NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/14/2026 Meeting Time: 09:00 AM Meeting Location: Board of Supervisor Room - 1st floor of 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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	12,573,535	12,320,021	11,642,179	3.92
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	439,966	451,591	442,368	
Net Current Property Taxes	4	12,133,569	11,868,430	11,199,811	
Delinquent Property Tax Revenue	5	200	300	10,572	
Penalties, Interest & Costs on Taxes	6	0	22,300	57,662	
Other County Taxes/TIF Tax Revenues	7	1,416,108	1,467,539	1,391,046	0.90
Intergovernmental	8	7,979,385	7,236,970	6,817,417	
Licenses & Permits	9	75,700	75,769	83,178	
Charges for Service	10	1,522,850	1,424,884	1,461,385	
Use of Money & Property	11	229,156	203,887	414,095	
Miscellaneous	12	370,428	155,937	391,051	
Subtotal Revenues	13	23,727,396	22,456,016	21,826,217	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,884,689	2,882,998	2,883,066	
Proceeds of Fixed Asset Sales	16	105,000	29,000	71,464	
Total Revenues & Other Sources	17	26,717,085	25,368,014	24,780,747	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	8,837,414	7,216,604	5,786,149	23.59
Physical Health and Social Services	19	1,913,843	1,969,562	1,669,731	7.06
County Environment and Education	21	1,960,863	2,320,980	2,232,532	-6.28
Roads & Transportation	22	8,262,000	7,911,577	8,343,398	-0.49
Government Services to Residents	23	702,823	716,564	638,090	4.95
Administration	24	2,092,033	2,156,870	2,482,012	-8.19
Nonprogram Current	25	8,400	8,274	7,518	5.70
Debt Service	26	720,505	721,805	720,981	-0.03
Capital Projects	27	2,490,000	1,929,982	402,123	148.84
Subtotal Expenditures	28	26,987,881	24,952,218	22,282,534	
Other Financing Uses:					
Operating Transfers Out	29	2,884,689	2,882,998	2,883,066	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	29,872,570	27,835,216	25,165,600	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,155,485	-2,467,202	-384,853	
Beginning Fund Balance - July 1,	33	7,598,391	10,065,593	10,450,446	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,350,058	5,579,325	6,618,288	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	30,000	0	0	
Fund Balance - Unassigned	39	1,062,848	2,019,066	3,447,305	
Total Ending Fund Balance - June 30,	40	4,442,906	7,598,391	10,065,593	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 9,771,188	Urban Areas: 6.10418
Rural Only Levies*: 2,802,347	Rural Areas: 8.84928
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacement Excise Tax:	

100,904

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

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COUNTY NAME: CEDAR COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	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: 3/24/2026 Meeting Time: 08:15 AM Meeting Location: Board of Supervisors meeting 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 2025/2026**	**Budget Year Effective Tax FY 2026/2027**	**Budget Year Proposed Tax FY 2026/2027**
Taxable Valuations-General Services	1,578,087,913	1,595,382,574	1,595,382,574
Requested Tax Dollars-Countywide Rates Except Debt Service	8,733,186	8,733,186	8,954,236
Taxable Valuations-Debt Service	1,610,738,625	1,621,708,946	1,621,708,946
Requested Tax Dollars-Debt Service	811,426	811,426	816,952
Requested Tax Dollars-Countywide Rates	9,544,612	9,544,612	9,771,188
Tax Rate-Countywide	6.03779	5.97439	6.10418
Taxable Valuations-Rural Services	1,011,040,986	1,020,854,312	1,020,854,312
Requested Tax Dollars-Additional Rural Levies	2,775,409	2,775,409	2,802,347
Tax Rate-Rural Additional	2.74510	2.71871	2.74510
Rural Total	8.78289	8.69310	8.84928
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	286	299	4.55
Rural Taxpayer	417	434	4.08
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	1,245	1,397	12.21
Rural Taxpayer	1,811	2,025	11.82

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:

