NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/15/2025 Meeting Time: 09:30 AM Meeting Location: Board of Supervisor Room located in the Cedar County Courthouse
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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	12,320,021	11,644,138	10,154,064	10.15
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	401,466	430,699	505,685	
Net Current Property Taxes	4	11,918,555	11,213,439	9,648,379	
Delinquent Property Tax Revenue	5	300	1,736	502	
Penalties, Interest & Costs on Taxes	6	22,300	25,565	47,283	
Other County Taxes/TIF Tax Revenues	7	1,467,540	1,330,329	1,418,283	1.72
Intergovernmental	8	7,927,770	6,305,500	7,256,854	
Licenses & Permits	9	75,769	78,039	70,512	
Charges for Service	10	1,424,884	1,394,734	1,513,719	
Use of Money & Property	11	177,256	267,556	562,673	
Miscellaneous	12	155,844	309,907	287,071	
Subtotal Revenues	13	23,170,218	20,926,805	20,805,276	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,882,998	2,883,066	2,970,946	
Proceeds of Fixed Asset Sales	16	28,000	93,000	176,350	
Total Revenues & Other Sources	17	26,081,216	23,902,871	23,952,572	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	7,379,469	6,799,987	5,363,334	17.30
Physical Health and Social Services	19	2,107,567	1,871,254	1,712,928	10.92
County Environment and Education	21	2,591,255	2,274,306	1,872,400	17.64
Roads & Transportation	22	7,938,000	8,082,186	7,916,491	0.14
Government Services to Residents	23	716,564	660,147	659,558	4.23
Administration	24	2,370,187	2,336,049	2,605,819	-4.63
Nonprogram Current	25	8,400	7,518	12,659	-18.54
Debt Service	26	721,805	717,505	719,128	0.19
Capital Projects	27	3,500,000	409,000	3,937,833	-5.72
Subtotal Expenditures	28	27,333,247	23,157,952	24,800,150	
Other Financing Uses:					
Operating Transfers Out	29	2,882,998	2,883,066	2,970,946	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	30,216,245	26,041,018	27,771,096	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,135,029	-2,138,147	-3,818,524	
Beginning Fund Balance - July 1,	33	8,312,299	10,450,446	14,268,970	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,820,071	5,671,033	6,641,812	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,357,199	2,641,266	3,808,634	
Total Ending Fund Balance - June 30,	40	4,177,270	8,312,299	10,450,446	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	9,544,612		
Rural Only Levies*:	2,775,409	Urban Areas:	6.03779
Special District Levies*:	0	Rural Areas:	8.78289
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	96,054		

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

- COUNTY NAME: CEDAR COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 16

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:
Meeting Date: 3/25/2025 Meeting Time: 08:15 AM Meeting Location: Board of Supervisor 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 2024/2025**	**Budget Year Effective Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2025/2026**
Taxable Valuations-General Services	1,488,719,451	1,578,087,913	1,578,087,913
Requested Tax Dollars-Countywide Rates Except Debt Service	8,190,056	8,190,056	8,733,186
Taxable Valuations-Debt Service	1,523,048,235	1,610,738,625	1,610,738,625
Requested Tax Dollars-Debt Service	767,251	767,251	811,426
Requested Tax Dollars-Countywide Rates	8,957,307	8,957,307	9,544,612
Tax Rate-Countywide	6.00517	5.66619	6.03779
Taxable Valuations-Rural Services	959,582,381	1,011,040,986	1,011,040,986
Requested Tax Dollars-Additional Rural Levies	2,686,831	2,686,831	2,775,409
Tax Rate-Rural Additional	2.80000	2.65749	2.74510
Rural Total	8.80517	8.32368	8.78289
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	278	315	13.31
Rural Taxpayer	408	458	12.25
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,228	1,408	14.66
Rural Taxpayer	1,801	2,048	13.71

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

Reasons for tax increase if proposed exceeds the current:

