

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

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: NaN/NaN/NaN Meeting Time: NaN:NaN AM Meeting Location: (entered upon publish)

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-gov-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)

County Telephone Number

www.cedarcounty.iowa.gov

(563) 886-3168

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,673,543	10,821,637	9,993,063	-1.61
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	506,411	522,724	542,204	
Net Current Property Taxes	4	9,167,132	10,298,913	9,450,859	
Delinquent Property Tax Revenue	5	400	400	51,353	
Penalties, Interest & Costs on Taxes	6	22,200	42,200	61,042	
Other County Taxes/TIF Tax Revenues	7	1,245,054	1,151,755	1,287,485	-1.66
Intergovernmental	8	6,603,017	8,453,517	9,417,256	
Licenses & Permits	9	41,189	37,189	50,246	
Charges for Service	10	1,258,596	1,259,011	1,430,435	
Use of Money & Property	11	153,712	164,902	183,312	
Miscellaneous	12	146,403	137,845	697,430	
Subtotal Revenues	13	18,637,703	21,545,732	22,629,418	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	40,000	9,828,845	
Operating Transfers In	15	2,849,513	4,587,859	2,997,377	
Proceeds of Fixed Asset Sales	16	58,000	8,000	34,050	
Total Revenues & Other Sources	17	21,545,216	26,181,591	35,489,690	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,994,721	4,657,267	4,171,658	9.42
Physical Health and Social Services	19	1,954,105	1,686,797	1,479,944	14.91
Mental Health, ID & DD	20	0	1,054,097	434,236	
County Environment and Education	21	2,523,770	1,997,232	2,112,781	9.29
Roads & Transportation	22	7,413,000	7,309,500	7,148,142	1.84
Government Services to Residents	23	616,544	590,151	568,486	4.14
Administration	24	5,216,844	2,005,533	1,941,889	63.90
Nonprogram Current	25	8,400	7,230	7,652	4.77
Debt Service	26	719,255	718,845	0	
Capital Projects	27	7,258,449	4,395,916	1,759,946	103.08
Subtotal Expenditures	28	30,705,088	24,422,568	19,624,734	
Other Financing Uses:					
Operating Transfers Out	29	2,849,513	4,587,859	2,997,377	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	33,554,601	29,010,427	22,622,111	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-12,009,385	-2,828,836	12,867,579	
Beginning Fund Balance - July 1,	33	18,422,993	21,251,829	8,384,250	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,885,988	15,098,205	15,835,460	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,527,620	3,324,788	5,416,369	
Total Ending Fund Balance - June 30,	40	6,413,608	18,422,993	21,251,829	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,373,598				
Rural Only Levies*:	2,299,945	Urban Areas:			
Special District Levies*:	0	5.28979			
TIF Tax Revenues:	0	Rural Areas:			
Utility Replacement Excise Tax:	89,514	7.78979			
		Any special district tax rates not included.			

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

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NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**Fiscal Year July 1, 2022 - June 30, 2023****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: 2/22/2022 Meeting Time: 09:00 AM Meeting Location: Cedar County Courthouse - Board of Supervisor's Room**Contact Person: Cari A. Dauber Contact Phone Number: (563) 886-3168**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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) 886-3168

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	1,375,900,148	1,403,656,108	1,403,656,108	
Requested Tax Dollars-General Basic	2	4,815,651		4,912,796	
Requested Tax Dollars-General Supplemental	3	1,981,296		1,782,643	
Requested Tax Dollars-General Services Total	4	6,796,947	6,796,947	6,695,439	-1.49
Estimated Tax Rate-General Services	5	4.94000	4.84232	4.77000	
Taxable Valuations-Rural Services	6	908,471,331	928,676,956	928,676,956	
Requested Tax Dollars-Rural Basic	7	2,816,261		2,321,692	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	2,816,261	2,816,261	2,321,692	-17.56
Estimated Tax Rate-Rural Services	10	3.10000	3.03255	2.50000	

Explanation of increases in the budget:

The General Services and Rural Services proposed percentage change were decreases due to the increase in valuation and carryover in fund balances allowed the Board to decrease tax levies.

