Iowa Department of Management
Form 634 - R

Cerro Gordo County ADOPTED BUDGET SUMMARY

02-18-2016

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS Budget 2016/2017 (F)	Re-estimated 2015/2016 (G)	Actual 2014/2015 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	11,575,271	3,842,631		1,307,371		16,725,273	16,449,994	16,137,677	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	25,962	2
Less: Credits to Taxpayers	3	575,300	168,546		66,600		810,446	659,566	658,434	3
Net Current Property Taxes	4	10,999,971	3,674,085		1,240,771		15,914,827	15,790,428	15,453,281	4
Delinquent Property Tax Revenue	5	9,600	5,800		1,000		16,400	2,895	16,431	5
Penalties, Interest & Costs on Taxes	6	165,000					165,000	163,000	156,728	6
Other County Taxes/TIF Tax Revenues	7	752,876	1,904,022	0	62,340	0	2,719,238	2,505,225	2,517,654	7
Intergovernmental	8	3,162,008	5,562,446	0	98,989	0	8,823,443	7,945,073	8,464,183	8
Licenses & Permits	9	31,100	98,500				129,600	139,500	154,959	9
Charges for Service	10	900,100	349,250				1,249,350	1,415,886	1,563,696	10
Use of Money & Property	11	205,570	3,800		200		209,570	223,547	227,075	11
Miscellaneous	12	746,712	905,361				1,652,073	1,375,173	1,951,294	12
Subtotal Revenues	13	16,972,937	12,503,264	0	1,403,300	0	30,879,501	29,560,727	30,505,301	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0	0	850,000	14
Operating Transfers In	15	2,990,000	3,731,071	0	0	0	6,721,071	6,244,339	5,847,670	15
Proceeds of Fixed Asset Sales	16	0	0				0	12,000	24,321	16
Total Revenues & Other Sources	17	19,962,937	16,234,335	0	1,403,300	0	37,600,572	35,817,066	37,227,292	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	8,794,244	232,570			0	9,026,814	8,702,324	8,179,061	18
Physical Health and Social Services	19	1,191,355	4,165,469			0	5,356,824	5,356,742	5,113,643	19
Mental Health, ID & DD	20	0	2,144,386			0	2,144,386	2,339,446	2,561,090	20
County Environment and Education	21	973,787	618,365			0	1,592,152	1,467,438	1,275,295	21
Roads & Transportation	22	0	6,056,231			0	6,056,231	5,694,852	5,622,014	22
Government Services to Residents	23	1,240,573	13,000			0	1,253,573	1,274,283	1,453,982	23
Administration	24	3,452,999	67,993			0	3,520,992	3,405,156	2,995,170	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	24,985		1,405,291	0	1,430,276	1,434,389	1,027,135	26
Capital Projects	27	535,000	1,700,000	180,000		0	2,415,000	1,460,000	1,762,502	27
Subtotal Expenditures	28	16,187,958	15,022,999	180,000	1,405,291	0	32,796,248	31,134,630	29,989,892	28
Other Financing Uses:										
Operating Transfers Out	29	4,681,071	2,040,000	0	0	0	6,721,071	6,244,339	5,847,670	29
Refunded Debt/Payments to Escrow	30	0	0				0	0		30
Total Expenditures & Other Uses	31	20,869,029	17,062,999	180,000	1,405,291	0	39,517,319	37,378,969	35,837,562	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-906,092	-828,664	-180,000	-1,991	0	-1,916,747	-1,561,903	1,389,730	32
Beginning Fund Balance - July 1,	33	7,207,809	6,592,607	182,980	48,728		14,032,124	15,594,027	14,204,297	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0		0	34
Fund Balance - Nonspendable	35	0	1,241,840				1,241,840	1,241,840	1,241,840	35
Fund Balance - Restricted	36	63,464	3,570,806	2,980	46,737		3,683,987	4,802,564	5,656,482	36
Fund Balance - Committed	37	0	0				0	0	0	37
Fund Balance - Assigned	38	982,021	951,297				1,933,318	2,013,469	2,102,630	38
Fund Balance - Unassigned	39	5,256,232	0	0	0	0	5,256,232	5,974,251	6,593,075	39
Total Ending Fund Balance - June 30,	40	6,301,717	5,763,943	2,980	46,737	0	12,115,377	14,032,124	15,594,027	40

Proposed tax rate per $1,000 valuation for County purposes: 6.23314 urban areas; 9.74053 rural areas; Any special district rates excluded. ___.