Rural Services - proposed levy is lower than current levy rate.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	7,549,620	3,958,975		811,426		12,320,021	11,644,138	10,154,064	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	241,516	133,500		26,450		401,466	430,699	505,685	3
Net Current Property Taxes	4	7,308,104	3,825,475		784,976		11,918,555	11,213,439	9,648,379	4
Delinquent Property Tax Revenue	5	200	100		0		300	1,736	502	5
Penalties, Interest & Costs on Taxes	6	22,300					22,300	25,565	47,283	6
Other County Taxes/TIF Tax Revenues	7	66,232	1,394,429	0	6,879	0	1,467,540	1,330,329	1,418,283	7
Intergovernmental	8	1,223,201	6,669,619	0	34,950	0	7,927,770	6,305,500	7,256,854	8
Licenses & Permits	9	25,269	50,500	0	0	0	75,769	78,039	70,512	9
Charges for Service	10	718,747	706,137	0	0	0	1,424,884	1,394,734	1,513,719	10
Use of Money & Property	11	176,744	512	0	0	0	177,256	267,556	562,673	11
Miscellaneous	12	89,344	66,500	0	0	0	155,844	309,907	287,071	12
Subtotal Revenues	13	9,630,141	12,713,272	0	826,805	0	23,170,218	20,926,805	20,805,276	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	25,000	2,857,998	0	0	0	2,882,998	2,883,066	2,970,946	15
Proceeds of Fixed Asset Sales	16	0	28,000	0	0	0	28,000	93,000	176,350	16
Total Revenues & Other Sources	17	9,655,141	15,599,270	0	826,805	0	26,081,216	23,902,871	23,952,572	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	5,469,967	1,909,502			0	7,379,469	6,799,987	5,363,334	18
Physical Health and Social Services	19	2,032,567	75,000			0	2,107,567	1,871,254	1,712,928	19
County Environment and Education	21	1,364,402	1,226,853			0	2,591,255	2,274,306	1,872,400	21
Roads & Transportation	22	0	7,938,000			0	7,938,000	8,082,186	7,916,491	22
Government Services to Residents	23	707,064	9,500			0	716,564	660,147	659,558	23
Administration	24	2,363,387	6,800			0	2,370,187	2,336,049	2,605,819	24
Nonprogram Current	25	8,400	0			0	8,400	7,518	12,659	25
Debt Service	26	0	0		721,805	0	721,805	717,505	719,128	26
Capital Projects	27	0	3,500,000	0		0	3,500,000	409,000	3,937,833	27
Subtotal Expenditures	28	11,945,787	14,665,655	0	721,805	0	27,333,247	23,157,952	24,800,150	28
Other Financing Uses:										
Operating Transfers Out	29	25,000	2,857,998	0	0	0	2,882,998	2,883,066	2,970,946	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	11,970,787	17,523,653	0	721,805	0	30,216,245	26,041,018	27,771,096	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,315,646	-1,924,383	0	105,000	0	-4,135,029	-2,138,147	-3,818,524	32
Beginning Fund Balance - July 1, 2025	33	4,702,471	3,491,985	647	117,196	0	8,312,299	10,450,446	14,268,970	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	1,029,626	1,567,602	647	222,196	0	2,820,071	5,671,033	6,641,812	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	1,357,199	0	0	0	0	1,357,199	2,641,266	3,808,634	39
Total Ending Fund Balance - June 30,	40	2,386,825	1,567,602	647	222,196	0	4,177,270	8,312,299	10,450,446	40

Proposed tax rate per $1,000 valuation for County purposes: 6.03779 urban areas; 8.78289 rural areas; Any special district rates excluded.

