

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	16,498,895	3,464,288		857,232		20,820,415	20,576,463	19,754,519	1
Less: Uncollected Delinquent Taxes - Levy Year	2	13,600	2,850		700		17,150	16,970	19,368	2
Less: Credits to Taxpayers	3	465,510	93,434		23,506		582,450	985,243	584,606	3
Net Current Property Taxes	4	16,019,785	3,368,004		833,026		20,220,815	19,574,250	19,150,545	4
Delinquent Property Tax Revenue	5	900	25		50		975	1,700	984	5
Penalties, Interest & Costs on Taxes	6	194,100					194,100	186,500	195,329	6
Other County Taxes/TIF Tax Revenues	7	985,903	2,536,425	0	32,461	0	3,554,789	3,368,973	3,445,469	7
Intergovernmental	8	2,736,539	7,556,109	407,800	48,340	0	10,748,788	10,451,066	10,632,594	8
Licenses & Permits	9	30,150	125,980	0	0	0	156,130	161,310	214,382	9
Charges for Service	10	1,402,950	338,050	0	0	0	1,741,000	1,322,620	1,545,074	10
Use of Money & Property	11	1,685,570	13,090	0	250	0	1,698,910	1,702,355	2,124,177	11
Miscellaneous	12	571,550	1,056,022	0	0	0	1,627,572	1,232,560	1,794,730	12
Subtotal Revenues	13	23,627,447	14,993,705	407,800	914,127	0	39,943,079	38,001,334	39,103,284	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	3,043,914	4,861,857	2,000,000	0	0	9,905,771	7,465,698	8,586,417	15
Proceeds of Fixed Asset Sales	16	25,000	0	0	0	0	25,000	744,025	735,785	16
Total Revenues & Other Sources	17	26,696,361	19,855,562	2,407,800	914,127	0	49,873,850	46,211,057	48,425,486	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	12,782,975	270,000			0	13,052,975	12,047,953	10,816,339	18
Physical Health and Social Services	19	906,176	6,133,939			0	7,040,115	6,892,021	6,445,579	19
County Environment and Education	21	1,550,122	871,954			0	2,422,076	2,498,744	2,393,137	21
Roads & Transportation	22	0	8,772,649			0	8,772,649	8,693,502	8,163,479	22
Government Services to Residents	23	1,464,881	18,133			0	1,483,014	1,570,499	1,209,366	23
Administration	24	5,810,948	99,944			0	5,910,892	5,431,111	4,759,546	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	24,916		929,663	0	954,579	953,014	949,917	26
Capital Projects	27	30,000	2,100,000	3,386,096		0	5,516,096	4,667,998	5,574,323	27
Subtotal Expenditures	28	22,545,102	18,291,535	3,386,096	929,663	0	45,152,396	42,754,842	40,311,686	28
Other Financing Uses:										
Operating Transfers Out	29	7,105,771	2,800,000	0	0	0	9,905,771	7,465,698	8,586,417	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	29,650,873	21,091,535	3,386,096	929,663	0	55,058,167	50,220,540	48,898,103	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,954,512	-1,235,973	-978,296	-15,536	0	-5,184,317	-4,009,483	-472,617	32
Beginning Fund Balance - July 1, 2025	33	18,507,182	12,331,222	978,296	48,962	0	31,865,662	35,875,145	36,300,488	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	47,274	34
Fund Balance - Nonspendable	35	0	1,740,827	0	0	0	1,740,827	0	1,740,827	35
Fund Balance - Restricted	36	1,149,832	7,818,376	0	33,426	0	9,001,634	0	14,087,305	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	292,274	1,536,046	0	0	0	1,828,320	0	2,569,873	38
Fund Balance - Unassigned	39	14,110,564	0	0	0	0	14,110,564	31,865,662	17,477,140	39
Total Ending Fund Balance - June 30,	40	15,552,670	11,095,249	0	33,426	0	26,681,345	31,865,662	35,875,145	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.33428 urban areas; 8.60083 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 17 County Name: CERRO GORDO COUNTY Date Adopted: 4/21/2025

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 %
FY 2025 Budget Data	3.39806	11,352,552	3,340,892,275	0.95
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.50000	11,803,883	3.98	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.29922	3,667,565	1,111,645,991	3.81
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.26655	3,769,513	2.78	

