

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 3/15/2022 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Meeting Room 5 W 7th Street Atlantic, Iowa 50022

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-gov-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)
casscountyiowa.us

County Telephone Number
 (712) 243-4570

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,144,940	7,886,631	7,757,043	2.47
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,086	
Less: Credits to Taxpayers	3	458,615	487,248	449,123	
Net Current Property Taxes	4	7,686,325	7,399,383	7,306,834	
Delinquent Property Tax Revenue	5	1,000	1,225	72,319	
Penalties, Interest & Costs on Taxes	6	32,300	32,300	84,941	
Other County Taxes/TIF Tax Revenues	7	2,196,842	2,092,641	1,863,183	8.59
Intergovernmental	8	4,800,481	7,275,769	5,940,197	
Licenses & Permits	9	21,090	60,260	14,875	
Charges for Service	10	387,790	392,050	401,196	
Use of Money & Property	11	106,884	128,925	195,369	
Miscellaneous	12	1,578,460	282,606	244,294	
Subtotal Revenues	13	16,811,172	17,665,159	16,123,208	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	2,000,000	0	
Operating Transfers In	15	5,091,395	4,900,949	4,422,196	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	21,902,567	24,566,108	20,545,404	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,567,975	3,162,462	2,988,227	9.27
Physical Health and Social Services	19	527,241	504,503	431,187	10.58
Mental Health, ID & DD	20	0	478,759	366,848	
County Environment and Education	21	713,139	545,285	555,757	13.28
Roads & Transportation	22	7,932,300	7,080,000	6,808,440	7.94
Government Services to Residents	23	633,139	599,241	605,113	2.29
Administration	24	4,350,798	1,891,635	1,458,805	72.70
Nonprogram Current	25	386,000	364,491	157,336	56.63
Debt Service	26	1,312,627	959,688	754,771	31.88
Capital Projects	27	9,514,532	986,212	422,790	374.39
Subtotal Expenditures	28	28,937,751	16,572,276	14,549,274	
Other Financing Uses:					
Operating Transfers Out	29	5,091,395	4,900,949	4,422,196	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	34,029,146	21,473,225	18,971,470	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-12,126,579	3,092,883	1,573,934	
Beginning Fund Balance - July 1,	33	15,247,565	12,154,682	10,580,748	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,830,092	13,562,343	10,082,141	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,290,894	1,685,222	2,072,541	
Total Ending Fund Balance - June 30,	40	3,120,986	15,247,565	12,154,682	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,324,380	Urban Areas: 4.80945 Rural Areas: 8.49276			
Rural Only Levies*:	2,820,560				
Special District Levies*:	0				
TIF Tax Revenues:	960,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	232,577				

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