

2024 Final Budget



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

Cass County Budget 2024 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 - 2024 BUDGET
BUDGET SUMMARY - ALL COUNTY FUNDS**

Fund	Estimated	Estimated	Estimated	Budgeted	Estimated
	Beginning				Ending
	Balance	Revenue	Total Resources	Expenditures	Balance
	Jan 1				Dec 31
County General Fund	16,918,042	47,560,137	64,478,179	50,915,021	13,563,158
Special Revenue Funds					
Human Service Zone	1,543,549	13,610,030	15,153,579	13,610,030	1,543,549
Road & Bridge Fund	4,875,893	25,666,068	30,541,961	27,408,461	3,133,500
Flood Fund	(306)	-	(306)	-	(306)
COVID Fund	7,391,371	-	7,391,371	800,000	6,591,371
Flood Fund	39,843	-	39,843	-	39,843
Parenting Workshop Fund	45,028	14,080	59,108	10,000	49,108
24/7 Sobriety Program	(8,477)	330,800	322,323	329,828	(7,505)
Sheriff Asset Forfeiture Fund	155,748	147,726	303,474	170,800	132,674
Senior Citizens Fund	(3,909)	2,214,936	2,211,027	2,146,934	64,093
911 Fund	-	5,392,802	5,392,802	5,392,802	-
States Atty Asset Forfeiture	360,461	44,000	404,461	8,000	396,461
JAIGB Fund	63,421	2,800	66,221	4,000	62,221
Civil Asset Forfeiture Fund	9,209	40,000	49,209	40,000	9,209
Emergency / Flood Mitigation Fund	4,934,462	60,000	4,994,462	-	4,994,462
County Park Fund	103,731	41,000	144,731	54,110	90,621
Jail Commissary Fund	836,377	443,680	1,280,057	190,966	1,089,091
Hazardous Plan	19,234	8,200	27,434	9,300	18,134
Valley Water Rescue Fund	11,381	42,931	54,312	43,500	10,812
NDRI Fund	1,339,609	1,064,000	2,403,609	1,092,300	1,311,309
Document Preservation	436,525	70,640	507,165	117,600	389,565
Swat Vehicle Replacement	22,766	7,140	29,906	-	29,906
Arpa Fund	18,680,860	-	18,680,860	8,000,000	10,680,860
Pass Through Grants	-	125,000	125,000	125,000	-
Public Safety Comm Ops Fund	331,144	609,549	940,693	617,641	323,052
FM Diversion	-	1,054,198	1,054,198	1,054,198	-
Opioid Abatement	41,966	-	41,966	-	41,966
LATCF	50,000	50,000	100,000	-	100,000
Total Special Revenue Funds	41,279,886	51,039,580	92,319,466	61,225,470	31,093,996
Debt Service Funds					
Wild Rice River Estates	3,591	15,009	18,600	15,233	3,367
Grandberg/Amber Plains Subdivision S & I	1,942	-	1,942	1,942	-
Courthouse Debt Service	39,835	-	39,835	39,835	-
Total Debt Service Funds	45,368	15,009	60,377	57,010	3,367
Capital Project Funds					
Building Fund	4,213,730	5,592,070	9,805,800	7,000,000	2,805,800
Round Hill Subdivision	288	-	288	-	288
Forest River Subdivision	31,562	-	31,562	-	31,562
Grandberg/Amber Plains Subdivision	7,428	-	7,428	-	7,428
Flood Control Sales Tax	10,609,436	22,400,000	33,009,436	23,000,000	10,009,436
Career Workforce Academy	148,513	1,228,098	1,376,611	1,000,000	376,611
Total Capital Project Funds	15,010,957	29,220,168	44,231,125	31,000,000	13,231,125
Internal Service Funds					
Health Insurance Trust	3,943,358	7,423,800	11,367,158	7,541,300	3,825,858
Motor Pool	77,320	71,800	149,120	71,000	78,120
Technology Trust	398,092	1,139,877	1,537,969	1,113,647	424,322
Dental Insurance Trust	565,828	399,092	964,920	411,950	552,970
Total Internal Service Funds	4,984,598	9,034,569	14,019,167	9,137,897	4,881,270
Other Related Boards					
Weed Control Fund	185,165	595,311	780,476	674,403	106,073
Vector Control Fund	370,449	1,553,553	1,924,002	1,649,886	274,116
Southeast Cass WRD	12,198,169	5,622,395	17,820,564	10,173,245	7,647,319
Rush River WRD	1,129,923	781,185	1,911,108	491,685	1,419,423
Maple River WRD	2,081,498	2,256,335	4,337,833	2,877,435	1,460,398
North Cass WRD	1,971,319	435,990	2,407,309	547,840	1,859,469
Red River Joint WRD	-	-	-	-	-
Total Other Related Boards	17,936,523	11,244,769	29,181,292	16,414,494	12,766,798
Total	96,175,374	148,114,232	244,289,606	168,749,892	75,539,714

**Cass County, North Dakota
New Positions
2024**

Department	Position	Start Date	Total Cost
Admin Communications	Promot C42 Information officer to C44	Jan-24	7,813
Admin Bldg & Grounds	B23 Senior Buildings & Grounds Worker	Jan-24	82,115
Finance Office	A12/A13 Wedding Coordinator	Jan-24	69,145
Finance Office	C41/C44 Accountant	Jan-24	97,556
State's Attorney's Office	D62A Attorney	Jan-24	158,653
Sherrifs Office	B32	Jan-24	101,001
Highway	2 B23 Equipment Operators	Jan-24	61,695
Vector	B23 Vector/Hwy split moved to Vector	Jan-24	42,001
			619,979

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.

