

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
 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: 4/23/2024 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](http://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](http://www.cedarcounty.iowa.gov)

County Telephone Number  
 (563) 886-6413

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	11,644,138	10,025,828	9,672,654	9.72
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	360,876	507,963	485,088	
Net Current Property Taxes	4	11,283,262	9,517,865	9,187,566	
Delinquent Property Tax Revenue	5	300	400	940	
Penalties, Interest & Costs on Taxes	6	22,300	22,300	54,109	
Other County Taxes/TIF Tax Revenues	7	1,328,465	1,313,659	1,342,896	-0.54
Intergovernmental	8	7,316,249	8,060,455	6,652,816	
Licenses & Permits	9	76,039	51,939	48,365	
Charges for Service	10	1,369,494	1,310,378	1,399,840	
Use of Money & Property	11	151,556	203,906	317,762	
Miscellaneous	12	244,345	196,168	340,182	
<b>Subtotal Revenues</b>	13	21,792,010	20,677,070	19,344,476	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,117,066	3,198,112	2,849,513	
Proceeds of Fixed Asset Sales	16	117,000	129,050	46,749	
<b>Total Revenues &amp; Other Sources</b>	17	25,026,076	24,004,232	22,240,738	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	6,806,691	5,592,399	4,906,405	17.78
Physical Health and Social Services	19	1,913,043	1,956,218	1,687,656	6.47
County Environment and Education	21	2,484,306	1,988,744	2,048,760	10.12
Roads & Transportation	22	8,419,000	7,919,914	7,160,813	8.43
Government Services to Residents	23	665,838	692,513	566,130	8.45
Administration	24	2,761,424	3,192,268	2,787,494	-0.47
Nonprogram Current	25	8,400	8,400	6,980	9.70
Debt Service	26	717,505	718,155	719,857	-0.16
Capital Projects	27	2,755,000	3,997,600	5,777,278	-30.94
<b>Subtotal Expenditures</b>	28	26,531,207	26,066,211	25,661,373	
Other Financing Uses:					
Operating Transfers Out	29	3,117,066	3,198,112	2,849,513	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	29,648,273	29,264,323	28,510,886	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-4,622,197	-5,260,091	-6,270,148	
Beginning Fund Balance - July 1,	33	9,008,879	14,268,970	20,539,118	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,884,259	6,247,696	10,367,462	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,502,423	2,761,183	3,901,508	
<b>Total Ending Fund Balance - June 30,</b>	40	4,386,682	9,008,879	14,268,970	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,957,307				
Rural Only Levies*:	2,686,831	Urban Areas:	6.00517		
Special District Levies*:	0	Rural Areas:	8.80517		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	96,525				

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

<b>COUNTY NAME:</b> CEDAR COUNTY	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2024 - June 30, 2025	<b>COUNTY NUMBER:</b> 16
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/2/2024 Meeting Time: 08:15 AM Meeting Location: Board of Supervisor's room

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)  
www.cedarcounty.iowa.gov

County Telephone Number  
(563) 886-6413

Iowa Department of Management	Current Year Certified Property Tax  FY 2023/2024	Budget Year Effective Tax  FY 2024/2025	Budget Year Proposed Tax  FY 2024/2025
Taxable Valuations-General Services	1,395,959,402	1,488,719,451	1,488,719,451
Requested Tax Dollars-Countywide Rates	7,496,994	7,496,994	8,957,307
<b>Tax Rate-Countywide</b>	5.35809	5.03587	6.00517
Taxable Valuations-Rural Services	936,606,665	959,582,381	959,582,381
Requested Tax Dollars-Additional Rural Levies	2,528,838	2,528,838	2,686,831
<b>Tax Rate-Rural Additional</b>	2.70000	2.63535	2.80000
<b>Rural Total</b>	8.05809	7.67122	8.80517
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	293	278	-5.12
Rural Taxpayer	440	408	-7.27
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	293	278	-5.12
Rural Taxpayer	440	408	-7.27

Reasons for tax increase if proposed exceeds the current:

Due to inflation and the loss of revenue (HF718) for exemptions that are not being backfilled by the State.

