

Cerro Gordo County ADOPTED BUDGET SUMMARY

02-18-2015

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2015/2016 (F)	2014/2015 (G)	2013/2014 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1 11,147,717	3,967,239		1,335,038		16,449,994	16,110,079	16,167,784	1
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0				0	0	7,874	2
Less: Credits to Taxpayers	3 457,164	162,906		39,496		659,566	959,000	555,598	3
Net Current Property Taxes	4 10,690,553	3,804,333		1,295,542		15,790,428	15,151,079	15,604,312	4
Delinquent Property Tax Revenue	5 2,250	460		185		2,895	13,550	2,893	5
Penalties, Interest & Costs on Taxes	6 163,000					163,000	163,000	152,382	6
Other County Taxes/TIF Tax Revenues	7 613,615	1,805,374	0	50,482	0	2,469,471	2,287,708	2,311,296	7
Intergovernmental	8 3,063,277	4,762,572	0	75,424	0	7,901,273	8,325,154	7,956,095	8
Licenses & Permits	9 41,000	98,500				139,500	131,500	220,979	9
Charges for Service	10 1,041,570	374,316				1,415,886	1,312,342	1,389,735	10
Use of Money & Property	11 221,391	2,156				223,547	223,745	494,333	11
Miscellaneous	12 469,461	830,712				1,300,173	1,178,661	1,067,316	12
Subtotal Revenues	13 16,306,117	11,678,423	0	1,421,633	0	29,406,173	28,786,739	29,199,341	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14 0	0				0	850,000	0	14
Operating Transfers In	15 2,582,380	3,661,959	0	0	0	6,244,339	5,843,316	5,824,612	15
Proceeds of Fixed Asset Sales	16 12,000	0				12,000	10,000	29,017	16
Total Revenues & Other Sources	17 18,900,497	15,340,382	0	1,421,633	0	35,662,512	35,490,055	35,052,970	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18 8,489,926	212,398			0	8,702,324	8,604,385	7,960,656	18
Physical Health and Social Services	19 1,428,556	3,928,186			0	5,356,742	5,287,162	4,913,795	19
Mental Health, ID & DD	20 0	2,439,446			0	2,439,446	2,649,580	2,062,322	20
County Environment and Education	21 838,802	624,567			0	1,463,369	1,372,986	1,851,989	21
Roads & Transportation	22 0	5,694,852			0	5,694,852	5,724,050	5,504,864	22
Government Services to Residents	23 1,239,783	34,500			0	1,274,283	1,507,339	1,077,314	23
Administration	24 3,337,161	67,995			0	3,405,156	2,892,226	2,659,541	24
Nonprogram Current	25 0	0			0	0	0	0	25
Debt Service	26 0	25,254		1,409,135	0	1,434,389	1,031,952	991,707	26
Capital Projects	27 40,000	1,200,000	250,000		0	1,490,000	1,570,000	978,252	27
Subtotal Expenditures	28 15,374,228	14,227,198	250,000	1,409,135	0	31,260,561	30,639,680	28,000,440	28
Other Financing Uses:									
Operating Transfers Out	29 4,236,959	2,007,380	0	0	0	6,244,339	5,843,316	5,824,612	29
Refunded Debt/Payments to Escrow	30 0	0				0	0	0	30
Total Expenditures & Other Uses	31 19,611,187	16,234,578	250,000	1,409,135	0	37,504,900	36,482,996	33,825,052	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -710,690	-894,196	-250,000	12,498	0	-1,842,388	-992,941	1,227,918	32
Beginning Fund Balance - July 1,	33 6,837,531	5,557,020	430,933	32,108		12,857,592	13,850,533	12,832,446	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0				0	0	-209,831	34
Fund Balance - Nonspendable	35 0	888,073				888,073	888,073	888,073	35
Fund Balance - Restricted	36 200,815	2,926,209	180,933	34,161		3,342,118	3,019,088	4,769,933	36
Fund Balance - Committed	37 0	0				0	0	0	37
Fund Balance - Assigned	38 979,645	848,542				1,828,187	1,447,394	1,950,509	38
Fund Balance - Unassigned	39 4,946,381	0	0	10,445	0	4,956,826	7,503,037	6,242,018	39
Total Ending Fund Balance - June 30,	40 6,126,841	4,662,824	180,933	44,606	0	11,015,204	12,857,592	13,850,533	40
Proposed tax rate per \$1,000 valuation for County purposes:		6.24934	urban areas;	9.75673	rural areas;	Any special district rates excluded.			

