

RESOLUTION NO. 2021-007
ADOPTION OF FY2022 CASS COUNTY BUDGET AND CERTIFICATION OF TAXES

WHEREAS a public hearing has been held for the fiscal year 2022 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 2022.

PASSED AND ADOPTED this 16th day of March, 2021.

/s/-Steve Baier, Chair

Attest: /s/-Dale Sunderman, Auditor

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2021 - June 30, 2022

County Number: 15 County Name: CASS COUNTY Date Adopted: 3/16/2021

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)

295,228

		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		1,047,872,573		1,020,901,567	
General Basic	2	3,667,554		3.50000		3,573,155
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	3,667,554				3,573,155
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,295,067		1.23590		1,261,732
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	75,000				73,066
County MHDS Fund (from certification above)	8	295,228		0.28174		287,629
Debt Service (from Form 703 col. I Countywide total)	9	0	1,125,359,387	0.00000	1,098,388,381	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,257,849		5.01764		5,122,516
B. All Rural Services Only Levies:	13		719,243,692		695,856,268	
Rural Services Basic	14	2,841,013		3.95000		2,748,632
Rural Services Supplemental	16	16,000		0.02225		15,483
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,857,013		3.97225		2,764,115
Subtotal Countywide/All Rural Services (A + B)	21	8,114,862		8.98989		7,886,631
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	8,114,862				7,886,631

Compensation Schedule for FY 2021/2022

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	120,467		
Auditor	63,527	1	Atlantic News Telegraph
Recorder	63,527	2	Anita Tribune
Treasurer	63,527	3	Griswold American
Sheriff	83,334	4	
Supervisors	31,805	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	32,805		

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

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022
Taxes Levied on Property	1	4,834,887	3,051,744		0		7,886,631
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0
Less: Credits to Taxpayers	3	327,070	160,178		0		487,248
Net Current Property Taxes	4	4,507,817	2,891,566		0		7,399,383
Delinquent Property Tax Revenue	5	1,165	60		0		1,225
Penalties, Interest & Costs on Taxes	6	32,300					32,300
Other County Taxes/TIF Tax Revenues	7	131,199	1,001,442	0	960,000	0	2,092,641
Intergovernmental	8	998,277	3,978,033	0	0	0	4,976,310
Licenses & Permits	9	13,990	3,500	0	0	0	17,490
Charges for Service	10	358,010	4,500	0	0	0	362,510
Use of Money & Property	11	82,140	5,610	107,175	0	0	194,925
Miscellaneous	12	157,860	100,601	0	0	0	258,461
Subtotal Revenues	13	6,282,758	7,985,312	107,175	960,000	0	15,335,245
Other Financing Sources:							
General Long-Term Debt Proceeds	14	0	0	0	0	0	0
Operating Transfers In	15	670,110	3,291,570	500,000	0	0	4,461,680
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0
Total Revenues & Other Sources	17	6,952,868	11,276,882	607,175	960,000	0	19,796,925
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,280,611	1,279,039			0	3,559,650
Physical Health and Social Services	19	523,728	0			0	523,728
Mental Health, ID & DD	20	0	295,226			0	295,226
County Environment and Education	21	411,655	204,810			0	616,465
Roads & Transportation	22	0	7,090,000			0	7,090,000
Government Services to Residents	23	612,732	13,000			0	625,732
Administration	24	1,738,378	7,000			0	1,745,378
Nonprogram Current	25	374,491	0			0	374,491
Debt Service	26	0	0		959,688	0	959,688
Capital Projects	27	0	1,954,580	3,030,000		0	4,984,580
Subtotal Expenditures	28	5,941,595	10,843,655	3,030,000	959,688	0	20,774,938
Other Financing Uses:							
Operating Transfers Out	29	1,346,829	3,114,538	0	313	0	4,461,680
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0
Total Expenditures & Other Uses	31	7,288,424	13,958,193	3,030,000	960,001	0	25,236,618
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-335,556	-2,681,311	-2,422,825	-1	0	-5,439,693
Beginning Fund Balance - July 1, 2021	33	2,076,969	6,009,391	2,563,414	22,120	0	10,671,894
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0	0	0	0
Fund Balance - Restricted	36	441,573	3,293,480	140,589	22,119	0	3,897,761
Fund Balance - Committed	37	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	0
Fund Balance - Unassigned	39	1,299,840	34,600	0	0	0	1,334,440
Total Ending Fund Balance - June 30,	40	1,741,413	3,328,080	140,589	22,119	0	5,232,201

Proposed tax rate per \$1,000 valuation for County purposes: 5.01764 urban areas; 8.98989 rural areas; Any special district rates excluded.