If applicable, the above notice is also available online at:

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021
Taxes Levied on Property	1	6,656,624	2,299,945		716,974		9,673,543	10,821,637	9,993,063
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0
Less: Credits to Taxpayers	3	372,211	134,200		0		506,411	522,724	542,204
Net Current Property Taxes	4	6,284,413	2,165,745		716,974		9,167,132	10,298,913	9,450,859
Delinquent Property Tax Revenue	5	300	100		0		400	400	51,353
Penalties, Interest & Costs on Taxes	6	22,200					22,200	42,200	61,042
Other County Taxes/TIF Tax Revenues	7	70,338	1,168,265	0	6,451	0	1,245,054	1,151,755	1,287,485
Intergovernmental	8	1,405,328	5,197,689	0	0	0	6,603,017	8,453,517	9,417,256
Licenses & Permits	9	20,189	21,000	0	0	0	41,189	37,189	50,246
Charges for Service	10	563,623	694,973	0	0	0	1,258,596	1,259,011	1,430,435
Use of Money & Property	11	153,392	320	0	0	0	153,712	164,902	183,312
Miscellaneous	12	65,303	81,100	0	0	0	146,403	137,845	697,430
Subtotal Revenues	13	8,585,086	9,329,192	0	723,425	0	18,637,703	21,545,732	22,629,418
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	40,000	9,828,845
Operating Transfers In	15	0	2,849,513	0	0	0	2,849,513	4,587,859	2,997,377
Proceeds of Fixed Asset Sales	16	0	58,000	0	0	0	58,000	8,000	34,050
Total Revenues & Other Sources	17	8,585,086	12,236,705	0	723,425	0	21,545,216	26,181,591	35,489,690
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	4,249,014	745,707			0	4,994,721	4,657,267	4,171,658
Physical Health and Social Services	19	1,954,105	0			0	1,954,105	1,686,797	1,479,944
Mental Health, ID & DD	20	0	0			0	0	1,054,097	434,236
County Environment and Education	21	1,337,546	1,186,224			0	2,523,770	1,997,232	2,112,781
Roads & Transportation	22	0	7,413,000			0	7,413,000	7,309,500	7,148,142
Government Services to Residents	23	612,544	4,000			0	616,544	590,151	568,486
Administration	24	5,211,844	5,000			0	5,216,844	2,005,533	1,941,889
Nonprogram Current	25	8,400	0			0	8,400	7,230	7,652
Debt Service	26	0	0		719,255	0	719,255	718,845	0
Capital Projects	27	0	2,730,000	4,528,449		0	7,258,449	4,395,916	1,759,946
Subtotal Expenditures	28	13,373,453	12,083,931	4,528,449	719,255	0	30,705,088	24,422,568	19,624,734
Other Financing Uses:									
Operating Transfers Out	29	0	2,849,513	0	0	0	2,849,513	4,587,859	2,997,377
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	13,373,453	14,933,444	4,528,449	719,255	0	33,554,601	29,010,427	22,622,111
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
Beginning Fund Balance - July 1, 2022	32	-4,788,367	-2,696,739	-4,528,449	4,170	0	-12,009,385	-2,828,836	12,867,579
Increase (Decrease) in Reserves (GAAP Budgeting)	33	8,444,134	4,081,057	5,897,782	20	0	18,422,993	21,251,829	8,384,250
Fund Balance - Nonspendable	34	0	0	0	0	0	0	0	0
Fund Balance - Restricted	35	0	0	0	0	0	0	0	0
Fund Balance - Restricted	36	1,128,747	1,384,318	1,369,333	3,590	0	3,885,988	15,098,205	15,835,460
Fund Balance - Committed	37	0	0	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0
Fund Balance - Unassigned	39	2,527,020	0	0	600	0	2,527,620	3,324,788	5,416,369
Total Ending Fund Balance - June 30,	40	3,655,767	1,384,318	1,369,333	4,190	0	6,413,608	18,422,993	21,251,829