		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		3,372,538,019		3,243,402,097	
General Basic	2	11,460,087		3.39806		11,021,275
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	11,460,087				11,021,275
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	5,695,711		1.68885		5,477,620
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	81,384				78,263
Debt Service (from Form 703 col. I Countywide total)	9	889,163	3,594,519,746	0.24737	3,465,383,824	857,232
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	18,044,961		5.33428		17,356,127
B. All Rural Services Only Levies:	13		1,153,973,704		1,060,534,169	
Rural Services Basic	14	3,769,513		3.26655		3,464,288
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,769,513		3.26655		3,464,288
Subtotal Countywide/All Rural Services (A + B)	21	21,814,474		8.60083		20,820,415
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	21,814,474				20,820,415

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	156,146		
Auditor	96,218	1	Globe Gazette
Recorder	96,218	2	Clear Lake Mirror Reporter
Treasurer	96,218	3	
Sheriff	155,656	4	
Supervisors	53,903	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)

4-21-25
(Date)


(County Auditor or Budget Preparer)

4
(Date)

COUNTY AUDITOR'S CERTIFICATION

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


(County Auditor Signature of Certification)

4/21/2025
(Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	11,021,275	5,477,620		3,464,288	0		0		857,232		20,820,415	20,576,463	19,754,519	1
Less: Uncoll: Del. Taxes Levy Year	2	9,100	4,500		2,850					700		17,150	16,970	19,368	2
Less: Credits to Taxpayers	3	311,205	154,305		93,434					23,506		582,450	985,243	584,606	3
1000 Net Current Property Taxes	4	10,700,970	5,318,815		3,368,004	0		0		833,026		20,220,815	19,574,250	19,150,545	4
1010 Delinq. Property Tax Revenue	5	600	300		25					50		975	1,700	984	5
11XX Penalties, Int. & Costs on Taxes	6	194,100										194,100	186,500	195,329	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	16,100	2,900		1,200					530		20,730	24,255	20,753	7
13XX Voter Approved Local Option Taxes	8	310,000					1,320,000	910,000				2,540,000	2,348,000	2,450,809	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	438,812	218,091		305,225	0		0		31,931		994,059	996,718	973,907	11
17XX Taxes Collected for Other Governments	11B									0		0			11B
Subtotal	12	764,912	220,991	0	306,425	0	1,320,000	910,000	0	32,461	0	3,554,789	3,368,973	3,445,469	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						4,292,000					4,292,000	4,004,000	4,174,397	13
21XX State Replacements Against Levied Taxes	14	311,205	154,305		93,434					23,506		582,450	986,188	584,606	14
22XX Other State Tax Replacements	15	307,842	150,148		59,684					24,834		542,508	264,467	722,514	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	568,742		2,500								571,242	567,866	686,327	16
25XX Contributions from Other Intergovernmental Units	17	1,020,281	108,930	36,586								1,165,797	1,063,791	1,016,937	17
26XX, 27XX State Grants and Entitlements	18	75,600	400				525,000	1,405,491	407,800			2,414,291	2,303,763	2,335,413	18
28XX Federal Grants and Entitlements	19							1,105,500				1,105,500	1,155,600	1,069,198	19
29XX Payments in Lieu of Taxes	20							75,000				75,000	105,391	43,202	20
Subtotal (lines 13 - 20)	21	2,283,670	413,783	39,086	153,118	0	4,817,000	2,585,991	407,800	48,340	0	10,748,788	10,451,066	10,632,594	21
3XXX Licenses & Permits	22	30,150						125,980				156,130	161,310	214,382	22
4XXX, 5XXX Charges for Service	23	1,339,950		63,000				338,050				1,741,000	1,322,620	1,545,074	23
6XXX Use of Money & Property	24	1,601,900		83,670				13,090		250		1,698,910	1,702,355	2,124,177	24
8XXX Miscellaneous	25	391,300	180,250					1,056,022				1,627,572	1,232,560	1,794,730	25
Total Revenues	26	17,307,552	6,134,139	185,756	3,827,572	0	6,137,000	5,029,133	407,800	914,127	0	39,943,079	38,001,334	39,103,284	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27							961,857	2,000,000			2,961,857	965,698	1,236,417	27
9020 From Rural Services Basic	28						2,800,000					2,800,000	3,500,000	2,600,000	28
90xx From Other Budgetary Funds	29	3,043,914						1,100,000				4,143,914	3,000,000	4,750,000	29
Subtotal (lines 27 - 29)	30	3,043,914	0	0	0	0	2,800,000	2,061,857	2,000,000	0	0	9,905,771	7,465,698	8,586,417	30
91XX Proceeds\Gen Long-Term Debt	31											0		0	31
92XX Proceeds\Gen Capital Asset Sales	32	25,000										25,000	744,025	735,785	32
