

**Cerro Gordo County ADOPTED BUDGET SUMMARY**

02/14/2019

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2019/2020 (F)	2018/2019 (G)	2017/2018 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	14,019,182	4,241,336		891,157	19,151,675	18,341,324	17,637,949	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0	0	53,413	2
Less: Credits to Taxpayers	3	704,844	176,508		47,821	929,173	946,859	840,142	3
Net Current Property Taxes	4	13,314,338	4,064,828		843,336	18,222,502	17,394,465	16,744,394	4
Delinquent Property Tax Revenue	5	4,500	600		200	5,300	5,700	6,141	5
Penalties, Interest & Costs on Taxes	6	150,000				150,000	153,500	149,842	6
Other County Taxes/TIF Tax Revenues	7	858,767	1,911,921	0	41,761	2,812,449	2,663,964	2,644,186	7
Intergovernmental	8	3,014,140	7,258,541	0	71,540	10,344,221	10,886,192	10,360,198	8
Licenses & Permits	9	15,000	109,500			124,500	106,400	175,699	9
Charges for Service	10	1,069,420	348,025			1,417,445	1,485,270	1,563,799	10
Use of Money & Property	11	480,156	6,125			486,281	353,460	537,712	11
Miscellaneous	12	706,839	592,039			1,298,878	1,526,638	1,259,134	12
<b>Subtotal Revenues</b>	13	19,613,160	14,291,579	0	956,837	34,861,576	34,575,589	33,441,105	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0	0	0	14
Operating Transfers In	15	3,021,587	4,499,470	0	0	7,521,057	7,075,817	6,920,954	15
Proceeds of Fixed Asset Sales	16	25,000	0			25,000	15,000	29,697	16
<b>Total Revenues &amp; Other Sources</b>	17	22,659,747	18,791,049	0	956,837	42,407,633	41,666,406	40,391,756	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	9,738,329	256,300			9,994,629	9,595,749	8,967,155	18
Physical Health and Social Services	19	787,400	5,375,337			6,162,737	6,168,423	5,644,940	19
Mental Health, ID & DD	20	0	2,217,305			2,217,305	2,232,424	2,326,687	20
County Environment and Education	21	1,144,408	1,050,388			2,194,796	1,834,408	1,434,637	21
Roads & Transportation	22	0	7,320,263			7,320,263	6,940,899	6,406,603	22
Government Services to Residents	23	1,251,018	11,100			1,262,118	1,288,735	1,239,006	23
Administration	24	3,743,277	69,759			3,813,036	3,852,865	3,344,819	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	25,166		972,328	997,494	998,569	999,841	26
Capital Projects	27	785,000	1,380,000	0		2,165,000	1,422,012	1,200,730	27
<b>Subtotal Expenditures</b>	28	17,449,432	17,705,618	0	972,328	36,127,378	34,334,084	31,564,418	28
Other Financing Uses:									
Operating Transfers Out	29	4,915,557	2,605,500	0	0	7,521,057	7,075,817	6,920,954	29
Refunded Debt/Payments to Escrow	30	0	0			0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	22,364,989	20,311,118	0	972,328	43,648,435	41,409,901	38,485,372	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	294,758	-1,520,069	0	-15,491	-1,240,802	256,505	1,906,384	32
Beginning Fund Balance - July 1,	33	9,913,354	8,812,658	933	55,526	18,782,471	18,525,966	16,212,260	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0	0	407,322	34
Fund Balance - Nonspendable	35	0	1,241,424			1,241,424	834,102	1,241,424	35
Fund Balance - Restricted	36	2,441,124	4,981,787	933	40,035	7,463,879	4,988,041	8,085,683	36
Fund Balance - Committed	37	0	0			0	0	0	37
Fund Balance - Assigned	38	986,242	1,069,378			2,055,620	2,048,716	2,374,286	38
Fund Balance - Unassigned	39	6,780,746	0	0	0	6,780,746	10,911,612	6,824,573	39
Total Ending Fund Balance - June 30,	40	10,208,112	7,292,589	933	40,035	17,541,669	18,782,471	18,525,966	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.13391 urban areas; 9.6413 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, 2019 - June 30, 2020

