

2025 Final Budget



**PREPARED BY:
THE CASS COUNTY FINANCE OFFICE**

Cass County Budget 2025 Executive Summary



County Commission:
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RESOLUTION ON BUDGET POLICY

WHEREAS, the Cass County Commission adopted the following mission statement for Cass County Government on January 28, 1991:

The mission of the Cass County Board of Commissioners:

- (1) To develop, approve and administer yearly budgets and set appropriate mill levies within statutory constraints.
- (2) To determine county policy and strategic planning decisions in conjunction with county functional directors to assure that county services mandated by statute, or determined by policy, are provided equitably to the citizens of Cass County.
- (3) To assure that property tax assessment and collection is accomplished as dictated by statute and determined by service level in serving the citizens of Cass County.

In addition, the Commission shall manage and maintain all county property, purchase, and dispose of such property and supervise the electoral process for the citizens of Cass County.

WHEREAS, in order to properly carry out the mission policy adopted by the Commission, we need to establish goals and strategies that we as a Commission will strive to follow this year and in future years concerning the county budget.

THEREFORE, BE IT RESOLVED, that the goal of the County Commission is to maintain the financial stability of Cass Government, while at the same time providing the services mandated by its constituents and mandates by State and Federal governments. Some of the strategies of the Commission in meeting this goal are as follows:

- (1) The Commission will budget in a manner that maintains cash reserves equal to 7%-10% of expected expenditures for each fund.
- (2) The Commission will seek, and will encourage all departments to seek, alternative funding sources for those programs that may be eligible for outside funding.

Budget items particularly capital projects and salaries must be detailed in each department's annual budget request, and if departments see a need to deviate from the original request, they will inform the County Commission prior to any expenditure.

SUMMARY OF FUND BALANCE POLICY

FUND BALANCE RESERVES: In accordance with GASB Statement No. 54

SCOPE/PURPOSE: To accurately report and classify fund balances in accordance with GASB Statement No. 54 and to ensure the County maintains adequate fund balance reserves for the following:

- a. Provide sufficient cash flow for daily financial needs,
- b. Secure and maintain investment grade bond ratings,
- c. Offset significant economic downturns or revenue shortfalls, and
- d. Provide funds for unforeseen expenditures related to emergencies.

GOVERNMENTAL FUND DEFINITIONS:

Fund type definitions: The following definitions will be used in reporting activities in governmental funds throughout County's financial statements. The County may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

General Fund is used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Funds are used to account for all financial resources restricted, committed or assigned to expenditures for principal, interest and debt service-related fees.

Capital Projects Funds are used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition of construction of capital assets.

MINIMUM FUND BALANCES:

General Fund: The County shall maintain a minimum unassigned fund balance in the General Fund ranging from not less than 17 percent to 25 percent of the subsequent year's budgeted expenditures and outgoing transfers. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

County Road and Bridge Fund: The County shall maintain a minimum unassigned fund balance in the County Road and Bridge Fund of 17 percent to 25 percent of the subsequent year's budgeted operating expenditures. Operating expenditures are the total fund expenditures less the bridge and road construction expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Human Service Zone Fund: The Human Service Zone Fund is used to account for State of North Dakota grant funds and other income for the operation of the Human Service Zone. State law requires the Fund Balance of the County's Social Service Fund be transferred to the Human Service Zone Fund on January 1, 2020. After calendar year 2020, the Fund is limited to no more than \$500,000. If, due to unforeseen or other extenuating circumstances, a Human Service Zone's formula distribution payment, the County's cost allocation of indirect costs, and balance of moneys carried over pursuant to the \$500,000 limitation above are not sufficient to meet the expenses of the Zone, the director of State Human Services may approve a transfer from the State Human Service Finance Fund to the Zone. If the Human Service Zone Fund on January 1st of each year after calendar year 2020 exceeds the limit noted above, the state will reduce the Human Service Zone's formula payment for that year.

Replenishing Deficiencies: When the fund balance falls below the minimum 17% to 25% target range, the County will replenish shortages/deficiencies using the budget strategies and timeframes described below:

- Reduce recurring expenditures to eliminate any structural deficit
- Increase revenue, pursue other funding sources
- Some combination of the two options above.

Minimum fund balance reserves shall be replenished within the following timeframes:

- Fund balances that fall between 15% and 17% shall be corrected within 1 year
- Fund balances that fall between 10% and 15% shall be corrected within 3 years or less
- Fund balances that fall between 0% and 10% shall be corrected within 5 years or less

Special Revenue Funds: Special levy funds account for the proceeds of specific revenues. Special Revenue funds will have unique criteria for reserves based on the use and objective of the fund, for special revenue funds other than the Human Service Zone Fund and County Road and Bridge Fund as noted above, the County shall maintain a minimum unassigned fund balance from 7% to 10% of the preceding year's operating expense with the exception of the Emergency and Flood Mitigation Fund. The Emergency and Flood Mitigation Fund is used to provide funds for emergencies caused by nature and for flood mitigation (control) projects. This Fund is the major source of dollars to bridge the time frame when funds are expended on emergency measures and the reimbursement of dollars from state and federal agencies which may take several years. As such, the minimum unassigned fund balance will be stated in terms of dollars and be adjusted periodically based upon the history of emergencies and the dollars needed to fund those emergencies. The Cass County Commission will review the fund balance requirements when considering the next year's budget.

Debt Service Funds: The objective of designated Debt Service Funds is to accumulate principal and interest payments maturing in future years. At a minimum, each debt service fund shall maintain reserves sufficient to meet bond covenants and current year obligations. A viable revenue source must be identified and maintained for all long-term obligations. Debt service fund balances, revenues, and expenses will be reviewed during the annual budget process; insufficient revenue and or reserves shall be addressed as part of the annual budget process.

Capital Project Funds: The County will maintain a Capital Projects Fund to fund the County's five-year master facilities plan. The fund will be supported by a property tax levy as determined by the Cass County Commission. Additional capital project funds will accumulate costs, any off-setting revenue, and debt proceeds related to long term capital projects. Capital project funds will typically be resolved with permanent long-term debt financing, which will be determined prior to incurring any expenditures. At the time of completion, the capital project fund will be closed with proceeds from permanent financing, and multiple projects will require separate and distinct capital project funds.

Internal Service Funds: The business type activity funds of the County include Motor Pool, Telephone Trust, Health Insurance Trust and Dental Insurance Trust; these funds shall systematically retain an unassigned fund balance between 25% and 50% of the preceding year's operating budget. Internal Service Funds are required to be self-sufficient in activity and will establish rates sufficient to maintain and grow fund equity. In the event a Commission directive allocates funding from equity, a plan and time frame not to exceed 3 years needs to be included in the budget process to restore the established one year's operating fund equity requirement.

Expending Fund Balance Reserves: Fund balance reserves are maintained to prohibit and or minimize interruption in operations, unmet obligations, and opportunity costs. Fund balance reserves will only be made available for extraordinary events such as:

1. Major projects that are long term in nature.
2. Temporary gap financing pending permanent financing and/or grant monies.
3. Disaster recovery.
4. Potential service disruptions.

Reserves may only be committed upon approval of the Cass County Commission.

**CASS COUNTY GOVERNMENT - 2025 BUDGET
BUDGET SUMMARY - ALL COUNTY FUNDS**

Fund	Estimated Beginning Balance Jan 1	Estimated Revenue	Estimated Total Resources	Budgeted Expenditures	Estimated Ending Balance Dec 31
County General Fund	26,074,581	53,457,506	79,532,087	59,337,468	20,194,619
Special Revenue Funds					
Human Service Zone	1,662,356	13,756,194	15,418,550	13,756,194	1,662,356
Road & Bridge Fund	5,576,173	27,883,084	33,459,257	24,697,044	8,762,213
Sheriff Grants	426,844	74,806	501,650	-	501,650
COVID Fund	4,855,149	-	4,855,149	4,855,149	-
Parenting Workshop Fund	56,774	18,200	74,974	10,000	64,974
24/7 Sobriety Program	44,910	330,700	375,610	302,783	72,827
Sheriff Asset Forfeiture Fund	308,191	300,700	608,891	156,650	452,241
Senior Citizens Fund	188,813	2,403,369	2,592,182	2,195,920	396,262
911 Fund	10,511	4,734,300	4,744,811	4,734,300	10,511
States Atty Asset Forfeiture	419,605	44,000	463,605	8,500	455,105
JAIGB Fund	68,046	1,950	69,996	2,125	67,871
Civil Asset Forfeiture Fund	41,588	40,000	81,588	40,000	41,588
Emergency / Flood Mitigation Fund	5,418,763	200,000	5,618,763	-	5,618,763
County Park Fund	112,124	47,000	159,124	50,380	108,744
Jail Commissary Fund	632,848	493,680	1,126,528	376,084	750,444
Hazardous Plan	35,024	8,000	43,024	9,300	33,724
Valley Water Rescue Fund	48,243	47,195	95,438	40,530	54,908
NDRIN Fund	1,425,304	1,089,540	2,514,844	1,277,700	1,237,144
Document Preservation	673,563	80,640	754,203	129,610	624,593
Swat Vehicle Replacement	11,122	400	11,522	7,140	4,382
Arpa Fund	12,719,056	-	12,719,056	12,719,056	-
Pass Through Grants	-	125,000	125,000	125,000	-
Public Safety Comm Ops Fund	739,332	641,208	1,380,540	686,683	693,857
FM Diversion	-	1,542,514	1,542,514	1,542,514	-
Opioid Abatement	-	50,000	50,000	50,000	-
LATCF	-	-	-	-	-
Total Special Revenue Funds	35,474,339	53,912,480	89,386,819	67,772,662	21,614,157
Debt Service Funds					
Wild Rice River Estates	20,380	13,750	34,130	14,973	19,157
Special Assessment Deficiency	11,013	-	11,013	-	11,013
Total Debt Service Funds	31,393	13,750	45,143	14,973	30,170
Capital Project Funds					
Building Fund	11,715,796	6,274,182	17,989,978	8,500,000	9,489,978
Round Hill Subdivision	30,756	-	30,756	-	30,756
Forest River Subdivision	33,143	-	33,143	-	33,143
Grandberg/Amber Plains Subdivision	9,793	-	9,793	-	9,793
Flood Control Sales Tax	11,148,098	23,300,000	34,448,098	23,000,000	11,448,098
Flood Control Loan Funds	-	-	-	-	-
Career Workforce Academy	-	-	-	-	-
Total Capital Project Funds	22,937,586	29,574,182	52,511,768	31,500,000	21,011,768
Internal Service Funds					
Health Insurance Trust	3,573,596	8,358,000	11,931,596	8,207,800	3,723,796
Motor Pool	99,256	71,000	170,256	71,000	99,256
Technology Trust	314,535	1,151,877	1,466,412	1,144,377	322,035
Dental Insurance Trust	569,297	418,000	987,297	418,600	568,697
Total Internal Service Funds	4,556,684	9,998,877	14,555,561	9,841,777	4,713,784
Other Related Boards					
Weed Control Fund	130,517	579,255	709,772	667,732	42,040
Vector Control Fund	667,946	1,747,052	2,414,998	1,876,427	538,571
Southeast Cass WRD	38,701,710	6,674,179	45,375,889	10,673,890	34,701,999
Rush River WRD	1,399,401	772,060	2,171,461	840,255	1,331,206
Maple River WRD	2,402,050	1,748,545	4,150,595	3,121,920	1,028,675
North Cass WRD	2,042,526	457,680	2,500,206	1,069,155	1,431,051
Red River Joint WRD	-	-	-	-	-
Total Other Related Boards	45,344,150	11,978,771	57,322,921	18,249,379	39,073,542
Total	134,418,733	158,935,566	293,354,299	186,716,259	106,638,040

**Cass County, North Dakota
New Positions
2025**

Department	Position	Start Date	Gross Salary	Total Cost
Tax Director	Convert C41 to C42	Jan-25	5,537	6,641
Planning	.5 C41 Planner/Highway	Jan-25	31,306	61,999
Highway	.5 C41 Planner/Highway	Jan-25	31,306	61,998
Sheriff	2 - B32 Horace	Jan-25	118,708	196,708
Jail	10 - B32	Mar-25	445,155	786,616
Jail	11 - B31	Mar-25	445,220	770,039
Jail	4 - C41	Mar-25	187,833	328,884
Jail	2 - C51 Nurses	Jan-25	220,980	249,468
Jail	2 - C51 Nurses	Jul-25	73,660	124,734
			1,486,045	2,462,352

SUMMARY OF WAGE AND SALARY POLICY

Cass County shall maintain wage and salary administration system for all employees. Annually, as part of the budget development cycle, the Board of County Commissioners shall set the specific structure for pay administration plan based on the financial condition of the County, changing personnel needs/concerns that are identified through Department reviews, and the changing community pay standards. The Commission may choose to distribute salary adjustments based on cost of living increases, merit, changes in the grades/classification, and/or changes in community salary standards.

Every three years, Cass County will conduct a comprehensive system review that includes both a review of all positions and a market study to determine the base for the County salary scale. Between studies only special adjustments will be considered based on documented significant changes.

Each department head is accountable to forecast and control salary expenditures within the approved annual salary budget. Salary adjustment increases outside the annual pay administration schedule shall be initiated by the request of the department head, approved by the County Commission, and administered by the Personnel Office.

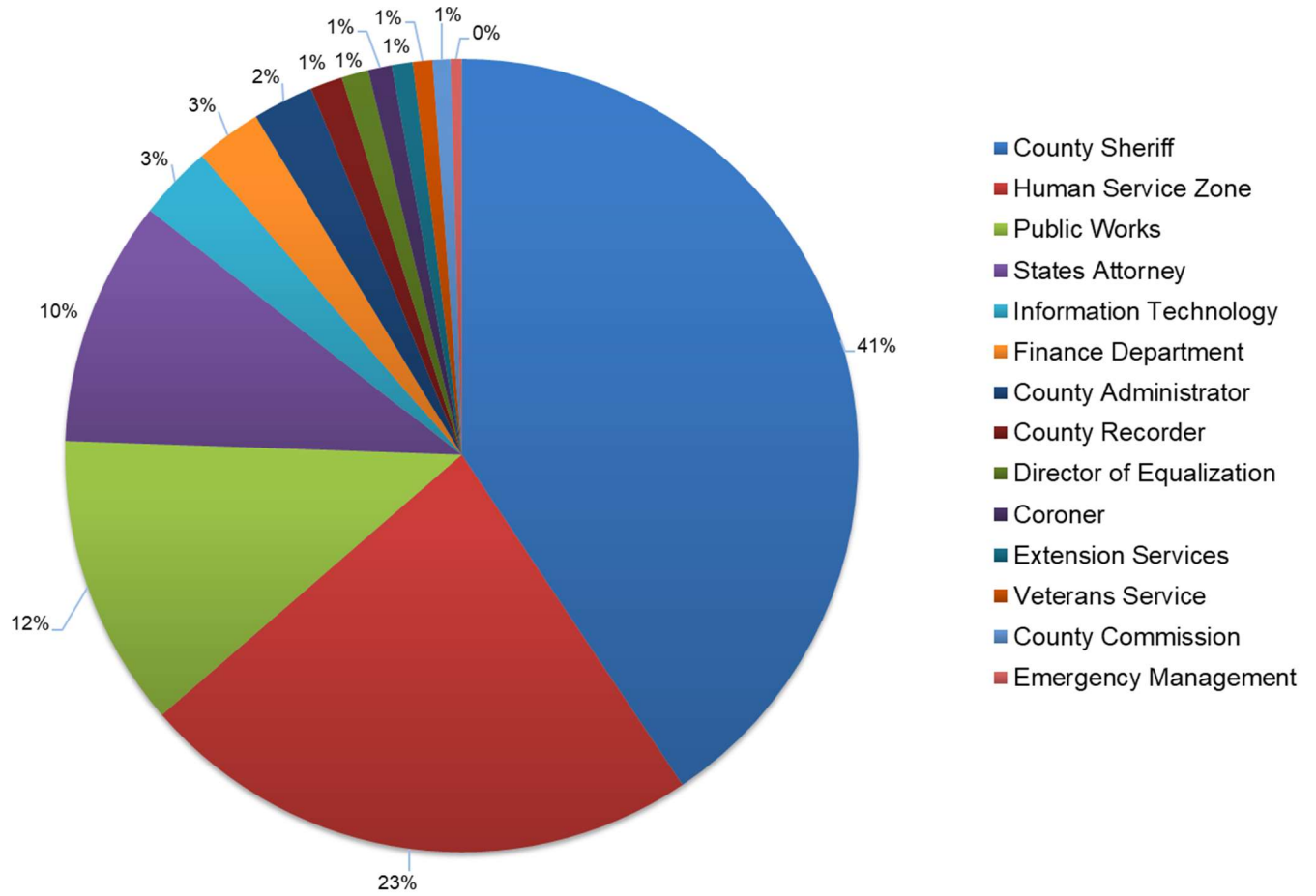
Overview of the Classification System: All positions within Cass County have been assigned a Decision Band Method (DBM) rating by the County's professional consultant. These ratings are the current structure for the pay and classification system. A Position Analysis Questionnaire (PAQ) or Position Information Questionnaire (PIQ) for Social Services are filed in the Human Resources Department for all standard positions. These positions will all be assigned a position number. PAQs are to be completed by the employee and to be reviewed by supervisor and department head. Each PAQ/PIQ designates essential functions according to the Americans with Disabilities Act.

Certain designated positions have specific training and/or experience requirements related to their DBM rating/classification. When an employee meets those specific requirements the positions classification (DBM rating) is adjusted. Currently, this policy applies to Sheriff's Staff, State's Attorneys, and Social Services financial workers.

Lateral Transfer: If an employee is transferred or transfers to a class of comparable value or worth as determined by the DBM rating method, he or she will not receive an adjustment in pay, and the employment status date will not change.

Salary Increases: All salary increases are contingent on satisfactory performance of assigned duties and responsibilities as documented through annual performance evaluations and subject to County Commission approval. Employment status date will change.

Salaries & Benefits



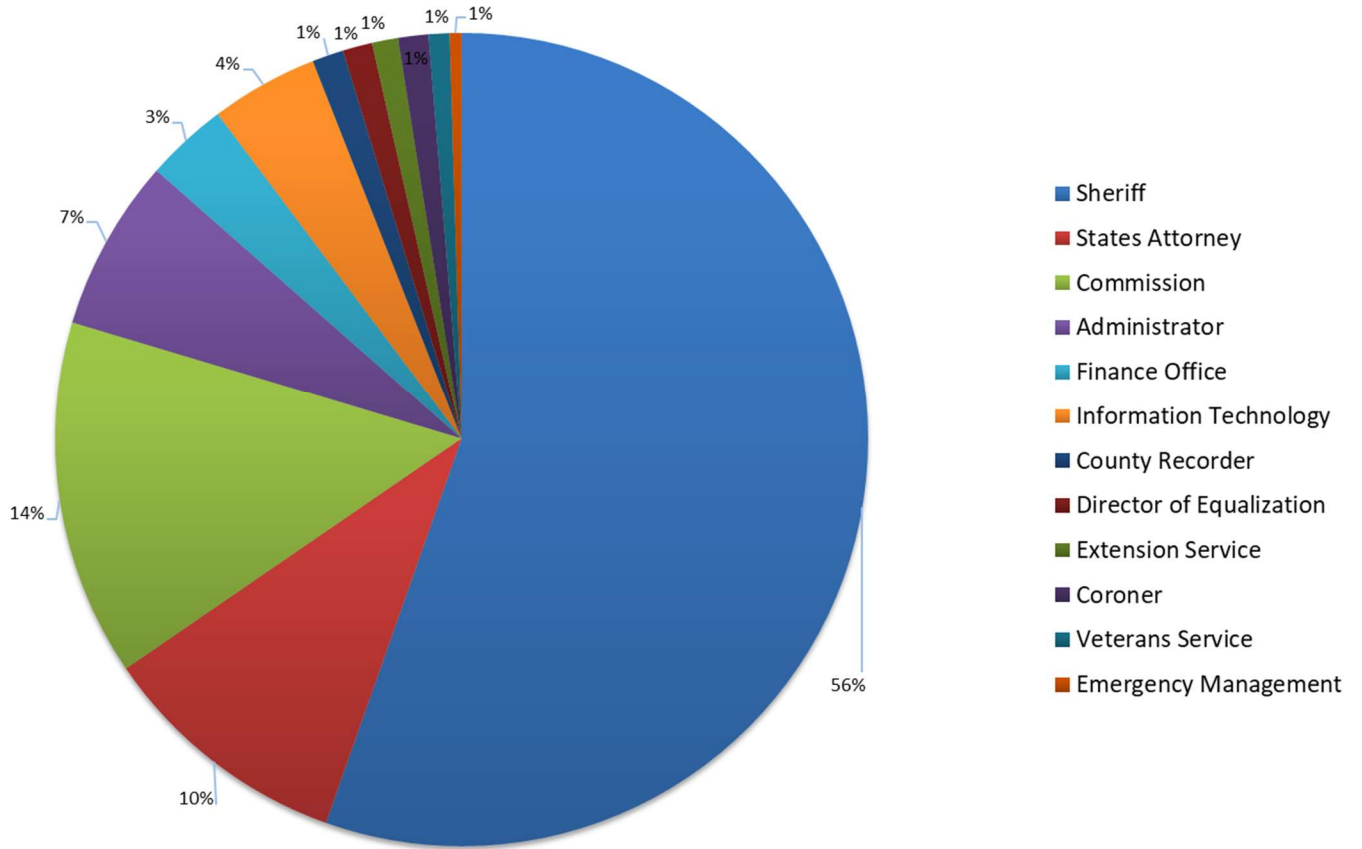
Department	Amount
County Sheriff	22,276,778
Human Service Zone	12,641,863
Public Works	6,531,415
States Attorney	5,515,496
Information Technology	1,663,392
Finance Department	1,468,123
County Administrator	1,364,610
County Recorder	718,755
Director of Equalization	603,045
Coroner	529,804
Extension Services	467,739
Veterans Service	439,293
County Commission	400,042
Emergency Management	245,282
	54,865,637