Proposed tax rate per \$1,000 valuation for County purposes: 5.28979 urban areas; 7.78979 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2022 - June 30, 2023

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. 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

		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		1,403,656,108		1,390,844,585	
General Basic	2	4,912,796		3.50000		4,867,956
+ Cemetery (Pioneer - 331.424B)	3	22,501		0.01603		22,295
= Total for General Basic	4	4,935,297				4,890,251
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	32,045				31,753
General Supplemental	6	1,782,643		1.27000		1,766,373
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	723,425	1,436,056,820	0.50376	1,423,245,297	716,974
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	7,441,365		5.28979		7,373,598
B. All Rural Services Only Levies:	13		928,676,956		919,978,116	
Rural Services Basic	14	2,321,692		2.50000		2,299,945
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,321,692		2.50000		2,299,945
Subtotal Countywide/All Rural Services (A + B)	21	9,763,057		7.78979		9,673,543
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	9,763,057				9,673,543

Compensation Schedule for FY 2022/2023

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	116,029.35		
Auditor	85,768.7	1	Tipton Conservative
Recorder	71,488.1	2	Sun-News
Treasurer	72,793.78	3	West Branch Times
Sheriff	136,832.46	4	
Supervisors	28,574.17	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

(Board Chairperson)

(Date)

(County Auditor)

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification)

(Date)

TOWNSHIP EMERGENCY SERVICES LEVIES						
TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	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
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

