

Cerro Gordo County ADOPTED BUDGET SUMMARY

02-14-2014

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget 2014/2015 (F)	Re-estimated 2013/2014 (G)	Actual 2012/2013 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	10,823,520	4,332,963		953,596		16,110,079	16,152,761	14,772,725
Less: Uncollected Delinquent Taxes - Levy Year	2	0				0	11,300	0
Less: Credits to Taxpayers	3	685,557		54,631		959,000	452,100	0
Net Current Property Taxes	4	10,137,963		898,965		15,151,079	15,689,361	14,772,725
Delinquent Property Tax Revenue	5	8,450		800		13,550	2,150	15,171
Penalties, Interest & Costs on Taxes	6	163,000				163,000	163,000	152,979
Other County Taxes/TIF Tax Revenues	7	595,475		39,890	0	2,287,708	2,279,979	2,269,129
Intergovernmental	8	2,963,626		65,297	0	8,325,154	8,301,202	7,144,889
Licenses & Permits	9	31,000				131,500	10,250	120,712
Charges for Service	10	985,575				1,312,342	1,023,125	1,288,461
Use of Money & Property	11	218,895				223,745	264,074	251,059
Miscellaneous	12	435,030				1,178,661	1,151,145	1,317,120
Subtotal Revenues	13	15,539,014		1,004,952	0	28,786,739	28,884,286	27,332,245
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0				0	0	0
Operating Transfers In	15	2,389,558		0	0	5,843,316	5,826,326	5,327,612
Proceeds of Fixed Asset Sales	16	10,000				10,000	10,000	20,600
Total Revenues & Other Sources	17	17,938,572		1,004,952	0	34,640,055	34,720,612	32,680,457
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	8,283,313			0	8,604,385	8,195,559	7,574,912
Physical Health and Social Services	19	1,384,974			0	5,287,162	5,233,824	4,850,775
Mental Health, ID & DD	20	0			0	2,649,580	2,266,829	2,317,383
County Environment and Education	21	852,150			0	1,372,986	1,966,836	1,106,735
Roads & Transportation	22	0			0	5,724,050	5,968,391	4,423,431
Government Services to Residents	23	1,187,339			0	1,507,339	1,163,784	1,051,946
Administration	24	3,014,786			0	3,082,226	2,987,509	2,580,213
Nonprogram Current	25	0			0	0	0	0
Debt Service	26	5,088		1,001,848	0	1,031,952	992,708	992,257
Capital Projects	27	0	1,150,000	0	0	1,150,000	1,185,000	1,850,331
Subtotal Expenditures	28	14,727,650	14,680,182	1,001,848	0	30,409,680	29,960,440	26,747,983
Other Financing Uses:								
Operating Transfers Out	29	3,983,758		3,104	0	5,843,316	5,826,326	5,327,612
Refunded Debt/Payments to Escrow	30	0				0	0	0
Total Expenditures & Other Uses	31	18,711,408	16,536,636	1,004,952	0	36,252,996	35,786,766	32,075,595
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-772,836	-840,105	0	0	-1,612,941	-1,066,154	604,862
Beginning Fund Balance - July 1	33	6,160,148	5,578,523	933	26,689	11,766,293	12,832,447	12,403,547
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0	0	-175,962
Fund Balance - Nonspendable	35	0	1,097,904			1,097,904	1,097,904	1,097,904
Fund Balance - Restricted	36	32,862	2,958,604	933	26,689	3,019,088	4,108,951	4,391,263
Fund Balance - Committed	37	0	0			0	0	0
Fund Balance - Assigned	38	772,382	675,012			1,447,394	1,480,554	1,965,524
Fund Balance - Unassigned	39	4,582,068	6,898	0	0	4,588,966	5,078,884	5,377,756
Total Ending Fund Balance - June 30	40	5,387,312	4,738,418	933	26,689	10,153,352	11,766,293	12,832,447

Proposed tax rate per \$1,000 valuation for County purposes: 6.24934 urban areas; 9.75673 rural areas; Any special district rates excluded. _____
This line and the next line reserved for notes: _____

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year: July 1, 2014 - June 30, 2015

Budget Basis: GAAP

Iowa Department of Management
County Name: Cerro Gordo
County Number: 17
Date Budget Adopted: _____

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.

