

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	15,644,042	3,212,715		870,098		19,726,855	18,819,106	19,200,323	1
Less: Uncollected Delinquent Taxes - Levy Year	2	14,600	850		850		16,300	0	16,266	2
Less: Credits to Taxpayers	3	747,500	127,500		43,500		918,500	919,550	937,064	3
Net Current Property Taxes	4	14,881,942	3,084,365		825,748		18,792,055	17,899,556	18,246,993	4
Delinquent Property Tax Revenue	5	2,250	700		125		3,075	25,000	3,081	5
Penalties, Interest & Costs on Taxes	6	185,000					185,000	244,000	187,627	6
Other County Taxes/TIF Tax Revenues	7	909,069	2,271,988	0	35,354	0	3,216,411	2,935,150	3,555,054	7
Intergovernmental	8	2,897,831	7,146,663	246,000	55,234	0	10,345,728	10,688,204	16,156,557	8
Licenses & Permits	9	30,200	121,525	0	0	0	151,725	147,550	185,741	9
Charges for Service	10	1,076,570	220,600	0	0	0	1,297,170	1,274,970	1,403,399	10
Use of Money & Property	11	1,084,390	8,730	0	250	0	1,093,370	1,182,380	343,620	11
Miscellaneous	12	767,211	758,628	0	0	0	1,525,839	1,645,475	1,201,747	12
Subtotal Revenues	13	21,834,463	13,613,199	246,000	916,711	0	36,610,373	36,042,285	41,283,819	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	3,005,000	5,072,834	0	0	0	8,077,834	7,912,215	9,868,167	15
Proceeds of Fixed Asset Sales	16	25,000	10,000	0	0	0	35,000	35,000	279,839	16
Total Revenues & Other Sources	17	24,864,463	18,696,033	246,000	916,711	0	44,723,207	43,989,500	51,431,825	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	11,118,807	276,000			0	11,394,807	10,860,049	9,898,023	18
Physical Health and Social Services	19	738,085	5,718,620			0	6,456,705	6,231,041	6,149,605	19
Mental Health, ID & DD	20	0	0			0	0	0	2,107,566	20
County Environment and Education	21	2,231,046	825,134			0	3,056,180	2,187,293	1,700,045	21
Roads & Transportation	22	0	9,533,134			0	9,533,134	9,085,657	9,657,152	22
Government Services to Residents	23	1,386,911	13,133			0	1,400,044	1,750,923	1,238,903	23
Administration	24	4,997,884	87,952			0	5,085,836	5,079,466	3,381,426	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	25,516		924,902	0	950,418	949,121	952,288	26
Capital Projects	27	4,522,836	1,650,000	1,522,840		0	7,695,676	4,880,413	2,044,395	27
Subtotal Expenditures	28	24,995,569	18,129,489	1,522,840	924,902	0	45,572,800	41,023,963	37,129,403	28
Other Financing Uses:										
Operating Transfers Out	29	5,472,834	2,605,000	0	0	0	8,077,834	7,912,215	9,868,167	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	30,468,403	20,734,489	1,522,840	924,902	0	53,650,634	48,936,178	46,997,570	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,603,940	-2,038,456	-1,276,840	-8,191	0	-8,927,427	-4,946,678	4,434,255	32
Beginning Fund Balance - July 1, 2023	33	19,560,716	9,013,844	2,479,121	41,231	0	31,094,912	36,041,590	31,579,382	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	27,953	34
Fund Balance - Nonspendable	35	0	1,319,657	0	0	0	1,319,657	1,291,705	1,319,657	35
Fund Balance - Restricted	36	728,407	4,437,784	1,202,281	33,040	0	6,401,512	5,209,273	13,386,457	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	183,194	1,217,947	0	0	0	1,401,141	1,176,583	1,833,128	38
Fund Balance - Unassigned	39	13,045,175	0	0	0	0	13,045,175	23,417,351	19,502,348	39
Total Ending Fund Balance - June 30,	40	13,956,776	6,975,388	1,202,281	33,040	0	22,167,485	31,094,912	36,041,590	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.46279 urban areas; 8.86099 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 17 County Name: CERRO GORDO COUNTY Date Adopted: 4/10/2023