**CASS COUNTY GOVERNMENT
GENERAL FUND**

General Fund	2024 Budget	2024 Projected	2025 Budget
Revenue:			
County Commission	\$ 43,531,978	\$ 42,973,213	\$ 47,560,094
Information Technology	-	-	-
Finance Office	314,000	3,524,000	1,104,000
County Recorder	553,700	553,700	581,800
Director of Equalization	112,000	-	112,000
State's Attorney Offices	80,850	86,350	61,350
Coroner	32,000	32,000	32,000
County Sheriff	2,840,198	1,939,400	3,911,958
Disaster Emergency Services	52,211	52,211	46,104
Planning	-	3,515	5,400
Extension Service	38,200	37,800	37,800
Veterans Service	5,000	5,000	5,000
Total Revenue	\$ 47,560,137	\$ 49,207,189	\$ 53,457,506
Expenditures:			
County Commission Operations	\$ 1,349,642	\$ 1,364,350	\$ 1,937,776
Commission Projects	747,510	805,367	813,091
Public Service Agencies	2,541,476	2,541,476	5,636,978
County Administrator Operations	674,223	680,215	708,832
Buildings & Grounds Operations	398,484	377,821	449,884
Building & Grounds - Courthouse	794,000	766,000	846,000
Building & Grounds - County Jail	1,193,777	1,126,186	1,166,792
Buildings & Grounds - Annex	558,600	548,600	391,100
Buildings & Grounds - Law Enforcement Center	176,884	177,334	255,334
Buildings & Grounds - RDJ Recreation Center	-	22,000	66,055
County Administrator - Risk Management	56,097	56,921	59,985
Communications	106,789	104,833	110,434
Information Technology	1,769,387	1,766,715	1,789,761
GIS System	393,156	397,318	397,338
AS400 System	338,415	340,057	344,113
County Auditor Operations	1,448,045	1,404,398	1,500,879
Cemetery	32,642	34,223	37,110
Elections	1,366,342	1,380,801	328,733
Weddings	68,944	34,206	64,031
County Recorder	739,108	613,756	737,860
Director of Equalization	649,491	658,559	696,733
States Attorney Operations	4,699,114	4,599,063	4,977,947
Victim-Witness Program	321,593	328,098	344,129
Child Welfare	589,995	586,961	619,134
Coroner	745,907	586,297	712,054
Sheriff Operations	11,026,770	11,365,252	11,849,134
Emergency Services Unit	61,385	57,760	58,550
County Jail	16,116,707	15,165,498	20,130,973
Detention Center	718,807	697,000	742,850
Disaster Emergency Management	261,833	265,594	279,097
Planning Department	128,356	114,365	182,348
Extension Service Operations	552,707	523,275	552,805
Parenting Resource Center	57,614	57,614	59,334
Social Service Indirect Costs	-	-	-
Veterans Service	463,154	460,344	490,294
Total Expenditures	\$ 51,146,954	\$ 50,008,257	\$ 59,337,468
Estimated Budget Revenue over (under)			
Budgeted Expenditures	\$ (3,586,817)	\$ (801,068)	\$ (5,879,962)
Estimated Beginning Balance, January 1	\$ 26,875,649	\$ 26,875,649	\$ 26,074,581
Estimated Ending Balance, December 31	\$ 23,288,832	\$ 26,074,581	\$ 20,194,619

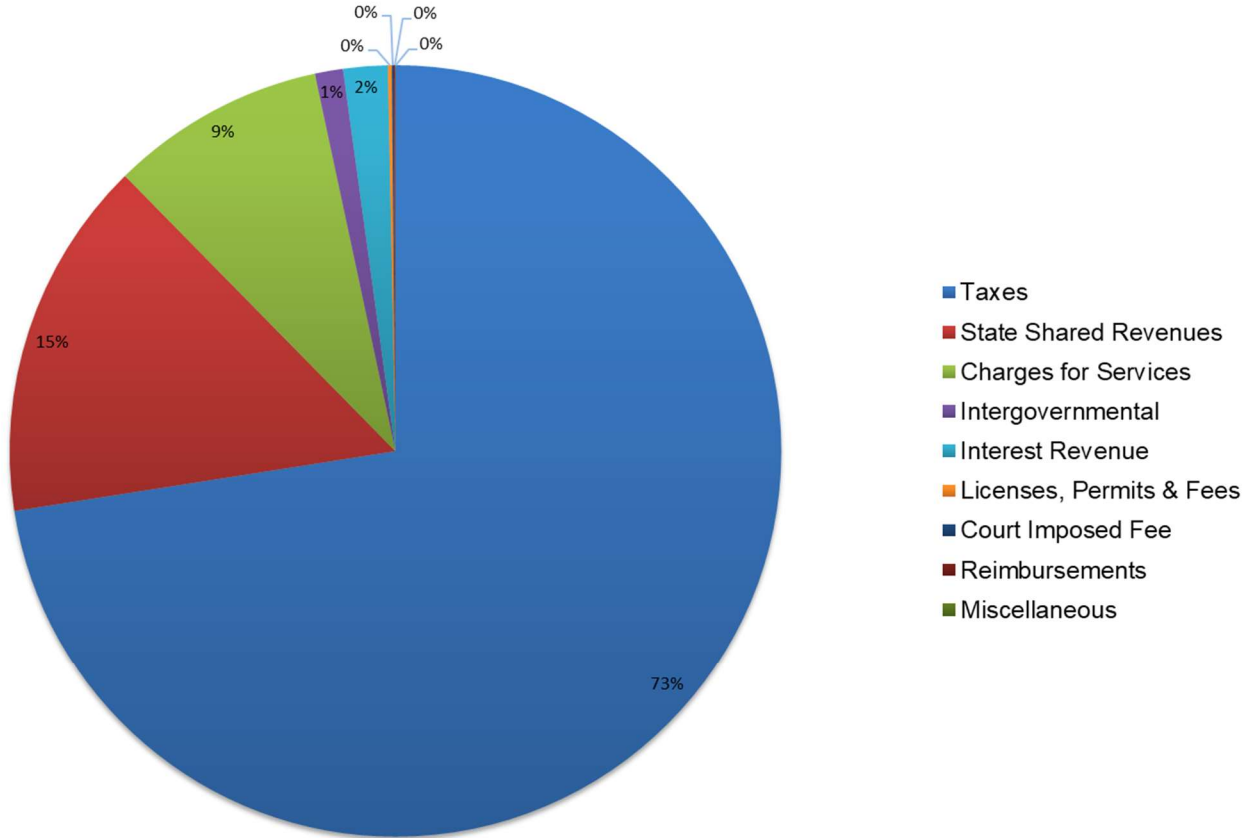
The General Fund levy is 29.00 mills which is an increase of one mill. The ending balance is 34.03% of budgeted expenditures.

General Fund % of Budget



Department	Amount
Sheriff	32,781,507
States Attorney	5,941,210
Commission	8,387,845
Administrator	4,054,416
Finance Office	1,930,753
Information Technology	2,531,212
County Recorder	737,860
Director of Equalization	696,733
Extension Service	612,139
Coroner	712,054
Veterans Service	490,294
Emergency Management	279,097
Planning Department	182,348
	59,337,468

General Fund Revenues by Source



Object Type	Amount
Taxes	37,422,505
State Shared Revenues	7,799,040
Charges for Services	4,652,808
Intergovernmental	605,504
Interest Revenue	960,000
Licenses, Permits & Fees	85,000
Court Imposed Fee	40,000
Reimbursements	32,500
Miscellaneous	5,000
	53,457,506

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
GENERAL FUND:					
REVENUE BY DEPARTMENT:					
County Commission					
101-1001-3110100	Property Tax	33,741,552	33,741,522	36,752,358	8.92%
101-1001-3110200	Mobile Home	25,666	25,666	27,376	6.66%
101-1001-3110400	Interest & Penalty	76,651	76,651	80,886	5.53%
101-1001-3215001	Beer & Liquor Licenses	9,000	9,000	-	-100.00%
101-1001-3351000	State Aid Distribution	7,951,919	7,951,919	7,799,040	-1.92%
101-1001-3351100	Homestead Credit	153,142	153,142	127,609	-16.67%
101-1001-3351500	Telephone Gross Rec Tax	213,712	213,712	213,711	0.00%
101-1001-3351700	Veteran's Credit	164,564	164,564	220,565	34.03%
101-1001-3355001	Gaming Funds	1,500	1,500	1,000	-33.33%
101-1001-3355505	State Grant	-	-	-	0.00%
101-1001-3355538	District Court Revenues	60,000	60,000	60,000	0.00%
101-1001-3416001	Soc Services Cost Alloc	1,117,472	558,737	400,000	-64.20%
101-1001-3436004	Rent	16,800	16,800	22,400	33.33%
101-1001-3697007	Insurance Claim	-	-	-	0.00%
101-1001-3919901	Operating	-	-	<u>1,855,149</u>	0.00%
** Total County Commission		<u>43,531,978</u>	<u>42,973,213</u>	<u>47,560,094</u>	9.25%

The General Fund mill levy is 29.00 mills.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Information Technology					
101-1801-3336034	In-House Training Fees	-	-	-	0.00%
101-1801-3355505	State Grant	-	-	-	0.00%
101-1801-3416008	Miscellaneous	-	-	-	0.00%
101-1801-3416009	Remote Access-Monthly Fee	-	-	-	0.00%
* Information Technology		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
GIS System					
101-1803-3416008	Miscellaneous	-	-	-	0.00%
* GIS System		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
** Total Information Technology		<u>-</u>	<u>-</u>	<u>-</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Finance Office					
101-2101-3416006	Expiration Fees	10,000	10,000	10,000	0.00%
101-2101-3416008	Miscellaneous	38,000	38,000	38,000	0.00%
101-2101-3416012	Miscellaneous Fees	30,000	-	-	-100.00%
101-2101-3617001	Interest	180,000	2,000,000	660,000	266.67%
101-2101-3697001	Investment Income	-	1,400,000	300,000	0.00%
* Finance Office		<u>258,000</u>	<u>3,448,000</u>	<u>1,008,000</u>	290.70%
County Cemetery					
101-2102-3416008	Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.00%
Elections					
101-2103-3416054	Election Materials	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Weddings					
101-2113-3225002	Marriage License	30,000	30,000	35,000	16.67%
101-2113-3416012	Miscellaneous Fees	-	20,000	30,000	0.00%
101-2113-3416013	Certified Copies	<u>25,000</u>	<u>25,000</u>	<u>30,000</u>	20.00%
* Weddings		<u>55,000</u>	<u>75,000</u>	<u>95,000</u>	72.73%
** Total Finance Office		<u>314,000</u>	<u>3,524,000</u>	<u>1,104,000</u>	251.59%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Recorder					
101-2301-3416012	Miscellaneous Fees	700	700	800	14.29%
101-2301-3416021	Burial Permits	9,000	9,000	10,000	11.11%
101-2301-3416030	Recording Fees	491,000	491,000	491,000	0.00%
101-2301-3416099	Other Fees	<u>53,000</u>	<u>53,000</u>	<u>80,000</u>	50.94%
** Total County Recorder		<u>553,700</u>	<u>553,700</u>	<u>581,800</u>	5.07%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-3416058	Reassessment Fees	<u>112,000</u>	<u>-</u>	<u>112,000</u>	0.00%
** Total Director of Equalization		<u>112,000</u>	<u>-</u>	<u>112,000</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-3355503	Witness Travel Reimburse	600	600	600	0.00%
101-3101-3415508	Court Actions	150	150	150	0.00%
101-3101-3416061	Copy Fees	100	100	100	0.00%
101-3101-3640103	Reimbursements	-	500	500	0.00%
* State's Attorney Office		<u>850</u>	<u>1,350</u>	<u>1,350</u>	58.82%
Victim-Witness Program					
101-3104-3315505	Federal Grants	40,000	45,000	20,000	-50.00%
101-3104-3416501	Victim Witness	40,000	40,000	40,000	0.00%
* Victim-Witness Program		<u>80,000</u>	<u>85,000</u>	<u>60,000</u>	-25.00%
** Total State's Attorney Office		<u>80,850</u>	<u>86,350</u>	<u>61,350</u>	-24.12%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Coroner					
101-3201-3640103	Miscellaneous Revenues	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	0.00%
** Total Coroner		<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Sheriff's Office					
101-3502-3315505	Federal Grants	48,500	48,500	48,000	-1.03%
101-3502-3416014	Execution Fees	23,000	25,000	25,000	8.70%
101-3502-3416019	Copies	100	600	300	200.00%
101-3502-3416022	Civil Actions	120,000	14,000	120,000	0.00%
101-3502-3416023	Special Execution Sale	6,000	13,000	15,000	150.00%
101-3502-3416024	Fingerprint/Backgr Fees	100	300	200	100.00%
101-3502-3416025	Mileage for Papers	50,000	60,000	70,000	40.00%
101-3502-3416026	Transportation of Subject	3,600	750	1,000	-72.22%
101-3502-3416027	Sheriff Deeds	200	250	300	50.00%
101-3502-3416099	Other Fees	2,000	32,000	2,500	25.00%
101-3502-3417099	Other Revenue	10,000	12,000	12,000	20.00%
101-3502-3426021	Extra Deputies	59,000	50,000	50,000	-15.25%
101-3502-3426022	Contract Policing	904,098	750,000	1,512,158	67.26%
101-3502-3697006	Vehicle Insurance Claims	-	-	-	0.00%
101-3502-3927002	Sale of Property	18,000	-	-	-100.00%
* Sheriff Operations		<u>1,244,598</u>	<u>1,006,400</u>	<u>1,856,458</u>	49.16%

Contract Policing is done in the cities of Horace, Mapleton, Kindred and Casselton. These communities reimburse the county for all or part of the costs of having a deputy available to handle law enforcement issues.

County Jail					
101-3510-3215005	Inmate Reimb-Medical Serv	50,000	30,000	50,000	0.00%
101-3510-3335505	Federal Grants	-	-	-	0.00%
101-3510-3416035	Prisoner Boarding	1,540,000	900,000	2,000,000	29.87%
101-3510-3416036	Work Release Fees	100	-	-	-100.00%
101-3510-3417099	Other Revenue	5,500	3,000	5,500	0.00%
* County Jail		<u>1,595,600</u>	<u>933,000</u>	<u>2,055,500</u>	28.82%

The county is reimbursed for prisoners held by other jurisdictions, such as the cities of Fargo and West Fargo, and federal prisoners. Prisoners on work release reimburse the county per day for this privilege.

** Total County Sheriff		<u>2,840,198</u>	<u>1,939,400</u>	<u>3,911,958</u>	37.74%
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**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Emergency Management					
Disaster Emergency Services					
101-3701-3315503	Disaster Emergency Serv	52,211	52,211	46,104	-11.70%
101-3701-3355505	State Grant	-	-	-	0.00%
101-3701-3640102	Salary Reimbursements	-	-	-	0.00%
** Total Disaster Emergency Services		<u>52,211</u>	<u>52,211</u>	<u>46,104</u>	-11.70%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Planning					
101-4002-3416064	Planning Fees	-	3,515	5,400	0.00%
101-4002-3640201	Other Revenue	-	-	-	0.00%
** Total County Planning		-	3,515	5,400	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Extension Service Office					
101-4501-3355539	Postage Reimbursement	-	-	-	0.00%
101-4501-3416033	Publications	800	400	400	-50.00%
101-4501-3416034	Workshop Fees	7,600	7,600	7,600	0.00%
101-4501-3640101	NDSU Cost Share	-	-	-	0.00%
* Extension Service Operations		<u>8,400</u>	<u>8,000</u>	<u>8,000</u>	-4.76%
Parenting Resource Center					
101-4502-3355508	Parent Resource Grant	29,800	29,800	29,800	0.00%
101-4502-3416034	Workshop Fees	-	-	-	0.00%
* Parenting Resource Center		<u>29,800</u>	<u>29,800</u>	<u>29,800</u>	0.00%
** Total Extension Service		<u>38,200</u>	<u>37,800</u>	<u>37,800</u>	-1.05%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Veterans Service Office					
101-5070-3697009	Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0.00%
** Total Veterans Service Office		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
*** TOTAL GENERAL FUND REVENUE		<u>47,560,137</u>	<u>49,207,189</u>	<u>53,457,506</u>	12.40%
Total Tax Type Revenue:					
	Property Tax	33,741,552	33,741,522	36,752,358	8.92%
	Mobile Home	25,666	25,666	27,376	6.66%
	Interest & Penalty	76,651	76,651	80,886	5.53%
	Homestead Credit	153,142	153,142	127,609	-16.67%
	Veterans Credit	164,564	164,564	220,565	34.03%
	Telephone Gross Rec Tax	213,712	213,712	213,711	0.00%
		<u>34,375,287</u>	<u>34,375,257</u>	<u>37,422,505</u>	8.86%
Total Grant Type Revenue:					
	Elections	-	-	-	0.00%
	Victim Witness	40,150	45,150	20,150	-49.81%
	County Sheriff	48,500	48,500	48,000	-1.03%
	County Jail	-	-	-	0.00%
	Disaster Emergency Serv	52,211	52,211	46,104	-11.70%
	Parent Resource Grant	29,800	29,800	29,800	0.00%
		<u>170,661</u>	<u>175,661</u>	<u>144,054</u>	-15.59%
Other Revenue (Charges for Services, etc.)		<u>13,014,189</u>	<u>14,656,271</u>	<u>15,890,947</u>	22.10%
		<u>47,560,137</u>	<u>49,207,189</u>	<u>53,457,506</u>	12.40%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
GENERAL FUND:					
EXPENDITURES BY DEPARTMENT:					
County Commission					
101-1001-4011002	Meeting Pay	50,000	50,000	50,000	0.00%
101-1001-4011005	Full Time Salaries	194,011	197,721	202,353	4.30%
101-1001-4011025	Part time Salaries			12,000	
101-1001-4011035	Overtime Salaries	300	300	300	0.00%
101-1001-4012001	Social Security	15,148	13,479	15,665	3.41%
101-1001-4012005	Medicare	3,543	3,153	3,664	3.42%
101-1001-4012010	Retirement	21,985	22,433	23,003	4.63%
101-1001-4012015	Workers Compensation	414	414	365	-11.84%
101-1001-4012025	Health Insurance	71,088	82,686	90,312	27.04%
101-1001-4012035	Dental Insurance	1,920	1,920	1,920	0.00%
101-1001-4012045	Vision Insurance	438	449	460	5.02%
101-1001-4015301	Office Telephone	3,000	3,000	3,000	0.00%
101-1001-4015310	Cell Phones	2,500	2,500	2,500	0.00%
101-1001-4015401	Legals	27,500	27,500	27,500	0.00%
101-1001-4015701	Education Travel&Per Diem	1,500	1,500	1,500	0.00%
101-1001-4015702	Seminar Registration	2,000	3,000	1,500	-25.00%
101-1001-4015801	Travel Costs & Per Diem	-	-	1,500	0.00%
101-1001-4015811	Commission District #1	4,000	4,000	4,000	0.00%
101-1001-4015812	Commission District #2	4,000	4,000	4,000	0.00%
101-1001-4015813	Commission District #3	4,000	4,000	4,000	0.00%
101-1001-4015814	Commission District #4	4,000	4,000	4,000	0.00%
101-1001-4015815	Commission District #5	4,000	4,000	4,000	0.00%
101-1001-4016101	General Office Supplies	1,700	1,700	1,700	0.00%
101-1001-4016401	Referene Books	-	-	-	0.00%
101-1001-4016402	ND Century Code	500	500	500	0.00%
101-1001-4016501	PC Software	10,773	10,773	22,174	105.83%
101-1001-4017401	Computer Equipment	1,380	1,380	1,560	13.04%
101-1001-4019901	Operating Transfer	919,942	919,942	1,454,300	58.09%
* County Commission Operations		<u>1,349,642</u>	<u>1,364,350</u>	<u>1,937,776</u>	43.58%

