

Proposed

BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2020 - June 30, 2021

County Number: 15 County Name: CASS COUNTY Date Adopted: (entered upon proposal)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

323,250

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,026,206,124		996,245,856	
General Basic	2	3,591,721		3.50000		3,486,860
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	3,591,721				3,486,860
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,295,067		1.26200		1,257,262
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	75,000				72,806
County MHDS Fund (from certification above)	8	323,250		0.31500		313,817
Debt Service (from Form 703 col. I Countywide total)	9	0	1,103,898,254	0.00000	1,073,937,986	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,210,038		5.07700		5,057,939
B. All Rural Services Only Levies:	13		705,402,507		679,409,207	
Rural Services Basic	14	2,786,340		3.95000		2,683,666
Rural Services Supplemental	16	16,000		0.02268		15,409
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,802,340		3.97268		2,699,075
Subtotal Countywide/All Rural Services (A + B)	21	8,012,378		9.04968		7,757,014
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638- RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	8,012,378				7,757,014
Compensation Schedule for FY 2020/2021						
Elected Official	Annual Salary	Number of Official County Newspapers		Names of Official County Newspapers:		
Attorney	118,105					
Auditor	62,281					
Recorder	62,281					
Treasurer	62,281					
Sheriff	81,700					
Supervisors	31,181					
Supervisor Vice Chair, if different						
Supervisor Chair, if different	32,181					

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)

(County Auditor)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

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

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

REVENUES DETAIL
County Name: CASS COUNTY
County No: 15

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	
TAXED LEVIED ON PROPERTY	1	3,486,860	1,257,262		313,817	2,683,666	15,409		0		0		7,757,014	7,599,088	7,367,132	1
Less: Uncoll: Del. Taxes Levy Year	2												0			2
Less: Credits to Taxpayers	3	238,330	90,300		20,440	144,330							493,400	493,400	517,931	3
1000 Net Current Property Taxes	4	3,248,530	1,166,962		293,377	2,539,336	15,409		0		0		7,263,614	7,105,688	6,849,201	4
1010 Delinq. Property Tax Revenue	5	1,000	300		50	10							1,360	1,360	1,511	5
11XX Penalties, Int, & Costs on Taxes	6	50,200											50,200	50,200	57,735	6
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	2,580	640		145	560							3,925	3,925	4,302	7
13XX Voter Approved Local Option Taxes	8								883,334				883,334	762,500	879,838	8
14XX Gambling Taxes	9												0			9
15XX TIF Tax Revenues	10										960,000		960,000		71,630	10
16XX Utility Tax Replacement Excise Taxes	11	104,861	37,805		9,433	102,674	591		0		0		255,364	268,565	275,227	11
17XX Taxes Collected for Other Governments	11B												0			11B
Subtotal	12	107,441	38,445	0	9,578	103,234	591	0	883,334	0	960,000	0	2,102,623	1,034,990	1,230,997	12
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13							3,445,300					3,445,300	3,298,919	3,524,544	13
21XX State Replacements Against Levied Taxes	14	238,330	90,300		20,440	144,330							493,400	493,400	517,931	14
22XX Other State Tax Replacements	15	79,070	30,368		6,694	58,354							174,486	174,486	180,816	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	52,000											52,000	52,000	51,683	16
25XX Contributions from Other Intergovernmental Units	17	5,350	33,000			169,570							207,920	222,421	206,769	17
26XX, 27XX State Grants and Entitlements	18	381,748				27,500		4,000	15,800				429,048	157,772	583,791	18
28XX Federal Grants and Entitlements	19												0			19
29XX Payments in Lieu of Taxes	20							60,000					60,000	60,000	60,000	20
Subtotal (lines 13 - 20)	21	756,498	153,668	0	27,134	399,754	0	3,509,300	15,800	0	0	0	4,862,154	4,458,998	5,125,534	21
3XXX Licenses & Permits	22	14,175						3,500					17,675	55,175	20,925	22
4XXX, 5XXX Charges for Service	23	343,205	50			1,500			3,000				347,755	325,760	357,113	23
6XXX Use of Money & Property	24	232,140							6,110	106,521			344,771	308,934	303,271	24
8XXX Miscellaneous	25	126,860	44,100			23,000	7,000	40,000	32,901				273,861	500,543	348,339	25
Total Revenues	26	4,880,049	1,403,525	0	330,139	3,066,834	23,000	3,552,800	941,145	106,521	960,000	0	15,264,013	13,841,648	14,294,626	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27		670,000					173,172		500,000			1,343,172	1,208,315	1,350,508	27
9020 From Rural Services Basic	28						370,000	2,118,853	24,000				2,512,853	2,389,743	2,068,528	28
90xx From Other Budgetary Funds	29					353,334		200,000	795				554,129	784,612	766,747	29
Subtotal (lines 27- 29)	30	0	670,000	0	0	353,334	370,000	2,492,025	24,795	500,000	0	0	4,410,154	4,382,670	4,185,783	30
91XX Proceeds/Gen Long-Term Debt	31												0			31
92XX Proceeds/Gen Capital Asset Sales	32												0			32
Total Revenues and Other Sources	33	4,880,049	2,073,525	0	330,139	3,420,168	393,000	6,044,825	965,940	606,521	960,000	0	19,674,167	18,224,318	18,480,409	33
Beginning Fund Balance - July 1, NaN	34	1,286,169	573,039		210,504	1,131,592	106,731	2,314,466	1,579,912	1,987,167	22,120		9,211,700	9,619,949	9,002,279	34
Total Resources	35	6,166,218	2,646,564	0	540,643	4,551,760	499,731	8,359,291	2,545,852	2,593,688	982,120	0	28,885,867	27,844,267	27,482,688	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	0	36