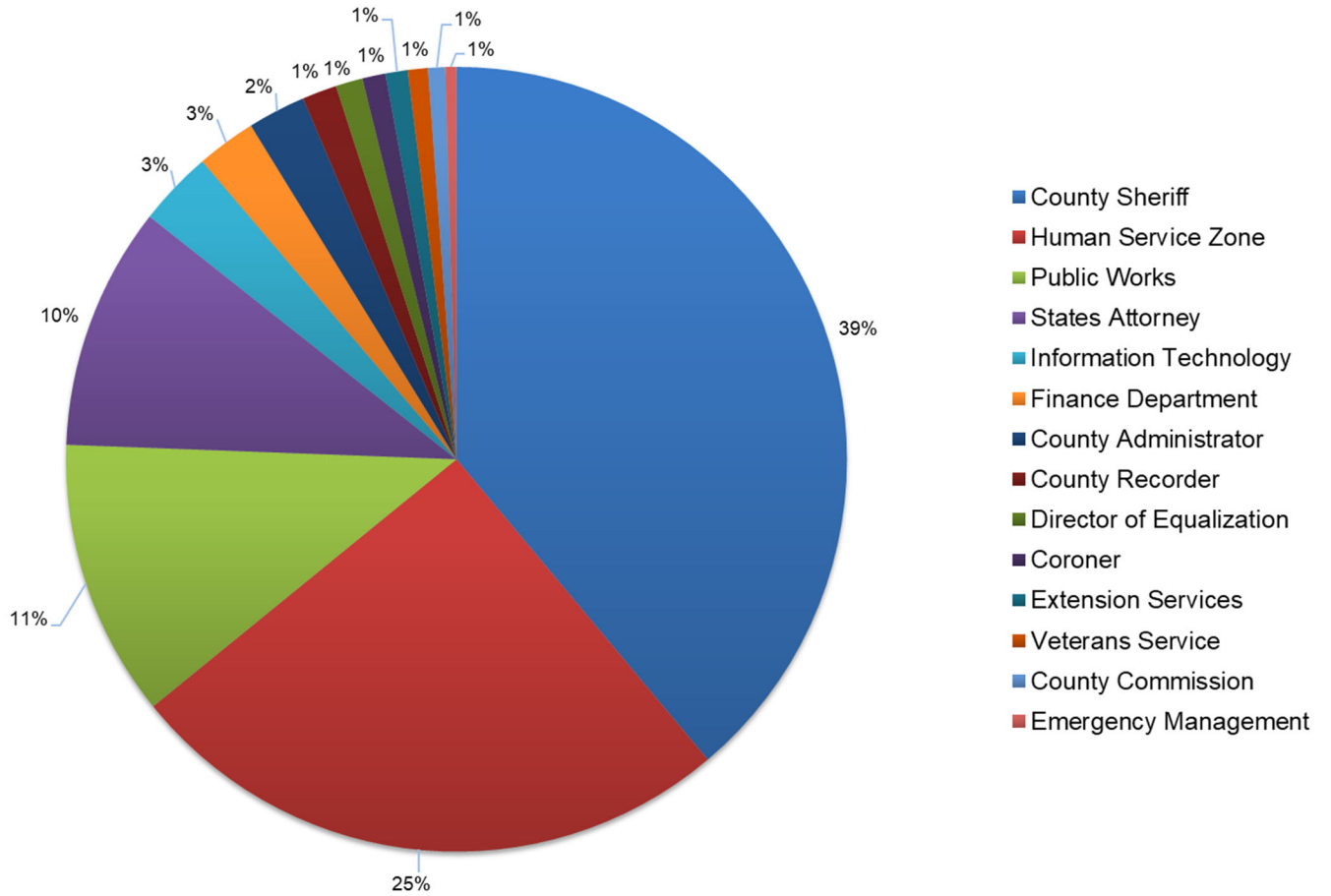
Overview of the Classification System: All positions within Cass County have been assigned a Decision Band Method (DBM) rating by the County's professional consultant. These ratings are the current structure for the pay and classification system. A Position Analysis Questionnaire (PAQ) or Position Information 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



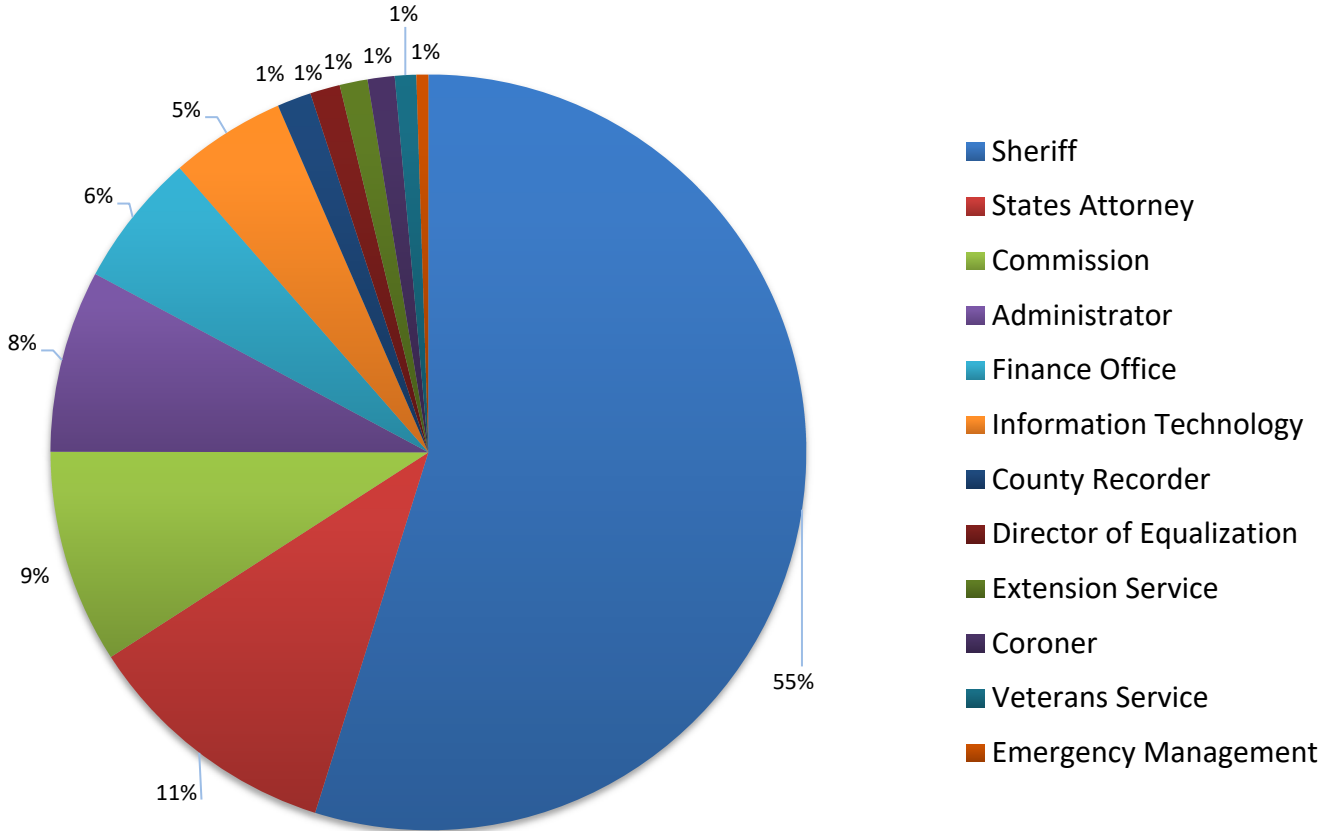
Department	Amount
County Sheriff	19,576,289
Human Service Zone	12,732,216
Public Works	5,755,809
States Attorney	5,047,369
Information Technology	1,563,258
Finance Department	1,239,908
County Administrator	1,206,929
County Recorder	720,068
Director of Equalization	565,116
Coroner	482,201
Extension Services	462,266
Veterans Service	418,493
County Commission	358,847
Emergency Management	229,128
	50,357,897