Due to limitations of generating revenue and the increase in expenditures.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	7,757,707	3,998,876		816,952		12,573,535	12,320,021	11,642,179	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	264,516	148,500		26,950		439,966	451,591	442,368	3
Net Current Property Taxes	4	7,493,191	3,850,376		790,002		12,133,569	11,868,430	11,199,811	4
Delinquent Property Tax Revenue	5	200	0		0		200	300	10,572	5
Penalties, Interest & Costs on Taxes	6	0					0	22,300	57,662	6
Other County Taxes/TIF Tax Revenues	7	64,832	1,344,042	0	7,234	0	1,416,108	1,467,539	1,391,046	7
Intergovernmental	8	1,091,423	6,851,502	0	36,460	0	7,979,385	7,236,970	6,817,417	8
Licenses & Permits	9	23,200	52,500	0	0	0	75,700	75,769	83,178	9
Charges for Service	10	701,960	820,890	0	0	0	1,522,850	1,424,884	1,461,385	10
Use of Money & Property	11	228,644	512	0	0	0	229,156	203,887	414,095	11
Miscellaneous	12	72,878	297,550	0	0	0	370,428	155,937	391,051	12
Subtotal Revenues	13	9,676,328	13,217,372	0	833,696	0	23,727,396	22,456,016	21,826,217	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	2,884,689	0	0	0	2,884,689	2,882,998	2,883,066	15
Proceeds of Fixed Asset Sales	16	0	105,000	0	0	0	105,000	29,000	71,464	16
Total Revenues & Other Sources	17	9,676,328	16,207,061	0	833,696	0	26,717,085	25,368,014	24,780,747	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	5,367,007	3,470,407			0	8,837,414	7,216,604	5,786,149	18
Physical Health and Social Services	19	1,838,843	75,000			0	1,913,843	1,969,562	1,669,731	19
County Environment and Education	21	944,864	1,015,999			0	1,960,863	2,320,980	2,232,532	21
Roads & Transportation	22	0	8,262,000			0	8,262,000	7,911,577	8,343,398	22
Government Services to Residents	23	687,913	14,910			0	702,823	716,564	638,090	23
Administration	24	2,085,233	6,800			0	2,092,033	2,156,870	2,482,012	24
Nonprogram Current	25	8,400	0			0	8,400	8,274	7,518	25
Debt Service	26	0	0		720,505	0	720,505	721,805	720,981	26
Capital Projects	27	0	2,490,000	0		0	2,490,000	1,929,982	402,123	27
Subtotal Expenditures	28	10,932,260	15,335,116	0	720,505	0	26,987,881	24,952,218	22,282,534	28
Other Financing Uses:										
Operating Transfers Out	29	0	2,884,689	0	0	0	2,884,689	2,882,998	2,883,066	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	10,932,260	18,219,805	0	720,505	0	29,872,570	27,835,216	25,165,600	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,255,932	-2,012,744	0	113,191	0	-3,155,485	-2,467,202	-384,853	32
Beginning Fund Balance - July 1, 2026	33	3,606,151	3,761,850	647	229,743	0	7,598,391	10,065,593	10,450,446	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	1,257,207	1,749,270	647	342,934	0	3,350,058	5,579,325	6,618,288	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	30,000	0	0	0	0	30,000	0	0	38
Fund Balance - Unassigned	39	1,063,012	-164	0	0	0	1,062,848	2,019,066	3,447,305	39
Total Ending Fund Balance - June 30,	40	2,350,219	1,749,106	647	342,934	0	4,442,906	7,598,391	10,065,593	40

Proposed tax rate per $1,000 valuation for County purposes: 6.10418 urban areas; 8.84928 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 16 County Name: CEDAR COUNTY Date Adopted: 4/14/2026

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 2026 Budget Data	3.33143	5,297,824	1,590,255,337	1.13
	Limitation Percentage			
	0			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2027	3.50000	5,628,884	6.25	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	2.74510	2,797,998	1,019,269,967	0.95
	Limitation Percentage			
	0			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2027	3.95000	4,064,522	45.27	