Total Revenues and Other Sources	33	20,376,466	6,134,139	185,756	3,827,572	0	8,937,000	7,090,990	2,407,800	914,127	0	49,873,850	46,211,057	48,425,486	33
Beginning Fund Balance - July 1, NaN	34	16,362,835	1,696,774	447,573	1,738,528	0	5,727,516	4,865,178	978,296	48,962	0	31,865,662	35,875,145	36,300,488	34
Total Resources	35	36,739,301	7,830,913	633,329	5,566,100	0	14,664,516	11,956,168	3,386,096	963,089	0	81,739,512	82,086,202	84,725,974	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	945	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	2,421,741		3,500				241,000		2,666,241	2,674,912	2,372,987	1
1010 - Investigations	2				4,000					4,000	4,000	3,206	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	1,564,473								1,564,473	1,391,122	1,220,553	5
1050 - Adult Correctional Services	6	4,224,521		110,000						4,334,521	3,885,146	3,613,385	6
1060 - Administration	7	981,403								981,403	900,350	746,134	7
Subtotal	8	9,192,138	0	113,500	4,000	0	0	241,000	0	9,550,638	8,855,530	7,956,265	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	2,088,244						25,000		2,113,244	1,964,727	1,706,869	9
1110 - Medical Examiner	10	197,330								197,330	198,765	146,009	10
1120 - Child Support Recovery	11	411,742								411,742	353,366	342,912	11
Subtotal	12	2,697,316	0	0	0	0	0	25,000	0	2,722,316	2,516,858	2,195,790	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14	1,000	116,749							117,749	99,453	100,603	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	1,000	116,749	0	0	0	0	0	0	117,749	99,453	100,603	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		4,250							4,250	4,000	3,076	18
1410 - Research & Other Assistance	19		250							250	250	343	19
1420 - Bailiff Services	20		317,601							317,601	234,982	258,716	20
Subtotal	21	0	322,101	0	0	0	0	0	0	322,101	239,232	262,135	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		22,000							22,000	25,000	17,833	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		28,000							28,000	28,000	26,048	24
1530 - Court Costs	25		9,000							9,000	13,000	7,818	25
1540 - Service of Civil Papers	26		223,308							223,308	215,027	198,076	26
Subtotal	27	0	282,308	0	0	0	0	0	0	282,308	281,027	249,775	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		42,800							42,800	42,400	40,987	28
1610 - Juvenile Representation Services	29		5,063							5,063	3,453	3,643	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,000							10,000	10,000	7,141	30
Subtotal	31	0	57,863	0	0	0	0	0	0	57,863	55,853	51,771	31
Total - Public Safety & Legal Services	32	11,890,454	779,021	113,500	4,000	0	0	266,000	0	13,052,975	12,047,953	10,816,339	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1							577,444		577,444	603,799	584,691	1
3010 - Communicable Disease Prevention & Control Services	2							647,389		647,389	716,162	650,908	2
3020 - Environmental Health	3							1,519,582		1,519,582	1,531,748	1,805,353	3
3040 - Health Administration	4							2,255,599		2,255,599	2,356,112	1,916,306	4
3050 - Support of Hospitals	5							0		0			5
Subtotal	6	0	0	0	0	0	0	5,000,014	0	5,000,014	5,207,821	4,957,258	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	294,441								294,441	286,140	248,942	7
3110 - General Welfare Services	8	50,400						24,850		75,250	73,360	36,846	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	344,841	0	0	0	0	0	24,850	0	369,691	359,500	285,788	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	261,440								261,440	234,825	195,621	11
3210 - General Services to Veterans	12	26,500								26,500	25,500	17,613	12
Subtotal	13	287,940	0	0	0	0	0	0	0	287,940	260,325	213,234	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		240,000					27,800		267,800	295,800	229,089	14
3310 - Family Protective Services	15									0			15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	240,000	0	0	0	0	27,800	0	267,800	295,800	229,089	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18							654,275		654,275	652,362	641,490	18
3410 - Other Social Services	19							52,000		52,000	2,000	51,500	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	0	0	0	0	0	0	706,275	0	706,275	654,362	692,990	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0	200		22
3510 - Preventive Services	23		33,395							33,395	34,013	24,018	23
3520 - Opioid Litigation Settlement	24							375,000		375,000	80,000	43,202	24
Subtotal	25	0	33,395	0	0	0	0	375,000	0	408,395	114,213	67,220	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	632,781	273,395	0	0	0	0	6,133,939	0	7,040,115	6,892,021	6,445,579	26

