

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

FILED

MAR 30 2022

County Number: 17 County Name: CERRO GORDO COUNTY Date Adopted: 3/8/2022

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

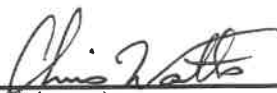
Budget Basis
GAAP

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		3,006,662,326		2,879,682,506	
General Basic	2	10,523,318		3.50000		10,078,889
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	10,523,318				10,078,889
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	5,077,801		1.68885		4,863,352
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	37,297				35,708
Debt Service (from Form 703 col. I Countywide total)	9	898,811	3,170,097,985	0.28353	3,043,118,165	862,815
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	16,499,930		5.47238		15,805,056
B. All Rural Services Only Levies:	13		979,720,813		886,954,921	
Rural Services Basic	14	3,329,287		3.39820		3,014,050
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,329,287		3.39820		3,014,050
Subtotal Countywide/All Rural Services (A + B)	21	19,829,217		8.87058		18,819,106
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638- RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	19,829,217				18,819,106


Compensation Schedule for FY 2022/2023

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	139,189		
Auditor	85,769	1	Globe Gazette
Recorder	85,769	2	Clear Lake Mirror Reporter
Treasurer	85,769	3	Pioneer Enterprise
Sheriff	131,937	4	
Supervisors	52,460	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county


(Board Chairperson)

3-30-22
(Date)


(County Auditor)

3/30/2022
(Date)

COUNTY AUDITOR'S CERTIFICATION

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


(County Auditor Signature of Certification)

3/30/2022
(Date)

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021	
Taxes Levied on Property	1	14,942,241	3,014,050		862,815		18,819,106	19,187,997	19,295,794	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	19,593	2
Less: Credits to Taxpayers	3	754,300	120,200		45,050		919,550	942,569	958,533	3
Net Current Property Taxes	4	14,187,941	2,893,850		817,765		17,899,556	18,245,428	18,317,668	4
Delinquent Property Tax Revenue	5	23,500	1,000		500		25,000	27,500	88,917	5
Penalties, Interest & Costs on Taxes	6	244,000					244,000	198,500	241,408	6
Other County Taxes/TIF Tax Revenues	7	894,481	1,999,123	0	36,546	0	2,930,150	2,990,716	3,459,856	7
Intergovernmental	8	3,528,320	7,445,330	0	63,570	0	11,037,220	10,742,091	15,778,227	8
Licenses & Permits	9	20,050	0	0	0	0	20,050	144,000	190,770	9
Charges for Service	10	1,072,320	201,080	0	0	0	1,273,400	1,328,265	1,550,571	10
Use of Money & Property	11	276,590	5,790	0	0	0	282,380	316,874	263,503	11
Miscellaneous	12	935,429	103,100	0	0	0	1,038,529	1,008,383	1,592,064	12
Subtotal Revenues	13	21,182,631	12,649,273	0	918,381	0	34,750,285	35,001,757	41,482,984	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	4,537,000	14
Operating Transfers In	15	3,000,000	4,832,215	3,000,000	0	0	10,832,215	9,740,523	8,563,562	15
Proceeds of Fixed Asset Sales	16	35,000	0	0	0	0	35,000	40,000	408,313	16
Total Revenues & Other Sources	17	24,217,631	17,481,488	3,000,000	918,381	0	45,617,500	44,782,280	54,991,859	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	10,541,575	266,000			0	10,807,575	10,179,049	9,326,407	18
Physical Health and Social Services	19	705,025	5,526,016			0	6,231,041	6,318,711	6,165,448	19
Mental Health, ID & DD	20	0	0			0	0	2,335,020	1,311,521	20
County Environment and Education	21	1,446,709	966,584			0	2,413,293	1,966,741	1,730,478	21
Roads & Transportation	22	0	9,085,657			0	9,085,657	8,477,131	6,333,747	22
Government Services to Residents	23	1,390,410	13,133			0	1,403,543	1,458,998	1,177,560	23
Administration	24	5,002,699	76,767			0	5,079,466	4,108,574	3,435,256	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	25,310		923,811	0	949,121	952,788	996,111	26
Capital Projects	27	1,263,000	2,400,000	3,000,000		0	6,663,000	3,750,000	3,211,311	27
Subtotal Expenditures	28	20,349,418	18,359,467	3,000,000	923,811	0	42,632,696	39,547,012	33,687,839	28
Other Financing Uses:										
Operating Transfers Out	29	7,732,215	3,100,000	0	0	0	10,832,215	9,740,523	8,563,562	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	4,520,000	30
Total Expenditures & Other Uses	31	28,081,633	21,459,467	3,000,000	923,811	0	53,464,911	49,287,535	46,771,401	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,864,002	-3,977,979	0	-5,430	0	-7,847,411	-4,505,255	8,220,458	32
Beginning Fund Balance - July 1, 2022	33	16,627,123	9,890,870	509,574	46,577	0	27,074,144	31,579,399	23,323,534	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	35,407	34
Fund Balance - Nonspendable	35	0	1,291,705	0	0	0	1,291,705	1,291,705	1,291,705	35
Fund Balance - Restricted	36	959,763	3,698,789	509,574	41,147	0	5,209,273	9,536,098	16,827,395	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	254,186	922,397	0	0	0	1,176,583	1,263,311	1,280,345	38
Fund Balance - Unassigned	39	11,549,172	0	0	0	0	11,549,172	14,983,030	12,179,954	39
Total Ending Fund Balance - June 30,	40	12,763,121	5,912,891	509,574	41,147	0	19,226,733	27,074,144	31,579,399	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.47238 urban areas; 8.87058 rural areas; Any special district rates excluded.