		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		1,608,252,595		1,595,382,574	
General Basic	2	5,628,884		3.50000		5,583,839
+ Cemetery (Pioneer - 331.424B)	3	20,264		0.01260		20,102
= Total for General Basic	4	5,649,148				5,603,941
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,171,141		1.35000		2,153,766
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	823,436	1,634,578,967	0.50376	1,621,708,946	816,952
Voted Emergency Medical Services (Countywide)	10	1,206,025		0.73782		1,196,529
Other	11					0
Subtotal Countywide (A)	12	9,849,750		6.10418		9,771,188
B. All Rural Services Only Levies:	13		1,028,992,946		1,020,854,312	
Rural Services Basic	14	2,824,689		2.74510		2,802,347
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,824,689		2.74510		2,802,347
Subtotal Countywide/All Rural Services (A + B)	21	12,674,439		8.84928		12,573,535
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	12,674,439				12,573,535

Compensation Schedule for FY 2026/2027	
Elected Official	**Annual Salary**
Attorney	139,097
Auditor	83,505
Recorder	79,524
Treasurer	81,501
Sheriff	156,586
Supervisors	28,717
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Tipton Conservative
2	West Branch Times
3	
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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
TAXED LEVIED ON PROPERTY	1	5,603,941	2,153,766		2,802,347	0		1,196,529		816,952		12,573,535	12,320,021	11,642,179	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	188,516	76,000		108,500			40,000		26,950		439,966	451,591	442,368	3
1000 Net Current Property Taxes	4	5,415,425	2,077,766		2,693,847	0		1,156,529		790,002		12,133,569	11,868,430	11,199,811	4
1010 Delinq. Property Tax Revenue	5	100	100									200	300	10,572	5
11XX Penalties, Int, & Costs on Taxes	6											0	22,300	57,662	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7		2,250		22			1,080		750		4,102	10,802	12,439	7
13XX Voter Approved Local Option Taxes	8				1,039,709		271,393					1,311,102	1,360,684	1,283,644	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	45,207	17,375		22,342	0		9,496		6,484		100,904	96,053	94,963	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	45,207	19,625	0	1,062,073	0	271,393	10,576	0	7,234	0	1,416,108	1,467,539	1,391,046	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,000					4,401,386					4,403,386	4,379,681	4,479,997	13
21XX State Replacements Against Levied Taxes	14	188,516	76,000		108,500			40,000		26,950		439,966	451,591	442,368	14
22XX Other State Tax Replacements	15	62,733	26,453		18,304			14,092		9,510		131,092	80,121	252,627	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	28,146					1,450,000					1,478,146	705,000	49,013	16
25XX Contributions from Other Intergovernmental Units	17	56,000	11,720				120,000	90,000				277,720	308,220	403,869	17
26XX, 27XX State Grants and Entitlements	18	490,355					511,515	31,705				1,033,575	1,139,857	1,052,627	18
28XX Federal Grants and Entitlements	19	149,500					8,000	58,000				215,500	172,500	136,310	19
29XX Payments in Lieu of Taxes	20											0		606	20
Subtotal (lines 13 - 20)	21	977,250	114,173	0	126,804	0	6,490,901	233,797	0	36,460	0	7,979,385	7,236,970	6,817,417	21
3XXX Licenses & Permits	22	23,200			7,000		45,500					75,700	75,769	83,178	22
4XXX, 5XXX Charges for Service	23	689,460		12,500	54,340		50	766,500				1,522,850	1,424,884	1,461,385	23
6XXX Use of Money & Property	24	223,444		5,200				512				229,156	203,887	414,095	24
8XXX Miscellaneous	25	69,878		3,000			17,550	280,000				370,428	155,937	391,051	25
Total Revenues	26	7,443,964	2,211,664	20,700	3,944,064	0	6,825,394	2,447,914	0	833,696	0	23,727,396	22,456,016	21,826,217	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27											0			27
9020 From Rural Services Basic	28						2,824,689	60,000				2,884,689	2,857,998	2,867,066	28
90xx From Other Budgetary Funds	29											0	25,000	16,000	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	2,824,689	60,000	0	0	0	2,884,689	2,882,998	2,883,066	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32						105,000					105,000	29,000	71,464	32
Total Revenues and Other Sources	33	7,443,964	2,211,664	20,700	3,944,064	0	9,755,083	2,507,914	0	833,696	0	26,717,085	25,368,014	24,780,747	33
Beginning Fund Balance - July 1, NaN	34	2,032,856	1,104,759	468,536	945,713		1,180,266	1,635,871	647	229,743		7,598,391	10,065,593	10,450,446	34
Total Resources	35	9,476,820	3,316,423	489,236	4,889,777	0	10,935,349	4,143,785	647	1,063,439	0	34,315,476	35,433,607	35,231,193	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CEDAR COUNTY

