

Resolution No. 2025-24
Appropriations and Transfers for Fiscal Year 2025-2026

WHEREAS, the Cass County Board of Supervisors is required to formally set the appropriations for the county's departments for the ensuing fiscal year in accordance with Iowa Code 331.434(6); and

WHEREAS, the Board has duly considered the approved county budget and the anticipated expenditures for each office and department;

NOW, THEREFORE, BE IT RESOLVED that the Cass County Board of Supervisors hereby makes the following appropriations for the various offices and departments of Cass County for Fiscal Year 2025-2026, in accordance with Iowa Code 331.434(6):

Department	General Basic	General Suppl	Rural Services	Rural Suppl	Secondary Roads	Other	Total
Attorney	314,639	163,652				125,000	603,291
Auditor	275,430	109,039					384,469
Supervisors	228,305	127,993					356,298
Courthouse	200,688	28,389					229,077
IT	386,680	32,360				0	419,040
Recorder	157,564	66,000				17,000	240,564
Sheriff	377,726	174,687	1,036,958	125,939		340,000	2,055,310
Treasurer	410,630	136,818					547,448
Zoning	5,900	855					6,755
Jail	529,344	166,730					696,074
Bd of Health/Sanitarian	48,000						48,000
Conservation	394,375	73,634				85,708	553,717
Capital Projects						6,055,000	6,055,000
County Fair / 4-H	40,000						40,000
Local Health	308,585						308,585
Human Services	46,700						46,700
General Relief	82,510	17,278					99,788
Veteran Affairs	93,559	10,363					103,922
Medical Examiner	60,000						60,000
Election Administration		138,500					138,500
URA 2017 Agribusiness						1,259,368	1,259,368
Econ Dev (VBP)						1,376,027	1,376,027
MHDS Reimbursable						72,873	72,873
Court Services		17,200					17,200
Juv Prob/Det		147,904					147,904
Local Option Sales Tax						2,072,169	2,072,169
Library Contract						132,767	132,767
Road Clearing			60,000				60,000
Weed Commissioner				6,575			6,575
Engineer/Sec Rds				354,000	10,317,470		10,671,470
Flood & Erosion						82,000	82,000

Emerg Medical Service						800,000	800,000
Non-Dept. Rural Supp Fund				7,000			7,000
Non-Dept Gen Sup		535,000					535,000
Nondepartmental	294,776	515,600				585,494	1,395,870
Non-Dept. Gen Basic Trans	2,305,650						2,305,650
Non-Dept. Rural Basic Trans			2,668,484				2,668,484
Total	6,561,061	2,462,002	3,765,442	493,514	10,317,470	13,003,406	36,602,895

BE IT FURTHER RESOLVED that the following transfers are authorized for the Fiscal Year 2025-2026.

Transfers Include	General Basic	General Suppl	Rural Services	Rural Suppl	Secondary Roads	Other	Total
General Basic Fund							
To General Sup Fund	2,100,000						2,100,000
To Second Rds Fund	205,650						205,650
Rural Basic Fund							
To Secondary Rds Fund			2,605,964				2,605,964
To Flood and Erosion			24,000				24,000
Local Optn Sales Tax Fund							
To Rural Services Fund						425,000	425,000
To Secondary Rds Fund						200,000	200,000
Agribusiness TIF Fund							
To Local Opt Sls Tax Fund						190,632	190,632
To 2017 Agribus. LTD Fund						289,368	289,368
Total Transfers	2,305,650	0	2,629,964	0	0	1,105,000	6,040,614

Roll Call Vote:

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

Resolution adopted this 17th day of June, 2025.

Steve Baier
Steve Baier, Chairman,
Board of Supervisors

Kathy Somers
Kathy Somers
County Auditor