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0		7,881	1
6010 - Weed Eradication	2									0			2
6020 - Solid Waste Disposal	3				6,571			20,000		26,571	26,571	6,570	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	6,571	0	0	20,000	0	26,571	26,571	14,451	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	952,649						97,658		1,050,307	978,511	784,197	6
6110 - Maintenance & Operations	7	251,900		80,500				205,000		537,400	513,890	449,321	7
6120 - Recreation & Environmental Educ.	8							65,000		65,000	15,000	30,000	8
Subtotal	9	1,204,549	0	80,500	0	0	0	367,658	0	1,652,707	1,507,401	1,263,518	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	10,000								10,000	10,000	8,540	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	74	11
Subtotal	12	10,200	0	0	0	0	0	0	0	10,200	10,200	8,614	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	254,873								254,873	236,976	131,209	13
6310 - Housing Rehabilitation & Develop.	14							5,000		5,000	5,000	5,000	14
6320 - Community Economic Development	15							205,801		205,801	272,560	239,360	15
Subtotal	16	254,873	0	0	0	0	0	210,801	0	465,674	514,536	375,569	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				77,894			141,730		219,624	219,624	219,624	17
6410 - Historic Preservation	18									0			18
6420 - Fair & 4-H Clubs	19							6,000		6,000	6,000	5,780	19
6430 - Fairgrounds	20							41,000		41,000	213,112	505,256	20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22							300		300	1,300	325	22
Subtotal	23	0	0	0	77,894	0	0	189,030	0	266,924	440,036	730,985	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,469,622	0	80,500	84,465	0	0	787,489	0	2,422,076	2,498,744	2,393,137	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						209,100			209,100	194,100	175,972	1
7010 - Engineering	2						517,400			517,400	508,900	473,935	2
Subtotal	3	0	0	0	0	0	726,500	0	0	726,500	703,000	649,907	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						146,000			146,000	146,000	114,632	4
7110 - Roads	5						2,876,648			2,876,648	2,728,500	2,450,638	5
7120 - Snow & Ice Control	6						788,000			788,000	788,000	321,741	6
7130 - Traffic Controls	7						320,000			320,000	370,000	421,727	7
7140 - Road Clearing	8				443,901		97,000			540,901	508,002	524,646	8
Subtotal	9	0	0	0	443,901	0	4,227,648	0	0	4,671,549	4,540,502	3,833,384	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						900,000			900,000	1,020,000	1,241,855	10
7210 - Equipment Operations	11						2,242,100			2,242,100	2,167,500	2,111,632	11
7220 - Tools, Materials & Supplies	12						112,500			112,500	112,500	69,932	12
7230 - Real Estate & Buildings	13						120,000			120,000	150,000	256,769	13
Subtotal	14	0	0	0	0	0	3,374,600	0	0	3,374,600	3,450,000	3,680,188	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	443,901	0	8,328,748	0	0	8,772,649	8,693,502	8,163,479	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		453,220							453,220	481,389	342,501	1
8010 - Local Elections	2		78,200							78,200	78,525	52,065	2
8020 - Township Officials	3				3,000					3,000	3,000	2,717	3
Subtotal	4	0	531,420	0	3,000	0	0	0	0	534,420	562,914	397,283	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	378,942								378,942	366,010	342,970	5
8101 - Driver Licenses Services	6									0			6
8110 - Recording of Public Documents	7	554,519						15,133		569,652	641,575	469,113	7
Subtotal	8	933,461	0	0	0	0	0	15,133	0	948,594	1,007,585	812,083	8
Total - Government Services to Residents	9	933,461	531,420	0	3,000	0	0	15,133	0	1,483,014	1,570,499	1,209,366	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	542,345	500,000							1,042,345	516,914	474,272	1
9010 - Administrative Management Services	2	773,114								773,114	747,352	641,288	2
9020 - Treasury Management Services	3	472,109								472,109	451,955	386,468	3
9030 - Other Policy & Administration	4	81,850			5,064					86,914	81,025	73,476	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			36,586						36,586	44,004	33,943	5
Subtotal	6	1,869,418	500,000	36,586	5,064	0	0	0	0	2,411,068	1,841,250	1,609,447	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	878,342						94,880		973,222	1,090,656	779,223	7