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year: July 1, 2015 - June 30, 2016

Iowa Department of Management
County Name: Cerro Gordo
County Number: 17
Date Budget Adopted: 3/7/2015

Budget Basis: GAAP

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.

Maximum County Mental Health and Disabilities Services (MHDS) Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services

2M County Population Expenditure Target Amount

3M Any Medicaid Offset Reduction

4M Maximum County MHDS Fund Levy Dollars

5M Enter County MHDS Fund Levy Dollars (cannot exceed 4M above)

2,284,794
2,060,226
426,446
1,633,780

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.

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(C) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:		2,322,398,085	3.5	2,233,676,754	7,817,865
General Basic	1				0
+ Cemetery (Ploneer - 331.424B)	2		8.128-393		7,817,865
= Total for General Basic	3		8.128-393		3,329,852
<i>Emerg Mgmt Dollars included Above in Gen Supp-Info Only for Tax Statement</i>	4				0
General Supplemental	5		3,462-115		1,490-75
Emerg Mgmt Dollars included Above in Gen Supp-Info Only for Tax Statement	6				0
County MHDS Fund (from 5M certification above)	7		1,620-119		1,538-235
Debt Service (from Form 703 col. J Countywide total)	8		1,384-900	2,379,830,964	1,335-038
Voted Emergency Medical Services (Countywide)	9				0
Other (specify)	10				0
Subtotal Countywide (A)	11		14,595-427		14,040-950
B. All Rural Services Only Levies:	12	749,329,030	3,507-39	556,836,602	2,409,004
Rural Services Basic	13		2,626-189		0
Rural Services Supplemental	14				0
Unified Law Enforcement	15				0
Other (specify)	16				0
Other (specify)	17				0
Subtotal All Rural Services Only (B)	18		2,628-189		2,409,004
Subtotal Countywide/All Rural Services (A + B)	19		17,223-616		16,449,954
C. Special District Levies:	20				0
Fire & Erosion	21				0
Voted Emergency Medical Services (partial county)	22				0
Other (specify)	23				0
Other (specify)	24				0
Other (specify)	25				0
Township ES Levies (Summary from Form 638-RE)	26				0
Subtotal Special Districts (C)	27				0
GRAND TOTAL (A + B + C)	28	17,223,616			16,449,954
29					

2015/2016 Annual Salary

113,700
73,063
70,063
70,063
65,174
50,846

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Globe Gazette
2	Clover Lake Reporter
3	Flourer Enterprise
4	
5	
6	

The County Auditor represents the following to be true:

The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually witnessed by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.

All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.

Adopted property taxes do not exceed published amounts.

Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

This budget was certified on or before March 15, unless otherwise documented to the Department of Management.

Phillip E. Dougherty
Board Chairperson (signature)

Kay W. Klein
County Auditor (signature)