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
County Name: CASS COUNTY
County No: 15

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	79,445	32,810			871,763	83,821				1,067,839	1,004,604	970,719	1
1010 - Investigations	2								191,252		191,252	20,000	19,435	2
1020 - Unified Law Enforcement	3	10,000									10,000			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	4,000									4,000	1,300		5
1050 - Adult Correctional Services	6	357,538	139,531								497,069	470,758	456,077	6
1060 - Administration	7	263,316	123,464								386,780	379,231	351,986	7
Subtotal	8	714,299	295,805	0	0	871,763	83,821	0	191,252	0	2,156,940	1,875,893	1,798,217	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	279,267	127,799						134,406		541,472	381,504	349,688	9
1110 - Medical Examiner	10	36,000									36,000	32,000	19,048	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	315,267	127,799	0	0	0	0	0	134,406	0	577,472	413,504	368,736	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13	80,000									80,000	36,800	36,800	13
1210 - Emergency Management	14		462,300								462,300	463,080	435,406	14
1220 - Fire Protection & Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	80,000	462,300	0	0	0	0	0	0	0	542,300	499,880	472,206	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18										0			18
1410 - Research & Other Assistance	19										0		42	19
1420 - Bailiff Services	20										0			20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	0	42	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		1,000								1,000	1,000	1,162	22
1510 - (Reserved)	23													23
1520 - Detention Services	24		4,684								4,684	2,928	1,588	24
1530 - Court Costs	25		10,000								10,000			25
1540 - Service of Civil Papers	26		14,000								14,000	13,000	13,380	26
Subtotal	27	0	29,684	0	0	0	0	0	0	0	29,684	16,928	16,130	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29		77,200								77,200	76,700	44,471	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		187,725								187,725	162,828	144,856	30
Subtotal	31	0	264,925	0	0	0	0	0	0	0	264,925	239,528	189,327	31
Total - Public Safety & Legal Services	32	1,109,566	1,180,513	0	0	871,763	83,821	0	325,658	0	3,571,321	3,045,733	2,844,658	32

SERVICE AREA 3
 PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: CASS COUNTY
 County No: 15

