

Iowa Department of Management
Form 634 - R

Cerro Gordo County ADOPTED BUDGET SUMMARY

02/19/2010

							TOTALS		
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2010/2011 (F)	Re-estimated 2009/2010 (G)	Actual 2008/2009 (H)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	9,119,908	4,162,600		938,482		14,220,990	13,932,579	12,776,379
Less: Uncollected Delinquent Taxes - Levy Year	2	6,700	3,050		700		10,450	10,450	0
Less: Credits to Taxpayers	3	283,150	133,300		27,900		444,350	495,805	0
Net Current Property Taxes	4	8,830,058	4,026,250		909,882		13,766,190	13,426,324	12,776,379
Delinquent Property Tax Revenue	5	800	450		100		1,350	6,850	1,320
Penalties, Interest & Costs on Taxes	6	160,000					160,000	145,000	166,345
Other County Taxes/TIF Tax Revenues	7	551,037	1,669,545	0	38,706	0	2,259,288	2,429,822	2,590,219
Intergovernmental	8	2,419,623	8,413,283	3,500,000	25,735	0	14,358,641	12,486,124	13,044,775
Licenses & Permits	9	1,550	393,600				395,150	390,100	397,960
Charges for Service	10	860,650	266,998				1,127,648	1,194,839	1,157,444
Use of Money & Property	11	313,178	55,050				368,228	457,123	443,639
Miscellaneous	12	362,793	481,665				844,458	879,494	724,149
Subtotal Revenues	13	13,499,689	15,306,841	3,500,000	974,423	0	33,280,953	31,415,676	31,302,230
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0				0	0	1,142,254
Operating Transfers In	15	2,200,000	3,163,503	0	0	0	5,363,503	4,248,116	3,962,466
Proceeds of Fixed Asset Sales	16	10,000	20,000				30,000	10,000	60,762
Total Revenues & Other Sources	17	15,709,689	18,490,344	3,500,000	974,423	0	38,674,456	35,673,792	36,467,712
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	7,361,696	209,300			0	7,570,996	7,446,909	6,764,357
Physical Health and Social Services	19	1,293,733	4,184,913			0	5,478,646	5,256,545	5,152,528
Mental Health, MR & DD	20	0	4,945,010			0	4,945,010	6,457,283	5,802,639
County Environment and Education	21	664,550	674,847			0	1,339,397	1,268,747	1,719,527
Roads & Transportation	22	0	5,551,114			0	5,551,114	5,395,611	4,947,749
Government Services to Residents	23	1,003,275	22,300			0	1,025,575	1,016,147	942,098
Administration	24	2,561,651	42,268			0	2,603,919	2,537,360	2,194,931
Nonprogram Current	25	40,000	0			0	40,000	40,500	75,980
Debt Service	26	0	0		976,358	0	976,358	978,696	1,436,269
Capital Projects	27	0	2,950,000	3,500,000		0	6,450,000	3,488,715	1,224,943
Subtotal Expenditures	28	12,924,905	18,579,752	3,500,000	976,358	0	35,981,015	33,886,513	30,261,021
Other Financing Uses:									
Operating Transfers Out	29	3,511,503	1,852,000	0	0	0	5,363,503	4,248,116	3,962,466
Refunded Debt/Payments to Escrow	30	0	0				0	0	0
Total Expenditures & Other Uses	31	16,436,408	20,431,752	3,500,000	976,358	0	41,344,518	38,134,629	34,223,487
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
Beginning Fund Balance - July 1,	32	-726,719	-1,941,408	0	-1,935	0	-2,670,062	-2,460,837	2,244,225
Increase (Decrease) in Reserves (GAAP Budgeting)	33	5,186,516	6,200,809	933	44,265		11,432,523	13,893,360	12,066,012
Fund Balance - Reserved	34	0	0				0	0	-416,877
Fund Balance - Unreserved/Designated	35	0	1,064,060				1,064,060	1,064,060	1,064,060
Fund Balance - Unreserved/Undesignated	36	0	0				0	0	0
Total Ending Fund Balance - June 30,	37	4,459,797	3,195,341	933	42,330	0	7,698,401	10,368,463	12,829,300
	38	4,459,797	4,259,401	933	42,330	0	8,762,461	11,432,523	13,893,360
Proposed tax rate per \$1,000 valuation for County purposes:			6.28146	Urban areas: 9.78885		Rural areas: Any special district rates excluded.			

Form 638 - R
(Sheet 2 of 2)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2010 - June 30, 2011

Budget Basis: GAAP

Iowa Department of Management

02/19/2010

County Name: Cerro Gordo

County Number: 17

Date Budget Adopted: 3/9/2010

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 July 1, 2010 through June 30, 2011 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.