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

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

Budget Basis
GAAP

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		3,141,965,200		3,014,934,292	
General Basic	2	10,996,878		3.50000		10,552,270
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	10,996,878				10,552,270
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	5,306,308		1.68885		5,091,772
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	904,902	3,303,268,401	0.27394	3,176,237,493	870,098
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	17,208,088		5.46279		16,514,140
B. All Rural Services Only Levies:	13		1,038,307,926		945,416,641	
Rural Services Basic	14	3,528,378		3.39820		3,212,715
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,528,378		3.39820		3,212,715
Subtotal Countywide/All Rural Services (A + B)	21	20,736,466		8.86099		19,726,855
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	20,736,466				19,726,855

Compensation Schedule for FY 2023/2024		Number of Official County Newspapers		2
Elected Official	Annual Salary	Names of Official County Newspapers:		
Attorney	147,540	1	Globe Gazette	
Auditor	90,915	2	Clear Lake Mirror Reporter	
Recorder	90,915	3		
Treasurer	90,915	4		
Sheriff	139,853	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) _____ (Date) _____ (County Auditor) _____ (Date)

COUNTY AUDITOR'S CERTIFICATION
 By Electronically Certifying, I certify the budget meets all statutory obligations.

_____ (County Auditor Signature of Certification) _____ (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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY	1	10,552,270	5,091,772		3,212,715	0		0		870,098		19,726,855	18,819,106	19,200,323	1
Less: Uncoll: Del. Taxes Levy Year	2	9,800	4,800		850					850		16,300	0	16,266	2
Less: Credits to Taxpayers	3	501,500	246,000		127,500					43,500		918,500	919,550	937,064	3
1000 Net Current Property Taxes	4	10,040,970	4,840,972		3,084,365	0		0		825,748		18,792,055	17,899,556	18,246,993	4
1010 Delinq. Property Tax Revenue	5	1,500	750		700					125		3,075	25,000	3,081	5
11XX Penalties, Int, & Costs on Taxes	6	185,000										185,000	244,000	187,627	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	16,650	3,275		1,325					550		21,800	11,650	20,063	7
13XX Voter Approved Local Option Taxes	8	230,000					1,200,000	755,000				2,185,000	1,913,389	2,461,049	8
14XX Gambling Taxes	9											0	0	0	9
15XX TIF Tax Revenues	10											0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	444,608	214,536		315,663	0		0		34,804		1,009,611	1,010,111	1,073,942	11
17XX Taxes Collected for Other Governments	11B											0	0	0	11B
Subtotal	12	691,258	217,811	0	316,988	0	1,200,000	755,000	0	35,354	0	3,216,411	2,935,150	3,555,054	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	2,500	7,000				3,927,534					3,937,034	3,804,000	4,063,751	13
21XX State Replacements Against Levied Taxes	14	501,500	246,000		127,500					43,500		918,500	919,550	937,064	14
22XX Other State Tax Replacements	15	137,711	66,400		43,185					11,734		259,030	376,144	407,971	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	602,999		2,500								605,499	870,132	5,041,163	16
25XX Contributions from Other Intergovernmental Units	17	881,120	109,375	41,426								1,031,921	947,684	1,710,095	17
26XX, 27XX State Grants and Entitlements	18	63,900	400	235,000			533,547	1,573,302	246,000			2,652,149	2,739,250	2,782,713	18
28XX Federal Grants and Entitlements	19						320,000	510,000				830,000	1,031,444	1,213,800	19
29XX Payments in Lieu of Taxes	20							111,595				111,595	0	0	20
Subtotal (lines 13 - 20)	21	2,189,730	429,175	278,926	170,685	0	4,781,081	2,194,897	246,000	55,234	0	10,345,728	10,688,204	16,156,557	21