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023	
Taxes Levied on Property	1	7,073,516	3,803,371		767,251		11,644,138	10,025,828	9,672,654	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	241,516	94,500		24,860		360,876	507,963	485,088	3
Net Current Property Taxes	4	6,832,000	3,708,871		742,391		11,283,262	9,517,865	9,187,566	4
Delinquent Property Tax Revenue	5	200	100		0		300	400	940	5
Penalties, Interest & Costs on Taxes	6	22,300					22,300	22,300	54,109	6
Other County Taxes/TIF Tax Revenues	7	67,158	1,255,143	0	6,164	0	1,328,465	1,313,659	1,342,896	7
Intergovernmental	8	1,301,239	5,990,150	0	24,860	0	7,316,249	8,060,455	6,652,816	8
Licenses & Permits	9	25,539	50,500	0	0	0	76,039	51,939	48,365	9
Charges for Service	10	624,827	744,667	0	0	0	1,369,494	1,310,378	1,399,840	10
Use of Money & Property	11	151,044	512	0	0	0	151,556	203,906	317,762	11
Miscellaneous	12	140,092	104,253	0	0	0	244,345	196,168	340,182	12
Subtotal Revenues	13	9,164,399	11,854,196	0	773,415	0	21,792,010	20,677,070	19,344,476	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	250,000	2,867,066	0	0	0	3,117,066	3,198,112	2,849,513	15
Proceeds of Fixed Asset Sales	16	0	117,000	0	0	0	117,000	129,050	46,749	16
Total Revenues & Other Sources	17	9,414,399	14,838,262	0	773,415	0	25,026,076	24,004,232	22,240,738	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	5,053,121	1,753,570			0	6,806,691	5,592,399	4,906,405	18
Physical Health and Social Services	19	1,863,043	50,000			0	1,913,043	1,956,218	1,687,656	19
County Environment and Education	21	1,248,013	1,236,293			0	2,484,306	1,988,744	2,048,760	21
Roads & Transportation	22	0	8,419,000			0	8,419,000	7,919,914	7,160,813	22
Government Services to Residents	23	658,188	7,650			0	665,838	692,513	566,130	23
Administration	24	2,754,624	6,800			0	2,761,424	3,192,268	2,787,494	24
Nonprogram Current	25	8,400	0			0	8,400	8,400	6,980	25
Debt Service	26	0	0		717,505	0	717,505	718,155	719,857	26
Capital Projects	27	0	2,755,000	0		0	2,755,000	3,997,600	5,777,278	27
Subtotal Expenditures	28	11,585,389	14,228,313	0	717,505	0	26,531,207	26,066,211	25,661,373	28
Other Financing Uses:										
Operating Transfers Out	29	250,000	2,867,066	0	0	0	3,117,066	3,198,112	2,849,513	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	11,835,389	17,095,379	0	717,505	0	29,648,273	29,264,323	28,510,886	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,420,990	-2,257,117	0	55,910	0	-4,622,197	-5,260,091	-6,270,148	32
Beginning Fund Balance - July 1, 2024	33	5,484,821	3,490,315	647	33,096	0	9,008,879	14,268,970	20,539,118	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	1,561,408	1,233,198	647	89,006	0	2,884,259	6,247,696	10,367,462	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	1,502,423	0	0	0	0	1,502,423	2,761,183	3,901,508	39
Total Ending Fund Balance - June 30,	40	3,063,831	1,233,198	647	89,006	0	4,386,682	9,008,879	14,268,970	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.00517 urban areas; 8.80517 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 16 County Name: CEDAR COUNTY Date Adopted: 4/23/2024

