

Cerro Gordo County ADOPTED BUDGET SUMMARY

02-18-2016

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2016/2017 (F)	2015/2016 (G)	2014/2015 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1 11,575,271	3,842,631		1,307,371		16,725,273	16,449,994	16,137,677	1
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	25,962	2
Less: Credits to Taxpayers	3 575,300	168,546		66,600		810,446	659,566	658,434	3
Net Current Property Taxes	4 10,999,971	3,674,085		1,240,771		15,914,827	15,790,428	15,453,281	4
Delinquent Property Tax Revenue	5 9,600	5,800		1,000		16,400	2,895	16,431	5
Penalties, Interest & Costs on Taxes	6 165,000					165,000	163,000	156,728	6
Other County Taxes/TIF Tax Revenues	7 752,876	1,904,022	0	62,340	0	2,719,238	2,505,225	2,517,654	7
Intergovernmental	8 3,162,008	5,562,446	0	98,989	0	8,823,443	7,945,073	8,464,183	8
Licenses & Permits	9 31,100	98,500				129,600	139,500	154,959	9
Charges for Service	10 900,100	349,250				1,249,350	1,415,886	1,563,696	10
Use of Money & Property	11 205,570	3,800		200		209,570	223,547	227,075	11
Miscellaneous	12 746,712	905,361				1,652,073	1,375,173	1,951,294	12
Subtotal Revenues	13 16,972,937	12,503,264	0	1,403,300	0	30,879,501	29,560,727	30,505,301	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14 0	0				0	0	850,000	14
Operating Transfers In	15 2,990,000	3,731,071	0	0	0	6,721,071	6,244,339	5,847,670	15
Proceeds of Fixed Asset Sales	16 0	0				0	12,000	24,321	16
Total Revenues & Other Sources	17 19,962,937	16,234,335	0	1,403,300	0	37,600,572	35,817,066	37,227,292	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18 8,794,244	232,570			0	9,026,814	8,702,324	8,179,061	18
Physical Health and Social Services	19 1,191,355	4,165,469			0	5,356,824	5,356,742	5,113,643	19
Mental Health, ID & DD	20 0	2,144,386			0	2,144,386	2,339,446	2,561,090	20
County Environment and Education	21 973,787	618,365			0	1,592,152	1,467,438	1,275,295	21
Roads & Transportation	22 0	6,056,231			0	6,056,231	5,694,852	5,622,014	22
Government Services to Residents	23 1,240,573	13,000			0	1,253,573	1,274,283	1,453,982	23
Administration	24 3,452,999	67,993			0	3,520,992	3,405,156	2,995,170	24
Nonprogram Current	25 0	0			0	0	0	0	25
Debt Service	26 0	24,985		1,405,291	0	1,430,276	1,434,389	1,027,135	26
Capital Projects	27 535,000	1,700,000	180,000		0	2,415,000	1,460,000	1,762,502	27
Subtotal Expenditures	28 16,187,958	15,022,999	180,000	1,405,291	0	32,796,248	31,134,630	29,989,892	28
Other Financing Uses:									
Operating Transfers Out	29 4,681,071	2,040,000	0	0	0	6,721,071	6,244,339	5,847,670	29
Refunded Debt/Payments to Escrow	30 0	0				0	0	0	30
Total Expenditures & Other Uses	31 20,869,029	17,062,999	180,000	1,405,291	0	39,517,319	37,378,969	35,837,562	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -906,092	-828,664	-180,000	-1,991	0	-1,916,747	-1,561,903	1,389,730	32
Beginning Fund Balance - July 1,	33 7,207,809	6,592,607	182,980	48,728		14,032,124	15,594,027	14,204,297	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0				0		0	34
Fund Balance - Nonspendable	35 0	1,241,840				1,241,840	1,241,840	1,241,840	35
Fund Balance - Restricted	36 63,464	3,570,806	2,980	46,737		3,683,987	4,802,564	5,656,482	36
Fund Balance - Committed	37 0	0				0	0	0	37
Fund Balance - Assigned	38 982,021	951,297				1,933,318	2,013,469	2,102,630	38
Fund Balance - Unassigned	39 5,256,232	0	0	0	0	5,256,232	5,974,251	6,593,075	39
Total Ending Fund Balance - June 30,	40 6,301,717	5,763,943	2,980	46,737	0	12,115,377	14,032,124	15,594,027	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.23314 Urban areas; 9.74053 Rural areas; Any special district rates excluded. _____
This line and the next line reserved for notes: _____