Maximum MH-DD Services Fund Levy Dollars (Information Only):

1MMH-DD Services Fund Base Year Net Expenditures	3,753,011
2M Less Mental Health Property Tax Relief Allocation	1,468,217
3MEqual Maximum MH-DD Services Fund Levy Dollars	2,284,794

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.

Certification of MH-DD Services Fund Levy Dollars Before and After Application of Property Tax Relief Allocation:

4MMH-DD Services Fund Levy Dollars Before Application of Property Tax Relief Allocation

5M Less Mental Health Property Tax Relief Allocation

6MEquals Actual MH-DD Services Fund Levy Dollars

		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:	1		2,024,693,949	3.753011	1,841,608,101	
General Basic	2	7,086,429		3.5		6,795,628
+ Cemetery (Pioneer - 331.424B)	3			0		0
= Total for General Basic	4	7,086,429				6,795,628
General Supplemental	5	2,423,741		1.19709		2,324,280
MH-DD Services Fund (from '6M' certification above)	6	2,284,794		1.12846		2,191,027
Debt Service (from Form 703 col. 1 Countywide total)	7	976,358	2,141,567,491	0.45591	2,058,481,647	938,482
Voted Emergency Medical Services (Countywide)	8			0		0
Other (specify)	9			0		0
Subtotal Countywide (A)	10	12,771,322		6.28146		12,249,417
B. All Rural Services Only Levies:	11		619,057,597		562,119,792	
Rural Services Basic	12	2,171,276		3.50739		1,971,573
Rural Services Supplemental	13			0		0
Unified Law Enforcement	14			0		0
Other (specify)	15			0		0
Other (specify)	16			0		0
Subtotal All Rural Services Only (B)	17	2,171,276		3.50739		1,971,573
Subtotal Countywide/All Rural Services (A + B)	18	14,942,598		9.78885		14,220,990
C. Special District Levies:						
Flood & Erosion	19		0	0	0	0
Voted Emergency Medical Services (partial county)	20		0	0	0	0
Other (specify)	21	0	0	0	0	0
Other (specify)	22		0	0	0	0
Other (specify)	23		0	0	0	0
Township ES Levies (Summary from Form 638-RE)	24	0	0	0	0	0
Subtotal Special Districts (C)	25	0				0
GRAND TOTAL (A + B + C)	26	14,942,598				14,220,990

Compensation Schedule for July 1, 2010 - June 30, 2011:

Elected Official:

Attorney	100,461
Auditor	61,811
Recorder	61,061
Treasurer	61,811
Sheriff	84,093
Supervisors	44,661
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Globe Gazette
2	Clear Lake Mirror Reporter
3	Pioneer Enterprises
4	
5	
6	

The County Auditor represents the following to be true:

- ☒ The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- ☒ All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ☒ Adopted property taxes do not exceed published amounts.
- ☒ Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- ☒ This budget was certified on or before March 15, 2010, unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