This department consists of 6 FTEs - 5 Commissioners and a 1 FTE Administrative Secretary. The Operating Transfer budget request is for a transfer to the 911 Fund, SWAT Vehicle Replacement, and County Park Fund.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Commission Projects					
101-1002-4013301	Staffing Studies	-	1,000	-	0.00%
101-1002-4013302	Auditing	32,000	32,000	34,000	6.25%
101-1002-4013303	Legal Services	40,000	40,000	40,000	0.00%
101-1002-4013306	Guardian Ad Litem	-	-	-	0.00%
101-1002-4013307	Public Defender	-	-	-	0.00%
101-1002-4013309	Consulting Services	5,000	5,000	5,000	0.00%
101-1002-4013323	Guardian Ad Litem	20,000	25,000	25,000	25.00%
101-1002-4013324	Public Defender	75,000	75,000	75,000	0.00%
101-1002-4013325	Defense - Sexual Offender	5,000	5,000	5,000	0.00%
101-1002-4014504	Flood Lots	15,000	15,000	15,000	0.00%
101-1002-4015201	Property Insurance	50,000	98,123	100,000	100.00%
101-1002-4015202	Liability Insurance	400,000	400,000	400,000	0.00%
101-1002-4015501	Committee Expense	10,000	10,000	10,000	0.00%
101-1002-4015902	ND Assoc of Counties	64,715	68,656	68,656	6.09%
101-1002-4015903	Nat'l Assoc. of Counties	3,000	2,793	2,793	-6.90%
101-1002-4015904	Water Users Association	1,200	1,200	1,200	0.00%
101-1002-4015905	Metro Council of Govts.	12,945	12,945	17,792	37.44%
101-1002-4015907	ND County Commissioners	1,650	1,650	1,650	0.00%
101-1002-4017201	Remodeling	-	-	-	0.00%
101-1002-4017301	Special Assessments	12,000	12,000	12,000	0.00%
* Commission Projects		<u>747,510</u>	<u>805,367</u>	<u>813,091</u>	8.77%
County Commission Public Service Agencies					
101-1003-4013801	County Fair Donation	-	-	1,250,000	0.00%
101-1003-4013810	Ambulance Donation	125,000	125,000	-	-100.00%
101-1003-4013811	Historical Ssociety	280,000	280,000	288,400	3.00%
101-1003-4013814	First Link	247,500	247,500	348,000	40.61%
101-1003-4013815	Lake Agassiz Rec Council	7,000	7,000	7,000	0.00%
101-1003-4013816	Job Development Authority	30,000	30,000	31,500	5.00%
101-1003-4013819	FMWF Chamber	800,000	800,000	2,500,000	212.50%
101-1003-4015112	Public Health/Rural Area	-	-	-	0.00%
101-1003-4010000	Undesignated	1,051,976	1,051,976	1,212,078	15.22%
* Public Service Agencies		<u>2,541,476</u>	<u>2,541,476</u>	<u>5,636,978</u>	121.80%
** Total County Commission		<u>4,638,628</u>	<u>4,711,193</u>	<u>8,387,845</u>	80.83%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Administrator					
101-1501-4010105	Employee Recognition	13,800	13,800	13,800	0.00%
101-1501-4011005	Full Time Salaries	402,270	407,294	424,678	5.57%
101-1501-4011035	Overtime Salaries	1,000	1,000	1,000	0.00%
101-1501-4012001	Social Security	25,003	24,597	26,189	4.74%
101-1501-4012005	Medicare	5,848	5,754	6,173	5.56%
101-1501-4012010	Retirement	53,103	53,770	56,074	5.59%
101-1501-4012015	Workers Compensation	349	349	245	-29.80%
101-1501-4012025	Health Insurance	55,638	58,430	63,441	14.02%
101-1501-4012026	Group Life Insurance	1,020	1,020	1,020	0.00%
101-1501-4012027	EAP	15,000	15,000	15,000	0.00%
101-1501-4012035	Dental Insurance	1,800	1,800	1,800	0.00%
101-1501-4012045	Vision Insurance	329	338	345	4.86%
101-1501-4013402	Section 125 Admin.	14,000	14,000	14,000	0.00%
101-1501-4014301	Copier	4,000	2,000	2,000	-50.00%
101-1501-4015301	Office Telephone	1,700	1,600	1,600	-5.88%
101-1501-4015310	Cell Phones	1,200	1,300	1,300	8.33%
101-1501-4015402	Employment	7,500	5,000	5,000	-33.33%
101-1501-4015701	Education Travel&Per Diem	6,500	9,000	9,000	38.46%
101-1501-4015702	Seminar Registration	12,000	12,000	12,000	0.00%
101-1501-4015703	Human Resource Training	21,050	21,050	21,050	0.00%
101-1501-4015801	Travel Costs & Per Diem	4,200	4,200	4,200	0.00%
101-1501-4015901	Organization Membership Dues	1,000	1,000	1,000	0.00%
101-1501-4015906	Membership Association Dues	-	1,000	1,000	0.00%
101-1501-4016101	General Office Supplies	5,000	4,000	4,000	-20.00%
101-1501-4016102	Postage	2,000	2,000	2,000	0.00%
101-1501-4016105	Printing & Forms	3,000	3,000	3,000	0.00%
101-1501-4016401	Reference Books	500	500	500	0.00%
101-1501-4016501	PC Software	13,963	13,963	15,778	13.00%
101-1501-4017401	Computer Equipment	1,450	1,450	1,639	13.03%
101-1501-4017402	Office Equipment	-	-	-	0.00%
101-1501-4019111	New Employee	-	-	-	0.00%
* County Administrator Operations		<u>674,223</u>	<u>680,215</u>	<u>708,832</u>	5.13%

This department consists of 3.75 FTEs - .75 County Administrator (for the other .25 see Risk Management) and 3 personnel positions.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Building & Grounds General Operation					
101-1502-4011005	Full Time Salaries	256,972	244,069	269,485	4.87%
101-1502-4011035	Overtime Salaries	2,500	2,500	2,500	0.00%
101-1502-4012001	Social Security	16,089	15,007	16,864	4.82%
101-1502-4012005	Medicare	3,763	3,511	3,944	4.81%
101-1502-4012010	Retirement	33,916	32,355	35,575	4.89%
101-1502-4012015	Workers Compensation	5,259	5,259	3,390	-35.54%
101-1502-4012025	Health Insurance	57,690	49,206	62,021	7.51%
101-1502-4012035	Dental Insurance	1,609	1,451	1,608	-0.06%
101-1502-4012045	Vision Insurance	236	213	247	4.66%
101-1502-4014204	Lawn Care	8,500	8,000	8,000	-5.88%
101-1502-4014701	Building Repairs General Maintenance			30,000	
101-1502-4015301	Office Telephone	450	450	450	0.00%
101-1502-4015310	Cell Phones	4,000	3,500	3,500	-12.50%
101-1502-4015801	Travel Costs & Per Diem	500	500	500	0.00%
101-1502-4016101	Office Supplies	-	300	300	0.00%
101-1502-4016206	Gasoline & Oil	5,000	4,500	4,500	-10.00%
101-1502-4016302	Routine Maintenance	2,000	2,000	2,000	0.00%
101-1502-4016303	Major Repairs	-	1,000	1,000	0.00%
101-1502-4016501	PC Software	-	-	-	0.00%
101-1502-4017401	Computer Equipment	-	-	-	0.00%
101-1502-4017406	Vehicles	-	4,000	4,000	0.00%
101-1502-4019111	New Employee	-	-	-	0.00%
* Buildings & Grounds Operations		<u>398,484</u>	<u>377,821</u>	<u>449,884</u>	12.90%

There are 6 FTEs in the Buildings and Grounds department, they are allocated 2/3 to General Operations and 1/3 to County Jail Maintenance.

Courthouse Maintenance

101-1503-4014101	Water,Sewer,Garbage	20,000	18,000	18,000	-10.00%
101-1503-4014203	Custodial	200,000	190,000	190,000	-5.00%
101-1503-4014304	HVAC System	50,000	50,000	55,000	10.00%
101-1503-4014305	Elevator	8,000	7,000	7,000	-12.50%
101-1503-4014701	General Maintenance	165,000	150,000	220,000	33.33%
101-1503-4014702	Carpet/Tile	5,000	5,000	5,000	0.00%
101-1503-4014704	Signage	1,000	1,000	1,000	0.00%
101-1503-4014706	Painting	5,000	5,000	5,000	0.00%
101-1503-4016104	Operational Supplies	40,000	40,000	40,000	0.00%
101-1503-4016202	Electricity & Gas	280,000	280,000	280,000	0.00%
101-1503-4016204	Fuel Oil	20,000	18,000	18,000	-10.00%
101-1503-4017403	Maintenance Equipment	-	2,000	7,000	0.00%
* Building & Grounds - Courthouse		<u>794,000</u>	<u>766,000</u>	<u>846,000</u>	6.55%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Jail Maintenance					
101-1504-4011005	Full Time Salaries	125,977	120,439	132,140	4.89%
101-1504-4011007	On-Call	7,000	7,000	7,000	0.00%
101-1504-4011035	Overtime Salaries	2,000	2,000	2,000	0.00%
101-1504-4012001	Social Security	8,370	7,301	8,751	4.55%
101-1504-4012005	Medicare	1,958	1,709	2,047	4.55%
101-1504-4012010	Retirement	16,706	15,822	17,522	4.88%
101-1504-4012015	Workers Compensation	2,833	2,833	1,670	-41.05%
101-1504-4012025	Health Insurance	28,825	24,068	30,548	5.98%
101-1504-4012035	Dental Insurance	792	710	792	0.00%
101-1504-4012045	Vision Insurance	116	104	122	5.17%
101-1504-4014101	Water,Sewer,Garbage	75,000	85,000	90,000	20.00%
101-1504-4014203	Custodial	60,000	60,000	60,000	0.00%
101-1504-4014204	Lawn Care	17,000	17,000	17,000	0.00%
101-1504-4014305	Elevator	1,750	1,750	1,750	0.00%
101-1504-4014701	General Maintenance	180,000	180,000	180,000	0.00%
101-1504-4014702	Carpet/Tile	2,000	2,000	2,000	0.00%
101-1504-4014706	Painting	5,000	5,000	5,000	0.00%
101-1504-4015301	Office Telephone	450	450	450	0.00%
101-1504-4016104	Operational Supplies	35,000	35,000	35,000	0.00%
101-1504-4016202	Electricity & Gas	530,000	500,000	530,000	0.00%
101-1504-4016204	Fuel Oil	80,000	45,000	30,000	-62.50%
101-1504-4017301	Special Assessments	13,000	13,000	13,000	0.00%
101-1504-4019111	New Employee	-	-	-	0.00%
* Building & Grounds - County Jail		<u>1,193,777</u>	<u>1,126,186</u>	<u>1,166,792</u>	-2.26%
Buildings & Grounds - Annex					
101-1505-4014101	Water,Sewer,Garbage	11,000	11,000	11,000	0.00%
101-1505-4014203	Custodial	75,000	75,000	75,000	0.00%
101-1505-4014304	HVAC System	50,000	50,000	55,000	10.00%
101-1505-4014305	Elevator	5,000	10,000	7,500	50.00%
101-1505-4014701	General Maintenance	250,000	250,000	85,000	-66.00%
101-1505-4014704	Signage	1,000	1,000	1,000	0.00%
101-1505-4014706	Painting	5,000	5,000	5,000	0.00%
101-1505-4016104	Operational Supplies	20,000	20,000	20,000	0.00%
101-1505-4016202	Electricity & Gas	120,000	120,000	120,000	0.00%
101-1505-4016204	Fuel Oil	20,000	5,000	10,000	-50.00%
101-1505-4017301	Special Assessments	1,600	1,600	1,600	0.00%
* Buildings & Grounds - Annex		<u>558,600</u>	<u>548,600</u>	<u>391,100</u>	-29.99%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Buildings & Grounds - Law Enforcement Center					
101-1506-4014101	Water,Sewer,Garbage	7,000	7,000	6,000	-14.29%
101-1506-4014203	Custodial	40,000	40,000	37,000	-7.50%
101-1506-4014204	Lawn Care	6,000	6,000	6,000	0.00%
101-1506-4014406	Ground Lease	48,134	48,134	48,134	0.00%
101-1506-4014701	General Maintenance	17,000	17,000	105,000	517.65%
101-1506-4016104	Operational Supplies	12,000	12,000	11,000	-8.33%
101-1506-4016202	Electricity & Gas	45,000	45,000	40,000	-11.11%
101-1506-4016204	Fuel Oil	1,000	1,000	1,000	0.00%
101-1506-4017301	Special Assessments	750	1,200	1,200	60.00%
101-1506-4017406	Vehicles	-	-	-	0.00%
* Buildings & Grounds - Law Enforcement Center		<u>176,884</u>	<u>177,334</u>	<u>255,334</u>	44.35%
Buildings & Grounds - Robert D Johnson Recreation Center					
101-1507-4014101	Water,Sewer,Garbage	-	2,000	4,001	0.00%
101-1507-4014203	Custodial	-	-	-	0.00%
101-1507-4014204	Lawn Care	-	-	-	0.00%
101-1507-4014405	Elevator	-	-	1,751	0.00%
101-1507-4014701	General Maintenance	-	-	10,001	0.00%
101-1507-4016104	Operational Supplies	-	-	10,001	0.00%
101-1507-4016202	Electricity & Gas	-	20,000	40,001	0.00%
101-1507-4016204	Fuel Oil	-	-	-	0.00%
101-1507-4017301	Special Assessments	-	-	300	0.00%
101-1507-4017406	Vehicles	-	-	-	0.00%
* Buildings & Grounds - Robert D Johnson Recreation Center		<u>-</u>	<u>22,000</u>	<u>66,055</u>	0.00%
Risk Management					
101-1510-4011005	Full Time Salaries	41,276	41,792	43,818	6.16%
101-1510-4012001	Social Security	2,560	2,511	2,717	6.13%
101-1510-4012005	Medicare	599	588	636	6.18%
101-1510-4012010	Retirement	5,474	5,542	5,811	6.16%
101-1510-4012015	Workers Compensation	88	88	17	-80.68%
101-1510-4012025	Health Insurance	5,958	6,257	6,843	14.85%
101-1510-4012035	Dental Insurance	120	120	120	0.00%
101-1510-4012045	Vision Insurance	22	23	23	4.55%
* Risk Management		<u>56,097</u>	<u>56,921</u>	<u>59,985</u>	6.93%

The salary and benefits are for one fourth (.25 FTE) of the County Administrator's wages.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Communications					
101-1511-4011005	Full Time Salaries	80,859	78,912	82,986	2.63%
101-1511-4012001	Social Security	5,014	4,873	5,146	2.63%
101-1511-4012005	Medicare	1,173	1,141	1,204	2.64%
101-1511-4012010	Retirement	10,723	10,465	11,004	2.62%
101-1511-4012015	Workers Compensation	88	88	66	-25.00%
101-1511-4012025	Health Insurance	8,364	8,784	9,456	13.06%
101-1511-4012035	Dental Insurance	480	480	480	0.00%
101-1511-4012045	Vision Insurance	88	90	92	4.55%
101-1511-4019111	New Employee	-	-	-	0.00%
* Communications		<u>106,789</u>	<u>104,833</u>	<u>110,434</u>	3.41%
The salary and benefits are for one FTE.					
** Total County Administrator		<u>3,958,854</u>	<u>3,859,910</u>	<u>4,054,416</u>	2.41%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Information Technology					
101-1801-4011005	Full Time Salaries	823,558	800,392	845,775	2.70%
101-1801-4011035	Overtime Salaries	3,000	3,000	3,000	0.00%
101-1801-4012001	Social Security	51,247	48,428	52,625	2.69%
101-1801-4012005	Medicare	11,986	11,327	12,308	2.69%
101-1801-4012010	Retirement	109,204	105,594	112,150	2.70%
101-1801-4012015	Workers Compensation	959	959	719	-25.03%
101-1801-4012025	Health Insurance	144,744	172,406	199,164	37.60%
101-1801-4012035	Dental Insurance	5,280	5,120	5,280	0.00%
101-1801-4012045	Vision Insurance	789	869	920	16.60%
101-1801-4013309	Consulting	50,000	50,000	50,000	0.00%
101-1801-4014301	Copier	600	600	600	0.00%
101-1801-4014312	Network Software	170,000	170,000	248,000	45.88%
101-1801-4014313	Network Equipment	33,000	33,000	30,000	-9.09%
101-1801-4014601	Repairs	10,000	10,000	10,000	0.00%
101-1801-4014602	Replacements	5,000	5,000	5,000	0.00%
101-1801-4014603	Cabling	7,600	7,600	7,600	0.00%
101-1801-4015301	Office Telephone	300	300	3,000	900.00%
101-1801-4015305	Computer Time Charges	250	250	250	0.00%
101-1801-4015306	Data Lines	65,000	65,000	75,000	15.38%
101-1801-4015310	Cell Phones	6,200	6,200	6,200	0.00%
101-1801-4015701	Education Travel&Per Diem	11,000	11,000	11,000	0.00%
101-1801-4015702	Seminar Registration	9,500	9,500	9,500	0.00%
101-1801-4015801	Travel Costs & Per Diem	250	250	250	0.00%
101-1801-4016101	General Office Supplies	1,000	1,000	1,000	0.00%
101-1801-4016102	Postage-Information Ser	220	220	220	0.00%
101-1801-4016104	Operational Supplies	18,000	18,000	18,000	0.00%
101-1801-4016106	Training Program Supplies	7,500	7,500	7,500	0.00%
101-1801-4016401	Reference Books	1,500	1,500	1,500	0.00%
101-1801-4016501	PC Software	13,700	13,700	14,700	7.30%
101-1801-4017401	Computer Equipment	6,000	6,000	6,500	8.33%
101-1801-4017402	Office Equipment	2,000	2,000	2,000	0.00%
101-1801-4017414	Network Equipment	200,000	200,000	50,000	-75.00%
101-1801-4019111	New Employee	-	-	-	0.00%
* Information Technology		<u>1,769,387</u>	<u>1,766,715</u>	<u>1,789,761</u>	1.15%

This division contains 11 FTEs.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
GIS System					
101-1803-4011005	Full Time Salaries	180,627	182,864	186,931	3.49%
101-1803-4012001	Social Security	11,199	10,895	11,590	3.49%
101-1803-4012005	Medicare	2,620	2,549	2,711	3.47%
101-1803-4012010	Retirement	23,686	23,984	24,522	3.53%
101-1803-4012015	Workers Compensation	198	198	172	-13.13%
101-1803-4012025	Health Insurance	39,840	41,838	45,768	14.88%
101-1803-4012035	Dental Insurance	960	960	960	0.00%
101-1803-4012045	Vision Insurance	176	180	184	4.55%
101-1803-4013309	Consulting	15,000	15,000	15,000	0.00%
101-1803-4014312	Network Software	95,000	95,000	95,000	0.00%
101-1803-4015301	Office Telephone	600	600	600	0.00%
101-1803-4015310	Cell Phones	700	700	700	0.00%
101-1803-4015701	Education Travel&Per Diem	5,000	5,000	5,000	0.00%
101-1803-4015702	Seminar Registration	1,500	1,500	1,500	0.00%
101-1803-4016501	PC Software	5,000	5,000	5,500	10.00%
101-1803-4017401	Computer Equipment	11,050	11,050	1,200	-89.14%
101-1803-4019111	New Employee	-	-	-	0.00%
* GIS System		<u>393,156</u>	<u>397,318</u>	<u>397,338</u>	1.06%

This division consists of 2 FTEs.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
AS400 System					
101-1804-4011005	Full Time Salaries	114,101	115,515	116,928	2.48%
101-1804-4012001	Social Security	7,075	6,994	7,250	2.47%
101-1804-4012005	Medicare	1,655	1,636	1,696	2.48%
101-1804-4012010	Retirement	14,998	15,186	15,373	2.50%
101-1804-4012015	Workers Compensation	88	88	66	-25.00%
101-1804-4012025	Health Insurance	14,700	15,438	16,728	13.80%
101-1804-4012035	Dental Insurance	480	480	480	0.00%
101-1804-4012045	Vision Insurance	88	90	92	4.55%
101-1804-4013309	Consulting	130,000	130,000	130,000	0.00%
101-1804-4014311	AS/400 Software & Equip	41,000	41,000	41,000	0.00%
101-1804-4015301	Office Telephone	600	-	600	0.00%
101-1804-4015305	Computer Time Charges	150	150	150	0.00%
101-1804-4015310	Cell Phones	1,500	1,500	1,500	0.00%
101-1804-4015701	Education Travel&Per Diem	4,000	4,000	4,000	0.00%
101-1804-4015702	Seminar Registration	2,500	2,500	2,500	0.00%
101-1804-4016104	Operational Supplies	500	500	500	0.00%
101-1804-4016501	PC Software	3,730	3,730	4,000	7.24%
101-1804-4017401	Computer Equipment	1,250	1,250	1,250	0.00%
* AS400 System		<u>338,415</u>	<u>340,057</u>	<u>344,113</u>	1.68%

This division consists of 1 FTE.

** Total Information Technology	<u>2,500,958</u>	<u>2,504,090</u>	<u>2,531,212</u>	1.21%
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The Information Technology Department generates non-tax revenue:

Non-Tax Revenue	\$	-
Expenditures	\$	<u>2,531,212</u>
Net Cost	\$	<u>2,531,212</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Finance Office					
101-2101-4011005	Full Time Salaries	795,718	760,423	819,362	2.97%
101-2101-4011035	Overtime Salaries	1,000	1,000	1,000	0.00%
101-2101-4012001	Social Security	49,398	46,290	50,863	2.97%
101-2101-4012005	Medicare	11,553	10,827	11,896	2.97%
101-2101-4012010	Retirement	105,248	100,559	108,383	2.98%
101-2101-4012015	Workers Compensation	1,022	1,022	701	-31.41%
101-2101-4012025	Health Insurance	148,524	148,945	182,952	23.18%
101-2101-4012035	Dental Insurance	5,280	5,060	5,280	0.00%
101-2101-4012045	Vision Insurance	964	944	1,012	4.98%
101-2101-4013320	Temp/Employment Agency	-	-	-	0.00%
101-2101-4014301	Copier-Auditor	7,000	7,000	7,100	1.43%
101-2101-4014601	Repairs-Auditor	2,500	2,500	2,600	4.00%
101-2101-4015101	Filing Fees-Auditor	1,000	1,000	500	-50.00%
101-2101-4015105	Bank Fees/Collection Fees	80,000	80,000	83,000	3.75%
101-2101-4015106	Off-Site Storage-Auditor	1,200	1,200	1,500	25.00%
101-2101-4015301	Office Telephone	4,400	4,400	4,500	2.27%
101-2101-4015305	Computer Time Charges	600	600	800	33.33%
101-2101-4015310	Cell Phones	600	600	600	0.00%
101-2101-4015401	Legals	10,000	10,000	9,000	-10.00%
101-2101-4015701	Educ. Travel-Auditor	18,000	18,000	18,400	2.22%
101-2101-4015702	Seminar Registration-Audi	16,700	16,700	17,000	1.80%
101-2101-4015801	Travel Costs	4,000	4,000	4,100	2.50%
101-2101-4015906	Association Dues	3,420	3,420	3,500	2.34%
101-2101-4016101	General Office Supplies	18,000	18,000	20,000	11.11%
101-2101-4016102	Postage	80,000	80,000	82,000	2.50%
101-2101-4016105	Printing & Forms	12,000	12,000	12,200	1.67%
101-2101-4016401	Reference Books-Auditor	1,220	1,220	500	-59.02%
101-2101-4016402	ND Century Code	450	450	500	11.11%
101-2101-4016403	Newspapers-Auditor	250	250	300	20.00%
101-2101-4016501	PC Software	30,000	30,000	33,900	13.00%
101-2101-4017401	Computer Equipment	11,000	11,000	12,430	13.00%
101-2101-4017402	Office Equipment	26,998	26,988	5,000	-81.48%
101-2101-4019111	New Employee	-	-	-	0.00%
* Finance Office Operations		<u>1,448,045</u>	<u>1,404,398</u>	<u>1,500,879</u>	3.65%

This department consists of 11 FTEs.