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  
CASH

**GENERAL BASIC FUND LEVY CALCULATION**

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2024 Budget Data</b>	3.50000	4,930,162	1,408,617,794	6.56
	<b>Limitation Percentage</b>			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2025</b>	3.39806	5,100,337	3.45	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2024 Budget Data</b>	2.70000	2,551,997	945,184,135	2.39
	<b>Limitation Percentage</b>			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2025</b>	3.95000	3,822,864	49.80	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,500,955,544		1,488,719,451	
General Basic	2	5,100,334		3.39806		5,058,758
+ Cemetery (Pioneer - 331.424B)	3	20,038		0.01335		19,874
= Total for General Basic	4	5,120,372				5,078,632
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	35,605				35,312
General Supplemental	6	2,011,280		1.34000		1,994,884
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	773,415	1,535,284,328	0.50376	1,523,048,235	767,251
Voted Emergency Medical Services (Countywide)	10	1,125,717		0.75000		1,116,540
Other	11					0
<b>Subtotal Countywide (A)</b>	12	9,030,784		6.00517		8,957,307
<b>B. All Rural Services Only Levies:</b>	13		967,813,763		959,582,381	
Rural Services Basic	14	2,709,879		2.80000		2,686,831
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	2,709,879		2.80000		2,686,831
Subtotal Countywide/All Rural Services (A + B)	21	11,740,663		8.80517		11,644,138
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	11,740,663				11,644,138

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023
<b>TAXED LEVIED ON PROPERTY</b>	1	5,078,632	1,994,884		2,686,831	0		1,116,540		767,251		11,644,138	10,025,828	9,672,654
Less: Uncoll: Del. Taxes Levy Year	2											0		
Less: Credits to Taxpayers	3	175,516	66,000		94,500					24,860		360,876	507,963	485,088
1000 Net Current Property Taxes	4	4,903,116	1,928,884		2,592,331	0		1,116,540		742,391		11,283,262	9,517,865	9,187,566
1010 Delinq. Property Tax Revenue	5	100	100		100							300	400	940
11XX Penalties, Int, & Costs on Taxes	6	22,300										22,300	22,300	54,109
<b>OTHER COUNTY TAXES/TIF REVENUES</b>														
12XX Other County Taxes	7	6,772	2,250		950							9,972	9,972	9,357
13XX Voter Approved Local Option Taxes	8				968,682			253,286				1,221,968	1,212,704	1,243,285
14XX Gambling Taxes	9											0		9
15XX TIF Tax Revenues	10											0		10
16XX Utility Tax Replacement Excise Taxes	11	41,740	16,396		23,048	0		9,177		6,164		96,525	90,983	90,254
17XX Taxes Collected for Other Governments	11B											0		11B
Subtotal	12	48,512	18,646	0	992,680	0	253,286	9,177	0	6,164	0	1,328,465	1,313,659	1,342,896
<b>INTERGOVERNMENTAL REVENUE</b>														
20XX State Shared Revenues	13	2,000						4,118,238				4,120,238	4,087,657	4,267,175
21XX State Replacements Against Levied Taxes	14	175,516	66,000		94,500					24,860		360,876	507,963	485,088
22XX Other State Tax Replacements	15	26,956	8,020		15,750							50,726	82,626	109,458
23XX, 24XX State/Federal Pass-Thru Revenues	16	26,500						975,000				1,001,500	1,739,706	114,280
25XX Contributions from Other Intergovernmental Units	17	157,708	11,720					175,000	90,000			434,428	443,619	454,979
26XX, 27XX State Grants and Entitlements	18	624,819						511,957	1,705			1,138,481	974,406	1,057,016
28XX Federal Grants and Entitlements	19	202,000						8,000				210,000	224,478	164,250
29XX Payments in Lieu of Taxes	20											0		570
Subtotal (lines 13 - 20)	21	1,215,499	85,740	0	110,250	0	5,788,195	91,705	0	24,860	0	7,316,249	8,060,455	6,652,816
3XXX Licenses & Permits	22	25,539			5,000		45,500					76,039	51,939	48,365
4XXX, 5XXX Charges for Service	23	612,227	100	12,500	90,617			50	654,000			1,369,494	1,310,378	1,399,840
6XXX Use of Money & Property	24	145,844		5,200				512				151,556	203,906	317,762
8XXX Miscellaneous	25	85,342		54,750				51,500	52,753			244,345	196,168	340,182
Total Revenues	26	7,058,479	2,033,470	72,450	3,790,978	0	6,138,531	1,924,687	0	773,415	0	21,792,010	20,677,070	19,344,476
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>														
9000 From General Basic	27											0		27
9020 From Rural Services Basic	28							2,807,066	60,000			2,867,066	2,899,097	2,849,513
90xx From Other Budgetary Funds	29	250,000										250,000	299,015	29
Subtotal (lines 27- 29)	30	250,000	0	0	0	0	2,807,066	60,000	0	0	0	3,117,066	3,198,112	2,849,513
91XX Proceeds/Gen Long-Term Debt	31											0		31
92XX Proceeds/Gen Capital Asset Sales	32							117,000				117,000	129,050	46,749
Total Revenues and Other Sources	33	7,308,479	2,033,470	72,450	3,790,978	0	9,062,597	1,984,687	0	773,415	0	25,026,076	24,004,232	22,240,738
Beginning Fund Balance - July 1, NaN	34	2,778,312	1,022,673	1,683,836	828,598		2,232,175	429,542	647	33,096		9,008,879	14,268,970	20,539,118
Total Resources	35	10,086,791	3,056,143	1,756,286	4,619,576	0	11,294,772	2,414,229	647	806,511	0	34,034,955	38,273,202	42,779,856
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0