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	2,070,297
3M Maximum County Services Fund Levy Dollars	2,070,297

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services Fund Levy Dollars (cannot exceed 3M above)

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.

	(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:			2,070,297		
1 General Basic	7,987,537	2,282,153,509	3.5	2,193,509,249	7,677,282
2 + Cemetery (Pioneer - 331.4248)	7,987,537		0		7,677,282
3 = Total for General Basic	7,987,537				7,677,282
4 Emerg. Mgmt. Dollars Included Above in Gen. Basic Info Only for Tax Statement	3,273,384		1,434.34		3,145,238
5 General Supplemental	2,070,297		0.90717		1,989,886
6 Emergency Mgmt. Dollars Included Above in Gen. Supp. Info Only for Tax Statement	889,742	2,428,853,319	0.40783	2,338,219,059	953,596
7 County Services Fund (from AMJ certification above)			0		0
8 Debt Service from Form 703 col. 1 (Countywide total)			0		0
9 Voted Emergency Medical Services (Countywide)			0		0
10 Other (specify)			0		0
11 Subtotal Countywide (A)	14,920,960		6,249.34	668,040,172	13,797,002
B. All Rural Services Only Levies:					
12 Rural Services Basic	2,557,442	729,158,001	3.50739		2,343,077
13 Rural Services Supplemental			0		0
14 Unified Law Enforcement			0		0
15 Other (specify)			0		0
16 Other (specify)			0		0
17 Subtotal All Rural Services Only (B)	2,557,442		3,507.39		2,343,077
18 Subtotal Countywide/All Rural Services (A + B)	16,878,402		9,756.73		16,110,079
C. Special District Levies:					
19 Flood & Erosion			0		0
20 Voted Emergency Medical Services (partial county)			0		0
21 Other (specify)			0		0
22 Other (specify)			0		0
23 Other (specify)			0		0
24 Other (specify)			0		0
25 Other (specify)			0		0
26 Other (specify)			0		0
27 Township ES Levies (Summary from Form 638-RE)			0		0
28 Subtotal Special Districts (C)			0		0
29 GRAND TOTAL (A + B + C)	16,878,402				16,110,079

Compensation Schedule for FY:

2014/2015 Annual Salary:	
111-186	
68-513	
68-513	
68-513	
93-070	
48-428	

Number of Official County Newspapers: 3

Names of Official County Newspapers:

- Globe Gazette
- Clear Lake Reporter
- Pioneer Enterprise
-
-
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Supervisors

Supervisor Vice Chair, if different

Supervisor Chair, if different

Board Chairperson (signature)

Robert E. Anderson

Board Chairperson (signature)

Kate Walker

County Auditor (signature)

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.