FILED

MAR 10 2015

TIME
AUDITORS OFFICE
CERRO GORDO COUNTY, IA

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
TAXES LEVIED ON PROPERTY	1	7,817,865	3,329,852		1,558,235	2,409,004	0		0	1,335,038		16,449,994	16,110,079	16,167,784	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0	0	7,874	
LESS: CREDITS TO TAXPAYERS	3	324,250	132,914		82,544	80,362				39,496		659,566	959,000	555,598	
=1000 NET CURRENT PROPERTY TAXES	*4	7,493,615	3,196,938		1,475,691	2,328,642	0		0	1,295,542		15,790,428	15,151,079	15,604,312	
1010 DELINQ. PROPERTY TAX REVENUE	*5	1,600	650		400	60				185		2,895	13,550	2,893	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	163,000										163,000	163,000	152,382	
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	6,215	2,552		1,700	1,225				720		12,412	10,940	12,306	
13xx Local Option Taxes	8	162,057						891,314	567,200			1,620,571	1,505,341	1,505,342	
14xx Gambling Taxes	9											0	0	0	
15xx TIF Tax Revenues	10								62,866			62,866	3,104	8,912	
16xx Utility Replacement Excise Taxes	11	310,528	132,263		61,884	219,185	0		0	49,762		773,622	768,323	784,736	
Subtotal (lines 7 - 11)	*12	478,800	134,815	0	63,584	220,410	0	891,314	630,066	0	50,482	0	2,469,471	2,287,708	2,311,296
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	1,500	20,000					2,878,000				2,899,500	2,717,500	2,836,422	
21xx State Replacements Against Levied Taxes	14	324,250	132,914		82,544	80,362				39,496		659,566	920,600	555,598	
22xx Other State Tax Replacements	15	225,284	95,886		45,064	22,356				35,928		424,518	205,009	9,531	
23xx, 24xx State/Federal Pass-thru Revenues	16	1,363,964		500								1,364,464	1,317,972	1,754,309	
25xx Contributions From Other Intergovernmental Units	17	701,379	82,300									783,679	766,575	793,856	
26xx, 27xx State Grants and Entitlements	18	65,200	100	50,000				378,000	950,315			1,443,615	1,497,679	1,528,521	
28xx Federal Grants and Entitlements	19								325,931			325,931	899,819	381,934	
29xx Payments in Lieu of Taxes	20											0	0	95,924	
Subtotal (lines 13 - 20)	*21	2,681,577	331,200	50,500	127,608	102,718	0	3,256,000	1,276,246	0	75,424	0	7,901,273	8,325,154	7,956,095
3xxx LICENSES & PERMITS	*22	41,000							98,500			139,500	131,500	220,979	
4xxx, 5xxx CHARGES FOR SERVICE	*23	965,570	25,500	50,500					374,316			1,415,886	1,312,342	1,389,735	
6xxx USE OF MONEY & PROPERTY	*24	154,391		67,000					2,156			223,547	223,745	494,333	
8xxx MISCELLANEOUS	*25	409,211	57,250	3,000	325,317			10,000	495,395			1,300,173	1,178,661	1,067,316	
Total Revenues*	26	12,388,764	3,746,353	171,000	1,992,600	2,651,830	0	4,157,314	2,876,679	0	1,421,633	0	29,406,173	28,786,739	29,199,341
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27											0	1,603,758	1,499,612	
9020 From Rural Services Basic	28						2,000,000					2,000,000	1,850,000	1,850,000	
90xx From Other Budgetary Funds	29	2,575,000		7,380					1,661,959			4,244,339	2,389,558	2,475,000	
Subtotal (lines 27 - 29)	30	2,575,000	0	7,380	0	0	0	2,000,000	1,661,959	0	0	0	6,244,339	5,824,612	
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	850,000	0	
92xx PROCEEDS/GEN FIXED ASSET SALES	32	12,000										12,000	10,000	29,017	
Total Revenues and Other Sources	33	14,975,764	3,746,353	178,380	1,992,600	2,651,830	0	6,157,314	4,538,638	0	1,421,633	0	35,662,512	35,490,055	35,052,970
BEGINNING FUND BALANCE JULY 1,	34	5,594,194	106,813	1,136,524	547,509	969,953		2,249,649	1,789,909	430,933	32,108	12,857,592	13,850,533	12,832,446	
TOTAL RESOURCES	35	20,569,958	3,853,166	1,314,904	2,540,109	3,621,783	0	8,406,963	6,328,547	430,933	1,453,741	0	48,520,104	49,340,588	47,885,416
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0	0		0	-38,400	0	