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1									0			1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Sanitation	3									0			3
3040 - Health Administration	4	35,000								35,000	28,000	26,180	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	35,000	0	0	0	0	0	0	0	35,000	28,000	26,180	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	42,500								42,500	43,000	43,735	7
3110 - General Welfare Services	8	87,063	10,266							97,329	96,683	80,796	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	129,563	10,266	0	0	0	0	0	0	139,829	139,683	124,531	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	66,857	19,243							86,100	79,203	82,156	11
3210 - General Services to Veterans	12	20,700								20,700	2,314	13,870	12
Subtotal	13	87,557	19,243	0	0	0	0	0	0	106,800	81,517	96,026	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15									0			15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	224,446								224,446	218,446	228,866	18
3410 - Other Social Services	19	8,308								8,308	8,308	8,308	19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	232,754	0	0	0	0	0	0	0	232,754	226,754	237,174	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	7,000								7,000	7,000	1,380	22
3510 - Preventive Services	23									0			23
Subtotal	24	7,000	0	0	0	0	0	0	0	7,000	7,000	1,380	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	491,874	29,509	0	0	0	0	0	0	521,383	482,954	485,291	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: CASS COUNTY
County No: 15

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
SERVICES TO PERSONS WITH:													
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS													
400X - Information & Education Services	1									0			1
402X - Coordination Services	2									0			2
403X- Personal & Environ. Sprt	3									0			3
404X-Treatment Services	4									0			4
405X-Vocational & Day Services	5									0			5
406X-Lic/Cert. Living Arrangements	6									0			6
407X - Inst/Hospital & Commit Services	7			41,370						41,370	40,483	32,786	7
Subtotal	8	0	0	0	41,370	0	0	0	0	41,370	40,483	32,786	8
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	9									0			9
422X - Coordination Services	10									0			10
423X- Personal & Environ. Sprt	11									0			11
424X-Treatment Services	12									0			12
425X-Vocational & Day Services	13									0			13
426X-Lic/Cert. Living Arrangements	14									0			14
427X - Inst/Hospital & Commit Services	15									0			15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	17									0			17
432X - Coordination Services	18									0			18
433X- Personal & Environ. Sprt	19									0			19
434X-Treatment Services	20									0			20
435X-Vocational & Day Services	21									0			21
436X-Lic/Cert. Living Arrangements	22									0			22
437X - Inst/Hospital & Commit Services	23									0			23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	24
44XX - GENERAL ADMINISTRATION													
4411-Direct Administration	25			2,400						2,400	2,400	10,620	25
4412-Purchased Administration	26									0			26
4413-Distrib to Regional Fiscal Agent	27			323,250						323,250	328,625	213,000	27
Subtotal	28	0	0	0	325,650	0	0	0	0	325,650	331,025	223,620	28
45XX - COUNTY PRVD CASE MGMT													
Subtotal	29									0			29
46XX - COUNTY PRVD SERVICES													
Subtotal	30									0			30
47XX - BRAIN INJURY													
470X - Information & Education Services	31									0			31
472X - Coordination Services	32									0			32
473X- Personal & Environ. Sprt	33									0			33
474X-Treatment Services	34									0			34
475X-Vocational & Day Services	35									0			35
476X-Lic/Cert. Living Arrangements	36									0			36
477X - Inst/Hospital & Commit Services	37									0			37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	367,020	0	0	0	0	367,020	371,508	256,406	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: CASS COUNTY
County No: 15

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1								121,250		121,250	38,000	44,014
6010 - Weed Eradication	2					7,045					7,045	2,345	2,360
6020 - Solid Waste Disposal	3										0		
6030 - Environmental Restoration	4										0		
Subtotal	5	0	0	0	0	7,045	0	0	121,250	0	128,295	40,345	46,374
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	192,426	66,452								258,878	253,626	236,877
6110 - Maintenance & Operations	7	99,100									99,100	99,100	86,447
6120 - Recreation & Environmental Educ.	8								109,664		109,664		
Subtotal	9	291,526	66,452	0	0	0	0	0	109,664	0	467,642	352,726	323,324
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10										0		
6210 - Animal Bounties & State Apiarist Expenses	11	200									200		
Subtotal	12	200	0	0	0	0	0	0	0	0	200	0	0
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	6,434	1,000								7,434	7,044	6,787
6310 - Housing Rehabilitation & Develop.	14										0		
6320 - Community Economic Development	15										0		
Subtotal	16	6,434	1,000	0	0	0	0	0	0	0	7,434	7,044	6,787
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17					93,600					93,600	85,800	79,800
6410 - Historic Preservation	18										0		
6420 - Fair & 4-H Clubs	19	72,000									72,000	72,000	72,000
6430 - Fairgrounds	20										0		
6440 - Memorial Halls	21										0		
6450 - Other Educational Services	22										0		
Subtotal	23	72,000	0	0	0	93,600	0	0	0	0	165,600	157,800	151,800
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24										0		
6510 - Buildings	25										0		
6520 - Equipment	26										0		
6530 - Public Facilities	27										0		
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	370,160	67,452	0	0	100,645	0	0	230,914	0	769,171	557,915	528,285

