

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Room

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,644,138	10,025,828	9,672,654	9.72
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	360,876	507,963	485,088	
Net Current Property Taxes	4	11,283,262	9,517,865	9,187,566	
Delinquent Property Tax Revenue	5	300	400	940	
Penalties, Interest & Costs on Taxes	6	22,300	22,300	54,109	
Other County Taxes/TIF Tax Revenues	7	1,328,465	1,313,659	1,342,896	-0.54
Intergovernmental	8	7,316,249	8,060,455	6,652,816	
Licenses & Permits	9	76,039	51,939	48,365	
Charges for Service	10	1,369,494	1,310,378	1,399,840	
Use of Money & Property	11	151,556	203,906	317,762	
Miscellaneous	12	244,345	196,168	340,182	
Subtotal Revenues	13	21,792,010	20,677,070	19,344,476	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,117,066	3,198,112	2,849,513	
Proceeds of Fixed Asset Sales	16	117,000	129,050	46,749	
Total Revenues & Other Sources	17	25,026,076	24,004,232	22,240,738	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,806,691	5,592,399	4,906,405	17.78
Physical Health and Social Services	19	1,913,043	1,956,218	1,687,656	6.47
County Environment and Education	21	2,484,306	1,988,744	2,048,760	10.12
Roads & Transportation	22	8,419,000	7,919,914	7,160,813	8.43
Government Services to Residents	23	665,838	692,513	566,130	8.45
Administration	24	2,761,424	3,192,268	2,787,494	-0.47
Nonprogram Current	25	8,400	8,400	6,980	9.70
Debt Service	26	717,505	718,155	719,857	-0.16
Capital Projects	27	2,755,000	3,997,600	5,777,278	-30.94
Subtotal Expenditures	28	26,531,207	26,066,211	25,661,373	
Other Financing Uses:					
Operating Transfers Out	29	3,117,066	3,198,112	2,849,513	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	29,648,273	29,264,323	28,510,886	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,622,197	-5,260,091	-6,270,148	
Beginning Fund Balance - July 1,	33	9,008,879	14,268,970	20,539,118	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,884,259	6,247,696	10,367,462	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,502,423	2,761,183	3,901,508	
Total Ending Fund Balance - June 30,	40	4,386,682	9,008,879	14,268,970	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,957,307	Urban Areas:		6.00517	
Rural Only Levies*:	2,686,831	Rural Areas:		8.80517	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	96,525				

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