This line and the next line reserved for notes:

Form 638 - R
(Sheet 2 of 2)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2016 - June 30, 2017

Budget Basis: GAAP

Iowa Department of Management
County Name: 02-18-2016
County Number: Cerro Gordo
Date Budget Adopted: 17
3/8/2016

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.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M	Base Year Expenditures for Mental Health/Disabilities Services	2,284,794
2M	County Population Expenditure Target Amount	2,045,049
3M	Maximum County Services Fund Levy Dollars	2,045,049

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County MHDS Fund Levy Dollars (cannot exceed 3M above) 1,521,676

		(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		2,403,046,851		2,289,806,780	
General Basic	2	8,410,664		3.5		8,014,324
+ Cemetery (Pioneer - 331.424B)	3			0		0
= Total for General Basic	4	8,410,664				8,014,324
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,737,050		1.55513		3,560,947
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
County MHDS Fund (from '4M' certification above)	8	1,521,676		0.63323		1,449,974
Debt Service (from Form 703 col. I Countywide total)	9	1,369,061	2,513,055,480	0.54478	2,399,815,409	1,307,371
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
Subtotal Countywide (A)	12	15,038,451		6.23314		14,332,616
B. All Rural Services Only Levies:	13		768,495,583		682,175,951	
Rural Services Basic	14	2,695,414		3.50739		2,392,657
Rural Services Supplemental	16			0		0
Unified Law Enforcement	17			0		0
Other (specify)	18			0		0
Other (specify)	19			0		0
Subtotal All Rural Services Only (B)	20	2,695,414		3.50739		2,392,657
Subtotal Countywide/All Rural Services (A + B)	21	17,733,865		9.74053		16,725,273
C. Special District Levies:						
Flood & Erosion	22		0	0	0	0
Voted Emergency Medical Services (partial county)	23		0	0	0	0
Other (specify)	24	0	0	0	0	0
Other (specify)	25		0	0	0	0
Other (specify)	26		0	0	0	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	17,733,865				16,725,273

Compensation Schedule for FY: 2016/2017

Elected Official:	Annual Salary:
Attorney	116,839
Auditor	76,997
Recorder	71,997
Treasurer	71,997
Sheriff	97,803
Supervisors	51,941
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 Reporter
3 Pioneer Enterprise
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 unless otherwise documented to the Department of Management.

