

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	Urban Areas: 6.03779 Rural Areas: 8.78289			
Rural Only Levies*:	2,775,409				
Special District Levies*:	0				
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
1	Taxes Levied on Property	7,549,620	3,958,975		811,426		12,320,021	11,644,138	10,154,064
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	241,516	133,500		26,450		401,466	430,699	505,685
4	Net Current Property Taxes	7,308,104	3,825,475		784,976		11,918,555	11,213,439	9,648,379
5	Delinquent Property Tax Revenue	200	100		0		300	1,736	502
6	Penalties, Interest & Costs on Taxes	22,300					22,300	25,565	47,283
7	Other County Taxes/TIF Tax Revenues	66,232	1,394,429		6,879	0	1,467,540	1,330,329	1,418,283
8	Intergovernmental	1,223,201	6,669,619		34,950	0	7,927,770	6,305,500	7,256,854
9	Licenses & Permits	25,269	50,500		0	0	75,769	78,039	70,512
10	Charges for Service	718,747	706,137		0	0	1,424,884	1,394,734	1,513,719
11	Use of Money & Property	176,744	512		0	0	177,256	267,556	562,673
12	Miscellaneous	89,344	66,500		0	0	155,844	309,907	287,071
13	Subtotal Revenues	9,630,141	12,713,272		826,805	0	23,170,218	20,926,805	20,805,276
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0		0	0	0	0	0
16	Operating Transfers In	25,000	2,857,998		0	0	2,882,998	2,883,066	2,970,946
17	Proceeds of Fixed Asset Sales	0	28,000		0	0	28,000	93,000	176,350
18	Total Revenues & Other Sources	9,655,141	15,599,270		826,805	0	26,081,216	23,902,871	23,952,572
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	5,469,967	1,909,502			0	7,379,469	6,799,987	5,363,334
19	Physical Health and Social Services	2,032,567	75,000			0	2,107,567	1,871,254	1,712,928
20	County Environment and Education	1,364,402	1,226,853			0	2,591,255	2,274,306	1,872,400
21	Roads & Transportation	0	7,938,000			0	7,938,000	8,082,186	7,916,491
22	Government Services to Residents	707,064	9,500			0	716,564	660,147	659,558
23	Administration	2,363,387	6,800			0	2,370,187	2,336,049	2,605,819
24	Nonprogram Current	8,400	0			0	8,400	7,518	12,659
25	Debt Service	0	0			0	0	0	0
26	Capital Projects	0	3,500,000			0	3,500,000	409,000	719,128
27	Subtotal Expenditures	11,945,787	14,665,655		721,805	0	27,333,247	23,157,952	24,800,150
Other Financing Uses:									
28	Operating Transfers Out	25,000	2,857,998		0	0	2,882,998	2,883,066	2,970,946
29	Refunded Debt/Payments to Escrow	0	0		0	0	0	0	0
30	Total Expenditures & Other Uses	11,970,787	17,523,653		721,805	0	30,216,245	26,041,018	27,771,096
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
31	Beginning Fund Balance - July 1, 2025	-2,315,646	-1,924,383		105,000	0	-4,135,029	-2,138,147	-3,818,524
32	Increase (Decrease) in Reserves (GAAP Budgeting)	4,702,471	3,491,985	647	117,196	0	8,312,299	10,450,446	14,268,970
33	Fund Balance - Nonspendable	0	0		0	0	0	0	0
34	Fund Balance - Restricted	1,029,626	1,567,602	647	222,196	0	2,820,071	5,671,033	6,641,812
35	Fund Balance - Committed	0	0		0	0	0	0	0
36	Fund Balance - Assigned	0	0		0	0	0	0	0
37	Fund Balance - Unassigned	1,357,199	0		0	0	1,357,199	2,641,266	3,808,634
38	Total Ending Fund Balance - June 30,	2,386,825	1,567,602	647	222,196	0	4,177,270	8,312,299	10,450,446

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: (entered upon adoption)