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Cerro Gordo

County No: 17
02-18-2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,678,106	2,000		85,000			95,000		1,860,106	1,918,516	1,707,575	1	
1010 - Investigations	2				6,300					6,300	6,300	6,221	2	
1020 - Unified Law Enforcement	3									0	0	0	3	
1030 - Contract Law Enforcement	4									0	0	0	4	
1040 - Law Enforcement Communications	5	1,033,776								1,033,776	999,249	951,191	5	
1050 - Adult Correctional Services	6	2,840,861	65,000							2,905,861	2,822,943	2,706,354	6	
1060 - Administration	7	736,116								736,116	764,774	629,249	7	
Subtotal	8	6,288,859	0	67,000	0	91,300	0	0	95,000	0	6,542,159	6,511,782	6,000,590	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	1,091,057						2,000		1,093,057	1,047,013	978,449	9	
1110 - Medical Examinations	10	160,720								160,720	154,250	137,704	10	
1120 - Child Support Recovery	11	504,854								504,854	487,679	457,922	11	
Subtotal	12	1,756,631	0	0	0	0	0	2,000	0	1,758,631	1,688,942	1,574,075	12	
EMERGENCY SERVICES														
1200 - Ambulance Services	13									0	0	0	13	
1210 - Emergency Management	14		30,906					24,098		55,004	51,471	50,448	14	
1220 - Fire Protection and Rescue Services	15	21,000								21,000	21,000	22,500	15	
1230 - E911 Service Board	16									0	0	0	16	
Subtotal	17	21,000	30,906	0	0	0	0	24,098	0	76,004	72,471	72,948	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		1,900							1,900	1,900	1,872	18	
1410 - Research & Other Assistance	19		250							250	250	250	19	
1420 - Bailiff Services	20									0	0	0	20	
Subtotal	21	0	2,150	0	0	0	0	0	0	2,150	2,150	2,122	21	
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		20,000							20,000	28,000	37,128	22	
1510 - (Reserved)	23												23	
1520 - Detention Services	24		34,400							34,400	30,000	27,476	24	
1530 - Court Costs	25		13,000							13,000	15,000	18,901	25	
1540 - Service of Civil Papers	26		198,480							198,480	198,340	179,644	26	
Subtotal	27	0	265,880	0	0	0	0	0	0	265,880	271,340	263,149	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28		42,700							42,700	42,700	39,602	28	
1610 - Juvenile Representation Services	29		1,800							1,800	2,000	840	29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,000							13,000	13,000	7,330	30	
Subtotal	31	0	57,500	0	0	0	0	0	0	57,500	57,700	47,772	31	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	8,066,490	356,436	67,000	0	91,300	0	0	121,098	0	8,702,324	8,604,385	7,960,656	32

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1							716,688		716,688	812,189	810,787
3010 - Communicable Disease Prevention & Control Services	2							481,953		481,953	409,050	398,748
3020 - Sanitation	3							604,808		604,808	745,081	653,231
3040 - Health Administration	4							1,465,335		1,465,335	1,276,418	1,234,613
3050 - Support of Hospitals	5									0	0	0
Subtotal	6	0	0	0	0	0	0	3,268,784	0	3,268,784	3,242,738	3,097,379
SERVICES TO POOR PROGRAM												
3100 - Administration	7	334,222								334,222	330,689	279,558
3110 - General Welfare Services	8	45,400						591,001		636,401	654,122	91,310
3120 - Care in County Care Facility	9									0	0	0
Subtotal	10	379,622	0	0	0	0	0	591,001	0	970,623	984,811	370,868
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	133,893								133,893	131,142	125,052
3210 - General Services to Veterans	12	46,000						12,140		58,140	50,500	16,069
Subtotal	13	179,893	0	0	0	0	0	12,140	0	192,033	181,642	141,121
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		180,000					20,902		200,902	195,902	117,393
3310 - Family Protective Services	15									0	0	11,030
3320 - Services for Disabled Children	16									0	0	0
Subtotal	17	0	180,000	0	0	0	0	20,902	0	200,902	195,902	128,423
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18							34,359		34,359	33,826	496,380
3410 - Other Social Services	19	649,871						1,000		650,871	601,593	637,287
3420 - Soc Serv Bus Operations	20									0	0	0
Subtotal	21	649,871	0	0	0	0	0	35,359	0	685,230	635,419	1,133,667
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		25,000							25,000	32,725	30,893
3510 - Preventive Services	23		14,170							14,170	13,925	11,444
Subtotal	24	0	39,170	0	0	0	0	0	0	39,170	46,650	42,337
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,209,386	219,170	0	0	0	0	3,928,186	0	5,356,742	5,287,162	4,913,795