The Finance Office generates non-tax revenue:

Non-Tax Revenue	\$	1,008,000
Expenditures	\$	<u>1,500,879</u>
Net Cost	\$	<u>492,879</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Cemetery (Springvale)					
101-2102-4011005	Full Time Salaries	7,079	8,548	6,588	-6.94%
101-2102-4012001	Social Security	440	531	409	-7.05%
101-2102-4012005	Medicare	104	125	96	-7.69%
101-2102-4012015	Workers Compensation	19	19	17	-10.53%
101-2102-4016104	Maintenance Supplies	20,000	20,000	25,000	25.00%
101-2102-4016107	Project Supplies	5,000	5,000	5,000	0.00%
* Cemetery		<u>32,642</u>	<u>34,223</u>	<u>37,110</u>	13.69%

The County Cemetery (Springvale) generates non-tax revenue:

Non-Tax Revenue	\$	1,000
Expenditures	\$	37,110
Net Cost	\$	<u>36,110</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Elections					
101-2103-4011005	Full Time Salaries	141,302	146,753	151,285	7.07%
101-2103-4011035	Overtime Salaries	-	-	-	0.00%
101-2103-4012001	Social Security	8,761	8,889	9,380	7.07%
101-2103-4012005	Medicare	2,049	2,080	2,194	7.08%
101-2103-4012010	Retirement	18,737	18,976	20,061	7.07%
101-2103-4012015	Workers Compensation	220	220	213	-3.18%
101-2103-4012025	Health Insurance	39,840	32,832	36,828	-7.56%
101-2103-4012035	Dental Insurance	480	480	480	0.00%
101-2103-4012045	Vision Insurance	88	90	92	4.55%
101-2103-4013319	Advertising/Marketing	5,400	5,400	-	-100.00%
101-2103-4013320	Temp Agency	76,800	76,800	-	-100.00%
101-2103-4013411	Election Boards	375,000	375,000	-	-100.00%
101-2103-4014102	Electricity	2,000	2,000	2,000	0.00%
101-2103-4014103	Gas	2,500	2,500	2,500	0.00%
101-2103-4014301	Copier	600	600	600	0.00%
101-2103-4014302	Computer Equipment	11,200	11,200	-	-100.00%
101-2103-4014303	Software	-	13,875	50,000	0.00%
101-2103-4014308	Coding Services	35,000	35,000	-	-100.00%
101-2103-4014401	Election Hall Rent	80,000	80,000	-	-100.00%
101-2103-4014402	Storage Building Rent	32,727	32,727	34,000	3.89%
101-2103-4014403	Training Rentals	400	400	-	-100.00%
101-2103-4015108	Moving Election Equipment	10,500	10,500	-	-100.00%
101-2103-4015305	Computer Time Charges	550	550	550	0.00%
101-2103-4015310	Cell Phones	1,200	1,200	1,200	0.00%
101-2103-4015401	Legals	16,000	16,000	-	-100.00%
101-2103-4015701	Educ. Travel	-	-	5,600	0.00%
101-2103-4015702	Seminar Registration	1,700	1,700	6,900	305.88%
101-2103-4015801	Travel Costs	2,000	2,000	-	-100.00%
101-2103-4015802	Election Workers Travel	-	-	-	0.00%
101-2103-4015906	Association Dues	-	350	350	0.00%
101-2103-4016101	General Office Supplies	15,000	15,000	1,000	-93.33%
101-2103-4016102	Postage	45,600	45,600	200	-99.56%
101-2103-4016105	Printing & Forms	132,000	132,000	1,000	-99.24%
101-2103-4016501	PC Software	2,000	2,000	2,300	15.00%
101-2103-4017401	Computer Equipment	296,688	295,545	-	-100.00%
101-2103-4017402	Office Equipment	-	534	-	0.00%
101-2103-4017417	Other Equipment	10,000	12,000	-	-100.00%
* Elections		<u>1,366,342</u>	<u>1,380,801</u>	<u>328,733</u>	-75.94%

Note that the Election budget generates non-tax revenue in the form of sales of voter lists.

Non-Tax Revenue	\$	-
Expenditures	\$	<u>328,733</u>
Net Cost	\$	<u>328,733</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Weddings					
101-2113-4011005	Full Time Salaries	38,877	23,556	40,476	4.11%
101-2113-4012001	Social Security	2,411	1,458	2,510	4.11%
101-2113-4012005	Medicare	564	342	587	4.08%
101-2113-4012010	Retirement	5,156	3,125	5,368	4.11%
101-2113-4012015	Workers Compensation	92	92	62	-32.61%
101-2113-4012025	Health Insurance	21,276	5,299	9,456	-55.56%
101-2113-4012035	Dental Insurance	480	280	480	0.00%
101-2113-4012045	Vision Insurance	88	54	92	4.55%
101-2113-4016101	General Supplies	-	-	5,000	0.00%
* Weddings		<u>68,944</u>	<u>34,206</u>	<u>64,031</u>	-7.13%
 Weddings generate non-tax revenue:					
Non-Tax Revenue	\$	95,000			
Expenditures	\$	<u>64,031</u>			
Net Cost	\$	<u>(30,969)</u>			
 ** Total Finance Office		 <u>2,915,973</u>	 <u>2,853,628</u>	 <u>1,930,753</u>	 -33.79%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Recorder					
101-2301-4011005	Full Time Salaries	495,969	372,748	481,934	-2.83%
101-2301-4011035	Overtime Salaries	3,000	3,000	3,000	0.00%
101-2301-4012001	Social Security	30,937	27,853	30,066	-2.82%
101-2301-4012005	Medicare	7,236	6,515	7,032	-2.82%
101-2301-4012010	Retirement	65,766	60,616	63,905	-2.83%
101-2301-4012015	Workers Compensation	791	791	550	-30.47%
101-2301-4012025	Health Insurance	111,828	118,632	127,692	14.19%
101-2301-4012035	Dental Insurance	3,840	3,840	3,840	0.00%
101-2301-4012045	Vision Insurance	701	721	736	4.99%
101-2301-4014301	Copier	120	120	420	250.00%
101-2301-4015104	Ballot Storage	2,500	2,500	2,500	0.00%
101-2301-4015301	Office Telephone	3,600	3,600	3,800	5.56%
101-2301-4015702	Seminar Registration	2,875	2,875	975	-66.09%
101-2301-4015801	Travel Costs & Per Diem	1,665	1,665	3,130	87.99%
101-2301-4015906	Register of Deed's Assoc.	480	480	780	62.50%
101-2301-4016101	General Office Supplies	3,100	3,100	3,100	0.00%
101-2301-4016102	Postage-Register of Deeds	4,000	4,000	3,500	-12.50%
101-2301-4016402	ND Century Code	500	500	700	40.00%
101-2301-4017402	Office Equipment	200	200	200	0.00%
** County Recorder		<u>739,108</u>	<u>613,756</u>	<u>737,860</u>	-0.17%

This department consists of 9 FTEs.

The County Recorder's Office generates non-tax revenue:

Non-Tax Revenue	\$ 581,800
Expenditures	<u>\$ 737,860</u>
Net Profit	<u>\$ (156,060)</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-4011005	Full Time Salaries	404,395	409,910	427,395	5.69%
101-2401-4011035	Overtime Salaries	1,500	1,500	1,500	0.00%
101-2401-4012001	Social Security	25,166	24,592	26,592	5.67%
101-2401-4012005	Medicare	5,886	5,752	6,219	5.66%
101-2401-4012010	Retirement	53,623	54,299	56,673	5.69%
101-2401-4012015	Workers Compensation	527	527	490	-7.02%
101-2401-4012025	Health Insurance	71,268	74,844	81,408	14.23%
101-2401-4012035	Dental Insurance	2,400	2,400	2,400	0.00%
101-2401-4012045	Vision Insurance	351	360	368	4.84%
101-2401-4013312	Reassessment Services	12,500	12,500	12,500	0.00%
101-2401-4014301	Copiers	1,000	1,000	1,000	0.00%
101-2401-4014303	Computer Software	18,575	18,575	22,900	23.28%
101-2401-4015101	Filing Fees/Collection	3,300	3,300	3,000	-9.09%
101-2401-4015301	Office Telephone	1,600	1,600	1,600	0.00%
101-2401-4015310	Cell Phones	2,500	2,500	2,500	0.00%
101-2401-4015410	Publishing	-	-	300	0.00%
101-2401-4015701	Education Travel&Per Diem	10,600	10,600	10,600	0.00%
101-2401-4015702	Seminar Registration	4,000	4,000	4,000	0.00%
101-2401-4015801	Travel Costs & Per Diem	11,000	11,000	11,000	0.00%
101-2401-4015906	Tax Director's Assoc	2,400	2,400	2,400	0.00%
101-2401-4016101	General Office Supplies	2,000	2,000	2,000	0.00%
101-2401-4016102	Postage-Director of Equal	8,000	8,000	5,000	-37.50%
101-2401-4016401	Reference Books	1,800	1,800	1,800	0.00%
101-2401-4016501	PC Software	2,000	2,000	4,200	110.00%
101-2401-4017401	Computer Equipment	2,500	2,500	2,750	10.00%
101-2401-4017402	Office Equipment	600	600	600	0.00%
101-2401-4019111	New Employee	-	-	5,538	0.00%
** Director of Equalization		<u>649,491</u>	<u>658,559</u>	<u>696,733</u>	7.27%

This office consists of 5 FTEs.

The Director of Equalization generates non-tax revenue in the form of assessing fees to other jurisdictions:

Non-Tax Revenue	\$	112,000
Expenditures	\$	696,733
Net Cost	\$	<u>584,733</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-4011005	Full Time Salaries	3,162,986	3,033,728	3,261,179	3.10%
101-3101-4011025	Temp/Employment Agency	-	-	-	0.00%
101-3101-4011035	Overtime Salaries	10,000	10,000	40,000	300.00%
101-3101-4012001	Social Security	196,726	184,098	204,674	4.04%
101-3101-4012005	Medicare	46,009	43,055	47,868	4.04%
101-3101-4012010	Retirement	417,052	400,080	430,073	3.12%
101-3101-4012015	Workers Compensation	3,493	3,493	3,085	-11.68%
101-3101-4012025	Health Insurance	495,468	534,292	598,680	20.83%
101-3101-4012030	License Fees Reimbursed	-	-	-	0.00%
101-3101-4012035	Dental Insurance	14,400	15,000	15,360	6.67%
101-3101-4012045	Vision Insurance	2,454	2,621	2,760	12.47%
101-3101-4013303	Contracted Legal Services	2,500	-	-	-100.00%
101-3101-4013305	Transcripts	6,000	6,000	6,000	0.00%
101-3101-4013306	Psych/Med Eval & Testing	-	-	-	0.00%
101-3101-4013307	Inquiry Fund	2,000	2,000	2,000	0.00%
101-3101-4013313	Contracted Services	6,000	6,000	6,000	0.00%
101-3101-4013320	Temp Agency	20,000	45,000	50,000	150.00%
101-3101-4013751	Travel Expenses	10,000	10,000	12,000	20.00%
101-3101-4014301	Copier	9,000	9,000	9,000	0.00%
101-3101-4015106	Off-Site Storage	10,000	10,000	10,000	0.00%
101-3101-4015116	Fees for Juvenile Service	2,000	2,000	2,000	0.00%
101-3101-4015301	Office Telephone	11,000	11,000	11,000	0.00%
101-3101-4015305	Computer Time Charges	37,000	37,000	40,000	8.11%
101-3101-4015310	Cell Phones	1,500	1,500	1,500	0.00%
101-3101-4015701	Education Travel&Per Diem	15,000	15,000	17,000	13.33%
101-3101-4015702	Seminar Registration	7,000	7,000	8,000	14.29%
101-3101-4015801	Travel Costs & Per Diem	11,000	11,000	12,000	9.09%
101-3101-4015906	Agency Dues	13,600	13,600	14,000	2.94%
101-3101-4016101	General Office Supplies	40,000	40,000	40,000	0.00%
101-3101-4016102	Postage	15,000	15,000	15,000	0.00%
101-3101-4016401	Reference Books	4,000	4,000	4,000	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
101-3101-4016403	Newspapers	330	-	-	-100.00%
101-3101-4016501	PC Software	67,000	67,000	75,710	13.00%
101-3101-4017201	Building Remodeling	25,000	25,000	-	-100.00%
101-3101-4017401	Computer Equipment	18,636	18,636	21,058	13.00%
101-3101-4017402	Office Equipment	16,960	16,960	18,000	6.13%
101-3101-4019111	New Employee	-	-	-	0.00%
* State's Attorney Operations		<u>4,699,114</u>	<u>4,599,063</u>	<u>4,977,947</u>	5.93%

This division contains 36 FTEs including the State's Attorney, which is an elected position.

The State's Attorney Office generates non-tax revenue in the form of grants and reimbursements.

Non-Tax Revenue	\$	1,350
Transfer from Asset Forfeiture Fund for County Share		
Expenditures	\$	<u>4,977,947</u>
Net Cost	\$	<u>4,976,597</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Victim-Witness Program					
101-3104-4011005	Full Time Salaries	217,674	223,438	230,900	6.08%
101-3104-4011035	Overtime Salaries	2,500	2,500	10,000	300.00%
101-3104-4012001	Social Security	13,651	13,884	14,936	9.41%
101-3104-4012005	Medicare	3,193	3,248	3,494	9.43%
101-3104-4012010	Retirement	28,864	29,226	30,618	6.08%
101-3104-4012015	Workers Compensation	330	330	319	-3.33%
101-3104-4012025	Health Insurance	31,428	32,309	35,640	13.40%
101-3104-4012035	Dental Insurance	1,440	1,400	1,440	0.00%
101-3104-4012045	Vision Insurance	263	263	276	4.94%
101-3104-4015301	Office Telephone	1,400	1,400	1,400	0.00%
101-3104-4015310	Cell Phones	1,400	1,400	1,400	0.00%
101-3104-4015701	Education Travel&Per Diem	3,000	3,000	3,500	16.67%
101-3104-4015702	Seminar Registration	1,500	1,500	1,500	0.00%
101-3104-4015801	Travel Costs & Per Diem	750	1,000	1,200	60.00%
101-3104-4016101	General Office Supplies	1,500	500	500	-66.67%
101-3104-4016501	PC Software	1,000	1,000	1,130	13.00%
101-3104-4017401	Computer Equipment	5,200	5,200	5,876	13.00%
101-3104-4017402	Office Equipment	6,500	6,500	-	-100.00%
* Victim-Witness Program		<u>321,593</u>	<u>328,098</u>	<u>344,129</u>	7.01%

This division contains 3 FTEs.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Child Welfare					
101-3107-4011005	Full Time Salaries	406,837	408,243	420,889	3.45%
101-3107-4012001	Social Security	25,224	25,103	26,096	3.46%
101-3107-4012005	Medicare	5,900	5,872	6,103	3.44%
101-3107-4012010	Retirement	53,470	52,879	55,333	3.48%
101-3107-4012015	Workers Compensation	505	505	445	-11.88%
101-3107-4012025	Health Insurance	57,288	57,857	72,468	26.50%
101-3107-4012030	License Fees Reimbursed	-	-	-	0.00%
101-3107-4012035	Dental Insurance	1,920	2,360	2,400	25.00%
101-3107-4012045	Vision Insurance	351	442	460	31.05%
101-3107-4013305	Transcripts	-	4,000	4,000	0.00%
101-3107-4013307	Contract Inquiry Fund	-	100	100	0.00%
101-3107-4013313	Contracted Services	-	1,000	1,000	0.00%
101-3107-4013701	Client Support	9,000	-	-	-100.00%
101-3107-4014301	Copier	800	800	1,000	25.00%
101-3107-4015106	Off-Site Storage	500	500	500	0.00%
101-3107-4015116	Fees for Juvenile Service	6,000	6,000	6,000	0.00%
101-3107-4015301	Office Telephone	1,600	1,600	1,600	0.00%
101-3107-4015701	Education Travel&Per Diem	2,500	2,500	2,500	0.00%
101-3107-4015801	Admin Travel & Per Diem	1,600	1,600	1,600	0.00%
101-3107-4015702	Seminar Registration	750	750	750	0.00%
101-3107-4015906	Agency Dues	1,650	1,650	1,650	0.00%
101-3107-4016101	General Office Supplies	2,000	1,000	1,000	-50.00%
101-3107-4016102	Postage	900	1,000	1,000	11.11%
101-3107-4016402	ND Century Code	1,200	1,200	1,200	0.00%
101-3107-4016501	PC Software	6,500	6,500	7,345	13.00%
101-3107-4017401	Computer Equipment	1,500	1,500	1,695	13.00%
101-3107-4017402	Office Equipment	2,000	2,000	2,000	0.00%
101-3107-4019111	New Employee				
* Child Welfare		<u>589,995</u>	<u>586,961</u>	<u>619,134</u>	4.94%

This division contains 5 FTEs.

** Total State's Attorney Office	<u>5,610,702</u>	<u>5,514,122</u>	<u>5,941,210</u>	5.89%
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**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Coroner					
101-3201-4011005	Full Time Salaries	332,084	340,308	352,650	6.19%
101-3201-4011007	On Call Salaries	-	-	-	0.00%
101-3201-4011020	Hourly Wages	51,528	51,528	51,528	0.00%
101-3201-4011035	Overtime Salaries	-	-	-	0.00%
101-3201-4012001	Social Security	23,784	20,932	25,060	5.36%
101-3201-4012005	Medicare	5,563	4,896	5,861	5.36%
101-3201-4012010	Retirement	44,035	44,587	46,762	6.19%
101-3201-4012015	Workers Compensation	440	440	559	27.05%
101-3201-4012025	Health Insurance	23,064	33,006	45,096	95.53%
101-3201-4012035	Dental Insurance	1,440	1,440	1,920	33.33%
101-3201-4012045	Vision Insurance	263	270	368	39.92%
101-3201-4013309	Contracted Services	10,000	3,000	3,000	-70.00%
101-3201-4014301	Copier	840	840	950	13.10%
101-3201-4014601	Repairs	4,242	4,242	4,500	6.08%
101-3201-4015301	Office Telephone	2,250	2,250	2,500	11.11%
101-3201-4015305	Computer Time Charges	25	25	25	0.00%
101-3201-4015310	Cell Phones	4,820	4,820	6,500	34.85%
101-3201-4015701	Education Travel&Per Diem	9,900	8,000	10,000	1.01%
101-3201-4015702	Seminar Registration	3,329	1,500	3,500	5.14%
101-3201-4015801	Travel Costs & Per Diem	10,868	10,868	10,900	0.29%
101-3201-4015906	Membership Dues	400	440	600	50.00%
101-3201-4016101	General Office Supplies	1,530	1,200	1,600	4.58%
101-3201-4016102	Postage	450	450	600	33.33%
101-3201-4016105	Printing & Forms	450	250	500	11.11%
101-3201-4016108	Uniforms	1,285	1,285	1,500	16.73%
101-3201-4016113	Investigations	17,000	17,000	19,000	11.76%
101-3201-4016202	Electricity & Gas	7,069	7,069	8,900	25.90%
101-3201-4016302	Vehicle Routine Maintenance	8,000	8,000	9,000	12.50%
101-3201-4016401	Reference Books	500	500	500	0.00%
101-3201-4016403	Newspapers	168	168	175	4.17%
101-3201-4016501	PC Software	12,000	12,000	30,000	150.00%
101-3201-4017201	Remodeling	525	-	60,000	11328.57%
101-3201-4017401	Computer Equipment	3,983	3,983	6,000	50.64%
101-3201-4017402	Office Equipment	2,500	1,000	2,000	-20.00%
101-3201-4017406	Vehicles	161,572	-	-	-100.00%
101-3201-4019111	New Employee	-	-	-	0.00%
** Coroner		<u>745,907</u>	<u>586,297</u>	<u>712,054</u>	-4.54%

This department consists of 4 FTEs.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Sheriff - Operations					
101-3502-4011005	Full Time Salaries	5,122,706	5,445,127	5,325,745	3.96%
101-3502-4011007	On Call	21,000	21,000	27,000	28.57%
101-3502-4011035	Overtime Salaries	300,000	300,000	310,000	3.33%
101-3502-4011036	Special Events Pay	65,000	65,000	100,000	53.85%
101-3502-4012001	Social Security	341,541	347,133	353,967	3.64%
101-3502-4012005	Medicare	79,877	81,185	82,821	3.69%
101-3502-4012010	Retirement	755,907	796,560	785,957	3.98%
101-3502-4012015	Workers Compensation	51,987	51,987	66,184	27.31%
101-3502-4012025	Health Insurance	954,600	1,091,784	1,141,104	19.54%
101-3502-4012030	License Fees	-	-	1,775	0.00%
101-3502-4012035	Dental Insurance	27,840	29,520	28,320	1.72%
101-3502-4012045	Vision Insurance	3,680	4,484	4,324	17.50%
101-3502-4013306	Wellness/Testing	-	450	1,000	0.00%
101-3502-4013308	Animal Control	30,000	30,000	30,000	0.00%
101-3502-4013309	Contracted Services	438,427	450,000	656,551	49.75%
101-3502-4013310	Valley Water Rescue	3,872	3,872	4,260	10.02%
101-3502-4013311	RRV SWAT Team/Bomb Team	16,750	16,750	19,200	14.63%
101-3502-4013502	Wellness Testing	43,300	17,000	27,600	-36.26%
101-3502-4014301	Copier	6,500	5,000	6,500	0.00%
101-3502-4014402	Teletype Line Lease	2,580	1,500	2,580	0.00%
101-3502-4014403	Training Center	28,700	-	38,400	33.80%
101-3502-4014601	Repairs	4,200	2,500	2,500	-40.48%
101-3502-4014602	Mobile Data Terminals	38,400	38,000	38,400	0.00%
101-3502-4015301	Office Telephone	15,000	10,000	15,000	0.00%
101-3502-4015302	Radios	26,250	1,500	2,500	-90.48%
101-3502-4015303	Tower Rental	31,359	31,000	26,359	-15.94%
101-3502-4015310	Cell Phones	43,460	40,000	48,425	11.42%
101-3502-4015701	Education Travel&Per Diem	169,400	160,000	142,650	-15.79%
101-3502-4015702	Seminar Registration	136,210	130,000	125,890	-7.58%
101-3502-4015801	Travel Cost & Per Diem	13,500	7,500	12,500	-7.41%
101-3502-4015906	Sheriff's Assoc.	10,175	9,000	9,560	-6.04%
101-3502-4016101	General Office Supplies	11,000	7,500	17,000	54.55%
101-3502-4016102	Postage-County Sheriff	8,750	8,500	8,750	0.00%
101-3502-4016103	Canine	13,550	15,000	19,850	46.49%
101-3502-4016104	Operational Supplies	15,500	13,000	10,000	-35.48%
101-3502-4016105	Printing & Forms	7,800	7,000	7,800	0.00%
101-3502-4016108	Uniforms	170,201	155,000	170,610	0.24%
101-3502-4016109	Batteries	5,050	5,000	17,250	241.58%
101-3502-4016111	Weapons/Ammunition	285,975	280,000	124,080	-56.61%
101-3502-4016112	Drug Unit	5,000	5,000	5,000	0.00%
101-3502-4016113	Investigations	45,316	45,000	26,500	-41.52%
101-3502-4016115	Awards/Commendations	6,450	10,000	10,750	66.67%
101-3502-4016116	Crime Prevention	95,500	90,000	102,300	7.12%
101-3502-4016301	Gas	287,500	287,000	288,000	0.17%
101-3502-4016302	Routine Maintenance	74,500	70,000	74,500	0.00%
101-3502-4016303	Major Repairs	55,000	65,000	60,000	9.09%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024	2024	2025	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
101-3502-4016401	Reference Books	4,250	4,000	5,550	30.59%
101-3502-4016402	ND Century Code	400	400	100	-75.00%
101-3502-4016501	PC Software	194,421	190,000	190,000	-2.27%
101-3502-4017401	Computer Equipment	76,200	78,000	89,500	17.45%
101-3502-4017402	Office Equipment	-	-	-	0.00%
101-3502-4017404	Field Equipment/Radios	96,676	96,000	89,314	-7.62%
101-3502-4017405	Vehicle Equipment/Radar	65,360	65,000	42,000	-35.74%
101-3502-4017406	Vehicles	709,000	670,000	842,000	18.76%
101-3502-4017407	Furniture & Fixtures	5,150	5,000	8,500	65.05%
101-3502-4018201	Other Expenses	6,000	6,000	6,000	0.00%
101-3502-4019111	New Employee	-	-	196,708	0.00%
* Sheriff Operations Department		<u>11,026,770</u>	<u>11,365,252</u>	<u>11,849,134</u>	7.46%

This department contains 68 FTEs including the County Sheriff, which is an elected position.