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	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	139,096		
Auditor	83,505	1	Tipton Conservative
Recorder	79,523	2	Sun-News
Treasurer	81,501	3	West Branch Times
Sheriff	156,586	4	
Supervisors	29,717	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

[Signature]

(Board Chairperson)

[Date]

(Date)

[Signature]

(County Auditor or Budget Preparer)

[Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Signature]

(County Auditor Signature of Certification)

[Date]

(Date)

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	899,749	92,744	32,270	673,187					1,697,950	1,476,433	1,508,445	1		
1010 - Investigations	114,284	45,086		159,370					318,740	286,314	275,796	2		
1020 - Unified Law Enforcement									0			3		
1030 - Contract Law Enforcement									0			4		
1040 - Law Enforcement Communications	366,166	137,029							503,195	480,860	471,143	5		
1050 - Adult Correctional Services	1,532,795	405,327	5,000						1,943,122	1,730,630	1,439,424	6		
1060 - Administration	922,990	208,076					4,500		1,135,566	1,088,897	1,051,433	7		
Subtotal	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	386,768	128,733	1,000						516,501	453,710	446,532	9		
1110 - Medical Examiner	66,700								66,700	61,400	52,410	10		
1120 - Child Support Recovery									0			11		
Subtotal	453,468	128,733	1,000	0	0	0	0	0	583,201	515,110	498,942	12		
EMERGENCY SERVICES														
1200 - Ambulance Services							1,072,445		1,072,445	1,100,000		13		
1210 - Emergency Management	37,386								37,386	35,605	33,825	14		
1220 - Fire Protection & Rescue Services									0			15		
1230 - E911 Service Board	35,381	13,483							48,864	47,138	46,356	16		
Subtotal	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									0			18		
1410 - Research & Other Assistance		3,000							3,000	3,000	2,487	19		
1420 - Bailiff Services									0			20		
Subtotal	0	3,000	0	0	0	0	0	0	3,000	3,000	2,487	21		
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses		21,000							21,000	21,000	27,582	22		
1510 - (Reserved)												23		
1520 - Detention Services									0			24		
1530 - Court Costs									0			25		
1540 - Service of Civil Papers									0			26		
Subtotal	0	21,000	0	0	0	0	0	0	21,000	21,000	27,582	27		
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution									0			28		
1610 - Juvenile Representation Services									0			29		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,000							15,000	15,000	7,901	30		
Subtotal	0	15,000	0	0	0	0	0	0	15,000	15,000	7,901	31		
Total - Public Safety & Legal Services	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	646,056	224,667							870,723	841,532	836,821	1		
3010 - Communicable Disease Prevention & Control Services									0			2		
3020 - Environmental Health	58,974								58,974	59,055	26,517	3		
3040 - Health Administration									0			4		
3050 - Support of Hospitals									0			5		
Subtotal	705,030	224,667	0	0	0	0	0	0	929,697	900,587	863,338	6		
SERVICES TO POOR PROGRAM														
3100 - Administration	246,954	111,850							358,804	249,125	239,773	7		
3110 - General Welfare Services	35,300								35,300	36,150	22,607	8		
3120 - Care in County Care Facility									0			9		
Subtotal	282,254	111,850	0	0	0	0	0	0	394,104	285,275	262,380	10		
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	109,462	12,186							121,648	113,785	106,552	11		
3210 - General Services to Veterans	15,450		5,002						20,452	18,375	7,209	12		
Subtotal	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									0			14		
3310 - Family Protective Services									0			15		
3320 - Services for Disabled Children									0			16		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17		
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	379,927	143,989							523,916	500,482	464,252	18		
3410 - Other Social Services	11,750								11,750	11,750	9,250	19		
3420 - Social Services Business Operations									0			20		
Subtotal	391,677	143,989	0	0	0	0	0	0	535,666	512,232	473,502	21		
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services		31,000							31,000	31,000	147	22		