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 2024/2025	Re-estimated 2023/2024		Actual 2022/2023
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	879,588	57,162	32,270	507,413					1,476,433	1,498,001	1,250,285	1
1010 - Investigations	2	105,180	37,977		143,157					286,314	267,809	220,188	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	357,857	128,003							485,860	494,960	488,529	5
1050 - Adult Correctional Services	6	1,371,877	303,753	55,000						1,730,630	1,588,891	1,384,278	6
1060 - Administration	7	902,721	183,176					3,000		1,088,897	1,080,918	970,448	7
Subtotal	8	3,617,223	710,071	87,270	650,570	0	0	3,000	0	5,068,134	4,930,579	4,313,728	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	353,739	98,971	1,000						453,710	480,641	426,477	9
1110 - Medical Examiner	10	61,400								61,400	61,400	77,148	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	415,139	98,971	1,000	0	0	0	0	0	515,110	542,041	503,625	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13							1,100,000		1,100,000			13
1210 - Emergency Management	14	35,605								35,605	33,825	32,045	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16	35,363	13,479							48,842	46,954	38,287	16
Subtotal	17	70,968	13,479	0	0	0	0	1,100,000	0	1,184,447	80,779	70,332	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		3,000							3,000	3,000	2,472	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	3,000	0	0	0	0	0	0	3,000	3,000	2,472	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22		21,000							21,000	21,000	8,577	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	21,000	21,000	8,577	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
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	7,671	30
Subtotal	31	0	15,000	0	0	0	0	0	0	15,000	15,000	7,671	31
<b>Total - Public Safety &amp; Legal Services</b>	32	4,103,330	861,521	88,270	650,570	0	0	1,103,000	0	6,806,691	5,592,399	4,906,405	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1	629,068	209,464	3,000						841,532	874,733	803,179	1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3	59,055								59,055	50,250	20,878	3
3040 - Health Administration	4									0			4
3050 - Support of Hospitals	5									0			5
Subtotal	6	688,123	209,464	3,000	0	0	0	0	0	900,587	924,983	824,057	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	174,309	75,281							249,590	255,121	233,069	7
3110 - General Welfare Services	8	36,150								36,150	58,000	26,634	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	210,459	75,281	0	0	0	0	0	0	285,740	313,121	259,703	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	98,850	11,684							110,534	112,674	103,776	11
3210 - General Services to Veterans	12	15,450		7,500						22,950	17,150	5,588	12
Subtotal	13	114,300	11,684	7,500	0	0	0	0	0	133,484	129,824	109,364	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14									0	18,000		14
3310 - Family Protective Services	15									0	5,000	10,310	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	23,000	10,310	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18	367,031	133,451							500,482	515,040	469,640	18
3410 - Other Social Services	19	11,750								11,750	9,250	7,250	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	378,781	133,451	0	0	0	0	0	0	512,232	524,290	476,890	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22		31,000							31,000	31,000	897	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24								50,000	50,000	10,000	6,435	24
Subtotal	25	0	31,000	0	0	0	0	50,000	0	81,000	41,000	7,332	25
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	26	1,391,663	460,880	10,500	0	0	0	50,000	0	1,913,043	1,956,218	1,687,656	26



SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: CEDAR COUNTY

County No: 16

		TOTALS	
			Actual 2022/2023
<b>SERVICES TO PERSONS WITH:</b>			
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>			
400X - Information & Education Services	1		1
402X - Coordination Services	2		2
403X- Personal & Environ. Sprt	3		3
404X-Treatment Services	4		4
405X-Vocational & Day Services	5		5
406X-Lic/Cert. Living Arrangements	6		6
407X - Inst/Hospital & Commit Services	7		7
Subtotal	8	0	8
<b>42XX - INTELLECTUAL DISABILITY</b>			
420X - Information & Education Services	9		9
422X - Coordination Services	10		10
423X- Personal & Environ. Sprt	11		11
424X-Treatment Services	12		12
425X-Vocational & Day Services	13		13
426X-Lic/Cert. Living Arrangements	14		14
427X - Inst/Hospital & Commit Services	15		15
Subtotal	16	0	16
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>			
430X - Information & Education Services	17		17
432X - Coordination Services	18		18
433X- Personal & Environ. Sprt	19		19
434X-Treatment Services	20		20
435X-Vocational & Day Services	21		21
436X-Lic/Cert. Living Arrangements	22		22
437X - Inst/Hospital & Commit Services	23		23
Subtotal	24	0	24
<b>44XX - GENERAL ADMINISTRATION</b>			
4411-Direct Administration	25		25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27		27
Subtotal	28	0	28
<b>45XX - COUNTY PRVD CASE MGMT</b>			
Subtotal	29		29
<b>46XX - COUNTY PRVD SERVICES</b>			
Subtotal	30		30
<b>47XX - BRAIN INJURY</b>			
470X - Information & Education Services	31		31
472X - Coordination Services	32		32
473X- Personal & Environ. Sprt	33		33
474X-Treatment Services	34		34
475X-Vocational & Day Services	35		35
476X-Lic/Cert. Living Arrangements	36		36
477X - Inst/Hospital & Commit Services	37		37
Subtotal	38	0	38
<b>Total - Mental Health, ID &amp; DD</b>	<b>39</b>	<b>0</b>	<b>39</b>

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1	10,000								10,000	10,500	235,012	1
6010 - Weed Eradication	2				150,000					150,000			2
6020 - Solid Waste Disposal	3				32,705			824,564		857,269	843,405	801,627	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	10,000	0	0	182,705	0	0	824,564	0	1,017,269	853,905	1,036,639	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	99,347	14,789							114,136	115,258	110,430	6
6110 - Maintenance & Operations	7	903,477	73,126	6,800						983,403	634,701	552,911	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	1,002,824	87,915	6,800	0	0	0	0	0	1,097,539	749,959	663,341	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10	1,400			2,000					3,400	3,400	336	10
6210 - Animal Bounties & State Apiarist Expenses	11									0			11
Subtotal	12	1,400	0	0	2,000	0	0	0	0	3,400	3,400	336	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	49,430	22,644		81,524					153,598	152,980	143,210	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15									0			15
Subtotal	16	49,430	22,644	0	81,524	0	0	0	0	153,598	152,980	143,210	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				145,500					145,500	145,500	140,500	17
6410 - Historic Preservation	18	24,000								24,000	40,000	23,734	18
6420 - Fair & 4-H Clubs	19	43,000								43,000	43,000	41,000	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	67,000	0	0	145,500	0	0	0	0	212,500	228,500	205,234	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0			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	0	28
<b>Total - County Environment and Education</b>	<b>29</b>	<b>1,130,654</b>	<b>110,559</b>	<b>6,800</b>	<b>411,729</b>	<b>0</b>	<b>0</b>	<b>824,564</b>	<b>0</b>	<b>2,484,306</b>	<b>1,988,744</b>	<b>2,048,760</b>	<b>29</b>