**CASS COUNTY GOVERNMENT - 2024 BUDGET
GENERAL FUND**

General Fund	Budget 2023	Projected 2023	Budget 2024
Revenue:			
County Commission	\$ 40,929,119	\$ 40,929,119	\$ 43,531,978
Information Technology	-	-	-
Finance Office	228,700	288,700	314,000
County Recorder	721,774	721,774	553,700
Director of Equalization	110,126	110,126	112,000
State's Attorney Offices	83,600	80,850	80,850
Coroner	40,000	35,000	32,000
County Sheriff	3,093,992	2,061,674	2,840,198
Disaster Emergency Services	185,948	135,330	52,211
Planning	2,000	2,000	-
Extension Service	38,650	38,150	38,200
Veterans Service	-	8,400	5,000
Total Revenue	\$ 45,433,909	\$ 44,411,123	\$ 47,560,137
Expenditures:			
County Commission Operations	\$ 1,548,517	\$ 1,549,455	\$ 1,349,642
Commission Projects	779,744	838,744	747,510
Public Service Agencies	2,666,465	2,666,465	2,541,476
County Administrator Operations	739,055	740,372	674,223
Buildings & Grounds Operations	321,093	321,270	398,484
Building & Grounds - Courthouse	862,129	832,129	794,000
Building & Grounds - County Jail	1,306,105	1,166,192	1,193,777
Buildings & Grounds - Annex	532,600	527,600	558,600
Buildings & Grounds - Law Enforcement Center	199,384	199,384	176,884
County Administrator - Risk Management	50,188	50,210	56,097
Communications	-	-	106,789
Information Technology	1,462,006	1,462,795	1,769,387
GIS System	296,765	296,941	393,156
AS400 System	714,591	714,679	338,415
County Auditor Operations	1,253,421	1,277,297	1,516,989
Cemetery	31,729	31,729	32,081
Elections	334,980	335,068	1,366,342
County Recorder	711,788	712,489	739,108
Director of Equalization	588,637	588,988	649,491
States Attorney Operations	4,240,630	4,145,649	4,699,114
Victim-Witness Program	280,636	281,199	321,593
Child Welfare	623,014	532,064	589,995
Coroner	708,026	703,289	584,335
Sheriff Operations	10,250,941	10,258,933	10,956,970
Emergency Services Unit	49,685	49,685	61,385
County Jail	14,312,784	13,870,016	16,116,707
Detention Center	736,807	718,402	718,807
Disaster Emergency Management	353,087	387,288	261,833
Planning Department	128,203	128,771	128,356
Extension Service Operations	512,918	512,006	552,707
Parenting Resource Center	55,580	55,580	57,614
Social Service Indirect Costs	275,000	275,000	-
Veterans Service	422,609	431,185	463,154
Total Expenditures	\$ 47,349,117	\$ 46,660,874	\$ 50,915,021
Estimated Budget Revenue over (under)			
Budgeted Expenditures	\$ (1,915,208)	\$ (2,249,751)	\$ (3,354,884)
Estimated Beginning Balance, January 1	\$ 19,167,793	\$ 19,167,793	\$ 16,918,042
Estimated Ending Balance, December 31	\$ 17,252,585	\$ 16,918,042	\$ 13,563,158

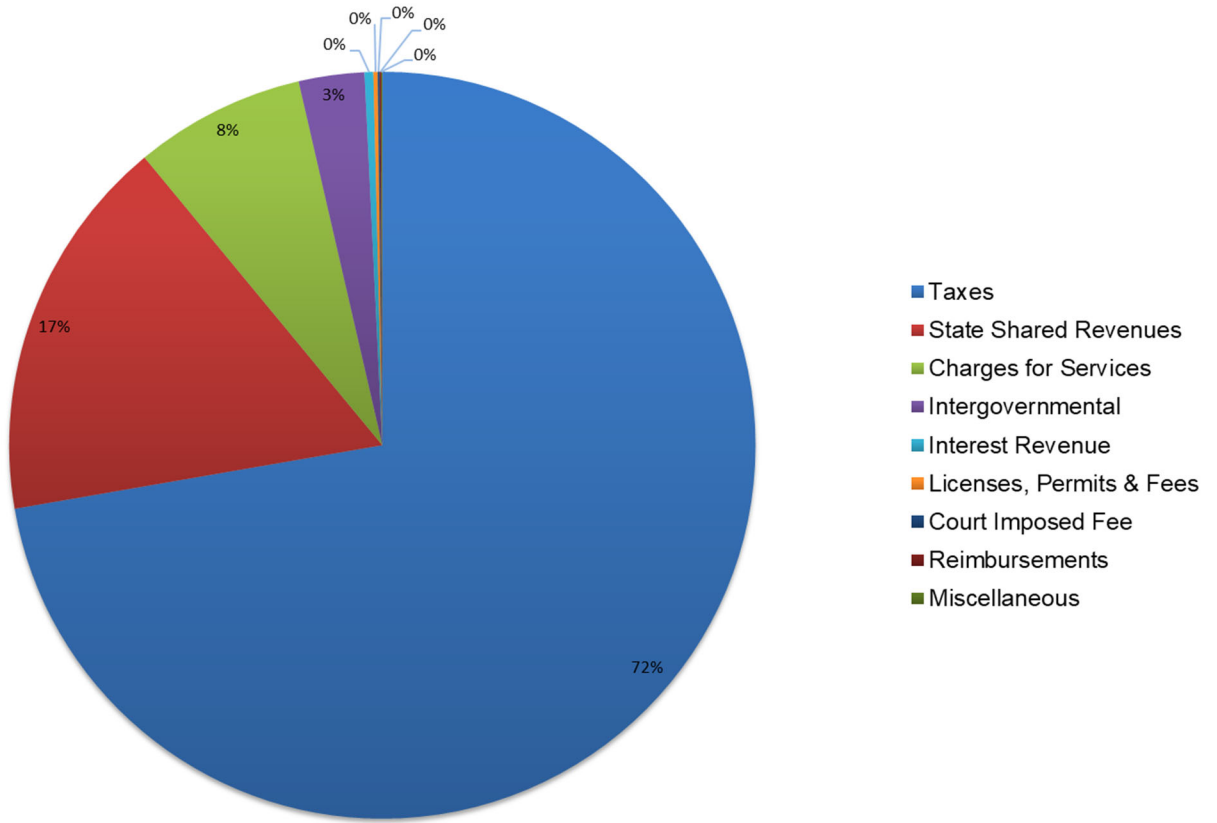
The General Fund levy is 28.00 mills which is the same as the previous year. The ending balance is 26.64% of budgeted expenditures.

