

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

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: 3/24/2020 Meeting Time: 09:05 AM Meeting Location: Boardroom, Cass County Courthouse, 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 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,757,014	7,599,088	7,367,132	2.61
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	493,400	493,400	517,931	
Net Current Property Taxes	4	7,263,614	7,105,688	6,849,201	
Delinquent Property Tax Revenue	5	1,360	1,360	1,511	
Penalties, Interest & Costs on Taxes	6	50,200	50,200	57,735	
Other County Taxes/TIF Tax Revenues	7	2,102,623	1,034,990	1,230,997	30.69
Intergovernmental	8	4,862,154	4,458,998	5,125,534	
Licenses & Permits	9	17,675	55,175	20,925	
Charges for Service	10	347,755	325,760	357,113	
Use of Money & Property	11	344,771	308,934	303,271	
Miscellaneous	12	273,861	500,543	348,339	
<b>Subtotal Revenues</b>	13	15,264,013	13,841,648	14,294,626	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,410,154	4,382,670	4,185,783	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	19,674,167	18,224,318	18,480,409	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,571,321	3,045,733	2,844,658	12.05
Physical Health and Social Services	19	521,383	482,954	485,291	3.65
Mental Health, ID & DD	20	367,020	371,508	256,406	19.64
County Environment and Education	21	769,171	557,915	528,285	20.66
Roads & Transportation	22	7,148,000	6,164,000	6,368,298	5.95
Government Services to Residents	23	615,676	559,261	647,125	-2.46
Administration	24	1,829,464	1,465,972	1,398,826	14.36
Nonprogram Current	25	303,000	277,612	66,714	113.11
Debt Service	26	959,205	288,817	361,685	62.85
Capital Projects	27	4,370,660	1,036,125	719,668	146.44
<b>Subtotal Expenditures</b>	28	20,454,900	14,249,897	13,676,956	
Other Financing Uses:					
Operating Transfers Out	29	4,410,154	4,382,670	4,185,783	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	24,865,054	18,632,567	17,862,739	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-5,190,887	-408,249	617,670	
Beginning Fund Balance - July 1,	33	9,211,700	9,619,949	9,002,279	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,030,283	7,889,531	7,978,058	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	990,530	1,322,169	1,641,891	
Total Ending Fund Balance - June 30,	40	4,020,813	9,211,700	9,619,949	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,057,939				
Rural Only Levies*:	2,699,075	Urban Areas:	5.07700		
Special District Levies*:	0	Rural Areas:	9.04968		
TIF Tax Revenues:	960,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	255,364				

Explanation of any significant items in the budget:

Line 7 includes \$960,000 urban renewal tax incremental finance revenues; Line 18 includes estimated \$325,000+ special funds flow thru; Line 20 includes \$323,250 distribution to SW Ia MHDS region; Line 21 includes estimated \$230,900+ special funds expense; Line 24 includes increases for liability and other insurances; Line 25 includes known and estimated grant flow thru expense; Line 26 includes URA TIF (see Line 7) expense; Line 27 includes estimated \$2,500,000 for future HVAC and other capital improvements.