

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

CASS COUNTY

Fiscal Year July 1, 2023 - June 30, 2024

The CASS COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

Meeting Date/Time: 10/24/2023 09:00 AM

Contact: Kathy Somers, County Auditor

Phone: (712) 243-4570 ext: 229

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 <https://dom.iowa.gov/local-gov-appeals>.

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