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0	0	0	1
6010 - Weed Eradication	2									0	0	0	2
6020 - Solid Waste Disposal	3				6,887			30,000		36,887	36,887	15,293	3
6030 - Environmental Restoration	4							7,400		7,400	7,000	10,701	4
Subtotal	5	0	0	0	6,887	0	0	37,400	0	44,287	43,887	25,994	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	534,938						75,740		610,678	570,081	534,088	6
6110 - Maintenance & Operations	7	133,300		66,422				109,850		309,572	269,774	233,590	7
6120 - Recreation & Environmental Educ.	8									0	0	0	8
Subtotal	9	668,238	0	66,422	0	0	0	185,590	0	920,250	839,855	767,678	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	20,000								20,000	20,000	15,110	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	0	11
Subtotal	12	20,200	0	0	0	0	0	0	0	20,200	20,200	15,110	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	83,942								83,942	82,175	58,148	13
6310 - Housing Rehabilitation & Develop.	14							2,000		2,000	2,000	2,000	14
6320 - Economic Development	15							145,966		145,966	139,400	751,600	15
Subtotal	16	83,942	0	0	0	0	0	147,966	0	231,908	223,575	811,748	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				214,624					214,624	214,624	204,404	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19									0	0	24,055	19
6430 - Fairgrounds	20							28,100		28,100	26,845	0	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22							4,000		4,000	4,000	3,000	22
Subtotal	23	0	0	0	214,624	0	0	32,100	0	246,724	245,469	231,459	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 ENVIRONMT. & ED.	29	772,380	0	66,422	0	221,511	0	403,056	0	1,463,369	1,372,986	1,851,989	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						162,000			162,000	159,000	148,070	1
7010 - Engineering	2						399,000			399,000	336,000	315,011	2
Subtotal	3	0	0	0	0	0	561,000	0	0	561,000	495,000	463,081	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						100,000			100,000	90,000	66,987	4
7110 - Roads	5						1,636,000			1,636,000	1,634,000	1,186,393	5
7120 - Snow & Ice Control	6						622,000			622,000	603,000	447,894	6
7130 - Traffic Controls	7						344,000			344,000	315,000	267,545	7
7140 - Road Clearing	8				280,053		80,000			360,053	415,757	314,510	8
Subtotal	9	0	0	0	280,053	0	2,782,000	0	0	3,062,053	3,057,757	2,283,329	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						370,000			370,000	385,000	803,703	10
7210 - Equipment Operations	11						1,472,000			1,472,000	1,457,000	1,763,217	11
7220 - Tools, Materials & Supplies	12						90,000			90,000	90,000	68,845	12
7230 - Real Estate & Buildings	13						139,799			139,799	239,293	122,689	13
Subtotal	14	0	0	0	0	0	2,071,799	0	0	2,071,799	2,171,293	2,758,454	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	280,053	0	5,414,799	0	0	5,694,852	5,724,050	5,504,864	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2015/2016	2014/2015	2013/2014	
										(L)	(M)	(N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	377,975								377,975	656,180	279,601	1
8010 - Local Elections	2	52,300								52,300	52,300	50,447	2
8020 - Township Officials	3	5,000								5,000	6,400	7,612	3
Subtotal	4	5,000	430,275	0	0	0	0	0	0	435,275	714,880	337,660	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	412,632								412,632	398,843	374,773	5
8101 - Drivers License Services	6									0	0	0	6
8110 - Recording of Public Documents	7	391,876						34,500		426,376	393,616	364,881	7
Subtotal	8	804,508	0	0	0	0	0	34,500	0	839,008	792,459	739,654	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	809,508	430,275	0	0	0	0	34,500	0	1,274,283	1,507,339	1,077,314	9

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	373,746									373,746	402,363	343,879	1
9010 - Administrative Management Services	2	568,666									568,666	565,415	557,951	2
9020 - Treasury Management Services	3	209,284									209,284	199,829	187,133	3
9030 - Other Policy & Administration	4	55,935									55,935	55,935	59,225	4
Subtotal	5	1,207,631	0	0	0	0	0	0	0	0	1,207,631	1,223,542	1,148,188	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	705,388						67,995			773,383	730,795	578,124	6
9110 - Information Technology Services	7	1,154,219									1,154,219	691,944	637,394	7
9120 - GIS Systems	8	105,523									105,523	88,845	146,647	8
Subtotal	9	1,965,130	0	0	0	0	0	67,995	0	0	2,033,125	1,511,584	1,362,165	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10										0	0	10,000	10
9210 - Safety of Workplace	11		130,000								130,000	125,000	116,254	11
9220 - Fidelity of Public Officers	12	600	3,800								4,400	4,100	3,892	12
9230 - Unemployment Compensation	13		30,000								30,000	28,000	19,042	13
Subtotal	14	600	163,800	0	0	0	0	0	0	0	164,400	157,100	149,188	14
TOTAL - ADMINISTRATION	15	3,173,361	163,800	0	0	0	0	67,995	0	0	3,405,156	2,892,226	2,659,541	15