		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 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
TAXED LEVIED ON PROPERTY	1	4,890,251	1,766,373		2,299,945	0		0		716,974		9,673,543	10,821,637	9,993,063	
	2												0	2	
	Less: Uncoll: Del. Taxes Levy Year														
	3	264,051	108,160		134,200							506,411	522,724	542,204	
	4	4,626,200	1,658,213		2,165,745	0		0		716,974		9,167,132	10,298,913	9,450,859	
	5	200	100		100							400	400	51,353	
	6	22,200										22,200	42,200	61,042	
	1010 Decling. Property Tax Revenue														
	11XX Penalties, Int. & Costs on Taxes														
	OTHER COUNTY TAXES/TIF REVENUES														
12XX	Other County Taxes	7	6,772	2,250	950							9,972	11,322	10,932	
13XX	Voter Approved Local Option Taxes	8			908,701		236,867					1,145,568	1,002,134	1,139,893	
14XX	Gambling Taxes	9											0	9	
15XX	TIF Tax Revenues	10										0	35,000	33,031	
16XX	Utility Tax Replacement Excise Taxes	11	45,046	16,270	21,747	0		0		6,451		89,514	103,299	103,629	
17XX	Taxes Collected for Other Governments	11B										0	0	11B	
12	Subtotal	12	51,818	18,520	931,398	0	236,867	0	0	6,451	0	1,245,054	1,151,755	1,287,485	
INTERGOVERNMENTAL REVENUE															
13	20XX State Shared Revenues	13	2,000									3,841,810	3,690,090	4,326,996	
14	21XX State Replacements Against Levied Taxes	14	264,051	108,160	134,200		3,839,810					506,411	522,724	542,204	
15	22XX Other State Tax Replacements	15	71,056	29,195	15,750							116,001	116,001	120,920	
16	23XXX, 24XXX State/Federal Pass-Thru Revenues	16	79,000				500,000					579,000	2,707,641	2,700,448	
17	25XXX Contributions from Other Intergovernmental Units	17	153,327	2,720			100,000	90,000				346,047	272,720	611,345	
18	26XXX, 27XXX State Grants and Entitlements	18	484,919				508,224	1,705				994,848	918,841	939,620	
19	28XXX Federal Grants and Entitlements	19	210,900				8,000					218,900	225,500	175,204	
20	29XXX Payments in Lieu of Taxes	20										0	0	519	
21	Subtotal (lines 13 - 20)	21	1,265,253	140,075	0	149,950	4,956,034	91,705	0	0	0	6,603,017	8,453,517	9,417,256	
22	3XXX Licenses & Permits	22	20,189		5,000		16,000					41,189	37,189	50,246	
23	4XXXX, 5XXXX Charges for Service	23	557,123		6,500	65,923	50	629,000				1,258,596	1,259,011	1,430,435	
24	6XXXX Use of Money & Property	24	148,092		5,300			320				153,712	164,902	183,312	
25	8XXXX Miscellaneous	25	59,853		5,450		41,100	40,000				146,403	137,845	697,430	
26	Total Revenues	26	6,750,928	1,816,908	3,318,116	0	5,250,051	761,025	0	723,425	0	18,637,703	21,545,732	22,629,418	
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
27	9000 From General Basic														
28	9020 From Rural Services Basic						2,789,513	60,000				2,849,513	2,778,821	2,672,377	
29	90xx From Other Budgetary Funds												0	140,000	
30	Subtotal (lines 27- 29)	30	0	0	0	0	2,789,513	60,000	0	0	0	2,849,513	4,587,859	2,997,377	
31	91XXX Proceeds\Gen Long-Term Debt											0	0	9,828,845	