Board Chairperson (signature) Casey McCallum

County Auditor (signature) Kathy W Klein

Iowa Department of Management
Form 634 - A

REVENUES DETAIL

County Name: Cerro Gordo | County No: 17
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent	TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	(I)	(J)	(K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
TAXES LEVIED ON PROPERTY	1	8,014,324	3,560,947		1,449,974	2,392,657	0		0		1,307,371		16,725,273	16,449,994	16,137,677	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	0	0		0	0					0		0	0	25,962	2
LESS: CREDITS TO TAXPAYERS	3	403,000	172,300		79,500	89,046					66,600		810,446	659,566	658,434	3
=1000 NET CURRENT PROPERTY TAXES	*4	7,611,324	3,388,647		1,370,474	2,303,611	0		0		1,240,771		15,914,827	15,790,428	15,453,281	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	6,800	2,800		1,400	4,400					1,000		16,400	2,895	16,431	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	165,000											165,000	163,000	156,728	*6
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	5,800	2,360		1,505	1,110					650		11,425	12,412	11,521	7
13xx Local Option Taxes	8	172,273						850,000	602,955				1,625,228	1,656,325	1,748,081	8
14xx Gambling Taxes	9												0	0	0	9
15xx TIF Tax Revenues	10								73,993				73,993	62,866	0	10
16xx Utility Replacement Taxes, 17xx	11	396,340	176,103		71,702	302,757	0		0		61,690		1,008,592	773,622	758,052	11
Subtotal (lines 7 - 11)	*12	574,413	178,463	0	73,207	303,867	0	850,000	676,948	0	62,340	0	2,719,238	2,505,225	2,517,654	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13		20,000					3,455,000					3,475,000	2,899,500	3,062,076	13
21xx State Replacements Against Levied Taxes	14	403,000	172,300		79,500	89,046			2,900		66,600		813,346	659,566	658,434	14
22xx Other State Tax Replacements	15	208,174	88,678		37,654	21,403					32,389		388,298	424,518	228,863	15
23xx, 24xx State/Federal Pass-thru Revenues	16	936,519		2,000					10,000				948,519	1,364,464	1,400,527	16
25xx Contributions From Other Intergovernmental Units	17	864,037	84,700										948,737	783,679	958,395	17
26xx, 27xx State Grants and Entitlements	18	10,000		372,600				431,000	1,079,905				1,893,505	1,487,415	1,635,696	18
28xx Federal Grants and Entitlements	19								356,038				356,038	325,931	520,192	19
29xx Payments in Lieu of Taxes	20												0	0	0	20
Subtotal (lines 13 - 20)	*21	2,421,730	365,678	374,600	117,154	110,449	0	3,886,000	1,448,843	0	98,989	0	8,823,443	7,945,073	8,464,183	*21
3xxx LICENSES & PERMITS	*22	31,100							98,500				129,600	139,500	154,959	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	824,600	25,500	50,000					349,250				1,249,350	1,415,886	1,563,696	*23
6xxx USE OF MONEY & PROPERTY	*24	130,070		75,500					3,800		200		209,570	223,547	227,075	*24
8xxx MISCELLANEOUS	*25	607,212	84,500	55,000	293,457			65,000	546,904				1,652,073	1,375,173	1,951,294	*25
Total Revenues*	26	12,372,249	4,045,588	555,100	1,855,692	2,722,327	0	4,801,000	3,124,245	0	1,403,300	0	30,879,501	29,560,727	30,505,301	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27								1,731,071				1,731,071	0	1,603,758	27
9020 From Rural Services Basic	28							2,000,000					2,000,000	2,000,000	1,850,000	28
90xx From Other Budgetary Funds	29	2,950,000		40,000									2,990,000	4,244,339	2,393,912	29
Subtotal (lines 27 - 29)	30	2,950,000	0	40,000	0	0	0	2,000,000	1,731,071	0	0	0	6,721,071	6,244,339	5,847,670	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31												0	0	850,000	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32												0	12,000	24,321	32
Total Revenues and Other Sources	33	15,322,249	4,045,588	595,100	1,855,692	2,722,327	0	6,801,000	4,855,316	0	1,403,300	0	37,600,572	35,817,066	37,227,292	33
BEGINNING FUND BALANCE JULY 1,	34	5,772,505	173,747	1,261,557	305,308	1,088,257		2,361,543	2,837,499	182,980	48,728		14,032,124	15,594,027	14,204,297	34
TOTAL RESOURCES	35	21,094,754	4,219,335	1,856,657	2,161,000	3,810,584	0	9,162,543	7,692,815	182,980	1,452,028	0	51,632,696	51,411,093	51,431,589	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		2,900		0		2,900	0	0	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
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,701,951		3,000		90,000			100,000		1,894,951	1,860,106	1,867,635	1
1010 - Investigations	2					6,300					6,300	6,300	6,221	2
1020 - Unified Law Enforcement	3										0	0	0	3
1030 - Contract Law Enforcement	4										0	0	0	4
1040 - Law Enforcement Communications	5	1,044,344									1,044,344	1,033,776	976,764	5
1050 - Adult Correctional Services	6	2,867,405		65,000							2,932,405	2,905,861	2,704,294	6
1060 - Administration	7	750,272									750,272	736,116	592,500	7
Subtotal	8	6,363,972	0	68,000	0	96,300	0	0	100,000	0	6,628,272	6,542,159	6,147,414	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	1,275,429							10,000		1,285,429	1,093,057	1,050,271	9
1110 - Medical Examinations	10	176,000									176,000	160,720	153,614	10
1120 - Child Support Recovery	11	500,218									500,218	504,854	465,822	11
Subtotal	12	1,951,647	0	0	0	0	0	0	10,000	0	1,961,647	1,758,631	1,669,707	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0	0	0	13
1210 - Emergency Management	14	1,800	30,906						26,270		58,976	55,004	52,997	14
1220 - Fire Protection and Rescue Services	15	21,000									21,000	21,000	21,000	15
1230 - E911 Service Board	16										0	0	0	16
Subtotal	17	22,800	30,906	0	0	0	0	0	26,270	0	79,976	76,004	73,997	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		1,900								1,900	1,900	1,872	18
1410 - Research & Other Assistance	19		250								250	250	250	19
1420 - Bailiff Services	20										0	0	0	20
Subtotal	21	0	2,150	0	0	0	0	0	0	0	2,150	2,150	2,122	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		15,000								15,000	20,000	12,634	22
1510 - (Reserved)	23													23
1520 - Detention Services	24		35,280								35,280	34,400	16,449	24
1530 - Court Costs	25		13,000								13,000	13,000	13,521	25
1540 - Service of Civil Papers	26		231,149								231,149	198,480	196,229	26
Subtotal	27	0	294,429	0	0	0	0	0	0	0	294,429	265,880	238,833	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28		44,700								44,700	42,700	39,683	28
1610 - Juvenile Representation Services	29		2,640								2,640	1,800	1,680	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,000								13,000	13,000	5,625	30
Subtotal	31	0	60,340	0	0	0	0	0	0	0	60,340	57,500	46,988	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	8,338,419	387,825	68,000	0	96,300	0	0	136,270	0	9,026,814	8,702,324	8,179,061	32