REVENUES DETAIL

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
TAXED LEVIED ON PROPERTY	1	10,078,889	4,863,352		3,014,050	0		0		862,815		18,819,106	19,187,997	19,295,794	1
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0					0		0	0	19,593	2
Less: Credits to Taxpayers	3	504,900	249,400		120,200					45,050		919,550	942,569	958,533	3
1000 Net Current Property Taxes	4	9,573,989	4,613,952		2,893,850	0		0		817,765		17,899,556	18,245,428	18,317,668	4
1010 Delinq. Property Tax Revenue	5	16,000	7,500		1,000					500		25,000	27,500	88,917	5
11XX Penalties, Int, & Costs on Taxes	6	244,000										244,000	198,500	241,408	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	6,550	3,300		1,250					550		11,650	11,875	20,299	7
13XX Voter Approved Local Option Taxes	8	225,753	0				930,000	752,636				1,908,389	1,898,390	2,257,238	8
14XX Gambling Taxes	9											0	0	0	9
15XX TIF Tax Revenues	10											0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	444,429	214,449		315,237	0		0		35,996		1,010,111	1,080,451	1,182,319	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	676,732	217,749	0	316,487	0	930,000	752,636	0	36,546	0	2,930,150	2,990,716	3,459,856	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	1,000	12,000		0		3,791,000					3,804,000	3,412,000	4,309,443	13
21XX State Replacements Against Levied Taxes	14	504,900	249,400		120,200					45,050		919,550	942,569	958,533	14
22XX Other State Tax Replacements	15	228,253	110,151		19,220					18,520		376,144	435,880	448,094	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	767,632		2,500				1,895,460				2,665,592	790,668	5,690,752	16
25XX Contributions from Other Intergovernmental Units	17	799,840	98,500	39,344								937,684	1,983,451		17
26XX, 27XX State Grants and Entitlements	18	116,400	400	598,000			525,000	841,600				2,081,400	2,105,593	733,840	18
28XX Federal Grants and Entitlements	19							252,850				252,850	1,071,930	2,658,277	19
29XX Payments in Lieu of Taxes	20											0	0	979,288	20
Subtotal (lines 13 - 20)	21	2,418,025	470,451	639,844	139,420	0	4,316,000	2,989,910	0	63,570	0	11,037,220	10,742,091	15,778,227	21
3XXX Licenses & Permits	22	20,050										20,050	144,000	190,770	22
4XXX, 5XXX Charges for Service	23	1,010,820	500	61,000				201,080				1,273,400	1,328,265	1,550,571	23
6XXX Use of Money & Property	24	216,090		60,500				5,790				282,380	316,874	263,503	24
8XXX Miscellaneous	25	839,179	96,250					103,100				1,038,529	1,008,383	1,592,064	25
Total Revenues	26	15,014,885	5,406,402	761,344	3,350,757	0	5,246,000	4,052,516	0	918,381	0	34,750,285	35,001,757	41,482,984	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27							1,000,000	2,500,000			3,500,000	2,835,523	1,899,587	27
9020 From Rural Services Basic	28						2,600,000		500,000			3,100,000	2,900,000	2,600,000	28
90xx From Other Budgetary Funds	29	3,000,000						1,232,215				4,232,215	4,005,000	4,063,975	29
Subtotal (lines 27- 29)	30	3,000,000	0	0	0	0	2,600,000	2,232,215	3,000,000	0	0	10,832,215	9,740,523	8,563,562	30
91XX Proceeds\Gen Long-Term Debt	31											0		4,537,000	31
92XX Proceeds\Gen Capital Asset Sales	32	35,000										35,000	40,000	408,313	32
Total Revenues and Other Sources	33	18,049,885	5,406,402	761,344	3,350,757	0	7,846,000	6,284,731	3,000,000	918,381	0	45,617,500	44,782,280	54,991,859	33
Beginning Fund Balance - July 1, NaN	34	11,085,082	1,272,062	4,269,979	517,523	0	6,404,018	2,969,329	509,574	46,577		27,074,144	31,579,399	23,323,534	34
Total Resources	35	29,134,967	6,678,464	5,031,323	3,868,280	0	14,250,018	9,254,060	3,509,574	964,958	0	72,691,644	76,361,679	78,315,393	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: CERRO GORDO COUNTY