Budget Basis: GAAP

Iowa Department of Management  
County Name: Cerro Gordo  
County Number: 17  
Date Budget Adopted: 3/12/2019

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.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Certification of Mental Health and Disabilities Services Fund Levy Dollars.  
(County MHDSS Fund Levy Dollars (cannot exceed statutory max))

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
<b>A. Countywide Levies:</b>		2,788,076,023	1,512.951	2,658,718,313	9,305,514
General Basic	9,758,266		3.5		0
+ Cemetery (Pioneer - 331.424B)	9,758,266		0		9,305,514
= Total for General Basic					0
<b>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</b>					
General Supplemental	4,943,008		1,77291		4,713,668
<b>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</b>					
County MHDSS Fund (from certification above)	1,512,951		0.54265		1,442,753
Debt Service (from Form 703 col. I Countywide total)	932,328		0.31835	2,799,298,453	891,157
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
<b>Subtotal Countywide (A)</b>	17,146,553		6.13391	797,910,354	16,353,092
<b>B. All Rural Services Only Levies:</b>		894,469,772	3,50739		2,798,583
Rural Services Basic	3,137,255		0		0
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
<b>Subtotal All Rural Services Only (B)</b>	3,137,255		3,50739		2,798,583
Subtotal Countywide/All Rural Services (A + B)	20,283,808		9.6413		19,151,675
<b>C. Special District Levies:</b>					
Flood & Erosion			0		0
Voted Emergency Medical Services (partial county)			0		0
Other (specify)			0		0
Other (specify)			0		0
Other (specify)			0		0
Township ES Levies (Summary from Form 638-RE)			0		0
<b>Subtotal Special Districts (C)</b>	0		0		0
<b>GRAND TOTAL (A + B + C)</b>	20,283,808				19,151,675

2019/2020  
Annual Salary

Elected Official	126,768
Auditor	78,113
Recorder	78,113
Treasurer	78,113
Sheriff	106,113
Supervisors	52,460
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 Mirror 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.
- 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.
- Budget was approved by Resolution #
- This budget was certified on or before March 15, unless otherwise documented to the Department of Management.

*Chris Gatto*  
Board Chairperson (signature)

*Cam V. Lyke*  
County Auditor (signature)

**FILED**

**MAR 12 2019**

**TIME  
AUDITORS OFFICE  
CERRO GORDO COUNTY, IA**

<b>COUNTY NAME:</b> Cerro Gordo	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b> Fiscal Year July 1, 2019 - June 30, 2020	<b>CO NO:</b> 17
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:  
**Meeting Date:** 03/12/2019      **Meeting Time:** 10:10 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.  
 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 put having no "Actual" amounts, are designated "NEW".  
 County Web Site (if available): www.cgcounty.org      County Telephone Number: 641-421-3045