3XXX Licenses & Permits	22	30,200						121,525				151,725	147,550	185,741	22
4XXX, 5XXX Charges for Service	23	1,008,070	500	68,000				220,600				1,297,170	1,274,970	1,403,399	23
6XXX Use of Money & Property	24	998,890		85,500				8,730		250		1,093,370	1,182,380	343,620	24
8XXX Miscellaneous	25	689,961	77,250				266,000	492,628				1,525,839	1,645,475	1,201,747	25
Total Revenues	26	15,835,579	5,566,458	432,426	3,572,738	0	6,247,081	3,793,380	246,000	916,711	0	36,610,373	36,042,285	41,283,819	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27							1,415,128				1,415,128	1,000,000	2,835,523	27
9020 From Rural Services Basic	28						2,600,000					2,600,000	2,680,000	2,900,000	28
90xx From Other Budgetary Funds	29	3,000,000		5,000				1,057,706				4,062,706	4,232,215	4,132,644	29
Subtotal (lines 27- 29)	30	3,000,000	0	5,000	0	0	2,600,000	2,472,834	0	0	0	8,077,834	7,912,215	9,868,167	30
91XX Proceeds/Gen Long-Term Debt	31											0	0	0	31
92XX Proceeds/Gen Capital Asset Sales	32	25,000					10,000					35,000	35,000	279,839	32
Total Revenues and Other Sources	33	18,860,579	5,566,458	437,426	3,572,738	0	8,857,081	6,266,214	246,000	916,711	0	44,723,207	43,989,500	51,431,825	33
Beginning Fund Balance - July 1, NaN	34	13,192,788	1,173,768	5,194,160	828,755		4,241,581	3,943,508	2,479,121	41,231		31,094,912	36,041,590	31,579,382	34
Total Resources	35	32,053,367	6,740,226	5,631,586	4,401,493	0	13,098,662	10,209,722	2,725,121	957,942	0	75,818,119	80,031,090	83,011,207	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	2,136,389		3,500				227,000		2,366,889	2,278,738	1,941,583
1010 - Investigations	2				4,000					4,000	4,000	3,324
1020 - Unified Law Enforcement	3									0	0	0
1030 - Contract Law Enforcement	4									0	0	0
1040 - Law Enforcement Communications	5	1,362,887								1,362,887	1,246,654	1,171,402
1050 - Adult Correctional Services	6	3,539,660		85,000						3,624,660	3,455,028	3,296,991
1060 - Administration	7	832,686								832,686	774,188	655,672
Subtotal	8	7,871,622	0	88,500	4,000	0	0	227,000	0	8,191,122	7,758,608	7,068,972
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	1,837,294						45,000		1,882,294	1,788,702	1,645,182
1110 - Medical Examiner	10	199,169								199,169	198,700	180,102
1120 - Child Support Recovery	11	390,999								390,999	560,228	551,962
Subtotal	12	2,427,462	0	0	0	0	0	45,000	0	2,472,462	2,547,630	2,377,246
EMERGENCY SERVICES												
1200 - Ambulance Services	13									0	0	0
1210 - Emergency Management	14	1,000	100,172							101,172	126,704	65,933
1220 - Fire Protection & Rescue Services	15									0	16,000	24,583
1230 - E911 Service Board	16									0	0	0
Subtotal	17	1,000	100,172	0	0	0	0	0	0	101,172	142,704	90,516
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18		67,150							67,150	1,900	1,872
1410 - Research & Other Assistance	19									0	250	250
1420 - Bailiff Services	20		166,248							166,248	0	0
Subtotal	21	0	233,398	0	0	0	0	0	0	233,398	2,150	2,122
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22									0	43,000	39,256
1510 - (Reserved)	23											
1520 - Detention Services	24		28,000							28,000	28,000	18,787
1530 - Court Costs	25									0	15,000	7,465
1540 - Service of Civil Papers	26		314,516							314,516	268,882	244,993
Subtotal	27	0	342,516	0	0	0	0	0	0	342,516	354,882	310,501
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28		42,400							42,400	42,400	40,851
1610 - Juvenile Representation Services	29		1,737							1,737	1,675	715
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,000							10,000	10,000	7,100
Subtotal	31	0	54,137	0	0	0	0	0	0	54,137	54,075	48,666
Total - Public Safety & Legal Services	32	10,300,084	730,223	88,500	4,000	0	0	272,000	0	11,394,807	10,860,049	9,898,023

