

Resolution No. 2023-38
Amendment 1 of Fiscal Year 2024 Cass County Budget
And Change of Appropriations

WHEREAS a public hearing has been held for the amendment of the Fiscal Year 2024 Cass County Budget in accordance with Iowa Code 331.435;


BE IT RESOLVED that the Cass County Board of Supervisors adopts the amended Fiscal Year 2024 Cass County Budget as published, effective immediately, and appropriates the funds as amended.

Record of Hearing and Determination on the Amendment to County Budget are on file in the office of the County Auditor.


Roll Call Vote:

A Baier
A Pettinger
A Green
A Richter
A O'Brien

Resolution adopted this 24th day of October, 2023.



Steve Baier, Chairman,
Board of Supervisors



Attest: Kathy Somers
County Auditor

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
CASS COUNTY**

Fiscal Year July 1, 2023 - June 30, 2024

CASS COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2024

Meeting Date:	Meeting Time:	Meeting Location:
10/24/2023	09:00 AM	Cass County Courthouse, 5 W 7th St, Atlantic, IA 50022

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	8,865,716	0	8,865,716
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	282,988	0	282,988
Net Current Property Tax	4	8,582,728	0	8,582,728
Delinquent Property Tax Revenue	5	1,000	0	1,000
Penalties, Interest & Costs on Taxes	6	32,300	0	32,300
Other County Taxes/TIF Tax Revenues	7	1,862,645	0	1,862,645
Intergovernmental	8	6,257,941	0	6,257,941
Licenses & Permits	9	17,590	0	17,590
Charges for Service	10	366,140	0	366,140
Use of Money & Property	11	337,129	0	337,129
Miscellaneous	12	641,210	11,000	652,210
Subtotal Revenue	13	18,098,683	11,000	18,109,683
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	5,149,057	0	5,149,057
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	23,247,740	11,000	23,258,740
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,837,821	318,937	4,156,758
Physical Health and Social Services	19	543,285	11,000	554,285
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,010,058	0	1,010,058
Roads & Transportation	22	8,140,171	1,911,000	10,051,171
Government Services to Residents	23	635,492	1	635,493
Administration	24	3,217,261	337,850	3,555,111
Nonprogram Current	25	125,000	0	125,000
Debt Service	26	832,454	0	832,454
Capital Projects	27	7,314,827	3,216,620	10,531,447
Subtotal Expenditures	28	25,656,369	5,795,408	31,451,777
Other Financing Uses:				
Operating Transfers Out	29	5,149,057	0	5,149,057
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	30,805,426	5,795,408	36,600,834
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,557,686	-5,784,408	-13,342,094
Beginning Fund Balance - July 1, 2023	33	12,364,865	0	12,364,865
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,466,364	-5,666,171	-2,199,807
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,340,815	-118,237	1,222,578
Total Ending Fund Balance - June 30, 2024	40	4,807,179	-5,784,408	-977,229

Explanation of Changes: Secondary Roads federal funds and equipment purchase, payroll changes, employee benefits, opioid settlement

Steve Baier

Signature of Certification

10/24/2023

Adopted On

Kathy Amers

County Auditor Signature of Certification