FILED

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TIME
AUDITORS OFFICE
CERRO GORDO COUNTY, IA

Iowa Department of Management
Form 634 - A

REVENUES DETAIL

County Name: Cerro Gordo County No: 17
02/19/2010

	GENERAL FUND		SPECIAL REVENUE FUNDS						All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget 2010/2011 (K)				Re-estimated 2009/2010 (L)	Actual 2008/2009 (M)		
TAXES LEVIED ON PROPERTY	1	6,795,628	2,324,280	2,191,027	1,971,573	0		0		938,482		14,220,990	13,932,579	12,776,379	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	5,000	1,700	1,650	1,400					700		10,450	10,450	0	2
LESS: CREDITS TO TAXPAYERS	3	212,700	70,450	67,700	65,600					27,900		444,350	495,805	0	3
=1000 NET CURRENT PROPERTY TAXES	*4	6,577,928	2,252,130	2,121,677	1,904,573	0		0		909,882		13,766,190	13,426,324	12,776,379	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	600	200	200	250					100		1,350	6,850	1,320	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	160,000										160,000	145,000	166,345	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	6,200	2,075	2,175	1,400					830		12,680	13,600	12,714	7
13xx Local Option Taxes	8	152,500					838,750	533,750				1,525,000	1,539,950	1,539,949	8
14xx Gambling Taxes	9											0	0	0	9
15xx TIF Tax Revenues	10											0	0	0	10
16xx Utility Replacement Excise Taxes	11	290,801	99,461	93,767	199,703	0		0		37,876		721,608	876,272	1,037,556	11
Subtotal (lines 7 - 11)	*12	449,501	101,536	95,942	201,103	0	838,750	533,750	0	38,706	0	2,259,288	2,429,822	2,590,219	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13		15,000				2,680,000					2,695,000	2,815,000	2,905,707	13
21xx State Replacements Against Levied Taxes	14	191,430	63,405	60,930	59,040					25,110		399,915	446,225	447,525	14
22xx Other State Tax Replacements	15	5,200	1,770	1,469,786	840					625		1,478,221	1,483,191	1,493,006	15
23xx, 24xx State/Federal Pass-thru Revenues	16	1,402,885		185,000			500,000	793,266	3,500,000			6,381,151	2,635,004	3,702,038	16
25xx Contributions From Other Intergovernmental Units	17	683,655	35,878									719,533	680,327	863,718	17
26xx, 27xx State Grants and Entitlements	18	20,300	100				225,000	888,982				1,134,382	4,014,321	3,392,578	18
28xx Federal Grants and Entitlements	19						1,264,000	153,439				1,417,439	406,000	240,003	19
29xx Payments in Lieu of Taxes	20						132,000	1,000				133,000	6,056	200	20
Subtotal (lines 13 - 20)	*21	2,303,470	116,153	1,715,716	59,880	0	4,801,000	1,836,687	3,500,000	25,735	0	14,358,641	12,486,124	13,044,775	*21
3xxx LICENSES & PERMITS	*22	1,550					10,000	383,600				395,150	390,100	397,960	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	860,650						266,998				1,127,648	1,194,839	1,157,444	*23
6xxx USE OF MONEY & PROPERTY	*24	313,178						55,050				368,228	457,123	443,639	*24
8xxx MISCELLANEOUS	*25	331,543	31,250	107,000				374,665				844,458	879,494	724,149	*25
Total Revenues*	26	10,998,420	2,501,269	4,040,535	2,165,806	0	5,649,750	3,450,750	3,500,000	974,423		33,280,953	31,415,676	31,302,230	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27							1,311,503				1,311,503	1,196,116	1,219,156	27
9020 From Rural Services Basic	28						1,850,000					1,850,000	1,600,000	1,500,000	28
90xx From Other Budgetary Funds	29	2,200,000						2,000				2,202,000	1,452,000	1,243,310	29
Subtotal (lines 27 - 29)	30	2,200,000	0	0	0	0	1,850,000	1,313,503	0	0	0	5,363,503	4,248,116	3,962,466	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	0	1,142,254	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32	10,000					20,000					30,000	10,000	60,762	32
Total Revenues and Other Sources	33	13,208,420	2,501,269	4,040,535	2,165,806	0	7,519,750	4,764,253	3,500,000	974,423		38,674,456	35,673,792	36,467,712	33
BEGINNING FUND BALANCE JULY 1,	34	4,439,480	747,036	936,661	892,618		2,747,534	1,623,996	933	44,265		11,432,523	13,893,360	12,066,012	34
TOTAL RESOURCES	35	17,647,900	3,248,305	4,977,196	3,058,424	0	10,267,284	6,388,249	3,500,933	1,018,688		50,106,979	49,567,152	48,533,724	35
Loss on Nonreplaced Credits Against Levied Taxes	36	-21,270	-7,045	-6,770	-6,560	0		0		-2,790		-44,435	-49,580	447,525	36

Iowa Department of Management
Form 634 - B
(Sheet 1 of 8)

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Cerro Gordo

County No: 17
02/19/2010

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget		Re-estimated	Actual		
								2010/2011 (K)		2009/2010 (L)	2008/2009 (M)		
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,405,595			55,000		87,000			1,547,595	1,642,276	1,602,970	1
1010 - Investigations	2				5,000					5,000	5,000	4,557	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4									0	0	0	4
1040 - Law Enforcement Communications	5	878,386								878,386	893,858	802,948	5
1050 - Adult Correctional Services	6	2,533,923					55,000			2,588,923	2,466,136	2,126,028	6
1060 - Administration	7	805,039								805,039	696,258	648,329	7
Subtotal	8	5,622,943	0	0	60,000	0	142,000	0		5,824,943	5,703,528	5,184,832	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	827,498								827,498	814,709	758,024	9
1110 - Medical Examinations	10	110,500								110,500	99,704	110,984	10
1120 - Child Support Recovery	11	477,145								477,145	480,014	431,236	11
Subtotal	12	1,415,143	0	0	0	0	0	0	0	1,415,143	1,394,427	1,300,244	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13						1,000			1,000	0	0	13
1210 - Emergency Management	14		42,304							42,304	42,355	42,140	14
1220 - Fire Protection and Rescue Services	15									0	17,546	1,421	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	0	42,304	0	0	0	0	1,000	0	43,304	59,901	43,561	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		2,400							2,400	2,400	1,950	18
1410 - Research & Other Assistance	19		250				6,300			6,550	6,250	6,250	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	0	2,650	0	0	0	0	6,300	0	8,950	8,650	8,200	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		17,000							17,000	21,500	16,304	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		31,680							31,680	42,770	21,449	24
1530 - Court Costs	25		3,000							3,000	1,000	2,361	25
1540 - Service of Civil Papers	26		186,287							186,287	175,234	151,193	26
Subtotal	27	0	237,967	0	0	0	0	0	0	237,967	240,504	191,307	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		31,664							31,664	31,664	29,422	28
1610 - Juvenile Representation Services	29		1,525							1,525	1,735	560	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		7,500							7,500	6,500	6,231	30
Subtotal	31	0	40,689	0	0	0	0	0	0	40,689	39,899	36,213	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	7,038,086	323,610	0	60,000	0	149,300	0	0	7,570,996	7,446,909	6,764,357	33