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2016 - June 30, 2017

Iowa Department of Management
County Name: Centre
County Number: 17
Date Budget Adopted: 3/8/2016

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 Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	2,284,794
2M County Population Expenditure Target Amount	2,045,049
3M Maximum County Services Fund Levy Dollars	2,045,049

3M is the lesser of 1M and 2M
Certification of Mental Health and Disabilities Services Fund Levy Dollars:
4M County MHDS Fund Levy Dollars (cannot exceed 3M above)

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	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:		2,403,046,851	1.521,676	2,289,806,780	8,014,324
General Basic	8,410,664		3.5		0
+ Cemetery (Pioneer - 331,424B)	8,410,664		0		8,014,324
= Total for General Basic					0
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	3,737,050		1.55513		3,560,947
General Supplemental					0
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	1,521,676		0.63323		1,449,974
County MHDS Fund (from 4M certification above)	1,369,061	2,513,055,480	0.54478	2,399,815,409	1,307,371
Debt Service (from Form 703 col. 1 Countywide total)			0		0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			6.23314		14,332,616
Subtotal Countywide (A)	15,038,451	768,495,583	3.50739	682,175,951	2,392,657
B. All Rural Services Only Levies:					
Rural Services Basic	2,695,414		0		0
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,695,414		3.50739		2,392,657
Subtotal Countywide/All Rural Services (A + B)	17,733,865		9.74053		16,725,273
C. Special District Levies:					
Flood & Erosion	0	0	0	0	0
Voted Emergency Medical Services (partial county)	0	0	0	0	0
Other (specify)	0	0	0	0	0
Other (specify)	0	0	0	0	0
Other (specify)	0	0	0	0	0
Township ES Levies (Summary from Form 638-RE)	0	0	0	0	0
Subtotal Special Districts (C)	0	0	0	0	0
GRAND TOTAL (A + B + C)	17,733,865	0	0	0	16,725,273

Compensation Schedule for FY:

Elected Official:	2016/2017
Attorney	Annual Salary
Auditor	116,839
Recorder	76,997
Treasurer	71,997
Sheriff	97,803
Supervisors	51,941
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1. Globe Gazette
2. Clear Lake Reporter
3. Pioneer 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 evidenced 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.
- All budget hearing notices included the amount for any of the 10 individual expenditure classes, or, in total.
- 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.

