

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	12,573,543	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	12,133,577	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	1,416,264	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	23,727,560	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	26,717,249	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	-3,155,321	-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	1,063,012	2,019,066	3,447,305	
Total Ending Fund Balance - June 30,	40	4,443,070	7,598,391	10,065,593	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:				
Countywide Levies*:	9,771,196	Urban Areas:		6.11636	
Rural Only Levies*:	2,802,347	Rural Areas:		8.86146	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

COUNTY NAME: CEDAR COUNTY	101.060 NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 16
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 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	8,954,244
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	9,771,196
Tax Rate-Countywide	6.03779	5.97439	6.11636
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	8.86146
Tax Rate Comparison-Current VS. Proposed			
	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000			
Urban Taxpayer	286	300	4.90
Rural Taxpayer	417	434	4.08
Tax Rate Comparison-Current VS. Proposed			
	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000			
Urban Taxpayer	1,245	1,400	12.45
Rural Taxpayer	1,811	2,028	11.98

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
1	Taxes Levied on Property	7,757,707	3,998,884		816,952		12,573,543	12,320,021	11,642,179
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	264,516	148,500		26,950		439,966	451,591	442,368
4	Net Current Property Taxes	7,493,191	3,850,384		790,002		12,133,577	11,868,430	11,199,811
5	Delinquent Property Tax Revenue	200	0		0		200	300	10,572
6	Penalties, Interest & Costs on Taxes	0					0	22,300	57,662
7	Other County Taxes/TIF Tax Revenues	64,832	1,344,198	0	7,234	0	1,416,264	1,467,539	1,391,046
8	Intergovernmental	1,091,423	6,851,502	0	36,460	0	7,979,385	7,236,970	6,817,417
9	Licenses & Permits	23,200	52,500	0	0	0	75,700	75,769	83,178
10	Charges for Service	701,960	820,890	0	0	0	1,522,850	1,424,884	1,461,385
11	Use of Money & Property	228,644	512	0	0	0	229,156	203,887	414,095
12	Miscellaneous	72,878	297,550	0	0	0	370,428	155,937	391,051
13	Subtotal Revenues	9,676,328	13,217,536	0	833,696	0	23,727,560	22,456,016	21,826,217
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	0	2,884,689	0	0	0	2,884,689	2,882,998	2,883,066
16	Proceeds of Fixed Asset Sales	0	105,000	0	0	0	105,000	29,000	71,464
17	Total Revenues & Other Sources	9,676,328	16,207,225	0	833,696	0	26,717,249	25,368,014	24,780,747
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	5,367,007	3,470,407			0	8,837,414	7,216,604	5,786,149
19	Physical Health and Social Services	1,838,843	75,000			0	1,913,843	1,969,562	1,669,731
21	County Environment and Education	944,864	1,015,999			0	1,960,863	2,320,980	2,232,532
22	Roads & Transportation	0	8,262,000			0	8,262,000	7,911,577	8,343,398
23	Government Services to Residents	687,913	14,910			0	702,823	716,564	638,090
24	Administration	2,085,233	6,800			0	2,092,033	2,156,870	2,482,012
25	Nonprogram Current	8,400	0			0	8,400	8,274	7,518
26	Debt Service	0	0		720,505	0	720,505	721,805	720,981
27	Capital Projects	0	2,490,000	0	0	0	2,490,000	1,929,982	402,123
28	Subtotal Expenditures	10,932,260	15,335,116	0	720,505	0	26,987,881	24,952,218	22,282,534
	Other Financing Uses:								
29	Operating Transfers Out	0	2,884,689	0	0	0	2,884,689	2,882,998	2,883,066
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	10,932,260	18,219,805	0	720,505	0	29,872,570	27,835,216	25,165,600
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,255,932	-2,012,580	0	113,191	0	-3,155,321	-2,467,202	-384,853
33	Beginning Fund Balance - July 1, 2026	3,606,151	3,761,850	647	229,743	0	7,598,391	10,065,593	10,450,446
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	1,257,207	1,749,270	647	342,934	0	3,350,058	5,579,325	6,618,288
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	30,000	0	0	0	0	30,000	0	0
39	Fund Balance - Unassigned	1,063,012	0	0	0	0	1,063,012	2,019,066	3,447,305
40	Total Ending Fund Balance - June 30,	2,350,219	1,749,270	647	342,934	0	4,443,070	7,598,391	10,065,593

Proposed tax rate per \$1,000 valuation for County purposes: 6.11636 urban areas; 8.86146 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: (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 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	1,206,189		0.75000		1,196,537
Other	11					0
Subtotal Countywide (A)	12	9,849,914		6.11636		9,771,196
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	12,674,603		8.86146		12,573,543
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	12,674,603				12,573,543