Iowa Department of Management
Form 634 - B
(Sheet 2 of 8)

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Cerro Gordo County No: 17
02/19/2010

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2010/2011 (K)	2009/2010 (L)	2008/2009 (M)	
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1						801,469		801,469	839,259	812,994	1
3010 - Communicable Disease Prevention & Control Services	2						344,782		344,782	335,224	347,248	2
3020 - Sanitation	3						693,384		693,384	720,367	722,583	3
3040 - Health Administration	4						1,103,037		1,103,037	1,086,991	1,094,517	4
3050 - Support of Hospitals	5								0	0	0	5
Subtotal	6	0	0	0	0	0	2,942,672	0	2,942,672	2,981,841	2,977,342	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	306,013							306,013	304,855	244,268	7
3110 - General Welfare Services	8	50,400					35,994		86,394	82,921	52,889	8
3120 - Care in County Care Facility	9								0	0	0	9
Subtotal	10	356,413	0	0	0	0	35,994	0	392,407	387,776	297,157	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	112,676							112,676	113,273	99,701	11
3210 - General Services to Veterans	12	50,000							50,000	49,500	20,466	12
Subtotal	13	162,676	0	0	0	0	0	0	162,676	162,773	120,167	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14	90,000					10,402		100,402	161,402	96,291	14
3310 - Family Protective Services	15						784,812		784,812	1,034,445	1,148,410	15
3320 - Services for Disabled Children	16								0	0	0	16
Subtotal	17	0	90,000	0	0	0	795,214	0	885,214	1,195,847	1,244,701	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18						408,283		408,283	417,399	407,145	18
3410 - Other Social Services	19	611,304					2,750		614,054	2,600	2,600	19
Subtotal	20	611,304	0	0	0	0	411,033	0	1,022,337	419,999	409,745	20
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	21	62,000							62,000	61,000	59,470	21
3510 - Preventive Services	22	11,340							11,340	47,309	43,946	22
Subtotal	23	0	73,340	0	0	0	0	0	73,340	108,309	103,416	23
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	24	1,130,393	163,340	0	0	0	4,184,913	0	5,478,646	5,256,545	5,152,528	24

Iowa Department of Management
Form 634 - B
(Sheet 3 of 8)