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

County Number: 16 County Name: CEDAR COUNTY Date Adopted: 4/15/2025

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

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

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.39806	5,100,334	1,500,955,544	5.94
	Limitation Percentage			
	2			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	3.33143	5,297,824	3.86	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	2.80000	2,709,879	967,813,763	5.31
	Limitation Percentage			
	2			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	2.74510	2,797,998	3.25	

		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		1,590,255,337		1,578,087,913	
General Basic	2	5,297,824		3.33143		5,257,289
+ Cemetery (Pioneer - 331.424B)	3	20,038		0.01260		19,884
= Total for General Basic	4	5,317,862				5,277,173
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	35,605				35,333
General Supplemental	6	2,289,968		1.44000		2,272,447
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	817,555	1,622,906,049	0.50376	1,610,738,625	811,426
Voted Emergency Medical Services (Countywide)	10	1,192,692		0.75000		1,183,566
Other	11					0
Subtotal Countywide (A)	12	9,618,077		6.03779		9,544,612
B. All Rural Services Only Levies:	13		1,019,269,967		1,011,040,986	
Rural Services Basic	14	2,797,998		2.74510		2,775,409
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,797,998		2.74510		2,775,409
Subtotal Countywide/All Rural Services (A + B)	21	12,416,075		8.78289		12,320,021
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	12,416,075				12,320,021

Compensation Schedule for FY 2025/2026	
Elected Official	**Annual Salary**
Attorney	139,096
Auditor	83,505
Recorder	79,523
Treasurer	81,501
Sheriff	156,586
Supervisors	29,717
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 levies were voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification) (Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	5,277,173	2,272,447		2,775,409	0		1,183,566		811,426		12,320,021	11,644,138	10,154,064	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	175,516	66,000		94,500			39,000		26,450		401,466	430,699	505,685	3
1000 Net Current Property Taxes	4	5,101,657	2,206,447		2,680,909	0		1,144,566		784,976		11,918,555	11,213,439	9,648,379	4
1010 Delinq. Property Tax Revenue	5	100	100		100							300	1,736	502	5
11XX Penalties, Int, & Costs on Taxes	6	22,300										22,300	25,565	47,283	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	5,772	2,250		950			1,080		750		10,802	11,836	10,256	7
13XX Voter Approved Local Option Taxes	8				1,092,328		268,356					1,360,684	1,221,968	1,317,279	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	40,689	17,521		22,589	0		9,126		6,129		96,054	96,525	90,748	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	46,461	19,771	0	1,115,867	0	268,356	10,206	0	6,879	0	1,467,540	1,330,329	1,418,283	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,000					4,377,681					4,379,681	4,120,238	4,479,235	13
21XX State Replacements Against Levied Taxes	14	175,516	66,000		94,500			39,000		26,450		401,466	430,699	505,685	14
22XX Other State Tax Replacements	15	57,026	24,020		18,000			8,500		8,500		116,046	135,154	94,138	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	10,000					1,400,000					1,410,000	26,500	683,394	16
25XX Contributions from Other Intergovernmental Units	17	55,000	43,220				120,000	90,000				308,220	374,428	418,421	17
26XX, 27XX State Grants and Entitlements	18	625,919					512,233	1,705				1,139,857	1,008,481	927,113	18
28XX Federal Grants and Entitlements	19	164,500					8,000					172,500	210,000	148,868	19
29XX Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	21	1,089,961	133,240	0	112,500	0	6,417,914	139,205	0	34,950	0	7,927,770	6,305,500	7,256,854	21
3XXX Licenses & Permits	22	25,269			5,000		45,500					75,769	78,039	70,512	22
4XXX, 5XXX Charges for Service	23	706,147	100	12,500	52,087		50	654,000				1,424,884	1,394,734	1,513,719	23
6XXX Use of Money & Property	24	171,544		5,200				512				177,256	267,556	562,673	24
8XXX Miscellaneous	25	84,844		4,500			26,500	40,000				155,844	309,907	287,071	25
Total Revenues	26	7,248,283	2,359,658	22,200	3,966,463	0	6,758,320	1,988,489	0	826,805	0	23,170,218	20,926,805	20,805,276	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27											0		20,000	27
9020 From Rural Services Basic	28						2,797,998	60,000				2,857,998	2,867,066	2,899,096	28
90xx From Other Budgetary Funds	29	25,000										25,000	16,000	51,850	29
Subtotal (lines 27- 29)	30	25,000	0	0	0	0	2,797,998	60,000	0	0	0	2,882,998	2,883,066	2,970,946	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32						28,000					28,000	93,000	176,350	32
Total Revenues and Other Sources	33	7,273,283	2,359,658	22,200	3,966,463	0	9,584,318	2,048,489	0	826,805	0	26,081,216	23,902,871	23,952,572	33
Beginning Fund Balance - July 1, NaN	34	2,767,301	1,048,007	887,163	834,245		2,021,265	636,475	647	117,196		8,312,299	10,450,446	14,268,970	34
Total Resources	35	10,040,584	3,407,665	909,363	4,800,708	0	11,605,583	2,684,964	647	944,001	0	34,393,515	34,353,317	38,221,542	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	899,749	92,744	32,270	673,187					1,697,950	1,476,433	1,508,445	1
1010 - Investigations	2	114,284	45,086		159,370					318,740	286,314	275,796	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	366,166	137,029							503,195	480,860	471,143	5
1050 - Adult Correctional Services	6	1,532,795	405,327	5,000						1,943,122	1,730,630	1,439,424	6
1060 - Administration	7	922,990	208,076					4,500		1,135,566	1,088,897	1,051,433	7
Subtotal	8	3,835,984	888,262	37,270	832,557	0	0	4,500	0	5,598,573	5,063,134	4,746,241	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	386,768	128,733	1,000						516,501	453,710	446,532	9
1110 - Medical Examiner	10	66,700								66,700	61,400	52,410	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	453,468	128,733	1,000	0	0	0	0	0	583,201	515,110	498,942	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							1,072,445		1,072,445	1,100,000		13
1210 - Emergency Management	14	37,386								37,386	35,605	33,825	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16	35,381	13,483							48,864	47,138	46,356	16
Subtotal	17	72,767	13,483	0	0	0	0	1,072,445	0	1,158,695	1,182,743	80,181	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		3,000							3,000	3,000	2,487	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	3,000	0	0	0	0	0	0	3,000	3,000	2,487	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		21,000							21,000	21,000	27,582	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	27,582	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	7,901	30
Subtotal	31	0	15,000	0	0	0	0	0	0	15,000	15,000	7,901	31
Total - Public Safety & Legal Services	32	4,362,219	1,069,478	38,270	832,557	0	0	1,076,945	0	7,379,469	6,799,987	5,363,334	32

