

RESOLUTION NO. 2019-005
ADOPTION OF FY2020 CASS COUNTY BUDGET AND CERTIFICATION OF TAXES

WHEREAS a public hearing has been held for the fiscal year 2020 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 adjusted for fiscal year 2020.

PASSED AND ADOPTED this 12th day of March, 2019.

/s/-Steve Baier, Chair

Attest: /s/-Dale Sunderman, Auditor

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2019 - June 30, 2020

Budget Basis: CASH

Iowa Department of Management
County Name: Cass
County Number: 15
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.

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.

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

	(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
			328,625		
A. Countywide Levies:					
General Basic	3,490,969	997,419,652	3.5	965,121,837	3,381,426
+ Cemetery (Pioneer - 331.4248)			0		0
= Total for General Basic	3,490,969				3,381,426
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,300,000		1.30336		1,259,205
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	75,000				72,643
County MHDS Fund (from certification above)	328,625		0.32948		318,318
Debt Service (from Form 703 col. I Countywide total)	0	1,045,383,156	0	1,014,085,341	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	5,119,594		5.13284		4,958,949
B. All Rural Services Only Levies:		695,711,248		668,390,237	
Rural Services Basic	2,748,059		3.95		2,640,141
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,748,059		3.95		2,640,141
Subtotal Countywide/All Rural Services (A + B)	7,867,653		9.08284		7,599,090
C. Special District Levies:					
Flood & Erosion		0	0	0	0
Voted Emergency Medical Services (partial county)		0	0	0	0
Other (specify)	0		0		0
Other (specify)			0		0
Other (specify)			0		0
Township ES Levies (Summary from Form 638-RE)	0	0			0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	7,867,653				7,599,090

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

2019/2020 Annual Salary
113,132
61,000
61,000
61,000
80,020
30,540
31,540

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

02/20/2019

						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)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1 4,640,631	2,958,459		0		7,599,090	7,355,709	7,293,612	1
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0				0		1,276	2
Less: Credits to Taxpayers	3 328,630	162,300				490,930	493,748	508,337	3
Net Current Property Taxes	4 4,312,001	2,796,159		0		7,108,160	6,861,961	6,783,999	4
Delinquent Property Tax Revenue	5 1,200	60				1,260	1,029	1,404	5
Penalties, Interest & Costs on Taxes	6 43,200					43,200	42,370	55,406	6
Other County Taxes/TIF Tax Revenues	7 153,198	881,470	0	0	0	1,034,668	1,116,735	1,022,358	7
Intergovernmental	8 1,697,705	3,801,693	0	0	0	5,499,398	4,827,979	6,657,508	8
Licenses & Permits	9 14,340	1,500				15,840	15,440	15,359	9
Charges for Service	10 326,130	4,500				330,630	337,350	370,282	10
Use of Money & Property	11 94,138	5,260	106,520			205,918	198,972	182,913	11
Miscellaneous	12 113,860	296,200		61,600		471,660	297,994	256,086	12
Subtotal Revenues	13 6,755,772	7,786,842	106,520	61,600	0	14,710,734	13,699,830	15,345,315	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14 0	0				0		2,521,812	14
Operating Transfers In	15 540,000	3,063,058	500,000	40,000	0	4,143,058	4,159,464	4,147,624	15
Proceeds of Fixed Asset Sales	16 0	0				0			16
Total Revenues & Other Sources	17 7,295,772	10,849,900	606,520	101,600	0	18,853,792	17,859,294	22,014,751	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18 2,148,852	1,237,528			0	3,386,380	2,942,400	2,765,629	18
Physical Health and Social Services	19 527,248	0			0	527,248	497,707	374,596	19
Mental Health, ID & DD	20 0	371,508			0	371,508	276,297	317,210	20
County Environment and Education	21 435,440	334,869			0	770,309	568,233	442,896	21
Roads & Transportation	22 0	6,669,000			0	6,669,000	6,377,000	5,584,076	22
Government Services to Residents	23 593,248	9,801			0	603,049	623,215	502,317	23
Administration	24 1,586,081	7,000			0	1,593,081	1,489,833	1,410,018	24
Nonprogram Current	25 1,100,000	0			0	1,100,000	103,000	237,397	25
Debt Service	26 0	0		157,805	0	157,805	381,155	213,544	26
Capital Projects	27 0	1,852,000	2,040,704		0	3,892,704	764,627	4,180,325	27
Subtotal Expenditures	28 6,390,869	10,481,706	2,040,704	157,805	0	19,071,084	14,023,467	16,028,008	28
Other Financing Uses:									
Operating Transfers Out	29 1,248,315	2,894,743	0	0	0	4,143,058	4,159,464	4,147,624	29
Refunded Debt/Payments to Escrow	30 0	0				0			30
Total Expenditures & Other Uses	31 7,639,184	13,376,449	2,040,704	157,805	0	23,214,142	18,182,931	20,175,632	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -343,412	-2,526,549	-1,434,184	-56,205	0	-4,360,350	-323,637	1,839,119	32
Beginning Fund Balance - July 1,	33 1,818,364	5,345,431	1,434,184	80,663		8,678,642	9,002,279	7,163,160	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0				0			34
Fund Balance - Nonspendable	35 0	0				0			35
Fund Balance - Restricted	36 428,274	2,818,882		24,458		3,271,614	7,368,927	7,354,548	36
Fund Balance - Committed	37 0	0				0			37
Fund Balance - Assigned	38 0	0				0			38
Fund Balance - Unassigned	39 1,046,678	0	0	0	0	1,046,678	1,309,715	1,647,731	39
Total Ending Fund Balance - June 30,	40 1,474,952	2,818,882	0	24,458	0	4,318,292	8,678,642	9,002,279	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.13284 urban areas; 9.08284 rural areas; Any special district rates excluded. _____
This line and the next line reserved for notes: _____