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
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1								769,751		769,751	716,688	898,774	1
3010 - Communicable Disease Prevention & Control Services	2								525,516		525,516	481,953	417,220	2
3020 - Sanitation	3								649,873		649,873	604,808	690,586	3
3040 - Health Administration	4								1,547,974		1,547,974	1,465,335	1,233,674	4
3050 - Support of Hospitals	5										0	0	0	5
Subtotal	6	0	0	0	0	0	0	0	3,493,114	0	3,493,114	3,268,784	3,240,254	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	384,299									384,299	334,222	287,414	7
3110 - General Welfare Services	8	45,400							86,223		131,623	636,401	97,953	8
3120 - Care in County Care Facility	9										0	0	0	9
Subtotal	10	429,699	0	0	0	0	0	0	86,223	0	515,922	970,623	385,367	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	137,668									137,668	133,893	136,569	11
3210 - General Services to Veterans	12	46,000									46,000	58,140	13,081	12
Subtotal	13	183,668	0	0	0	0	0	0	0	0	183,668	192,033	149,650	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14		180,000						29,402		209,402	200,902	185,569	14
3310 - Family Protective Services	15								520,837		520,837	0	3,876	15
3320 - Services for Disabled Children	16										0	0	0	16
Subtotal	17	0	180,000	0	0	0	0	0	550,239	0	730,239	200,902	189,445	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18								34,893		34,893	34,359	514,485	18
3410 - Other Social Services	19	358,161							1,000		359,161	650,871	620,430	19
3420 - Soc Serv Bus Operations	20										0	0	0	20
Subtotal	21	358,161	0	0	0	0	0	0	35,893	0	394,054	685,230	1,134,915	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		25,000								25,000	25,000	2,250	22
3510 - Preventive Services	23		14,827								14,827	14,170	11,762	23
Subtotal	24	0	39,827	0	0	0	0	0	0	0	39,827	39,170	14,012	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	971,528	219,827	0	0	0	0	0	4,165,469	0	5,356,824	5,356,742	5,113,643	25

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

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Cerro Gordo | County No: 17
02-18-2016