3510 - Preventive Services									0			23		
3520 - Opioid Litigation Settlement									75,000	10,000		24		
Subtotal	0	31,000	0	0	0	0	0	0	106,000	41,000	147	25		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	1,503,873	523,692	5,002	0	0	0	0	0	2,107,567	1,871,254	1,712,928	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024			
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	10,000		298,900						308,900	170,000	42,532	1		
6010 - Weed Eradication									0	150,000		2		
6020 - Solid Waste Disposal				36,705					1,002,812	857,269	830,132	3		
6030 - Environmental Restoration									0	0		4		
Subtotal	10,000	0	298,900	36,705	0	0	0	0	1,311,712	1,177,269	872,664	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	112,013	15,395										6		
6110 - Maintenance & Operations	657,636	112,767	6,800						127,408	114,136	111,601	6		
6120 - Recreation & Environmental Educ.									777,203	603,403	521,210	7		
Subtotal	769,649	128,162	6,800	0	0	0	0	0	904,611	717,539	632,811	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	1,400			2,000					3,400	3,400	3,339	10		
6210 - Animal Bounties & State Apiarist Expenses									0	0		11		
Subtotal	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	51,114	16,377		76,541					144,032	153,598	144,963	13		
6310 - Housing Rehabilitation & Develop.									0	0		14		
6320 - Community Economic Development									0	0		15		
Subtotal	51,114	16,377	0	76,541	0	0	0	0	144,032	153,598	144,963	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				145,500					145,500	145,500	145,500	17		
6410 - Historic Preservation	39,000								39,000	34,000	30,123	18		
6420 - Fair & 4-H Clubs	43,000								43,000	43,000	43,000	19		
6430 - Fairgrounds									0	0		20		
6440 - Memorial Halls									0	0		21		
6450 - Other Educational Services									0	0		22		
Subtotal	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									0	0		24		
6510 - Buildings									0	0		25		
6520 - Equipment									0	0		26		
6530 - Public Facilities									0	0		27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	914,163	144,539	305,700	260,746	0	0	0	0	2,591,255	2,274,306	1,872,400	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024					
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																	
	7000 - Administration						190,000			190,000	218,500	184,150	1				
	7010 - Engineering						1,002,000			1,002,000	729,000	643,045	2				
	Subtotal	0	0	0	0	0	1,192,000	0	0	1,192,000	947,500	827,195	3				
ROADWAY MAINTENANCE PROGRAM																	
	7100 - Bridges & Culverts						110,000			110,000	100,000	395,359	4				
	7110 - Roads						3,265,500			3,265,500	3,310,792	3,370,185	5				
	7120 - Snow & Ice Control						375,000			375,000	375,000	355,520	6				
	7130 - Traffic Controls						325,000			325,000	250,000	329,888	7				
	7140 - Road Clearing						290,000			290,000	300,000	234,753	8				
	Subtotal	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						505,000			505,000	733,569	560,450	10				
	7210 - Equipment Operations						1,653,500			1,653,500	1,633,250	1,578,214	11				
	7220 - Tools, Materials & Supplies						182,000			182,000	172,075	251,729	12				
	7230 - Real Estate & Buildings						40,000			40,000	260,000	13,198	13				
	Subtotal	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									0			15				
	7310 - Ground Transportation									0			16				
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	17				
	Total - Roads & Transportation	0	0	0	0	0	7,938,000	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														
1		152,252							152,252	154,092	138,426			
2		40,500							40,500	9,000	32,184			
3	4,000	30							4,030	4,030	3,195			
4	4,000	192,782	0	0	0	0	0	0	196,782	167,122	173,805			
STATE ADMINISTRATIVE SERVICES														
5	110,593	38,176							148,769	135,622	132,291			
6	48,321	16,389							64,710	67,631	65,148			
7	265,719	31,084					9,500		306,303	289,772	288,314			
8	424,633	85,649	0	0	0	0	9,500	0	519,782	493,025	485,753			
9	428,633	278,431	0	0	0	0	9,500	0	716,564	660,147	659,558			
Total - Government Services to Residents														