County No: 17

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	2,056,238		3,500				220,000		2,279,738	2,078,587	1,876,502	1
1010 - Investigations	2				4,000					4,000	6,300	3,318	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	1,246,654								1,246,654	1,184,002	1,137,549	5
1050 - Adult Correctional Services	6	3,370,028		85,000						3,455,028	3,280,128	3,054,805	6
1060 - Administration	7	774,188								774,188	724,813	623,153	7
Subtotal	8	7,447,108	0	88,500	4,000	0	0	220,000	0	7,759,608	7,273,830	6,695,327	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,762,702						26,000		1,788,702	1,656,788	1,487,112	9
1110 - Medical Examiner	10	198,700								198,700	192,690	176,874	10
1120 - Child Support Recovery	11	560,228								560,228	570,468	521,047	11
Subtotal	12	2,521,630	0	0	0	0	0	26,000	0	2,547,630	2,419,946	2,185,033	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14	1,000	72,230							73,230	66,833	63,103	14
1220 - Fire Protection & Rescue Services	15							16,000		16,000	22,050	22,050	15
1230 - E911 Service Board	16									0			16
Subtotal	17	1,000	72,230	0	0	0	0	16,000	0	89,230	88,883	85,153	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		20
Subtotal	21	0	2,150	0	0	0	0	0	0	2,150	2,150	2,122	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		43,000							43,000	20,000	10,382	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		28,000							28,000	28,000	27,831	24
1530 - Court Costs	25		15,000							15,000	25,000	3,609	25
1540 - Service of Civil Papers	26		268,882							268,882	264,340	269,329	26
Subtotal	27	0	354,882	0	0	0	0	0	0	354,882	337,340	311,151	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		42,400							42,400	42,400	40,609	28
1610 - Juvenile Representation Services	29		1,675							1,675	2,500	652	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,000							10,000	12,000	6,360	30
Subtotal	31	0	54,075	0	0	0	0	0	0	54,075	56,900	47,621	31
Total - Public Safety & Legal Services	32	9,969,738	483,337	88,500	4,000	0	0	262,000	0	10,807,575	10,179,049	9,326,407	32

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

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1							1,125,065		1,125,065	719,095	753,240
3010 - Communicable Disease Prevention & Control Services	2							629,656		629,656	1,066,005	1,048,316
3020 - Environmental Health	3							1,641,644		1,641,644	1,632,101	1,565,993
3040 - Health Administration	4							1,450,837		1,450,837	1,425,428	1,585,677
3050 - Support of Hospitals	5									0	0	0
Subtotal	6	0	0	0	0	0	0	4,847,202	0	4,847,202	4,842,629	4,953,226
SERVICES TO POOR PROGRAM												
3100 - Administration	7	274,842								274,842	348,428	390,619
3110 - General Welfare Services	8	46,000						18,000		64,000	126,896	17,323
3120 - Care in County Care Facility	9									0	0	0
Subtotal	10	320,842	0	0	0	0	0	18,000	0	338,842	475,324	407,942
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	193,913								193,913	145,263	146,293
3210 - General Services to Veterans	12	23,500								23,500	23,500	8,076
Subtotal	13	217,413	0	0	0	0	0	0	0	217,413	168,763	154,369
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		135,000					31,300		166,300	173,800	55,710
3310 - Family Protective Services	15									0	0	
3320 - Services for Disabled Children	16									0	0	
Subtotal	17	0	135,000	0	0	0	0	31,300	0	166,300	173,800	55,710
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18							628,014		628,014	627,595	582,299
3410 - Other Social Services	19							1,500		1,500	1,500	1,500
3420 - Social Services Business Operations	20									0		
Subtotal	21	0	0	0	0	0	0	629,514	0	629,514	629,095	583,799
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		200	0						200		60
3510 - Preventive Services	23		31,570							31,570	29,100	10,342
Subtotal	24	0	31,770	0	0	0	0	0	0	31,770	29,100	10,402
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	538,255	166,770	0	0	0	0	5,526,016	0	6,231,041	6,318,711	6,165,448

