

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: CASS COUNTY County Number: 15

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/16/2021 Meeting Time: 09:05 AM Meeting Location: Board Room, Courthouse, 5 W 7 St, Atlantic, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
casscountyia.us

County Telephone Number
 (712) 243-4570

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,886,631	7,757,014	7,599,088	1.87
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	68,844	
Less: Credits to Taxpayers	3	487,248	494,228	486,872	
Net Current Property Taxes	4	7,399,383	7,262,786	7,043,372	
Delinquent Property Tax Revenue	5	1,225	1,360	638	
Penalties, Interest & Costs on Taxes	6	32,300	36,533	26,424	
Other County Taxes/TIF Tax Revenues	7	2,092,641	2,103,108	972,236	46.71
Intergovernmental	8	4,976,310	4,964,225	4,706,382	
Licenses & Permits	9	17,490	17,490	55,865	
Charges for Service	10	362,510	342,861	355,562	
Use of Money & Property	11	194,925	184,771	350,898	
Miscellaneous	12	258,461	632,198	227,074	
Subtotal Revenues	13	15,335,245	15,545,332	13,738,451	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	25,000	
Operating Transfers In	15	4,461,680	4,410,154	4,332,003	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	19,796,925	19,955,486	18,095,454	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,559,650	3,152,129	2,924,856	10.32
Physical Health and Social Services	19	523,728	476,033	438,002	9.35
Mental Health, ID & DD	20	295,226	367,020	371,060	-10.80
County Environment and Education	21	616,465	596,606	516,946	9.20
Roads & Transportation	22	7,090,000	6,948,000	5,954,271	9.12
Government Services to Residents	23	625,732	580,275	552,036	6.47
Administration	24	1,745,378	1,645,384	1,472,797	8.86
Nonprogram Current	25	374,491	181,184	75,210	123.14
Debt Service	26	959,688	959,205	288,816	82.29
Capital Projects	27	4,984,580	548,350	208,658	388.76
Subtotal Expenditures	28	20,774,938	15,454,186	12,802,652	
Other Financing Uses:					
Operating Transfers Out	29	4,461,680	4,410,154	4,332,003	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,236,618	19,864,340	17,134,655	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,439,693	91,146	960,799	
Beginning Fund Balance - July 1,	33	10,671,894	10,580,748	9,619,949	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,897,761	9,192,727	9,091,678	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,334,440	1,479,167	1,489,070	
Total Ending Fund Balance - June 30,	40	5,232,201	10,671,894	10,580,748	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,122,516	Urban Areas: 5.01764 Rural Areas: 8.98989			
Rural Only Levies*:	2,764,115				
Special District Levies*:	0				
TIF Tax Revenues:	960,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	228,231				

Explanation of any significant items in the budget:

Lines 7 & 26 includes \$959,688 urban renewal tax incremental finance revenues; Line 18 includes estimated \$342,000" special funds flow thru; Line 20 includes a reduction in levy for SW Ia MHDS region; Line 25 includes known and estimated grant flow thru expense; Line 27includes estimated reserve fund \$4,000,000 for future HVAC and other capital improvements