

FILED

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

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.

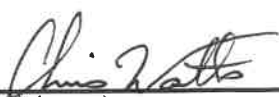
AUDITORS OFFICE
CERRO GORDO COUNTY, IA

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 (Pioncer - 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		Number of Official County Newspapers		3	
Elected Official	Annual Salary	Names of Official County Newspapers:			
Attorney	139,189	1	Globe Gazette		
Auditor	85,769	2	Clear Lake Mirror Reporter		
Recorder	85,769	3	Pioneer Enterprise		
Treasurer	85,769	4			
Sheriff	131,937	5			
Supervisors	52,460	6			
Supervisor Vice Chair, if different					
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
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0				0			0	0	19,593
Less: Credits to Taxpayers	3	504,900	249,400		120,200				45,050			919,550	942,569	958,533
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
1010 Delinq. Property Tax Revenue	5	16,000	7,500		1,000				500			25,000	27,500	88,917
11XX Penalties, Int, & Costs on Taxes	6	244,000										244,000	198,500	241,408
OTHER COUNTY TAXES/TIF REVENUES														
12XX Other County Taxes	7	6,550	3,300		1,250				550			11,650	11,875	20,299
13XX Voter Approved Local Option Taxes	8	225,753	0				930,000	752,636				1,908,389	1,898,390	2,257,238
14XX Gambling Taxes	9											0	0	0
15XX TIF Tax Revenues	10								0			0	0	0
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
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
INTERGOVERNMENTAL REVENUE														
20XX State Shared Revenues	13	1,000	12,000		0		3,791,000					3,804,000	3,412,000	4,309,443
21XX State Replacements Against Levied Taxes	14	504,900	249,400		120,200				45,050			919,550	942,569	958,533
22XX Other State Tax Replacements	15	228,253	110,151		19,220				18,520			376,144	435,880	448,094
23XX, 24XX State/Federal Pass-Thru Revenues	16	767,632		2,500				1,895,460				2,665,592	790,668	5,690,752
25XX Contributions from Other Intergovernmental Units	17	799,840	98,500	39,344								937,684	1,983,451	
26XX, 27XX State Grants and Entitlements	18	116,400	400	598,000			525,000	841,600				2,081,400	2,105,593	733,840
28XX Federal Grants and Entitlements	19							252,850				252,850	1,071,930	2,658,277
29XX Payments in Lieu of Taxes	20											0	0	979,288
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
3XXX Licenses & Permits	22	20,050										20,050	144,000	190,770
4XXX, 5XXX Charges for Service	23	1,010,820	500	61,000				201,080				1,273,400	1,328,265	1,550,571
6XXX Use of Money & Property	24	216,090		60,500				5,790				282,380	316,874	263,503
8XXX Miscellaneous	25	839,179	96,250					103,100				1,038,529	1,008,383	1,592,064
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
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
9020 From Rural Services Basic	28						2,600,000		500,000			3,100,000	2,900,000	2,600,000
90xx From Other Budgetary Funds	29	3,000,000						1,232,215				4,232,215	4,005,000	4,063,975
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
91XX Proceeds/Gen Long-Term Debt	31											0		4,537,000
92XX Proceeds/Gen Capital Asset Sales	32	35,000										35,000	40,000	408,313
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
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
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
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0

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

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
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
Subtotal	8	0	36,855	32,045
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
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
44XX - GENERAL ADMINISTRATION				
4411-Direct Administration	25	0		52
4412-Purchased Administration	26	0		26
4413-Distrib to Regional Fiscal Agent	27	0	2,298,165	1,279,410
Subtotal	28	0	2,298,165	1,279,462
45XX - COUNTY PRVD CASE MGMT				
Subtotal	29	0		14
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
Total - Mental Health, ID & DD	39	0	2,335,020	1,311,521

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

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	1
8010 - Local Elections	2		69,500							69,500	67,750	183	2
8020 - Township Officials	3				3,000					3,000	3,000	1,674	3
Subtotal	4	0	500,102	0	3,000	0	0	0	0	503,102	467,788	372,597	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	449,079								449,079	450,596	403,578	5
8101 - Driver Licenses Services	6	441,229								441,229	0		6
8110 - Recording of Public Documents	7							10,133		10,133	540,614	401,385	7
Subtotal	8	890,308	0	0	0	0	0	10,133	0	900,441	991,210	804,963	8
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	9

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

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

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 Telephone Number
(641) 421-3045

County Website (if available)
www.cgcounty.org

		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.