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	139,097		
Auditor	83,505	1	Tipton Conservative
Recorder	79,524	2	West Branch Times
Treasurer	81,501	3	
Sheriff	156,586	4	
Supervisors	28,717	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 Area]

(Board Chairperson)

[Signature Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Signature Area]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Signature Area]

(County Auditor Signature of Certification)

[Signature Area]

(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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	819,749	81,358	32,270	693,525					1,626,902	1,697,950	1,476,102	1			
1010 - Investigations	114,284	47,043		161,327					322,654	318,740	278,129	2			
1020 - Unified Law Enforcement									0			3			
1030 - Contract Law Enforcement									0			4			
1040 - Law Enforcement Communications	413,063	125,242							538,305	503,195	463,565	5			
1050 - Adult Correctional Services	1,436,475	372,184	5,000						1,813,659	1,943,122	1,538,850	6			
1060 - Administration	931,491	214,812					4,000		1,150,303	1,135,566	1,071,549	7			
Subtotal	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	381,963	135,098	1,000						518,061	516,501	463,280	9			
1110 - Medical Examiner	66,700								66,700	66,700	60,915	10			
1120 - Child Support Recovery									0			11			
Subtotal	448,663	135,098	1,000	0	0	0	0	0	584,761	583,201	524,195	12			
EMERGENCY SERVICES															
1200 - Ambulance Services															
1210 - Emergency Management	46,287								2,611,555	909,580	310,592	13			
1220 - Fire Protection & Rescue Services		3,000							46,287	37,386	35,605	14			
1230 - E911 Service Board	35,381	21,687							0	0		15			
Subtotal	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															
1410 - Research & Other Assistance		3,000							0	0		18			
1420 - Bailiff Services									3,000	3,000	2,472	19			
Subtotal	0	3,000	0	0	0	0	0	0	3,000	3,000	2,472	20			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses															
1510 - (Reserved)									0	0		22			
1520 - Detention Services		67,920							67,920	21,000	29,267	23			
1530 - Court Costs									0	0		24			
1540 - Service of Civil Papers									0	0		25			
Subtotal	0	67,920	0	0	0	0	0	0	67,920	21,000	29,267	26			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution															
1610 - Juvenile Representation Services									0	0		28			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		15,000							15,000	15,000	8,099	29			
Subtotal	0	15,000	0	0	0	0	0	0	15,000	15,000	8,099	30			
Total - Public Safety & Legal Services	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			

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	718,039	104,921	3,000						825,960	830,968	790,982	1	
3010 - Communicable Disease Prevention & Control Services									0			2	
3020 - Environmental Health	48,804								48,804	59,230	43,826	3	
3040 - Health Administration									0			4	
3050 - Support of Hospitals									0			5	
Subtotal	766,843	104,921	3,000	0	0	0	0	0	874,764	890,198	834,808	6	
SERVICES TO POOR PROGRAM													
3100 - Administration	167,061	69,541							236,602	263,440	234,115	7	
3110 - General Welfare Services	50,375								50,375	35,300	29,373	8	
3120 - Care in County Care Facility									0			9	
Subtotal	217,436	69,541	0	0	0	0	0	0	286,977	298,740	263,488	10	
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	111,248	12,186							123,434	121,648	113,307	11	
3210 - General Services to Veterans	12,450		7,300						19,750	15,450	4,730	12	
Subtotal	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									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	443,626	48,817							492,443	523,916	418,106	18	
3410 - Other Social Services	10,475								10,475	11,750	10,750	19	
3420 - Social Services Business Operations									0			20	
Subtotal	454,101	48,817	0	0	0	0	0	0	502,918	535,666	428,856	21	
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services		31,000							31,000	31,000	3,695	22	
3510 - Preventive Services									0			23	
3520 - Opioid Litigation Settlement												24	
Subtotal	0	31,000	0	0	0	0	0	0	106,000	107,860	24,542	25	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	1,562,078	266,465	10,300	0	0	0	0	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	7,500		104,900						112,400	38,169	188,179	1	
6010 - Weed Eradication									0		150,000	2	
6020 - Solid Waste Disposal				36,705			811,250		847,955	1,002,812	779,710	3	
6030 - Environmental Restoration									0			4	
Subtotal	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	93,524	37,121							130,645	127,408	116,169	6	
6110 - Maintenance & Operations	511,630	64,970	6,800						583,400	777,203	634,579	7	
6120 - Recreation & Environmental Educ.									0			8	
Subtotal	605,154	102,091	6,800	0	0	0	0	0	714,045	904,611	750,748	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	1,400			2,000					3,400	3,400	5,888	10	
6210 - Animal Bounties & State Aptiarist Expenses									0			11	
Subtotal	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	47,655	3,864		56,919					108,438	144,488	137,667	13	
6310 - Housing Rehabilitation & Develop.									0	0		14	
6320 - Community Economic Development									0	0		15	
Subtotal	47,655	3,864	0	56,919	0	0	0	0	108,438	144,488	137,667	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries				109,125					109,125	145,500	145,500	17	
6410 - Historic Preservation	30,000								30,000	39,000	31,840	18	
6420 - Fair & 4-H Clubs	35,500								35,500	43,000	43,000	19	
6430 - Fairgrounds									0	0		20	
6440 - Memorial Halls									0	0		21	
6450 - Other Educational Services									0	0		22	
Subtotal	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									0			24	
6510 - Buildings									0			25	
6520 - Equipment									0			26	
6530 - Public Facilities									0			27	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	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						198,500			198,500	189,000	206,989	1			
7010 - Engineering						995,000			995,000	963,100	722,700	2			
Subtotal	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						125,000			125,000	185,000	104,936	4			
7110 - Roads						3,369,000			3,369,000	3,328,000	3,536,989	5			
7120 - Snow & Ice Control						375,000			375,000	375,000	209,573	6			
7130 - Traffic Controls						260,000			260,000	325,000	254,060	7			
7140 - Road Clearing						335,000			335,000	325,000	350,681	8			
Subtotal	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						640,000			640,000	375,000	877,126	10			
7210 - Equipment Operations						1,720,500			1,720,500	1,602,173	1,612,150	11			
7220 - Tools, Materials & Supplies						204,000			204,000	187,304	143,585	12			
7230 - Real Estate & Buildings						40,000			40,000	57,000	324,609	13			
Subtotal	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										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	8,262,000	0	0	8,262,000	7,911,577	8,343,398	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration		163,746							163,746	152,252	148,251	1			
8010 - Local Elections		9,000							9,000	40,500	4,193	2			
8020 - Township Officials	4,000	30							4,030	4,030	4,349	3			
Subtotal	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	107,693	39,637							147,330	148,769	129,026	5			
8101 - Driver Licenses Services	48,321	16,884							65,205	64,710	66,456	6			
8110 - Recording of Public Documents	267,518	31,084					14,910		313,512	306,303	285,815	7			
Subtotal	423,532	87,605	0	0	0	0	14,910	0	526,047	519,782	481,297	8			
Total - Government Services to Residents	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		

