



Cerro Gordo County

BUDGET FY2025-2026



BUDGET SUMMARY

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

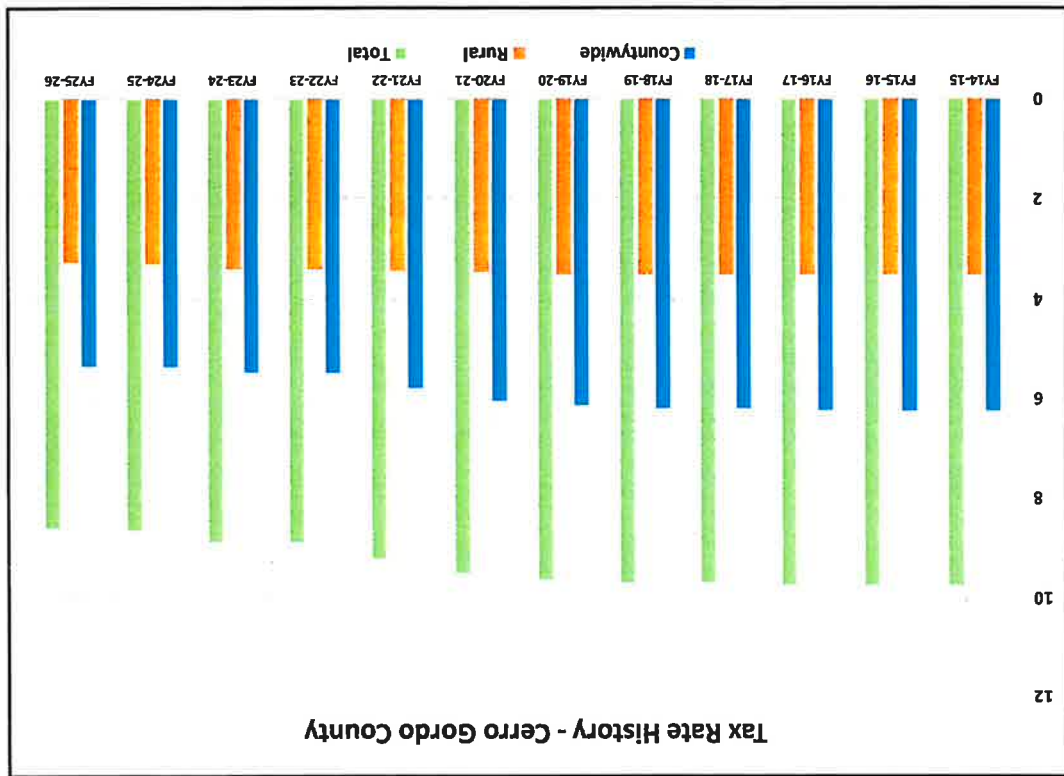
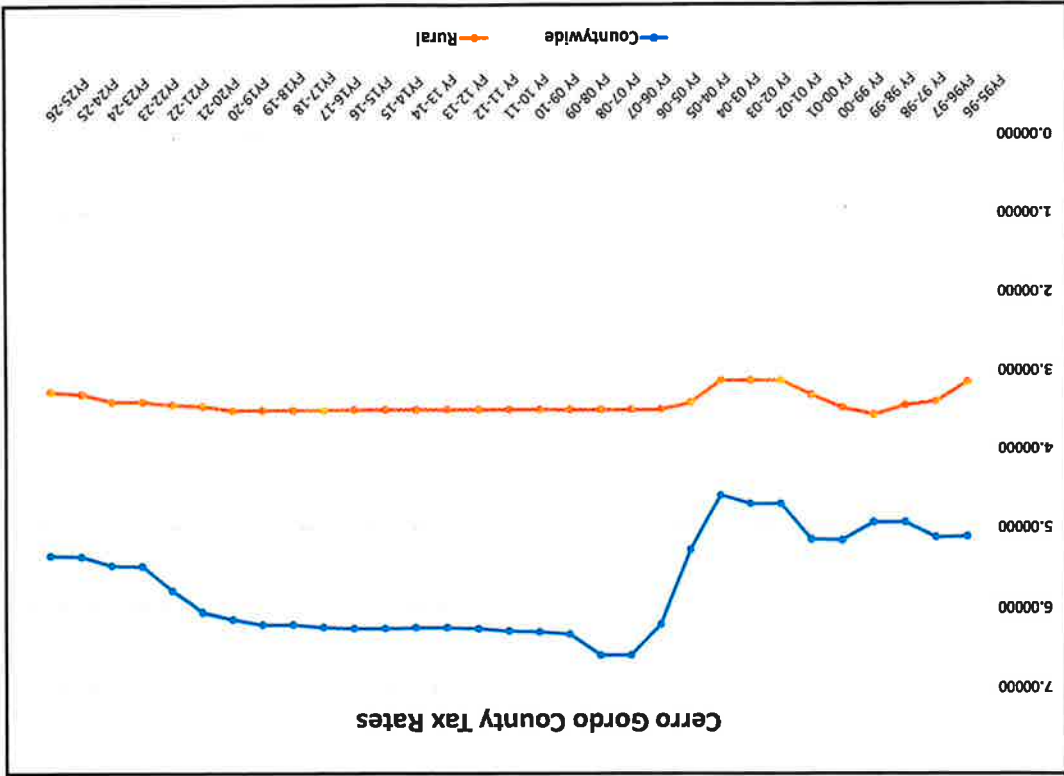
Proposed tax rate per \$1,000 valuation for County purposes: 5.33428 urban areas; 8.60083 rural areas; Any special district rates excluded.

Cerro Gordo County Tax Rates

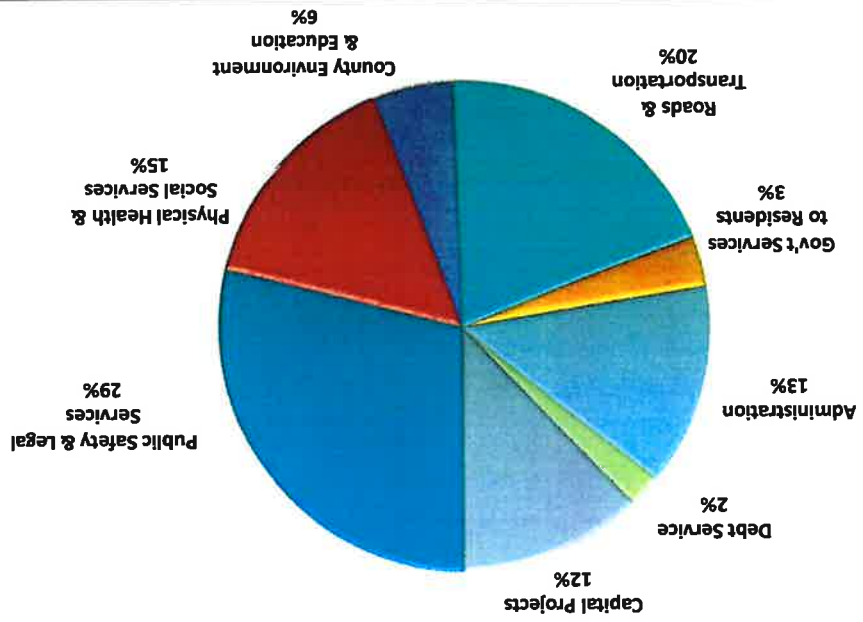
	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Proposed FY25-26
Countywide Valuation	2,788,076,023	2,838,666,674	2,931,876,878	3,006,662,326	3,141,965,200	3,340,892,275	3,372,538,019
Countywide Levy	6.13391	6.04737	5.78378	5.47238	5.46279	5.34679	5.33428
*Utility & Property Tax Dollars	\$17,146,561	\$17,220,222	\$17,004,432	\$16,499,938	\$17,208,083	\$17,905,600	\$18,044,974
Rural Valuation	894,469,772	926,256,096	949,921,327	979,720,813	1,038,307,926	1,111,645,991	1,153,973,704
Rural Levy	3.50739	3.45477	3.43608	3.39820	3.39820	3.29922	3.26655
*Utility & Property Tax Dollars	\$3,137,254	\$3,200,002	\$3,264,006	\$3,329,267	\$3,528,378	\$3,667,565	\$3,769,513
General Basic Levy	3.50000	3.50000	3.50000	3.50000	3.50000	3.39806	3.39806
General Supplemental Levy	1.77291	1.78252	1.71686	1.68885	1.68885	1.68885	1.68885
MH-DD Levy	0.54265	0.45071	0.27510	0.00000	0.00000	0.00000	0.00000
*Debt Service Levy	0.31835	0.31414	0.29182	0.28353	0.27394	0.25988	0.24737
Total Countywide Levy	6.13391	6.04737	5.78378	5.47238	5.46279	5.34679	5.33428

Debt Service Valuation

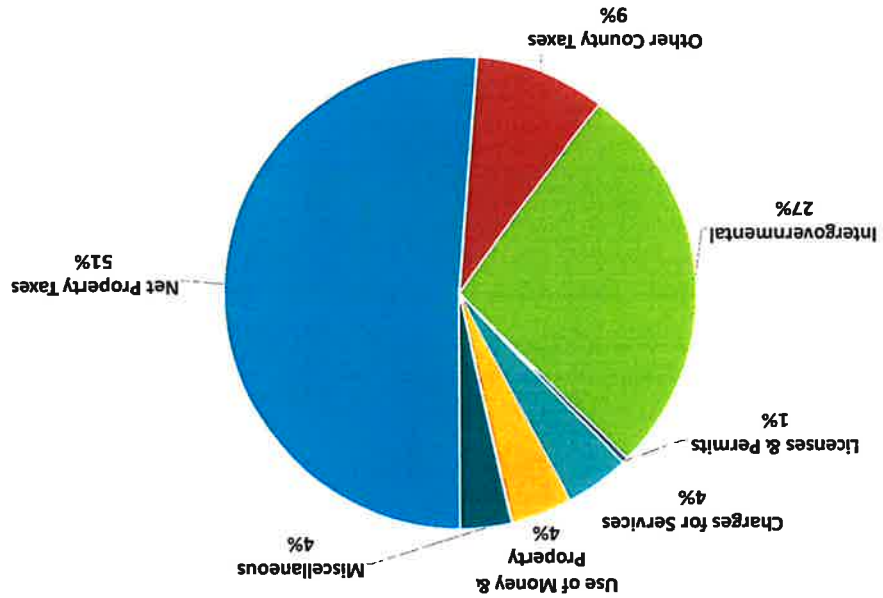
2,928,656,163 3,009,781,796 3,093,282,570 3,170,097,985 3,303,268,401 3,504,625,882 3,594,519,746



FY26 Budgeted Expenditures



FY26 Budgeted Revenues

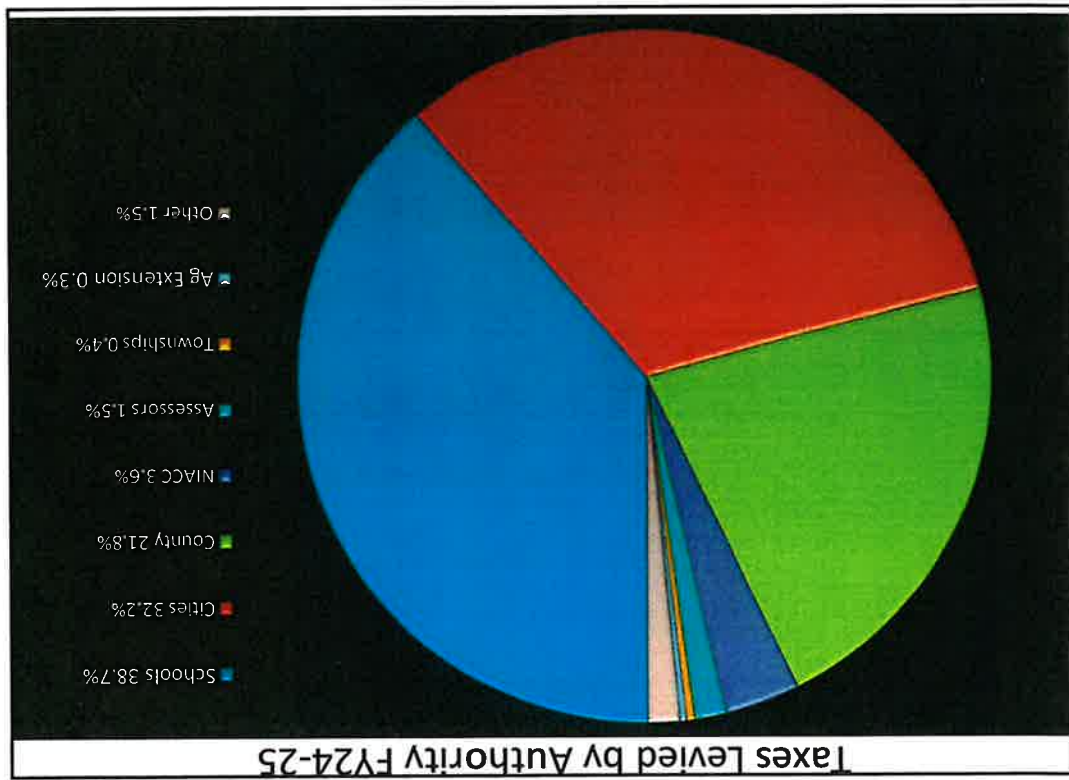
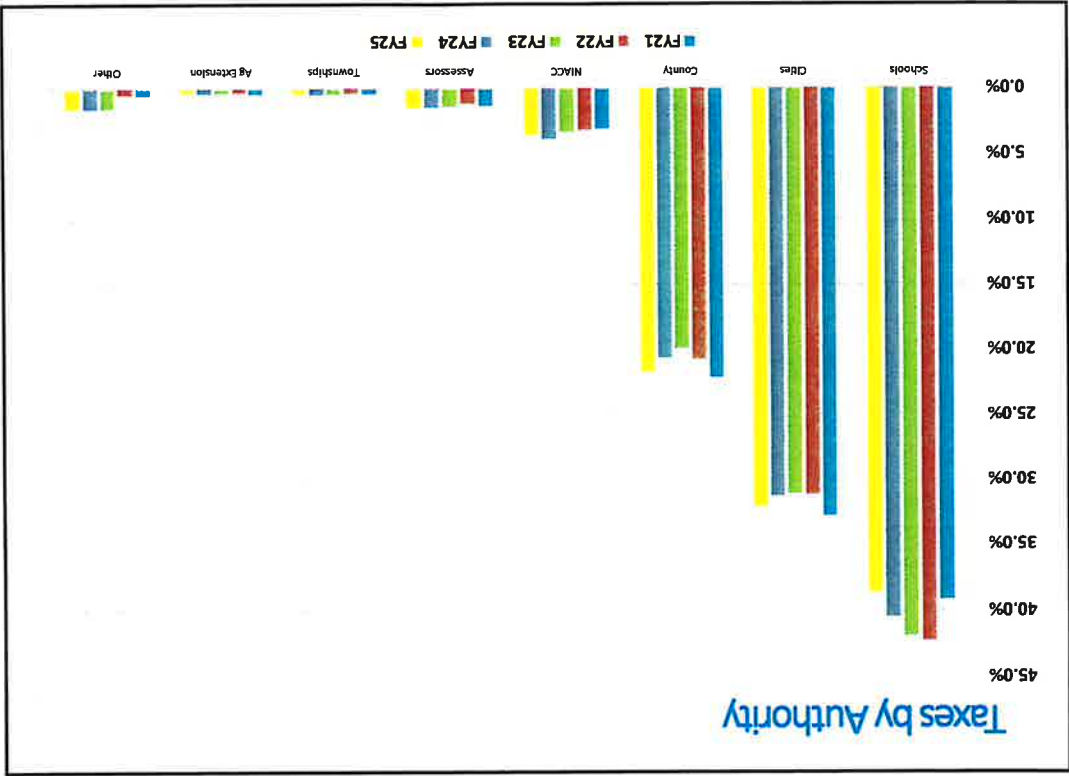


Debt Service Levy

Project	Amount	Term	Final Payment	FY 24-25 Tax Rate	FY 24-25 Dollars	FY 25-26 Tax Rate	FY 25-26 Dollars
Law Enforcement Center	4,573,000	5 year	FY26	0.25988	\$ 910,798	0.24737	\$ 889,163

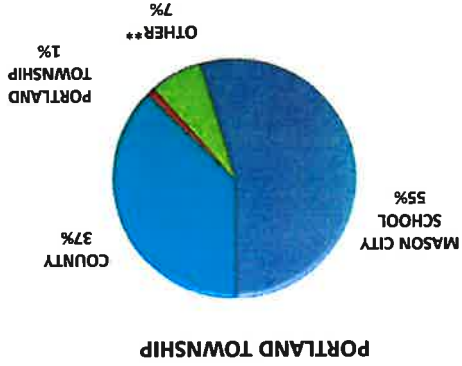
Capital Projects

<input type="checkbox"/> TOTAL	\$4,686,942	<input type="checkbox"/> TOTAL	\$5,486,096
<input type="checkbox"/> Other Capital Projects	3,086,942	<input type="checkbox"/> Other Capital Projects	3,386,096
<input type="checkbox"/> Secondary Roads	\$1,600,000	<input type="checkbox"/> Secondary Roads	\$2,100,000
<u>FY 24-25</u>		<u>FY 25-26</u>	



FY24-25 Tax Rates

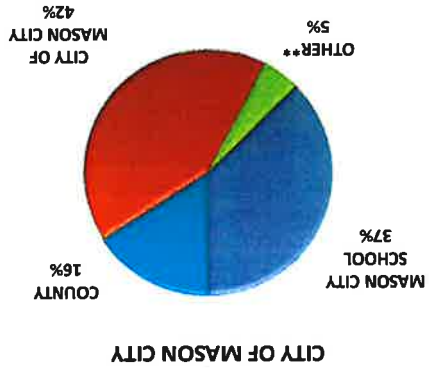
TAXING AUTHORITY	LEVY
COUNTY	8.64601
PORTLAND TOWNSHIP	0.26156
OTHER**	1.57675
MASON CITY SCHOOL	12.58194
TOTAL	23.06625



**OTHER includes levies for NIACC, Ag Extension, Assessor, and State of Iowa Brucellosis Fund

FY24-25 Tax Rates

TAXING AUTHORITY	LEVY
COUNTY	5.34679
CITY OF MASON CITY	13.98329
OTHER**	1.66049
MASON CITY SCHOOL	12.58194
TOTAL	33.57251



**OTHER includes levies for NIACC, Ag Extension, Assessor, and State of Iowa Brucellosis Fund

Operating Indicators

Public Safety and Legal Services:		Fiscal Year 2023		Fiscal Year 2024	
Number of Vehicles	6	6	6	6	6
Number of Food Inspections	474	474	474	474	474
Number of Home Care Aide service hours	6,222	6,222	6,369	6,369	6,369
Number of Nursing Visits	79	79	105	105	105
Number of Home Care Aide Clients	3,598	3,598	4,199	4,199	4,199
Number of Nursing Clients	104	104	270	270	270
Number of Immunizations	4,169	4,169	3,534	3,534	3,534
Health Department					
Physical Health and Social Services:					
Juvenile	166	166	216	216	216
Indicible Misdemeanor	766	766	918	918	918
Felony	321	321	269	269	269
Number Cases Filed:					
Attorney	30	30	30	30	30
Number of Vehicles	960	960	1,506	1,506	1,506
Citations and Warnings issued	713	713	624	624	624
Number of Arrests	9,914	9,914	11,918	11,918	11,918
Service Calls	2,907	2,907	3,105	3,105	3,105
Civil Papers Served	2,148	2,148	2,192	2,192	2,192
Number of Jail bookings	569	569	445	445	445
Weapon permits issued					
Sheriff:					
Conservation:					
Number of camper rights	4,315	4,315	358	358	358
Conservation programs presented	9,123	9,123	9,147	9,147	9,147
Number of park areas	36	36	37	37	37
Total acres managed	3,872	3,872	3,936	3,936	3,936
Number of vehicles	15	15	15	15	15
Planning and Zoning:					
Zoning Permits issued	104	104	93	93	93
Board of Adjustment cases	24	24	19	19	19
Roads and Transportation:					
Engineer: Miles maintained	1,025	1,025	1,025	1,025	1,025
Number of Vehicles	47	47	50	50	50
Governmental Services to Residents:					
Treasurer: Titles issued	15,971	15,971	15,100	15,100	15,100
Recorder: Documents recorded	7,101	7,101	6,499	6,499	6,499
Auditor:					
Registered voters	30,700	30,700	30,726	30,726	30,726
Absentee ballots requested	5,925	5,925	1,912	1,912	1,912
Number of Voting Machines	59	59	59	59	59

Property Tax Levies FY08 - FY25

