

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023	
Taxes Levied on Property	1	16,340,598	3,358,506		877,359		20,576,463	19,726,855	17,896,980	1
Less: Uncollected Delinquent Taxes - Levy Year	2	15,240	880		850		16,970	16,300	0	2
Less: Credits to Taxpayers	3	819,562	123,047		42,634		985,243	918,500	0	3
Net Current Property Taxes	4	15,505,796	3,234,579		833,875		19,574,250	18,792,055	17,896,980	4
Delinquent Property Tax Revenue	5	1,500	100		100		1,700	3,075	1,740	5
Penalties, Interest & Costs on Taxes	6	186,500					186,500	185,000	169,493	6
Other County Taxes/TIF Tax Revenues	7	944,995	2,389,919	0	34,059	0	3,368,973	3,216,411	3,335,275	7
Intergovernmental	8	3,051,142	7,450,533	0	54,008	0	10,555,683	10,395,728	11,142,661	8
Licenses & Permits	9	37,500	123,810	0	0	0	161,310	151,725	192,934	9
Charges for Service	10	1,079,920	242,700	0	0	0	1,322,620	1,297,170	1,377,056	10
Use of Money & Property	11	1,684,570	12,790	0	0	0	1,697,360	1,093,370	1,668,395	11
Miscellaneous	12	461,600	601,980	0	0	0	1,063,580	1,545,839	1,733,415	12
Subtotal Revenues	13	22,953,523	14,056,411	0	922,042	0	37,931,976	36,680,373	37,517,949	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	3,000,000	4,465,698	0	0	0	7,465,698	9,027,834	7,923,386	15
Proceeds of Fixed Asset Sales	16	25,000	0	0	0	0	25,000	1,345,265	116,075	16
Total Revenues & Other Sources	17	25,978,523	18,522,109	0	922,042	0	45,422,674	47,053,472	45,557,410	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	11,802,606	245,347			0	12,047,953	11,394,807	10,207,873	18
Physical Health and Social Services	19	900,478	5,991,543			0	6,892,021	6,456,705	6,243,153	19
County Environment and Education	21	1,731,468	807,276			0	2,538,744	2,876,418	1,881,779	21
Roads & Transportation	22	0	8,693,502			0	8,693,502	9,533,134	8,275,139	22
Government Services to Residents	23	1,527,366	43,133			0	1,570,499	1,400,044	1,610,496	23
Administration	24	5,333,904	97,207			0	5,431,111	5,085,836	3,976,126	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	25,216		927,798	0	953,014	950,418	948,620	26
Capital Projects	27	1,230,180	1,744,840	1,707,000		0	4,682,020	5,658,032	4,605,840	27
Subtotal Expenditures	28	22,526,002	17,648,064	1,707,000	927,798	0	42,808,864	43,355,394	37,749,026	28
Other Financing Uses:										
Operating Transfers Out	29	4,865,698	2,600,000	0	0	0	7,465,698	9,027,834	7,923,386	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	27,391,700	20,248,064	1,707,000	927,798	0	50,274,562	52,383,228	45,672,412	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,413,177	-1,725,955	-1,707,000	-5,756	0	-4,851,888	-5,329,756	-115,002	32
Beginning Fund Balance - July 1, 2024	33	16,562,116	11,743,790	2,631,428	33,394	0	30,970,728	36,300,484	36,041,590	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	373,896	34
Fund Balance - Nonspendable	35	0	1,693,553	0	0	0	1,693,553	1,693,553	1,693,553	35
Fund Balance - Restricted	36	1,033,442	7,006,336	924,428	27,638	0	8,991,844	12,069,207	13,449,176	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	192,615	1,347,946	0	0	0	1,540,561	2,091,501	2,449,758	38
Fund Balance - Unassigned	39	13,922,882	-30,000	0	0	0	13,892,882	15,116,467	18,707,997	39
Total Ending Fund Balance - June 30,	40	15,148,939	10,017,835	924,428	27,638	0	26,118,840	30,970,728	36,300,484	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.34679 urban areas; 8.64601 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2024 - June 30, 2025**