SERVICES TO PERSONS WITH:		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS														
400X - Information & Education Services	1										0			1
402X - Coordination Services	2										0			2
403X - Personal & Environmental Sprt	3										0			3
404X - Treatment Services	4										0			4
405X - Vocational & Day Services	5										0			5
406X - Lic/Certified Living Arrangements	6										0			6
407X - Inst/Hospital & Commit Services	7				55,692						55,692	54,444	52,850	7
Subtotal	8	0	0	0	55,692	0	0	0	0	0	55,692	54,444	52,850	8
41XX - CHRONIC MENTAL ILLNESS														
410X - Information & Education Services	9										0			9
412X - Coordination Services	10										0			10
413X - Personal & Environmental Sprt	11										0			11
414X - Treatment Services	12										0			12
415X - Vocational & Day Services	13										0			13
416X - Lic/Certified Living Arrangements	14										0			14
417X - Inst/Hospital & Commit Services	15										0			15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	0	16
42XX - INTELLECTUAL DISABILITY														
420X - Information & Education Services	17										0			17
422X - Coordination Services	18										0			18
423X - Personal & Environmental Sprt	19										0			19
424X - Treatment Services	20										0			20
425X - Vocational & Day Services	21										0			21
426X - Lic/Certified Living Arrangements	22										0			22
427X - Inst/Hospital & Commit Services	23										0			23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	0	24
43XX - OTHER DEVELOPMENTAL DISABILITIES														
430X - Information & Education Services	25										0			25
432X - Coordination Services	26										0			26
433X - Personal & Environmental Sprt	27										0			27
434X - Treatment Services	28										0			28
435X - Vocational & Day Services	29										0			29
436X - Lic/Certified Living Arrangements	30										0			30
437X - Inst/Hospital & Commit Services	31										0			31
Subtotal	32	0	0	0	0	0	0	0	0	0	0	0	0	32
44XX - GENERAL ADMINISTRATION														
4411 - Direct Administration	33				133,044						133,044	134,525	83,350	33
4412 - Purchased Administration	34										0	0	0	34
4413 - Distrib to Regional Fiscal Agent	35				1,850,929						1,850,929	2,014,129	2,336,285	35
Subtotal	36	0	0	0	1,983,973	0	0	0	0	0	1,983,973	2,148,654	2,419,635	36
45XX - COUNTY PRVD CASE MGMT														
Subtotal	37				104,721						104,721	136,348	88,605	37
46XX - COUNTY PRVD SERVICES														
Subtotal	38										0			38
47XX - BRAIN INJURY														
470X - Information & Education Services	39										0			39
472X - Coordination Services	40										0			40
473X - Personal & Environmental Sprt	41										0			41
474X - Treatment Services	42										0			42
475X - Vocational & Day Services	43										0			43
476X - Lic/Certified Living Arrangements	44										0			44
477X - Inst/Hospital & Commit Services	45										0			45
Subtotal	46	0	0	0	0	0	0	0	0	0	0	0	0	46
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	0	2,144,386	0	0	0	0	0	2,144,386	2,339,446	2,561,090	47

Iowa Department of Management
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SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Cerro Gordo County No: 17
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1										0	0	0	1
6010 - Weed Eradication	2										0	0	0	2
6020 - Solid Waste Disposal	3					6,887			30,000		36,887	36,887	15,106	3
6030 - Environmental Restoration	4								7,500		7,500	7,400	7,145	4
Subtotal	5	0	0	0	0	6,887	0	0	37,500	0	44,387	44,287	22,251	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	530,632							75,822		606,454	610,678	516,304	6
6110 - Maintenance & Operations	7	147,900		156,845					104,425		409,170	309,572	280,134	7
6120 - Recreation & Environmental Educ.	8								15,000		15,000	0		8
Subtotal	9	678,532	0	156,845	0	0	0	0	195,247	0	1,030,624	920,250	796,438	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10	18,000									18,000	20,000	12,265	10
6210 - Animal Bounties & State Apiarist Expenses	11	200									200	200	0	11
Subtotal	12	18,200	0	0	0	0	0	0	0	0	18,200	20,200	12,265	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	120,210									120,210	83,942	56,990	13
6310 - Housing Rehabilitation & Develop.	14								2,000		2,000	2,000	2,000	14
6320 - Economic Development	15								131,107		131,107	145,966	137,894	15
Subtotal	16	120,210	0	0	0	0	0	0	133,107	0	253,317	231,908	196,884	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17					214,624					214,624	214,624	214,624	17
6410 - Historic Preservation	18										0	0	0	18
6420 - Fair & 4-H Clubs	19										0	0	3,522	19
6430 - Fairgrounds	20								25,500		25,500	28,100	25,311	20
6440 - Memorial Halls	21										0	0	0	21
6450 - Other Educational Services	22								5,500		5,500	8,069	4,000	22
Subtotal	23	0	0	0	0	214,624	0	0	31,000	0	245,624	250,793	247,457	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0	0	0	24
6510 - Buildings	25										0	0	0	25
6520 - Equipment	26										0	0	0	26
6530 - Public Facilities	27										0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVRONMT. & ED.	29	816,942	0	156,845	0	221,511	0	0	396,854	0	1,592,152	1,467,438	1,275,295	29