General Fund % of Budget



Department	Amount
Sheriff	27,853,869
States Attorney	5,610,702
Commission	4,638,628
Administrator	3,958,854
Finance Office	2,915,412
Information Technology	2,500,958
County Recorder	739,108
Director of Equalization	649,491
Extension Service	610,321
Coroner	584,335
Veterans Service	463,154
Emergency Management	261,833
Planning Department	128,356
	50,915,021

General Fund Revenues by Source



Object Type	Amount
Taxes	34,375,287
State Shared Revenues	7,951,919
Charges for Services	3,518,848
Intergovernmental	1,350,083
Interest Revenue	180,000
Licenses, Permits & Fees	89,000
Court Imposed Fee	40,000
Reimbursements	32,000
Miscellaneous	23,000
	<u>47,560,137</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
GENERAL FUND:					
REVENUE BY DEPARTMENT:					
County Commission					
101-1001-3110100	Property Tax	32,336,039	32,336,039	33,741,552	4.35%
101-1001-3110200	Mobile Home	24,597	24,597	25,666	4.35%
101-1001-3110400	Interest & Penalty	73,458	73,458	76,651	4.35%
101-1001-3215001	Beer & Liquor Licenses	8,500	8,500	9,000	5.88%
101-1001-3351000	State Aid Distribution	6,736,235	6,736,235	7,951,919	18.05%
101-1001-3351100	Homestead Credit	146,763	146,763	153,142	4.35%
101-1001-3351500	Telephone Gross Rec Tax	213,712	213,712	213,712	0.00%
101-1001-3351700	Veteran's Credit	157,709	157,709	164,564	4.35%
101-1001-3355001	Gaming Funds	500	500	1,500	200.00%
101-1001-3355505	State Grant	54,134	54,134	-	-100.00%
101-1001-3355538	District Court Revenues	60,000	60,000	60,000	0.00%
101-1001-3416001	Soc Services Cost Alloc	1,117,472	1,117,472	1,117,472	0.00%
101-1001-3436004	Rent	-	-	16,800	0.00%
101-1001-3697007	Insurance Claim	-	-	-	0.00%
101-1001-3919901	Operating	-	-	-	0.00%
** Total County Commission		<u>40,929,119</u>	<u>40,929,119</u>	<u>43,531,978</u>	6.36%

The General Fund mill levy is 28.00 mills.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 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
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Finance Office					
101-2101-3225002	Marriage License	30,000	30,000	30,000	0.00%
101-2101-3416005	Game and Fish Fees	-	-	-	0.00%
101-2101-3416006	Expiration Fees	10,000	10,000	10,000	0.00%
101-2101-3416007	Taxable Sales	-	-	-	0.00%
101-2101-3416008	Miscellaneous	36,000	36,000	38,000	5.56%
101-2101-3416012	Miscellaneous Fees	7,000	7,000	30,000	328.57%
101-2101-3416013	Certified Copies	25,000	25,000	25,000	0.00%
101-2101-3617001	Interest	120,000	180,000	180,000	50.00%
101-2101-3617004	Loan Interest	-	-	-	0.00%
101-2101-3640103	Reimbursements	-	-	-	0.00%
* Finance Office		<u>228,000</u>	<u>288,000</u>	<u>313,000</u>	37.28%
County Cemetery					
101-2102-3416008	Miscellaneous	<u>700</u>	<u>700</u>	<u>1,000</u>	42.86%
Elections					
101-2103-3416054	Election Materials	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
** Total Finance Office		<u>228,700</u>	<u>288,700</u>	<u>314,000</u>	37.30%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Recorder					
101-2301-3416012	Miscellaneous Fees	700	700	700	0.00%
101-2301-3416021	Burial Permits	9,000	9,000	9,000	0.00%
101-2301-3416030	Recording Fees	639,074	639,074	491,000	-23.17%
101-2301-3416099	Other Fees	<u>73,000</u>	<u>73,000</u>	<u>53,000</u>	-27.40%
** Total County Recorder		<u>721,774</u>	<u>721,774</u>	<u>553,700</u>	-23.29%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-3416058	Reassessment Fees	<u>110,126</u>	<u>110,126</u>	<u>112,000</u>	1.70%
** Total Director of Equalization		<u>110,126</u>	<u>110,126</u>	<u>112,000</u>	1.70%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-335503	Witness Travel Reimburse	3,000	600	600	-80.00%
101-3101-3415508	Court Actions	500	150	150	-70.00%
101-3101-3416061	Copy Fees	100	100	100	0.00%
* State's Attorney Office		<u>3,600</u>	<u>850</u>	<u>850</u>	-76.39%
Victim-Witness Program					
101-3104-3315505	Federal Grants	40,000	40,000	40,000	0.00%
101-3104-3416501	Victim Witness	40,000	40,000	40,000	0.00%
* Victim-Witness Program		<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	0.00%
** Total State's Attorney Office		<u>83,600</u>	<u>80,850</u>	<u>80,850</u>	-3.29%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Coroner					
101-3201-3640103	Miscellaneous Revenues	<u>40,000</u>	<u>35,000</u>	<u>32,000</u>	-20.00%
** Total Coroner		<u>40,000</u>	<u>35,000</u>	<u>32,000</u>	-20.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Sheriff's Office					
101-3502-3315505	Federal Grants	48,500	41,900	48,500	0.00%
101-3502-3416014	Execution Fees	23,000	6,000	23,000	0.00%
101-3502-3416019	Copies	250	125	100	-60.00%
101-3502-3416022	Civil Actions	115,000	10,000	120,000	4.35%
101-3502-3416023	Special Execution Sale	7,500	2,000	6,000	-20.00%
101-3502-3416024	Fingerprint/Backgr Fees	450	100	100	-77.78%
101-3502-3416025	Mileage for Papers	40,000	35,000	50,000	25.00%
101-3502-3416026	Transportation of Subject	-	-	3,600	0.00%
101-3502-3416027	Sheriff Deeds	500	200	200	-60.00%
101-3502-3416099	Other Fees	-	3,500	2,000	0.00%
101-3502-3417099	Other Revenue	10,000	25	10,000	0.00%
101-3502-3426021	Extra Deputies	59,000	25,000	59,000	0.00%
101-3502-3426022	Contract Policing	934,692	934,692	904,098	-3.27%
101-3502-3697006	Vehicle Insurance Claims	-	16,632	-	0.00%
101-3502-3927002	Sale of Property	20,500	20,500	18,000	-12.20%
* Sheriff Operations		<u>1,259,392</u>	<u>1,095,674</u>	<u>1,244,598</u>	-1.17%

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	30,000	30,000	50,000	66.67%
101-3510-3335505	Federal Grants	-	32,700	-	0.00%
101-3510-3416035	Prisoner Boarding	1,800,000	900,000	1,540,000	-14.44%
101-3510-3416036	Work Release Fees	100	100	100	0.00%
101-3510-3417099	Other Revenue	4,500	3,200	5,500	22.22%
* County Jail		<u>1,834,600</u>	<u>966,000</u>	<u>1,595,600</u>	-13.03%