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	283,541	27,103	193,358						504,002	413,606	757,791	1		
9010 - Administrative Management Services	301,038	33,937							334,975	303,062	328,767	2		
9020 - Treasury Management Services	192,670	44,624							237,294	221,138	257,462	3		
9030 - Other Policy & Administration	134,535		99,132						233,667	234,728	268,843	4		
9040 - Reimbursable Administrative Service Organization Direct Expenses									0	79,168	74,680	5		
Subtotal	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	217,176	29,670							246,846	355,529	228,783	7		
9110 - Information Tech Services	304,850	28,787							333,637	298,782	329,743	8		
9120 - GIS Systems	28,968								28,968	24,816	42,732	9		
Subtotal	550,994	58,457	0	0	0	0	0	0	609,451	679,127	601,258	10		
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability		112,198							112,198	93,157	81,406	11		
9210 - Safety of Workplace		256,800							263,600	251,012	166,165	12		
9220 - Fidelity of Public Officers		75,000							75,000	61,051	68,949	13		
9230 - Unemployment Compensation									0	0	498	14		
Subtotal	0	443,998	0	0	0	0	0	0	450,798	405,220	317,018	15		
Total - Administration	1,462,778	608,119	292,490	0	0	0	0	0	2,370,187	2,336,049	2,605,819	16		

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											0		1		
0020 - Interest on Short-Term Debt											0		2		
0030 - Other Nonprogram Current	8,400										8,400	7,518	12,659		
0040 - Other County Enterprises											0		4		
Total - Nonprogram Current	8,400	0	0	0	0	0	0	0	0	0	8,400	7,518	12,659		
LONG-TERM DEBT SERVICE															
0100 - Principal															
0110 - Interest and Fiscal Charges															
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0					
CAPITAL PROJECTS															
0200 - Roadway Construction						3,500,000					3,500,000	409,000	647,686		
0210 - Conservation Land Acquisition & Dev.											0		10		
0220 - Other Capital Projects											0		3,290,147		
Total Capital Projects	0	0	0	0	0	3,500,000	0	0	0	0	3,500,000	409,000	3,937,833		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	4,362,219	1,069,478	38,270	832,557	0	0	1,076,945				7,379,469	6,799,987	5,363,334		
Total Physical Health and Social Services	1,503,873	523,692	5,002	0	0	0	75,000				2,107,567	1,871,254	1,712,928		
Total County Environment and Education	914,163	144,539	305,700	260,746	0	0	966,107				2,591,255	2,274,306	1,872,400		
Total Roads & Transportation	0	0	0	0	0	7,938,000	0				7,938,000	8,082,186	7,916,491		
Total Government Services to Residents	428,633	278,431	0	0	0	0	9,500				716,564	660,147	659,558		
Total Administration	1,462,778	608,119	292,490	0	0	0	6,800				2,370,187	2,336,049	2,605,819		
Total Nonprogram Current	8,400	0	0	0	0	0	0				8,400	7,518	12,659		
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	0	0		
Total Capital Projects	0	0	0	0	0	3,500,000	0				3,500,000	409,000	3,937,833		
Total - All Expenditures	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		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0		24		
To Rural Services Supplemental				2,797,998							0		25		
To Secondary Roads				60,000							2,797,998	2,807,066	2,839,096		
To Other Budgetary Funds			25,000								85,000	76,000	131,850		
Total Operating Transfers Out	0	0	25,000	2,857,998	0	0	0	0	0	0	2,882,998	2,883,066	2,970,946		
REFUNDED DEBTS/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves											0		29		
Fund Balance - Nonspendable											0		30		
Fund Balance - Restricted	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											0		33		
Fund Balance - Assigned											0		34		
Fund Balance - Unassigned	1,357,199	0	0	0	0	0	0	0	0	1,357,199	2,641,266	3,808,634	35		
Total Ending Fund Balance - June 30,	1,360,518	783,406	242,901	849,407	0	167,583	550,612	647	222,196	4,177,270	8,312,299	10,450,446	36		
Total Requirements	10,040,584	3,407,665	909,363	4,800,708	0	11,605,583	2,684,964	647	944,001	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 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2021 GO Corp Purpose Bonds	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		03/23/2021	95,750			95,750		95,750
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						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

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:

-

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:

-