

Cass County Review – The 2009 Budget

President Thomas Jefferson once said, “Whenever the people are well informed, they can be trusted with their own government; that whenever things get so far wrong as to attract their notice, they may be relied on to set them to rights.”

Nothing can be more productive than government providing its citizens with information about actions taken and efforts made. One of the most important aspects of the County Commission is to plan and approve the annual budget. It is our duty to make sure that local tax dollars are used in a wise and efficient manner.

GENERAL BUDGET INFORMATION

The Cass County Budget for 2009 was officially adopted on January 29th, 2009. This year’s budget for all fund categories is approximately \$38.9 million, an increase of approximately 1.5% from the amended budget of 2008. Cass County expects a small increase in revenue and has essentially flat-lined most budget lines.

Citizens should note that specific fund categories must be used for their designed purposes per state law. While it would appear there is a great deal of revenue, citizens should understand that fees and state dollars received by these various funds must be counted as revenue, but those funds are designated and must be used as state law or county ordinance mandates. The elected officials who oversee many of these categories have agreed to take their surplus in revenue and help the county fund services and use tax dollars more efficiently. Specifically, the Assessor, County Clerk, Collector, Prosecuting Attorney, and Recorder of Deeds have agreed to take a portion of their surplus and provide the county with revenue needed to provide services.

This cooperative spirit of your elected officials is an example of government working for the people. We should also note that much of the revenue collected by the county goes to pay off voter-approved projects like the Justice Center.

The 2009 budget a 3% cost of living increase for regular county employees. The county only provides \$300 per month to county employees toward their health insurance costs. County employees pay the rest of their healthcare costs.

DESIGNATED FUNDS PER STATE LAW

Of the 33 fund categories in the county budget, 28 of the fund categories are ruled by state law or county ordinance and must be used as designated. Over \$16 million in county funds are designated by Missouri law and funds can be only be used for specific fund categories such as Assessor’s Office, Road & Bridge, 911, Delinquent Tax Fund, Prosecuting Attorney’s Office, Sheriff’s Office, Recorder of Deeds, Elections, Grants, County Clerk’s Office, County Collector’s Office, Drug Court, and other services.

Within the general budget there are several funds that are controlled by county ordinance. For example, several years ago citizens approved a one-quarter cent sales tax for law enforcement and it must be used for those law enforcement funds.

DEBT SERVICE

The 2009 budget projects that the short-term debt will be approximately \$600,000. Cass County's long-term debt is for the cost of the Justice Center - \$37 million. This debt is secured by a special one-quarter cent sales tax that voters approved in 1999. The county is in a good position to make payments on the Justice Center and maintains a good credit rating. Last year's outside audit by Trout, Beeman, & Co. confirmed this.

GENERAL COUNTY FUND

The General County Budget makes up \$10.6 million or 27% of the total budget. \$7,869,407 makes up the largest portion of this budget and citizens should note that \$4,359,888 of that \$7.8 million is transferred to the Law Enforcement-Justice Center fund to help pay for law enforcement and the Cass County Justice Center.

Other parts of the General County budget include the County Commission, Emergency Management, County Clerk, County Treasurer, County Auditor, Health Department, Codes Department, Planning & Zoning, Maintenance, Information-Technology, Records Office, County Collector, Medical Examiner, University Extension, Environmental, WIC, Vital Records, Buildings & Grounds Maintenance, and other services.

Cass County voted to keep \$1.4 million in reserves to insure that basic county services can continue if there further down-turn in the economy. This is almost 4% of the total budget.

LAW ENFORCEMENT / JUSTICE CENTER

The LEJC Budget Fund is over \$10 million or 25% of the county budget. Included in this budget are the Public Administrator, Prosecuting Attorney, Child Support, Juvenile Department, Jail Services, Sheriff's Office, Circuit Court, debt payments on the Cass County Justice Center, and other law enforcement related services.

Citizens should be aware that jail services, housing prisoners, payment of sheriff deputies, equipment, patrol cars, the prosecuting attorney's office staff, juvenile officers, jail equipment, court security, and other law enforcement services are funded through this budget. As the metro area grows, Cass County is committed to funding law enforcement services and supporting our county sheriff, prosecuting attorney, and judicial system.

ROADS & BRIDGES

There are several funds that are used to pay for county road and bridge work. The County is required by law to use the Road & Bridge Tax for county road work. If you combine all Road & Bridge funds, the county is spending \$9.1 million or 23% of the county budget on roads and bridges.

Several years ago voters passed a one-quarter cent Road & Bridge sales tax. One-third of that revenue goes to the cities and Two-thirds goes to the counties. Cass County will receive \$1.9 million of these dollars for county projects and cities will receive \$1.3 million for various city projects. Cass County receives some federal aid with \$418,000 going toward the Federal Bridge Fund. The Road & Bridge also has a reserve fund of \$163,848. The county will spend \$77,085 on neighborhood improvement district bonds and \$77,130 on the county "Impact" fund.

There are approximately 1,000 miles of road in Cass County. 750 miles are made of gravel, 226 miles are “Chip & Seal”, and 24 miles are asphalt. It costs roughly \$70,000 to “Chip & Seal” one mile of road. It costs approximately \$160,000 to asphalt one mile of road. It costs \$40,000 to create one mile of a new gravel road. It cost about \$1,200 per mile to maintain a gravel road.

In order to “Chip & Seal” ten miles of new road it would cost the county approximately \$700,000. Further, the cost of simply maintaining one mile of “Chip & Seal” road is \$2,336 per mile on an annual basis. Combine the cost of bridge work, ditch work, and other services, citizens can see the high cost facing our roads department. We have also been informed that the 2009 pricing for “Chip & Seal” materials could increase 30%.

Thus, the County Commission has formed the Road & Bridge Advisory Board and the Cass County Roads Task Force will begin working to develop a clear and comprehensive plan to addressing our road needs. Citizen input will be used to determine need and create a Road & Bridge Plan for Cass County.

COUNTY OFFICES

As we face an economic down-turn, your elected county officials deserve credit for their willingness to work with the County Commission to reduce spending and flat-line budgets. For example, in order to curb spending, we took items like the purchase of new sheriff vehicles and put them on hold. Offices are working to curb overhead costs. We will do our best to use our current resources in an effective and efficient manner.

Further, as mentioned earlier, elected officials who have capital surpluses have indicated their willingness to put those funds into the General County Fund to help cover the cost of services. The goal is to make sure that we, as elected officials, use your tax dollars in the most efficient manner possible.

As our founding fathers sought to develop an open government that serves the people, we will remain open to the citizens of Cass County and provide you with the information you need to be involved and informed in your county government.

Brian L. Baker
Associate Commissioner
Cass County