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>3,093,992</u>	<u>2,061,674</u>	<u>2,840,198</u>	-8.20%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Emergency Management					
Disaster Emergency Services					
101-3701-3315503	Disaster Emergency Serv	163,470	118,470	52,211	-68.06%
101-3701-3355505	State Grant	-	-	-	0.00%
101-3701-3640102	Salary Reimbursements	<u>22,478</u>	<u>16,860</u>	<u>-</u>	-100.00%
** Total Disaster Emergency Services		<u>185,948</u>	<u>135,330</u>	<u>52,211</u>	-71.92%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Planning					
101-4002-3416064	Planning Fees	2,000	2,000	-	-100.00%
101-4002-3640201	Other Revenue	-	-	-	0.00%
** Total County Planning		<u>2,000</u>	<u>2,000</u>	<u>-</u>	-100.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Extension Service Office					
101-4501-335539	Postage Reimbursement	-	-	-	0.00%
101-4501-3416033	Publications	1,200	700	800	-33.33%
101-4501-3416034	Workshop Fees	7,650	7,650	7,600	-0.65%
101-4501-3640101	NDSU Cost Share	-	-	-	0.00%
* Extension Service Operations		<u>8,850</u>	<u>8,350</u>	<u>8,400</u>	-5.08%
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>38,650</u>	<u>38,150</u>	<u>38,200</u>	-1.16%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Veterans Service Office					
101-5070-3697009	Miscellaneous	-	8,400	5,000	0.00%
** Total Veterans Service Office		-	8,400	5,000	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL GENERAL FUND REVENUE		<u>45,433,909</u>	<u>44,411,123</u>	<u>47,560,137</u>	4.68%
Total Tax Type Revenue:					
	Property Tax	32,336,039	32,336,039	33,741,552	4.35%
	Mobile Home	24,597	24,597	25,666	4.35%
	Interest & Penalty	73,458	73,458	76,651	4.35%
	Homestead Credit	146,763	146,763	153,142	4.35%
	Veterans Credit	157,709	157,709	164,564	4.35%
	Telephone Gross Rec Tax	213,712	213,712	213,712	0.00%
		<u>32,952,278</u>	<u>32,952,278</u>	<u>34,375,287</u>	4.32%
Total Grant Type Revenue:					
	Elections	-	-	-	0.00%
	Victim Witness	40,500	40,150	40,150	-0.86%
	Drug Prosecutor				
	County Sheriff	48,500	41,900	48,500	0.00%
	County Jail	-	32,700	-	0.00%
	Disaster Emergency Serv	163,470	118,470	52,211	-68.06%
	Parent Resource Grant	29,800	29,800	29,800	0.00%
		<u>282,270</u>	<u>263,020</u>	<u>170,661</u>	-39.54%
Other Revenue (Charges for Services, etc.)					
		<u>12,199,361</u>	<u>11,195,825</u>	<u>13,014,189</u>	6.68%
		<u>45,433,909</u>	<u>44,411,123</u>	<u>47,560,137</u>	4.68%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 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	185,639	185,639	194,011	4.51%
101-1001-4011035	Overtime Salaries	300	300	300	0.00%
101-1001-4012001	Social Security	14,629	14,629	15,148	3.55%
101-1001-4012005	Medicare	3,422	3,422	3,543	3.54%
101-1001-4012010	Retirement	19,396	19,396	21,985	13.35%
101-1001-4012015	Workers Compensation	324	324	414	27.78%
101-1001-4012025	Health Insurance	69,038	69,038	71,088	2.97%
101-1001-4012035	Dental Insurance	2,400	2,400	1,920	-20.00%
101-1001-4012045	Vision Insurance	-	438	438	0.00%
101-1001-4015301	Office Telephone	2,000	3,000	3,000	50.00%
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	2,000	2,000	0.00%
101-1001-4015801	Travel Costs & Per Diem	3,000	-	-	-100.00%
101-1001-4015811	Commission District #1	3,500	4,000	4,000	14.29%
101-1001-4015812	Commission District #2	3,500	4,000	4,000	14.29%
101-1001-4015813	Commission District #3	3,500	4,000	4,000	14.29%
101-1001-4015814	Commission District #4	3,500	4,000	4,000	14.29%
101-1001-4015815	Commission District #5	3,500	4,000	4,000	14.29%
101-1001-4016101	General Office Supplies	1,500	1,500	1,700	13.33%
101-1001-4016402	ND Century Code	500	500	500	0.00%
101-1001-4016501	PC Software	10,773	10,773	10,773	0.00%
101-1001-4017401	Computer Equipment	1,380	1,380	1,380	0.00%
101-1001-4019901	Operating	<u>1,133,216</u>	<u>1,133,216</u>	<u>919,942</u>	-18.82%
* County Commission Operations		<u>1,548,517</u>	<u>1,549,455</u>	<u>1,349,642</u>	-12.84%