Board Chairperson (signature)
Casey McAllan

County Auditor (signature)
Kathy Klein

REVENUES DETAIL

County Name: Cerro Gordo County No: 17
02-18-2016

	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 2016/2017 (L)				Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)				
															2016/2017		2015/2016	2014/2015
TAXES LEVIED ON PROPERTY	1	8,014,324	3,560,947															
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	0	0															
LESS: CREDITS TO TAXPAYERS	3	403,000	172,300															
=1000 NET CURRENT PROPERTY TAXES	*4	7,611,324	3,388,647															
1010 DELINQ. PROPERTY TAX REVENUE	*5	6,800	2,800															
11xx PENALTIES, INT, & COSTS ON TAXES	*6	165,000																
OTHER COUNTY TAXES/TIF REVENUES:																		
12xx Other County Taxes	7	5,800	2,360															
13xx Local Option Taxes	8	172,273																
14xx Gambling Taxes	9																	
15xx TIF Tax Revenues	10																	
16xx Utility Replacement Taxes, 17xx	11	396,340	176,103															
Subtotal (lines 7 - 11)	*12	574,413	178,463	0														
INTERGOVERNMENTAL REVENUE:																		
20xx State Shared Revenues	13		20,000															
21xx State Replacements Against Levied Taxes	14	403,000	172,300															
22xx Other State Tax Replacements	15	208,174	88,678															
23xx, 24xx State/Federal Pass-thru Revenues	16	936,519		2,000														
25xx Contributions From Other Intergovernmental Units	17	864,037	84,700															
26xx, 27xx State Grants and Entitlements	18	10,000		372,600														
28xx Federal Grants and Entitlements	19																	
29xx Payments in Lieu of Taxes	20																	
Subtotal (lines 13 - 20)	*21	2,421,730	365,678	374,600	117,154	110,449	0	3,886,000	1,448,843	0	98,989	0	8,823,443	7,945,073	8,464,183			
3xxx LICENSES & PERMITS	*22	31,100																
4xxx, 5xxx CHARGES FOR SERVICE	*23	824,600	25,500	50,000														
6xxx USE OF MONEY & PROPERTY	*24	130,070		75,500														
8xxx MISCELLANEOUS	*25	607,212	84,500	55,000	293,457			65,000	546,904		200							
Total Revenues*	26	12,372,249	4,045,588	555,100	1,855,692	2,722,327	0	4,801,000	3,124,245	0	1,403,300	0	30,879,501	29,560,727	30,505,301			
OTHER FINANCING SOURCES:																		
OPERATING TRANSFERS IN:																		
9000 From General Basic	27																	
9020 From Rural Services Basic	28																	
90xx From Other Budgetary Funds	29	2,950,000		40,000														
Subtotal (lines 27 - 29)	30	2,950,000	0	40,000	0	0	0	2,000,000	1,731,071	0	0	0	6,721,071	6,244,339	5,847,670			
91xx PROCEEDS/GEN LONG-TERM DEBT	31																	
92xx PROCEEDS/GEN FIXED ASSET SALES	32																	
Total Revenues and Other Sources	33	15,322,249	4,045,588	595,100	1,855,692	2,722,327	0	6,801,000	4,855,316	0	1,403,300	0	37,600,572	35,817,066	37,227,292			
BEGINNING FUND BALANCE JULY 1,	34	5,772,505	173,747	1,261,557	305,308	1,088,257		2,361,543	2,837,499	182,980	48,728		14,032,124	15,594,027	14,204,297			
TOTAL RESOURCES	35	21,094,754	4,219,335	1,856,657	2,161,000	3,810,584	0	9,162,543	7,692,815	182,980	1,452,028	0	51,632,696	51,411,093	51,431,589			
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		2,900		0		2,900	0	0			

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

County Name: Cerro Gordo

County No: 17
02-18-2016

	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	
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,701,951	3,000		90,000			100,000		1,894,951	1,860,106	1,867,635	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	1,044,344								1,044,344	1,033,776	976,764	5
1050 - Adult Correctional Services	6	2,867,405	65,000							2,932,405	2,905,861	2,704,294	6
1060 - Administration	7	750,272								750,272	736,116	592,500	7
Subtotal	8	6,363,972	0	68,000	0	96,300	0	100,000	0	6,628,272	6,542,159	6,147,414	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,275,429						10,000		1,285,429	1,093,057	1,050,271	9
1110 - Medical Examinations	10	176,000								176,000	160,720	153,614	10
1120 - Child Support Recovery	11	500,218								500,218	504,854	465,822	11
Subtotal	12	1,951,647	0	0	0	0	0	10,000	0	1,961,647	1,758,631	1,669,707	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14	1,800	30,906							58,976	55,004	52,997	14
1220 - Fire Protection and Rescue Services	15	21,000								21,000	21,000	21,000	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	22,800	30,906	0	0	0	0	26,270	0	79,976	76,004	73,997	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		15,000							15,000	20,000	12,634	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		35,280							35,280	34,400	16,449	24
1530 - Court Costs	25		13,000							13,000	13,000	13,521	25
1540 - Service of Civil Papers	26		231,149							231,149	198,480	196,229	26
Subtotal	27	0	294,429	0	0	0	0	0	0	294,429	265,880	238,833	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		44,700							44,700	42,700	39,683	28
1610 - Juvenile Representation Services	29		2,640							2,640	1,800	1,680	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,000							13,000	13,000	5,625	30
Subtotal	31	0	60,340	0	0	0	0	0	0	60,340	57,500	46,988	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	8,338,419	387,825	68,000	0	96,300	0	136,270	0	9,026,814	8,702,324	8,179,061	32