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES

County Name: Cerro Gordo County No: 17
02/19/2010

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS						All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget 2010/2011 (K)		Re-estimated 2009/2010 (L)	Actual 2008/2009 (M)	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1								0	0	01	
402X - Coordination Services	2								0	47,000	38,844	
403X - Personal & Environmental Sprt	3								0	5,100	2,877	
404X - Treatment Services	4								0	286,300	241,863	
405X - Vocational & Day Services	5								0	0	05	
406X - Lic/Certified Living Arrangements	6								0	0	7406	
407X - Inst/Hospital & Commit Services	7								0	71,800	52,012	
Subtotal	8	0	0	0	0	0	0	0	0	410,200	336,336	
41XX - CHRONIC MENTAL ILLNESS												
410X - Information & Education Services	9		4,945,010						4,945,010	0	09	
412X - Coordination Services	10								0	632,483	591,477	
413X - Personal & Environmental Sprt	11								0	218,400	186,609	
414X - Treatment Services	12								0	309,400	296,474	
415X - Vocational & Day Services	13								0	325,100	270,846	
416X - Lic/Certified Living Arrangements	14								0	546,000	579,374	
417X - Inst/Hospital & Commit Services	15								0	259,000	213,542	
Subtotal	16	0	0	4,945,010	0	0	0	0	4,945,010	2,290,383	2,138,322	
42XX - MENTAL RETARDATION												
420X - Information & Education Services	17								0	0	017	
422X - Coordination Services	18								0	77,500	55,512	
423X - Personal & Environmental Sprt	19								0	374,800	290,197	
424X - Treatment Services	20								0	1,500	1,339	
425X - Vocational & Day Services	21								0	793,300	718,251	
426X - Lic/Certified Living Arrangements	22								0	2,078,500	1,862,438	
427X - Inst/Hospital & Commit Services	23								0	186,500	171,550	
Subtotal	24	0	0	0	0	0	0	0	0	3,512,100	3,099,287	
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	25								0	0	025	
432X - Coordination Services	26								0	4,700	2,931	
433X - Personal & Environmental Sprt	27								0	19,000	17,300	
434X - Treatment Services	28								0	400	141	
435X - Vocational & Day Services	29								0	95,200	84,265	
436X - Lic/Certified Living Arrangements	30								0	41,500	42,151	
437X - Inst/Hospital & Commit Services	31								0	800	388	
Subtotal	32	0	0	0	0	0	0	0	0	161,600	147,176	
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	33								0	83,000	81,518	
4412 - Purchased Administration	34								0	0	034	
Subtotal	35	0	0	0	0	0	0	0	0	83,000	81,518	
45XX - COUNTY PRVD CASE MGMT												
Subtotal	36								0	0	036	
46XX - COUNTY PRVD SERVICES												
Subtotal	37								0	0	037	
TOTAL - MENTAL HEALTH, MR & DD	38	0	0	4,945,010	0	0	0	0	4,945,010	6,457,283	5,802,639	

Iowa Department of Management
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SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Cerro Gordo County No: 17
02/19/2010

Sheet 4 of 6

		GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
		General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2010/2011 (K)	Re-estimated 2009/2010 (L)	Actual 2008/2009 (M)
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1									0	0	0
6010 - Weed Eradication	2									0	0	0
6020 - Solid Waste Disposal	3				8,003					8,003	8,003	8,003
6030 - Environmental Restoration	4							57,000		57,000	57,000	361,620
Subtotal	5	0	0	0	8,003	0	0	57,000	0	65,003	65,003	369,623
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	425,458						71,746		497,204	504,799	417,210
6110 - Maintenance & Operations	7	131,100						139,998		271,098	206,788	237,659
6120 - Recreation & Environmental Educ.	8									0	0	500
Subtotal	9	556,558	0	0	0	0	0	211,744	0	768,302	711,587	655,369
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10	22,000								22,000	5,000	2,890
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	34
Subtotal	12	22,200	0	0	0	0	0	0	0	22,200	5,200	2,924
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	85,792								85,792	83,245	68,480
6310 - Housing Rehabilitation & Develop.	14									0	0	0
6320 - Economic Development	15							170,600		170,600	167,532	397,962
Subtotal	16	85,792	0	0	0	0	0	170,600	0	256,392	250,777	466,442
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				180,000					180,000	178,680	170,100
6410 - Historic Preservation	18									0	0	0
6420 - Fair & 4-H Clubs	19							45,000		45,000	45,000	44,500
6430 - Fairgrounds	20									0	0	7,569
6440 - Memorial Halls	21									0	0	0
6450 - Other Educational Services	22							2,500		2,500	12,500	3,000
Subtotal	23	0	0	0	180,000	0	0	47,500	0	227,500	236,180	225,169
TOTAL - COUNTY ENVRONMT. & ED.	24	664,550	0	0	188,003	0	0	486,844	0	1,339,397	1,268,747	1,719,527

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**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: Cerro Gordo County No: 17
02/19/2010

	GENERAL FUND		SPECIAL REVENUE FUNDS						All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget 2010/2011 (K)		Re-estimated 2009/2010 (L)	Actual 2008/2009 (M)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1					150,000				150,000	165,000	141,784
7010 - Engineering	2					401,000				401,000	387,881	306,935
Subtotal	3	0	0	0	0	551,000	0	0	0	551,000	552,881	448,719
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4					70,000				70,000	67,000	157,689
7110 - Roads	5					1,650,000				1,650,000	1,584,000	1,268,010
7120 - Snow & Ice Control	6					562,000				562,000	495,000	390,665
7130 - Traffic Controls	7					301,000				301,000	276,000	214,784
7140 - Road Clearing	8			246,922		68,000				314,922	314,475	247,259
Subtotal	9	0	0	0	246,922	0	2,651,000	0	0	2,897,922	2,736,475	2,278,407
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment	10					360,000				360,000	392,000	732,026
7210 - Equipment Operations	11					1,465,000				1,465,000	1,445,000	1,387,872
7220 - Tools, Materials & Supplies	12					100,000				100,000	100,000	64,176
7230 - Real Estate & Buildings	13					177,192				177,192	169,255	36,549
Subtotal	14	0	0	0	0	2,102,192	0	0	0	2,102,192	2,106,255	2,220,623
MASS TRANSIT PROGRAM												
7300 - Air Transportation	15									0	0	0
7310 - Ground Transportation	16									0	0	0
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	246,922	0	5,304,192	0	0	5,551,114	5,395,611	4,947,749