County No: 16

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	819,749	81,358	32,270	693,525					1,626,902	1,697,950	1,476,102	1
1010 - Investigations	2	114,284	47,043		161,327					322,654	318,740	278,129	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	413,063	125,242							538,305	503,195	463,565	5
1050 - Adult Correctional Services	6	1,436,475	372,184	5,000						1,813,659	1,943,122	1,538,850	6
1060 - Administration	7	931,491	214,812					4,000		1,150,303	1,135,566	1,071,549	7
Subtotal	8	3,715,062	840,639	37,270	854,852	0	0	4,000	0	5,451,823	5,598,573	4,828,195	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	381,963	135,098	1,000						518,061	516,501	463,280	9
1110 - Medical Examiner	10	66,700								66,700	66,700	60,915	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	448,663	135,098	1,000	0	0	0	0	0	584,761	583,201	524,195	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							2,611,555		2,611,555	909,580	310,592	13
1210 - Emergency Management	14	46,287								46,287	37,386	35,605	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16	35,381	21,687							57,068	48,864	47,724	16
Subtotal	17	81,668	21,687	0	0	0	0	2,611,555	0	2,714,910	995,830	393,921	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		3,000							3,000	3,000	2,472	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
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24		67,920							67,920	21,000	29,267	24
1530 - Court Costs	25									0			25
1540 - Service of Civil Papers	26									0			26
Subtotal	27	0	67,920	0	0	0	0	0	0	67,920	21,000	29,267	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	8,099	30
Subtotal	31	0	15,000	0	0	0	0	0	0	15,000	15,000	8,099	31
Total - Public Safety & Legal Services	32	4,245,393	1,083,344	38,270	854,852	0	0	2,615,555	0	8,837,414	7,216,604	5,786,149	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	718,039	104,921	3,000						825,960	830,968	790,982	1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3	48,804								48,804	59,230	43,826	3
3040 - Health Administration	4									0			4
3050 - Support of Hospitals	5									0			5
Subtotal	6	766,843	104,921	3,000	0	0	0	0	0	874,764	890,198	834,808	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	167,061	69,541							236,602	263,440	234,115	7
3110 - General Welfare Services	8	50,375								50,375	35,300	29,373	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	217,436	69,541	0	0	0	0	0	0	286,977	298,740	263,488	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	111,248	12,186							123,434	121,648	113,307	11
3210 - General Services to Veterans	12	12,450		7,300						19,750	15,450	4,730	12
Subtotal	13	123,698	12,186	7,300	0	0	0	0	0	143,184	137,098	118,037	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	443,626	48,817							492,443	523,916	418,106	18
3410 - Other Social Services	19	10,475								10,475	11,750	10,750	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	454,101	48,817	0	0	0	0	0	0	502,918	535,666	428,856	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		31,000							31,000	31,000	3,695	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							75,000		75,000	76,860	20,847	24
Subtotal	25	0	31,000	0	0	0	0	75,000	0	106,000	107,860	24,542	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,562,078	266,465	10,300	0	0	0	75,000	0	1,913,843	1,969,562	1,669,731	26