Emergency Services Unit

101-3504-4012030	License Fees	1,260	1,260	-	-100.00%
101-3504-4013306	Wellness Testing	3,500	3,500	-	-100.00%
101-3504-4015701	Education Travel&Per Diem	2,500	2,500	3,000	20.00%
101-3504-4015702	Seminar Registration	900	900	900	0.00%
101-3504-4016104	Operational Supplies	3,000	1,500	-	-100.00%
101-3504-4016108	Uniforms	41,950	41,000	42,250	0.72%
101-3504-4016111	Weapons/Ammunition	3,275	4,100	7,400	125.95%
101-3504-4016115	Awards/Commendations	500	-	500	0.00%
101-3504-4016501	PC Software	4,500	3,000	4,500	0.00%
101-3504-4017406	Vehicles	-	-	-	0.00%
* Emergency Services Unit		<u>61,385</u>	<u>57,760</u>	<u>58,550</u>	-4.62%

This budget allows for Emergency Service Unit personnel (Reservists).

The Sheriff's Department generates non-tax revenue:

Non-Tax Revenue	\$	1,856,458
Expenditures	\$	<u>11,907,684</u>
Net Cost	\$	<u>10,051,226</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Jail					
101-3510-4011005	Full Time Salaries	7,734,050	7,668,369	9,029,874	16.75%
101-3510-4011020	Hourly Salaries	-	-	-	0.00%
101-3510-4011035	Overtime Salaries	375,000	375,000	435,000	16.00%
101-3510-4012001	Social Security	502,762	496,592	583,103	15.98%
101-3510-4012005	Medicare	117,582	116,139	136,371	15.98%
101-3510-4012010	Retirement	1,142,653	1,096,197	1,326,902	16.12%
101-3510-4012015	Workers Compensation	101,864	101,864	136,972	34.47%
101-3510-4012020	Unemployment	28,070	-	-	-100.00%
101-3510-4012025	Health Insurance	1,708,212	1,626,821	2,137,361	25.12%
101-3510-4012030	License Fees	-	-	2,330	0.00%
101-3510-4012035	Dental Insurance	49,920	47,132	54,432	9.04%
101-3510-4012045	Vision Insurance	7,885	7,845	9,419	19.45%
101-3510-4013301	Consulting	130,104	130,104	130,104	0.00%
101-3510-4013302	Jail Nurse	668,434	175,000	-	-100.00%
101-3510-4013306	Wellness/Testing	28,200	28,200	74,250	163.30%
101-3510-4013309	Contracted Services	51,595	50,000	36,375	-29.50%
101-3510-4013502	Medical Expense	780,000	750,000	1,062,000	36.15%
101-3510-4013750	Board/Meals	706,900	650,000	791,000	11.90%
101-3510-4013753	Transport of Committed	45,000	55,000	60,000	33.33%
101-3510-4013756	Trustee Expense	61,152	44,500	63,880	4.46%
101-3510-4013759	Prisoner Boarding	667,200	350,000	382,000	-42.75%
101-3510-4013762	On-Site Monitoring	59,400	45,000	59,400	0.00%
101-3510-4014301	Copier	8,500	8,500	8,500	0.00%
101-3510-4014309	Equipment	12,608	12,000	25,068	98.83%
101-3510-4014402	Teletype Line Lease	2,580	2,580	2,580	0.00%
101-3510-4014403	Equipment Lease	750	750	750	0.00%
101-3510-4014601	Repairs	30,000	29,750	30,000	0.00%
101-3510-4015301	Office Telephone	20,500	20,000	20,500	0.00%
101-3510-4015305	Computer Time Charges	-	-	-	0.00%
101-3510-4015310	Cell Phones	20,200	15,000	20,200	0.00%
101-3510-4015701	Education Travel&Per Diem	47,020	31,000	25,310	-46.17%
101-3510-4015702	Seminar Registration	31,000	18,000	30,710	-0.94%
101-3510-4015704	Workshop Expense	-	500	-	0.00%
101-3510-4015801	Travel Costs & Per Diem	10,000	6,500	7,500	-25.00%
101-3510-4015906	Sheriff's Assoc.	4,755	4,755	4,755	0.00%
101-3510-4016101	General Office Supplies	7,500	7,200	7,500	0.00%
101-3510-4016102	Postage	19,000	16,000	19,000	0.00%
101-3510-4016104	Operational Supplies	318,240	275,000	369,830	16.21%
101-3510-4016105	Printing & Forms	18,000	14,500	18,000	0.00%
101-3510-4016108	Uniforms	160,371	160,000	204,315	27.40%
101-3510-4016110	Film & Processing	19,000	17,000	19,000	0.00%
101-3510-4016111	Weapons/Ammo	5,600	5,100	4,901	-12.48%
101-3510-4016117	Resident Supplies	97,750	94,000	110,500	13.04%
101-3510-4016118	Food Services	18,600	18,000	22,450	20.70%
101-3510-4016120	Laundry	25,000	17,500	28,250	13.00%
101-3510-4016401	Reference Books	5,400	5,100	5,400	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
101-3510-4016501	PC Software	190,000	199,000	241,670	27.19%
101-3510-4017401	Computer Equipment	51,000	52,000	75,000	47.06%
101-3510-4017402	Office Equipment	2,800	2,000	2,500	-10.71%
101-3510-4017404	Communications	5,200	5,000	43,021	727.33%
101-3510-4017406	Vehicles	1,600	-	-	-100.00%
101-3510-4017407	Furniture & Fixtures	17,750	15,000	13,250	-25.35%
101-3510-4019111	New Employee	-	300,000	2,259,740	0.00%
* County Jail		<u>16,116,707</u>	<u>15,165,498</u>	<u>20,130,973</u>	24.91%

This department consists of 162 FTE's.

The County Jail generates non-tax revenue:

Non-Tax Revenue	\$	2,055,500
Transfer in from Commissary	\$	-
Expenditures	\$	<u>20,130,973</u>
Net Cost	\$	<u>18,075,473</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Detention Center					
101-3511-4013309	Contracted Services	621,807	600,000	645,000	3.73%
101-3511-4013750	Board/Meals	<u>97,000</u>	<u>97,000</u>	<u>97,850</u>	0.88%
* Detention Center		<u>718,807</u>	<u>697,000</u>	<u>742,850</u>	3.34%

The Sheriff's Office will be contracting with Clay County to house the Juvenile's.

The Detention Center generates non-tax revenue:

Non-Tax Revenue	\$	-
Expenditures	\$	<u>742,850</u>
Net Cost	\$	<u>742,850</u>

** Total County Sheriff Department	<u>27,923,669</u>	<u>27,285,510</u>	<u>32,781,507</u>	17.40%
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**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Emergency Management					
101-3701-4011005	Full Time Salaries	161,513	163,543	170,882	5.80%
101-3701-4011025	Temp/Employment Agency	-	-	-	0.00%
101-3701-4012001	Social Security	10,014	9,826	10,595	5.80%
101-3701-4012005	Medicare	2,342	2,299	2,478	5.81%
101-3701-4012010	Retirement	21,417	21,687	22,659	5.80%
101-3701-4012015	Workers Compensation	990	990	1,176	18.79%
101-3701-4012025	Health Insurance	32,196	33,810	36,828	14.39%
101-3701-4012035	Dental Insurance	480	480	480	0.00%
101-3701-4012045	Vision Insurance	176	180	184	4.55%
101-3701-4014306	Emergency Generator	1,200	1,200	1,200	0.00%
101-3701-4014401	Rent/Lease	4,800	4,800	4,800	0.00%
101-3701-4015104	Contracted Services	-	-	-	0.00%
101-3701-4015301	Office Telephone	200	200	200	0.00%
101-3701-4015310	Cell Phones	1,200	1,200	1,200	0.00%
101-3701-4015701	Education Travel&Per Diem	4,000	4,000	4,000	0.00%
101-3701-4015702	Seminar Registration	2,770	2,770	2,770	0.00%
101-3701-4015906	ND Emergency Mangmnt Assn	125	199	225	80.00%
101-3701-4016101	General Office Supplies	900	900	900	0.00%
101-3701-4016301	Gas	1,700	1,700	1,700	0.00%
101-3701-4016302	Routine Maintenance	500	500	500	0.00%
101-3701-4016303	Major Repairs	750	750	750	0.00%
101-3701-4016501	PC Software	3,910	3,910	4,420	13.04%
101-3701-4017401	Computer Equipment	900	900	900	0.00%
101-3701-4017402	Office Equipment	1,250	1,250	1,250	0.00%
101-3701-4017404	Field Equipment/Radios	8,500	8,500	9,000	5.88%
101-3701-4017406	Vehicles	-	-	-	0.00%
** Total Emergency Management		<u>261,833</u>	<u>265,594</u>	<u>279,097</u>	6.59%

This department consists of 2 FTEs.

Note that Emergency Management administration is funded partially through grants.

Non-Tax Revenue	\$	46,104
Expenditures	\$	<u>279,097</u>
Net Cost	\$	<u>232,993</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Planning					
101-4002-4011005	Full Time Salaries	70,122	71,014	74,975	6.92%
101-4002-4012001	Social Security	4,348	4,384	4,649	6.92%
101-4002-4012005	Medicare	1,017	1,026	1,088	6.98%
101-4002-4012010	Retirement	9,299	9,417	9,942	6.91%
101-4002-4012015	Workers Compensation	110	110	107	-2.73%
101-4002-4012025	Health Insurance	23,832	8,784	9,456	-60.32%
101-4002-4012035	Dental Insurance	480	480	480	0.00%
101-4002-4012045	Vision Insurance	88	90	92	4.55%
101-4002-4013309	Consulting/GIS	5,000	5,000	5,000	0.00%
101-4002-4015101	Filing Fees	1,500	1,500	2,000	33.33%
101-4002-4015301	Office Telephone	350	350	350	0.00%
101-4002-4015310	Cell Phones	675	675	675	0.00%
101-4002-4015702	Seminar Registration	1,500	1,500	1,500	0.00%
101-4002-4015801	Travel Costs & Per Diem	3,000	3,000	3,000	0.00%
101-4002-4015906	Membership Fees	935	935	935	0.00%
101-4002-4016101	General Office Supplies	700	700	700	0.00%
101-4002-4016102	Postage	500	500	500	0.00%
101-4002-4016105	Printing & Forms	250	250	250	0.00%
101-4002-4016401	Reference Books	100	100	100	0.00%
101-4002-4016501	PC Software	4,200	4,200	4,200	0.00%
101-4002-4017401	Computer Equipment	350	350	350	0.00%
101-4002-4019111	New Employee	-	-	61,999	0.00%
** Total County Planning		<u>128,356</u>	<u>114,365</u>	<u>182,348</u>	42.06%

This department has 1.5 FTE - the County Planner and a shared employee with the highway department.

Note that County Planning is partially funded by fees:

Non-Tax Revenue	\$	5,400
Expenditures	\$	<u>182,348</u>
Net Cost	\$	<u>176,948</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
County Extension					
Extension Service Operations					
101-4501-4011005	Full Time Salaries	183,924	161,272	167,514	-8.92%
101-4501-4011010	Shared Salaries with NDSU	160,975	160,975	170,550	5.95%
101-4501-4011025	Temp/Employment Agency	8,000	8,000	8,000	0.00%
101-4501-4012001	Social Security	11,900	9,526	10,386	-12.72%
101-4501-4012005	Medicare	2,783	2,229	2,429	-12.72%
101-4501-4012010	Retirement	24,389	21,385	22,213	-8.92%
101-4501-4012015	Workers Compensation	262	262	193	-26.34%
101-4501-4012025	Health Insurance	46,716	57,276	62,496	33.78%
101-4501-4012035	Dental Insurance	1,440	1,440	1,440	0.00%
101-4501-4012045	Vision Insurance	88	180	184	109.09%
101-4501-4014309	Equipment	6,000	6,000	6,000	0.00%
101-4501-4014401	Meeting Room Rent	1,500	1,500	1,500	0.00%
101-4501-4014601	Repairs	300	300	300	0.00%
101-4501-4015301	Office Telephone	4,000	4,000	5,000	25.00%
101-4501-4015310	Cell Phones	730	730	730	0.00%
101-4501-4015403	Office Marketing	4,000	4,000	4,000	0.00%
101-4501-4015702	Seminar Registration	6,500	6,500	7,250	11.54%
101-4501-4015704	Workshop Expense	19,000	15,000	19,000	0.00%
101-4501-4015801	Travel Costs & Per Diem	24,000	24,000	26,000	8.33%
101-4501-4015906	Various Memberships	1,000	1,000	1,250	25.00%
101-4501-4016101	General Office Supplies	8,000	6,500	8,000	0.00%
101-4501-4016102	Postage-Extension Agent	8,500	5,000	7,000	-17.65%
101-4501-4016105	Printing & Forms	5,500	3,000	4,000	-27.27%
101-4501-4016401	Reference Books	500	500	500	0.00%
101-4501-4016404	Publications for Resale	700	700	700	0.00%
101-4501-4016501	PC Software	9,000	9,000	10,170	13.00%
101-4501-4017401	Computer Equipment	5,000	5,000	5,000	0.00%
101-4501-4017402	Office Equipment	8,000	8,000	1,000	-87.50%
* Extension Service Operations		<u>552,707</u>	<u>523,275</u>	<u>552,805</u>	0.02%

This department has 3 FTEs. The county also 'shares' the cost of salaries and benefits with NDSU for 5 Extension Agents.

The Extension Service partially funded by non-tax revenue:

Non-Tax Revenue	\$	8,000
Expenditures	\$	552,805
Net Cost	\$	<u>544,805</u>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Parenting Resource Center					
101-4502-4011010	Shared Salaries with NDSU	21,789	21,789	22,334	2.50%
101-4502-4013778	Educational Program	30,800	30,800	30,800	0.00%
101-4502-4015705	Professional Development	825	825	1,000	21.21%
101-4502-4015801	Travel Costs & Per Diem	3,000	3,000	4,000	33.33%
101-4502-4016101	General Office Supplies	600	600	600	0.00%
101-4502-4016105	Printing & Forms	600	600	600	0.00%
* Parenting Resource Center		<u>57,614</u>	<u>57,614</u>	<u>59,334</u>	2.99%

The Parenting Resource Center is funded by grants from the VCSCC and the Department of Human Services.

The Parenting Resource Center is partially funded by non-tax revenue:

Non-Tax Revenue	\$ 29,800
Expenditures	\$ 59,334
Net Cost	<u>\$ 29,534</u>

** Total Extension Service Department	<u>610,321</u>	<u>580,889</u>	<u>612,139</u>	0.30%
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**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Social Service Indirect Costs					
101-5012-4014301	Copier	-	-	-	0.00%
101-5012-4015202	Malpractice	-	-	-	0.00%
101-5012-4015301	Office Telephone	-	-	-	0.00%
101-5012-4016101	General Office Supplies	-	-	-	0.00%
101-5012-4016102	Postage	-	-	-	0.00%
101-5012-4016103	Computer Supplies	-	-	-	0.00%
101-5012-4016105	Printing & Forms	-	-	-	0.00%
101-5012-4016501	PC Software	-	-	-	0.00%
101-5012-4017401	Computer Equipment	-	-	-	0.00%
101-5012-4017402	Office Equipment	-	-	-	0.00%
** Total Social Service Indirect Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
Veterans Service Office					
101-5070-4011005	Full Time Salaries	297,979	300,752	316,284	6.14%
101-5070-4011035	Overtime Salaries	1,000	1,000	1,000	0.00%
101-5070-4012001	Social Security	18,537	18,120	19,672	6.12%
101-5070-4012005	Medicare	4,336	4,239	4,601	6.11%
101-5070-4012010	Retirement	39,512	39,881	41,940	6.14%
101-5070-4012015	Workers Compensation	429	429	320	-25.41%
101-5070-4012025	Health Insurance	55,260	49,248	53,556	-3.08%
101-5070-4012035	Dental Insurance	1,440	1,920	1,920	33.33%
101-5070-4012045	Vision Insurance	176	270	276	56.82%
101-5070-4013701	Client Support	8,550	8,550	10,000	16.96%
101-5070-4014301	Copier	1,050	1,050	1,200	14.29%
101-5070-4015301	Office Telephone	2,310	2,310	2,310	0.00%
101-5070-4015305	Computer Time Charges	105	105	-	-100.00%
101-5070-4015702	Seminar Registration	210	210	-	-100.00%
101-5070-4015801	Travel Costs & Per Diem	3,465	3,465	3,600	3.90%
101-5070-4015906	Agency Dues	10,500	10,500	12,000	14.29%
101-5070-4016101	General Office Supplies	265	265	700	164.15%
101-5070-4016102	Postage	3,150	3,150	3,150	0.00%
101-5070-4016501	PC Software	630	630	700	11.11%
101-5070-4017401	Computer Equipment	12,005	12,005	13,565	12.99%
101-5070-4017402	Office Equipment	2,145	2,145	2,500	16.55%
101-5070-4019111	New Employee	100	100	1,000	900.00%
** Total Veterans Service Expenditures		<u>463,154</u>	<u>460,344</u>	<u>490,294</u>	5.86%

This department consists of 5 FTEs.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
***	TOTAL GENERAL FUND EXPENDITURES	<u>51,146,954</u>	<u>50,008,257</u>	<u>59,337,468</u>	16.01%
	Estimated Budgeted Revenue over (under) Budgeted Expenditures	<u>(3,586,817)</u>	<u>(801,068)</u>	<u>(5,879,962)</u>	63.93%
	Estimated Beginning Balance, January 1, 2024 / 2025	<u>26,875,649</u>	<u>26,875,649</u>	<u>26,074,581</u>	-2.98%
	Estimated Ending Balance, December 31, 2024 / 2025	<u>23,288,832</u>	<u>26,074,581</u>	<u>20,194,619</u>	-13.29%

The county strives to budget to maintain an ending reserve of 17% to 25% of expenditures. The projected fund balance for December 31, 2025 is 34.03% of the total budgeted expenditures.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
HUMAN SERVICE ZONE:					
REVENUE:					
202-5020-3416068	Reimbursement	378,163	378,163	428,619	13.34%
202-5093-3355543	Formula Payment	13,211,867	11,819,824	13,270,575	0.44%
202-5093-3355544	MMIS Revenue	20,000	20,000	20,000	0.00%
202-5093-3416008	Micellanous	-	-	30,000	0.00%
202-5093-3617001	Interest	-	10,000	7,000	0.00%
*** TOTAL HUMAN SERVICE ZONE REVENUE		<u>13,610,030</u>	<u>12,227,987</u>	<u>13,756,194</u>	1.07%
HUMAN SERVICE ZONE:					
EXPENDITURES:					
202-50XX-4011005	Salaries	8,779,978	8,260,500	8,728,719	-0.58%
202-50XX-4012001	Benefits	3,952,062	3,036,581	3,912,868	-0.99%
202-50XX-4016101	Operating	833,400	930,906	1,014,607	21.74%
202-50XX-4017401	Capital	44,590		100,000	124.27%
*** TOTAL HUMAN SERVICE ZONE EXPENDITURES		<u>13,610,030</u>	<u>12,227,987</u>	<u>13,756,194</u>	1.07%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>1,662,356</u>	<u>1,662,356</u>	<u>1,662,356</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>1,662,356</u>	<u>1,662,356</u>	<u>1,662,356</u>	0.00%