Iowa Department of Management
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SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Cerro Gordo County No: 17
02/19/2010

	GENERAL FUND		SPECIAL REVENUE FUNDS						All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget 2010/2011 (K)		Re-estimated 2009/2010 (L)	Actual 2008/2009 (M)		
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	279,071								279,071	272,030	319,334	1
8010 - Local Elections	2	21,200								21,200	21,200	13,736	2
8020 - Township Officials	3			2,500						2,500	2,500	2,275	3
Subtotal	4	0	300,271	0	2,500	0	0	0	0	302,771	295,730	335,345	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	378,002								378,002	349,366	297,616	5
8110 - Recording of Public Documents	6	325,002					19,800			344,802	371,051	309,137	6
Subtotal	7	703,004	0	0	0	0	19,800	0	0	722,804	720,417	606,753	7
TOTAL - GOVT. SVCS. TO RESIDENTS	8	703,004	300,271	0	2,500	0	19,800	0	0	1,025,575	1,016,147	942,098	8

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**SERVICE AREA 9
ADMINISTRATION**

County Name: Cerro Gordo County No: 17
02/19/2010

(Sheet 7 of 8)

	GENERAL FUND		SPECIAL REVENUE FUNDS						All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget		Re-estimated	Actual	
								2010/2011		2009/2010	2008/2009	
								(K)		(L)	(M)	
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	341,920							341,920	343,196	334,799	
9010 - Administrative Management Services	2	453,696							453,696	440,857	405,416	
9020 - Treasury Management Services	3	195,359							195,359	186,144	166,260	
9030 - Other Policy & Administration	4	51,935							51,935	49,415	44,631	
Subtotal	5	1,042,910	0	0	0	0	0	0	1,042,910	1,019,612	951,106	
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	628,261					42,268		670,529	671,541	481,033	
9110 - Data Processing Services	7	741,880							741,880	692,607	636,490	
Subtotal	8	1,370,141	0	0	0	0	42,268	0	1,412,409	1,364,148	1,117,523	
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	9								0	0	0	
9210 - Safety of Workplace	10	135,000							135,000	135,000	117,557	
9220 - Fidelity of Public Officers	11	600	3,000						3,600	3,600	3,137	
9230 - Unemployment Compensation	12	10,000							10,000	15,000	5,608	
Subtotal	13	600	148,000	0	0	0	0	0	148,600	153,600	126,302	
TOTAL - ADMINISTRATION	14	2,413,651	148,000	0	0	0	42,268	0	2,603,919	2,537,360	2,194,931	