9110 - Information Tech Services	8	1,836,333								1,836,333	1,869,946	1,853,094	8
9120 - GIS Systems	9	155,869								155,869	155,359	142,330	9
Subtotal	10	2,870,544	0	0	0	0	0	94,880	0	2,965,424	3,115,961	2,774,647	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11									0			11
9210 - Safety of Workplace	12		515,500							515,500	455,000	360,799	12
9220 - Fidelity of Public Officers	13	600	5,300							5,900	5,900	5,145	13
9230 - Unemployment Compensation	14		13,000							13,000	13,000	9,508	14
Subtotal	15	600	533,800	0	0	0	0	0	0	534,400	473,900	375,452	15
Total - Administration	16	4,740,562	1,033,800	36,586	5,064	0	0	94,880	0	5,910,892	5,431,111	4,759,546	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 2025/2026	Re- estimated 2024/2025	Actual 2023/2024	
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	0	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6							24,000		925,000		949,000	943,000	936,000	6
0110 - Interest and Fiscal Charges	7							916		4,663		5,579	10,014	13,917	7
Total Long-term Debt Service	8	0	0	0	0	0	0	24,916		929,663	0	954,579	953,014	949,917	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						2,100,000					2,100,000	1,600,000	2,210,493	9
0210 - Conservation Land Acquisition & Dev.	10			30,000								30,000	174,840	13,115	10
0220 - Other Capital Projects	11								3,386,096			3,386,096	2,893,158	3,350,715	11
Total Capital Projects	12	0	0	30,000	0	0	2,100,000	0	3,386,096		0	5,516,096	4,667,998	5,574,323	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	11,890,454	779,021	113,500	4,000	0	0	266,000			0	13,052,975	12,047,953	10,816,339	13
Total Physical Health and Social Services	14	632,781	273,395	0	0	0	0	6,133,939			0	7,040,115	6,892,021	6,445,579	14
Total County Environment and Education	16	1,469,622	0	80,500	84,465	0	0	787,489			0	2,422,076	2,498,744	2,393,137	16
Total Roads & Transportation	17	0	0	0	443,901	0	8,328,748	0			0	8,772,649	8,693,502	8,163,479	17
Total Government Services to Residents	18	933,461	531,420	0	3,000	0	0	15,133			0	1,483,014	1,570,499	1,209,366	18
Total Administration	19	4,740,562	1,033,800	36,586	5,064	0	0	94,880			0	5,910,892	5,431,111	4,759,546	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	24,916		929,663	0	954,579	953,014	949,917	21
Total Capital Projects	22	0	0	30,000	0	0	2,100,000	0	3,386,096		0	5,516,096	4,667,998	5,574,323	22
Total - All Expenditures	23	19,666,880	2,617,636	260,586	540,430	0	10,428,748	7,322,357	3,386,096	929,663	0	45,152,396	42,754,842	40,311,686	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26				2,800,000							2,800,000	2,600,000	3,550,000	26
To Other Budgetary Funds	27	2,961,857	4,143,914									7,105,771	4,865,698	5,036,417	27
Total Operating Transfers Out	28	2,961,857	4,143,914	0	2,800,000	0	0	0	0	0	0	9,905,771	7,465,698	8,586,417	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0	0	47,274	30
Fund Balance - Nonspendable	31						1,680,827	60,000				1,740,827		1,740,827	31
Fund Balance - Restricted	32		1,069,363	80,469	2,225,670		2,554,941	3,037,765	0	33,426		9,001,634		14,087,305	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34			292,274				1,536,046				1,828,320		2,569,873	34
Fund Balance - Unassigned	35	14,110,564	0	0	0	0	0	0	0	0	0	14,110,564	31,865,662	17,477,140	35
Total Ending Fund Balance - June 30,	36	14,110,564	1,069,363	372,743	2,225,670	0	4,235,768	4,633,811	0	33,426	0	26,681,345	31,865,662	35,875,145	36
Total Requirements	37	36,739,301	7,830,913	633,329	5,566,100	0	14,664,516	11,956,168	3,386,096	963,089	0	81,739,512	82,086,202	84,725,974	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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	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	925,000	4,163		929,163	40,000	889,163
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				925,000	4,163	0	929,163	40,000	889,163
This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service									
	21								0
	22								0
	23								0
	24								0
	25								0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0 0 0	0 0 0