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS						
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual				
												2015/2016 (L)	2014/2015 (M)	2013/2014 (N)				
NONPROGRAM CURRENT EXPENDITURES																		
0010 - County Farm Operations	1												0	0	0			
0020 - Interest on Short-Term Debt	2												0	0	0			
0030 - Other Nonprogram Current	3												0	0	0			
0040 - Other County Enterprises	4												0	0	0			
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0			0	0	0	0			
LONG-TERM DEBT SERVICE																		
0100 - Principal	6												1,195,000	1,216,500	625,739	575,238		
0110 - Interest	7												214,135	217,889	406,213	416,469		
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	25,254			1,409,135	0	1,434,389	1,031,952	991,707		
CAPITAL PROJECTS																		
0200 - Roadway Construction	9													1,200,000	1,150,000	978,252		
0210 - Conservation Land Acquisition/Dev	10			40,000										40,000	0	0		
0220 - Other Capital Projects	11											250,000		250,000	420,000	0		
TOTAL - CAPITAL PROJECTS	12	0	0	40,000	0	0	0	1,200,000	0	250,000		0	1,490,000	1,570,000	978,252			
EXPENDITURES SUMMARY																		
- Total Public Safety and Legal Services	13	8,066,490	356,436	67,000	0	91,300	0	0	121,098			0	8,702,324	8,604,385	7,960,656			
- Total Physical Health and Social Services	14	1,209,386	219,170	0	0	0	0	0	3,928,186			0	5,356,742	5,287,162	4,913,795			
- Total Mental Health, ID & DD	15	0	0	0	2,439,446	0	0	0	0			0	2,439,446	2,649,580	2,062,322			
- Total County Environment and Education	16	772,380	0	66,422	0	221,511	0	0	403,056			0	1,463,369	1,372,986	1,851,989			
- Total Roads & Transportation	17	0	0	0	0	280,053	0	5,414,799	0			0	5,694,852	5,724,050	5,504,864			
- Total Governmental Services to Residents	18	809,508	430,275	0	0	0	0	0	34,500			0	1,274,283	1,507,339	1,077,314			
- Total Administration	19	3,173,361	163,800	0	0	0	0	0	67,995			0	3,405,156	2,892,226	2,659,541			
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0	0			0	0	0	0			
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	25,254			1,409,135	0	1,434,389	1,031,952	991,707		
- Total Capital Projects	22	0	0	40,000	0	0	0	1,200,000	0	250,000		0	1,490,000	1,570,000	978,252			
TOTAL - ALL EXPENDITURES (lines 13-24)	23	14,031,125	1,169,681	173,422	2,439,446	592,864	0	6,614,799	4,580,089	250,000	1,409,135	0	31,260,561	30,639,680	28,000,440			
OTHER BUDGETARY FINANCING USES																		
OPERATING TRANSFERS OUT																		
- To General Supplemental	24												0	0	0			
- To Rural Services Supplemental	25												0	0	0			
- To Secondary Roads	26					2,000,000							2,000,000	1,850,000	1,850,000			
- To Other Budgetary Funds	27	1,661,959	2,575,000						7,380				4,244,339	3,993,316	3,974,612			
TOTAL OPERATING TRANSFERS OUT	28	1,661,959	2,575,000	0	0	2,000,000	0	0	7,380	0	0	0	6,244,339	5,843,316	5,824,612			
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0	0	0			
Increase (Decrease) In Reserves (GAAP Budgets)	30												0	0	-209,831			
Fund Balance - Nonspendable	31							828,073	60,000				888,073	888,073	888,073			
Fund Balance - Restricted	32		108,485	92,330	100,663	1,028,919		964,091	832,536	180,933	34,161		3,342,118	3,019,088	4,769,933			
Fund Balance - Committed	33												0	0	0			
Fund Balance - Assigned	34			979,645					848,542				1,828,187	1,447,394	1,950,509			
Fund Balance - Unassigned	35	4,876,874	0	69,507	0	0	0	0	0	0	10,445	0	4,956,826	7,503,037	6,242,018			
TOTAL ENDING FUND BALANCE - JUNE 30,	36	4,876,874	108,485	1,141,482	100,663	1,028,919	0	1,792,164	1,741,078	180,933	44,606	0	11,015,204	12,857,592	13,850,533			
TOTAL REQUIREMENTS (23+28+29-30+36)	37	20,569,958	3,853,166	1,314,904	2,540,109	3,621,783	0	8,406,963	6,328,547	430,933	1,453,741	0	48,520,104	49,340,588	47,885,416			

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
This area, lines 1 through 20, is for Countywide Debt Service