County Number: 17 County Name: CERRO GORDO COUNTY Date Adopted: 4/22/2024

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

**GENERAL BASIC FUND LEVY CALCULATION**

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2024 Budget Data</b>	3.50000	10,996,878	3,141,965,200	6.32
	<b>Limitation Percentage</b>			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2025</b>	3.39806	11,352,552	3.23	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2024 Budget Data</b>	3.39820	3,528,378	1,038,307,926	7.06
	<b>Limitation Percentage</b>			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2025</b>	3.29922	3,667,565	3.95	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		3,340,892,275		3,212,283,780	
General Basic	2	11,352,552		3.39806		10,915,533
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	11,352,552				10,915,533
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	5,642,266		1.68885		5,425,065
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	910,798	3,504,625,882	0.25988	3,376,017,387	877,359
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	17,905,616		5.34679		17,217,957
<b>B. All Rural Services Only Levies:</b>	13		1,111,645,991		1,017,969,653	
Rural Services Basic	14	3,667,565		3.29922		3,358,506
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	3,667,565		3.29922		3,358,506
Subtotal Countywide/All Rural Services (A + B)	21	21,573,181		8.64601		20,576,463
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	21,573,181				20,576,463

Board Chairperson

Date

County Auditor

Date

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	151,966		
Auditor	98,642	1	Globe Gazette
Recorder	93,642	2	Clear Lake Mirror Reporter
Treasurer	93,642	3	
Sheriff	148,244	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)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County Auditor or Budget Preparer)

\_\_\_\_\_  
(Date)

**COUNTY AUDITOR'S CERTIFICATION**

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

\_\_\_\_\_  
(County Auditor Signature of Certification)

\_\_\_\_\_  
(Date)

<b>COUNTY NAME: CERRO GORDO COUNTY</b>	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025</b>	<b>COUNTY NUMBER: 17</b>
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/1/2024 Meeting Time: 09:30 AM Meeting Location: Cerro Gordo County Courthouse Boardroom

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing 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

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	3,014,934,292	3,212,283,780	3,212,283,780
Requested Tax Dollars-Countywide Rates	16,514,140	16,514,140	17,217,957
<b>Tax Rate-Countywide</b>	5.46279	5.14093	5.34679
Taxable Valuations-Rural Services	945,416,641	1,017,969,653	1,017,969,653
Requested Tax Dollars-Additional Rural Levies	3,212,715	3,212,715	3,358,506
<b>Tax Rate-Rural Additional</b>	3.39820	3.15600	3.29922
<b>Rural Total</b>	8.86099	8.29693	8.64601
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	299	248	-17.06
Rural Taxpayer	484	401	-17.15
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Tax FY 2024/2025</b>	<b>Percent Change</b>
Urban Taxpayer	299	248	-17.06
Rural Taxpayer	484	401	-17.15

Reasons for tax increase if proposed exceeds the current:

Increase in wages and health insurance, vehicle and liability insurance, equipment purchases, and an additional employee in Conservation.

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**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: 4/22/2024 Meeting Time: 10:05 AM Meeting Location: Cerro Gordo County Courthouse Boardroom**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

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 Website (if available)  
[www.cgcounty.org](http://www.cgcounty.org)