FILED

MAR - 6 2014

TIME

AUDITORS OFFICE
CERRO GORDO COUNTY, IA

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)	
TAXES LEVIED ON PROPERTY	1	7,677,282	3,146,238	1,989,886	2,343,077	0	0	0	953,596		16,110,079	16,152,761	14,772,725	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2										0	11,300	0	2
LESS: CREDITS TO TAXPAYERS	3	489,634	195,923	128,466	90,346				54,631		959,000	452,100	0	3
=1000 NET CURRENT PROPERTY TAXES	*4	7,187,648	2,950,315	1,861,420	2,252,731	0	0	0	898,965		15,151,079	15,689,361	14,772,725	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	6,100	2,350	1,700	2,600				800		13,550	2,150	15,171	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	163,000									163,000	163,000	152,979	*6
OTHER COUNTY TAXES/TIF REVENUES:														
12xx Local County Taxes	7	5,600	1,940	1,610	1,150				640		10,940	11,680	11,264	7
13xx Local Option Taxes	8	150,534					827,938	526,869			1,505,341	1,535,346	1,584,772	8
14xx Gambling Taxes	9										0	0	0	9
15xx TIF Tax Revenues	10								3,104		3,104	9,125	0	10
16xx Utility Replacement Excise Taxes	11	310,255	127,146	80,411	214,365	0	0	0	36,146		768,323	723,828	673,093	11
Subtotal (lines 7 - 11)	*12	466,389	129,086	82,021	215,515	0	827,938	526,869	0	39,890	2,287,708	2,279,979	2,269,129	*12
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13	1,500	20,000				2,696,000				2,717,500	2,703,500	2,830,628	13
21xx State Replacements Against Levied Taxes	14	469,234	187,723	123,266	87,846				52,531		920,600	472,850	472,884	14
22xx Other State Tax Replacements	15	108,427	44,170	28,276	11,370				12,766		205,009	8,990	9,118	15
23xx, 24xx State/Federal Pass-thru Revenues	16	1,317,972									1,317,972	1,945,887	1,350,501	16
25xx Contributions From Other Intergovernmental Units	17	684,275	82,300								766,575	793,621	771,935	17
26xx, 27xx State Grants and Entitlements	18	40,200	7,825		10,000		443,000	996,654			1,497,679	2,101,604	1,319,548	18
28xx Federal Grants and Entitlements	19						450,000	449,819			899,819	274,750	387,775	19
29xx Payments in Lieu of Taxes	20										0	0	2,500	20
Subtotal (lines 13 - 20)	*21	2,621,608	342,018	151,542	109,216	0	3,589,000	1,446,473	0	65,297	8,325,154	8,301,202	7,144,889	*21
3xxx LICENSES & PERMITS	*22	6,000	25,000					100,500			131,500	10,250	120,712	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	960,575	25,000					326,767			1,312,342	1,023,125	1,288,461	*23
6xxx USE OF MONEY & PROPERTY	*24	218,895						4,850			223,745	264,074	251,059	*24
8xxx MISCELLANEOUS	*25	377,780	57,250	259,809			10,000	473,822			1,178,661	1,151,145	1,317,120	*25
Total Revenues*	26	12,007,995	3,531,019	2,356,492	2,580,062	0	4,426,938	2,879,281	0	1,004,952	28,786,739	28,884,286	27,332,245	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27							1,603,758			1,603,758	1,499,612	1,499,612	27
9020 From Rural Services Basic	28						1,850,000				1,850,000	1,850,000	1,850,000	28
90xx From Other Budgetary Funds	29	2,389,558									2,389,558	2,476,714	1,978,000	29
Subtotal (lines 27 - 29)	30	2,389,558	0	0	0	0	1,850,000	1,603,758	0	0	5,843,316	5,826,326	5,327,612	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0	0	0	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32	10,000									10,000	10,000	20,600	32
Total Revenues and Other Sources	33	14,407,553	3,531,019	2,356,492	2,580,062	0	6,276,938	4,483,039	0	1,004,952	34,640,055	34,720,612	32,680,457	33
BEGINNING FUND BALANCE JULY 1	34	6,158,326	1,822	622,304	929,852		2,277,247	1,749,120	933	26,689	11,766,293	12,832,447	12,403,547	34
TOTAL RESOURCES	35	20,565,879	3,532,841	2,978,796	3,509,914	0	8,554,185	6,232,159	933	1,031,641	46,406,348	47,553,059	45,084,004	35
Loss on Nonreplaced Credits Against Levied Taxes	36	-20,400	-8,200	-5,200	-2,500	0		0		-2,100	-38,400	20,750	472,884	36

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Cerro Gordo

County No: 17
02-14-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)	
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	11	628,516		190,000			100,000		1,918,516	1,702,128	1,639,047	1
1010 - Investigations	2			6,300					6,300	0	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	999,249							999,249	1,011,683	943,318	5
1050 - Adult Correctional Services	6	822,943							2,822,943	2,762,639	2,515,768	6
1060 - Administration	7	764,774							764,774	741,174	642,498	7
Subtotal	8	6,215,482	0	196,300	0	0	100,000	0	6,511,782	6,217,624	5,746,852	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	1,045,013						2,000	1,047,013	966,733	926,135	9
1110 - Medical Examinations	10	154,250							154,250	149,220	141,452	10
1120 - Child Support Recovery	11	487,679							487,679	482,292	449,554	11
Subtotal	12	1,686,942	0	0	0	0	2,000	0	1,688,942	1,598,245	1,517,141	12
EMERGENCY SERVICES												
1200 - Ambulance Services	13								0	0	0	13
1210 - Emergency Management	14		28,699					22,772	51,471	49,267	42,285	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	21,000	28,699	0	0	0	22,772	0	72,471	70,267	63,285	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18		1,900						1,900	1,900	1,960	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	2,150	2,150	2,210	21
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22		28,000						28,000	20,000	30,576	22
1510 - (Reserved)	23											23
1520 - Detention Services	24		30,000						30,000	29,000	17,207	24
1530 - Court Costs	25		15,000						15,000	5,000	9,888	25
1540 - Service of Civil Papers	26		198,340						198,340	197,773	136,975	26
Subtotal	27	0	271,340	0	0	0	0	0	271,340	251,773	194,646	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28		42,700						42,700	42,500	40,029	28
1610 - Juvenile Representation Services	29		2,000						2,000	2,000	931	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,000						13,000	11,000	9,818	30
Subtotal	31	0	57,700	0	0	0	0	0	57,700	55,500	50,778	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	923,424	359,889	0	196,300	0	124,772	0	8,604,385	8,195,559	7,574,912	32

**SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: Cerro Gordo County No: 17
02-14-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1						812,189	812,189	795,791	809,554	
3010 - Communicable Disease Prevention & Control Services	2						409,050	409,050	392,263	385,186	
3020 - Sanitation	3						745,081	745,081	646,305	611,699	
3040 - Health Administration	4						1,276,418	1,276,418	1,230,248	1,210,019	
3050 - Support of Hospitals	5						0	0	0	0	
Subtotal	6	0	0	0	0	0	3,242,738	3,242,738	3,064,607	3,016,458	
SERVICES TO POOR PROGRAM											
3100 - Administration	7	330,689						330,689	322,234	289,120	
3110 - General Welfare Services	8	45,400					608,722	654,122	134,885	92,660	
3120 - Care in County Care Facility	9							0	0	0	
Subtotal	10	376,089	0	0	0	0	608,722	984,811	457,119	381,780	
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	131,142						131,142	121,363	123,226	
3210 - General Services to Veterans	12	50,500						50,500	50,500	17,863	
Subtotal	13	181,642	0	0	0	0	0	181,642	171,863	141,089	
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14		180,000				15,902	195,902	185,402	162,336	
3310 - Family Protective Services	15							0	21,853	19,410	
3320 - Services for Disabled Children	16							0	0	0	
Subtotal	17	0	180,000	0	0	0	15,902	195,902	207,255	181,746	
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18						33,826	33,826	481,811	456,986	
3410 - Other Social Services	19	600,593					1,000	601,593	789,655	637,605	
3420 - Soc Serv Bus Operations	20							0	0	0	
Subtotal	21	600,593	0	0	0	0	34,826	635,419	1,271,466	1,094,591	
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22							32,725	39,000	24,538	
3510 - Preventive Services	23							13,925	22,514	10,573	
Subtotal	24	0	46,650	0	0	0	0	46,650	61,514	35,111	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	158,324	226,650	0	0	0	3,902,188	5,287,162	5,233,824	4,850,775	

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Cerro Gordo

County No: 17
02-14-2014

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
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								0		7
Subtotal	8	0	0	0	0	0	0	0	0	0	08
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9								0		9
412X - Coordination Services	10								0	57,772	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		53,156						53,156	51,526	50,335
Subtotal	16	0	53,156	0	0	0	0	0	53,156	109,298	50,335
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	024
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	032
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33		100,891						100,891	80,142	91,247
4412 - Purchased Administration	34								0		034
4413 - Distrib to Regional Fiscal Agent	35		2,376,199						2,376,199	2,077,389	2,131,950
Subtotal	36	0	2,477,090	0	0	0	0	0	2,477,090	2,157,531	2,223,197
45XX - COUNTY PRVD CASE MGMT											
Subtotal	37		119,334						119,334		43,851
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	046
TOTAL - MENTAL HEALTH, ID & DD	47	0	2,649,580	0	0	0	0	0	2,649,580	2,266,829	2,317,383