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
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Commission Projects					
101-1002-4013301	Staffing Studies	51,000	51,000	-	-100.00%
101-1002-4013302	Auditing	30,000	30,000	32,000	6.67%
101-1002-4013303	Legal Services	20,000	60,000	40,000	100.00%
101-1002-4013306	Guardian Ad Litem	20,000	20,000	-	-100.00%
101-1002-4013307	Public Defender	56,000	75,000	-	-100.00%
101-1002-4013308	Defense - Sexual Offender	15,000	15,000	-	-100.00%
101-1002-4013309	Consulting Services	5,000	5,000	5,000	0.00%
101-1002-4013323	Guardian Ad Litem	-	-	20,000	
101-1002-4013324	Public Defender	-	-	75,000	
101-1002-4013325	Defense - Sexual Offender	-	-	5,000	
101-1002-4014504	Flood Lots	25,000	25,000	15,000	-40.00%
101-1002-4015201	Property Insurance	50,000	50,000	50,000	0.00%
101-1002-4015202	Liability Insurance	400,000	400,000	400,000	0.00%
101-1002-4015501	Committee Expense	15,000	15,000	10,000	-33.33%
101-1002-4015902	ND Assoc of Counties	64,715	64,715	64,715	0.00%
101-1002-4015903	Nat'l Assoc. of Counties	2,793	2,793	3,000	7.41%
101-1002-4015904	Water Users Association	1,200	1,200	1,200	0.00%
101-1002-4015905	Metro Council of Govts.	10,386	10,386	12,945	24.64%
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>779,744</u>	<u>838,744</u>	<u>747,510</u>	-4.13%
County Commission Public Service Agencies					
101-1003-4013801	County Fair Donation	337,500	337,500	-	-100.00%
101-1003-4013810	Ambulance Donation	255,000	255,000	280,000	9.80%
101-1003-4013811	Historical Ssociety	245,500	245,500	247,500	0.81%
101-1003-4013814	First Link	7,000	7,000	7,000	0.00%
101-1003-4013815	Lake Agassiz Rec Council	28,350	28,350	30,000	5.82%
101-1003-4013816	Job Development Authority	700,000	700,000	800,000	14.29%
101-1003-4013819	FMWF Chamber	100,000	100,000	-	-100.00%
101-1003-4015112	Public Health/Rural Area	993,115	993,115	1,051,976	5.93%
101-1003-4010000	Undesignated	-	-	125,000	0.00%
* Public Service Agencies		<u>2,666,465</u>	<u>2,666,465</u>	<u>2,541,476</u>	-4.69%
** Total County Commission		<u>4,994,726</u>	<u>5,054,664</u>	<u>4,638,628</u>	-7.13%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 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	396,877	396,877	402,270	1.36%
101-1501-4011035	Overtime Salaries	1,000	1,000	1,000	0.00%
101-1501-4012001	Social Security	24,669	24,669	25,003	1.35%
101-1501-4012005	Medicare	5,770	5,770	5,848	1.35%
101-1501-4012010	Retirement	48,437	48,437	53,103	9.63%
101-1501-4012015	Workers Compensation	644	644	349	-45.81%
101-1501-4012025	Health Insurance	49,615	49,615	55,638	12.14%
101-1501-4012026	Group Life Insurance	1,500	1,500	1,020	-32.00%
101-1501-4012027	EAP	15,000	15,000	15,000	0.00%
101-1501-4012035	Dental Insurance	2,280	2,280	1,800	-21.05%
101-1501-4012045	Vision Insurance	-	417	329	0.00%
101-1501-4013402	Section 125 Admin.	14,000	14,000	14,000	0.00%
101-1501-4014301	Copier	2,700	4,000	4,000	48.15%
101-1501-4015301	Office Telephone	2,100	1,700	1,700	-19.05%
101-1501-4015310	Cell Phones	1,200	1,200	1,200	0.00%
101-1501-4015402	Employment	10,000	10,000	7,500	-25.00%
101-1501-4015701	Education Travel&Per Diem	6,500	6,500	6,500	0.00%
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	0.00%
101-1501-4015908	Ass. of County Engineers	800	800	-	-100.00%
101-1501-4016101	General Office Supplies	5,000	5,000	5,000	0.00%
101-1501-4016102	Postage	2,000	2,000	2,000	0.00%
101-1501-4016105	Printing & Forms	4,000	4,000	3,000	-25.00%
101-1501-4016401	Reference Books	500	500	500	0.00%
101-1501-4016501	PC Software	13,963	13,963	13,963	0.00%
101-1501-4017401	Computer Equipment	1,450	1,450	1,450	0.00%
101-1501-4017402	Office Equipment	-	-	-	0.00%
101-1501-4019111	New Employee	78,000	78,000	-	-100.00%
* County Administrator Operations		<u>739,055</u>	<u>740,372</u>	<u>674,223</u>	-8.77%

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

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Building & Grounds General Operation					
101-1502-4011005	Full Time Salaries	210,497	210,497	224,245	6.53%
101-1502-4011035	Overtime Salaries	2,500	2,500	2,500	0.00%
101-1502-4012001	Social Security	13,206	13,206	14,059	6.46%
101-1502-4012005	Medicare	3,089	3,089	3,288	6.44%
101-1502-4012010	Retirement	25,660	25,660	29,576	15.26%
101-1502-4012015	Workers Compensation	3,621	3,621	4,655	28.56%
101-1502-4012025	Health Insurance	33,023	33,023	43,505	31.74%
101-1502-4012035	Dental Insurance	1,287	1,287	1,287	0.00%
101-1502-4012045	Vision Insurance	-	177	177	0.00%
101-1502-4014204	Lawn Care	8,500	8,500	8,500	0.00%
101-1502-4015301	Office Telephone	450	450	450	0.00%
101-1502-4015310	Cell Phones	3,300	3,300	4,000	21.21%
101-1502-4015801	Travel Costs & Per Diem	500	500	500	0.00%
101-1502-4016206	Gasoline & Oil	5,000	5,000	5,000	0.00%
101-1502-4016302	Routine Maintenance	2,000	2,000	2,000	0.00%
101-1502-4016501	PC Software	7,110	7,110	-	-100.00%
101-1502-4017401	Computer Equipment	1,350	1,350	-	-100.00%
101-1502-4017406	Vehicles	-	-	-	0.00%
101-1502-4019111	New Employee	-	-	54,742	0.00%
* Buildings & Grounds Operations		<u>321,093</u>	<u>321,270</u>	<u>398,484</u>	24.10%

There are 5 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	20,000	20,000	0.00%
101-1503-4014203	Custodial	230,000	200,000	200,000	-13.04%
101-1503-4014304	HVAC System	50,000	50,000	50,000	0.00%
101-1503-4014305	Elevator	8,000	8,000	8,000	0.00%
101-1503-4014701	General Maintenance	181,129	181,129	165,000	-8.90%
101-1503-4014702	Carpet/Tile	-	-	5,000	
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	47,000	47,000	40,000	-14.89%
101-1503-4016202	Electricity & Gas	300,000	300,000	280,000	-6.67%
101-1503-4016204	Fuel Oil	20,000	20,000	20,000	0.00%
101-1503-4017403	Maintenance Equipment	-	-	-	0.00%
* Building & Grounds - Courthouse		<u>862,129</u>	<u>832,129</u>	<u>794,000</u>	-7.90%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Jail Maintenance					
101-1504-4011005	Full Time Salaries	103,087	103,087	109,858	6.57%
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	6,950	6,950	7,370	6.04%
101-1504-4012005	Medicare	1,626	1,626	1,724	6.03%
101-1504-4012010	Retirement	12,639	12,639	14,568	15.26%
101-1504-4012015	Workers Compensation	1,704	1,704	2,535	48.77%
101-1504-4012025	Health Insurance	16,265	16,265	21,428	31.74%
101-1504-4012035	Dental Insurance	634	634	634	0.00%
101-1504-4012045	Vision Insurance	-	87	87	0.00%
101-1504-4014101	Water,Sewer,Garbage	75,000	75,000	75,000	0.00%
101-1504-4014203	Custodial	60,000	60,000	60,000	0.00%
101-1504-4014204	Lawn Care	18,000	18,000	17,000	-5.56%
101-1504-4014305	Elevator	1,750	1,750	1,750	0.00%
101-1504-4014701	General Maintenance	204,000	204,000	180,000	-11.76%
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	500,000	500,000	530,000	6.00%
101-1504-4016204	Fuel Oil	240,000	100,000	80,000	-66.67%
101-1504-4017301	Special Assessments	13,000	13,000	13,000	0.00%
101-1504-4019111	New Employee	-	-	27,373	0.00%
* Building & Grounds - County Jail		<u>1,306,105</u>	<u>1,166,192</u>	<u>1,193,777</u>	-8.60%
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	45,000	45,000	50,000	11.11%
101-1505-4014305	Elevator	5,000	5,000	5,000	0.00%
101-1505-4014701	General Maintenance	224,000	224,000	250,000	11.61%
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	25,000	20,000	20,000	-20.00%
101-1505-4016202	Electricity & Gas	120,000	120,000	120,000	0.00%
101-1505-4016204	Fuel Oil	20,000	20,000	20,000	0.00%
101-1505-4017301	Special Assessments	1,600	1,600	1,600	0.00%
* Buildings & Grounds - Annex		<u>532,600</u>	<u>527,600</u>	<u>558,600</u>	4.88%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Buildings & Grounds - Law Enforcement Center					
101-1506-4014101	Water,Sewer,Garbage	8,000	8,000	7,000	-12.50%
101-1506-4014203	Custodial	40,000	40,000	40,000	0.00%
101-1506-4014204	Lawn Care	6,500	6,500	6,000	-7.69%
101-1506-4014406	Ground Lease	48,134	48,134	48,134	0.00%
101-1506-4014701	General Maintenance	17,000	17,000	17,000	0.00%
101-1506-4016104	Operational Supplies	18,000	18,000	12,000	-33.33%
101-1506-4016202	Electricity & Gas	60,000	60,000	45,000	-25.00%
101-1506-4016204	Fuel Oil	1,000	1,000	1,000	0.00%
101-1506-4017301	Special Assessments	750	750	750	0.00%
101-1506-4017406	Vehicles	-	-	-	0.00%
* Buildings & Grounds - Law Enforcement Center		<u>199,384</u>	<u>199,384</u>	<u>176,884</u>	-11.28%
Risk Management					
101-1510-4011005	Full Time Salaries	37,433	37,433	41,276	10.27%
101-1510-4012001	Social Security	2,321	2,321	2,560	10.30%
101-1510-4012005	Medicare	543	543	599	10.31%
101-1510-4012010	Retirement	4,590	4,590	5,474	19.26%
101-1510-4012015	Workers Compensation	52	52	88	69.23%
101-1510-4012025	Health Insurance	5,129	5,129	5,958	16.16%
101-1510-4012035	Dental Insurance	120	120	120	0.00%
101-1510-4012045	Vision Insurance	-	22	22	0.00%
* Risk Management		<u>50,188</u>	<u>50,210</u>	<u>56,097</u>	11.77%