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

County Name: Cerro Gordo County No: 17
02-18-2016

	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	
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1							769,751		769,751	716,688	898,774	1
3010 - Communicable Disease Prevention & Control Services	2												
3020 - Sanitation	3							525,516		525,516	481,953	417,220	2
3040 - Health Administration	4							649,873		649,873	604,808	690,586	3
3050 - Support of Hospitals	5							1,547,974		1,547,974	1,465,335	1,233,674	4
Subtotal	6	0	0	0	0	0	0	3,493,114	0	3,493,114	3,268,784	3,240,254	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	384,299								384,299	334,222	287,414	7
3110 - General Welfare Services	8	45,400						86,223		131,623	636,401	97,953	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	429,699	0	0	0	0	0	86,223	0	515,922	970,623	385,367	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	137,668								137,668	133,893	136,569	11
3210 - General Services to Veterans	12	46,000								46,000	58,140	13,081	12
Subtotal	13	183,668	0	0	0	0	0	0	0	183,668	192,033	149,650	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		180,000										
3310 - Family Protective Services	15							29,402		209,402	200,902	185,569	14
3320 - Services for Disabled Children	16							520,837		520,837	0	3,876	15
Subtotal	17	0	180,000	0	0	0	0	550,239	0	730,239	200,902	189,445	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18							34,893		34,893	34,359	514,485	18
3410 - Other Social Services	19	358,161						1,000		359,161	650,871	620,430	19
3420 - Soc Serv Bus Operations	20									0	0	0	20
Subtotal	21	358,161	0	0	0	0	0	35,893	0	394,054	685,230	1,134,915	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		25,000							25,000	25,000	2,250	22
3510 - Preventive Services	23		14,827							14,827	14,170	11,762	23
Subtotal	24	0	39,827	0	0	0	0	0	0	39,827	39,170	14,012	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	971,528	219,827	0	0	0	0	4,165,469	0	5,356,824	5,356,742	5,113,643	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Cerro Gordo County No: 17
02-18-2016

