

2012 Cass County Budget Narrative

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Cass County 2012 Budget Narrative

President Abraham Lincoln once said, "With malice toward none, with charity for all, with firmness in the right as God gives us to see the right, let us strive on to finish the work we are in..."

There is no doubt that 2011 was a difficult and challenging year for Cass County government. However, it was a year of progress, change, and victory.

From the onset, we found ourselves debating actions taken, policies both followed and ignored, and, and corrective actions taken. Citizens became more engaged, voices heard, and the county is better because of it.

As Cass County prepared the 2012 budget, elected officials, department heads, and citizens sought to avoid the struggles of the past year. Even amidst difficult times...with malice toward none...we strove to finish the work.

President Lincoln saw a divided nation when he gave his second inaugural address. He urged a nation to set aside malice, to embrace charity, and strive forward.

As the Cass County Commission prepared the 2012 budget, it was our effort to set aside malice and contempt that sometimes is prevalent in politics. We made every effort to right our course and move in a positive and transparent direction. We continue that course today.

We want the citizens to know that Cass County government is the people. The voices that spoke were listened to. Whether in agreement or disagreement, whether the voice demeaned or praised, and whether voices were loud or soft, you helped shape and direct your government. Cass County government is you, the people!

The 2012 Budget Process

State law instructs county governments to have each office and department to submit budgets to the county budget officer by September 1 of each year. This year, every elected office holder and every department submitted their budget requests.

Upon receipt of those budget requests, the county budget officer will then examine those budgets and begin writing a county budget proposal to submit to the county commission. If the budget officer wishes to make changes to those submitted budgets, he/she must hold public hearings with those elected officials or department heads and discuss those budget changes. In the end, the budget officer finalizes a budget proposal and submits it to the county commission. That budget proposal is to be submitted by mid-November.

The budget is submitted to the county commission and the county clerk where it is required to sit open to the public for at least 10 days. This year the budget proposal was available for nearly a month. The county commission must then hold a public hearing allowing public input on the county budget. This year, the public hearing was held on December 12. After the public hearing, the county commission votes to adopt or amend the budget proposal.

The statutory deadline for passing the FY2012 budget was January 10, 2012. However, because of the diligent work of elected officials and department heads the county commission was able to vote and pass a balanced

budget on December 23, 2012. This is the first time in recent memory the Cass County Commission has completed the entire budget process by the end of the year, before the beginning of the new fiscal year.

Further, we made the process transparent, open, and sought input. We also made changes to our budget working to review lines that said “miscellaneous” or line items that were vague in what dollars were designated for. It was an effort to improve the budget process and improve how we budget. An effort was made by elected officials to be clear and transparent and we will continue to see how we can improve that in weeks to come.

One way we have opened up our budget process is to post the budget online, but not as a single PDF file, but listing out each budget so you can click and review the budget. You can see the 2010, 2011, and 2012 budget lines in each budget. You can view the budget at www.casscounty.com by clicking on the county commission menu or the county auditor menu.

2012 Budget Numbers

In preparing the budget, elected officials needed to come to some agreement regarding revenue. The budget officer, auditor, and treasurer agreed that we should be conservative and develop a consensus revenue estimate. We agreed that the basis of the budget would be to expect a 0-percentage increase in sales tax or property tax revenue from 2011 to 2012. If we do see an increase in revenue over the previous year, we will set those funds in the county reserve funds to help build up our reserves.

To give you a perspective. The General Revenue Budget for the county budget \$12,136,753. However, since we did not quite hit expected revenues in 2011, we looked at what we actually brought in and budgeted our General Revenue at \$11,715,034.

When given the chance earlier in the year to look at raising property tax rates, the county commission chose NOT to raise the property levy and live with in our means.

Budget Highlights for 2012

- County Administration budget reduced expenditures from 2011-\$9,670,426.37 to 2012-\$9,232,504.22.
- We combined our Codes & Zoning Department with our Planning Department and now have a County Codes & Planning Department and have a Codes & Planning Director serving one roll. This was done to save dollars and work to make county government more efficient with the dollars we have.
- We funded University of Missouri Extension at \$45,000 for 2012...that is \$5,000 more than we funded them for 2011 when we faced budget cuts at the end of the year.
- Public Works expenses for 2011 were \$5,248,050.85 and we reduced there expenses for 2012 to \$4,805,968.00. Further, in past years our financial audits have shown that we used property taxes that were collected in November and December were used in the year they were collected BUT they are supposed to be used in the next fiscal year. This year’s budget stops that practice and insures that we used tax dollars in the appropriate year.
- Road & Bridge will carry over some bond funds from 2011 that will be used for further road improvements.
- The County Use-Tax passed by the voters a few years ago is designated. 1/3 of that tax goes to the LEJC Fund (Law Enforcement Justice Center Fund), 1/3 of it goes to Road & Bridge, and 1/3 of it goes to County General Revenue. The 1/3 that went to Road & Bridge helped with a building fund. That building fund has been eliminated, the new Road & Bridge building is completely paid off, and that 1/3 will go to road improvements.

- In 2010 we refinanced the Justice Center. Those funds are set aside for capitol projects for law enforcement or the Law Enforcement Justice Center. That fund has been used for emergency needs in 2011 to help with air unit repairs and security system needs. This year, we will use that fund to help the Sheriff buy newer vehicles and improve our fleet. The fleet is aging and there is a real need to insure we provide our deputies with a reliable fleet of vehicles.
- Staff raises were given in several departments. Staffers in the Recorder's Office, Assessor's Office, Clerk's Office, Collector's Office, Treasure's Office, Public Administrator's Office, Health Department, Codes & Planning, Road & Bridge, and Human Resources all received small salary increases...some who had not seen an increase in five years.
- The USDA did release our second reimbursement for the Cass Broadband Project. The 2012 Cass Broadband Project is moving forward and new engineer will be selected in the first quarter of 2012. We have been able to move and get this project back on track.
- The 2012 budget has emergency reserve and we continue to watch our spending to insure that we stay within our 2012 budget.

The Future

Cass County citizens deserve accountability, transparency and openness in budgeting tax dollars. We have made our budget process much more transparent and clear. Further, we have made policy changes to improve our record keeping. This will help us keep better track of actions in the county. For example, we now tape all commission meetings and CD's of those meetings are available to the public.

In 2012 the Cass County Commission will have monthly meetings with the Auditor and Treasurer to review the budget. We will have once a month meetings to hear reports from Department heads. We have already posted the 2012 budget online and it can be accessed on the Commission's county site or the Auditor's count site on the internet. Just visit www.casscounty.com to view the 2012 budget.

The Commission has a new face, former state representative Luke Scavuzzo is the new associate commissioner of District 1. We will now share the roll of temporary presiding commissioner in our public meetings, alternating meeting to meeting.

The future is bright for Cass County. If we will continue to control our spending and be careful not to engage in new projects, the county will be set for a brighter future in 2013.

We would like to thank the Cass County Treasurer and Cass County Auditor for their assistance in verifying financial data. We would also like to thank every office holder and department head for presenting sound budgets and good ideas for 2012.

With malice toward none...giving charity to all...let us finish the work we are in! God bless Cass County!