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	646,056	224,667							870,723	841,532	836,821	1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3	58,974								58,974	59,055	26,517	3
3040 - Health Administration	4									0			4
3050 - Support of Hospitals	5									0			5
Subtotal	6	705,030	224,667	0	0	0	0	0	0	929,697	900,587	863,338	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	246,954	111,850							358,804	249,125	239,773	7
3110 - General Welfare Services	8	35,300								35,300	36,150	22,607	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	282,254	111,850	0	0	0	0	0	0	394,104	285,275	262,380	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	109,462	12,186							121,648	113,785	106,352	11
3210 - General Services to Veterans	12	15,450		5,002						20,452	18,375	7,209	12
Subtotal	13	124,912	12,186	5,002	0	0	0	0	0	142,100	132,160	113,561	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15									0			15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	379,927	143,989							523,916	500,482	464,252	18
3410 - Other Social Services	19	11,750								11,750	11,750	9,250	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	391,677	143,989	0	0	0	0	0	0	535,666	512,232	473,502	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		31,000							31,000	31,000	147	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							75,000		75,000	10,000		24
Subtotal	25	0	31,000	0	0	0	0	75,000	0	106,000	41,000	147	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,503,873	523,692	5,002	0	0	0	75,000	0	2,107,567	1,871,254	1,712,928	26