Iowa Department of Management

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SERVICE AREA 0

County Name: Cerro Gordo County No: 17

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

02/19/2010

		GENERAL FUND		SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS				
		General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)				Other (G)	Budget	Re-estimated	Actual	
												2010/2011 (K)	2009/2010 (L)	2008/2009 (M)	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1										0	0	0	1	
0020 - Interest on Short-Term Debt	2										0	0	0	2	
0030 - Other Nonprogram Current	3	40,000									40,000	40,500	75,980	3	
0040 - Other County Enterprises	4										0	0	0		
TOTAL - NONPROGRAM CURRENT	5	40,000	0	0	0	0	0				0	40,000	40,500	75,980	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6								490,000		490,000	475,000	910,973	6	
0110 - Interest	7								486,358		486,358	503,696	525,296	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0		976,358	0	976,358	978,696	1,436,269	8	
CAPITAL PROJECTS															
0200 - Roadway Construction	9					2,930,000					2,930,000	2,100,000	581,786	9	
0210 - Conservation Land Acquisition/Development	10						20,000				20,000	20,000	0	10	
0220 - Other Capital Projects	11							3,500,000			3,500,000	1,368,715	643,157	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	2,930,000	20,000	3,500,000		0	6,450,000	3,488,715	1,224,943	12	
EXPENDITURES SUMMARY															
- Total Public Safety and Legal Services	13	7,038,086	323,610	0	60,000	0	149,300			0	7,570,996	7,446,909	6,764,357	13	
- Total Physical Health and Social Services	14	1,130,393	163,340	0	0	0	4,184,913			0	5,478,646	5,256,545	5,152,528	14	
- Total Mental Health, MR & DD	15	0	0	4,945,010	0	0	0			0	4,945,010	6,457,283	5,802,639	15	
- Total County Environment and Education	16	664,550	0	0	188,003	0	486,844			0	1,339,397	1,268,747	1,719,527	16	
- Total Roads & Transportation	17	0	0	0	246,922	5,304,192	0			0	5,551,114	5,395,611	4,947,749	17	
- Total Governmental Services to Residents	18	703,004	300,271	0	2,500	0	19,800			0	1,025,575	1,016,147	942,098	18	
- Total Administration	19	2,413,651	148,000	0	0	0	42,268			0	2,603,919	2,537,360	2,194,931	19	
- Total Nonprogram Current Expenditures	20	40,000	0	0	0	0	0			0	40,000	40,500	75,980	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0		976,358	0	976,358	978,696	1,436,269	21	
- Total Capital Projects	22	0	0	0	0	2,930,000	20,000	3,500,000		0	6,450,000	3,488,715	1,224,943	22	
TOTAL - ALL EXPENDITURES (lines 13-24)	23	11,989,684	935,221	4,945,010	497,425	8,234,192	4,903,125	3,500,000	976,358		35,981,015	33,886,513	30,261,021	23	
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
- To General Supplemental	24										0	0	0	24	
- To Rural Services Supplemental	25										0	0	0	25	
- To Secondary Roads	26				1,850,000						1,850,000	1,600,000	1,500,000	26	
- To Other Budgetary Funds	27	1,311,503	2,200,000				2,000				3,513,503	2,648,116	2,462,466	27	
TOTAL OPERATING TRANSFERS OUT	28	1,311,503	2,200,000	0	1,850,000	0	2,000	0	0	0	5,363,503	4,248,116	3,962,466	28	
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves (GAAP Budgets)	29										0	0	0	29	
Fund Balance - Reserved	30										0	0	-416,877	30	
Fund Balance - Unreserved/Designated	31					1,004,060	60,000				1,064,060	1,064,060	1,064,060	31	
Fund Balance - Unreserved/Undesignated	32										0	0	0	32	
Fund Balance - Unreserved/Undesignated	33	4,346,713	113,084	32,186	710,999	0	1,029,032	1,423,124	933	42,330	7,698,401	10,368,463	12,829,300	33	
TOTAL ENDING FUND BALANCE - JUNE 30,	34	4,346,713	113,084	32,186	710,999	0	2,033,092	1,483,124	933	42,330	8,762,461	11,432,523	13,893,360	34	
TOTAL REQUIREMENTS (23+28+29-30+34)	35	17,647,900	3,248,305	4,977,196	3,058,424	0	10,267,284	6,388,249	3,500,933	1,018,688	50,106,979	49,567,152	48,533,724	35	

Iowa Department of Management
Form 703

County Number: 17

County Name: Cerro Gordo

02/19/2010

LONG TERM DEBT SCHEDULE

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

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

FY 2010/2011

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2010/2011 (D)	Interest Due 2010/2011 +(E)	Bond Registration Due 2010/2011 +(F)	Total Obligation Due 2010/2011 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
1 Law Enforcement Center	9,000,000	07/10/06	0	392,248	400	392,648		392,648
2 Law Enforcement Center	4,500,000	01/09/07	490,000	93,310	400	583,710		583,710
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:			490,000	485,558	800	976,358	0	976,358