The mill rate has been removed and budgeting is completed by the state.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
COUNTY ROAD & BRIDGE FUND:					
REVENUE:					
211-4001-3110100	Property Tax	12,050,554	12,050,554	12,673,227	5.17%
211-4001-3110200	Mobile Home	9,188	9,188	9,450	2.85%
211-4001-3110400	Interest & Penalty	26,906	26,906	78,097	190.26%
211-4001-3215006	Over Dimensional Permits	100,000	100,000	100,000	0.00%
211-4001-3215007	Overload Fines	7,000	7,000	7,000	0.00%
211-4001-3215008	Permit Application Fees	2,000	2,000	2,000	0.00%
211-4001-3315505	Federal Grants	-	-	-	0.00%
211-4001-3315515	Other Revenues	-	-	-	0.00%
211-4001-3351100	Homestead Credit	54,652	54,652	44,050	-19.40%
211-4001-3351700	Veteran's Credit	58,860	58,860	76,919	30.68%
211-4001-3355505	State Grant	2,440,465	-	6,420,209	163.07%
211-4001-3355520	Highway Distribution Tax	7,951,919	7,951,919	7,799,040	-1.92%
211-4001-3446046	Cities	-	-	-	0.00%
211-4001-3446047	Townships	-	-	-	0.00%
211-4001-3446048	Water Resource	-	-	-	0.00%
211-4001-3446050	Private	2,500,000	2,070,000	-	-100.00%
211-4001-3617001	Interest	300,000	500,000	500,000	66.67%
211-4001-3640201	Other Revenue	-	-	-	0.00%
211-4001-3697007	Insurance Claim	-	-	-	0.00%
211-4001-3919901	Operating	-	-	-	0.00%
211-4001-3927002	Sale of Property	50,000	50,000	50,000	0.00%
211-4007-3355505	State Grant	114,524	117,563	123,092	7.48%
*** TOTAL CO RD & BRIDGE FUND REVENUE		<u>25,666,068</u>	<u>22,998,642</u>	<u>27,883,084</u>	8.64%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
COUNTY ROAD & BRIDGE FUND:					
EXPENDITURES:					
211-4001-4011005	Full Time Salaries	2,432,947	2,343,951	2,488,419	2.28%
211-4001-4011020	Hourly Salaries	80,000	80,000	80,000	0.00%
211-4001-4011035	Overtime Salaries	55,000	55,000	55,000	0.00%
211-4001-4012001	Social Security	158,595	142,977	161,770	2.00%
211-4001-4012005	Medicare	37,236	33,439	38,040	2.16%
211-4001-4012010	Retirement	320,939	306,774	328,294	2.29%
211-4001-4012015	Workers Compensation	41,005	41,005	33,313	-18.76%
211-4001-4012025	Health Insurance	504,725	508,511	575,844	14.09%
211-4001-4012035	Dental Insurance	14,160	13,281	13,920	-1.69%
211-4001-4012045	Vision Insurance	2,147	2,358	2,576	19.98%
211-4001-4013301	Engineering	1,096,376	1,150,000	915,000	-16.54%
211-4001-4013309	Consulting	9,918	9,918	9,918	0.00%
211-4001-4014101	Water and Sewer	15,000	15,000	15,000	0.00%
211-4001-4014102	Electricity	48,000	48,000	48,000	0.00%
211-4001-4014103	Natural Gas	50,000	50,000	50,000	0.00%
211-4001-4014403	Equipment	265,000	265,000	265,000	0.00%
211-4001-4014501	Routine Repairs/Maint.	350,000	350,000	350,000	0.00%
211-4001-4014502	Chip Sealing	-	-	-	0.00%
211-4001-4014503	Crack Sealing	200,000	285,678	200,000	0.00%
211-4001-4014506	Traffic Services	375,000	324,269	450,000	20.00%
211-4001-4014508	Bridge & Culvert Repair	100,000	100,000	100,000	0.00%
211-4001-4014550	Bridge Construction	4,283,468	5,118,000	3,140,000	-26.69%
211-4001-4014575	Road Construction	13,506,592	10,865,000	11,560,000	-14.41%
211-4001-4014601	Repairs	100,000	100,000	100,000	0.00%
211-4001-4014701	General Maintenance	80,000	80,000	80,000	0.00%
211-4001-4015104	Drug and Alcohol Testing	2,500	2,500	2,500	0.00%
211-4001-4015301	Office Telephone	7,800	7,800	7,800	0.00%
211-4001-4015310	Cell Phones	16,000	16,000	16,000	0.00%
211-4001-4015401	Publishing	3,200	3,200	3,200	0.00%
211-4001-4015701	Travel & Per Diem	18,500	18,500	18,500	0.00%
211-4001-4015702	Seminar Registration	13,500	13,500	13,500	0.00%
211-4001-4015801	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
211-4001-4015906	Dues	5,100	5,100	5,100	0.00%
211-4001-4016101	General Office Supplies	10,000	10,000	10,000	0.00%
211-4001-4016102	Postage	2,500	2,500	2,500	0.00%
211-4001-4016104	Engineering	14,000	14,000	14,000	0.00%
211-4001-4016108	Uniforms	8,000	8,000	8,000	0.00%
211-4001-4016130	Shop and Buildng Supplies	53,000	53,000	53,000	0.00%
211-4001-4016132	Highway Repair Supplies	60,000	60,000	60,000	0.00%
211-4001-4016133	Traffic Service Supplies	65,000	65,000	65,000	0.00%
211-4001-4016134	Resurface/Graveling Supp.	1,000,000	1,000,000	1,000,000	0.00%
211-4001-4016135	Bridge & Culvert Supplies	200,000	200,000	200,000	0.00%
211-4001-4016136	Winter Maint. Supplies	80,000	80,000	80,000	0.00%
211-4001-4016301	Gas, Fuel and Fluids	400,000	400,000	400,000	0.00%
211-4001-4016302	Vehicle/Equipment Parts	130,000	130,000	175,000	34.62%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
211-4001-4016401	Reference Books	1,200	1,200	1,200	0.00%
211-4001-4016501	PC Software	90,000	90,000	90,000	0.00%
211-4001-4017201	Remodeling	175,000	135,000	-	-100.00%
211-4001-4017301	Special Assessments	7,000	7,000	7,000	0.00%
211-4001-4017303	Right of Ways	200,000	550,000	300,000	50.00%
211-4001-4017306	ROW Misc	-	-	-	0.00%
211-4001-4017401	Computer Equipment	27,000	27,000	27,000	0.00%
211-4001-4017402	Office Equipment	5,000	5,000	5,000	0.00%
211-4001-4017415	Heavy Equipment	570,000	1,183,593	885,000	55.26%
211-4001-4019111	New Employee	-	-	61,998	0.00%
211-4007-4011005	Full Time Salaries	71,360	72,261	76,129	6.68%
211-4007-4012001	Social Security	4,425	4,496	4,720	6.67%
211-4007-4012005	Medicare	1,035	1,052	1,104	6.67%
211-4007-4012010	Retirement	9,463	9,582	10,095	6.68%
211-4007-4012015	Workers Compensation	88	88	66	-25.00%
211-4007-4012025	Health Insurance	8,364	8,784	9,456	13.06%
211-4007-4012026	Group Life Insurance	-	480	10	0.00%
211-4007-4012035	Dental Insurance	480	480	480	0.00%
211-4007-4012045	Vision Insurance	88	90	92	4.55%
211-4007-4015310	Cell Phones	250	250	1,000	300.00%
211-4007-4015701	Education Travel & Per Diem	4,000	4,000	4,000	0.00%
211-4007-4015702	Seminar Registration	2,000	2,000	2,000	0.00%
211-4007-4015801	Admin Travel	8,000	8,000	8,000	0.00%
211-4007-4016101	General Office Supplies	4,000	4,000	4,000	0.00%
211-4007-4016301	Vehicles Fuel	2,000	2,000	2,000	0.00%
*** TOTAL CO RD & BRIDGE FUND EXPENDITURES		<u>27,408,461</u>	<u>26,496,117</u>	<u>24,697,044</u>	-9.89%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(1,742,393)</u>	<u>(3,497,475)</u>	<u>3,186,040</u>	-282.85%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>9,073,648</u>	<u>9,073,648</u>	<u>5,576,173</u>	-38.55%
Estimated Ending Balance, December 31, 2024 / 2025		<u>7,331,255</u>	<u>5,576,173</u>	<u>8,762,213</u>	19.52%

The County Highway Department contains 34.5 FTEs with one additional FTE assigned to Vision Zero. During the summer, approximately 12 additional personnel are hired. These employees are temporary or seasonal and not considered full time employees (FTEs).

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
SHERIFF GRANTS:					
REVENUE:					
212-3514-3355505	State Grant	-	175,000	74,806	0.00%
212-3514-2617001	Interest	-	<u>2,100</u>	-	0.00%
*** TOTAL SHERIFF GRANTS REVENUE		<u>-</u>	<u>177,100</u>	<u>74,806</u>	0.00%
EXPENDITURES:					
212-3514-4011030	Salaries Bonus	-	-	-	0.00%
212-3514-4016104	Operational Supplies	-	<u>62</u>	-	0.00%
*** TOTAL SHERIFF GRANTS EXPENDITURES		<u>-</u>	<u>62</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>177,038</u>	<u>74,806</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>249,806</u>	<u>249,806</u>	<u>426,844</u>	70.87%
Estimated Ending Balance, December 31, 2024 / 2025		<u>249,806</u>	<u>426,844</u>	<u>501,650</u>	100.82%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
COVID FUND:					
REVENUE:					
216-1004-3315505	Federal Grants	-	-	-	0.00%
216-1004-3617001	Interest	-	<u>200,000</u>	-	0.00%
*** TOTAL COVID FUND REVENUE		<u>-</u>	<u>200,000</u>	<u>-</u>	0.00%
EXPENDITURES:					
216-1004-4013309	Contracted Services	-	-	-	0.00%
216-1004-4013801	County Fair	-	800,000	-	0.00%
216-1004-4014701	General Maintenance	-	-	-	0.00%
216-1004-4014701	General Maintenance	-	-	3,000,000	0.00%
216-1004-4016104	Operational Supplies	-	-	-	0.00%
216-1004-4017401	Computer Equipment	-	-	-	0.00%
216-1004-4019901	Operating	-	-	<u>1,855,149</u>	0.00%
*** TOTAL COVID FUND EXPENDITURES		<u>-</u>	<u>800,000</u>	<u>4,855,149</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>(600,000)</u>	<u>(4,855,149)</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>5,455,149</u>	<u>5,455,149</u>	<u>4,855,149</u>	-11.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>5,455,149</u></u>	<u><u>4,855,149</u></u>	<u><u>-</u></u>	-100.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
PARENTING WORKSHOP FUND:					
REVENUE:					
219-4503-3416034	Workshop Fees	14,000	14,000	18,000	28.57%
219-4503-3617001	Interest	<u>80</u>	<u>80</u>	<u>200</u>	150.00%
*** TOTAL PARENTING WORKSHOP FUND REVENUE		<u>14,080</u>	<u>14,080</u>	<u>18,200</u>	29.26%
EXPENDITURES:					
219-4503-4015704	Workshop Expense	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.00%
*** TOTAL PARENTING WORKSHOP FUND EXPENDITURES		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>4,080</u>	<u>4,080</u>	<u>8,200</u>	100.98%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>52,694</u>	<u>52,694</u>	<u>56,774</u>	7.74%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>56,774</u></u>	<u><u>56,774</u></u>	<u><u>64,974</u></u>	14.44%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
24/7 SOBRIETY PROGRAM FUND:					
REVENUE:					
220-3512-3416066	Drug Testing	330,000	300,000	330,000	0.00%
220-3512-3617001	Interest	<u>800</u>	<u>120</u>	<u>700</u>	-12.50%
*** TOTAL 24/7 SOBRIETY PROGRAM FUND REVENUE		<u>330,800</u>	<u>300,120</u>	<u>330,700</u>	-0.03%
EXPENDITURES:					
220-3512-4011005	Full Time Salaries	74,027	74,957	77,902	5.23%
220-3512-4011035	Overtime Salaries	-	-	-	0.00%
220-3512-4012001	Social Security	4,590	4,870	4,830	5.23%
220-3512-4012005	Medicare	1,074	1,140	1,130	5.21%
220-3512-4012010	Retirement	11,134	11,275	11,717	5.24%
220-3512-4012015	Workers Compensation	903	903	1,110	22.92%
220-3512-4012025	Health Insurance	23,832	25,026	27,372	14.85%
220-3512-4012035	Dental Insurance	480	480	480	0.00%
220-3512-4012045	Vision Insurance	88	90	92	4.55%
220-3512-4015310	Cell Phones	1,000	300	400	-60.00%
220-3512-4016121	Drug Testing	206,000	120,000	175,000	-15.05%
220-3512-4016501	PC Software	4,200	-	1,000	-76.19%
220-3512-4017401	Computer Equipment	1,500	750	750	-50.00%
220-3512-4018010	Refund Fee	<u>1,000</u>	<u>900</u>	<u>1,000</u>	0.00%
*** TOTAL 24/7 SOBRIETY PROGRAM FUND EXPENDITURES		<u>329,828</u>	<u>240,691</u>	<u>302,783</u>	-8.20%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>972</u>	<u>59,429</u>	<u>27,917</u>	2772.12%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>(14,519)</u>	<u>(14,519)</u>	<u>44,910</u>	-409.32%
Estimated Ending Balance, December 31, 2024 / 2025		<u>(13,547)</u>	<u>44,910</u>	<u>72,827</u>	-637.59%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
DRUG RESTITUTION FUND:					
REVENUE:					
221-3507-3335505	Federal Grants	-	-	-	0.00%
221-3507-3617001	Interest	500	8,500	750	50.00%
221-3507-3716502	Drug Restitution	26	15,000	1,250	4707.69%
221-3508-3315505	Federal Grants	-	-	151,700	0.00%
221-3508-3335505	Federal Grants	142,200	142,000	142,000	-0.14%
221-3508-3657005	Donations Canine	-	-	-	0.00%
221-3508-3716502	Drug Restitution	5,000	43,000	5,000	0.00%
*** TOTAL DRUG RESTITUTION FUND REVENUE		<u>147,726</u>	<u>208,500</u>	<u>300,700</u>	103.55%
EXPENDITURES:					
221-3507-4016112	Drug Unit	2,000	1,000	1,000	-50.00%
221-3507-4018101	Forfeiture Distribution	5,000	2,500	2,500	-50.00%
221-3507-4018201	Other Expenses	25,000	1,500	1,000	-96.00%
221-3508-4013309	Contracted Services	-	-	4,800	0.00%
221-3508-4014405	Office Space	107,000	107,000	109,500	2.34%
221-3508-4015302	Mobile Phones/Equipment	1,800	1,800	1,100	-38.89%
221-3508-4015702	Seminar Registration	5,000	5,000	8,000	60.00%
221-3508-4016112	Drug Unit	5,000	5,000	7,000	40.00%
221-3508-4016301	Gas	300	300	300	0.00%
221-3508-4016501	PC Software	3,700	450	450	-87.84%
221-3508-4018101	Forfeiture Distribution	16,000	16,000	21,000	31.25%
*** TOTAL DRUG RESTITUTION FUND EXPENDITURES		<u>170,800</u>	<u>140,550</u>	<u>156,650</u>	-8.28%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(23,074)</u>	<u>67,950</u>	<u>144,050</u>	-724.30%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>240,241</u>	<u>240,241</u>	<u>308,191</u>	28.28%
Estimated Ending Balance, December 31, 2024 / 2025		<u>217,167</u>	<u>308,191</u>	<u>452,241</u>	108.25%

The drug restitution fund is overseen by the Sheriff's department. The fund is used to account for assets seized by law enforcement due to criminal activity. These funds are used to supplement - not replace the law enforcement budget.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
SENIOR CITIZENS FUND:					
REVENUE:					
222-1005-3110100	Property Tax	1,205,055	1,205,055	1,267,323	5.17%
222-1005-3110200	Mobile Home	919	919	945	2.83%
222-1005-3110400	Interest & Penalty	2,691	2,691	2,792	3.75%
222-1005-3351100	Homestead Credit	5,465	5,465	4,405	-19.40%
222-1005-3351700	Veteran's Credit	5,886	5,886	7,614	29.36%
222-1005-335523	Senior Citizen Matching	992,920	992,920	1,110,290	11.82%
222-1005-3617001	Interest	<u>2,000</u>	<u>10,000</u>	<u>10,000</u>	400.00%
*** TOTAL SENIOR CITIZENS FUND REVENUE		<u>2,214,936</u>	<u>2,222,936</u>	<u>2,403,369</u>	8.51%
EXPENDITURES:					
222-1005-4018102	Valley Seniors	2,000,000	2,000,000	2,000,000	0.00%
222-1005-4018103	Rural Seniors	<u>146,934</u>	<u>146,934</u>	<u>195,920</u>	33.34%
*** TOTAL SENIOR CITIZENS FUND EXPENDITURES		<u>2,146,934</u>	<u>2,146,934</u>	<u>2,195,920</u>	2.28%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>68,002</u>	<u>76,002</u>	<u>207,449</u>	205.06%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>112,811</u>	<u>112,811</u>	<u>188,813</u>	67.37%
Estimated Ending Balance, December 31, 2024 / 2025		<u>180,813</u>	<u>188,813</u>	<u>396,262</u>	119.16%

The senior citizens matching is funded by the State Department of Human Services and is based on the county mill levy.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
911 FUND:					
REVENUE:					
224-2101-3416039	911 Land Lines	1,000,000	1,200,000	900,000	-10.00%
224-2101-3416065	911 Wireless	3,500,000	3,300,000	2,400,000	-31.43%
224-2101-3617001	Interest	-	-	-	0.00%
224-2101-3919901	Operating	<u>892,802</u>	<u>892,802</u>	<u>1,434,300</u>	60.65%
*** TOTAL 911 FUND REVENUE		<u>5,392,802</u>	<u>5,392,802</u>	<u>4,734,300</u>	-12.21%
EXPENDITURES:					
224-2101-4015304	911 Service Contract	4,039,302	4,039,302	4,730,800	17.12%
224-2101-4015305	Line Charges	3,500	3,500	3,500	0.00%
224-2101-4015307	Statewide Upgrade	225,000	225,000	-	-100.00%
224-2101-4015311	SIRN Fund	<u>1,125,000</u>	<u>1,125,000</u>	-	-100.00%
*** TOTAL 911 FUND EXPENDITURES		<u>5,392,802</u>	<u>5,392,802</u>	<u>4,734,300</u>	-12.21%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>10,511</u>	<u>10,511</u>	<u>10,511</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>10,511</u>	<u>10,511</u>	<u>10,511</u>	0.00%

Beginning in January 2015 the voters approved a county wide 911 fee of \$1.50 per telephone which eliminates the individual fees in Fargo and West Fargo. At that time the county is funding the entire North Dakota portion of the Red River Regional Dispatch Center. The statewide upgrade is based on 10% of the total fees collected. Starting 07/01/2017 we are also collecting and

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
STATES ATTORNEY ASSET FORFEITURE FUND:					
REVENUE:					
225-3102-3617001	Interest	4,000	4,000	4,000	0.00%
225-3102-3716503	Asset Forfeiture	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	0.00%
*** TOTAL SA ASSET FORFEITURE FUND REVENUE		<u>44,000</u>	<u>44,000</u>	<u>44,000</u>	0.00%
EXPENDITURES:					
225-3102-4017402	Office Equipment	-	-	-	0.00%
225-3102-4018201	Supplies & Equipment	8,000	8,000	8,500	6.25%
225-3102-4019901	Operating Transfer	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL SA ASSET FORFEITURE FUND EXPENDITURES		<u>8,000</u>	<u>8,000</u>	<u>8,500</u>	6.25%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>36,000</u>	<u>36,000</u>	<u>35,500</u>	-1.39%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>383,605</u>	<u>383,605</u>	<u>419,605</u>	9.38%
Estimated Ending Balance, December 31, 2024 / 2025		<u>419,605</u>	<u>419,605</u>	<u>455,105</u>	8.46%

This fund is used to accumulate funds resulting from the States Attorney's portion of asset forfeitures. Additional funds may be used for other prosecution aids for the States Attorney's Office.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
JAIBG FUND:					
REVENUE:					
226-3501-3617001	Interest	300	1,450	1,450	383.33%
226-3501-3716504	JAIBG	<u>2,500</u>	<u>500</u>	<u>500</u>	-80.00%
*** TOTAL JAIBG FUND REVENUE		<u>2,800</u>	<u>1,950</u>	<u>1,950</u>	-30.36%
EXPENDITURES:					
226-3501-4018103	JAIBG Distribution	<u>4,000</u>	<u>2,100</u>	<u>2,125</u>	-46.88%
*** TOTAL JAIBG FUND EXPENDITURES		<u>4,000</u>	<u>2,100</u>	<u>2,125</u>	-46.88%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(1,200)</u>	<u>(150)</u>	<u>(175)</u>	-85.42%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>68,196</u>	<u>68,196</u>	<u>68,046</u>	-0.22%
Estimated Ending Balance, December 31, 2024 / 2025		<u>66,996</u>	<u>68,046</u>	<u>67,871</u>	1.31%

The JAIBG revenue is the Juvenile Accountability Incentive Block Grant and is 90% federal funded. The grant is used for programs that encourage or assist juvenile offenders in being more accountable for their criminal activities.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
CIVIL ASSET FORFEITURE FUND:					
REVENUE:					
228-3101-3716503	Asset Forfeiture	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	0.00%
*** TOTAL CIVIL ASSEST FORFEITURE FUND REVENUE		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	0.00%
EXPENDITURES:					
228-3101-4018101	Forfeiture Distribution	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	0.00%
*** TOTAL CIVIL ASSET FORFEITURE FUND EXPENDITURES		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>41,588</u>	<u>41,588</u>	<u>41,588</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>41,588</u>	<u>41,588</u>	<u>41,588</u>	0.00%