**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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1					185,500				185,500	183,500	178,368	1
7010 - Engineering	2					830,000				830,000	693,500	568,704	2
Subtotal	3	0	0	0	0	1,015,500	0	0	0	1,015,500	877,000	747,072	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4					160,000				160,000	334,000	181,856	4
7110 - Roads	5					3,387,500				3,387,500	3,237,500	3,063,545	5
7120 - Snow & Ice Control	6					395,000				395,000	375,000	340,815	6
7130 - Traffic Controls	7					250,000				250,000	325,000	223,896	7
7140 - Road Clearing	8					316,000				316,000	316,000	248,504	8
Subtotal	9	0	0	0	0	4,508,500	0	0	0	4,508,500	4,587,500	4,058,616	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10					780,000				780,000	535,000	418,634	10
7210 - Equipment Operations	11					1,731,500				1,731,500	1,611,914	1,672,997	11
7220 - Tools, Materials & Supplies	12					223,500				223,500	223,500	187,146	12
7230 - Real Estate & Buildings	13					160,000				160,000	85,000	76,348	13
Subtotal	14	0	0	0	0	2,895,000	0	0	0	2,895,000	2,455,414	2,355,125	14
<b>MASS TRANSIT PROGRAM</b>													
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	17
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	0	8,419,000	0	0	0	8,419,000	7,919,914	7,160,813	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	157,533							157,533	158,676	99,826	
8010 - Local Elections	2	9,000							9,000	36,000	10,346	
8020 - Township Officials	3	4,000	30						4,030	4,030	4,060	
Subtotal	4	4,000	166,563	0	0	0	0	0	170,563	198,706	114,232	
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations& Licensing	5	100,545	35,077						135,622	138,646	135,522	
8101 - Driver Licenses Services	6	46,319	21,312						67,631	69,310	62,100	
8110 - Recording of Public Documents	7	254,295	30,077				7,650		292,022	285,851	254,276	
Subtotal	8	401,159	86,466	0	0	0	7,650	0	495,275	493,807	451,898	
<b>Total - Government Services to Residents</b>	9	405,159	253,029	0	0	0	7,650	0	665,838	692,513	566,130	

**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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	281,503	27,103	600,000						908,606	311,915	818,849
9010 - Administrative Management Services	2	271,490	31,572							303,062	361,862	358,459
9020 - Treasury Management Services	3	181,273	41,865							223,138	270,519	257,642
9030 - Other Policy & Administration	4	156,125		40,000						196,125	995,070	359,313
9040 - Reimbursable MHDS Direct Expenses	5	79,168								79,168	78,130	84,981
Subtotal	6	969,559	100,540	640,000	0	0	0	0	0	1,710,099	2,017,496	1,879,244
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	7	260,952	41,129							302,081	254,554	297,625
9110 - Information Tech Services	8	272,440	26,342							298,782	561,714	303,287
9120 - GIS Systems	9	24,816								24,816	41,142	24,264
Subtotal	10	558,208	67,471	0	0	0	0	0	0	625,679	857,410	625,176
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	11		104,021							104,021	84,348	91,044
9210 - Safety of Workplace	12		239,825				6,800			246,625	165,490	122,758
9220 - Fidelity of Public Officers	13		75,000							75,000	67,524	69,272
9230 - Unemployment Compensation	14									0		
Subtotal	15	0	418,846	0	0	0	6,800	0	0	425,646	317,362	283,074
<b>Total - Administration</b>	16	1,527,767	586,857	640,000	0	0	6,800	0	0	2,761,424	3,192,268	2,787,494