32	92XXX Proceeds\Gen Capital Asset Sales						58,000					58,000	8,000	34,050	
33	Total Revenues and Other Sources	33	6,750,928	1,816,908	3,318,116	0	8,097,564	821,025	0	723,425	0	21,545,216	26,181,591	35,489,690	
34	Beginning Fund Balance - July 1, NaN		3,338,623	1,327,793	3,777,793		2,643,004	159,442	5,897,782	20		18,422,993	21,251,829	8,384,250	
35	Total Resources	35	10,089,551	3,144,626	3,795,043	4,596,727	10,740,568	980,467	5,897,782	723,445	0	39,968,209	47,433,420	43,873,940	
36	Loss on Nonreplaced Credits Against Levied Taxes		0	0	0	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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021		
LAW ENFORCEMENT PROGRAM														
	1000 - Uniformed Patrol Services	1	496,435	78,462	18,579	626,318				1,219,794	1,191,682	1,244,348		
	1010 - Investigations	2	83,945	20,367		116,389				220,701	212,748			
	1020 - Unified Law Enforcement	3								0				
	1030 - Contract Law Enforcement	4								0				
	1040 - Law Enforcement Communications	5	355,731	137,770						493,501	503,798	403,000		
	1050 - Adult Correctional Services	6	1,134,900	270,876	5,000					1,410,776	1,323,280	1,195,750		
	1060 - Administration	7	845,024	163,174				3,000		1,011,198	825,598	786,620		
	Subtotal	8	2,916,035	670,649	23,579	742,707	0	0	3,000	4,355,970	4,057,106	3,629,718		
LEGAL SERVICES PROGRAM														
	1100 - Criminal Prosecution	9	350,021	114,880	1,000					465,901	431,436	389,737		
	1110 - Medical Examiner	10	46,400							46,400	46,400	61,712		
	1120 - Child Support Recovery	11								0				
	Subtotal	12	396,421	114,880	1,000	0	0	0	0	512,301	477,836	451,449		
EMERGENCY SERVICES														
	1200 - Ambulance Services	13								0				
	1210 - Emergency Management	14	32,045							32,045	31,072	29,244		
	1220 - Fire Protection & Rescue Services	15								0				
	1230 - E911 Service Board	16	31,374	24,031						55,405	52,253	51,544		
	Subtotal	17	63,419	24,031	0	0	0	0	0	87,450	83,325	80,788		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
	1400 - Physical Operations	18								0				
	1410 - Research & Other Assistance	19		3,000						3,000	3,000	2,468		
	1420 - Bailiff Services	20								0				
	Subtotal	21	0	3,000	0	0	0	0	0	3,000	3,000	2,468		
COURT PROCEEDINGS PROGRAM														
	1500 - Juries & Witnesses	22		21,000						21,000	21,000	470		
	1510 - (Reserved)	23												
	1520 - Detention Services	24								0				
	1530 - Court Costs	25								0				
	1540 - Service of Civil Papers	26								0				
	Subtotal	27	0	21,000	0	0	0	0	0	21,000	21,000	470		
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
	1600 - Juvenile Victim Restitution	28								0				
	1610 - Juvenile Representation Services	29								0				
	1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		15,000						15,000	15,000	6,765		
	Subtotal	31	0	15,000	0	0	0	0	0	15,000	15,000	6,765		
Total - Public Safety & Legal Services														
		32	3,375,875	848,560	24,579	742,707	0	0	3,000	4,994,721	4,657,267	4,171,658		

