	
Subtotal	985,561	199,170	935,355	0	0	0	0	0	2,120,086	1,779,651	1,208,633	6	
CENTRAL SERVICES PROGRAM													
9100 - General Services	215,078	39,476							254,554	247,442	773,983	7	
9110 - Information Tech Services	355,729	37,224	210,662						603,615	378,473	484,580	8	
9120 - GIS Systems	53,335	4,331							57,666	53,880	55,221	9	
Subtotal	624,142	81,031	210,662	0	0	0	0	0	915,835	679,795	1,313,784	10	
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability		103,150							103,150	97,800	82,316	11	
9210 - Safety of Workplace		153,436							158,436	128,834	95,083	12	
9220 - Fidelity of Public Officers		75,000							75,000	75,000	64,508	13	
9230 - Unemployment Compensation									0	0		14	
Subtotal	0	331,586	0	0	0	0	0	0	336,586	301,634	241,907	15	
Total - Administration	1,609,703	611,787	1,146,017	0	0	0	0	0	3,372,507	2,761,080	2,764,324	16	

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations											0		1	
0020 - Interest on Short-Term Debt											0		2	
0030 - Other Nonprogram Current	8,400										8,400	8,400	7,230	
0040 - Other County Enterprises											0		4	
Total - Nonprogram Current	8,400	0	0	0	0	0	0	0	0	0	8,400	8,400	7,230	
LONG-TERM DEBT SERVICE														
0100 - Principal														
0110 - Interest and Fiscal Charges									615,000		615,000	610,000	595,000	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	718,155	0	718,155	719,255	718,846	
CAPITAL PROJECTS														
0200 - Roadway Construction						2,385,000					2,385,000	974,579	1,426,754	
0210 - Conservation Land Acquisition & Dev.											0		10	
0220 - Other Capital Projects								3,385,600			3,385,600	4,154,253	2,166,103	
Total Capital Projects	0	0	0	0	0	2,385,000	0	3,385,600	0	0	5,770,600	5,128,832	3,592,857	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	3,776,584	889,844	36,188	900,973	0	0	3,000			0	5,606,589	4,994,721	4,332,251	
Total Physical Health and Social Services	1,464,071	506,813	10,500	0	0	0	61,527			0	2,042,911	1,945,905	1,544,735	
Total Mental Health, ID & DD	0	0	0	0	0	0	0			0	0	0	885,021	
Total County Environment and Education	985,211	111,488	3,600	412,745	0	0	810,700			0	2,323,744	2,387,974	1,856,380	
Total Roads & Transportation	0	0	0	0	0	7,820,500	0			0	7,820,500	7,529,015	7,153,313	
Total Government Services to Residents	358,220	338,135	0	0	0	4,000				0	700,355	624,327	523,522	
Total Administration	1,609,703	611,787	1,146,017	0	0	5,000				0	3,372,507	2,761,080	2,764,324	
Total Nonprogram Current	8,400	0	0	0	0	0	0			0	8,400	8,400	7,230	
Total Long-Term Debt Service	0	0	0	0	0	0	0			0	718,155	719,255	718,846	
Total Capital Projects	0	0	0	0	0	2,385,000	0	3,385,600		0	5,770,600	5,128,832	3,592,857	
Total - All Expenditures	8,202,189	2,458,067	1,196,305	1,313,718	0	10,205,500	884,227	3,385,600	718,155	0	28,363,761	26,099,509	23,378,479	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0		24	
To Rural Services Supplemental											0		25	
To Secondary Roads				2,839,097							2,839,097	2,789,513	2,728,821	
To Other Budgetary Funds			407,905	60,000							467,905	60,000	1,859,038	
Total Operating Transfers Out	0	0	407,905	2,899,097	0	0	0	0	0	0	3,307,002	2,849,513	4,587,859	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0	0	29	
Fund Balance - Nonspendable											0	0	31	
Fund Balance - Restricted	11,679	752,876	250,115	644,344		203,828	318,976	647	23,341		2,205,806	9,679,713	16,548,386	
Fund Balance - Committed											0	0	33	
Fund Balance - Assigned											0	0	34	
Fund Balance - Unassigned	1,725,421	0	0	0	0	0	0	0	0	0	1,725,421	3,263,138	3,990,734	
Total Ending Fund Balance - June 30,	1,737,100	752,876	250,115	644,344	0	203,828	318,976	647	23,341	0	3,931,227	12,942,851	20,539,120	
Total Requirements	9,939,289	3,210,943	1,854,325	4,857,159	0	10,409,328	1,203,203	3,386,247	741,496	0	35,601,990	41,891,873	48,505,458	

LONG TERM DEBT SCHEDULE

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

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2021 GO Corp. Purpose Bonds	9,740,000	3/23/2021	615,000	103,155	600	718,755		718,755
2021 GO Corp. Purpose Bonds-Levy for future payment		3/23/2021	8,168			8,168		8,168
TOTALS FOR COUNTYWIDE DEBT SERVICE:			623,168	103,155	600	726,923	0	726,923

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							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:

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:

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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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