	Budget 2019/2020	Re-Est 2018/2019	Actual 2017/2018	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
1 Taxes Levied on Property*	19,151,675	18,341,324	17,637,949	4.2
2 Less: Uncollected Delinquent Taxes - Levy Year	0	0	53,413	
3 Less: Credits to Taxpayers	929,173	946,859	840,142	
4 Net Current Property Taxes	18,222,502	17,394,465	16,744,394	
5 Delinquent Property Tax Revenue	5,300	5,700	6,141	
6 Penalties, Interest & Costs on Taxes	150,000	153,500	149,842	
7 Other County Taxes/TIF Tax Revenues	2,812,449	2,663,964	2,644,186	3.13
8 Intergovernmental	10,344,221	10,886,192	10,350,198	
9 Licenses & Permits	124,500	106,400	175,699	
10 Charges for Service	1,417,445	1,485,270	1,563,799	
11 Use of Money & Property	486,281	353,460	537,712	
12 Miscellaneous	1,298,878	1,526,638	1,259,134	
13 <b>Subtotal Revenues</b>	34,861,576	34,575,589	33,441,105	
Other Financing Sources:				
14 General Long-Term Debt Proceeds	0	0	0	
15 Operating Transfers In	7,521,057	7,075,817	6,920,954	
16 Proceeds of Fixed Asset Sales	25,000	15,000	29,697	
17 <b>Total Revenues &amp; Other Sources</b>	42,407,633	41,666,406	40,391,756	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
18 Public Safety and Legal Services	9,984,629	9,595,749	8,967,155	5.57
19 Physical Health and Social Services	6,162,737	6,168,423	5,644,940	4.49
20 Mental Health, ID & DD	2,217,305	2,232,424	2,326,687	-2.38
21 County Environment and Education	2,194,796	1,834,408	1,434,637	23.69
22 Roads & Transportation	7,320,263	6,940,899	6,406,603	6.89
23 Government Services to Residents	1,262,118	1,288,735	1,239,006	0.93
24 Administration	3,813,036	3,852,865	3,344,819	6.77
25 Nonprogram Current	0	0	0	
26 Debt Service	997,494	998,569	999,841	-0.12
27 Capital Projects	2,165,000	1,422,012	1,200,730	34.28
28 <b>Subtotal Expenditures</b>	36,127,378	34,334,084	31,564,418	
Other Financing Uses:				
29 Operating Transfers Out	7,521,057	7,075,817	6,920,954	
30 Refunded Debt/Payments to Escrow	0	0	0	
31 <b>Total Expenditures &amp; Other Uses</b>	43,648,435	41,409,901	38,485,372	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>				
32	-1,240,802	256,505	1,906,384	
33 Beginning Fund Balance - July 1,	18,782,471	18,525,966	16,212,260	
34 Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	407,322	
35 Fund Balance - Nonspendable	1,241,424	834,102	1,241,424	
36 Fund Balance - Restricted	7,463,879	4,988,041	8,085,683	
37 Fund Balance - Committed	0	0	0	
38 Fund Balance - Assigned	2,055,620	2,048,716	2,374,286	
39 Fund Balance - Unassigned	6,780,746	10,911,612	6,824,573	
40 <b>Total Ending Fund Balance - June 30,</b>	17,541,669	18,782,471	18,525,966	

Proposed property taxation by type:  
 Countywide Levies\*: 16,353,092  
 Rural Only Levies\*: 2,796,583  
 Special District Levies\*: 0  
 TIF Tax Revenues: 0  
 Utility Replacmnt. Excise Tax: 1,132,133  
 Total: 20,942,808

Proposed tax rates per \$1,000 taxable valuation:  
 Urban Areas: 6.1397  
 Rural Areas: 9.6413  
 Any special district tax rates not included.

Date: 02/14/2019

Explanation of any significant items in the budget:  
 Prairie Land Trail, Secondary Road projects, Courthouse Maintenance projects