Iowa Department of Management
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SERVICE AREA 7
ROADS & TRANSPORTATION

County Name: Cerro Gordo | County No: 17
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1							163,000			163,000	162,000	146,749	1
7010 - Engineering	2							442,000			442,000	399,000	260,489	2
Subtotal	3	0	0	0	0	0	0	605,000	0	0	605,000	561,000	407,238	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							108,000			108,000	100,000	148,998	4
7110 - Roads	5							1,666,000			1,666,000	1,636,000	1,950,409	5
7120 - Snow & Ice Control	6							640,000			640,000	622,000	302,983	6
7130 - Traffic Controls	7							324,000			324,000	344,000	308,945	7
7140 - Road Clearing	8					345,910		85,000			430,910	360,053	347,831	8
Subtotal	9	0	0	0	0	345,910	0	2,823,000	0	0	3,168,910	3,062,053	3,059,166	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10							530,000			530,000	370,000	348,862	10
7210 - Equipment Operations	11							1,442,000			1,442,000	1,472,000	1,587,121	11
7220 - Tools, Materials & Supplies	12							90,000			90,000	90,000	34,814	12
7230 - Real Estate & Buildings	13							220,321			220,321	139,799	184,813	13
Subtotal	14	0	0	0	0	0	0	2,282,321	0	0	2,282,321	2,071,799	2,155,610	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15										0	0	0	15
7310 - Ground Transportation	16										0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	345,910	0	5,710,321	0	0	6,056,231	5,694,852	5,622,014	18

Iowa Department of Management
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SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Cerro Gordo | County No: 17
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		369,664								369,664	377,975	664,428	1
8010 - Local Elections	2		56,300								56,300	52,300	1,868	2
8020 - Township Officials	3	6,500									6,500	5,000	6,873	3
Subtotal	4	6,500	425,964	0	0	0	0	0	0	0	432,464	435,275	673,169	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	5	417,997									417,997	412,632	390,310	5
8101 - Drivers License Services	6										0	0	0	6
8110 - Recording of Public Documents	7	390,112							13,000		403,112	426,376	390,503	7
Subtotal	8	808,109	0	0	0	0	0	0	13,000	0	821,109	839,008	780,813	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	814,609	425,964	0	0	0	0	0	13,000	0	1,253,573	1,274,283	1,453,982	9

Iowa Department of Management
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SERVICE AREA 9
ADMINISTRATION

County Name: Cerro Gordo | County No: 17
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	392,421									392,421	373,746	795,701	1
9010 - Administrative Management Services	2	572,350									572,350	568,666	552,104	2
9020 - Treasury Management Services	3	226,036									226,036	209,284	182,717	3
9030 - Other Policy & Administration	4	58,285									58,285	55,935	56,709	4
Subtotal	5	1,249,092	0	0	0	0	0	0	0	0	1,249,092	1,207,631	1,587,231	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	659,832							67,993		727,825	773,383	503,224	6
9110 - Information Technology Services	7	1,224,836									1,224,836	1,154,219	623,484	7
9120 - GIS Systems	8	142,339									142,339	105,523	122,670	8
Subtotal	9	2,027,007	0	0	0	0	0	0	67,993	0	2,095,000	2,033,125	1,249,378	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10										0	0	0	10
9210 - Safety of Workplace	11		135,000								135,000	130,000	124,067	11
9220 - Fidelity of Public Officers	12	600	3,800								4,400	4,400	4,013	12
9230 - Unemployment Compensation	13		37,500								37,500	30,000	30,481	13
Subtotal	14	600	176,300	0	0	0	0	0	0	0	176,900	164,400	158,561	14
TOTAL - ADMINISTRATION	15	3,276,699	176,300	0	0	0	0	0	67,993	0	3,520,992	3,405,156	2,995,170	15