SERVICE AREA 4**MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

County Name: CERRO GORDO COUNTY

County No: 17

		TOTALS			
		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0			1
402X - Coordination Services	2	0		924	2
403X- Personal & Environ. Sprt	3	0			3
404X-Treatment Services	4	0			4
405X-Vocational & Day Services	5	0			5
406X-Lic/Cert. Living Arrangements	6	0			6
407X - Inst/Hospital & Commit Services	7	0	36,855	31,121	7
Subtotal	8	0	36,855	32,045	8
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0			9
422X - Coordination Services	10	0			10
423X- Personal & Environ. Sprt	11	0			11
424X-Treatment Services	12	0			12
425X-Vocational & Day Services	13	0			13
426X-Lic/Cert. Living Arrangements	14	0			14
427X - Inst/Hospital & Commit Services	15	0			15
Subtotal	16	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0			17
432X - Coordination Services	18	0			18
433X- Personal & Environ. Sprt	19	0			19
434X-Treatment Services	20	0			20
435X-Vocational & Day Services	21	0			21
436X-Lic/Cert. Living Arrangements	22	0			22
437X - Inst/Hospital & Commit Services	23	0			23
Subtotal	24	0	0	0	24
44XX - GENERAL ADMINISTRATION					
4411-Direct Administration	25	0		52	25
4412-Purchased Administration	26	0			26
4413-Distrib to Regional Fiscal Agent	27	0	2,298,165	1,279,410	27
Subtotal	28	0	2,298,165	1,279,462	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0		14	29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0			30
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0			31
472X - Coordination Services	32	0			32
473X- Personal & Environ. Sprt	33	0			33
474X-Treatment Services	34	0			34
475X-Vocational & Day Services	35	0			35
476X-Lic/Cert. Living Arrangements	36	0			36
477X - Inst/Hospital & Commit Services	37	0			37
Subtotal	38	0	0	0	38
Total - Mental Health, ID & DD	39	0	2,335,020	1,311,521	39

SERVICE AREA 6**COUNTY ENVIRONMENT AND EDUCATION**

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	115,000		0						115,000	0	0	1
6010 - Weed Eradication	2									0	0		2
6020 - Solid Waste Disposal	3				6,887			30,000		36,887	16,887	6,886	3
6030 - Environmental Restoration	4									0	0	7,584	4
Subtotal	5	115,000	0	0	6,887	0	0	30,000	0	151,887	16,887	14,470	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	756,601						119,523		876,124	807,179	623,756	6
6110 - Maintenance & Operations	7	338,650		91,537				109,300		539,487	457,679	506,094	7
6120 - Recreation & Environmental Educ.	8							15,000		15,000	15,000	15,000	8
Subtotal	9	1,095,251	0	91,537	0	0	0	243,823	0	1,430,611	1,279,858	1,144,850	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	10,000								10,000	10,000	5,917	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200		11
Subtotal	12	10,200	0	0	0	0	0	0	0	10,200	10,200	5,917	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	134,721								134,721	126,872	106,956	13
6310 - Housing Rehabilitation & Develop.	14							5,000		5,000	5,000	5,000	14
6320 - Community Economic Development	15							229,750		229,750	234,800	194,800	15
Subtotal	16	134,721	0	0	0	0	0	234,750	0	369,471	366,672	306,756	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				66,131			153,493		219,624	219,624	222,711	17
6410 - Historic Preservation	18									0	0		18
6420 - Fair & 4-H Clubs	19							4,000		4,000	4,000	1,620	19
6430 - Fairgrounds	20							221,700		221,700	67,000	15,522	20
6440 - Memorial Halls	21									0	0		21
6450 - Other Educational Services	22							5,800		5,800	2,500	6,250	22
Subtotal	23	0	0	0	66,131	0	0	384,993	0	451,124	293,124	246,103	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0		6,880	26
6530 - Public Facilities	27									0		5,502	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	12,382	28
Total - County Environment and Education	29	1,355,172	0	91,537	73,018	0	0	893,566	0	2,413,293	1,966,741	1,730,478	29