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	7,500		104,900						112,400	38,169	188,179	1
6010 - Weed Eradication	2									0		150,000	2
6020 - Solid Waste Disposal	3				36,705			811,250		847,955	1,002,812	779,710	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	7,500	0	104,900	36,705	0	0	811,250	0	960,355	1,040,981	1,117,889	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	93,524	37,121							130,645	127,408	116,169	6
6110 - Maintenance & Operations	7	511,630	64,970	6,800						583,400	777,203	634,579	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	605,154	102,091	6,800	0	0	0	0	0	714,045	904,611	750,748	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	1,400			2,000					3,400	3,400	5,888	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	5,888	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	47,655	3,864		56,919					108,438	144,488	137,667	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15									0			15
Subtotal	16	47,655	3,864	0	56,919	0	0	0	0	108,438	144,488	137,667	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				109,125					109,125	145,500	145,500	17
6410 - Historic Preservation	18	30,000								30,000	39,000	31,840	18
6420 - Fair & 4-H Clubs	19	35,500								35,500	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	65,500	0	0	109,125	0	0	0	0	174,625	227,500	220,340	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	727,209	105,955	111,700	204,749	0	0	811,250	0	1,960,863	2,320,980	2,232,532	29

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 2026/2027**	**Re-estimated 2025/2026**	**Actual 2024/2025**	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						198,500			198,500	189,000	206,989	1
7010 - Engineering	2						995,000			995,000	963,100	722,700	2
Subtotal	3	0	0	0	0	0	1,193,500	0	0	1,193,500	1,152,100	929,689	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						125,000			125,000	185,000	104,936	4
7110 - Roads	5						3,369,000			3,369,000	3,328,000	3,536,989	5
7120 - Snow & Ice Control	6						375,000			375,000	375,000	209,573	6
7130 - Traffic Controls	7						260,000			260,000	325,000	254,060	7
7140 - Road Clearing	8						335,000			335,000	325,000	350,681	8
Subtotal	9	0	0	0	0	0	4,464,000	0	0	4,464,000	4,538,000	4,456,239	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						640,000			640,000	375,000	877,126	10
7210 - Equipment Operations	11						1,720,500			1,720,500	1,602,173	1,612,150	11
7220 - Tools, Materials & Supplies	12						204,000			204,000	187,304	143,585	12
7230 - Real Estate & Buildings	13						40,000			40,000	57,000	324,609	13
Subtotal	14	0	0	0	0	0	2,604,500	0	0	2,604,500	2,221,477	2,957,470	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	8,262,000	0	0	8,262,000	7,911,577	8,343,398	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		163,746							163,746	152,252	148,251	1
8010 - Local Elections	2		9,000							9,000	40,500	4,193	2
8020 - Township Officials	3	4,000	30							4,030	4,030	4,349	3
Subtotal	4	4,000	172,776	0	0	0	0	0	0	176,776	196,782	156,793	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	107,693	39,637							147,330	148,769	129,026	5
8101 - Driver Licenses Services	6	48,321	16,884							65,205	64,710	66,456	6
8110 - Recording of Public Documents	7	267,518	31,084					14,910		313,512	306,303	285,815	7
Subtotal	8	423,532	87,605	0	0	0	0	14,910	0	526,047	519,782	481,297	8
Total - Government Services to Residents	9	427,532	260,381	0	0	0	0	14,910	0	702,823	716,564	638,090	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	275,231	26,248	85,597						387,076	370,134	551,527	1
9010 - Administrative Management Services	2	289,722	33,937							323,659	324,775	302,529	2
9020 - Treasury Management Services	3	188,970	45,579							234,549	237,294	219,639	3
9030 - Other Policy & Administration	4	121,648								121,648	150,403	203,927	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0		74,903	5
Subtotal	6	875,571	105,764	85,597	0	0	0	0	0	1,066,932	1,082,606	1,352,525	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	171,210	17,708							188,918	318,140	226,458	7
9110 - Information Tech Services	8	331,070	29,312							360,382	333,637	489,820	8
9120 - GIS Systems	9	31,068								31,068	28,968	24,816	9
Subtotal	10	533,348	47,020	0	0	0	0	0	0	580,368	680,745	741,094	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		112,711							112,711	112,873	93,157	11
9210 - Safety of Workplace	12		260,222					6,800		267,022	216,890	232,420	12
9220 - Fidelity of Public Officers	13		65,000							65,000	63,756	62,816	13
9230 - Unemployment Compensation	14									0			14
Subtotal	15	0	437,933	0	0	0	0	6,800	0	444,733	393,519	388,393	15
Total - Administration	16	1,408,919	590,717	85,597	0	0	0	6,800	0	2,092,033	2,156,870	2,482,012	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3	8,400										8,400	8,274	7,518	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	8,400	0	0	0	0	0	0			0	8,400	8,274	7,518	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									636,000		636,000	631,000	623,976	6
0110 - Interest and Fiscal Charges	7									84,505		84,505	90,805	97,005	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		720,505	0	720,505	721,805	720,981	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						2,490,000					2,490,000	1,929,982	402,123	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11											0			11
Total Capital Projects	12	0	0	0	0	0	2,490,000	0	0		0	2,490,000	1,929,982	402,123	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	4,245,393	1,083,344	38,270	854,852	0	0	2,615,555			0	8,837,414	7,216,604	5,786,149	13
Total Physical Health and Social Services	14	1,562,078	266,465	10,300	0	0	0	75,000			0	1,913,843	1,969,562	1,669,731	14
Total County Environment and Education	16	727,209	105,955	111,700	204,749	0	0	811,250			0	1,960,863	2,320,980	2,232,532	16
Total Roads & Transportation	17	0	0	0	0	0	8,262,000	0			0	8,262,000	7,911,577	8,343,398	17
Total Government Services to Residents	18	427,532	260,381	0	0	0	0	14,910			0	702,823	716,564	638,090	18
Total Administration	19	1,408,919	590,717	85,597	0	0	0	6,800			0	2,092,033	2,156,870	2,482,012	19
Total Nonprogram Current	20	8,400	0	0	0	0	0	0			0	8,400	8,274	7,518	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		720,505	0	720,505	721,805	720,981	21
Total Capital Projects	22	0	0	0	0	0	2,490,000	0	0		0	2,490,000	1,929,982	402,123	22
Total - All Expenditures	23	8,379,531	2,306,862	245,867	1,059,601	0	10,752,000	3,523,515	0	720,505	0	26,987,881	24,952,218	22,282,534	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				2,824,689							2,824,689	2,797,998	2,807,066	26
To Other Budgetary Funds	27				60,000							60,000	85,000	76,000	27
Total Operating Transfers Out	28	0	0	0	2,884,689	0	0	0	0	0	0	2,884,689	2,882,998	2,883,066	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	4,277	1,009,561	243,369	945,487		183,349	620,434	647	342,934		3,350,058	5,579,325	6,618,288	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34	30,000										30,000			34
Fund Balance - Unassigned	35	1,063,012	0	0	0	0	0	-164	0	0	0	1,062,848	2,019,066	3,447,305	35
Total Ending Fund Balance - June 30,	36	1,097,289	1,009,561	243,369	945,487	0	183,349	620,270	647	342,934	0	4,442,906	7,598,391	10,065,593	36
Total Requirements	37	9,476,820	3,316,423	489,236	4,889,777	0	10,935,349	4,143,785	647	1,063,439	0	34,315,476	35,433,607	35,231,193	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 2026/2027**	**Interest Due 2026/2027**	**Bond Registration Due 2026/2027**	**TOTAL OBLIGATION Due 2026/2027**	**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	636,000	84,505	1,000	721,505		721,505
2021 GO Corp Purpose bonds - Levy for future payment	2		03/23/2021	101,931			101,931		101,931
	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:				737,931	84,505	1,000	823,436	0	823,436

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:	3.50000
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:
-

**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:	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:
-