

Cass
County
Budget

FY

2018

CASS COUNTY

*APPROVAL OF BUDGET AMENDMENTS
AND OTHER FINANCIAL INFORMATION
FOR FISCAL YEAR 2017-2018*

2108 FY PROJECTED TIMELINE FOR BUDGET AND TAX LEVY

April 24-28, 2017

Budget request form distributed to county officials.

May 19, 2017

Deadline for Budget Requests.

May 22-July 27, 2017

Proposed budget preparation.

July 25, 2017

Deadline for certified appraisal roll to Tax Assessor-Collector from the Appraisal District.

July 27, 2017

Last day to give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't 152.013(c)

July 31, 2017

Last day to file proposed budget with County Clerk.

If the proposed budget will require raising more revenue from property taxes than in the previous year, it contain a cover sheet that includes specific language prescribed by Tex. Loc. Gov't Code 111.003(b).

August 1, 2017 (By this date or as soon thereafter as possible)

Deadline for certified appraisal roll, collection rate, debt taxes, etc., due to commissioners court from Tax Assessor-Collector.

August 7, 2017 (By this date or as soon thereafter as possible)

Deadline for calculations and publication of tax rate, rollback rate, etc.

August 17, 2017

If there is a proposed tax increase, this is the first date possible to hold a public hearing on tax rate if tax rate is published on Wednesday, August 9. This hearing may not be held before the seventh day after publication of the notice of hearing.

August 16, 2017

The earliest day on which commissioners' court can hold hearing on proposed budget. Publication of hearing must be published in at least one newspaper of general circulation in the county not earlier than the 30th day (July 18) or later than the 10th day (August 5) before the date of the hearing. If the budget will require raising more revenue from property taxes than in the previous year, language prescribed by Tex. Loc. Gov't. Code 111.003(b) must be included.

August 21, 2017

If there is a proposed tax increase, this is the first date possible to hold the 2nd public hearing on the tax rate if the tax rate is published on Wednesday, August 9. This hearing may not be held within 3 days of the first hearing.

September 25-29, 2017

Last possible dates for adoption of the tax rate by commissioners.

	Taxable Values	Tax Rate	Levy	Freeze Tax	Total Levy	% collection	
2012 M&O	1,379,546,754.00	0.401184	5,534,520.84	432,963.00	5,967,483.84	5,728,784.49	Effective Tax Rate 2012
2012 RB SP	1,362,716,711.00	0.060025	817,970.70	52,320.97	870,291.67	835,480.00	Adopted Tax Rate 2012
2012 Debt		0.037430			518,226.00		Difference
		0.498639					Over Budget -out of Co. Inmates
							Spent 666,600.00 in out of County Inmates

96%

98%

2013 M&O	1,482,071,345.00	0.406445	6,023,804.87	456,308.78	6,480,113.65	6,350,511.38	Effective Tax Rate 2013
2013 RB SP	1,466,360,553.00	0.0622255	912,882.76	62,414.85	975,297.61	955,791.66	Adopted Tax Rate 2013
2013 Debt		0.034778	517,226.00		517,226.00		Difference
		0.503478					

2014 M&O	1,505,154,231.00	0.433327	6,522,239.67	469,010.73	6,991,250.40	6,711,600.38	Effective Tax Rate 2014
2014 RB SP	1,489,851,208.00	0.066327	988,173.61	64,676.44	1,052,850.05	1,010,736.05	Adopted Tax Rate 2014
2014 DEBT		0.034587	520,601.00		520,601.00		Difference
		0.534241					

96%

2015 M&O	1,518,633,389.00	0.450648	6,843,690.99	495,309.12	7,339,000.11	7,339,000.11	Effective Tax Rate 2015
2015 RB SP	1,503,688,803.00	0.068142	1,024,643.62	68,237.46	1,092,881.08	1,092,881.08	Adopted Rate
2015 DEBT		0.034272	520,466.04		520,476.00		Difference
		0.553062					

100%

	Taxable Values	Tax Rate	Levy	Freeze Tax	Total Levy	% Collection	
2016 M&O	1,561,181,975.00	0.469031	7,322,427.42	515,164.93	7,837,592.35	96%	0.544901
2016 RB SP	1,546,648,697.00	0.069085	1,068,502.25	71,076.99	1,139,579.24	Effective Tax Rate 2016	-0.566901
2016 DEBT		0.028785			449,450.00	Adopted Tax Rate 2016	-0.022000
		0.566901				Difference	
2017 M&O	1,524,689,398.00	0.477171	7,275,375.64	530,127.54	7,805,503.18	98%	0.579423
2017 RB SP	1,509,002,093.00	0.071646	1,081,139.64	73,050.36	1,154,190.00	Effective Tax Rate 2017	-0.589423
2017 DEBT		0.040606			619,150.00	Adopted Tax Rate 2017	-0.010000
		0.589423				Difference	
2018 M&O	1,566,253,780.00	0.479642	7,512,410.96	560,404.50	8,072,815.46	98%	0.577680
2018 RB SP	1,552,139,290.00	0.069687	1,081,639.30	77,310.94	1,158,950.24	Effective Tax Rate 2018	-0.587680
2018 DEBT		0.038351			600,785.00	Proposed Tax Rate 2018	-0.010000
		0.587680					