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1						601,036		601,036	1,125,065	559,245	1
3010 - Communicable Disease Prevention & Control Services	2						745,494		745,494	629,656	943,570	2
3020 - Environmental Health	3						1,600,878		1,600,878	1,641,644	1,903,950	3
3040 - Health Administration	4						1,935,306		1,935,306	1,450,837	1,556,651	4
3050 - Support of Hospitals	5								0	0	0	5
Subtotal	6	0	0	0	0	0	4,882,714	0	4,882,714	4,847,202	4,963,416	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	287,410							287,410	274,842	243,184	7
3110 - General Welfare Services	8	50,500					18,000		68,500	64,000	30,897	8
3120 - Care in County Care Facility	9								0	0	0	9
Subtotal	10	337,910	0	0	0	0	18,000	0	355,910	338,842	274,081	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	220,523							220,523	193,913	154,520	11
3210 - General Services to Veterans	12	25,500							25,500	23,500	21,601	12
Subtotal	13	246,023	0	0	0	0	0	0	246,023	217,413	176,121	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		125,000				25,800		150,800	166,300	130,638	14
3310 - Family Protective Services	15								0	0	0	15
3320 - Services for Disabled Children	16								0	0	0	16
Subtotal	17	0	125,000	0	0	0	25,800	0	150,800	166,300	130,638	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18						670,606		670,606	628,014	586,378	18
3410 - Other Social Services	19						1,500		1,500	1,500	1,500	19
3420 - Social Services Business Operations	20								0	0	0	20
Subtotal	21	0	0	0	0	0	672,106	0	672,106	629,514	587,878	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		200						200	200	420	22
3510 - Preventive Services	23		28,952						28,952	31,570	17,051	23
3520 - Opioid Litigation Settlement	24						120,000		120,000	0	0	24
Subtotal	25	0	29,152	0	0	0	120,000	0	149,152	31,770	17,471	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	583,933	154,152	0	0	0	5,718,620	0	6,456,705	6,231,041	6,149,605	26

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: CERRO GORDO COUNTY

County No: 17

TOTALS			
		Actual 2021/2022	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
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	31,454	7
Subtotal	8	31,454	8
42XX - INTELLECTUAL DISABILITY			
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
43XX - OTHER DEVELOPMENTAL DISABILITIES			
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
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25		25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27	2,076,112	27
Subtotal	28	2,076,112	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		29
46XX - COUNTY PRVD SERVICES			
Subtotal	30		30
47XX - BRAIN INJURY			
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
Total - Mental Health, ID & DD	39	2,107,566	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: CERRO GORDO COUNTY

County No: 17

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	125,000							125,000	115,000	3,300	1	
6010 - Weed Eradication	2								0	0	0	2	
6020 - Solid Waste Disposal	3			6,571			30,000		36,571	21,887	6,570	3	
6030 - Environmental Restoration	4								0	0	0	4	
Subtotal	5	125,000	0	0	6,571	0	30,000	0	161,571	136,887	9,870	5	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	848,553					189,864		1,038,417	871,124	780,659	6	
6110 - Maintenance & Operations	7	233,950		210,253			72,200		516,403	533,487	321,603	7	
6120 - Recreation & Environmental Educ.	8						45,000		45,000	15,000	15,753	8	
Subtotal	9	1,082,503	0	210,253	0	0	307,064	0	1,599,820	1,419,611	1,118,015	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	10,000							10,000	10,000	4,780	10	
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	200	74	11	
Subtotal	12	10,200	0	0	0	0	0	0	10,200	10,200	4,854	12	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	223,328							223,328	134,721	114,558	13	
6310 - Housing Rehabilitation & Develop.	14						5,000		5,000	5,000	5,000	14	
6320 - Community Economic Development	15						222,550		222,550	229,750	205,250	15	
Subtotal	16	223,328	0	0	0	0	227,550	0	450,878	369,471	324,808	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17			71,060			148,564		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	4,000	2,707	19	
6430 - Fairgrounds	20			579,762			28,000		607,762	21,700	18,817	20	
6440 - Memorial Halls	21								0	0	0	21	
6450 - Other Educational Services	22						325		325	5,800	1,350	22	
Subtotal	23	0	0	579,762	71,060	0	182,889	0	833,711	251,124	242,498	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24								0	0	0	24	
6510 - Buildings	25								0	0	0	25	
6520 - Equipment	26								0	0	0	26	
6530 - Public Facilities	27								0	0	0	27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	29	1,441,031	0	790,015	77,631	0	747,503	0	3,056,180	2,187,293	1,700,045	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						213,704			213,704	203,800	167,506	1
7010 - Engineering	2						561,768			561,768	379,600	526,493	2
Subtotal	3	0	0	0	0	0	775,472	0	0	775,472	583,400	693,999	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						253,098			253,098	234,350	262,790	4
7110 - Roads	5						3,142,325			3,142,325	3,185,725	3,554,505	5
7120 - Snow & Ice Control	6						793,962			793,962	735,150	359,843	6
7130 - Traffic Controls	7						328,320			328,320	304,000	398,802	7
7140 - Road Clearing	8				367,698		116,100			483,798	440,107	418,704	8
Subtotal	9	0	0	0	367,698	0	4,633,805	0	0	5,001,503	4,899,332	4,994,644	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,165,000			1,165,000	1,250,000	1,184,262	10
7210 - Equipment Operations	11						2,281,239			2,281,239	1,948,925	2,068,774	11
7220 - Tools, Materials & Supplies	12						159,920			159,920	114,000	173,274	12
7230 - Real Estate & Buildings	13						150,000			150,000	290,000	542,199	13
Subtotal	14	0	0	0	0	0	3,756,159	0	0	3,756,159	3,602,925	3,968,509	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0	0	0	15
7310 - Ground Transportation	16									0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	367,698	0	9,165,436	0	0	9,533,134	9,085,657	9,657,152	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	465,178							465,178	730,602	337,852	1
8010 - Local Elections	2	79,875							79,875	69,500	35,822	2
8020 - Township Officials	3			3,000					3,000	3,000	1,210	3
Subtotal	4	0	545,053	0	3,000	0	0	0	548,053	803,102	374,884	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	361,963							361,963	449,079	408,485	5
8101 - Driver Licenses Services	6								0	0	0	6
8110 - Recording of Public Documents	7	479,895					10,133		490,028	498,742	455,534	7
Subtotal	8	841,858	0	0	0	0	10,133	0	851,991	947,821	864,019	8
Total - Government Services to Residents	9	841,858	545,053	0	3,000	0	10,133	0	1,400,044	1,750,923	1,238,903	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	490,405							490,405	943,712	498,959	1
9010 - Administrative Management Services	2	670,700							670,700	624,960	584,757	2
9020 - Treasury Management Services	3	411,815							411,815	303,898	242,362	3
9030 - Other Policy & Administration	4	70,245		4,716					74,961	73,460	70,441	4
9040 - Reimbursable MHDS Direct Expenses	5		41,426						41,426	39,344	0	5