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Cerro Gordo County No: 17
02-14-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1								0		0.1
6010 - Weed Eradication	2								0		0.2
6020 - Solid Waste Disposal	3			6,887			30,000		36,887	36,887	19,533.3
6030 - Environmental Restoration	4						7,000		7,000	7,000	6,288.4
Subtotal	5	0	0	6,887	0	0	37,000	0	43,887	43,887	25,821.5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	495,501					74,580		570,081	549,946	502,258.6
6110 - Maintenance & Operations	7	199,274					70,500		269,774	276,825	210,056.7
6120 - Recreation & Environmental Educ.	8								0	0	0.8
Subtotal	9	694,775	0	0	0	0	145,080	0	839,855	826,771	712,314.9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10	20,000							20,000	23,000	15,675.10
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	200	0.11
Subtotal	12	20,200	0	0	0	0	0	0	20,200	23,200	15,675.12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	82,175							82,175	98,474	70,799.13
6310 - Housing Rehabilitation & Develop.	14						2,000		2,000	2,000	1,000.14
6320 - Economic Development	15	55,000					84,400		139,400	743,100	70,600.15
Subtotal	16	137,175	0	0	0	0	86,400	0	223,575	843,574	142,399.16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17			214,624					214,624	204,404	194,670.17
6410 - Historic Preservation	18								0	0	0.18
6420 - Fair & 4-H Clubs	19								0	22,000	12,856.19
6430 - Fairgrounds	20						26,845		26,845	0	0.20
6440 - Memorial Halls	21								0	0	0.21
6450 - Other Educational Services	22						4,000		4,000	3,000	3,000.22
Subtotal	23	0	0	214,624	0	0	30,845	0	245,469	229,404	210,526.23
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	0.28
TOTAL - COUNTY ENVIRONMT. & ED.	29	852,150	0	221,511	0	0	299,325	0	1,372,986	1,966,836	1,106,735.29

SERVICE AREA 7
ROADS & TRANSPORTATION

County Name: Cerro Gordo County No: 17
02-14-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1					159,000			159,000	154,000	141,758
7010 - Engineering	2					336,000			336,000	420,000	291,096
Subtotal	3	0	0	0	0	495,000	0	0	495,000	574,000	432,854
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4					90,000			90,000	146,000	87,934
7110 - Roads	5					1,634,000			1,634,000	1,634,000	1,106,609
7120 - Snow & Ice Control	6					603,000			603,000	612,000	232,855
7130 - Traffic Controls	7					315,000			315,000	322,000	326,896
7140 - Road Clearing	8			335,757		80,000			415,757	346,792	316,758
Subtotal	9	0	0	335,757	0	2,722,000	0	0	3,057,757	3,060,792	2,071,052
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment	10					385,000			385,000	585,000	192,630
7210 - Equipment Operations	11					1,457,000			1,457,000	1,468,000	1,539,891
7220 - Tools, Materials & Supplies	12					90,000			90,000	90,000	81,775
7230 - Real Estate & Buildings	13					239,293			239,293	190,599	105,229
Subtotal	14	0	0	0	0	2,171,293	0	0	2,171,293	2,333,599	1,919,525
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
TOTAL - ROADS & TRANSPORTATION	18	0	0	335,757	0	5,388,293	0	0	5,724,050	5,968,391	4,423,431

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Cerro Gordo County No: 17
02-14-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)		
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration		356,180						300,000		656,180	342,629	341,011	1
8010 - Local Elections		52,300								52,300	52,300	0	2
8020 - Township Officials	6,400									6,400	3,000	1,768	3
Subtotal	6,400	408,480	0	0	0	0	300,000	0	714,880	397,929	342,779	4	
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing		398,843								398,843	389,591	352,685	5
8101 - Drivers License Services										0	0	0	6
8110 - Recording of Public Documents	7373,616						20,000			393,616	376,264	356,482	7
Subtotal	7,724,599	0	0	0	0	0	20,000	0	792,459	765,855	709,167	8	
TOTAL - GOVT. SVCS. TO RESIDENTS	7,778,859	408,480	0	0	0	0	320,000	0	1,507,339	1,163,784	1,051,946	9	