REVENUES DETAIL

County Name: Cerro Gordo County No: 17  
02/14/2019

	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)	2019/2020 (L)				2018/2019 (M)	2017/2018 (N)				
															Budget		Re-estimated	Actual
															2019/2020		2018/2019	2017/2018
TAXES LEVIED ON PROPERTY	1	9,305,514	4,713,668															
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2			1,442,753	2,798,583	0		0		891,157			19,151,675	18,341,324	17,637,949		1	
LESS: CREDITS TO TAXPAYERS	3	467,795	237,049										0	0	53,413		2	
=1000 NET CURRENT PROPERTY TAXES	*4	8,837,719	4,476,619							47,821			929,173	946,859	840,142		3	
1010 DELINQ. PROPERTY TAX REVENUE	*5	3,000	1,500	1,366,098	2,698,730	0		0		843,336			18,222,502	17,394,465	16,744,394		*4	
11xx PENALTIES, INT. & COSTS ON TAXES	*6	150,000		500	100					200			5,300	5,700	6,141		*5	
OTHER COUNTY TAXES/TIF REVENUES:													150,000	153,500	149,842		*6	
12xx Other County Taxes	7	6,600	3,400															
13xx Local Option Taxes	8	166,675		1,040	1,150													
14xx Gambling Taxes	9							930,000	570,861				12,780	12,965	12,947		7	
15xx TIF Tax Revenues	10												1,667,536	1,688,723	1,656,501		8	
16xx Utility Replacement Taxes, 17xx	11	452,752	229,340										0	0	0		9	
Subtotal (lines 7 - 11)	*12	626,027	232,740	0	71,238	339,822	0	930,000	570,861	0	41,171	0	1,132,133	943,913	928,575		11	
INTERGOVERNMENTAL REVENUE:																		
20xx State Shared Revenues	13																	
21xx State Replacements Against Levied Taxes	14	467,795	237,049					3,452,073					3,452,073	3,495,500	3,530,436		13	
22xx Other State Tax Replacements	15	235,704	119,421								47,821		929,173	947,859	896,589		14	
23xx, 24xx State/Federal Pass-thru Revenues	16	760,640		2,500							23,719		441,241	459,401	456,569		15	
25xx Contributions From Other Intergovernmental Units	17	749,851	94,100										763,140	751,305	710,227		16	
26xx, 27xx State Grants and Entitlements	18	63,000	500	283,580														
28xx Federal Grants and Entitlements	19							531,828	1,127,578				1,410,417	1,541,833	1,589,570		17	
29xx Payments in Lieu of Taxes	20												2,006,486	1,986,160	2,452,606		18	
Subtotal (lines 13 - 20)	*21	2,276,990	451,070	286,080	681,819	123,552	0	3,983,901	2,469,269	0	71,540	0	1,331,691	1,694,134	724,201		19	
3xxx LICENSES & PERMITS	*22	15,000											10,000	10,000	0		20	
4xxx, 5xxx CHARGES FOR SERVICE	*23	1,020,920		48,500									109,500	124,500	175,699		*22	
6xxx USE OF MONEY & PROPERTY	*24	399,856		80,300									348,025	1,417,445	1,485,270	1,563,799	*23	
8xxx MISCELLANEOUS	*25	634,799	37,490	34,550									6,125	486,281	353,460	537,712	*24	
Total Revenues*	26	13,964,311	5,199,419	449,430	2,119,655	3,162,204	0	4,913,901	4,095,819	0	956,837	0	1,298,878	1,526,638	1,259,134		*25	
OTHER FINANCING SOURCES:																		
OPERATING TRANSFERS IN:																		
9000 From General Basic	27			5,500														
9020 From Rural Services Basic	28								1,899,470									
90xx From Other Budgetary Funds	29	3,016,087							2,600,000									
Subtotal (lines 27 - 29)	30	3,016,087	0	5,500	0	0	0	2,600,000	1,899,470	0	0	0	3,016,087	3,016,087	2,789,883		28	
91xx PROCEEDS/GEN LONG-TERM DEBT	31																	
92xx PROCEEDS/GEN FIXED ASSET SALES	32	25,000																
Total Revenues and Other Sources	33	17,005,398	5,199,419	454,930	2,119,655	3,162,204	0	7,513,901	5,995,289	0	956,837	0	7,521,057	7,075,817	6,920,954		30	
BEGINNING FUND BALANCE JULY 1,	34	6,780,746	1,792,668	1,339,940	288,816	883,182		4,678,917	2,961,743	933	55,526		42,407,633	41,666,406	40,391,756		31	
TOTAL RESOURCES	35	23,786,144	6,992,087	1,794,870	2,408,471	4,045,386	0	12,192,818	8,957,032	933	1,012,363	0	18,782,471	18,525,966	16,212,260		32	
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0	0	61,190,104	60,192,372	56,604,016		33	
													0	1,000	56,447		34	