SERVICES TO PERSONS WITH:	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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2									0		2
403X - Personal & Environmental Sprt	3									0		3
404X - Treatment Services	4									0		4
405X - Vocational & Day Services	5									0		5
406X - Lic/Certified Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7			55,692						55,692	54,444	52,850
Subtotal	8	0	0	0	55,692	0	0	0	0	55,692	54,444	52,850
41XX - CHRONIC MENTAL ILLNESS												
410X - Information & Education Services	9									0		9
412X - Coordination Services	10									0		10
413X - Personal & Environmental Sprt	11									0		11
414X - Treatment Services	12									0		12
415X - Vocational & Day Services	13									0		13
416X - Lic/Certified Living Arrangements	14									0		14
417X - Inst/Hospital & Commit Services	15									0		15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	17									0		17
422X - Coordination Services	18									0		18
423X - Personal & Environmental Sprt	19									0		19
424X - Treatment Services	20									0		20
425X - Vocational & Day Services	21									0		21
426X - Lic/Certified Living Arrangements	22									0		22
427X - Inst/Hospital & Commit Services	23									0		23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	25									0		25
432X - Coordination Services	26									0		26
433X - Personal & Environmental Sprt	27									0		27
434X - Treatment Services	28									0		28
435X - Vocational & Day Services	29									0		29
436X - Lic/Certified Living Arrangements	30									0		30
437X - Inst/Hospital & Commit Services	31									0		31
Subtotal	32	0	0	0	0	0	0	0	0	0	0	0
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	33			133,044						133,044	134,525	83,350
4412 - Purchased Administration	34									0	0	0
4413 - Distrib to Regional Fiscal Agent	35			1,850,929						1,850,929	2,014,129	2,336,285
Subtotal	36	0	0	0	1,983,973	0	0	0	0	1,983,973	2,148,654	2,419,635
45XX - COUNTY PRVD CASE MGMT												
Subtotal	37			104,721						104,721	136,348	88,605
46XX - COUNTY PRVD SERVICES												
Subtotal	38									0		38
47XX - BRAIN INJURY												
470X - Information & Education Services	39									0		39
472X - Coordination Services	40									0		40
473X - Personal & Environmental Sprt	41									0		41
474X - Treatment Services	42									0		42
475X - Vocational & Day Services	43									0		43
476X - Lic/Certified Living Arrangements	44									0		44
477X - Inst/Hospital & Commit Services	45									0		45
Subtotal	46	0	0	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	47	0	0	0	2,144,386	0	0	0	0	2,144,386	2,339,446	2,561,090

**SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Cerro Gordo County No: 17
02-18-2016

	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	
										2016/2017 (L)	2015/2016 (M)	2014/2015 (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	15,106	3
6030 - Environmental Restoration	4							7,500		7,500	7,400	7,145	4
Subtotal	5	0	0	0	6,887	0	0	37,500	0	44,387	44,287	22,251	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	530,632						75,822		606,454	610,678	516,304	6
6110 - Maintenance & Operations	7	147,900		156,845						409,170	309,572	280,134	7
6120 - Recreation & Environmental Educ.	8							15,000		15,000	0		8
Subtotal	9	678,532	0	156,845	0	0	0	195,247	0	1,030,624	920,250	796,438	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	18,000								18,000	20,000	12,265	10
6210 - Animal Bounties & State Aparist Expenses	11	200								200	200	0	11
Subtotal	12	18,200	0	0	0	0	0	0	0	18,200	20,200	12,265	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	120,210								120,210	83,942	56,990	13
6310 - Housing Rehabilitation & Develop.	14							2,000		2,000	2,000	2,000	14
6320 - Economic Development	15							131,107		131,107	145,966	137,894	15
Subtotal	16	120,210	0	0	0	0	0	133,107	0	253,317	231,908	196,884	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				214,624					214,624	214,624	214,624	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19									0	0	3,522	19
6430 - Fairgrounds	20							25,500		25,500	28,100	25,311	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22							5,500		5,500	8,069	4,000	22
Subtotal	23	0	0	0	214,624	0	0	31,000	0	245,624	250,793	247,457	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	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	816,942	0	156,845	0	221,511	0	396,854	0	1,592,152	1,467,438	1,275,295	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: Cerro Gordo County No: 17
02-18-2016