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
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	8,400	6,980
0040 - Other County Enterprises	4											0		4
Total - Nonprogram Current	5	8,400	0	0	0	0	0	0		0		8,400	8,400	6,980
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6									620,500		620,500	615,000	610,602
0110 - Interest and Fiscal Charges	7									97,005		97,005	103,155	109,255
Total Long-term Debt Service	8	0	0	0	0	0	0	0		717,505	0	717,505	718,155	719,857
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9						2,755,000					2,755,000	612,000	1,731,916
0210 - Conservation Land Acquisition & Dev.	10											0		10
0220 - Other Capital Projects	11											0	3,385,600	4,045,362
Total Capital Projects	12	0	0	0	0	0	2,755,000	0	0		0	2,755,000	3,997,600	5,777,278
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	13	4,103,330	861,521	88,270	650,570	0	0	1,103,000			0	6,806,691	5,592,399	4,906,405
Total Physical Health and Social Services	14	1,391,663	460,880	10,500	0	0	0	50,000			0	1,913,043	1,956,218	1,687,656
Total County Environment and Education	16	1,130,654	110,559	6,800	411,729	0	0	824,564			0	2,484,306	1,988,744	2,048,760
Total Roads & Transportation	17	0	0	0	0	0	8,419,000	0			0	8,419,000	7,919,914	7,160,813
Total Government Services to Residents	18	405,159	253,029	0	0	0	0	7,650			0	665,838	692,513	566,130
Total Administration	19	1,527,767	586,857	640,000	0	0	0	6,800			0	2,761,424	3,192,268	2,787,494
Total Nonprogram Current	20	8,400	0	0	0	0	0	0			0	8,400	8,400	6,980
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		717,505	0	717,505	718,155	719,857
Total Capital Projects	22	0	0	0	0	0	2,755,000	0	0		0	2,755,000	3,997,600	5,777,278
Total - All Expenditures	23	8,566,973	2,272,846	745,570	1,062,299	0	11,174,000	1,992,014	0	717,505	0	26,531,207	26,066,211	25,661,373
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental	24											0		24
To Rural Services Supplemental	25											0		25
To Secondary Roads	26				2,807,066							2,807,066	2,839,097	2,789,513
To Other Budgetary Funds	27			250,000	60,000							310,000	359,015	60,000
Total Operating Transfers Out	28	0	0	250,000	2,867,066	0	0	0	0	0	0	3,117,066	3,198,112	2,849,513
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0		29
Increase (Decrease) In Reserves	30											0		30
Fund Balance - Nonspendable	31											0		31
Fund Balance - Restricted	32	17,395	783,297	760,716	690,211		120,772	422,215	647	89,006		2,884,259	6,247,696	10,367,462
Fund Balance - Committed	33											0		33
Fund Balance - Assigned	34											0		34
Fund Balance - Unassigned	35	1,502,423	0	0	0	0	0	0	0	0		1,502,423	2,761,183	3,901,508
Total Ending Fund Balance - June 30,	36	1,519,818	783,297	760,716	690,211	0	120,772	422,215	647	89,006	0	4,386,682	9,008,879	14,268,970
<b>Total Requirements</b>	37	10,086,791	3,056,143	1,756,286	4,619,576	0	11,294,772	2,414,229	647	806,511	0	34,034,955	38,273,202	42,779,856

**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 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	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	3/23/2021	620,000	97,005	500	717,505		717,505
2021 GO Corp. Purpose Bonds-Levy for future payment	2		3/23/2021	55,910			55,910		55,910
	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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>				675,910	97,005	500	773,415	0	773,415
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
									0
									0
									0
									0
									0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>								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:

-

**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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