County Telephone Number  
 (641) 421-3045

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	20,576,463	19,726,855	17,896,980	7.22
Less: Uncollected Delinquent Taxes - Levy Year	2	16,970	16,300	0	
Less: Credits to Taxpayers	3	985,243	918,500	0	
Net Current Property Taxes	4	19,574,250	18,792,055	17,896,980	
Delinquent Property Tax Revenue	5	1,700	3,075	1,740	
Penalties, Interest & Costs on Taxes	6	186,500	185,000	169,493	
Other County Taxes/TIF Tax Revenues	7	3,368,973	3,216,411	3,335,275	0.50
Intergovernmental	8	10,555,683	10,395,728	11,142,661	
Licenses & Permits	9	161,310	151,725	192,934	
Charges for Service	10	1,322,620	1,297,170	1,377,056	
Use of Money & Property	11	1,697,360	1,093,370	1,668,395	
Miscellaneous	12	1,063,580	1,545,839	1,733,415	
<b>Subtotal Revenues</b>	13	37,931,976	36,680,373	37,517,949	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	7,465,698	9,027,834	7,923,386	
Proceeds of Fixed Asset Sales	16	25,000	1,345,265	116,075	
<b>Total Revenues &amp; Other Sources</b>	17	45,422,674	47,053,472	45,557,410	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	12,047,953	11,394,807	10,207,873	8.64
Physical Health and Social Services	19	6,892,021	6,456,705	6,243,153	5.07
County Environment and Education	21	2,538,744	2,876,418	1,881,779	16.15
Roads & Transportation	22	8,693,502	9,533,134	8,275,139	2.50
Government Services to Residents	23	1,570,499	1,400,044	1,610,496	-1.25
Administration	24	5,431,111	5,085,836	3,976,126	16.87
Nonprogram Current	25	0	0	0	
Debt Service	26	953,014	950,418	948,620	0.23
Capital Projects	27	4,682,020	5,658,032	4,605,840	0.82
<b>Subtotal Expenditures</b>	28	42,808,864	43,355,394	37,749,026	
Other Financing Uses:					
Operating Transfers Out	29	7,465,698	9,027,834	7,923,386	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	50,274,562	52,383,228	45,672,412	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-4,851,888	-5,329,756	-115,002	
Beginning Fund Balance - July 1,	33	30,970,728	36,300,484	36,041,590	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	373,896	
Fund Balance - Nonspendable	35	1,693,553	1,693,553	1,693,553	
Fund Balance - Restricted	36	8,991,844	12,069,207	13,449,176	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,540,561	2,091,501	2,449,758	
Fund Balance - Unassigned	39	13,892,882	15,116,467	18,707,997	
Total Ending Fund Balance - June 30,	40	26,118,840	30,970,728	36,300,484	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	17,217,957	Urban Areas:		5.34679	
Rural Only Levies*:	3,358,506	Rural Areas:		8.64601	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	996,718				

Explanation of any significant items in the budget or additional virtual meeting information:

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023
<b>TAXED LEVIED ON PROPERTY</b>	1	10,915,533	5,425,065		3,358,506	0		0		877,359		20,576,463	19,726,855	17,896,980
Less: Uncoll: Del. Taxes Levy Year	2	10,130	5,110		880					850		16,970	16,300	0
Less: Credits to Taxpayers	3	549,886	269,676		123,047					42,634		985,243	918,500	0
1000 Net Current Property Taxes	4	10,355,517	5,150,279		3,234,579	0		0		833,875		19,574,250	18,792,055	17,896,980
1010 Delinq. Property Tax Revenue	5	1,000	500		100					100		1,700	3,075	1,740
11XX Penalties, Int, & Costs on Taxes	6	186,500										186,500	185,000	169,493
<b>OTHER COUNTY TAXES/TIF REVENUES</b>														
12XX Other County Taxes	7	17,850	3,925		1,860					620		24,255	21,800	18,539
13XX Voter Approved Local Option Taxes	8	269,000					1,200,000	879,000				2,348,000	2,185,000	2,243,538
14XX Gambling Taxes	9											0	0	0
15XX TIF Tax Revenues	10											0	0	0
16XX Utility Tax Replacement Excise Taxes	11	437,019	217,201		309,059	0		0		33,439		996,718	1,009,611	1,073,198
17XX Taxes Collected for Other Governments	11B											0	0	0
Subtotal	12	723,869	221,126	0	310,919	0	1,200,000	879,000	0	34,059	0	3,368,973	3,216,411	3,335,275
<b>INTERGOVERNMENTAL REVENUE</b>														
20XX State Shared Revenues	13	2,000	2,000				4,000,000					4,004,000	3,937,034	4,256,616
21XX State Replacements Against Levied Taxes	14	550,216	269,986		123,352					42,634		986,188	918,500	581,837
22XX Other State Tax Replacements	15	139,062	69,104		44,927					11,374		264,467	259,030	694,343
23XX, 24XX State/Federal Pass-Thru Revenues	16	565,366		2,500								567,866	655,499	651,425
25XX Contributions from Other Intergovernmental Units	17	911,507	108,025	44,004								1,063,536	1,031,921	990,983
26XX, 27XX State Grants and Entitlements	18	65,900	400	321,072			525,000	1,496,263				2,408,635	2,652,149	2,747,766
28XX Federal Grants and Entitlements	19							1,155,600				1,155,600	830,000	1,195,417
29XX Payments in Lieu of Taxes	20							105,391				105,391	111,595	24,274
Subtotal (lines 13 - 20)	21	2,234,051	449,515	367,576	168,279	0	4,525,000	2,757,254	0	54,008	0	10,555,683	10,395,728	11,142,661
3XXX Licenses & Permits	22	37,500						123,810				161,310	151,725	192,934
4XXX, 5XXX Charges for Service	23	1,016,420	500	63,000				242,700				1,322,620	1,297,170	1,377,056
6XXX Use of Money & Property	24	1,601,400		83,170				12,790				1,697,360	1,093,370	1,668,395
8XXX Miscellaneous	25	368,350	93,250					601,980				1,063,580	1,545,839	1,733,415
Total Revenues	26	16,524,607	5,915,170	513,746	3,713,877	0	5,725,000	4,617,534	0	922,042	0	37,931,976	36,680,373	37,517,949
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>														
9000 From General Basic	27							965,698				965,698	1,415,128	1,342,215
9020 From Rural Services Basic	28						2,600,000	900,000				3,500,000	2,600,000	2,680,000
90xx From Other Budgetary Funds	29	3,000,000										3,000,000	5,012,706	3,901,171
Subtotal (lines 27 - 29)	30	3,000,000	0	0	0	0	2,600,000	1,865,698	0	0	0	7,465,698	9,027,834	7,923,386
91XX Proceeds/Gen Long-Term Debt	31											0	0	0
92XX Proceeds/Gen Capital Asset Sales	32	25,000										25,000	1,345,265	116,075
Total Revenues and Other Sources	33	19,549,607	5,915,170	513,746	3,713,877	0	8,325,000	6,483,232	0	922,042	0	45,422,674	47,053,472	45,557,410
Beginning Fund Balance - July 1, NaN	34	14,047,600	1,046,265	1,468,251	1,270,371	0	6,232,375	4,241,044	2,631,428	33,394	0	30,970,728	36,300,484	36,041,590
Total Resources	35	33,597,207	6,961,435	1,981,997	4,984,248	0	14,557,375	10,724,276	2,631,428	955,436	0	76,393,402	83,353,956	81,599,000
Loss on Nonreplaced Credits Against Levied Taxes	36	330	310		305	0		0		0		945	0	581,837

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1	2,475,065	234,982	3,500				196,347		2,909,894	2,366,889	2,207,501
1010 - Investigations	2				4,000					4,000	4,000	3,206
1020 - Unified Law Enforcement	3									0	0	0
1030 - Contract Law Enforcement	4									0	0	0
1040 - Law Enforcement Communications	5	1,391,122								1,391,122	1,362,887	1,264,950
1050 - Adult Correctional Services	6	3,800,146		85,000						3,885,146	3,624,660	3,340,311
1060 - Administration	7	900,350								900,350	832,686	659,300
Subtotal	8	8,566,683	234,982	88,500	4,000	0	0	196,347	0	9,090,512	8,191,122	7,475,268
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	1,919,727						45,000		1,964,727	1,882,294	1,712,377
1110 - Medical Examiner	10	198,765								198,765	199,169	152,948
1120 - Child Support Recovery	11	353,366								353,366	390,999	341,633
Subtotal	12	2,471,858	0	0	0	0	0	45,000	0	2,516,858	2,472,462	2,206,958
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13									0	0	0
1210 - Emergency Management	14	1,000	98,453							99,453	101,172	126,135
1220 - Fire Protection & Rescue Services	15									0	0	14,000
1230 - E911 Service Board	16									0	0	0
Subtotal	17	1,000	98,453	0	0	0	0	0	0	99,453	101,172	140,135
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18		4,000							4,000	66,900	1,872
1410 - Research & Other Assistance	19		250							250	250	250
1420 - Bailiff Services	20									0	166,248	0
Subtotal	21	0	4,250	0	0	0	0	0	0	4,250	233,398	2,122
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22		25,000							25,000	0	25,787
1510 - (Reserved)	23											
1520 - Detention Services	24		28,000							28,000	28,000	16,656
1530 - Court Costs	25		13,000							13,000	0	5,157
1540 - Service of Civil Papers	26		215,027							215,027	314,516	285,364
Subtotal	27	0	281,027	0	0	0	0	0	0	281,027	342,516	332,964
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28		42,400							42,400	42,400	41,018
1610 - Juvenile Representation Services	29		3,453							3,453	1,737	2,475
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,000							10,000	10,000	6,933
Subtotal	31	0	55,853	0	0	0	0	0	0	55,853	54,137	50,426
<b>Total - Public Safety &amp; Legal Services</b>	32	11,039,541	674,565	88,500	4,000	0	0	241,347	0	12,047,953	11,394,807	10,207,873