**SERVICE AREA 9
ADMINISTRATION**

County Name: Cerro Gordo

County No: 17
02-14-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS						All Permanent (J)	TOTALS					
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Budget 2014/2015 (K)		Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)				
POLICY & ADMINISTRATION PROGRAM															
9000 - General County Management	1	402,363									402,363	414,468	398,228	1	
9010 - Administrative Management Services	2	565,415									565,415	569,766	499,404	2	
9020 - Treasury Management Services	3	199,829									199,829	196,885	188,693	3	
9030 - Other Policy & Administration	4	55,935									55,935	54,435	54,607	4	
Subtotal	5	1,223,542	0	0	0	0	0	0	0	0	1,223,542	1,235,554	1,140,932	5	
CENTRAL SERVICES PROGRAM															
9100 - General Services	6	853,355						67,440			920,795	827,542	563,302	6	
9110 - Information Technology Services	7	691,944									691,944	684,170	597,864	7	
9120 - GIS Systems	8	88,845									88,845	91,293	138,412	8	
Subtotal	9	1,634,144	0	0	0	0	0	67,440	0	0	1,701,584	1,603,005	1,299,578	9	
RISK MANAGEMENT SERVICES PROGRAM															
9200 - Tort Liability	10										0	0	0	10	
9210 - Safety of Workplace	11										125,000	120,000	114,619	11	
9220 - Fidelity of Public Officers	12	600									4,100	3,950	3,727	12	
9230 - Unemployment Compensation	13										28,000	25,000	21,357	13	
Subtotal	14	600	156,500	0	0	0	0	0	0	0	157,100	148,950	139,703	14	
TOTAL - ADMINISTRATION		152,858,286	156,500	0	0	0	0	67,440	0	0	3,082,226	2,987,509	2,580,213	15	

SERVICE AREA 0

CountyName:

Cerro Gordo

County No: 17

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

02-14-2014

	GENERAL FUND							SPECIAL REVENUE FUNDS			TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1										0		0
0020 - Interest on Short-Term Debt	2										0		0
0030 - Other Nonprogram Current	3										0		0
0040 - Other County Enterprises	4										0		0
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0	0	0
LONG-TERM DEBT SERVICE													
0100 - Principal	6	4,739									625,739	575,239	564,367
0110 - Interest	7	349									401,848	417,469	427,890
TOTAL - LONG-TERM DEBT SERVICE	8	5,088	0	0	0	0	0	0	0	0	1,031,952	992,708	992,257
CAPITAL PROJECTS													
0200 - Roadway Construction	9					1,150,000					1,150,000	1,165,000	1,850,331
0210 - Conservation Land Acquisition/Dev	10										0	20,000	0
0220 - Other Capital Projects	11										0		0
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	1,150,000	0	0	0	0	1,150,000	1,185,000	1,850,331
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	7,923,424	359,889	0	196,300	0	0	124,772			8,604,385	8,195,559	7,574,912
- Total Physical Health and Social Services	14	1,158,324	226,650	0	0	0	0	3,902,188			5,287,162	5,233,824	4,850,775
- Total Mental Health, ID & DD	15	0	0	2,649,580	0	0	0	0			2,649,580	2,266,829	2,317,383
- Total County Environment and Education	16	852,150	0	0	221,511	0	0	299,325			1,372,986	1,966,836	1,106,735
- Total Roads & Transportation	17	0	0	0	335,757	0	0	5,388,293			5,724,050	5,968,391	4,423,431
- Total Governmental Services to Residents	18	778,859	408,480	0	0	0	0	320,000			1,507,339	1,163,784	1,051,946
- Total Administration	19	2,858,286	156,500	0	0	0	0	67,440			3,082,226	2,987,509	2,580,213
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0			0	0	0
- Total Long-Term Debt Service	21	5,088	0	0	0	0	0	25,016	1,001,848	0	1,031,952	992,708	992,257
- Total Capital Projects	22	0	0	0	0	1,150,000	0	0	0	0	1,150,000	1,185,000	1,850,331
TOTAL - ALL EXPENDITURES (lines 13-24)	23	13,576,131	1,151,519	2,649,580	753,568	0	6,538,293	4,738,741	1,001,848	0	30,409,680	29,960,440	26,747,983
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24										0	0	0
- To Rural Services Supplemental	25										0	0	0
- To Secondary Roads	26				1,850,000						1,850,000	1,850,000	1,850,000
- To Other Budgetary Funds	27	1,603,758	2,380,000				6,454		3,104		3,993,316	3,976,326	3,477,612
TOTAL OPERATING TRANSFERS OUT	28	1,603,758	2,380,000	0	1,850,000	0	6,454	0	3,104	0	5,843,316	5,826,326	5,327,612
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0	0	0
Increase (Decrease) In Reserves (GAAP Budgets)	30										0	0	-175,962
Fund Balance - Nonspendable	31					1,037,904	60,000				1,097,904	1,097,904	1,097,904
Fund Balance - Restricted	32	31,540	1,322	329,216	906,346	977,988	745,054	933	26,689		3,019,088	4,108,951	4,391,263
Fund Balance - Committed	33										0	0	0
Fund Balance - Assigned	34	772,382					675,012				1,447,394	1,480,554	1,965,524
Fund Balance - Unassigned	35	4,582,068	0	0	0	0	6,898	0	0	0	4,588,966	5,078,884	5,377,756
TOTAL ENDING FUND BALANCE - JUNE 30,	36	5,385,990	1,322	329,216	906,346	0	2,015,892	1,486,964	933	26,689	10,153,352	11,766,293	12,832,447
TOTAL REQUIREMENTS (23+28+29-30+36)	37	20,565,879	3,532,841	2,978,796	3,509,914	0	8,554,185	6,232,159	933	1,031,641	46,406,348	47,553,059	45,084,004