FY 2015/2016

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal	Interest	Bond Registration	Total Obligation	Amount Paid by Other	Current Year
			Due 2015/2016 (D)	Due 2015/2016 +(E)	Due 2015/2016 +(F)	Due 2015/2016 =(G)	Funds & Debt Service Fund Balance -(H)	Utility Replacement & Debt Service Taxes =(I)
1 Law Enforcement Center	9,000,000	01/27/12	770,000	205,228	1,000	976,228	24,335	951,893
2 2015 Courthouse Improvements	850,000	03/03/2015	425,000	6,907	1,000	432,907	0	432,907
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:			1,195,000	212,135	2,000	1,409,135	24,335	1,384,800
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	0	0

COUNTY NAME:	NOTICE OF PUBLIC HEARING - BUDGET ESTIMATE		CO NO:
Cerro Gordo	Fiscal Year July 1, 2015 - June 30, 2016		17

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County Budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
03-10-2015	10:15 a.m.	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.

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 Web Site (if available): www.co.cerro-gordo.ia.us County Telephone Number: 641-421-3045

	Budget 2015/2016	Re-Est 2014/2015	Actual 2013/2014	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	16,449,994	16,110,079	16,167,784	0.87
Less: Uncollected Delinquent Taxes - Levy Year	0	0	7,874	
Less: Credits to Taxpayers	659,566	959,000	555,598	
Net Current Property Taxes	4 15,790,428	15,151,079	15,604,312	
Delinquent Property Tax Revenue	5 2,895	13,550	2,893	
Penalties, Interest, & Costs on Taxes	6 163,000	163,000	152,362	
Other County Taxes/TIF Tax Revenues	7 2,469,471	2,287,708	2,311,296	3.37
Intergovernmental	8 7,901,273	8,325,154	7,956,095	
Licenses & Permits	9 139,500	131,500	220,979	
Charges for Service	10 1,415,886	1,312,342	1,389,735	
Use of Money & Property	11 223,547	223,745	494,333	
Miscellaneous	12 1,300,173	1,178,661	1,067,316	
Subtotal Revenues	13 29,408,173	28,786,739	29,199,341	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	850,000	0	
Operating Transfers In	15 6,244,339	5,843,316	5,824,612	
Proceeds of Fixed Asset Sales	16 12,000	10,000	29,017	
Total Revenues & Other Financing Uses	17 35,662,512	35,490,055	35,052,970	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 8,702,324	8,604,385	7,860,656	4.55
Physical Health and Social Services	19 5,366,742	5,287,162	4,913,795	4.41
Mental Health, ID & DD	20 2,438,446	2,649,580	2,062,322	8.76
County Environment and Education	21 1,463,369	1,372,986	1,851,989	-11.11
Roads & Transportation	22 5,694,852	5,724,050	5,504,864	1.71
Government Services to Residents	23 1,274,283	1,507,339	1,077,314	8.76
Administration	24 3,405,156	2,892,226	2,659,541	13.15
Nonprogram Current	25 0	0	0	
Debt Service	26 1,434,369	1,031,952	991,707	20.27
Capital Projects	27 1,490,000	1,570,000	978,252	23.41
Subtotal Expenditures	28 31,260,561	30,639,660	28,000,440	
Other Financing Uses:				
Operating Transfers Out	29 6,244,339	5,843,316	5,824,612	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 37,504,900	36,482,966	33,825,052	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -1,842,388	-892,941	1,227,918	
Beginning Fund Balance - July 1,	33 12,857,592	13,850,533	12,832,446	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	-209,831	
Fund Balance - Nonspendable	35 888,073	888,073	888,073	
Fund Balance - Restricted	36 3,342,118	3,019,088	4,769,933	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 1,828,187	1,447,394	1,950,509	
Fund Balance - Unassigned	39 4,956,826	7,503,037	6,242,018	
Total Ending Fund Balance - June 30,	40 11,015,204	12,857,592	13,850,533	

Proposed property taxation by type:

Countywide Levies*:	14,040,980
Rural Only Levies*:	2,406,004
Special District Levies*:	0
TIF Tax Revenues:	62,868
Utility Replacmnt. Excise Tax:	773,622

Proposed tax rates per \$1,000 taxable valuation:

Urban Areas:	6.24934
Rural Areas:	9.75673

Any special district tax rates not included.

Date: 02-18-2015

Explanation of any significant items in the budget:
 EXPENDITURES: Administration - Additional IT expenditures Debt Service - Additional debt payment on 2015 Courthouse Improvement bond Capital Projects - Courthouse Improvement projects