SERVICE AREA 7**ROADS & TRANSPORTATION**

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						203,800			203,800	188,800	163,069	1
7010 - Engineering	2						379,600			379,600	379,600	306,550	2
Subtotal	3	0	0	0	0	0	583,400	0	0	583,400	568,400	469,619	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						234,350			234,350	234,350	164,033	4
7110 - Roads	5						3,185,725			3,185,725	2,745,725	1,990,836	5
7120 - Snow & Ice Control	6						735,150			735,150	735,150	373,872	6
7130 - Traffic Controls	7						304,000			304,000	304,000	294,391	7
7140 - Road Clearing	8				332,607		107,500			440,107	498,456	371,354	8
Subtotal	9	0	0	0	332,607	0	4,566,725	0	0	4,899,332	4,517,681	3,194,486	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,250,000			1,250,000	1,208,000	555,428	10
7210 - Equipment Operations	11						1,948,925			1,948,925	1,679,050	1,698,893	11
7220 - Tools, Materials & Supplies	12						114,000			114,000	114,000	125,163	12
7230 - Real Estate & Buildings	13						290,000			290,000	390,000	290,158	13
Subtotal	14	0	0	0	0	0	3,602,925	0	0	3,602,925	3,391,050	2,669,642	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	332,607	0	8,753,050	0	0	9,085,657	8,477,131	6,333,747	18

SERVICE AREA 8**GOVERNMENT SERVICES TO RESIDENTS**

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1		430,602							430,602	397,038	370,740
8010 - Local Elections	2		69,500							69,500	67,750	183
8020 - Township Officials	3				3,000					3,000	3,000	1,674
Subtotal	4	0	500,102	0	3,000	0	0	0	0	503,102	467,788	372,597
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	449,079								449,079	450,596	403,578
8101 - Driver Licenses Services	6	441,229								441,229	0	
8110 - Recording of Public Documents	7							10,133		10,133	540,614	401,385
Subtotal	8	890,308	0	0	0	0	0	10,133	0	900,441	991,210	804,963
Total - Government Services to Residents	9	890,308	500,102	0	3,000	0	0	10,133	0	1,403,543	1,458,998	1,177,560

SERVICE AREA 9**ADMINISTRATION**

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	443,712		500,000						943,712	689,363	422,183	1
9010 - Administrative Management Services	2	624,960								624,960	620,122	578,246	2
9020 - Treasury Management Services	3	303,898								303,898	275,497	252,427	3
9030 - Other Policy & Administration	4	73,460								73,460	71,960	68,890	4
9040 - Reimbursable MHDS Direct Expenses	5			39,344						39,344	0		5
Subtotal	6	1,446,030	0	539,344	0	0	0	0	0	1,985,374	1,656,942	1,321,746	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	752,916	300,000	0				76,767		1,129,683	910,241	664,323	7
9110 - Information Tech Services	8	1,400,471								1,400,471	1,178,424	1,129,330	8
9120 - GIS Systems	9	248,038								248,038	137,867	126,236	9
Subtotal	10	2,401,425	300,000	0	0	0	0	76,767	0	2,778,192	2,226,532	1,919,889	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11									0	0		11
9210 - Safety of Workplace	12		295,000							295,000	190,000	177,865	12
9220 - Fidelity of Public Officers	13	600	5,300							5,900	5,100	5,092	13
9230 - Unemployment Compensation	14		15,000							15,000	30,000	10,664	14
Subtotal	15	600	315,300	0	0	0	0	0	0	315,900	225,100	193,621	15
Total - Administration	16	3,848,055	615,300	539,344	0	0	0	76,767	0	5,079,466	4,108,574	3,435,256	16

