

RESOLUTION NO. 2022-002
SECOND AMENDMENT OF FY2022 CASS COUNTY BUDGET

WHEREAS a public hearing has been held for the amendment of the fiscal year 2022 Cass County Budget in accordance with Iowa Code 331.435,

BE IT RESOLVED that the Cass County Board of Supervisors adopts the amended FY 2022 Cass County Budget (as published), effective immediately.

PASSED AND ADOPTED this 25th day of January, 2022.

RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET are on file in the office of the County Auditor.

/s/- Steve Baier, Chair

Attest: /s/-Dale Sunderman, Auditor

RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT				
CASS COUNTY				
Fiscal Year July 1, 2021 - June 30, 2022				
CASS COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2022				
Meeting Date:	Meeting Time:	Meeting Location:		
1/25/2022	09:00 AM	Boardroom, Cass County Courthouse		
The governing body of the CASS COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:				
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	7,863,375	0	7,863,375
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	487,248	0	487,248
Net Current Property Tax	4	7,376,127	0	7,376,127
Delinquent Property Tax Revenue	5	1,225	0	1,225
Penalties, Interest & Costs on Taxes	6	32,300	0	32,300
Other County Taxes/TIF Tax Revenues	7	2,092,022	0	2,092,022
Intergovernmental	8	7,469,553	0	7,469,553
Licenses & Permits	9	17,490	0	17,490
Charges for Service	10	362,510	0	362,510
Use of Money & Property	11	194,925	0	194,925
Miscellaneous	12	258,461	1,326,000	1,584,461
Subtotal Revenue	13	17,804,613	1,326,000	19,130,613
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	2,000,000	2,000,000
Operating Transfers In	15	4,461,680	439,379	4,901,059
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	22,266,293	3,765,379	26,031,672
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,559,650	9,000	3,568,650
Physical Health and Social Services	19	523,728	0	523,728
Mental Health, ID & DD	20	295,226	0	295,226
County Environment & Education	21	616,465	0	616,465
Roads & Transportation	22	7,090,000	0	7,090,000
Government Services to Residents	23	625,732	0	625,732
Administration	24	4,304,621	0	4,304,621
Nonprogram Current	25	374,491	0	374,491
Debt Service	26	959,688	0	959,688
Capital Projects	27	4,984,580	2,886,621	7,871,201
Subtotal Expenditures	28	23,334,181	2,895,621	26,229,802
Other Financing Uses:				
Operating Tranfers Out	29	4,461,680	439,379	4,901,059
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	27,795,861	3,335,000	31,130,861
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,529,568	430,379	-5,099,189
Beginning Fund Balance - July 1, 2021	33	12,154,683	0	12,154,683
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,897,761	0	3,897,761
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	-9,000	-9,000
Fund Balance - Unassigned	39	2,727,354	439,379	3,166,733
Total Ending Fund Balance - June 30, 2022	40	6,625,115	430,379	7,055,494
Explanation of Changes: Capital Projects: Revenue and expense for Communications Upgrade - \$2,000,000 General Obligation Capital Loan Notes with transfer for advance payment from another Capital Projects Fund; and New Economic Development Capital Projects fund for monies from sale of Valley Business Park property - \$1,326,000 estimated.; and \$9,000 added for increased medical examiner fees.				

01/25/2022

Signature of Certification
02/08/2022 04:28 PM

Adopted On

County Auditor Signature of Certification
Page 1 of 1