

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**County Name: CASS COUNTY County Number: 15**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Cass County Courthouse Boardroom, 5 W 7th Street, Atlantic, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)  
<https://www.casscountyia.gov/>

County Telephone Number  
 (712) 243-4570

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,554,439	8,865,716	8,166,198	8.17
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	233,200	282,988	419,804	
Net Current Property Taxes	4	9,321,239	8,582,728	7,746,394	
Delinquent Property Tax Revenue	5	1,100	1,000	1,076	
Penalties, Interest & Costs on Taxes	6	12,120	32,300	54,572	
Other County Taxes/TIF Tax Revenues	7	2,241,767	1,862,645	1,871,226	9.45
Intergovernmental	8	5,223,203	6,710,715	6,345,092	
Licenses & Permits	9	14,000	17,590	37,991	
Charges for Service	10	360,250	302,540	393,651	
Use of Money & Property	11	348,662	425,506	557,134	
Miscellaneous	12	159,310	1,094,510	2,217,009	
<b>Subtotal Revenues</b>	13	17,681,651	19,029,534	19,224,145	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,550,467	4,852,072	4,853,671	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	23,232,118	23,881,606	24,077,816	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,409,496	3,753,853	3,137,200	18.56
Physical Health and Social Services	19	570,450	564,285	516,094	5.13
County Environment and Education	21	1,320,426	980,255	683,393	39.00
Roads & Transportation	22	8,084,862	8,337,171	6,347,916	12.85
Government Services to Residents	23	672,492	613,805	525,089	13.17
Administration	24	3,169,350	2,506,900	2,275,396	18.02
Nonprogram Current	25	92,585	125,000	86,376	3.53
Debt Service	26	831,505	832,454	832,626	-0.07
Capital Projects	27	7,454,865	5,958,152	2,265,493	81.40
<b>Subtotal Expenditures</b>	28	26,606,031	23,671,875	16,669,583	
Other Financing Uses:					
Operating Transfers Out	29	5,550,467	4,852,072	4,853,671	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	32,156,498	28,523,947	21,523,254	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-8,924,380	-4,642,341	2,554,562	
Beginning Fund Balance - July 1,	33	13,408,106	18,050,447	15,495,885	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,064,571	10,856,942	15,329,214	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,419,155	2,551,164	2,721,233	
Total Ending Fund Balance - June 30,	40	4,483,726	13,408,106	18,050,447	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	5,926,446	Urban Areas:	5.10784
Rural Only Levies*:	3,627,993		
Special District Levies*:	0	Rural Areas:	9.53039
TIF Tax Revenues:	1,000,000	Any special district tax rates not included.	
Utility Replacement Excise Tax:	279,767		

Explanation of any significant items in the budget or additional virtual meeting information:

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