	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	
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1					163,000				163,000	162,000	146,749	1
7010 - Engineering	2					442,000				442,000	399,000	260,489	2
Subtotal	3	0	0	0	0	605,000	0	0	0	605,000	561,000	407,238	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4					108,000				108,000	100,000	148,998	4
7110 - Roads	5					1,666,000				1,666,000	1,636,000	1,950,409	5
7120 - Snow & Ice Control	6					640,000				640,000	622,000	302,983	6
7130 - Traffic Controls	7					324,000				324,000	344,000	308,945	7
7140 - Road Clearing	8				345,910	85,000				430,910	360,053	347,831	8
Subtotal	9	0	0	0	345,910	0	2,823,000	0	0	3,168,910	3,062,053	3,059,166	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10					530,000				530,000	370,000	348,862	10
7210 - Equipment Operations	11					1,442,000				1,442,000	1,472,000	1,587,121	11
7220 - Tools, Materials & Supplies	12					90,000				90,000	90,000	34,814	12
7230 - Real Estate & Buildings	13					220,321				220,321	139,799	184,813	13
Subtotal	14	0	0	0	0	0	2,282,321	0	0	2,282,321	2,071,799	2,155,610	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	0	345,910	0	5,710,321	0	6,056,231	5,694,852	5,622,014	18

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Cerro Gordo County No: 17
02-18-2016

	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 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	369,664								369,664	377,975	664,428	1
8010 - Local Elections	2	56,300								56,300	52,300	1,868	2
8020 - Township Officials	3	6,500								6,500	5,000	6,873	3
Subtotal	4	6,500	425,964	0	0	0	0	0	0	432,464	435,275	673,169	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	417,997								417,997	412,632	390,310	5
8101 - Drivers License Services	6									0	0	0	6
8110 - Recording of Public Documents	7	390,112						13,000		403,112	426,376	390,503	7
Subtotal	8	808,109	0	0	0	0	0	13,000	0	821,109	839,008	780,813	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	814,609	425,964	0	0	0	0	13,000	0	1,253,573	1,274,283	1,453,982	9

**SERVICE AREA 9
ADMINISTRATION**

County Name: Cerro Gordo County No: 17
02-18-2016

	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		
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	392,421									392,421	373,746	795,701	1
9010 - Administrative Management Services	2	572,350									572,350	568,666	552,104	2
9020 - Treasury Management Services	3	226,036									226,036	209,284	182,717	3
9030 - Other Policy & Administration	4	58,285									58,285	55,935	56,709	4
Subtotal	5	1,249,092	0	0	0	0	0	0	0	0	1,249,092	1,207,631	1,587,231	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	659,832												
9110 - Information Technology Services	7	1,224,836						67,993			727,825	773,383	503,224	6
9120 - GIS Systems	8	142,339									1,224,836	1,154,219	623,484	7
Subtotal	9	2,027,007	0	0	0	0	0	67,993	0	0	2,095,000	2,033,125	1,249,378	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10										0	0	0	10
9210 - Safety of Workplace	11		135,000								135,000	130,000	124,067	11
9220 - Fidelity of Public Officers	12	600	3,800								4,400	4,400	4,013	12
9230 - Unemployment Compensation	13		37,500								37,500	30,000	30,481	13
Subtotal	14	600	176,300	0	0	0	0	0	0	0	176,900	164,400	158,561	14
TOTAL - ADMINISTRATION	15	3,276,699	176,300	0	0	0	0	67,993	0	0	3,520,992	3,405,156	2,995,170	15