SERVICE AREA 7
ROADS & TRANSPORTATION
County Name: CASS COUNTY
County No: 15

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1						253,000	250,000			503,000	404,000	163,319	1
7010 - Engineering	2							440,000			440,000	320,000	334,208	2
Subtotal	3	0	0	0	0	0	253,000	690,000	0	0	943,000	724,000	497,527	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							750,000			750,000	650,000	462,390	4
7110 - Roads	5							2,300,000			2,300,000	2,200,000	2,693,232	5
7120 - Snow & Ice Control	6							300,000			300,000	250,000	531,284	6
7130 - Traffic Controls	7							125,000			125,000	150,000	121,400	7
7140 - Road Clearing	8					70,000		200,000			270,000	260,000	191,097	8
Subtotal	9	0	0	0	0	70,000	0	3,675,000	0	0	3,745,000	3,510,000	3,999,403	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10							1,145,000			1,145,000	900,000	885,530	10
7210 - Equipment Operations	11							1,000,000			1,000,000	1,000,000	913,635	11
7220 - Tools, Materials & Supplies	12							15,000			15,000	15,000	7,635	12
7230 - Real Estate & Buildings	13							300,000			300,000	15,000	64,568	13
Subtotal	14	0	0	0	0	0	0	2,460,000	0	0	2,460,000	1,930,000	1,871,368	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15										0			15
7310 - Ground Transportation	16										0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation		18	0	0	0	0	70,000	253,000	6,825,000	0	7,148,000	6,164,000	6,368,298	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
County Name: CASS COUNTY
County No: 15

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	69,170								69,170	35,429	48,862
8010 - Local Elections	2	11,920								11,920	19,104	3,197
8020 - Township Officials	3	5,000	393							5,393	4,307	4,085
Subtotal	4	5,000	81,483	0	0	0	0	0	0	86,483	58,840	56,144
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	115,722	52,206							167,928	157,367	187,728
8101 - Driver Licenses Services	6	91,850	50,125							141,975	149,634	171,687
8110 - Recording of Public Documents	7	144,497	64,294					10,499		219,290	193,420	231,566
Subtotal	8	352,069	166,625	0	0	0	0	10,499	0	529,193	500,421	590,981
Total - Government Services to Residents	9	357,069	248,108	0	0	0	0	10,499	0	615,676	559,261	647,125

SERVICE AREA 9
ADMINISTRATION
County Name: CASS COUNTY
County No: 15

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	196,310	131,696								328,006	309,550	301,707	1
9010 - Administrative Management Services	2	191,734	59,633								251,367	233,115	238,947	2
9020 - Treasury Management Services	3	160,319	57,540								217,859	199,043	122,779	3
9030 - Other Policy & Administration	4	33,250	150,000								183,250	42,250	31,807	4
Subtotal	5	581,613	398,869	0	0	0	0	0	0	0	980,482	783,958	695,240	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	256,352	27,721								284,073	241,097	259,360	6
9110 - Information Tech Services	7	185,846	32,063								217,909	188,917	205,871	7
9120 - GIS Systems	8										0			8
Subtotal	9	442,198	59,784	0	0	0	0	0	0	0	501,982	430,014	465,231	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10										0			10
9210 - Safety of Workplace	11		340,000								340,000	252,000	238,355	11
9220 - Fidelity of Public Officers	12										0			12
9230 - Unemployment Compensation	13						7,000				7,000			13
Subtotal	14	0	340,000	0	0	0	7,000	0	0	0	347,000	252,000	238,355	14
Total - Administration	15	1,023,811	798,653	0	0	0	7,000	0	0	0	1,829,464	1,465,972	1,398,826	15