Subtotal	6	1,643,165	0	41,426	4,716	0	0	0	1,689,307	1,985,374	1,396,519	6
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	861,329	110,000					83,236	1,054,565	1,129,683	591,304	7
9110 - Information Tech Services	8	1,775,965							1,775,965	1,400,471	1,039,675	8
9120 - GIS Systems	9	145,099							145,099	248,038	130,745	9
Subtotal	10	2,782,393	110,000	0	0	0	0	83,236	2,975,629	2,778,192	1,761,724	10
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11								0	0	0	11
9210 - Safety of Workplace	12		400,000						400,000	295,000	210,030	12
9220 - Fidelity of Public Officers	13	600	5,300						5,900	5,900	5,145	13
9230 - Unemployment Compensation	14		15,000						15,000	15,000	8,008	14
Subtotal	15	600	420,300	0	0	0	0	0	420,900	315,900	223,183	15
Total - Administration	16	4,426,158	530,300	41,426	4,716	0	0	83,236	5,085,836	5,079,466	3,381,426	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
NONPROGRAM CURRENT EXPENDITURES														
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
LONG-TERM DEBT SERVICE														
0100 - Principal	6						24,000		912,000		936,000	932,500	931,000	6
0110 - Interest and Fiscal Charges	7						1,516		12,902		14,418	16,621	21,288	7
Total Long-term Debt Service	8	0	0	0	0	0	25,516		924,902	0	950,418	949,121	952,288	8
CAPITAL PROJECTS														
0200 - Roadway Construction	9					1,650,000					1,650,000	2,400,000	464,421	9
0210 - Conservation Land Acquisition & Dev.	10		235,160					144,840			380,000	763,000	567,443	10
0220 - Other Capital Projects	11		4,287,676					1,378,000			5,665,676	1,717,413	1,012,531	11
Total Capital Projects	12	0	4,522,836	0	0	1,650,000	0	1,522,840	0	0	7,695,676	4,880,413	2,044,395	12
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	10,300,084	730,223	88,500	4,000	0	272,000			0	11,394,807	10,860,049	9,898,023	13
Total Physical Health and Social Services	14	583,933	154,152	0	0	0	5,718,620			0	6,456,705	6,231,041	6,149,605	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0			0	0	0	2,107,566	15
Total County Environment and Education	16	1,441,031	0	790,015	77,631	0	747,503			0	3,056,180	2,187,293	1,700,045	16
Total Roads & Transportation	17	0	0	0	367,698	0	9,165,436			0	9,533,134	9,085,657	9,657,152	17
Total Government Services to Residents	18	841,858	545,053	0	3,000	0	10,133			0	1,400,044	1,750,923	1,238,903	18
Total Administration	19	4,426,158	530,300	41,426	4,716	0	83,236			0	5,085,836	5,079,466	3,381,426	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	25,516		924,902	0	950,418	949,121	952,288	21
Total Capital Projects	22	0	0	4,522,836	0	1,650,000	0	1,522,840		0	7,695,676	4,880,413	2,044,395	22
Total - All Expenditures	23	17,593,064	1,959,728	5,442,777	457,045	0	10,815,436	6,857,008	1,522,840	924,902	45,572,800	41,023,963	37,129,403	23
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
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	2,680,000	2,600,000	26
To Other Budgetary Funds	27	1,415,128	4,057,706				5,000				5,477,834	5,232,215	7,268,167	27
Total Operating Transfers Out	28	1,415,128	4,057,706	0	2,600,000	0	5,000	0	0	0	8,077,834	7,912,215	9,868,167	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0	0	0	29
Increase (Decrease) In Reserves	30										0	0	27,953	30
Fund Balance - Nonspendable	31						1,259,657	60,000			1,319,657	1,291,705	1,319,657	31
Fund Balance - Restricted	32		722,792	5,615	1,344,448		1,023,569	2,069,767	1,202,281	33,040	6,401,512	5,209,273	13,386,457	32
Fund Balance - Committed	33										0	0	0	33
Fund Balance - Assigned	34			183,194				1,217,947			1,401,141	1,176,583	1,833,128	34
Fund Balance - Unassigned	35	13,045,175	0	0	0	0	0	0	0	0	13,045,175	23,417,351	19,502,348	35
Total Ending Fund Balance - June 30,	36	13,045,175	722,792	188,809	1,344,448	0	2,283,226	3,347,714	1,202,281	33,040	22,167,485	31,094,912	36,041,590	36
Total Requirements	37	32,053,367	6,740,226	5,631,586	4,401,493	0	13,098,662	10,209,722	2,725,121	957,942	75,818,119	80,031,090	83,011,207	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 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	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	912,000	12,402	500	924,902	20,000	904,902
	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:				912,000	12,402	500	924,902	20,000	904,902

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

							21			0		0
							22			0		0
							23			0		0
							24			0		0
							25			0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:									0	0	0	0

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/10/2023 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)

County Telephone Number

www.cgcounty.org

(641) 421-3045

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	19,726,855	18,819,106	19,200,323	1.36
Less: Uncollected Delinquent Taxes - Levy Year	2	16,300	0	16,266	
Less: Credits to Taxpayers	3	918,500	919,550	937,064	
Net Current Property Taxes	4	18,792,055	17,899,556	18,246,993	
Delinquent Property Tax Revenue	5	3,075	25,000	3,081	
Penalties, Interest & Costs on Taxes	6	185,000	244,000	187,627	
Other County Taxes/TIF Tax Revenues	7	3,216,411	2,935,150	3,555,054	-4.88
Intergovernmental	8	10,345,728	10,688,204	16,156,557	
Licenses & Permits	9	151,725	147,550	185,741	
Charges for Service	10	1,297,170	1,274,970	1,403,399	
Use of Money & Property	11	1,093,370	1,182,380	343,620	
Miscellaneous	12	1,525,839	1,645,475	1,201,747	
Subtotal Revenues	13	36,610,373	36,042,285	41,283,819	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	8,077,834	7,912,215	9,868,167	
Proceeds of Fixed Asset Sales	16	35,000	35,000	279,839	
Total Revenues & Other Sources	17	44,723,207	43,989,500	51,431,825	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	11,394,807	10,860,049	9,898,023	7.29
Physical Health and Social Services	19	6,456,705	6,231,041	6,149,605	2.47
Mental Health, ID & DD	20	0	0	2,107,566	
County Environment and Education	21	3,056,180	2,187,293	1,700,045	34.08
Roads & Transportation	22	9,533,134	9,085,657	9,657,152	-0.64
Government Services to Residents	23	1,400,044	1,750,923	1,238,903	6.30
Administration	24	5,085,836	5,079,466	3,381,426	22.64
Nonprogram Current	25	0	0	0	
Debt Service	26	950,418	949,121	952,288	-0.10
Capital Projects	27	7,695,676	4,880,413	2,044,395	94.02
Subtotal Expenditures	28	45,572,800	41,023,963	37,129,403	
Other Financing Uses:					
Operating Transfers Out	29	8,077,834	7,912,215	9,868,167	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	53,650,634	48,936,178	46,997,570	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-8,927,427	-4,946,678	4,434,255	
Beginning Fund Balance - July 1,	33	31,094,912	36,041,590	31,579,382	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	27,953	
Fund Balance - Nonspendable	35	1,319,657	1,291,705	1,319,657	
Fund Balance - Restricted	36	6,401,512	5,209,273	13,386,457	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,401,141	1,176,583	1,833,128	
Fund Balance - Unassigned	39	13,045,175	23,417,351	19,502,348	
Total Ending Fund Balance - June 30,	40	22,167,485	31,094,912	36,041,590	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
16,514,140	
Rural Only Levies*:	Urban Areas:
3,212,715	5.46279
Special District Levies*:	Rural Areas:
0	8.86099
TIF Tax Revenues:	Any special district tax rates not included.
0	
Utility Replacement Excise Tax:	
1,009,611	

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

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2023 - June 30, 2024

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: 3/27/2023 Meeting Time: 10:05 AM Meeting Location: Cerro Gordo County Courthouse Boardroom

Contact Person: Heather Mathre Contact Phone Number: (641) 421-3045

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

County Website (if available)

www.cgcounty.org

County Telephone Number

(641) 421-3045

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	3,006,662,326	3,141,965,200	3,141,965,200	
Requested Tax Dollars-General Basic	2	10,523,318		10,996,878	
Requested Tax Dollars-General Supplemental	3	5,077,801		5,306,308	
Requested Tax Dollars-General Services Total	4	15,601,119	15,601,119	16,303,186	4.50
Estimated Tax Rate-General Services	5	5.18885	4.96540	5.18885	
Taxable Valuations-Rural Services	6	979,720,813	1,038,307,926	1,038,307,926	
Requested Tax Dollars-Rural Basic	7	3,329,287		3,528,378	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,329,287	3,329,287	3,528,378	5.98
Estimated Tax Rate-Rural Services	10	3.39820	3.20645	3.39820	

Explanation of increases in the budget:

Increase in personnel costs and operations.

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

www.cgcounty.org

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.