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 2014/2015

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance (-)(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
			2014/2015 (D)	2014/2015 +(E)	2014/2015 +(F)	2014/2015 =(G)		
1 Law Enforcement Center	9,000,000	07/10/06	220,000	392,248	1,000	613,248	12,106	601,142
2 Law Enforcement Center	2,000,000	11/01/10	380,000	7,600	1,000	388,600		388,600
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:			600,000	399,848	2,000	1,001,848	12,106	989,742
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

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

Meeting Date: 03-06-2014	Meeting Time: 10:15 a.m.	Meeting Location: Cerro Gordo County Courthouse Boardroom
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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 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	16,110,079	16,152,761	14,772,725	4.43
Less: Uncollected Delinquent Taxes - Levy Year	2	0	11,300	0	
Less: Credits to Taxpayers	3	959,000	452,100	0	
Net Current Property Taxes	4	15,151,079	15,689,361	14,772,725	
Delinquent Property Tax Revenue	5	13,550	2,150	15,171	
Penalties, Interest & Costs on Taxes	6	163,000	163,000	152,979	
Other County Taxes/TIF Tax Revenues	7	2,287,708	2,279,979	2,269,129	0.41
Intergovernmental	8	8,325,154	8,301,202	7,144,889	
Licenses & Permits	9	131,500	10,250	120,712	
Charges for Service	10	1,312,342	1,023,125	1,288,461	
Use of Money & Property	11	223,745	264,074	251,059	
Miscellaneous	12	1,178,661	1,151,145	1,317,120	
Subtotal Revenues	13	28,786,739	28,884,286	27,332,245	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,843,316	5,826,326	5,327,612	
Proceeds of Fixed Asset Sales	16	10,000	10,000	20,600	
Total Revenues & Other Sources	17	34,640,055	34,720,612	32,680,457	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	8,604,385	8,195,559	7,574,912	6.58
Physical Health and Social Services	19	5,287,162	5,233,824	4,850,775	4.4
Mental Health, ID & DD	20	2,649,580	2,266,829	2,317,383	6.93
County Environment and Education	21	1,372,986	1,966,836	1,106,735	11.38
Roads & Transportation	22	5,724,050	5,968,391	4,423,431	13.76
Government Services to Residents	23	1,507,339	1,163,784	1,051,946	19.7
Administration	24	3,082,226	2,987,509	2,580,213	9.3
Nonprogram Current	25	0	0	0	
Debt Service	26	1,031,952	992,708	992,257	1.98
Capital Projects	27	1,150,000	1,185,000	1,850,331	-21.16
Subtotal Expenditures	28	30,409,680	29,960,440	26,747,983	
Other Financing Uses:					
Operating Transfers Out	29	5,843,316	5,826,326	5,327,612	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	36,252,996	35,786,766	32,075,595	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,612,941	-1,066,154	604,862	
Beginning Fund Balance - July 1,	33	11,766,293	12,832,447	12,403,547	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	-175,962	
Fund Balance - Nonspendable	35	1,097,904	1,097,904	1,097,904	
Fund Balance - Restricted	36	3,019,088	4,108,951	4,391,263	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,447,394	1,480,554	1,965,524	
Fund Balance - Unassigned	39	4,588,966	5,078,884	5,377,756	
Total Ending Fund Balance - June 30,	40	10,153,352	11,766,293	12,832,447	
Proposed property taxation by type:			Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	13.767002		Urban Areas:	6.24934	
Rural Only Levies*:	2.343077		Rural Areas:	9.75673	
Special District Levies*:	0		Any special district tax rates not included.		
TIF Tax Revenues:	3.104				
Utility Replacmnt. Excise Tax:	768.323		Date:	02-14-2014	

Explanation of any significant items in the budget: