

RESOLUTION NO. 2017-009
ADOPTION OF FY2018 CASS COUNTY BUDGET AND CERTIFICATION OF TAXES

WHEREAS a public hearing has been held for the fiscal year 2018 Cass County budget in accordance with Iowa Code 331.434,

BE IT RESOLVED that the Cass County Board of Supervisors adopts said Budget and Certification of Taxes as published for fiscal year 2018.

PASSED AND ADOPTED this 8th day of March, 2017.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2017 - June 30, 2018
Budget Basis CASH

Iowa Department of Management
03-07-2017
County Name Cass
County Number 15
Date Budget Adopted 3/2/2017

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	789,047
2M County Population Expenditure Target Amount	634,829
3M Maximum County Services Fund Levy Dollars	634,829

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	(O) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:			305.371		
1 General Basic		825,948,355		894,808,338	
2 + Cemetery (Pioneer - 331.424B)	3,240,819		3.5		3,131,829
3 = Total for General Basic			0		0
4 = Total for General Basic	3,240,819				3,131,829
5 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
6 General Supplemental	1,300,000		1.40397		1,256,284
7 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	75,000				72,479
8 County MHDS Fund (from 4M certification above)	305,371		0.32979		295,099
9 Debt Service (from Form 703 col. I Countywide total)	0	961,242,185	0	930,102,168	0
10 Voted Emergency Medical Services (Countywide)			0		0
11 Other (specify)			0		0
12 Subtotal Countywide (A)	4,846,190		5.23376		4,683,212
B. All Rural Services Only Levies:		631,825,371		604,735,213	
13 Rural Services Basic			3.95		2,388,704
14 Rural Services Supplemental	2,495,710		0.31654		191,423
15 Unified Law Enforcement	200,000		0		0
16 Other (specify)			0		0
17 Other (specify)			0		0
18 Subtotal All Rural Services Only (B)	2,695,710		4.26654		2,580,127
19 Subtotal Countywide/All Rural Services (A + B)	7,541,900		9.5003		7,263,339
C. Special District Levies:					
20 Flood & Erosion		0	0		0
21 Voted Emergency Medical Services (partial county)		0	0		0
22 Other (specify)	0		0		0
23 Other (specify)			0		0
24 Other (specify)			0		0
25 Township ES Levies (Summary from Form 638-RE)		0	0		0
26 Subtotal Special Districts (C)		0			0
27 GRAND TOTAL (A + B + C)	7,541,900				7,263,339

Compensation Schedule for FY:
Elected Official:
Attorney
Auditor
Recorder
Treasurer
Sheriff
Supervisors
Supervisor Vice Chair, if different
Supervisor Chair, if different

2017/2018
Annual Salary:
62,611
57,354
57,354
57,354
74,324
29,232
30,232

Number of Official County Newspapers 3
Names of Official County Newspapers:
1 Atlantic News Telegraph
2 Anita Tribune
3 Griswold American
4
5
6

Cass County ADOPTED BUDGET SUMMARY

03-07-2017

						TOTALS				
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual		
						2017/2018 (F)	2016/2017 (G)	2015/2016 (H)		
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,388,113	2,875,226		0					1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0				2
Less: Credits to Taxpayers	3	258,408	165,498			423,906	426,716	452,968		3
Net Current Property Taxes	4	4,129,705	2,709,728		0	6,839,433	6,612,902	6,224,765		4
Delinquent Property Tax Revenue	5	700	14			714	882	136		5
Penalties, Interest & Costs on Taxes	6	42,370				42,370	42,370	42,311		6
Other County Taxes/TIF Tax Revenues	7	155,536	826,845	77,000	0	1,059,381	1,088,382	1,032,724		7
Intergovernmental	8	1,878,785	4,939,636	5,250	0	6,823,671	6,928,276	6,125,960		8
Licenses & Permits	9	30,840	1,500			32,340	31,840	25,498		9
Charges for Service	10	338,990	3,000			341,990	346,460	361,038		10
Use of Money & Property	11	44,135	4,640	101,850		150,625	164,658	167,945		11
Miscellaneous	12	83,860	129,000		93,275	306,135	336,695	365,069		12
Subtotal Revenues	13	6,704,921	8,614,363	184,100	93,275	15,596,659	15,552,465	14,345,446		13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0			0		360,000		14
Operating Transfers In	15	306,308	2,634,684	500,000	76,000	3,516,992	3,409,565	3,271,964		15
Proceeds of Fixed Asset Sales	16	0	0			0				16
Total Revenues & Other Sources	17	7,011,229	11,249,047	684,100	169,275	19,113,651	18,962,030	17,977,410		17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	2,082,964	1,168,138			3,251,102	2,883,126	2,394,947		18
Physical Health and Social Services	19	581,427	0			581,427	511,875	449,306		19
Mental Health, ID & DD	20	200,000	309,017			509,017	505,935	664,843		20
County Environment and Education	21	405,571	294,285			699,856	485,012	474,697		21
Roads & Transportation	22	0	6,075,000			6,075,000	5,623,500	4,541,709		22
Government Services to Residents	23	538,496	14,500			552,996	520,632	538,462		23
Administration	24	1,488,357	7,000			1,495,357	1,596,655	1,291,167		24
Nonprogram Current	25	1,166,625	0			1,166,625	1,179,325	983,909		25
Debt Service	26	0	0	169,275		169,275	229,643	577,998		26
Capital Projects	27	0	2,678,336	722,519		3,400,855	2,058,011	1,174,889		27
Subtotal Expenditures	28	6,463,440	10,546,276	722,519	169,275	17,901,510	15,593,714	13,091,927		28
Other Financing Uses:										
Operating Transfers Out	29	896,254	2,584,738	36,000	0	3,516,992	3,409,565	3,271,964		29
Refunded Debt/Payments to Escrow	30	0	0			0				30
Total Expenditures & Other Uses	31	7,359,694	13,131,014	758,519	169,275	21,418,502	19,003,279	16,363,891		31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-348,465	-1,881,967	-74,419	0	-2,304,851	-41,249	1,613,519		32
Beginning Fund Balance - July 1,	33	1,380,800	4,650,871	373,118		6,404,789	6,446,038	4,832,519		33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0				34
Fund Balance - Nonspendable	35	0	0			0				35
Fund Balance - Restricted	36	213,153	2,768,904	298,699		3,280,756	5,572,529	5,180,665		36
Fund Balance - Committed	37	0	0			0				37
Fund Balance - Assigned	38	0	0			0				38
Fund Balance - Unassigned	39	819,182	0	0	0	819,182	832,260	1,265,373		39
Total Ending Fund Balance - June 30,	40	1,032,335	2,768,904	298,699	0	4,099,938	6,404,789	6,446,038		40
Proposed tax rate per \$1,000 valuation for County purposes:										
		5.23376	urban areas;	9.5003	rural areas;	Any special district rates excluded.				