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

Communications					
101-1511-4011005	Full Time Salaries	-	-	74,398	0.00%
101-1511-4012001	Social Security	-	-	4,613	0.00%
101-1511-4012005	Medicare	-	-	1,079	0.00%
101-1511-4012010	Retirement	-	-	9,866	0.00%
101-1511-4012015	Workers Compensation	-	-	88	0.00%
101-1511-4012025	Health Insurance	-	-	8,364	0.00%
101-1511-4012035	Dental Insurance	-	-	480	0.00%
101-1511-4012045	Vision Insurance	-	-	88	0.00%
101-1511-4019111	New Employee	-	-	7,813	0.00%
* Communications		-	-	<u>106,789</u>	0.00%

The salary and benefits are for one FTE.

** Total County Administrator		<u>4,010,554</u>	<u>3,837,157</u>	<u>3,958,854</u>	-1.29%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Information Technology					
101-1801-4011005	Full Time Salaries	761,142	761,142	823,558	8.20%
101-1801-4011035	Overtime Salaries	3,000	3,000	3,000	0.00%
101-1801-4012001	Social Security	47,377	47,377	51,247	8.17%
101-1801-4012005	Medicare	11,081	11,081	11,986	8.17%
101-1801-4012010	Retirement	93,317	93,317	109,204	17.02%
101-1801-4012015	Workers Compensation	1,222	1,222	959	-21.52%
101-1801-4012025	Health Insurance	137,869	137,869	144,744	4.99%
101-1801-4012035	Dental Insurance	4,800	4,800	5,280	10.00%
101-1801-4012045	Vision Insurance	-	789	789	0.00%
101-1801-4013309	Consulting	10,000	10,000	50,000	400.00%
101-1801-4014301	Copier	500	500	600	20.00%
101-1801-4014312	Network Software	137,000	137,000	170,000	24.09%
101-1801-4014313	Network Equipment	17,550	17,550	33,000	88.03%
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	5,000	5,000	7,600	52.00%
101-1801-4015301	Office Telephone	3,000	3,000	300	-90.00%
101-1801-4015305	Computer Time Charges	250	250	250	0.00%
101-1801-4015306	Data Lines	62,800	62,800	65,000	3.50%
101-1801-4015310	Cell Phones	6,200	6,200	6,200	0.00%
101-1801-4015701	Education Travel&Per Diem	9,000	9,000	11,000	22.22%
101-1801-4015702	Seminar Registration	7,500	7,500	9,500	26.67%
101-1801-4015801	Travel Costs & Per Diem	250	250	250	0.00%
101-1801-4016101	General Office Supplies	800	800	1,000	25.00%
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	15,000	15,000	1,500	-90.00%
101-1801-4016501	PC Software	13,700	13,700	13,700	0.00%
101-1801-4017401	Computer Equipment	6,000	6,000	6,000	0.00%
101-1801-4017402	Office Equipment	2,000	2,000	2,000	0.00%
101-1801-4017414	Network Equipment	64,928	64,928	200,000	208.03%
101-1801-4019111	New Employee	-	-	-	0.00%
* Information Technology		<u>1,462,006</u>	<u>1,462,795</u>	<u>1,769,387</u>	21.02%

This division contains 11 FTEs.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
GIS System					
101-1803-4011005	Full Time Salaries	171,957	171,957	180,627	5.04%
101-1803-4012001	Social Security	10,662	10,662	11,199	5.04%
101-1803-4012005	Medicare	2,494	2,494	2,620	5.05%
101-1803-4012010	Retirement	20,837	20,837	23,686	13.67%
101-1803-4012015	Workers Compensation	312	312	198	-36.54%
101-1803-4012025	Health Insurance	34,293	34,293	39,840	16.18%
101-1803-4012035	Dental Insurance	960	960	960	0.00%
101-1803-4012045	Vision Insurance	-	176	176	0.00%
101-1803-4013309	Consulting	15,000	15,000	15,000	0.00%
101-1803-4013313	Contracted Services	-	-	-	0.00%
101-1803-4014312	Network Software	31,000	31,000	95,000	206.45%
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	1,500	1,500	5,000	233.33%
101-1803-4015702	Seminar Registration	600	600	1,500	150.00%
101-1803-4016501	PC Software	4,800	4,800	5,000	4.17%
101-1803-4017401	Computer Equipment	1,050	1,050	11,050	952.38%
101-1803-4019111	New Employee	-	-	-	0.00%
* GIS System		<u>296,765</u>	<u>296,941</u>	<u>393,156</u>	32.48%

This division consists of 2 FTEs.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
AS400 System					
101-1804-4011005	Full Time Salaries	107,620	107,620	114,101	6.02%
101-1804-4012001	Social Security	6,673	6,673	7,075	6.02%
101-1804-4012005	Medicare	1,561	1,561	1,655	6.02%
101-1804-4012010	Retirement	13,072	13,072	14,998	14.73%
101-1804-4012015	Workers Compensation	174	174	88	-49.43%
101-1804-4012025	Health Insurance	12,649	12,649	14,700	16.21%
101-1804-4012035	Dental Insurance	480	480	480	0.00%
101-1804-4012045	Vision Insurance	-	88	88	0.00%
101-1804-4013309	Consulting	451,482	451,482	130,000	-71.21%
101-1804-4014311	AS/400 Software & Equip	109,650	109,650	41,000	-62.61%
101-1804-4015301	Office Telephone	600	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	2,000	2,000	4,000	100.00%
101-1804-4015702	Seminar Registration	1,500	1,500	2,500	66.67%
101-1804-4016104	Operational Supplies	500	500	500	0.00%
101-1804-4016501	PC Software	3,730	3,730	3,730	0.00%
101-1804-4017401	Computer Equipment	1,250	1,250	1,250	0.00%
* AS400 System		<u>714,591</u>	<u>714,679</u>	<u>338,415</u>	-52.64%

This division consists of 1 FTE.