Iowa Department of Management
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SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

CountyName: Cerro Gordo County No: 17
02-18-2016

		GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects	All Debt Service	All Permanent	TOTALS			
		General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	(I)	(J)	(K)	Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
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												0	0	0	3
0040 - Other County Enterprises	4												0	0	0	4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6								21,500		1,210,000		1,231,500	1,216,500	622,246	6
0110 - Interest	7								3,485		195,291		198,776	217,889	404,889	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	24,985		1,405,291	0	1,430,276	1,434,389	1,027,135	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							1,700,000					1,700,000	1,200,000	1,314,549	9
0210 - Conservation Land Acquisition/Dev	10			535,000									535,000	40,000	0	10
0220 - Other Capital Projects	11									180,000			180,000	220,000	447,953	11
TOTAL - CAPITAL PROJECTS	12	0	0	535,000	0	0	0	1,700,000	0	180,000		0	2,415,000	1,460,000	1,762,502	12
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	8,338,419	387,825	68,000	0	96,300	0	0	136,270			0	9,026,814	8,702,324	8,179,061	13
- Total Physical Health and Social Services	14	971,528	219,827	0	0	0	0	0	4,165,469			0	5,356,824	5,356,742	5,113,643	14
- Total Mental Health, ID & DD	15	0	0	0	2,144,386	0	0	0	0			0	2,144,386	2,339,446	2,561,090	15
- Total County Environment and Education	16	816,942	0	156,845	0	221,511	0	0	396,854			0	1,592,152	1,467,438	1,275,295	16
- Total Roads & Transportation	17	0	0	0	0	345,910	0	5,710,321	0			0	6,056,231	5,694,852	5,622,014	17
- Total Governmental Services to Residents	18	814,609	425,964	0	0	0	0	0	13,000			0	1,253,573	1,274,283	1,453,982	18
- Total Administration	19	3,276,699	176,300	0	0	0	0	0	67,993			0	3,520,992	3,405,156	2,995,170	19
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0	0			0	0	0	0	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	24,985		1,405,291	0	1,430,276	1,434,389	1,027,135	21
- Total Capital Projects	22	0	0	535,000	0	0	0	1,700,000	0	180,000		0	2,415,000	1,460,000	1,762,502	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	14,218,197	1,209,916	759,845	2,144,386	663,721	0	7,410,321	4,804,571	180,000	1,405,291	0	32,796,248	31,134,630	29,989,892	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24												0	0	8,912	24
- To Rural Services Supplemental	25												0	0	0	25
- To Secondary Roads	26					2,000,000							2,000,000	2,000,000	1,850,000	26
- To Other Budgetary Funds	27	1,731,071	2,950,000						40,000				4,721,071	4,244,339	3,988,758	27
TOTAL OPERATING TRANSFERS OUT	28	1,731,071	2,950,000	0	0	2,000,000	0	0	40,000	0	0	0	6,721,071	6,244,339	5,847,670	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0	0		29
Increase (Decrease) In Reserves (GAAP Budgets)	30												0		0	30
Fund Balance - Nonspendable	31							1,181,840	60,000				1,241,840	1,241,840	1,241,840	31
Fund Balance - Restricted	32		59,419	4,045	16,614	1,146,863		570,382	1,836,947	2,980	46,737		3,683,987	4,802,564	5,656,482	32
Fund Balance - Committed	33			0									0	0	0	33
Fund Balance - Assigned	34			982,021					951,297				1,933,318	2,013,469	2,102,630	34
Fund Balance - Unassigned	35	5,145,486	0	110,746	0	0	0	0	0	0	0	0	5,256,232	5,974,251	6,593,075	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	5,145,486	59,419	1,096,812	16,614	1,146,863	0	1,752,222	2,848,244	2,980	46,737	0	12,115,377	14,032,124	15,594,027	36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	21,094,754	4,219,335	1,856,657	2,161,000	3,810,584	0	9,162,543	7,692,815	182,980	1,452,028	0	51,632,696	51,411,093	51,431,589	37