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

County Name: Cerro Gordo

County No: 17  
02/14/2019

	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)	
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	1,803,062	2,500		92,500			137,500		2,035,562	1,953,741	1,837,190	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	1,127,891								1,127,891	1,107,089	1,041,288	5
1050 - Adult Correctional Services	6	3,141,191	195,000							3,336,191	3,173,908	2,976,330	6
1060 - Administration	7	719,081								719,081	710,127	599,282	7
Subtotal	8	6,791,225	0	197,500	0	98,800	0	137,500	0	7,225,025	6,951,165	6,460,311	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	1,557,959											
1110 - Medical Examinations	10	153,000						20,000		1,577,959	1,471,372	1,407,841	9
1120 - Child Support Recovery	11	542,940								153,000	157,600	144,699	10
Subtotal	12	2,253,899	0	0	0	0	0	20,000	0	2,273,899	2,160,077	2,043,466	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14	1,000	60,309							61,309	61,407	60,518	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	22,000	60,309	0	0	0	0	0	0	82,309	82,407	81,518	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18		1,900							1,900	1,900	1,926	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	2,176	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22		25,000							25,000	20,000	24,998	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		31,295							31,295	32,000	24,310	24
1530 - Court Costs	25		25,000							25,000	25,000	37,698	25
1540 - Service of Civil Papers	26		274,126							274,126	266,565	244,876	26
Subtotal	27	0	355,421	0	0	0	0	0	0	355,421	343,565	331,882	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28		42,700							42,700	41,285	41,036	28
1610 - Juvenile Representation Services	29		2,125							2,125	1,600	988	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,000							11,000	13,500	5,778	30
Subtotal	31	0	55,825	0	0	0	0	0	0	55,825	56,385	47,802	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	9,067,124	473,705	197,500	0	98,800	0	157,500	0	9,994,629	9,595,749	8,967,155	32

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

County Name: Cerro Gordo County No: 17  
02/14/2019

	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	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1							808,447		808,447	764,958	724,818	1
3010 - Communicable Disease Prevention & Control Services	2												
3020 - Sanitation	3							1,111,391		1,111,391	1,107,527	1,055,761	2
3040 - Health Administration	4							1,061,401		1,061,401	1,127,612	997,669	3
3050 - Support of Hospitals	5							1,655,292		1,655,292	1,677,611	1,545,118	4
Subtotal	6	0	0	0	0	0	0	4,636,531	0	4,636,531	4,677,708	4,323,366	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	406,371								406,371	397,169	408,002	7
3110 - General Welfare Services	8	55,400						88,160		143,560	145,296	47,615	8
3120 - Care in County Care Facility	9									0	0	0	5
Subtotal	10	461,771	0	0	0	0	0	88,160	0	549,931	542,465	455,617	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	136,499								136,499	141,853	144,152	11
3210 - General Services to Veterans	12	36,000								36,000	36,000	18,627	12
Subtotal	13	172,499	0	0	0	0	0	0	0	172,499	177,853	162,779	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14		140,000					23,300		163,300	172,900	124,447	14
3310 - Family Protective Services	15									0	0	0	15
3320 - Services for Disabled Children	16									0	0	0	16
Subtotal	17	0	140,000	0	0	0	0	23,300	0	163,300	172,900	124,447	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18							625,846		625,846	582,994	560,107	18
3410 - Other Social Services	19							1,500		1,500	0	6,280	19
3420 - Soc Serv Bus Operations	20									0	0	0	20
Subtotal	21	0	0	0	0	0	0	627,346	0	627,346	582,994	566,387	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22									0	0	60	22
3510 - Preventive Services	23		13,130							13,130	14,503	12,284	23
Subtotal	24	0	13,130	0	0	0	0	0	0	13,130	14,503	12,344	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	634,270	153,130	0	0	0	0	5,375,337	0	6,162,737	6,168,423	5,644,940	25

