

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				
Board of Supervisors of CEDAR COUNTY Fiscal Year July 1, 2025 - June 30, 2026				
The Board of Supervisors of CEDAR COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026				
Meeting Date/Time: 12/16/2025 10:30 AM		Contact: Cari Dauber	Phone: (563) 886-6413	
Meeting Location: Board of Supervisors Room located on the first floor of the Courthouse				
There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals .				
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	12,320,021	0	12,320,021
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	401,466	0	401,466
Net Current Property Tax	4	11,918,555	0	11,918,555
Delinquent Property Tax Revenue	5	300	0	300
Penalties, Interest & Costs on Taxes	6	22,300	0	22,300
Other County Taxes/TIF Tax Revenues	7	1,467,540	0	1,467,540
Intergovernmental	8	7,927,770	19,949	7,947,719
Licenses & Permits	9	75,769	0	75,769
Charges for Service	10	1,424,884	0	1,424,884
Use of Money & Property	11	177,256	0	177,256
Miscellaneous	12	155,844	26,211	182,055
Subtotal Revenue	13	23,170,218	46,160	23,216,378
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,882,998	0	2,882,998
Proceeds of Fixed Asset Sales	16	28,000	0	28,000
Total Revenues & Other Sources	17	26,081,216	46,160	26,127,376
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	7,379,469	99,211	7,478,680
Physical Health and Social Services	19	2,107,567	28,949	2,136,516
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,591,255	0	2,591,255
Roads & Transportation	22	7,938,000	0	7,938,000
Government Services to Residents	23	716,564	0	716,564
Administration	24	2,370,187	76,284	2,446,471
Nonprogram Current	25	8,400	0	8,400
Debt Service	26	721,805	0	721,805
Capital Projects	27	3,500,000	0	3,500,000
Subtotal Expenditures	28	27,333,247	204,444	27,537,691
Other Financing Uses:				
Operating Transfers Out	29	2,882,998	0	2,882,998
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	30,216,245	204,444	30,420,689
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,135,029	-158,284	-4,293,313
Beginning Fund Balance - July 1, 2025	33	8,312,299	0	8,312,299
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,820,071	-76,000	2,744,071
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,357,199	-82,284	1,274,915
Total Ending Fund Balance - June 30, 2026	40	4,177,270	-158,284	4,018,986
Explanation of Changes: Expenses: replace courthouse boiler, increase cost in detention services, and expenses due to grants that were received.				