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	10,000		298,900						308,900	170,000	42,532	1
6010 - Weed Eradication	2									0	150,000		2
6020 - Solid Waste Disposal	3				36,705			966,107		1,002,812	857,269	830,132	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	10,000	0	298,900	36,705	0	0	966,107	0	1,311,712	1,177,269	872,664	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	112,013	15,395							127,408	114,136	111,601	6
6110 - Maintenance & Operations	7	657,636	112,767	6,800						777,203	603,403	521,210	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	769,649	128,162	6,800	0	0	0	0	0	904,611	717,539	632,811	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	1,400			2,000					3,400	3,400	3,339	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	3,339	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	51,114	16,377		76,541					144,032	153,598	144,963	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15									0			15
Subtotal	16	51,114	16,377	0	76,541	0	0	0	0	144,032	153,598	144,963	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				145,500					145,500	145,500	145,500	17
6410 - Historic Preservation	18	39,000								39,000	34,000	30,123	18
6420 - Fair & 4-H Clubs	19	43,000								43,000	43,000	43,000	19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	82,000	0	0	145,500	0	0	0	0	227,500	222,500	218,623	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
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
Total - County Environment and Education	29	914,163	144,539	305,700	260,746	0	0	966,107	0	2,591,255	2,274,306	1,872,400	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						190,000			190,000	218,500	184,150	1
7010 - Engineering	2						1,002,000			1,002,000	729,000	643,045	2
Subtotal	3	0	0	0	0	0	1,192,000	0	0	1,192,000	947,500	827,195	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						110,000			110,000	100,000	395,359	4
7110 - Roads	5						3,265,500			3,265,500	3,310,792	3,370,185	5
7120 - Snow & Ice Control	6						375,000			375,000	375,000	355,520	6
7130 - Traffic Controls	7						325,000			325,000	250,000	329,888	7
7140 - Road Clearing	8						290,000			290,000	300,000	234,753	8
Subtotal	9	0	0	0	0	0	4,365,500	0	0	4,365,500	4,335,792	4,685,705	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						505,000			505,000	733,569	560,450	10
7210 - Equipment Operations	11						1,653,500			1,653,500	1,633,250	1,578,214	11
7220 - Tools, Materials & Supplies	12						182,000			182,000	172,075	251,729	12
7230 - Real Estate & Buildings	13						40,000			40,000	260,000	13,198	13
Subtotal	14	0	0	0	0	0	2,380,500	0	0	2,380,500	2,798,894	2,403,591	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	17
Total - Roads & Transportation	18	0	0	0	0	0	7,938,000	0	0	7,938,000	8,082,186	7,916,491	18