2017-2018

I cent over the effec Increase
With 2% Cola

	General	Jury	Right of Way	R&B Main	Total M&O	Special R&B	Debt Service	Grand Total
%rate	0.445706368	0.021519222	0.000291010	0.012125400	0.479642000	0.069687000	0.038351000	0.587680000
Tax	7,351,614.64	354,944.51	4,800.00	200,000.00	7,911,359.15	200,000.00 1,135,771.24	600,785.00	9,647,915.39
other Revenue	1,661,507.33	137,600.00	550.00			1,053,500.00		2,853,157.33
Total	9,013,121.97	492,544.51	5,350.00		9,511,016.48	2,389,271.24	600,785.00	12,501,072.72
Expenditures	-9,013,121.97	-492,544.51	-5,350.00		-9,511,016.48	-2,389,271.24	-600,785.00	-12,501,072.72
Balance	0.00	0.00	0.00			0.00	0.00	0.00

Property Values	Rate	Levy	Freeze Tax	Total Levy	98%
M&O 1,566,253,780.00	0.479642	7,512,410.96	560,404.50	8,072,815.46	7,911,359.15
R&B Specia 1,552,139,290.00	0.069687	1,081,639.30	77,310.94	1,158,950.24	1,135,771.24

Debt. 0.038351 600,785.00

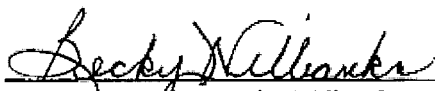
Last Years Adopted Tax Rate	0.589423
This Years Effective Tax Rate	-0.577680
Total..	0.011743
M&O	0.479642
R&B SP	0.069687
Debt Service	0.038351
Total..	0.587680


CASS COUNTY, TEXAS

ORDER ADOPTING THE BUDGET FOR FISCAL YEAR 2018


On this the 12th day of September, 2017 came to be considered the Budget of estimated revenues and expenditures for the period beginning October 1, 2017 and ending September 30, 2018, and it appearing to the Commissioners' Court that said corrections thereof having been made by the Commissioners' Court on the motion made, seconded and carried, it is ordered and adopted. It is further ordered by the Court that totals shown in said Budget for expenditure categories be considered to be Budget Line items, and the amounts shown for individual items included in those categories be considered to be supplementary information.


PASSED AND APPROVED this 12th day of September, 2017.


County Judge, Becky Wilbanks



Commissioner Precinct 1, Brett Fitts


Commissioner Precinct 2, Jon Borseth


Commissioner Precinct 3, Paul Cothren


Commissioner Precinct 4, Darrell Godwin

ATTEST:


County Clerk, Jamie O'Rand

CASS COUNTY TEXAS

ORDER ADOPTING THE TAX RATE FOR FISCAL YEAR 2018


On this the 21st day of September, 2017 came to be considered the Tax Rate for 2018, and it appearing to the Commissioners' Court that said Tax Rate has been duly calculated in accordance with the law by the County Tax Assessor Collector and all required public notices fully filed, and the said Tax Rate, having been duly considered by the Court, on the motion made, seconded and carried, it is ordered by the Court that this said Tax Rate is, and is hereby approved and adopted as follows:


The Maintenance & Operation rate shall be	0.479642
The Interest & Sinking rate shall be	0.038351
Sub-Total	0.517993
The Special Road & Bridge rate shall be Per One Hundred Dollar Valuation	0.069687
The Total Tax Rate shall be	0.587680

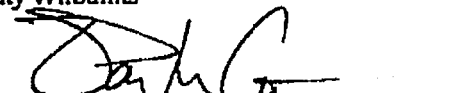
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

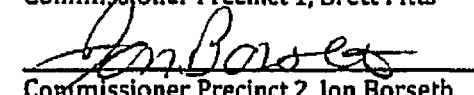
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.0173106% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.00.

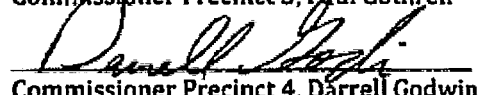
PASSED AND APPROVED this 21st day of September, 2017.