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CASS COUNTY

County No: 15

		GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	County MHS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	21,000											21,000	6,000	5,274	1
0020 - Interest on Short-Term Debt	2												0			2
0030 - Other Nonprogram Current	3	282,000											282,000	271,612	61,440	3
0040 - Other County Enterprises	4												0			4
Total - Nonprogram Current	5	303,000	0	0	0	0	0	0	0			0	303,000	277,612	66,714	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6										903,000		903,000	229,479	294,617	6
0110 - Interest and Fiscal Charges	7										56,205		56,205	59,338	67,068	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		959,205	0	959,205	288,817	361,685	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							725,000					725,000	925,000	233,211	9
0210 - Conservation Land Acquisition & Dev.	10								39,290				39,290	5,525	23,960	10
0220 - Other Capital Projects	11								1,012,682	2,593,688			3,606,370	105,600	462,497	11
Total Capital Projects	12	0	0	0	0	0	0	725,000	1,051,972	2,593,688		0	4,370,660	1,036,125	719,668	12
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	1,109,566	1,180,513	0	0	871,763	83,821	0	325,658			0	3,571,321	3,045,733	2,844,658	13
Total Physical Health and Social Services	14	491,874	29,509	0	0	0	0	0	0			0	521,383	482,954	485,291	14
Total Mental Health, ID & DD	15	0	0	0	367,020	0	0	0	0			0	367,020	371,508	256,406	15
Total County Environment and Education	16	370,160	67,452	0	0	100,645	0	0	230,914			0	769,171	557,915	528,285	16
Total Roads & Transportation	17	0	0	0	0	70,000	253,000	6,825,000	0			0	7,148,000	6,164,000	6,368,298	17
Total Government Services to Residents	18	357,069	248,108	0	0	0	0	0	10,499			0	615,676	559,261	647,125	18
Total Administration	19	1,023,811	798,653	0	0	0	7,000	0	0			0	1,829,464	1,465,972	1,398,826	19
Total Nonprogram Current	20	303,000	0	0	0	0	0	0	0			0	303,000	277,612	66,714	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		959,205	0	959,205	288,817	361,685	21
Total Capital Projects	22	0	0	0	0	0	0	725,000	1,051,972	2,593,688		0	4,370,660	1,036,125	719,668	22
Total - All Expenditures	23	3,655,480	2,324,235	0	367,020	1,042,408	343,821	7,550,000	1,619,043	2,593,688	959,205	0	20,454,900	14,249,897	13,676,956	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24	670,000											670,000	540,000	650,000	24
To Rural Services Supplemental	25					370,000							370,000	300,000	100,000	25
To Secondary Roads	26	173,172				2,118,853			200,000				2,492,025	2,458,058	2,329,052	26
To Other Budgetary Funds	27	500,000				24,000			353,334		795		878,129	1,084,612	1,106,731	27
Total Operating Transfers Out	28	1,343,172	0	0	0	2,512,853	0	0	553,334	0	795	0	4,410,154	4,382,670	4,185,783	28
REFUNDED DEBT/PAYMENTS TO ESCROW		29											0			29
Increase (Decrease) In Reserves	30												0			30
Fund Balance - Nonspendable	31												0			31
Fund Balance - Restricted	32		499,365		173,623	996,499	155,910	809,291	373,475		22,120		3,030,283	7,889,531	7,978,058	32
Fund Balance -	33												0			33

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2020/2021	Interest Due 2020/2021	Bond Registration Due 2020/2021	TOTAL OBLIGATION Due 2020/2021	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2017 AgrBus UR GO Bonds	1	2,498,000	09/12/17	423,000	56,205		479,205	479,205	0
	2						0		0
	3						0		0
	4						0		0
	5						0		0
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				423,000	56,205	0	479,205	479,205	0
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
2017 AgrBus URA Loan - Interfund	21	350,000	05/31/18				795		795
2017 AgrBus URA Dev Agrmnt -Yr 1 of 15	22	480,000	03/10/17				480,000		480,000
	23								0
	24								0
	25								0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							480,795	0	480,795