

RESOLUTION NO. 2020-009
ADOPTION OF FY2021 CASS COUNTY BUDGET AND CERTIFICATION OF TAXES

WHEREAS a public hearing has been held for the fiscal year 2021 Cass County budget in accordance with Iowa Code 331.434,

BE IT RESOLVED that the Cass County Board of Supervisors adopts said Budget and Certification of Taxes as adjusted for fiscal year 2021.

PASSED AND ADOPTED this 24th day of March, 2020.

/s/-Steve Baier, Chair

Attest: /s/-Dale Sunderman, Auditor

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES				General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019
Taxes Levied on Property	1	4,744,122	3,012,892				0		7,757,014	7,599,088	7,367,132
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0		0	0	0
Less: Credits to Taxpayers	3	328,630	164,770				0		493,400	493,400	517,931
Net Current Property Taxes	4	4,415,492	2,848,122				0		7,263,614	7,105,688	6,849,201
Delinquent Property Tax Revenue	5	1,300	60				0		1,360	1,360	1,511
Penalties, Interest & Costs on Taxes	6	50,200					0		50,200	50,200	57,735
Other County Taxes/TIF Tax Revenues	7	145,886	996,737			0	960,000	0	2,102,623	1,034,990	1,230,997
Intergovernmental	8	910,166	3,951,988			0	0	0	4,862,154	4,458,998	5,125,534
Licenses & Permits	9	14,175	3,500			0	0	0	17,675	55,175	20,925
Charges for Service	10	343,255	4,500			0	0	0	347,755	325,760	357,113
Use of Money & Property	11	232,140	6,110			106,521	0	0	344,771	308,934	303,271
Miscellaneous	12	170,960	102,901				0	0	273,861	500,543	348,339
Subtotal Revenues	13	6,283,574	7,913,918			106,521	960,000	0	15,264,013	13,841,648	14,294,626
Other Financing Sources:											
General Long-Term Debt Proceeds	14	0	0			0	0	0	0	0	0
Operating Transfers In	15	670,000	3,240,154			500,000	0	0	4,410,154	4,382,670	4,185,783
Proceeds of Fixed Asset Sales	16	0	0			0	0	0	0	0	0
Total Revenues & Other Sources	17	6,953,574	11,154,072			606,521	960,000	0	19,674,167	18,224,318	18,480,409
EXPENDITURES & OTHER FINANCING USES											
Operating:											
Public Safety and Legal Services	18	2,290,079	1,281,242					0	3,571,321	3,045,733	2,844,658
Physical Health and Social Services	19	521,383	0					0	521,383	482,954	485,291
Mental Health, ID & DD	20	0	367,020					0	367,020	371,508	256,406
County Environment and Education	21	437,612	331,559					0	769,171	557,915	528,285
Roads & Transportation	22	0	7,148,000					0	7,148,000	6,164,000	6,368,298
Government Services to Residents	23	605,177	10,499					0	615,676	559,261	647,125
Administration	24	1,822,464	7,000					0	1,829,464	1,465,972	1,398,826
Nonprogram Current	25	303,000	0					0	303,000	277,612	66,714
Debt Service	26	0	0				959,205	0	959,205	288,817	361,685
Capital Projects	27	0	1,776,972			2,593,688		0	4,370,660	1,036,125	719,668
Subtotal Expenditures	28	5,979,715	10,922,292			2,593,688	959,205	0	20,454,900	14,249,897	13,676,956
Other Financing Uses:											
Operating Transfers Out	29	1,343,172	3,066,187			0	795	0	4,410,154	4,382,670	4,185,783
Refunded Debt/Payments to Escrow	30	0	0			0	0	0	0	0	0
Total Expenditures & Other Uses	31	7,322,887	13,988,479			2,593,688	960,000	0	24,865,054	18,632,567	17,862,739
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-369,313	-2,834,407			-1,987,167	0	0	-5,190,887	-408,249	617,670
Beginning Fund Balance - July 1, 2020	33	1,859,208	5,343,205			1,987,167	22,120	0	9,211,700	9,619,949	9,002,279
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0			0	0	0	0	0	0
Fund Balance - Restricted	36	499,365	2,508,798			0	22,120	0	3,030,283	7,889,531	7,978,058
Fund Balance - Committed	37	0	0			0	0	0	0	0	0
Fund Balance - Assigned	38	0	0			0	0	0	0	0	0
Fund Balance - Unassigned	39	990,530	0			0	0	0	990,530	1,322,169	1,641,891
Total Ending Fund Balance - June 30,	40	1,489,895	2,508,798			0	22,120	0	4,020,813	9,211,700	9,619,949

Proposed tax rate per \$1,000 valuation for County purposes: 5.077 urban areas; 9.04968 rural areas; Any special district rates excluded.