**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

County Name: Cerro Gordo County No: 17  
02/14/2019

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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
400X - Information & Education Services	1											
402X - Coordination Services	2			335,361						0		1
403X - Personal & Environmental Sprt	3									335,361	481,570	192,422
404X - Treatment Services	4									0		3
405X - Vocational & Day Services	5									0		4
406X - Lic/Certified Living Arrangements	6									0		5
407X - Inst/Hospital & Commit Services	7			36,855						0		6
Subtotal	8	0	0	372,216	0	0	0	0	0	36,855	58,512	55,364
<b>42XX - INTELLECTUAL DISABILITY</b>												
420X - Information & Education Services	9									372,216	540,082	247,786
422X - Coordination Services	10									0		9
423X - Personal & Environmental Sprt	11									0		10
424X - Treatment Services	12									0		11
425X - Vocational & Day Services	13									0		12
426X - Lic/Certified Living Arrangements	14									0		13
427X - Inst/Hospital & Commit Services	15									0		14
Subtotal	16	0	0	0	0	0	0	0	0	0	0	15
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>												
430X - Information & Education Services	17									0		16
432X - Coordination Services	18									0		17
433X - Personal & Environmental Sprt	19									0		18
434X - Treatment Services	20									0		19
435X - Vocational & Day Services	21									0		20
436X - Lic/Certified Living Arrangements	22									0		21
437X - Inst/Hospital & Commit Services	23									0		22
Subtotal	24	0	0	0	0	0	0	0	0	0	0	23
<b>44XX - GENERAL ADMINISTRATION</b>												
4411 - Direct Administration	25			101,313						0		24
4412 - Purchased Administration	26									101,313	82,515	232,454
4413 - Distrib to Regional Fiscal Agent	27			1,650,839						0		26
Subtotal	28	0	0	1,752,152	0	0	0	0	0	1,650,839	1,519,281	1,727,304
<b>45XX - COUNTY PRVD CASE MGMT</b>												
Subtotal	29			92,937						1,752,152	1,601,796	1,959,758
<b>46XX - COUNTY PRVD SERVICES</b>												
Subtotal	30									92,937	90,546	119,143
<b>47XX - BRAIN INJURY</b>												
470X - Information & Education Services	31									0		30
472X - Coordination Services	32									0		31
473X - Personal & Environmental Sprt	33									0		32
474X - Treatment Services	34									0		33
475X - Vocational & Day Services	35									0		34
476X - Lic/Certified Living Arrangements	36									0		35
477X - Inst/Hospital & Commit Services	37									0		36
Subtotal	38	0	0	0	0	0	0	0	0	0	0	37
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	2,217,305	0	0	0	0	0	2,217,305	2,232,424	2,326,687

**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Cerro Gordo County No: 17  
02/14/2019

	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	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
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	14,194	3
6030 - Environmental Restoration	4							8,000		8,000	10,000	10,087	4
Subtotal	5	0	0	0	6,887	0	0	38,000	0	44,887	46,887	24,281	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	562,522						199,127		761,649	727,156	565,990	6
6110 - Maintenance & Operations	7	336,550		115,150				353,700		805,400	436,572	327,032	7
6120 - Recreation & Environmental Educ.	8							15,000		15,000	15,000	15,000	8
Subtotal	9	899,072	0	115,150	0	0	0	567,827	0	1,582,049	1,178,728	908,022	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10	12,000								12,000	18,000	10,455	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	200	11
Subtotal	12	12,200	0	0	0	0	0	0	0	12,200	18,200	10,655	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	117,986								117,986	116,107	111,999	13
6310 - Housing Rehabilitation & Develop.	14							5,000		5,000	5,000	5,000	14
6320 - Economic Development	15							189,800		189,800	225,919	118,260	15
Subtotal	16	117,986	0	0	0	0	0	194,800	0	312,786	347,026	235,259	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				150,000			64,624		214,624	214,624	214,624	17
6410 - Historic Preservation	18							0		0	1,943	0	18
6420 - Fair & 4-H Clubs	19									0	0	4,000	19
6430 - Fairgrounds	20							22,500		22,500	22,500	31,134	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22							5,750		5,750	4,500	6,662	22
Subtotal	23	0	0	0	150,000	0	0	92,874	0	242,874	243,567	256,420	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	1,029,258	0	115,150	0	156,887	0	893,501	0	2,194,796	1,834,408	1,434,637	29



**SERVICE AREA 7  
ROADS & TRANSPORTATION**

County Name: Cerro Gordo County No: 17  
02/14/2019

	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	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1					175,100				175,100	173,000	165,740	1
7010 - Engineering	2					362,000				362,000	367,000	324,423	2
Subtotal	3	0	0	0	0	537,100	0	0	0	537,100	540,000	490,163	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4					200,000				200,000	136,000	246,550	4
7110 - Roads	5					2,568,000				2,568,000	2,595,000	2,064,319	5
7120 - Snow & Ice Control	6					733,000				733,000	696,000	382,073	6
7130 - Traffic Controls	7					340,000				340,000	322,000	253,879	7
7140 - Road Clearing	8				318,163	105,000				423,163	477,073	351,503	8
Subtotal	9	0	0	0	318,163	0	3,946,000	0	0	4,264,163	4,226,073	3,298,324	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10					640,000				640,000	450,000	791,038	10
7210 - Equipment Operations	11					1,550,000				1,550,000	1,480,000	1,722,954	11
7220 - Tools, Materials & Supplies	12					119,000				119,000	96,000	30,926	12
7230 - Real Estate & Buildings	13					210,000				210,000	148,826	73,198	13
Subtotal	14	0	0	0	0	0	2,519,000	0	0	2,519,000	2,174,826	2,618,116	14
<b>MASS TRANSIT PROGRAM</b>													
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
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	318,163	0	7,002,100	0	7,320,263	6,940,899	6,406,603	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Cerro Gordo County No: 17  
02/14/2019

	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
										2019/2020 (L)	2018/2019 (M)		2017/2018 (N)
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	345,119							345,119	357,211	356,951	1	
8010 - Local Elections	2	65,100							65,100	65,700	73,942	2	
8020 - Township Officials	3	3,000							3,000	5,000	2,550	3	
Subtotal	4	3,000	410,219	0	0	0	0	0	413,219	427,911	433,443	4	
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	5	432,931							432,931	447,086	418,810	5	
8101 - Drivers License Services	6								0	0	0	6	
8110 - Recording of Public Documents	7	404,868					11,100		415,968	413,738	386,753	7	
Subtotal	8	837,799	0	0	0	0	11,100	0	848,899	860,824	805,563	8	
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	840,799	410,219	0	0	0	11,100	0	1,262,118	1,288,735	1,239,006	9	

**SERVICE AREA 9  
ADMINISTRATION**

County Name: Cerro Gordo County No: 17  
02/14/2019

	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		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	435,471	95,000								530,471	435,811	399,468	1
9010 - Administrative Management Services	2	619,458									619,458	612,267	566,631	2
9020 - Treasury Management Services	3	267,102									267,102	235,537	231,552	3
9030 - Other Policy & Administration	4	68,785									68,785	60,435	58,911	4
Subtotal	5	1,390,816	95,000	0	0	0	0	0	0	1,485,816	1,344,050	1,256,562	5	
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	6	754,814						69,759			824,573	950,743	604,669	6
9110 - Information Technology Services	7	1,184,049									1,184,049	1,241,708	1,167,076	7
9120 - GIS Systems	8	134,198									134,198	131,964	136,973	8
Subtotal	9	2,073,061	0	0	0	0	0	69,759	0	2,142,820	2,324,415	1,908,718	9	
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	10										0	0	7,500	10
9210 - Safety of Workplace	11		170,000								170,000	165,000	164,138	11
9220 - Fidelity of Public Officers	12	600	3,800								4,400	4,400	600	12
9230 - Unemployment Compensation	13		10,000								10,000	15,000	7,301	13
Subtotal	14	600	183,800	0	0	0	0	0	0	184,400	184,400	179,539	14	
<b>TOTAL - ADMINISTRATION</b>	15	3,464,477	278,800	0	0	0	0	69,759	0	3,813,036	3,852,865	3,344,819	15	

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

CountyName: Cerro Gordo County No: 17  
02/14/2019

	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		
												2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations	1											0	0	0	1	
0020 - Interest on Short-Term Debt	2											0	0	0	2	
0030 - Other Nonprogram Current	3											0	0	0	3	
0040 - Other County Enterprises	4											0	0	0	4	
<b>TOTAL - NONPROGRAM CURRENT</b>	5	0	0	0	0	0	0	0			0	0	0	0	5	
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6							22,500			830,000	852,500	837,000	822,000	6	
0110 - Interest	7							2,666			142,328	144,994	161,569	177,841	7	
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0	25,166			972,328	997,494	998,569	999,841	8	
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9						1,380,000					1,380,000	1,250,000	364,615	9	
0210 - Conservation Land Acquisition/Dev	10			495,000								495,000	172,012	434,068	10	
0220 - Other Capital Projects	11	70,000	220,000									290,000	0	402,047	11	
<b>TOTAL - CAPITAL PROJECTS</b>	12	70,000	220,000	495,000	0	0	1,380,000	0	0		0	2,165,000	1,422,012	1,200,730	12	
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13	9,067,124	473,705	197,500	0	98,800	0	0	157,500			9,994,629	9,595,749	8,967,155	13	
- Total Physical Health and Social Services	14	634,270	153,130	0	0	0	0	0	5,375,337			6,162,737	6,168,423	5,644,940	14	
- Total Mental Health, ID & DD	15	0	0	0	2,217,305	0	0	0	0			2,217,305	2,232,424	2,326,687	15	
- Total County Environment and Education	16	1,029,258	0	115,150	0	156,887	0	0	893,501			2,194,796	1,834,408	1,434,637	16	
- Total Roads & Transportation	17	0	0	0	0	318,163	0	7,002,100	0			7,320,263	6,940,899	6,406,603	17	
- Total Governmental Services to Residents	18	840,799	410,219	0	0	0	0	0	11,100			1,262,118	1,288,735	1,239,006	18	
- Total Administration	19	3,464,477	278,800	0	0	0	0	0	69,759			3,813,036	3,852,865	3,344,819	19	
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0	0			0	0	0	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	25,166		972,328	997,494	998,569	999,841	21	
- Total Capital Projects	22	70,000	220,000	495,000	0	0	1,380,000	0	0		0	2,165,000	1,422,012	1,200,730	22	
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	15,105,928	1,535,854	807,650	2,217,305	573,850	0	8,382,100	6,532,363	0	972,328	36,127,378	34,334,084	31,564,418	23	
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24											0	0	0	24	
- To Rural Services Supplemental	25											0	0	0	25	
- To Secondary Roads	26	0				2,600,000						2,600,000	2,300,000	2,400,000	26	
- To Other Budgetary Funds	27	1,899,470	3,016,087						5,500			4,921,057	4,775,817	4,520,954	27	
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	1,899,470	3,016,087	0	0	2,600,000	0	0	5,500	0	0	7,521,057	7,075,817	6,920,954	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0	0	0	29	
Increase (Decrease) In Reserves (GAAP Budgets)	30											0	0	407,322	30	
Fund Balance - Nonspendable	31							1,181,424	60,000			1,241,424	834,102	1,241,424	31	
Fund Balance - Restricted	32		2,440,146	978	191,166	871,536		2,629,294	1,289,791	933	40,035	7,463,879	4,988,041	8,085,683	32	
Fund Balance - Committed	33											0	0	0	33	
Fund Balance - Assigned	34			986,242					1,069,378			2,055,620	2,048,716	2,374,286	34	
Fund Balance - Unassigned	35	6,780,746	0	0	0	0	0	0	0	0	0	6,780,746	10,911,612	6,824,573	35	
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	36	6,780,746	2,440,146	987,220	191,166	871,536	0	3,810,718	2,419,169	933	40,035	17,541,669	18,782,471	18,525,966	36	
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	23,786,144	6,992,087	1,794,870	2,408,471	4,045,386	0	12,192,818	8,957,032	933	1,012,363	61,190,104	60,192,372	56,604,016	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 2019/2020

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	Current Year Utility Replacement & Debt Service Taxes
			2019/2020 (D)	2019/2020 +(E)	2019/2020 +(F)	2019/2020 =(G)	-(H)	=(I)
1 Law Enforcement Center	9,365,000	01/27/2012	830,000	141,828	500	972,328	40,000	932,328
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:** 830,000 141,828 500 972,328 40,000 932,328

**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