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1	673,967	214,556	3,000					891,523	709,063	688,841
3010 - Communicable Disease Prevention & Control Services	2								0		2
3020 - Environmental Health	3	40,750							40,750	43,650	20,566
3040 - Health Administration	4								0		4
3050 - Support of Hospitals	5								0		5
Subtotal	6	714,717	214,556	3,000	0	0	0	0	932,273	752,713	709,407
SERVICES TO POOR PROGRAM											
3100 - Administration	7	172,481	76,261						248,742	234,887	207,207
3110 - General Welfare Services	8	50,300							50,300	43,300	15,733
3120 - Care in County Care Facility	9								0		9
Subtotal	10	222,781	76,261	0	0	0	0	0	299,042	278,187	222,940
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	99,737	11,403						111,140	93,207	78,208
3210 - General Services to Veterans	12	14,950		7,500					22,450	14,950	3,097
Subtotal	13	114,687	11,403	7,500	0	0	0	0	133,590	108,157	81,305
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14		18,000						18,000	18,000	14
3310 - Family Protective Services	15		5,000						5,000	5,000	3,966
3320 - Services for Disabled Children	16								0		16
Subtotal	17	0	23,000	0	0	0	0	0	23,000	23,000	3,966
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18	391,619	136,331						527,950	487,940	455,111
3410 - Other Social Services	19	7,250							7,250	5,800	4,800
3420 - Social Services Business Operations	20								0		20
Subtotal	21	398,869	136,331	0	0	0	0	0	535,200	493,740	459,911
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		31,000						31,000	31,000	2,415
3510 - Preventive Services	23								0		23
Subtotal	24	0	31,000	0	0	0	0	0	31,000	31,000	2,415
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES											
	25	1,451,054	492,551	10,500	0	0	0	0	1,954,105	1,686,797	1,479,944

		TOTALS				
			Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SERVICES TO PERSONS WITH:						
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS						
400X - Information & Education Services	1	0				1
402X - Coordination Services	2	0		16,527		2
403X - Personal & Environ. Sprt	3	0		4,000	1,079	3
404X-Treatment Services	4	0		14,300	2,149	4
405X-Vocational & Day Services	5	0		5,000		5
406X-Lic/Cert. Living Arrangements	6	0		73,000	83,071	6
407X - Inst/Hospital & Commit Services	7	0		46,000	11,366	7
Subtotal	8	0		158,827	97,665	8
42XX - INTELLECTUAL DISABILITY						
420X - Information & Education Services	9	0				9
422X - Coordination Services	10	0				10
423X- Personal & Environ. Sprt	11	0		3,000	900	11
424X-Treatment Services	12	0				12
425X-Vocational & Day Services	13	0		7,000		13
426X-Lic/Cert. Living Arrangements	14	0				14
427X - Inst/Hospital & Commit Services	15	0				15
Subtotal	16	0		10,000	900	16
43XX - OTHER DEVELOPMENTAL DISABILITIES						
430X - Information & Education Services	17	0				17
432X - Coordination Services	18	0				18
433X- Personal & Environ. Sprt	19	0				19
434X-Treatment Services	20	0				20
435X-Vocational & Day Services	21	0		8,000		21
436X-Lic/Cert. Living Arrangements	22	0				22
437X - Inst/Hospital & Commit Services	23	0				23
Subtotal	24	0		8,000	0	24
44XX - GENERAL ADMINISTRATION						
4411-Direct Administration	25	0		66,412	78,894	25
4412-Purchased Administration	26	0		24,000	24,000	26
4413-Distrib to Regional Fiscal Agent	27	0		786,858	230,364	27
Subtotal	28	0		877,270	333,258	28
45XX - COUNTY PRVD CASE MGMT						
Subtotal	29	0			2,413	29
46XX - COUNTY PRVD SERVICES						
Subtotal	30	0				30
47XX - BRAIN INJURY						
470X - Information & Education Services	31	0				31
472X - Coordination Services	32	0				32
473X- Personal & Environ. Sprt	33	0				33
474X-Treatment Services	34	0				34
475X-Vocational & Day Services	35	0				35
476X-Lic/Cert. Living Arrangements	36	0				36
477X - Inst/Hospital & Commit Services	37	0				37
Subtotal	38	0		0	0	38
Total - Mental Health, ID & DD	39	0		1,054,097	434,236	39

