RESOLUTION NO. 2016-006 ADOPTION OF FY2017 CASS COUNTY BUDGET AND CERTIFICATION OF TAXES

WHEREAS a public hearing has been held for the fiscal year 2017 Cass County budget in accordance with lowa Code 331.434,

BE IT RESOLVED that the Cass County Board of Supervisors adopts said Budget and Certification of Taxes as published for fiscal year 2017.

PASSED AND ADOPTED this 9th day March, 2016.

Ayes: Frank Waters; Gaylord Schelling; Duane McFadden; Charles Rieken & Mark Wedemeyer Carried unanimously.

Attest

Dale Sunderman, Auditor

Form			
(Shee	et 2	of	2

ADOPTION OF BUDGET & CERTIFICATION OF TAXES Fiscal Year July 1, 2016 - June 30, 2017

Budget Basis: CASH

Iowa Departm	ent of Management
	03-09-2016
County Name :	
County Number:	15
Date Budget Adopted:	3/9/2016

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.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1MBase Year Expenditures for Mental Health/Disabilities Services 2MCounty Population Expenditure Target Amount

3MMaximum County Services Fund Levy Dollars

3M is the lesser of 1M and 2M Certification of Mental Health and Disabilities Services Fund Levy Dollars:

789,047 635,821 635,821 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.

4MCounty MHDS Fund Levy Dollars (cannot exceed 3M above)			(P)	(Q)	312,754 (R)	(S)	(T)
		-1	UTILITY REPLACEMENT AND	VALUATION WITH	LEVY RATE		PROPERTY TAXE
		- 1	PROPERTY TAX DOLLARS		LEVITORIE	GAS & ELEC UTILITIES	LEVIED
A. Countywide Levies:		1	THE ENT HE BOLD IN	884,947,940		850,851,089	
General Basic		2	3,097,318		3.5	000,001,000	2,977,97
+ Cemetery (Pioneer - 331.424B)		3	3,33.1,3.13		0.0		2,017,01
= Total for General Basic		4	3.097.318				2,977,97
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement		5	.,,				2,017,01
General Supplemental		6	1,300,000		1,46901		1,249,90
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement		7	.,,,				7,2 70,00
County MHDS Fund (from '4M' certification above)		8	312,754		0.35342		300.70
Debt Service (from Form 703 col. I Countywide total)		9	0	913,012,833	0	878.915.982	000,71
Voted Emergency Medical Services (Countywide)	1	10			0	010,010,002	
Other (specif	y) 1	11			0		
Subtotal Countywide (A)	1	12	4,710,072		5.32243		4,528,59
B. All Rural Services Only Levies:	1	13		595,665,335		565,947,158	1,020,00
Rural Services Basic	1	14	2,352,878		3.95	000,017,100	2,235,49
Rural Services Supplemental		16	290.000		0.48685		275,53
Unified Law Enforcement	1	17			0. 10000		2,0,00
Other (specifi	v) 1	18	2000		0		
Other (specifi		19			0		
Subtotal All Rural Services Only (B)		20	2,642,878		4.43685		2.511.02
Subtotal Countywide/All Rural Services (A + B)		21	7,352,950		9.75928		7,039,61
C. Special District Levies:							
Flood & Erosion	2	22		0	ol	0	
Voted Emergency Medical Services (partial county)	2	23		0	0	0	
Other (specific	y) 2	24	0	0	0	0	
Other (specify	v) 2	25		0	0	0	
Other (specify	y) 2	26		0	0	0	
Township ES Levies (Summary from Form 638-RE)	2	27	0	0	SAME TO SERVE	0	
Subtotal Special Districts (C)	2	28	0				
GRAND TOTAL (A + B + C)		29	7,352,950				7,039,61
Compensation Schedule for FY: 2016/	10017						-,,,-
Elected Official: 2016/	2017 Salang				Number of Offi	cial County Newspapers:	
ttorney	61.500			1	Names of Office	cial County Newspapers:	
	56,354			1	Anita Tribune		
	56,354 56,354			3	Atlantic News Griswold Amer	Telegraph rican	
heriff	72.991			4	OHSWOID AIRE	ICALI	
Supervisors Supervisor Vice Chair, if different	29,232			5[
	30.232			ଖ			

The County Auditor represents the following to be true:

______The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.

_All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing notices were published amounts.

_Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

_This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

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CASS COUNTY AUDITOR

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Cass County ADOPTED BUDGET SUMMARY

								TOTALS		
		General	Special	Capital	Service	Darmonont	Budget	Re-estimated		_
REVENUES & OTHER FINANCING SOURCES		€	(B)	(0)	(2)			9L07/SL07	Z014/Z015	_,
Taxes Levied on Property		4,227,888	3 2,811,730		0	Î.	7 039 618		6 578 945	Ľ
Less: Uncollected Delinquent Taxes - Levy Year	2	_	Ш				0			- 0
Less: Credits to Taxpayers	3	160,470	124,246				284,716	291.	363.	
Net Current Property Taxes	4	4,067,418	3 2,687,484		0		6,754,902	6,376,004	O	
Delinquent Property Tax Revenue	5		5 230				855		\perp	
Penalties, Interest & Costs on Taxes	9						42,300	4	4	
Other County Taxes/TIF Tax Revenues	7	172,560	_	71,347	0	0	1,038,682	1,018,864	-	-
Intergovernmental	00	2,8	5,043,264	2,628	0	0	7,910,155	6,972,994		00
Licenses & Permits	တ	30,640	1,000				31,640			1
Charges for Service	10	(.)	18,000				365,830	6.		7
Use of Money & Property	11	\vdash	11,827	109,301			180,608			
Miscellaneous	12	89,860	169,600		153.643		413 103	411 688		
Subtotal Revenues	13	7,6	ω	183,276		0	16 738 075	15	14	1 4
Other Financing Sources:			Ш							1
General Long-Term Debt Proceeds	14	0	0				0	360.000	425.000	4
Operating Transfers In	15	675,000	2,468,565	250,000	250,000 127,450	0	3,521,015	'n	2,523,101	
Proceeds of Fixed Asset Sales	16	0	0				0			
Total Revenues & Other Sources	17	8,349,976	11,194,745		433,276 281,093	0	20,259,090	19.261.497	19.261 497 17 707 588 17	-
EXPENDITURES & OTHER FINANCING USES										
Operating. Public Safety and Legal Services	18	1.902.846	1 092 406			C	2 995 252	276926	27 050 18	4
Physical Health and Social Services	19					0	529,232	500 083		5 6
Mental Health, ID & DD	20		305,935			0	605 935	769 541	1 684 014	2 5
County Environment and Education	21					0	644 017	487 865		2 6
Roads & Transportation	22		5			C	5 633 500	5 623 500		
Government Services to Residents	23	546,809				0	558 869	549.815	406,022	
Administration	24	-	_			0	1 760 525	1 582 418	1 346 757	
Nonprogram Current	25		L			0	2 190 325	1 159 3/3	2 500 235	
Debt Service	26				281 093	0	281 093		501,882	
Capital Projects	27	0	2,458,666	697,870		0	3.156.536	0	874 434	
Subtotal Expenditures	28	7,488,664	9,887,546	870	281,093	-	18,355,173	16,202,933	15 161 781	
Other Financing Uses:								000,1001,01	2	
Operating Transfers Out	29	1,089,335	2,344,230	87,450	0	0	3.521.015	3.535.674	2 523 101 29	20
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	8,577,999	12,231,776	785,320	281,093	0	21,876,188	19.738.607	17 684 882 31	3
Excess of Revenues & Other Sources										
over (under) Expenditures & Other Uses	32	-228,023	-1,037,031	-352,044	0	0	-1,617,098	-477,110	22,706 32	32
Beginning Fund Balance - July 1,	33	736,403	3,266,961	352,044			4,355,408	4.832.518	4.809.812	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0					0			
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	291,739	2,229,930				2.521.669	3.684 218	3 756 563	36
Fund Balance - Committed	37	0					0			37
Fund Balance - Assigned	38	0	0				C			8
Fund Balance - Unassigned	39	216,641		0	0	0	216.641	671.190	1 075 955	
Total Ending Fund Balance - June 30,	40	508,380	2,229,930	0	0	C	2 738 310	4 355 408	4 832 518 40	3 5
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