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	
0040 - Other County Enterprises	4										0		4	
Total - Nonprogram Current	5	8,400	0	0	0	0	0	0	0	0	8,400	8,274	7,518	
LONG-TERM DEBT SERVICE														
0100 - Principal	6													
0110 - Interest and Fiscal Charges	7													
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	0				
CAPITAL PROJECTS														
0200 - Roadway Construction	9					2,490,000					2,490,000	1,929,982	402,123	
0210 - Conservation Land Acquisition & Dev.	10										0		10	
0220 - Other Capital Projects	11										0		11	
Total Capital Projects	12	0	0	0	0	2,490,000	0	0	0	0	2,490,000	1,929,982	402,123	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	4,245,393	1,083,344	38,270	854,852	0	2,615,555				8,837,414	7,216,604	5,786,149	
Total Physical Health and Social Services	14	1,562,078	266,465	10,300	0	0	75,000				1,913,843	1,969,562	1,669,731	
Total County Environment and Education	16	727,209	105,955	111,700	204,749	0	811,250				1,960,863	2,320,980	2,232,532	
Total Roads & Transportation	17	0	0	0	0	0	8,262,000				8,262,000	7,911,577	8,343,398	
Total Government Services to Residents	18	427,532	260,381	0	0	0	14,910				702,823	716,564	638,090	
Total Administration	19	1,408,919	590,717	85,597	0	0	6,800				2,092,033	2,156,870	2,482,012	
Total Nonprogram Current	20	8,400	0	0	0	0	0				8,400	8,274	7,518	
Total Long-Term Debt Service	21	0	0	0	0	0	0				720,505	721,805	720,981	
Total Capital Projects	22	0	0	0	0	2,490,000	0	0	0	0	2,490,000	1,929,982	402,123	
Total - All Expenditures	23	8,379,531	2,306,862	245,867	1,059,601	0	3,523,515	0	720,505	0	26,987,881	24,952,218	22,282,534	
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	
To Other Budgetary Funds	27				60,000						60,000	85,000	76,000	
Total Operating Transfers Out	28	0	0	0	2,884,689	0	0	0	0	0	2,884,689	2,882,998	2,883,066	
REFUNDED DEBT/PAYMENTS TO ESCROW														
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	
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	0	0	0	1,063,012	2,019,066	3,447,305	
Total Ending Fund Balance - June 30,	36	1,097,289	1,009,561	243,369	945,487	183,349	620,434	647	342,934	0	4,443,070	7,598,391	10,065,593	
Total Requirements	37	9,476,820	3,316,423	489,236	4,889,777	10,935,349	4,143,949	647	1,063,439	0	34,315,640	35,433,607	35,231,193	

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:

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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:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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