

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025  
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of: **LOWDEN** County Name: **CEDAR COUNTY**

Adopted On: 4/15/2024 Resolution: 24-08

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	24,980,118	2b	24,578,397	City Number: 16-138 Last Official Census: 807
DEBT SERVICE	3a	24,980,118	3b	24,578,397	
Ag Land	4a	500,828			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.36158	191,797	22,937,850	8.90
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.11805	202,790	5.73	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.11805	Consolidated General Fund		5 202,790	199,529	43 8.11805
		Non-Voted Other Permissible Levies				
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7 0	0	45 0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11 0	0	49 0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14 43,000	42,309	52 1.72137
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462 4,035	3,970	465 0.16153
		Voted Other Permissible Levies				
28E.22	1.50000	Unified Law Enforcement		24 0	0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)		25 249,825	245,808	
384.1	3.00375	Ag Land		26 1,505	1,504	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27 251,330	247,312	Do Not Add
		Special Revenue Levies				
384.6	Amt Nec	Police & Fire Retirement		29 0	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30 29,000	28,534	1.16092
Rules	Amt Nec	Other Employee Benefits		31 0	0	0.00000
		Subtotal Employee Benefit Levy (29,30,31)		32 29,000	28,534	65 1.16092
		Valuation				
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	0 (B)	0	34 0	0	66 0.00000
	SSMID 2 (A)	0 (B)	0	35 0	0	67 0.00000
	SSMID 3 (A)	0 (B)	0	36 0	0	68 0.00000
	SSMID 4 (A)	0 (B)	0	37 0	0	69 0.00000
	SSMID 5 (A)	0 (B)	0	555 0	0	565 0.00000
	SSMID 6 (A)	0 (B)	0	556 0	0	566 0.00000
	SSMID 7 (A)	0 (B)	0	1177 0	0	1179 0.00000
	SSMID 8 (A)	0 (B)	0	1185 0	0	1187 0.00000
		Total Special Revenue Levies		39 29,000	28,534	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40 2,550	2,509	70 0.10208
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41 0	0	71 0.00000
		Total Property Taxes (27+39+40+41)		42 282,880	278,355	72 11.26395

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

  
 ( City Representative )

4-15-24  
 ( Date )

  
 ( County Auditor )

4-24-24  
 ( Date )