County Judge, Becky Wilbanks



Commissioner Precinct 1, Brett Fitts

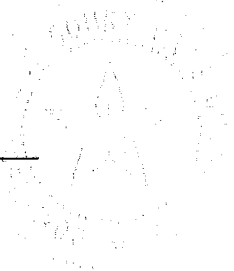

Commissioner Precinct 3, Paul Cothren


Commissioner Precinct 2, Jon Borseth


Commissioner Precinct 4, Darrell Godwin

ATTEST:


County Clerk, Jamie O'Rand



2017 Governing Body Summary #1A*

Benchmark 2017 Tax Rates

Cass County

Date: 08/08/2017 09:58 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Effective Tax Rate	\$0.577680	\$9,049,498	
One Percent \$100 Tax Increase***	\$0.583456	\$9,139,980	\$90,482
One Cent per \$100 Tax Increase****	\$0.587680	\$9,206,150	\$156,652
Notice & Hearing Limit*****	\$0.577680	\$9,049,498	\$0
Rollback Tax Rate	\$0.618877	\$9,694,859	\$645,361
Last Year's Tax Rate	\$0.589423	\$9,233,455	\$183,957
Proposed Tax Rate	\$0	\$0	\$-9,049,498

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to effective tax rate.

****The Notice and Hearing Limit is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or effective tax rate.

CASS COUNTY, TEXAS

ADOPTED BUDGET

FISCAL YEAR 2017-2018

As required by Section 102.007(d) of the Texas Local Government Code, the County of Cass is providing the following statement on this cover page of its budget for the 2018 fiscal year.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$156,652.00 which is an increase of 0.029105 from last year's budget. The property tax revenue to be raised from property added to the tax roll this year is 22,934,146.

	<u>FY 2017</u>	<u>FY 2018</u>
Adopted Tax Rate	0.589423	0.587680
Effective Tax Rate	0.579423	0.577680
M&O Effective Tax Rate	0.468171	0.479642
Debt Tax Rate	0.040606	0.038351

The budget for the 2018 fiscal year for the County of Cass was adopted September 12, 2017 by a record vote of 5 with All members voting in favor of the Budget.

The County of Cass has in outstanding bonds and debt obligations, including principal and interest, as of August 31, 2017, \$ 6,841,755.50.

2017 Property Tax Rates in Cass County

This notice concerns the 2017 property tax rates for Cass County. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	General Fund	Special Road/ Bridge Fund
Last year's tax rate:		
Last year's operating taxes	\$7,226,389	\$1,074,852
Last year's debt taxes	\$614,947	\$0
Last year's total taxes	\$7,841,336	\$1,074,852
Last year's tax base	\$1,514,423,391	\$1,500,226,112
Last year's total tax rate	\$0.517777/\$100	\$0.071646/\$100 ✓
This year's effective tax rate:	<i>mto + Debt</i>	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$7,841,336	\$1,065,935
+ This year's adjusted tax base (after subtracting value of new property)	\$1,543,590,210	\$1,529,600,533
= This year's effective tax rate for each fund	\$0.507993/\$100	\$0.069687/\$100
Total effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.577680/\$100	
This year's rollback tax rate:		
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$7,221,500	\$1,065,935
+ This year's adjusted tax base	\$1,543,590,210	\$1,529,600,533
- This year's effective operating rate	\$0.467838/\$100	\$0.069687/\$100
x 1.08 = this year's maximum operating rate	\$0.505265/\$100	\$0.075261/\$100
+ This year's debt rate	\$0.038351/\$100	\$0/\$100
= This year's rollback rate for each fund	\$0.543616/\$100	\$0.075261/\$100
This year's total rollback rate	\$0.618877/\$100	

M+D 0.469642*+
M+O 0.069687 +
R+B 0.038351 +
Debt 0.57768 *

2003

Statement of Increase/Decrease

If Cass County adopts a 2017 tax rate equal to the effective tax rate of \$0.577680 per \$100 of value, taxes would increase compared to 2016 taxes by \$123,474.

Schedule A: General Fund - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
	0

Schedule B: General Fund - 2017 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Totl Payment
Debt Service	469,000	131,785	0	600,785
	0	0	0	0

Total required for 2017 debt service	\$600,785
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2017	\$600,785
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2017	\$0
= Total debt levy	\$600,785

Schedule A: Special Road and Bridge Fund - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
	0

Schedule B: Special Road and Bridge Fund - 2017 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
0	0	0	0	0
Total required for 2017 debt service			\$0	
- Amount (if any) paid from Schedule A			\$0	
- Amount (if any) paid from other resources			\$0	
- Excess collections last year			\$0	
= Total to be paid from taxes in 2017			\$0	
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2017			\$	
= Total debt levy			\$0	

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 119 S Kaufman St, Linden, Texas 75563.

Name of person preparing this notice: Angela Young
 Title: Cass County Tax Assessor-Collector
 Date Prepared: 08/07/2017