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		152,252							152,252	154,092	138,426	1
8010 - Local Elections	2		40,500							40,500	9,000	32,184	2
8020 - Township Officials	3	4,000	30							4,030	4,030	3,195	3
Subtotal	4	4,000	192,782	0	0	0	0	0	0	196,782	167,122	173,805	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	110,593	38,176							148,769	135,622	132,291	5
8101 - Driver Licenses Services	6	48,321	16,389							64,710	67,631	65,148	6
8110 - Recording of Public Documents	7	265,719	31,084					9,500		306,303	289,772	288,314	7
Subtotal	8	424,633	85,649	0	0	0	0	9,500	0	519,782	493,025	485,753	8
Total - Government Services to Residents	9	428,633	278,431	0	0	0	0	9,500	0	716,564	660,147	659,558	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	283,541	27,103	193,358						504,002	413,606	757,791	1
9010 - Administrative Management Services	2	301,038	33,937							334,975	303,062	328,767	2
9020 - Treasury Management Services	3	192,670	44,624							237,294	221,138	257,462	3
9030 - Other Policy & Administration	4	134,535		99,132						233,667	234,728	268,843	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	79,168	74,680	5
Subtotal	6	911,784	105,664	292,490	0	0	0	0	0	1,309,938	1,251,702	1,687,543	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	217,176	29,670							246,846	355,529	228,783	7
9110 - Information Tech Services	8	304,850	28,787							333,637	298,782	329,743	8
9120 - GIS Systems	9	28,968								28,968	24,816	42,732	9
Subtotal	10	550,994	58,457	0	0	0	0	0	0	609,451	679,127	601,258	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		112,198							112,198	93,157	81,406	11
9210 - Safety of Workplace	12		256,800					6,800		263,600	251,012	166,165	12
9220 - Fidelity of Public Officers	13		75,000							75,000	61,051	68,949	13
9230 - Unemployment Compensation	14									0		498	14
Subtotal	15	0	443,998	0	0	0	0	6,800	0	450,798	405,220	317,018	15
Total - Administration	16	1,462,778	608,119	292,490	0	0	0	6,800	0	2,370,187	2,336,049	2,605,819	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
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	7,518	12,659	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	8,400	0	0	0	0	0	0			0	8,400	7,518	12,659	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									631,000		631,000	620,500	615,973	6
0110 - Interest and Fiscal Charges	7									90,805		90,805	97,005	103,155	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		721,805	0	721,805	717,505	719,128	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						3,500,000					3,500,000	409,000	647,686	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11											0		3,290,147	11
Total Capital Projects	12	0	0	0	0	0	3,500,000	0	0		0	3,500,000	409,000	3,937,833	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	4,362,219	1,069,478	38,270	832,557	0	0	1,076,945			0	7,379,469	6,799,987	5,363,334	13
Total Physical Health and Social Services	14	1,503,873	523,692	5,002	0	0	0	75,000			0	2,107,567	1,871,254	1,712,928	14
Total County Environment and Education	16	914,163	144,539	305,700	260,746	0	0	966,107			0	2,591,255	2,274,306	1,872,400	16
Total Roads & Transportation	17	0	0	0	0	0	7,938,000	0			0	7,938,000	8,082,186	7,916,491	17
Total Government Services to Residents	18	428,633	278,431	0	0	0	0	9,500			0	716,564	660,147	659,558	18
Total Administration	19	1,462,778	608,119	292,490	0	0	0	6,800			0	2,370,187	2,336,049	2,605,819	19
Total Nonprogram Current	20	8,400	0	0	0	0	0	0			0	8,400	7,518	12,659	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		721,805	0	721,805	717,505	719,128	21
Total Capital Projects	22	0	0	0	0	0	3,500,000	0	0		0	3,500,000	409,000	3,937,833	22
Total - All Expenditures	23	8,680,066	2,624,259	641,462	1,093,303	0	11,438,000	2,134,352	0	721,805	0	27,333,247	23,157,952	24,800,150	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				2,797,998							2,797,998	2,807,066	2,839,096	26
To Other Budgetary Funds	27			25,000	60,000							85,000	76,000	131,850	27
Total Operating Transfers Out	28	0	0	25,000	2,857,998	0	0	0	0	0	0	2,882,998	2,883,066	2,970,946	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	3,319	783,406	242,901	849,407		167,583	550,612	647	222,196		2,820,071	5,671,033	6,641,812	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	1,357,199	0	0	0	0	0	0	0	0	0	1,357,199	2,641,266	3,808,634	35
Total Ending Fund Balance - June 30,	36	1,360,518	783,406	242,901	849,407	0	167,583	550,612	647	222,196	0	4,177,270	8,312,299	10,450,446	36
Total Requirements	37	10,040,584	3,407,665	909,363	4,800,708	0	11,605,583	2,684,964	647	944,001	0	34,393,515	34,353,317	38,221,542	37

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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	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	03/23/2021	630,000	90,805	1,000	721,805		721,805
2021 GO Corp Purpose Bonds - Levy for future payment	2		03/23/2021	95,750			95,750		95,750
	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:				725,750	90,805	1,000	817,555	0	817,555

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

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.33143
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	2.74510
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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