Iowa Department of Management
Form 703

County Number: 17
County Name: Cerro Gordo
02-18-2016

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 2016/2017

	Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2016/2017 (D)	Interest Due 2016/2017 +(E)	Bond Registration Due 2016/2017 +(F)	Total Obligation Due 2016/2017 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
1	Law Enforcement Center	9,365,000	01/27/2012	785,000	189,828	500	975,328	36,230	939,098
2	2015 Courthouse Improvements	850,000	03/03/2015	425,000	4,463	500	429,963	0	429,963
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:			1,210,000	194,291	1,000	1,405,291	36,230	1,369,061

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, 2016 - June 30, 2017	17

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
03-08-2016	10:30 a.m.	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 "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 Web Site (if available):	County Telephone Number:
www.co.cerro-gordo.ia.us	641-421-3045

Iowa Department of Management Form 630 (Publish)		Budget 2016/2017	Re-Est 2015/2016	Actual 2014/2015	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	16,725,273	16,449,994	16,137,677	1.8
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	25,962	
Less: Credits to Taxpayers	3	810,446	659,566	658,434	
Net Current Property Taxes	4	15,914,827	15,790,428	15,453,281	
Delinquent Property Tax Revenue	5	16,400	2,895	16,431	
Penalties, Interest & Costs on Taxes	6	165,000	163,000	156,728	
Other County Taxes/TIF Tax Revenues	7	2,719,238	2,505,225	2,517,654	3.93
Intergovernmental	8	8,823,443	7,945,073	8,464,183	
Licenses & Permits	9	129,600	139,500	154,959	
Charges for Service	10	1,249,350	1,415,886	1,563,696	
Use of Money & Property	11	209,570	223,547	227,075	
Miscellaneous	12	1,652,073	1,375,173	1,951,294	
Subtotal Revenues	13	30,879,501	29,560,727	30,505,301	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	850,000	
Operating Transfers In	15	6,721,071	6,244,339	5,847,670	
Proceeds of Fixed Asset Sales	16	0	12,000	24,321	
Total Revenues & Other Sources	17	37,600,572	35,817,066	37,227,292	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,026,814	8,702,324	8,179,061	5.05
Physical Health and Social Services	19	5,356,824	5,356,742	5,113,643	2.35
Mental Health, ID & DD	20	2,144,386	2,339,446	2,561,090	-8.5
County Environment and Education	21	1,592,152	1,467,438	1,275,295	11.73
Roads & Transportation	22	6,056,231	5,694,852	5,622,014	3.79
Government Services to Residents	23	1,253,573	1,274,283	1,453,982	-7.15
Administration	24	3,520,992	3,405,156	2,995,170	8.42
Nonprogram Current	25	0	0	0	
Debt Service	26	1,430,276	1,434,389	1,027,135	18
Capital Projects	27	2,415,000	1,460,000	1,762,502	17.06
Subtotal Expenditures	28	32,796,248	31,134,630	29,989,892	
Other Financing Uses:					
Operating Transfers Out	29	6,721,071	6,244,339	5,847,670	
Refunded Debt/Payments to Escrow	30	0	0		
Total Expenditures & Other Uses	31	39,517,319	37,378,969	35,837,562	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,916,747	-1,561,903	1,389,730	
Beginning Fund Balance - July 1,	33	14,032,124	15,594,027	14,204,297	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0		0	
Fund Balance - Nonspendable	35	1,241,840	1,241,840	1,241,840	
Fund Balance - Restricted	36	3,683,987	4,802,564	5,656,482	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,933,318	2,013,469	2,102,630	
Fund Balance - Unassigned	39	5,256,232	5,974,251	6,593,075	
Total Ending Fund Balance - June 30,	40	12,115,377	14,032,124	15,594,027	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	14,332,616	Urban Areas:	6.23314
Rural Only Levies*:	2,392,657	Rural Areas:	9.74053
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	73,993		
Utility Replacmnt. Excise Tax:	1,008,592	Date:	02-18-2016

Explanation of any significant items in the budget:
County Environment and Education - Rock Falls Bridge Project. Capital Projects - Cerro Gordo County Trails Project.