This fund was established by state law. All funds are distributed through the Civil Asset Forfeiture board.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
COUNTY EMERGENCY/ FLOOD MITIGATION FUND:					
REVENUE:					
229-1001-3110100	Property Tax	-	-	-	0.00%
229-1001-3110200	Mobile Home	-	-	-	0.00%
229-1001-3110400	Interest & Penalty	-	-	-	0.00%
229-1001-3351100	Homestead Credit	-	-	-	0.00%
229-1001-3351700	Veteran's Credit	-	-	-	0.00%
229-1001-3617001	Interest	<u>60,000</u>	<u>300,000</u>	<u>200,000</u>	233.33%
*** TOTAL EMERGENCY FUND REVENUE		<u>60,000</u>	<u>300,000</u>	<u>200,000</u>	233.33%
EXPENDITURES:					
229-1001-4018101	Contingency	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL EMERGENCY/ FLOOD MITIGATION FUND EXPENDITURE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>60,000</u>	<u>300,000</u>	<u>200,000</u>	233.33%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>5,118,763</u>	<u>5,118,763</u>	<u>5,418,763</u>	5.86%
Estimated Ending Balance, December 31, 2024 / 2025		<u>5,178,763</u>	<u>5,418,763</u>	<u>5,618,763</u>	8.50%

The Emergency Fund is authorized by state law and is used to provide funds during emergencies caused by acts of nature. No levy is allowed if the fund balance plus the uncollected taxes equal an amount produced by a levy of 5.00 mills on the taxable valuation of the county.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
WEED CONTROL FUND:					
REVENUE:					
231-4003-3110100	Property Tax	533,332	533,332	566,960	6.31%
231-4003-3110200	Mobile Home	495	-	550	11.11%
231-4003-3110400	Interest & Penalty	1,561	-	1,555	-0.38%
231-4003-3351000	State Aid Distribution	-	-	-	0.00%
231-4003-3351100	Homestead Credit	1,892	-	1,482	-21.67%
231-4003-3351500	Telephone Gross Rec Tax	-	-	-	0.00%
231-4003-3351700	Veteran's Credit	3,031	-	3,708	22.34%
231-4003-3355505	State Grants	5,000	-	-	-100.00%
231-4003-3355509	Federal Grants	-	-	-	0.00%
231-4003-3456049	County	-	-	-	0.00%
231-4003-3456051	State	45,000	-	-	-100.00%
231-4003-3617001	Interest	-	-	-	0.00%
231-4003-3927009	Miscellaneous	5,000	5,000	5,000	0.00%
*** TOTAL WEED CONTROL FUND REVENUE		595,311	538,332	579,255	-2.70%
EXPENDITURES:					
231-4003-4011005	Full Time Salaries	99,108	96,293	75,750	-23.57%
231-4003-4011020	Hourly Salaries	9,600	9,600	9,600	0.00%
231-4003-4011035	Overtime Salaries	200	200	200	0.00%
231-4003-4012001	Social Security	6,753	5,920	5,305	-21.44%
231-4003-4012005	Medicare	1,580	1,385	1,241	-21.46%
231-4003-4012010	Retirement	13,142	12,770	10,045	-23.57%
231-4003-4012015	Workers Compensation	2,047	2,047	948	-53.69%
231-4003-4012025	Health Insurance	16,008	18,813	18,396	14.92%
231-4003-4012035	Dental Insurance	480	540	480	0.00%
231-4003-4012045	Vision Insurance	-	54	92	0.00%
231-4003-4013302	Auditing Fees	2,000	2,000	2,000	0.00%
231-4003-4014101	Water and Sewer	400	400	400	0.00%
231-4003-4014102	Electricity	1,500	1,500	1,575	5.00%
231-4003-4014103	Gas	1,400	1,400	1,400	0.00%
231-4003-4014301	Copier	275	275	289	5.09%
231-4003-4014511	Spraying	302,900	302,900	318,045	5.00%
231-4003-4014512	Certification Expense	400	400	400	0.00%
231-4003-4014601	Repairs	500	500	500	0.00%
231-4003-4014701	General Maintenance	500	500	500	0.00%
231-4003-4015202	Liability Insurance	1,000	1,000	1,000	0.00%
231-4003-4015301	Office Telephone	360	360	360	0.00%
231-4003-4015310	Cell Phones	600	600	600	0.00%
231-4003-4015702	Seminar Registration	500	500	500	0.00%
231-4003-4015801	Travel Costs & Per Diem	2,600	2,600	2,600	0.00%
231-4003-4015906	Dues	450	450	450	0.00%
231-4003-4016101	General Office Supplies	2,200	2,200	2,310	5.00%
231-4003-4016102	Postage	500	500	500	0.00%
231-4003-4016104	Field Work Supplies	2,000	2,000	2,000	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
231-4003-4016105	Printing and Forms	200	200	200	0.00%
231-4003-4016122	Chemicals	169,000	169,000	185,900	10.00%
231-4003-4016123	Educational & Literature	200	200	200	0.00%
231-4003-4016141	BioControl Supples	2,600	2,600	2,000	-23.08%
231-4003-4016301	Gas	3,100	3,100	3,255	5.00%
231-4003-4016302	Routine Maintenance	2,000	2,000	2,000	0.00%
231-4003-4016303	Major Repairs	2,000	2,000	2,000	0.00%
231-4003-4016501	PC Software	2,300	2,300	2,691	17.00%
231-4003-4017201	Remodeling	-	-	-	0.00%
231-4003-4017401	Computer Equipment	-	-	-	0.00%
231-4003-4017415	Equipment	12,000	12,000	-	-100.00%
231-4003-4018010	Reimbursements - LAP	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	0.00%
*** TOTAL WEED CONTROL FUND EXPENDITURES		<u>674,403</u>	<u>673,107</u>	<u>667,732</u>	-0.99%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(79,092)</u>	<u>(134,775)</u>	<u>(88,477)</u>	11.87%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>265,292</u>	<u>265,292</u>	<u>130,517</u>	-50.80%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>186,200</u></u>	<u><u>130,517</u></u>	<u><u>42,040</u></u>	-77.42%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
VECTOR CONTROL FUND:					
REVENUE:					
232-4004-3110100	Property Tax	1,024,297	1,025,297	1,139,000	11.20%
232-4004-3110200	Mobile Home	780	780	780	0.00%
232-4004-3110400	Interest & Penalty	2,363	2,363	2,363	0.00%
232-4004-3351000	State Aid Distribution	-	15,000	15,000	0.00%
232-4004-3351100	Homestead Credit	4,662	3,000	3,000	-35.65%
232-4004-3351500	Telephone Gross Rec Tax	-	1,908	1,908	0.00%
232-4004-3351700	Veteran's Credit	5,001	5,001	5,001	0.00%
232-4004-3456046	Cities	498,450	525,000	550,000	10.34%
232-4004-3617001	Interest	3,000	40,000	15,000	400.00%
232-4004-3927002	Sale of Property	15,000	15,000	15,000	0.00%
*** TOTAL VECTOR CONTROL FUND REVENUE		1,553,553	1,633,349	1,747,052	12.46%
EXPENDITURES:					
232-4004-4011005	Full Time Salaries	279,819	271,156	294,035	5.08%
232-4004-4011020	Hourly Salaries	410,000	425,000	455,000	10.98%
232-4004-4011035	Overtime Salaries	34,000	34,000	34,000	0.00%
232-4004-4012001	Social Security	44,878	26,898	48,549	8.18%
232-4004-4012005	Medicare	10,497	6,292	11,354	8.16%
232-4004-4012010	Retirement	37,105	35,948	38,989	5.08%
232-4004-4012015	Workers Compensation	13,720	13,720	12,022	-12.38%
232-4004-4012025	Health Insurance	52,464	52,020	59,640	13.68%
232-4004-4012035	Dental Insurance	1,440	1,820	1,920	33.33%
232-4004-4012045	Vision Insurance	263	341	368	39.92%
232-4004-4013302	Auditing Fees	2,000	2,000	2,200	10.00%
232-4004-4013502	Medical Expense	300	-	-	-100.00%
232-4004-4014101	Water and Sewer	300	300	300	0.00%
232-4004-4014102	Electricity	3,000	3,250	3,500	16.67%
232-4004-4014103		500	500	500	0.00%
232-4004-4014601	Repairs	7,500	7,500	7,500	0.00%
232-4004-4015301	Telephone/Radio	1,600	1,600	1,800	12.50%
232-4004-4015310	Cell Phones	20,000	25,000	25,000	25.00%
232-4004-4015702	Seminar Registration	6,500	6,500	8,000	23.08%
232-4004-4015801	Travel Costs & Per Diem	7,500	5,000	7,500	0.00%
232-4004-4015906	Vector Dues	750	750	1,000	33.33%
232-4004-4016101	General Office Supplies	2,000	3,500	2,500	25.00%
232-4004-4016102	Postage	250	250	250	0.00%
232-4004-4016104	Field Work Supplies	22,000	22,000	25,000	13.64%
232-4004-4016105	Aerial Spraying	145,000	145,000	145,000	0.00%
232-4004-4016108		-	-	-	0.00%
232-4004-4016122	Chemicals	320,000	320,000	350,000	9.38%
232-4004-4016130	Shop & Building Supplies	25,000	25,000	28,000	12.00%
232-4004-4016301	Gas	26,000	26,000	28,000	7.69%
232-4004-4016302	Routine Maintenance	16,000	16,000	18,000	12.50%
232-4004-4016304		-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
232-4004-4016501	PC Software	15,000	15,000	15,000	0.00%
232-4004-4017201	Remodeling	-	70,058	55,000	0.00%
232-4004-4017401	Computer Equipment	15,000	15,000	15,000	0.00%
232-4004-4017404	Field Equipment-Spraying	125,000	125,000	175,000	40.00%
232-4004-4018006	Chemical Waste Removal	4,500	4,500	6,500	44.44%
232-4004-4019111	New Employee	-	-	-	0.00%
*** TOTAL VECTOR CONTROL FUND EXPENDITURES		<u>1,649,886</u>	<u>1,706,903</u>	<u>1,876,427</u>	13.73%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(96,333)</u>	<u>(73,554)</u>	<u>(129,375)</u>	34.30%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>741,500</u>	<u>741,500</u>	<u>667,946</u>	-9.92%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>645,167</u></u>	<u><u>667,946</u></u>	<u><u>538,571</u></u>	-16.52%

This department has 4 FTEs. During the summer months, approximately 40 temporary or seasonal employees are hired.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
COUNTY PARK FUND:					
REVENUE:					
233-1007-3355505	State Grant	-	-	-	0.00%
233-1007-3416004	Campground Fees	20,000	20,000	25,000	25.00%
233-1007-3617001	Interest	1,000	5,000	2,000	100.00%
233-1007-3919901	Operating	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	0.00%
*** TOTAL COUNTY PARK FUND REVENUE		<u>41,000</u>	<u>45,000</u>	<u>47,000</u>	14.63%
EXPENDITURES:					
233-1007-4013313	Contracted Services	18,760	18,760	19,230	2.51%
233-1007-4014701	General Maintenance	15,000	15,000	25,000	66.67%
233-1007-4015310	Cell Phones	700	700	1,000	42.86%
233-1007-4016202	Electricity	4,000	4,000	4,500	12.50%
233-1007-4016206	Gasoline & Oil	650	650	650	0.00%
233-1007-4016501	PC Software	-	-	-	0.00%
233-1007-4018110	County Park Projects	<u>15,000</u>	<u>15,000</u>	<u>-</u>	-100.00%
*** TOTAL COUNTY PARK FUND EXPENDITURES		<u>54,110</u>	<u>54,110</u>	<u>50,380</u>	-6.89%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(13,110)</u>	<u>(9,110)</u>	<u>(3,380)</u>	-74.22%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>121,234</u>	<u>121,234</u>	<u>112,124</u>	-7.51%
Estimated Ending Balance, December 31, 2024 / 2025		<u>108,124</u>	<u>112,124</u>	<u>108,744</u>	0.57%

The County Park Board administers the County Park Funds. Most funds are used for the operation and maintenance at Brewer Lake.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
JAIL COMMISSARY FUND:					
REVENUE:					
235-3513-3460100	Telephone Commission	41,580	41,580	41,580	0.00%
235-3513-3460200	Taxable Sales	400,000	300,000	450,000	12.50%
235-3513-3617001	Interest	2,100	2,500	2,100	0.00%
*** TOTAL JAIL COMMISSARY FUND REVENUE		443,680	344,080	493,680	11.27%
EXPENDITURES:					
235-3513-4010101	North Dakota Sales Tax	2,000	1,500	1,500	-25.00%
235-3513-4010102	Commissary	120,000	300,000	300,000	150.00%
235-3513-4011005	Full Time Salaries	43,345	43,895	46,240	6.68%
235-3513-4012001	Social Security	2,688	2,629	2,867	6.66%
235-3513-4012005	Medicare	629	616	671	6.68%
235-3513-4012010	Retirement	5,748	5,821	6,132	6.68%
235-3513-4012015	Workers Compensation	88	88	66	-25.00%
235-3513-4012025	Health Insurance	14,700	15,438	16,728	13.80%
235-3513-4012035	Dental Insurance	480	480	480	0.00%
235-3513-4012045	Vision Insurance	88	-	-	-100.00%
235-3513-4016501	PC Software	750	950	950	26.67%
235-3513-4017401	Computer Equipment	450	450	450	0.00%
*** TOTAL JAIL COMMISSARY FUND EXPENDITURES		190,966	371,867	376,084	96.94%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		252,714	(27,787)	117,596	-53.47%
Estimated Beginning Balance, January 1, 2024 / 2025		660,635	660,635	632,848	-4.21%
Estimated Ending Balance, December 31, 2024 / 2025		913,349	632,848	750,444	-17.84%

This fund is used to account for commissary commissions in the County Jail. The funds are used to purchase furniture & fixtures, recreational and audio-visual equipment and miscellaneous items for the inmates at the jail.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
HAZARDOUS PLAN FUND:					
REVENUE:					
236-3703-3335502	Hazardous Plan/Response	8,000	8,000	8,000	0.00%
236-3703-3617001	Interest	<u>200</u>	<u>-</u>	<u>-</u>	-100.00%
*** TOTAL HAZARDOUS PLAN FUND REVENUE		<u>8,200</u>	<u>8,000</u>	<u>8,000</u>	-2.44%
EXPENDITURES:					
236-3703-4013309	Contracted Services	5,300	5,300	5,300	0.00%
236-3703-4016107	Projects	4,000	4,000	4,000	0.00%
236-3503-4017404	Field Equipment	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL HAZARDOUS PLAN FUND EXPENDITURES		<u>9,300</u>	<u>9,300</u>	<u>9,300</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(1,100)</u>	<u>(1,300)</u>	<u>(1,300)</u>	18.18%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>36,324</u>	<u>36,324</u>	<u>35,024</u>	-3.58%
Estimated Ending Balance, December 31, 2024 / 2025		<u>35,224</u>	<u>35,024</u>	<u>33,724</u>	-4.26%

State Statute requires this fund to account for the collection of chemical fees paid by those under the local emergency planning commission. The funds collected are used to purchase equipment and supplies for the hazardous material response team. This fund is overseen by the Emergency Management department.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
VALLEY WATER RESCUE FUND:					
REVENUE:					
237-3505-3335501	Other Government Grants	42,631	55,000	46,895	10.00%
237-3505-3617001	Interest	<u>300</u>	<u>1,200</u>	<u>300</u>	0.00%
*** TOTAL VALLEY WATER RESCUE FUND REVENUE		<u>42,931</u>	<u>56,200</u>	<u>47,195</u>	9.93%
EXPENDITURES:					
237-3505-4015701	Training	4,470	1,500	1,500	-66.44%
237-3505-4016104	Operational	11,770	5,500	11,770	0.00%
237-3505-4017401	Field Equipment	<u>27,260</u>	<u>15,000</u>	<u>27,260</u>	0.00%
*** TOTAL VALLEY WATER RESCUE FUND EXPENDITURES		<u>43,500</u>	<u>22,000</u>	<u>40,530</u>	-6.83%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(569)</u>	<u>34,200</u>	<u>6,665</u>	-1271.35%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>14,043</u>	<u>14,043</u>	<u>48,243</u>	243.54%
Estimated Ending Balance, December 31, 2024 / 2025		<u>13,474</u>	<u>48,243</u>	<u>54,908</u>	307.51%

Valley Water Rescue is a volunteer organization that provides rescue services to various law enforcement agencies in the surrounding area. The cities of Fargo, Moorhead, West Fargo and Dilworth, and the counties of Cass and Clay provide the funding for this organization. The county oversees this account.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
NDRIN FUND:					
REVENUE:					
238-2112-3416062	Internet Fee	1,014,000	1,014,000	1,029,540	1.53%
238-2112-3617001	Interest	50,000	50,000	60,000	20.00%
238-2112-3640100	Reimbursements	-	-	-	0.00%
*** TOTAL NDRIN FUND REVENUE		<u>1,064,000</u>	<u>1,064,000</u>	<u>1,089,540</u>	2.40%
EXPENDITURES:					
238-2112-4013313	Contract Services	9,200	9,200	9,200	0.00%
238-2112-4013314	NDRIN Board	20,000	20,000	20,000	0.00%
238-2112-4013315	Central Repository	937,600	937,600	983,000	4.84%
238-2112-4013317	Credit Card Service Fees	60,000	60,000	60,000	0.00%
238-2112-4013319	Advertising/Marketing	10,000	10,000	10,000	0.00%
238-2112-4013402	Contract Services	-	-	-	0.00%
238-2112-4014303	Software	47,500	47,500	187,500	294.74%
238-2112-4014604	General Maintenance	2,500	2,500	2,500	0.00%
238-2112-4015104	Miscellaneous Expenses	-	-	-	0.00%
238-2112-4016101	General Office Supplies	500	500	500	0.00%
238-2112-4017401	Computer Equipment	5,000	5,000	5,000	0.00%
*** TOTAL NDRIN FUND EXPENDITURES		<u>1,092,300</u>	<u>1,092,300</u>	<u>1,277,700</u>	16.97%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(28,300)</u>	<u>(28,300)</u>	<u>(188,160)</u>	564.88%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>1,453,604</u>	<u>1,453,604</u>	<u>1,425,304</u>	-1.95%
Estimated Ending Balance, December 31, 2024 / 2025		<u>1,425,304</u>	<u>1,425,304</u>	<u>1,237,144</u>	-13.20%

This fund was established to account for funds held by the county for the North Dakota Recorders Information Network. This fund provides for the operation of a central repository for electronic land records from member counties and provides electronic access to those records over the internet. Funds are provided by electronic access fees charged to users of the system.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
DOCUMENT PRESERVATION FUND:					
REVENUE:					
239-2302-3416060	Preservation Fee	37,000	37,000	47,000	27.03%
239-2302-3416100	Miscellaneous Revenue	33,640	33,640	33,640	0.00%
239-2302-3617001	Interest	-	-	-	0.00%
*** TOTAL DOCUMENT PRESERVATION FUND REVENUE		<u>70,640</u>	<u>70,640</u>	<u>80,640</u>	14.16%
EXPENDITURES:					
239-2302-4013316	Document Preservation Fee	-	-	-	0.00%
239-2302-4013318	Document Conversion	5,000	5,000	5,000	0.00%
239-2302-4013403	Programming	30,000	30,000	34,000	13.33%
239-2302-4014301	Copier Maintenance	-	-	600	0.00%
239-2302-4015103	Microfilm Storage	5,000	5,000	5,000	0.00%
239-2302-4015702	Seminar Registration	2,100	2,100	2,100	0.00%
239-2302-4015801	Travel Costs & Per Diem	5,000	5,000	5,000	0.00%
239-2302-4016101	General Office Supplies	2,500	2,500	2,500	0.00%
239-2302-4016107	Records Repair	500	500	500	0.00%
239-2302-4016501	PC Software	57,000	57,000	64,410	13.00%
239-2302-4017401	Computer Equipment	10,500	10,500	10,500	0.00%
*** TOTAL DOCUMENT PRESERVATION FUND EXPENDITURES		<u>117,600</u>	<u>117,600</u>	<u>129,610</u>	10.21%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(46,960)</u>	<u>(46,960)</u>	<u>(48,970)</u>	4.28%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>720,523</u>	<u>720,523</u>	<u>673,563</u>	-6.52%
Estimated Ending Balance, December 31, 2024 / 2025		<u>673,563</u>	<u>673,563</u>	<u>624,593</u>	-7.27%