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

CountyName: Cerro Gordo County No: 17
02-18-2016

	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				
												2016/2017 (L)	2015/2016 (M)	2014/2015 (N)				
NONPROGRAM CURRENT EXPENDITURES																		
0010 - County Farm Operations	1													0	0	0	0	1
0020 - Interest on Short-Term Debt	2													0	0	0	0	2
0030 - Other Nonprogram Current	3													0	0	0	0	3
0040 - Other County Enterprises	4													0	0	0	0	4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
LONG-TERM DEBT SERVICE																		
0100 - Principal	6																	
0110 - Interest	7								21,500		1,210,000			1,231,500	1,216,500	622,246	6	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	24,985		195,291			198,776	217,889	404,889	7	
CAPITAL PROJECTS																		
0200 - Roadway Construction	9																	
0210 - Conservation Land Acquisition/Dev	10																	
0220 - Other Capital Projects	11			535,000														
TOTAL - CAPITAL PROJECTS	12	0	0	535,000	0	0	0	1,700,000	0	180,000				1,700,000	1,200,000	1,314,549	9	
EXPENDITURES SUMMARY																		
- Total Public Safety and Legal Services	13	8,338,419	387,825	68,000	0	96,300	0	0	136,270					9,026,814	8,702,324	8,179,061	13	
- Total Physical Health and Social Services	14	971,528	219,827	0	0	0	0	0	4,165,469					5,356,824	5,356,742	5,113,643	14	
- Total Mental Health, ID & DD	15	0	0	0	2,144,386	0	0	0	0					2,144,386	2,339,446	2,561,090	15	
- Total County Environment and Education	16	816,942	0	156,845	0	221,511	0	0	396,854					1,592,152	1,467,438	1,275,295	16	
- Total Roads & Transportation	17	0	0	0	0	345,910	0	5,710,321	0					6,056,231	5,694,852	5,622,014	17	
- Total Governmental Services to Residents	18	814,609	425,964	0	0	0	0	0	13,000					1,253,573	1,274,283	1,453,982	18	
- Total Administration	19	3,276,699	176,300	0	0	0	0	0	67,993					3,520,992	3,405,156	2,995,170	19	
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0	0					0	0	0	0	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	24,985		1,405,291			1,430,276	1,434,389	1,027,135	21	
- Total Capital Projects	22	0	0	535,000	0	0	0	1,700,000	0	180,000				2,415,000	1,460,000	1,762,502	22	
TOTAL - ALL EXPENDITURES (lines13-24)	23	14,218,197	1,209,916	759,845	2,144,386	663,721	0	7,410,321	4,804,571	180,000	1,405,291			32,796,248	31,134,630	29,989,892	23	
OTHER BUDGETARY FINANCING USES																		
OPERATING TRANSFERS OUT																		
- To General Supplemental	24																	
- To Rural Services Supplemental	25													0	0	8,912	24	
- To Secondary Roads	26					2,000,000								0	0	0	25	
- To Other Budgetary Funds	27	1,731,071	2,950,000						40,000					2,000,000	2,000,000	1,850,000	26	
TOTAL OPERATING TRANSFERS OUT	28	1,731,071	2,950,000	0	0	2,000,000	0	0	40,000	0	0	0	0	4,721,071	4,244,339	3,988,758	27	
REFUNDED DEBT/PAYMENTS TO ESCROW	29																	
Increase (Decrease) In Reserves (GAAP Budgets)	30													0	0	0	29	
Fund Balance - Nonspendable	31													0	0	0	30	
Fund Balance - Restricted	32		59,419	4,045	16,614	1,146,863			1,181,840	60,000				1,241,840	1,241,840	1,241,840	31	
Fund Balance - Committed	33			0					570,382	1,836,947	2,980	46,737		3,683,987	4,802,564	5,656,482	32	
Fund Balance - Assigned	34			982,021										0	0	0	33	
Fund Balance - Unassigned	35	5,145,486	0	110,746	0	0	0	0	0	0	0	0		1,933,318	2,013,469	2,102,630	34	
TOTAL ENDING FUND BALANCE - JUNE 30,	36	5,145,486	59,419	1,096,812	16,614	1,146,863	0	1,752,222	2,848,244	2,980	46,737	0	0	5,256,232	5,974,251	6,593,075	35	
TOTAL REQUIREMENTS (23+28+29-30+36)	37	21,094,754	4,219,335	1,856,657	2,161,000	3,810,584	0	9,162,543	7,692,815	182,980	1,452,028	0	0	51,632,696	51,411,093	51,431,589	37	