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

Increase in health insurance, property insurance, wages and capital projects. COUNTY NAME: CERRO GORDO COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 17
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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: 3/31/2025 Meeting Time: 10:15 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.cerrogordo.gov

County Telephone Number
(641) 421-3045

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	3,212,283,780	3,243,402,097	3,243,402,097
Requested Tax Dollars-Countywide Rates Except Debt Service	16,340,598	16,340,598	16,498,895
Taxable Valuations-Debt Service	3,376,017,387	3,465,383,824	3,465,383,824
Requested Tax Dollars-Debt Service	877,359	877,359	857,232
Requested Tax Dollars-Countywide Rates	17,217,957	17,217,957	17,356,127
Tax Rate-Countywide	5.34679	5.29128	5.33428
Taxable Valuations-Rural Services	1,017,969,653	1,060,534,169	1,060,534,169
Requested Tax Dollars-Additional Rural Levies	3,358,506	3,358,506	3,464,288
Tax Rate-Rural Additional	3.29922	3.16681	3.26655
Rural Total	8.64601	8.45809	8.60083
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	248	278	12.10
Rural Taxpayer	401	449	11.97
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,094	1,244	13.71
Rural Taxpayer	1,768	2,005	13.40

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Increases in health insurance, property insurance, wages, and capital projects.

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/21/2025 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

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.cerrogordo.gov

County Telephone Number
(641) 421-3045

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	20,820,415	20,576,463	19,754,519	2.66
Less: Uncollected Delinquent Taxes - Levy Year	2	17,150	16,970	19,368	
Less: Credits to Taxpayers	3	582,450	985,243	584,606	
Net Current Property Taxes	4	20,220,815	19,574,250	19,150,545	
Delinquent Property Tax Revenue	5	975	1,700	984	
Penalties, Interest & Costs on Taxes	6	194,100	186,500	195,329	
Other County Taxes/TIF Tax Revenues	7	3,554,789	3,368,973	3,445,469	1.57
Intergovernmental	8	10,748,788	10,451,066	10,632,594	
Licenses & Permits	9	156,130	161,310	214,382	
Charges for Service	10	1,741,000	1,322,620	1,545,074	
Use of Money & Property	11	1,698,910	1,702,355	2,124,177	
Miscellaneous	12	1,627,572	1,232,560	1,794,730	
Subtotal Revenues	13	39,943,079	38,001,334	39,103,284	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	9,905,771	7,465,698	8,586,417	
Proceeds of Fixed Asset Sales	16	25,000	744,025	735,785	
Total Revenues & Other Sources	17	49,873,850	46,211,057	48,425,486	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	13,052,975	12,047,953	10,816,339	9.85
Physical Health and Social Services	19	7,040,115	6,892,021	6,445,579	4.51
County Environment and Education	21	2,422,076	2,498,744	2,393,137	0.60
Roads & Transportation	22	8,772,649	8,693,502	8,163,479	3.66
Government Services to Residents	23	1,483,014	1,570,499	1,209,366	10.74
Administration	24	5,910,892	5,431,111	4,759,546	11.44
Nonprogram Current	25	0	0	0	
Debt Service	26	954,579	953,014	949,917	0.25
Capital Projects	27	5,516,096	4,667,998	5,574,323	-0.52
Subtotal Expenditures	28	45,152,396	42,754,842	40,311,686	
Other Financing Uses:					
Operating Transfers Out	29	9,905,771	7,465,698	8,586,417	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	55,058,167	50,220,540	48,898,103	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,184,317	-4,009,483	-472,617	
Beginning Fund Balance - July 1,	33	31,865,662	35,875,145	36,300,488	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	47,274	
Fund Balance - Nonspendable	35	1,740,827	0	1,740,827	
Fund Balance - Restricted	36	9,001,634	0	14,087,305	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,828,320	0	2,569,873	
Fund Balance - Unassigned	39	14,110,564	31,865,662	17,477,140	
Total Ending Fund Balance - June 30,	40	26,681,345	31,865,662	35,875,145	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	17,356,127				
Rural Only Levies*:	3,464,288	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	994,059				

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