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1							603,799		603,799	601,036	563,559	1
3010 - Communicable Disease Prevention & Control Services	2							716,162		716,162	745,494	636,839	2
3020 - Environmental Health	3							1,531,748		1,531,748	1,600,878	1,944,502	3
3040 - Health Administration	4							2,356,112		2,356,112	1,935,306	1,788,611	4
3050 - Support of Hospitals	5								0	0	0	0	5
Subtotal	6	0	0	0	0	0	0	5,207,821	0	5,207,821	4,882,714	4,933,511	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	286,140								286,140	287,410	249,215	7
3110 - General Welfare Services	8	49,800						23,560		73,360	68,500	40,562	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	335,940	0	0	0	0	0	23,560	0	359,500	355,910	289,777	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	234,825								234,825	220,523	198,200	11
3210 - General Services to Veterans	12	25,500								25,500	25,500	18,826	12
Subtotal	13	260,325	0	0	0	0	0	0	0	260,325	246,023	217,026	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14		270,000					25,800		295,800	150,800	138,498	14
3310 - Family Protective Services	15									0	0	0	15
3320 - Services for Disabled Children	16									0	0	0	16
Subtotal	17	0	270,000	0	0	0	0	25,800	0	295,800	150,800	138,498	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18							652,362		652,362	670,606	613,416	18
3410 - Other Social Services	19							2,000		2,000	1,500	1,500	19
3420 - Social Services Business Operations	20									0	0	0	20
Subtotal	21	0	0	0	0	0	0	654,362	0	654,362	672,106	614,916	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22		200							200	200	120	22
3510 - Preventive Services	23		34,013							34,013	28,952	25,031	23
3520 - Opioid Litigation Settlement	24							80,000		80,000	120,000	24,274	24
Subtotal	25	0	34,213	0	0	0	0	80,000	0	114,213	149,152	49,425	25
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	26	596,265	304,213	0	0	0	0	5,991,543	0	6,892,021	6,456,705	6,243,153	26



MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: CERRO GORDO COUNTY

County No: 17

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

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1									0	125,000	147,779	1
6010 - Weed Eradication	2									0	0	0	2
6020 - Solid Waste Disposal	3				6,571			20,000		26,571	36,571	6,570	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	0	0	0	6,571	0	0	20,000	0	26,571	161,571	154,349	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	858,840						119,671		978,511	1,038,417	736,985	6
6110 - Maintenance & Operations	7	302,750		142,940				108,200		553,890	516,403	373,199	7
6120 - Recreation & Environmental Educ.	8							15,000		15,000	45,000	0	8
Subtotal	9	1,161,590	0	142,940	0	0	0	242,871	0	1,547,401	1,599,820	1,110,184	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10	10,000								10,000	10,000	7,455	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	96	11
Subtotal	12	10,200	0	0	0	0	0	0	0	10,200	10,200	7,551	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	236,976								236,976	223,328	129,141	13
6310 - Housing Rehabilitation & Develop.	14							5,000		5,000	5,000	5,000	14
6320 - Community Economic Development	15							272,560		272,560	222,550	224,663	15
Subtotal	16	236,976	0	0	0	0	0	277,560	0	514,536	450,878	358,804	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				219,624					219,624	219,624	219,624	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19							6,000		6,000	6,000	2,890	19
6430 - Fairgrounds	20			179,762				33,350		213,112	428,000	22,252	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22							1,300		1,300	325	6,125	22
Subtotal	23	0	0	179,762	219,624	0	0	40,650	0	440,036	653,949	250,891	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
<b>Total - County Environment and Education</b>	29	1,408,766	0	322,702	226,195	0	0	581,081	0	2,538,744	2,876,418	1,881,779	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					194,100				194,100	213,704	166,059
7010 - Engineering	2					508,900				508,900	561,768	432,111
Subtotal	3	0	0	0	0	703,000	0	0	0	703,000	775,472	598,170
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					146,000				146,000	253,098	104,160
7110 - Roads	5					2,728,500				2,728,500	3,142,325	2,659,362
7120 - Snow & Ice Control	6					788,000				788,000	793,962	551,499
7130 - Traffic Controls	7					370,000				370,000	328,320	348,885
7140 - Road Clearing	8				411,002	97,000				508,002	483,798	410,470
Subtotal	9	0	0	0	411,002	4,129,500	0	0	0	4,540,502	5,001,503	4,074,376
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					1,020,000				1,020,000	1,165,000	919,039
7210 - Equipment Operations	11					2,167,500				2,167,500	2,281,239	2,142,943
7220 - Tools, Materials & Supplies	12					112,500				112,500	159,920	157,411
7230 - Real Estate & Buildings	13					150,000				150,000	150,000	383,200
Subtotal	14	0	0	0	0	3,450,000	0	0	0	3,450,000	3,756,159	3,602,593
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15									0	0	0
7310 - Ground Transportation	16									0	0	0
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0
<b>Total - Roads &amp; Transportation</b>	18	0	0	0	411,002	8,282,500	0	0	0	8,693,502	9,533,134	8,275,139

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1		481,389							481,389	465,178	665,342
8010 - Local Elections	2		78,525							78,525	79,875	20,444
8020 - Township Officials	3				3,000					3,000	3,000	2,974
Subtotal	4	0	559,914	0	3,000	0	0	0	0	562,914	548,053	688,760
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations& Licensing	5	366,010								366,010	361,963	436,534
8101 - Driver Licenses Services	6									0	0	0
8110 - Recording of Public Documents	7	601,442						40,133		641,575	490,028	485,202
Subtotal	8	967,452	0	0	0	0	0	40,133	0	1,007,585	851,991	921,736
<b>Total - Government Services to Residents</b>	<b>9</b>	<b>967,452</b>	<b>559,914</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>40,133</b>	<b>0</b>	<b>1,570,499</b>	<b>1,400,044</b>	<b>1,610,496</b>

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	516,914								516,914	490,405	450,193
9010 - Administrative Management Services	2	747,352								747,352	670,700	598,975
9020 - Treasury Management Services	3	451,955								451,955	411,815	275,582
9030 - Other Policy & Administration	4	76,110			4,915					81,025	74,961	70,107
9040 - Reimbursable MHDS Direct Expenses	5			44,004						44,004	41,426	34,273
Subtotal	6	1,792,331	0	44,004	4,915	0	0	0	0	1,841,250	1,689,307	1,429,130
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	7	888,364	110,000					92,292		1,090,656	1,054,565	648,051
9110 - Information Tech Services	8	1,869,946								1,869,946	1,775,965	1,408,328
9120 - GIS Systems	9	155,359								155,359	145,099	165,178
Subtotal	10	2,913,669	110,000	0	0	0	0	92,292	0	3,115,961	2,975,629	2,221,557
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	11									0	0	0
9210 - Safety of Workplace	12		455,000							455,000	400,000	310,786
9220 - Fidelity of Public Officers	13	600	5,300							5,900	5,900	5,145
9230 - Unemployment Compensation	14		13,000							13,000	15,000	9,508
Subtotal	15	600	473,300	0	0	0	0	0	0	473,900	420,900	325,439
<b>Total - Administration</b>	16	4,706,600	583,300	44,004	4,915	0	0	92,292	0	5,431,111	5,085,836	3,976,126