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 2016/2017

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
			2016/2017 (D)	2016/2017 +(E)	2016/2017 +(F)	2016/2017 =(G)		
1 Law Enforcement Center	9,365,000	01/27/2012	785,000	189,828	500	975,328	36,230	939,098
2 2015 Courthouse Improvements	850,000	03/03/2015	425,000	4,463	500	429,963	0	429,963
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:			1,210,000	194,291	1,000	1,405,291	36,230	1,369,061
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, 2016 - June 30, 2017		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:
03-08-2016	10:30 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. Any 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 2016/2017	Re-Est 2015/2016	Actual 2014/2015	AVG Annual % CHG
Iowa Department of Management Form 630 (Publish)				
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	16,725,273	16,449,994	16,137,677	1.8
Less: Uncollected Delinquent Taxes - Levy Year	0	0	25,962	
Less: Credits to Taxpayers	810,446	659,566	658,434	
Net Current Property Taxes	15,914,827	15,790,428	15,453,281	
Delinquent Property Tax Revenue	16,400	2,895	16,431	
Penalties, Interest & Costs on Taxes	165,000	163,000	156,728	
Other County Taxes/TIF Tax Revenues	7,945,073	7,945,073	8,464,183	3.93
Intergovernmental	8,823,443			
Licenses & Permits	129,600	139,500	154,959	
Charges for Service	1,249,350	1,415,886	1,563,696	
Use of Money & Property	209,570	223,547	227,075	
Miscellaneous	1,652,073	1,375,173	1,951,294	
Subtotal Revenues	39,879,501	29,560,727	30,505,301	
Other Financing Sources:				
General Long-Term Debt Proceeds	0	0	850,000	
Operating Transfers In	6,721,071	6,244,339	5,847,670	
Proceeds of Fixed Asset Sales	0	12,000	24,321	
Total Revenues & Other Sources	37,600,572	35,817,066	37,227,292	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	9,026,814	8,702,324	8,179,061	5.05
Physical Health and Social Services	5,356,824	5,356,742	5,113,643	2.35
Mental Health, ID & DD	2,144,386	2,339,446	2,561,090	-8.5
County Environment and Education	1,592,152	1,467,438	1,275,295	11.73
Roads & Transportation	6,056,231	5,694,852	5,622,014	3.79
Government Services to Residents	1,253,573	1,274,283	1,453,982	-7.15
Administration	3,520,992	3,405,156	2,995,170	8.42
Nonprogram Current	0	0	0	
Debt Service	1,430,276	1,434,389	1,027,135	18
Capital Projects	2,415,000	1,460,000	1,762,502	17.06
Subtotal Expenditures	32,796,248	31,134,630	29,989,892	
Other Financing Uses:				
Operating Transfers Out	6,721,071	6,244,339	5,847,670	
Refunded Debt/Payments to Escrow	0	0	0	
Total Expenditures & Other Uses	39,517,319	37,378,969	35,837,562	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses				
Beginning Fund Balance - July 1,	-1,916,747	-1,561,903	1,389,730	
Increase (Decrease) in Reserves (GAAP Budgeting)	14,032,124	15,594,027	14,204,297	
Fund Balance - Nonspendable	0	0	0	
Fund Balance - Restricted	1,241,840	1,241,840	1,241,840	
Fund Balance - Committed	3,683,987	4,802,564	5,656,482	
Fund Balance - Assigned	0	0	0	
Fund Balance - Unassigned	1,933,318	2,013,469	2,102,630	
Total Ending Fund Balance - June 30,	5,256,232	5,874,251	6,593,075	
	12,115,377	14,032,124	15,594,027	

Proposed property taxation by type:

Countywide Levies:	14,332,616	Proposed tax rates per \$1,000 taxable valuation:	
Rural Only Levies:	2,392,657	Urban Areas:	6.23314
Special District Levies:	0	Rural Areas:	9.74053
TIF Tax Revenues:	73,993	Any special district tax rates not included.	
Utility Replacmnt. Excise Tax:	1,008,592	Date:	02-18-2016

Explanation of any significant items in the budget:
County Environment and Education - Rock Falls Bridge Project, Capital Projects - Cerro Gordo County Trails Project.