SERVICE AREA 0**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1											0		1
0020 - Interest on Short-Term Debt	2											0		2
0030 - Other Nonprogram Current	3											0		3
0040 - Other County Enterprises	4											0		4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	0	5
LONG-TERM DEBT SERVICE														
0100 - Principal	6							23,500		909,000		932,500	931,000	868,000
0110 - Interest and Fiscal Charges	7							1,810		14,811		16,621	21,788	128,111
Total Long-term Debt Service	8	0	0	0	0	0	0	25,310		923,811	0	949,121	952,788	996,111
CAPITAL PROJECTS														
0200 - Roadway Construction	9						2,400,000					2,400,000	1,500,000	67,851
0210 - Conservation Land Acquisition & Dev.	10	150,000		613,000								763,000	60,000	479,488
0220 - Other Capital Projects	11			500,000					3,000,000			3,500,000	2,190,000	2,663,972
Total Capital Projects	12	150,000	0	1,113,000	0	0	2,400,000	0	3,000,000		0	6,663,000	3,750,000	3,211,311
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	9,969,738	483,337	88,500	4,000	0	0	262,000			0	10,807,575	10,179,049	9,326,407
Total Physical Health and Social Services	14	538,255	166,770	0	0	0	0	5,526,016			0	6,231,041	6,318,711	6,165,448
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	2,335,020	1,311,521	15
Total County Environment and Education	16	1,355,172	0	91,537	73,018	0	0	893,566			0	2,413,293	1,966,741	1,730,478
Total Roads & Transportation	17	0	0	0	332,607	0	8,753,050	0			0	9,085,657	8,477,131	6,333,747
Total Government Services to Residents	18	890,308	500,102	0	3,000	0	0	10,133			0	1,403,543	1,458,998	1,177,560
Total Administration	19	3,848,055	615,300	539,344	0	0	0	76,767			0	5,079,466	4,108,574	3,435,256
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	25,310		923,811	0	949,121	952,788	996,111
Total Capital Projects	22	150,000	0	1,113,000	0	0	2,400,000	0	3,000,000		0	6,663,000	3,750,000	3,211,311
Total - All Expenditures	23	16,751,528	1,765,509	1,832,381	412,625	0	11,153,050	6,793,792	3,000,000	923,811	0	42,632,696	39,547,012	33,687,839
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24											0	0	0
To Rural Services Supplemental	25											0	0	25
To Secondary Roads	26				2,600,000							2,600,000	2,600,000	2,600,000
To Other Budgetary Funds	27	3,732,215	4,000,000		500,000							8,232,215	7,140,523	5,963,562
Total Operating Transfers Out	28	3,732,215	4,000,000	0	3,100,000	0	0	0	0	0	0	10,832,215	9,740,523	8,563,562
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	0	4,520,000
Increase (Decrease) In Reserves	30											0	0	35,407
Fund Balance - Nonspendable	31						1,231,705	60,000				1,291,705	1,291,705	1,291,705
Fund Balance - Restricted	32		912,955	46,808	355,655		1,865,263	1,477,871	509,574	41,147		5,209,273	9,536,098	16,827,395
Fund Balance - Committed	33											0	0	0
Fund Balance - Assigned	34			254,186				922,397				1,176,583	1,263,311	1,280,345
Fund Balance - Unassigned	35	8,651,224	0	2,897,948	0	0	0	0	0	0	0	11,549,172	14,983,030	12,179,954
Total Ending Fund Balance - June 30,	36	8,651,224	912,955	3,198,942	355,655	0	3,096,968	2,460,268	509,574	41,147	0	19,226,733	27,074,144	31,579,399
Total Requirements	37	29,134,967	6,678,464	5,031,323	3,868,280	0	14,250,018	9,254,060	3,509,574	964,958	0	72,691,644	76,361,679	78,315,393

LONG TERM DEBT SCHEDULE

[illegible]

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**Fiscal Year July 1, 2022 - June 30, 2023****County Name: CERRO GORDO COUNTY County Number: 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:**Contact Person: Contact Phone Number:**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.cgcounty.org

County Telephone Number
(641) 421-3045

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	2,931,876,878	3,007,577,950	3,007,577,950	
Requested Tax Dollars-General Basic	2	10,261,569		10,526,523	
Requested Tax Dollars-General Supplemental	3	5,033,632		5,074,596	
Requested Tax Dollars-General Services Total	4	15,295,201	15,295,201	15,601,119	2.00
Estimated Tax Rate-General Services	5	5.21686	5.08555	5.18727	
Taxable Valuations-Rural Services	6	949,921,327	979,720,813	979,720,813	
Requested Tax Dollars-Rural Basic	7	3,264,006		3,329,287	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,264,006	3,264,006	3,329,287	2.00
Estimated Tax Rate-Rural Services	10	3.43608	3.33157	3.39820	

Explanation of increases in the budget:

Increases in personnel costs, operations and construction of new secondary road shed.

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

www.cgcounty.org, Cerro Gordo County Auditor Facebook page

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

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

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