COUNTY ENVIRONMENT AND EDUCATION
County Name: CEDAR COUNTY
County No: 16

ROADS & TRANSPORTATION
County Name: CEDAR COUNTY
County No: 16

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
REPRESENTATION SERVICES PROGRAM											
8000 - Elections Administration	1	124,370							124,370	120,865	136,670
8010 - Local Elections	2	7,000							7,000	27,379	6,747
8020 - Township Officials	3	4,000	30						4,030	4,030	3,462
Subtotal	4	4,000	131,400	0	0	0	0	0	135,400	152,274	146,879
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations& Licensing	5	97,505	32,446						129,951	122,572	126,400
8101 - Driver Licenses Services	6	56,534	20,742						77,276	63,803	61,690
8110 - Recording of Public Documents	7	185,014	84,903				4,000		273,917	251,502	233,517
Subtotal	8	339,053	138,091	0	0	0	4,000	0	481,144	437,877	421,607
Total - Government Services to Residents	9	343,053	269,491	0	0	0	4,000	0	616,544	590,151	568,486

SERVICE AREA 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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1 275,203	24,416	622,400						922,019	340,422	328,473 1
9010 - Administrative Management Services	2 252,969	97,520							350,489	375,462	283,377 2
9020 - Treasury Management Services	3 211,410	57,871							269,281	248,827	234,243 3
9030 - Other Policy & Administration	4 144,535								144,535	143,068	148,258 4
9040 - Reimbursable MHDS Direct Expenses	5 93,327								93,327		5
Subtotal	6 977,444	179,807	622,400	0	0	0	0	0	1,779,651	1,107,779	994,351 6
CENTRAL SERVICES PROGRAM											
9100 - General Services	7 210,587	36,855	2,130,401						2,377,843	242,502	325,333 7
9110 - Information Tech Services	8 342,714	35,759	321,911						700,384	340,814	313,552 8
9120 - GIS Systems	9 49,453	4,427							53,880	74,752	74,592 9
Subtotal	10 602,754	77,041	2,452,312	0	0	0	0	0	3,132,107	658,068	713,477 10
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	11	97,800							97,800	79,316	81,872 11
9210 - Safety of Workplace	12	127,286					5,000		132,286	95,862	89,497 12
9220 - Fidelity of Public Officers	13	75,000							75,000	64,508	62,692 13
9230 - Unemployment Compensation	14								0		14
Subtotal	15 0	300,086	0	0	0	0	5,000	0	305,086	239,686	234,061 15
Total - Administration	16 1,580,198	556,934	3,074,712	0	0	0	5,000	0	5,216,844	2,005,533	1,941,889 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 2022/2023	Re- estimated 2021/2022	Actual 2020/2021
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	7,230	7,652
	0040 - Other County Enterprises	4												3
	Total - Nonprogram Current	5	8,400	0	0	0	0	0			0	8,400	7,230	7,652
LONG-TERM DEBT SERVICE														
	0100 - Principal	6								610,000		610,000	595,000	6
	0110 - Interest and Fiscal Charges	7								109,255		109,255	123,845	7
	Total Long-term Debt Service	8	0	0	0	0	0	0		719,255	0	719,255	718,845	0
CAPITAL PROJECTS														
	0200 - Roadway Construction	9					2,730,000					2,730,000	995,000	989,739
	0210 - Conservation Land Acquisition & Dev.	10										0		10
	0220 - Other Capital Projects	11							4,528,449			4,528,449	3,400,916	770,207
	Total Capital Projects	12	0	0	0	0	2,730,000	0	4,528,449		0	7,258,449	4,395,916	1,759,946
EXPENDITURES SUMMARY														
	Total Public Safety and Legal Services	13	3,375,875	848,560	24,579	742,707	0	3,000			0	4,994,721	4,657,267	4,171,658
	Total Physical Health and Social Services	14	1,451,054	492,551	10,500	0	0	0			0	1,954,105	1,686,797	1,479,944
	Total Mental Health, ID & DD	15	0	0	0	0	0	0			0	0	1,054,097	434,236
	Total County Environment and Education	16	787,287	103,595	446,664	394,242	0	791,982			0	2,523,770	1,997,232	2,112,781
	Total Roads & Transportation	17	0	0	0	0	7,413,000	0			0	7,413,000	7,309,500	7,148,142
	Total Government Services to Residents	18	343,053	269,491	0	0	0	4,000			0	616,544	590,151	568,486
	Total Administration	19	1,580,198	556,934	3,074,712	0	0	5,000			0	5,216,844	2,005,533	1,941,889
	Total Nonprogram Current	20	8,400	0	0	0	0	0			0	8,400	7,230	7,652
	Total Long-Term Debt Service	21	0	0	0	0	0	0		719,255	0	719,255	718,845	0
	Total Capital Projects	22	0	0	0	0	2,730,000	0	4,528,449		0	7,258,449	4,395,916	1,759,946
	Total - All Expenditures	23	7,545,867	2,271,131	3,556,455	1,136,949	10,143,000	803,982	4,528,449	719,255	0	30,705,088	24,422,568	19,624,734
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
	To General Supplemental	24										0		24
	To Rural Services Supplemental	25										0		25
	To Secondary Roads	26				2,789,513						2,789,513	2,728,821	2,622,377
	To Other Budgetary Funds	27				60,000						60,000	1,859,038	375,000
	Total Operating Transfers Out	28	0	0	0	2,849,513	0	0	0	0	0	2,849,513	4,587,859	2,997,377
REFUNDED DEBT/PAYMENTS TO ESCROW														
	Increase (Decrease) In Reserves	29										0		29
	Fund Balance - Nonspendable	30										0		30
	Fund Balance - Restricted	31										0		31
	Fund Balance - Restricted	32	16,664	873,495	238,588	610,265	597,568	176,485	1,369,333	3,590		3,885,988	15,098,205	15,835,460
	Fund Balance - Committed	33										0		33
	Fund Balance - Assigned	34										0		34
	Fund Balance - Unassigned	35	2,527,020	0	0	0	0	0	0	600	0	2,527,620	3,324,788	5,416,369
	Total Ending Fund Balance - June 30,	36	2,543,684	873,495	238,588	610,265	597,568	176,485	1,369,333	4,190	0	6,413,608	18,422,993	21,251,829
	Total Requirements	37	10,089,551	3,144,626	3,795,043	4,596,727	10,740,568	980,467	5,897,782	723,445	0	39,968,209	47,433,420	43,873,940

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	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	03/23/21	610,000	109,255	600	719,855		719,855
2021 GO Corp. Purpose Bonds-Levy for future payment	2	03/23/21	3,570			3,570		3,570
	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:			613,570	109,255	600	723,425	0	723,425
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service								
								0
								0
								0
								0
								0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general 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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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 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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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. **Comparison of the proposed general basic rate with the statutory maximum 3.50000 general 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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Comparison of the proposed general basic rate with the statutory maximum 3.95000 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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