

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				
CASS COUNTY				
Fiscal Year July 1, 2022 - June 30, 2023				
The CASS COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023				
Meeting Date/Time: 6/13/2023 09:00 AM		Contact: Kathy Somers	Phone: (712) 243-4570	
Meeting Location: Cass County Courthouse, 5 W 7th St, Atlantic, IA 50022				
There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <a href="https://dom.iowa.gov/local-gov-appeals">https://dom.iowa.gov/local-gov-appeals</a> .				
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	8,144,940	0	8,144,940
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	458,615	0	458,615
Net Current Property Tax	4	7,686,325	0	7,686,325
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	2,196,842	0	2,196,842
Intergovernmental	8	4,800,481	0	4,800,481
Licenses & Permits	9	21,090	0	21,090
Charges for Service	10	387,790	0	387,790
Use of Money & Property	11	106,884	0	106,884
Miscellaneous	12	1,578,460	56,498	1,634,958
Subtotal Revenue	13	16,811,172	56,498	16,867,670
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	5,091,395	0	5,091,395
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	21,902,567	56,498	21,959,065
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,567,975	102,500	3,670,475
Physical Health and Social Services	19	527,241	56,498	583,739
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	713,139	0	713,139
Roads & Transportation	22	7,932,300	0	7,932,300
Government Services to Residents	23	633,139	0	633,139
Administration	24	4,350,798	0	4,350,798
Nonprogram Current	25	386,000	0	386,000
Debt Service	26	1,312,627	0	1,312,627
Capital Projects	27	9,514,532	0	9,514,532
Subtotal Expenditures	28	28,937,751	158,998	29,096,749
Other Financing Uses:				
Operating Tranfers Out	29	5,091,395	0	5,091,395
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	34,029,146	158,998	34,188,144
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-12,126,579	-102,500	-12,229,079
Beginning Fund Balance - July 1, 2022	33	15,247,565	0	15,247,565
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	1,830,092	0	1,830,092
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,340,894	-102,500	1,238,394
Total Ending Fund Balance - June 30, 2023	40	3,120,986	-102,500	3,018,486
Explanation of Changes: National Opioid Settlement Revenue and Expense, employee overtime reimbursement delay, benefit enrollment changes, fuel costs, vehicle maintenance				