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	0	0	0

COUNTY NAME:		NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE			CO NO:
Cerro Gordo		Fiscal Year July 1, 2010 - June 30, 2011			17
The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year 2010/2011 County budget as follows:					
Meeting Date:	Meeting Time:	Meeting Location:			
3/9/2010	10:00 AM	Cerro Gordo County Courthouse Boardroom			
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.					
Average annual percentage changes between FY2009/2009 Actual and FY2010/2011 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 FY2010/2011 Budget amounts, but having no FY2009/2009 Actual amounts, are designated "NEW".					
County Web Site (if available):					
www.co.cerro-gordo.ia.us					
County Telephone Number:					
801-421-3045					
Iowa Department of Management					
Form 930 (Publish)					
REVENUES & OTHER FINANCING SOURCES					
1	Revenues Levied on Property*	Budget 2010/2011	Re-Est 2009/2010	Actual 2008/2009	AVG Annual % CHG
2	Less: Uncollected Delinquent Taxes - Levy Year	14,220,980	13,932,579	12,776,379	5.5
3	Less: Credits to Taxpayers	10,450	10,450	0	0
4	Net Current Property Taxes	444,350	485,805	0	0
5	Delinquent Property Tax Revenue	13,766,180	13,426,324	12,776,379	
6	Penalties, Interest & Costs on Taxes	1,350	6,850	1,320	
7	Other County Taxes/TIF Tax Revenues	180,000	145,000	158,349	
8	Intergovernmental	2,259,288	2,429,822	2,950,219	-8.81
9	Licenses & Permits	14,358,047	12,486,124	13,044,775	
10	Charges for Service	395,150	390,100	397,990	
11	Use of Money & Property	1,127,648	1,164,839	1,157,444	
12	Miscellaneous	368,228	457,123	443,638	
13	Subtotal Revenues	844,458	879,194	724,148	
14	Other Financing Sources:	33,280,953	31,415,676	31,302,230	
15	General Long-Term Debt Proceeds	0	0	1,142,254	
16	Operating Transfers In	5,363,503	4,248,116	3,982,466	
17	Proceeds of Fixed Asset Sales	30,000	10,000	60,762	
18	Total Revenues & Other Sources	38,874,456	35,873,792	36,467,712	
EXPENDITURES & OTHER FINANCING USES					
19	Operating:				
20	Public Safety and Legal Services	7,570,988	7,448,909	6,784,357	5.79
21	Physical Health and Social Services	5,478,646	5,256,545	5,152,528	3.12
22	Mental Health, MR & DD	4,845,010	6,457,283	5,802,639	-7.69
23	County Environment and Education	1,339,397	1,268,747	1,719,527	-11.74
24	Roads & Transportation	5,551,114	5,395,811	4,947,749	5.82
25	Government Services to Residents	1,025,575	1,016,147	942,098	4.34
26	Administration	2,603,913	2,537,360	2,184,931	8.92
27	Nonprogram Current	40,000	40,500	75,980	-27.44
28	Debt Service	976,358	978,998	1,436,289	-17.95
29	Capital Projects	6,450,000	3,488,715	1,224,943	129.47
30	Subtotal Expenditures	35,991,018	33,886,513	30,261,021	
31	Other Financing Uses:				
32	Operating Transfers Out	5,363,503	4,248,116	3,982,466	
33	Refunded Debt/Payments to Escrow	0	0	0	
34	Total Expenditures & Other Uses	41,344,518	38,134,629	34,223,487	
35	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-2,870,062	-2,460,837	2,244,225	
36	Beginning Fund Balance - July 1,	11,432,523	13,893,360	12,068,012	
37	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	-418,877	
38	Fund Balance - Reserved	1,064,060	1,064,060	1,064,060	
39	Fund Balance - Unreserved/Designated	0	0	0	
40	Fund Balance - Unreserved/Undesignated	7,868,401	10,368,463	12,829,300	
41	Total Ending Fund Balance - June 30,	8,762,461	11,432,523	13,893,360	
Proposed property taxation by type:					
Countywide Levies*:					
Rural Only Levies*:					
Special District Levies*:					
TIF Tax Revenues:					
Utility, Reclamation, Excise Tax:					
Explanation of any significant items in the budget:					
Other County Taxes - Decrease of estimated local option sales & service taxes Debt Service - Retirement of Capital loan note, Capital Projects - Additional COBG's for Flood of 2008.					
12,249,417		Date: 02/19/2010			
1,971,573					
0					
721,508					

*** NOT A CERTIFICATION *** - - COUNTY PROPERTY TAX RATES AND TAXES
 FY 2010/2011 BUDGETS--JANUARY 1, 2009 TAXABLE VALUATIONS
 LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT
 *** NOT A CERTIFICATION ***

17Cerro Gordo County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		2,024,693,945		1,941,608,101	
General Basic	7,086,429		3.5		6,795,628
Pioneer Cemetery			0		0
Total General Basic	7,086,429				6,795,628
General Supplemental	2,423,741		1.19709		2,324,280
MH-DD Services	2,284,794		1.12846		2,191,027
Debt Service	976,358	2,141,567,491	0.45591	2,058,481,647	938,482
Other			0		0
Total Countywide	12,771,322		6.28146		12,249,417
ALL RURAL ONLY LEVIES:		619,057,597		562,119,792	
Rural Services Basic	2,171,276		3.50739		1,971,573
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	2,171,276		3.50739		1,971,573
Total Countywide/Rural Rate	14,942,598		9.78885		14,220,990
Other	0	0	0	0	0
Emergency Services*	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	14,942,598				14,220,990

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY.
 IF YOU HAVE QUESTIONS, PLEASE CONTACT YOUR COUNTY AUDITOR OR MIKE ALBERS AT (515) 281-5598.

* Polk County -- See TX2 page for Emergency Services tax rates and valuations.