

RESOLUTION NO. 2018-008
ADOPTION OF FY2019 CASS COUNTY BUDGET AND CERTIFICATION OF TAXES

WHEREAS a public hearing has been held for the fiscal year 2019 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 2019.

PASSED AND ADOPTED this 14th day of March, 2018.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2018 - June 30, 2019

Iowa Department of Management

County Name: 02/23/2018

County Number: Cass

Date Budget Adopted: 15

3/14/2018

Budget Basis: CASH

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.

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.

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.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:
County MHDS Fund Levy Dollars (cannot exceed statutory max)

		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
				276,297		
A. Countywide Levies:	1		951,215,922		920,023,528	
General Basic	2	3,329,256		3.5		3,220,082
+ Cemetery (Pioneer - 331.424B)	3			0		0
= Total for General Basic	4	3,329,256				3,220,082
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>	5					0
General Supplemental	6	1,236,303		1.29971		1,195,764
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	7					0
County MHDS Fund (from certification above)	8	276,297		0.29047		267,239
Debt Service (from Form 703 col. I Countywide total)	9	0	994,586,917	0	963,394,523	0
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
Subtotal Countywide (A)	12	4,841,856		5.09018		4,683,085
B. All Rural Services Only Levies:	13		655,356,776		628,087,635	
Rural Services Basic	14	2,588,659		3.95		2,480,946
Rural Services Supplemental	16	200,000		0.30518		191,680
Unified Law Enforcement	17			0		0
Other (specify)	18			0		0
Other (specify)	19			0		0
Subtotal All Rural Services Only (B)	20	2,788,659		4.25518		2,672,626
Subtotal Countywide/All Rural Services (A + B)	21	7,630,515		9.34536		7,355,711
C. Special District Levies:						
Flood & Erosion	22		0	0	0	0
Voted Emergency Medical Services (partial county)	23		0	0	0	0
Other (specify)	24	0	0	0	0	0
Other (specify)	25		0	0	0	0
Other (specify)	26		0	0	0	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	7,630,515				7,355,711

Compensation Schedule for FY:
Elected Official:
Attorney
Auditor
Recorder
Treasurer
Sheriff
Supervisors
Supervisor Vice Chair, if different
Supervisor Chair, if different

2018/2019
Annual Salary:
100,000
59,338
59,338
59,338
77,831
29,808
30,808

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Atlantic News Telegraph
2	Anita Tribune
3	Griswold American
4	
5	
6	

Cass County ADOPTED BUDGET SUMMARY

02/23/2018

						TOTALS				
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual		
						2018/2019 (F)	2017/2018 (G)	2016/2017 (H)		
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	4,415,846	2,939,865		0	7,355,711	7,263,339	7,060,849	1	
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0			2	
Less: Credits to Taxpayers	3	331,565	160,408			491,973	502,848	500,756	3	
Net Current Property Taxes	4	4,084,281	2,779,457		0	6,863,738	6,760,491	6,560,093	4	
Delinquent Property Tax Revenue	5	639	390			1,029	1,033	934	5	
Penalties, Interest & Costs on Taxes	6	42,370				42,370	42,370	50,792	6	
Other County Taxes/TIF Tax Revenues	7	152,578	965,161	0	0	1,117,739	1,101,636	1,097,587	7	
Intergovernmental	8	1,890,430	4,894,045	1,775,150	0	8,559,625	7,613,940	5,449,198	8	
Licenses & Permits	9	20,490	1,500			21,990	21,990	21,467	9	
Charges for Service	10	324,700	4,500			329,200	342,200	362,207	10	
Use of Money & Property	11	62,138	4,790	104,725		171,653	171,003	169,466	11	
Miscellaneous	12	92,860	133,500	2,000	45,700	274,060	217,217	496,265	12	
Subtotal Revenues	13	6,670,486	8,783,343	1,881,875	45,700	0	17,381,404	16,271,880	14,208,009	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0			0	2,521,813		14	
Operating Transfers In	15	675,000	2,734,046	500,000	180,997	0	4,090,043	3,802,994	3,431,646	15
Proceeds of Fixed Asset Sales	16	0	0			0			16	
Total Revenues & Other Sources	17	7,345,486	11,517,389	2,381,875	226,697	0	21,471,447	22,596,687	17,639,655	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	2,113,842	1,315,909			0	3,429,751	2,928,888	2,594,740	18
Physical Health and Social Services	19	545,132	0			0	545,132	546,256	439,370	19
Mental Health, ID & DD	20	200,000	276,297			0	476,297	509,017	296,825	20
County Environment and Education	21	435,891	313,352			0	749,243	522,145	455,942	21
Roads & Transportation	22	0	5,570,000			0	5,570,000	6,075,000	5,213,051	22
Government Services to Residents	23	629,852	17,308			0	647,160	512,071	546,384	23
Administration	24	1,571,606	7,000			0	1,578,606	1,409,251	1,377,256	24
Nonprogram Current	25	1,118,000	0			0	1,118,000	1,146,625	268,878	25
Debt Service	26	0	0		319,595	0	319,595	174,313	222,165	26
Capital Projects	27	0	2,397,576	3,959,550		0	6,357,126	2,851,758	2,076,276	27
Subtotal Expenditures	28	6,614,323	9,897,442	3,959,550	319,595	0	20,790,910	16,675,324	13,490,887	28
Other Financing Uses:										
Operating Transfers Out	29	1,350,518	2,739,525	0	0	0	4,090,043	3,802,994	3,431,646	29
Refunded Debt/Payments to Escrow	30	0	0			0			30	
Total Expenditures & Other Uses	31	7,964,841	12,636,967	3,959,550	319,595	0	24,880,953	20,478,318	16,922,533	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-619,355	-1,119,578	-1,577,675	-92,898	0	-3,409,506	2,118,369	717,122	32
Beginning Fund Balance - July 1,	33	1,616,314	5,459,044	2,113,273	92,898		9,281,529	7,163,160	6,446,038	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0		34	
Fund Balance - Nonspendable	35	0	0				0		35	
Fund Balance - Restricted	36	365,560	4,339,466	535,598			5,240,624	8,103,101	5,949,902	36
Fund Balance - Committed	37	0	0				0		37	
Fund Balance - Assigned	38	0	0				0		38	
Fund Balance - Unassigned	39	631,399	0	0	0		631,399	1,178,428	1,213,258	39
Total Ending Fund Balance - June 30,	40	996,959	4,339,466	535,598	0	0	5,872,023	9,281,529	7,163,160	40
Proposed tax rate per \$1,000 valuation for County purposes:			5.09018	Urban areas;	9.34536	Rural areas;				