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1										0	0	0	1
0020 - Interest on Short-Term Debt	2										0	0	0	2
0030 - Other Nonprogram Current	3										0	0	0	3
0040 - Other County Enterprises	4										0	0	0	4
Total - Nonprogram Current	5	0	0	0	0	0	0			0	0	0	0	5
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6						24,000		919,000		943,000	936,000	932,500	6
0110 - Interest and Fiscal Charges	7						1,216		8,798		10,014	14,418	16,120	7
Total Long-term Debt Service	8	0	0	0	0	0	25,216		927,798	0	953,014	950,418	948,620	8
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9					1,600,000					1,600,000	1,650,000	1,575,617	9
0210 - Conservation Land Acquisition & Dev.	10		30,000	144,840							174,840	380,000	306,669	10
0220 - Other Capital Projects	11		1,200,180					1,707,000			2,907,180	3,628,032	2,723,554	11
Total Capital Projects	12	0	1,230,180	144,840	0	1,600,000	0	1,707,000		0	4,682,020	5,658,032	4,605,840	12
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	13	11,039,541	674,565	88,500	4,000	0	241,347			0	12,047,953	11,394,807	10,207,873	13
Total Physical Health and Social Services	14	596,265	304,213	0	0	0	5,991,543			0	6,892,021	6,456,705	6,243,153	14
Total County Environment and Education	16	1,408,766	0	322,702	226,195	0	581,081			0	2,538,744	2,876,418	1,881,779	16
Total Roads & Transportation	17	0	0	0	411,002	0	8,282,500	0		0	8,693,502	9,533,134	8,275,139	17
Total Government Services to Residents	18	967,452	559,914	0	3,000	0	40,133			0	1,570,499	1,400,044	1,610,496	18
Total Administration	19	4,706,600	583,300	44,004	4,915	0	92,292			0	5,431,111	5,085,836	3,976,126	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	25,216		927,798	0	953,014	950,418	948,620	21
Total Capital Projects	22	0	1,230,180	144,840	0	1,600,000	0	1,707,000		0	4,682,020	5,658,032	4,605,840	22
Total - All Expenditures	23	18,718,624	2,121,992	1,685,386	793,952	0	9,882,500	6,971,612	1,707,000	927,798	42,808,864	43,355,394	37,749,026	23
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental	24										0	0	0	24
To Rural Services Supplemental	25										0	0	0	25
To Secondary Roads	26				2,600,000						2,600,000	3,550,000	2,680,000	26
To Other Budgetary Funds	27	965,698	3,900,000								4,865,698	5,477,834	5,243,386	27
Total Operating Transfers Out	28	965,698	3,900,000	0	2,600,000	0	0	0	0	0	7,465,698	9,027,834	7,923,386	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														
Increase (Decrease) In Reserves	30										0	0	373,896	30
Fund Balance - Nonspendable	31					1,633,553	60,000				1,693,553	1,693,553	1,693,553	31
Fund Balance - Restricted	32		939,443	93,999	1,590,296	3,041,322	2,374,718	924,428	27,638		8,991,844	12,069,207	13,449,176	32
Fund Balance - Committed	33										0	0	0	33
Fund Balance - Assigned	34			192,615			1,347,946				1,540,561	2,091,501	2,449,758	34
Fund Balance - Unassigned	35	13,912,885	0	9,997	0	0	-30,000	0	0	0	13,892,882	15,116,467	18,707,997	35
Total Ending Fund Balance - June 30,	36	13,912,885	939,443	296,611	1,590,296	0	4,674,875	3,752,664	924,428	27,638	26,118,840	30,970,728	36,300,484	36
<b>Total Requirements</b>	37	33,597,207	6,961,435	1,981,997	4,984,248	0	14,557,375	10,724,276	2,631,428	955,436	76,393,402	83,353,956	81,599,000	37

**LONG TERM DEBT SCHEDULE**

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

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Law Enforcement Center	1	4,573,000	2021-39	919,000	8,298	500	927,798	17,000	910,798
	2						0		0
	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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>				919,000	8,298	500	927,798	17,000	910,798

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
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>									0	0	0	0