This fund was established to account for the document preservation fee collected by the County Recorder when people file documents. By law, the fee needs to be accounted for separately and used for automation and document preservation.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
SWAT VEHICLE REPLACEMENT:					
REVENUE:					
241-3506-3617001	Interest	50	370	400	700.00%
241-3506-3919901	Operating	<u>7,140</u>	<u>-</u>	<u>-</u>	-100.00%
*** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUE		<u>7,190</u>	<u>370</u>	<u>400</u>	-94.44%
EXPENDITURES:					
241-3506-4017406	Vehicles	<u>-</u>	<u>7,000</u>	<u>7,140</u>	0.00%
*** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES		<u>-</u>	<u>7,000</u>	<u>7,140</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>7,190</u>	<u>(6,630)</u>	<u>(6,740)</u>	-193.74%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>17,752</u>	<u>17,752</u>	<u>11,122</u>	-37.35%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>24,942</u></u>	<u><u>11,122</u></u>	<u><u>4,382</u></u>	-82.43%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
ARPA FUND:					
REVENUE:					
242-1008-3315505	Federal Grants	-	-	-	0.00%
*** TOTAL ARPA FUND REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES:					
242-1008-4013801	County Fair	-	-	-	0.00%
242-1008-4013811	Historical Ssociety	-	-	-	0.00%
242-1008-4017201	Remodeling	<u>8,000,000</u>	<u>8,000,000</u>	<u>12,719,056</u>	58.99%
*** TOTAL ARPA FUND EXPENDITURES		<u>8,000,000</u>	<u>8,000,000</u>	<u>12,719,056</u>	58.99%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(12,719,056)</u>	58.99%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>20,719,056</u>	<u>20,719,056</u>	<u>12,719,056</u>	-38.61%
Estimated Ending Balance, December 31, 2024 / 2025		<u>12,719,056</u>	<u>12,719,056</u>	<u>-</u>	-100.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
PASS THROUGH GRANTS:					
REVENUE:					
246-2110-3355505	State Grant	5,000	5,000	5,000	0.00%
246-2110-3355509	Federal Grants	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	0.00%
*** TOTAL PASS THROUGH GRANTS REVENUE		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	0.00%
EXPENDITURES:					
246-2110-4013313	Contracted Services	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	0.00%
*** TOTAL PASS THROUGH GRANTS EXPENDITURES		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>-</u>	<u>-</u>	<u>-</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
PUBLIC SAFETY COMMUNICATIONS SYSTEM:					
REVENUE:					
247-3509-3110100	Property Tax	602,528	602,528	633,661	5.17%
247-3509-3110200	Mobile Home	276	276	473	71.38%
247-3509-3110400	Interest & Penalty	1,004	1,004	1,084	7.97%
247-3509-3351100	Homestead Credit	2,733	2,733	2,193	-19.76%
247-3509-3351700	Veteran's Credit	3,008	3,008	3,797	26.23%
247-3509-3919901	Operating	-	-	-	0.00%
*** TOTAL PUBLIC SAFETY COMMUNICATIONS SYSTEM REVENUE		<u>609,549</u>	<u>609,549</u>	<u>641,208</u>	5.19%
EXPENDITURES:					
247-3509-4013309	Consulting Services	156,252	156,252	156,252	0.00%
247-3509-4014401	Rental building	-	4,000	2,500	0.00%
247-3509-4014406	Ground Lease	28,237	20,000	38,000	34.58%
247-3509-4014601	Repairs	45,000	20,000	25,000	-44.44%
247-3509-4015001	Licenses	272,810	220,000	311,131	14.05%
247-3509-4015201	Property Insurance	1,183	500	1,000	-15.47%
247-3509-4015303	Tower Rental	31,359	60,000	60,000	91.33%
247-3509-4016202	Electricity & Gas	52,800	49,000	52,800	0.00%
247-3509-4017404	Field Equipment	-	-	10,000	0.00%
247-3509-4017418	Armer System	30,000	30,000	30,000	0.00%
*** TOTAL PUBLIC SAFETY COMMUNICATIONS SYSTEM EXPENDITURE		<u>617,641</u>	<u>559,752</u>	<u>686,683</u>	11.18%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(8,092)</u>	<u>49,797</u>	<u>(45,475)</u>	461.97%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>689,535</u>	<u>689,535</u>	<u>739,332</u>	7.22%
Estimated Ending Balance, December 31, 2024 / 2025		<u>681,443</u>	<u>739,332</u>	<u>693,857</u>	1.82%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
FM DIVERSION:					
REVENUE:					
248-4006-3640103	Miscellaneous Revenues	<u>1,054,198</u>	<u>1,236,565</u>	<u>1,542,514</u>	46.32%
*** TOTAL FM DIVERSION REVENUE		<u>1,054,198</u>	<u>1,236,565</u>	<u>1,542,514</u>	46.32%
EXPENDITURES:					
248-4006-4011005	Full Time Salaries	716,954	861,700	1,119,919	56.21%
248-4006-4011035	Overtime Salaries	-	-	-	0.00%
248-4006-4012001	Social Security	44,452	52,573	56,913	28.03%
248-4006-4012005	Medicare	10,396	12,296	16,239	56.20%
248-4006-4012010	Retirement	95,069	114,009	148,502	56.20%
248-4006-4012015	Workers Compensation	2,415	2,415	531	-78.01%
248-4006-4012025	Health Insurance	102,924	111,714	128,400	24.75%
248-4006-4012035	Dental Insurance	2,400	2,280	2,400	0.00%
248-4006-4012045	Vision Insurance	438	428	460	5.02%
248-4006-4013301	Engineering	250	250	-	-100.00%
248-4006-4013303	Legal Fees	-	-	-	0.00%
248-4006-4013309	Contracted Services	4,950	4,950	-	-100.00%
248-4006-4013319	Advertising/Marketing	550	550	550	0.00%
248-4006-4014301	Copier Maintenance	-	-	2,000	0.00%
248-4006-4015310	Cell Phones	4,650	4,650	10,000	115.05%
248-4006-4015501	Committee Expense	1,550	1,550	2,000	29.03%
248-4006-4015701	Travel Cost & Per Diem	440	440	9,000	1945.45%
248-4006-4015702	Seminar Registration	15,450	15,450	16,000	3.56%
248-4006-4015801	Travel Costs & Per Diem	13,250	13,250	14,000	5.66%
248-4006-4015906	Agency Dues	660	660	600	-9.09%
248-4006-4016101	General Office Supplies	13,250	13,250	8,000	-39.62%
248-4006-4016501	PC Software	3,150	3,150	7,000	122.22%
248-4006-4017401	Computer Equipment	<u>21,000</u>	<u>21,000</u>	<u>-</u>	-100.00%
*** TOTAL FM DIVERSION EXPENDITURES		<u>1,054,198</u>	<u>1,236,565</u>	<u>1,542,514</u>	46.32%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>-</u>	<u>-</u>	<u>-</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
OPIOID ABATEMENT:					
REVENUE:					
249-1009-3697009	Miscellaneous Revenues	-	50,000	50,000	0.00%
*** TOTAL OPIOID ABATEMENT REVENUE		-	50,000	50,000	0.00%
EXPENDITURES:					
249-1009-4010100	Miscellaneous	-	201,840	50,000	0.00%
*** TOTAL OPIOID ABATEMENT EXPENDITURES		-	201,840	50,000	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	(151,840)	-	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		151,840	151,840	-	-100.00%
Estimated Ending Balance, December 31, 2024 / 2025		151,840	-	-	-100.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
LATCF:					
REVENUE:					
250-1010-3315505	Federal Grants	<u>50,000</u>	-	-	-100.00%
*** TOTAL LATCF REVENUE		<u>50,000</u>	-	-	-100.00%
EXPENDITURES:					
250-1010-4010100	Miscellaneous	-	<u>100,000</u>	-	0.00%
*** TOTAL LATCF EXPENDITURES		-	<u>100,000</u>	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>50,000</u>	<u>(100,000)</u>	-	-100.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>100,000</u>	<u>100,000</u>	-	-100.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>150,000</u>	<u>-</u>	<u>-</u>	-100.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
WILD RICE RIVER ESTATES:					
REVENUE:					
311-2104-3550100	Assessments	15,009	13,250	13,250	-11.72%
311-2104-3617001	Interest	-	1,000	500	0.00%
*** TOTAL WILD RICE RIVER ESTATE'S REVENUE		<u>15,009</u>	<u>14,250</u>	<u>13,750</u>	-8.39%
EXPENDITURES:					
311-2104-4018301	Principal	10,000	10,000	10,000	0.00%
311-2104-4018302	Interest	3,933	3,933	3,673	-6.61%
311-2104-4018303	Fiscal Charges	1,300	1,300	1,300	0.00%
*** TOTAL WILD RICE RIVER ESTATE'S EXPENDITURES		<u>15,233</u>	<u>15,233</u>	<u>14,973</u>	-1.71%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(224)</u>	<u>(983)</u>	<u>(1,223)</u>	445.98%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>21,363</u>	<u>21,363</u>	<u>20,380</u>	-4.60%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>21,139</u></u>	<u><u>20,380</u></u>	<u><u>19,157</u></u>	-9.38%

<p>Refunding Improvement Bonds of 2017 for construction in the Wild Rice River Estates due in annual installments of \$5,000 to \$15,000 through 2035 with interest at 2.6% to 3.25%.</p>

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
2010 Bond Issue S & I:					
REVENUE:					
319-2104-3110100	Property Tax	-	-	-	0.00%
319-2104-3110200	Mobile Home	-	-	-	0.00%
319-2104-3110400	Interest & Penalty	-	-	-	0.00%
319-2104-3315505	Federal Grants	-	-	-	0.00%
319-2104-3351100	Homestead Credit	-	-	-	0.00%
319-2104-3351700	Veteran's Credit	-	-	-	0.00%
319-2104-3617001	Interest	-	-	-	0.00%
319-2104-3919901	Operating Transfer	-	-	-	0.00%
*** TOTAL COURTHOUSE DEBT SERVICE REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES:					
319-2104-4018301	Principal	-	-	-	0.00%
319-2104-4018302	Interest	-	-	-	0.00%
319-2104-4018303	Fiscal Charges	-	-	-	0.00%
319-2104-4019101	Transfers Out	-	45,268	-	0.00%
*** TOTAL COURTHOUSE DEBT SERVICE EXPENDITURES		<u>-</u>	<u>45,268</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>(45,268)</u>	<u>-</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>45,268</u>	<u>45,268</u>	<u>-</u>	-100.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u><u>45,268</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	-100.00%

2010 Taxable General Obligation Bonds for construction of the West Addition to the Courthouse due in annual installments of \$735,000 to \$840,000 through 2022 with interest at .90% to 4.70%.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
BUILDING FUND:					
REVENUE:					
401-2105-3110100	Property Tax	5,422,749	5,422,749	5,702,952	5.17%
401-2105-3110200	Mobile Home	4,134	4,134	4,252	2.85%
401-2105-3110400	Interest & Penalty	12,107	12,107	12,875	6.34%
401-2105-3335515	Other Revenues	-	-	-	0.00%
401-2105-3351100	Homestead Credit	24,593	24,593	19,831	-19.36%
401-2105-3351700	Veteran's Credit	26,487	26,487	34,272	29.39%
401-2105-3617001	Interest	102,000	700,000	500,000	390.20%
401-2105-3919901	Operating	-	-	-	0.00%
*** TOTAL BUILDING FUND REVENUE		<u>5,592,070</u>	<u>6,190,070</u>	<u>6,274,182</u>	12.20%
EXPENDITURES:					
401-2105-4013309	Contracted Services	-	-	-	0.00%
401-2105-4010102	Miscellaneous Expenses	-	-	-	0.00%
401-2105-4017201	Remodeling	7,000,000	7,000,000	8,500,000	21.43%
401-2105-4019901	Operating	-	-	-	0.00%
*** TOTAL BUILDING FUND EXPENDITURES		<u>7,000,000</u>	<u>7,000,000</u>	<u>8,500,000</u>	21.43%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(1,407,930)</u>	<u>(809,930)</u>	<u>(2,225,818)</u>	58.09%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>12,525,726</u>	<u>12,525,726</u>	<u>11,715,796</u>	-6.47%
Estimated Ending Balance, December 31, 2024 / 2025		<u>11,117,796</u>	<u>11,715,796</u>	<u>9,489,978</u>	-14.64%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
ROUND HILL SUBDIVISION:					
REVENUE:					
402-2105-3617001	Interest	-	-	-	0.00%
*** TOTAL ROUND HILL SUBDIVISION REVENUE		-	-	-	0.00%
EXPENDITURES:					
402-2105-4017302	Construction	-	-	-	0.00%
402-2105-4019901	Transfers Out	-	-	-	0.00%
*** TOTAL ROUND HILL SUBDIVISION EXPENDITURES		-	-	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>30,756</u>	<u>30,756</u>	<u>30,756</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>30,756</u>	<u>30,756</u>	<u>30,756</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
FOREST RIVER SUBDIVISION:					
REVENUE:					
413-2105-3617001	Interest	-	-	-	0.00%
*** TOTAL FOREST RIVER SUBDIVISION REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES:					
413-2105-4827302	Construction	-	-	-	0.00%
413-2105-4019901	Transfers Out	-	-	-	0.00%
*** TOTAL FOREST RIVER SUBDIVISION EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>33,143</u>	<u>33,143</u>	<u>33,143</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>33,143</u>	<u>33,143</u>	<u>33,143</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
GRANDBERG AMBER PLAINS:					
REVENUE:					
418-2105-3617001	Interest	-	-	-	0.00%
*** TOTAL GRANDBERG AMBER PLAINS REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES:					
418-2105-4827302	Construction	-	-	-	0.00%
418-2105-4019901	Transfers Out	-	-	-	0.00%
*** TOTAL GRANDBERG AMBER PLAINS EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>9,793</u>	<u>9,793</u>	<u>9,793</u>	0.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>9,793</u>	<u>9,793</u>	<u>9,793</u>	0.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
FLOOD CONTROL SALES TAX:					
REVENUE:					
420-2105-3130100	Sales Tax	22,300,000	22,300,000	23,000,000	3.14%
420-2105-3315505	Federal Grants	-	-	-	0.00%
420-2105-3355505	State Grant	-	-	-	0.00%
420-2105-3617001	Interest	100,000	500,000	300,000	200.00%
*** TOTAL FLOOD CONTROL SALES TAX REVENUE		<u>22,400,000</u>	<u>22,800,000</u>	<u>23,300,000</u>	4.02%
EXPENDITURES:					
420-2105-4017304	County Projects	22,000,000	22,000,000	22,000,000	0.00%
420-2105-4663301	Engineering	1,000,000	1,000,000	1,000,000	0.00%
*** TOTAL FLOOD CONTROL SALES TAX EXPENDITURES		<u>23,000,000</u>	<u>23,000,000</u>	<u>23,000,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(600,000)</u>	<u>(200,000)</u>	<u>300,000</u>	-150.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>11,348,098</u>	<u>11,348,098</u>	<u>11,148,098</u>	-1.76%
Estimated Ending Balance, December 31, 2024 / 2025		<u>10,748,098</u>	<u>11,148,098</u>	<u>11,448,098</u>	6.51%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
CAREER WORKFORCE ACADEMY:					
REVENUE:					
422-2105-3110100	Property Tax	1,205,055	1,205,055	-	-100.00%
422-2105-3110200	Mobile Home	553	533	-	-100.00%
422-2105-3110400	Interest & Penalty	2,008	2,008	-	-100.00%
422-2105-3351100	Homestead Credit	5,467	5,467	-	-100.00%
422-2105-3351700	Veteran's Credit	6,015	6,015	-	-100.00%
422-2105-3617001	Interest	<u>9,000</u>	<u>50,000</u>	-	-100.00%
*** TOTAL CAREER WORKFORCE ACADEMY REVENUE		<u>1,228,098</u>	<u>1,269,078</u>	-	-100.00%
EXPENDITURES:					
422-2105-4013309	Contracted Services	1,000,000	1,200,000	-	-100.00%
422-2105-4019901	Transfers Out	-	<u>241,932</u>	-	0.00%
*** TOTAL CAREER WORKFORCE ACADEMY EXPENDITURES		<u>1,000,000</u>	<u>1,441,932</u>	-	-100.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>228,098</u>	<u>(172,854)</u>	-	-100.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>172,854</u>	<u>172,854</u>	-	-100.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>400,952</u>	<u>-</u>	<u>-</u>	-100.00%

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
INTERNAL SERVICE FUNDS:					
HEALTH INSURANCE TRUST:					
REVENUE:					
501-2106-3416046	Insurance Premiums	7,086,200	7,236,000	7,888,000	11.31%
501-2106-3617001	Interest	78,900	200,000	150,000	90.11%
501-2106-3697005	Insurance Rebate	258,700	319,200	320,000	23.70%
***TOTAL HEALTH INSURANCE TRUST REVENUE		<u>7,423,800</u>	<u>7,755,200</u>	<u>8,358,000</u>	12.58%
EXPENDITURES:					
501-2106-4013309	Consulting Services	-	72,900	72,900	0.00%
501-2106-4013502	Wellness Testing	34,700	4,900	-	-100.00%
501-2106-4019501	Administration Fees	449,400	370,000	388,400	-13.57%
501-2106-4019502	Drug Claims	729,700	781,000	835,000	14.43%
501-2106-4019503	Medical Claims	4,860,100	5,280,600	5,296,000	8.97%
501-2106-4019504	Stop Loss Premiums	1,464,600	1,728,300	1,612,500	10.10%
501-2106-4019507	ACA Costs	2,800	2,800	3,000	7.14%
***TOTAL HEALTH INSURANCE TRUST EXPENDITURES		<u>7,541,300</u>	<u>8,240,500</u>	<u>8,207,800</u>	8.84%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(117,500)</u>	<u>(485,300)</u>	<u>150,200</u>	-227.83%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>4,058,896</u>	<u>4,058,896</u>	<u>3,573,596</u>	-11.96%
Estimated Ending Balance, December 31, 2024 / 2025		<u>3,941,396</u>	<u>3,573,596</u>	<u>3,723,796</u>	-5.52%

The Health Insurance Trust Fund is the operating fund of our self-insurance program for health benefits. Departments and employees are charged a premium for health coverage. Actual claims, reinsurance premiums, and administrative fees are paid from the fund. The County tries to maintain a reserve of about 50% of expected expense in this fund to guard against large fluctuations in the premium dollars charged. The county shares the premium cost with the employees.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
TECHNOLOGY TRUST:					
REVENUE:					
502-1802-3416047	Telephone Service	125,000	125,000	125,000	0.00%
502-1802-3416067	Cell Phones	130,000	130,000	130,000	0.00%
502-1802-3416069	Computer Software	770,877	770,877	770,877	0.00%
502-1802-3416070	Computer Equipment	113,000	11,300	125,000	10.62%
502-1802-3617001	Interest	1,000	1,000	1,000	0.00%
502-1802-3967006	Gain(Loss) on Disposal	-	-	-	0.00%
***TOTAL TECHNOLOGY TRUST REVENUE		<u>1,139,877</u>	<u>1,038,177</u>	<u>1,151,877</u>	1.05%
EXPENDITURES:					
502-1802-4014312	Network Software	23,000	23,000	23,000	0.00%
502-1802-4014313	Network Equipment	4,500	4,500	4,500	0.00%
502-1802-4014501	Repairs	30,000	30,000	30,000	0.00%
502-1802-4014601	Repairs	-	-	-	0.00%
502-1802-4015301	Office Telephone	38,000	38,000	38,000	0.00%
502-1802-4015310	Cell Phones	130,000	130,000	130,000	0.00%
502-1802-4015701	Education Travel&Per Diem	3,000	3,000	3,000	0.00%
502-1802-4016501	PC Software	750,147	750,147	770,877	2.76%
502-1802-4017401	Computer Equipment	115,000	115,000	125,000	8.70%
502-1802-4017408	Telephones	10,000	10,000	10,000	0.00%
502-1802-4017414	Network Equipment	10,000	10,000	10,000	0.00%
***TOTAL TECHNOLOGY TRUST EXPENDITURES		<u>1,113,647</u>	<u>1,113,647</u>	<u>1,144,377</u>	2.76%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>26,230</u>	<u>(75,470)</u>	<u>7,500</u>	-71.41%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>390,005</u>	<u>390,005</u>	<u>314,535</u>	-19.35%
Estimated Ending Balance, December 31, 2024 / 2025		<u>416,235</u>	<u>314,535</u>	<u>322,035</u>	-22.63%

This fund is the operating fund for our phone, computer and software service within the Courthouse, Annex, Jail and the Highway Department.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
MOTOR POOL:					
REVENUE:					
504-2108-3416057	Motor Pool Usage	67,000	67,000	69,000	2.99%
504-2108-3617001	Interest	1,800	4,000	2,000	11.11%
504-2108-3927002	Sale of Property	<u>3,000</u>	<u>3,000</u>	<u>-</u>	-100.00%
***TOTAL MOTOR POOL REVENUE		<u>71,800</u>	<u>74,000</u>	<u>71,000</u>	-1.11%
EXPENDITURES:					
504-2108-4016301	Gas	24,000	24,000	24,000	0.00%
504-2108-4016302	Routine Maintenance	20,000	20,000	20,000	0.00%
504-2108-4016303	Major Repairs	10,000	10,000	10,000	0.00%
504-2108-4016307	Depreciation Expense	17,000	17,000	17,000	0.00%
504-2108-4017406	Vehicles	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
***TOTAL MOTOR POOL EXPENDITURES		<u>71,000</u>	<u>71,000</u>	<u>71,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>800</u>	<u>3,000</u>	<u>-</u>	-100.00%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>96,256</u>	<u>96,256</u>	<u>99,256</u>	3.12%
Estimated Ending Balance, December 31, 2024 / 2025		<u>97,056</u>	<u>99,256</u>	<u>99,256</u>	2.27%

The Motor Pool owns 11 vehicles and rents them out to departments at forty cents per mile. The revenue is used to maintain and operate the vehicles, as well as replace vehicles when necessary. The cost of the vehicles is not budgeted - the vehicle purchase is written off over the life of the vehicle through depreciation expense.

**CASS COUNTY GOVERNMENT
2025 BUDGET**

Account Number	Account Description	2024 Adjusted Budget	2024 Projection	2025 Budget	Budget Over Budget Percent Change
DENTAL INSURANCE TRUST:					
REVENUE:					
505-2109-3416046	Insurance Premiums	388,092	388,092	388,000	-0.02%
505-2109-3617001	Interest	<u>11,000</u>	<u>35,000</u>	<u>30,000</u>	172.73%
***TOTAL DENTAL INSURANCE TRUST REVENUE		<u>399,092</u>	<u>423,092</u>	<u>418,000</u>	4.74%
EXPENDITURES:					
505-2109-4019501	Administration Fees	26,750	26,750	28,600	6.92%
505-2109-4019503	Medical Claims	<u>385,200</u>	<u>385,200</u>	<u>390,000</u>	1.25%
***TOTAL DENTAL INSURANCE TRUST EXPENDITURES		<u>411,950</u>	<u>411,950</u>	<u>418,600</u>	1.61%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(12,858)</u>	<u>11,142</u>	<u>(600)</u>	-95.33%
Estimated Beginning Balance, January 1, 2024 / 2025		<u>558,155</u>	<u>558,155</u>	<u>569,297</u>	2.00%
Estimated Ending Balance, December 31, 2024 / 2025		<u>545,297</u>	<u>569,297</u>	<u>568,697</u>	4.29%

The county implemented a dental plan in 2006. The county shares the premium cost with the employees.