** Total Information Technology	<u>2,473,362</u>	<u>2,474,415</u>	<u>2,500,958</u>	1.12%
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The Information Technology Department generates non-tax revenue:

Non-Tax Revenue	\$	-
Expenditures	\$	<u>2,500,958</u>
Net Cost	\$	<u>2,500,958</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Finance Office					
101-2101-4011005	Full Time Salaries	682,402	682,402	733,389	7.47%
101-2101-4011035	Overtime Salaries	1,000	1,000	1,000	0.00%
101-2101-4012001	Social Security	42,371	42,371	45,533	7.46%
101-2101-4012005	Medicare	9,910	9,910	10,649	7.46%
101-2101-4012010	Retirement	83,553	83,553	96,983	16.07%
101-2101-4012015	Workers Compensation	1,131	1,131	872	-22.90%
101-2101-4012025	Health Insurance	122,654	122,654	127,248	3.75%
101-2101-4012035	Dental Insurance	4,320	4,320	4,800	11.11%
101-2101-4012045	Vision Insurance	-	876	876	0.00%
101-2101-4013309	Consulting Services	5,000	5,000	-	-100.00%
101-2101-4013320	Temp/Employment Agency	30,000	25,000	-	-100.00%
101-2101-4014301	Copier-Auditor	5,000	5,000	7,000	40.00%
101-2101-4014601	Repairs-Auditor	2,500	2,500	2,500	0.00%
101-2101-4015101	Filing Fees-Auditor	1,000	1,000	1,000	0.00%
101-2101-4015105	Bank Fees/Collection Fees	42,000	70,000	80,000	90.48%
101-2101-4015106	Off-Site Storage-Auditor	1,200	1,200	1,200	0.00%
101-2101-4015301	Office Telephone	4,350	4,350	4,000	-8.05%
101-2101-4015305	Computer Time Charges	500	500	600	20.00%
101-2101-4015310	Cell Phones	580	580	600	3.45%
101-2101-4015401	Legals	10,000	10,000	10,000	0.00%
101-2101-4015701	Educ. Travel-Auditor	10,690	10,690	18,000	68.38%
101-2101-4015702	Seminar Registration-Audi	13,820	13,820	16,700	20.84%
101-2101-4015801	Travel Costs	15,830	15,830	4,000	-74.73%
101-2101-4015906	Association Dues	2,670	2,670	3,420	28.09%
101-2101-4016101	General Office Supplies	20,400	20,400	18,000	-11.76%
101-2101-4016102	Postage	69,360	69,360	80,000	15.34%
101-2101-4016105	Printing & Forms	20,400	20,400	12,000	-41.18%
101-2101-4016401	Reference Books-Auditor	1,220	1,220	1,220	0.00%
101-2101-4016402	ND Century Code	410	410	450	9.76%
101-2101-4016403	Newspapers-Auditor	250	250	250	0.00%
101-2101-4016501	PC Software	27,000	27,000	30,000	11.11%
101-2101-4017401	Computer Equipment	7,300	7,300	11,000	50.68%
101-2101-4017402	Office Equipment	14,600	14,600	26,998	84.92%
101-2101-4019111	New Employee	-	-	166,701	0.00%
* Finance Office Operations		<u>1,253,421</u>	<u>1,277,297</u>	<u>1,516,989</u>	21.03%

This department consists of 12 FTEs.

The Finance Office generates non-tax revenue:

Non-Tax Revenue	\$	313,000
Expenditures	\$	<u>1,516,989</u>
Net Cost	\$	<u>1,203,989</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Cemetery (Springvale)					
101-2102-4011005	Full Time Salaries	6,240	6,240	6,559	5.11%
101-2102-4012001	Social Security	387	387	407	5.17%
101-2102-4012005	Medicare	91	91	96	5.49%
101-2102-4012015	Workers Compensation	11	11	19	72.73%
101-2102-4016104	Maintenance Supplies	20,000	20,000	20,000	0.00%
101-2102-4016107	Project Supplies	5,000	5,000	5,000	0.00%
* Cemetery		<u>31,729</u>	<u>31,729</u>	<u>32,081</u>	1.11%

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

Non-Tax Revenue	\$	1,000
Expenditures	\$	<u>32,081</u>
Net Cost	\$	<u>31,081</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Elections					
101-2103-4011005	Full Time Salaries	151,844	151,844	141,302	-6.94%
101-2103-4011035	Overtime Salaries	-	-	-	0.00%
101-2103-4012001	Social Security	9,415	9,415	8,761	-6.95%
101-2103-4012005	Medicare	2,202	2,202	2,049	-6.95%
101-2103-4012010	Retirement	18,617	18,617	18,737	0.64%
101-2103-4012015	Workers Compensation	301	301	220	-26.91%
101-2103-4012025	Health Insurance	33,165	33,165	39,840	20.13%
101-2103-4012035	Dental Insurance	960	960	480	-50.00%
101-2103-4012045	Vision Insurance	-	88	88	0.00%
101-2103-4013319	Advertising/Marketing	-	-	5,400	0.00%
101-2103-4013320	Temp Agency	-	-	76,800	0.00%
101-2103-4013411	Election Boards	-	-	375,000	0.00%
101-2103-4014102	Electricity	2,000	2,000	2,000	0.00%
101-2103-4014103	Gas	1,500	1,500	2,500	66.67%
101-2103-4014301	Copier	-	-	600	0.00%
101-2103-4014302	Computer Equipment	9,000	9,000	11,200	24.44%
101-2103-4014308	Coding Services	-	-	35,000	0.00%
101-2103-4014401	Election Hall Rent	-	-	80,000	0.00%
101-2103-4014402	Storage Building Rent	30,626	30,626	32,727	6.86%
101-2103-4014403	Training Rentals	-	-	400	0.00%
101-2103-4015108	Moving Election Equipment	-	-	10,500	0.00%
101-2103-4015305	Computer Time Charges	200	200	550	175.00%
101-2103-4015310	Cell Phones	600	600	1,200	100.00%
101-2103-4015401	Legals	-	-	16,000	0.00%
101-2103-4015702	Seminar Registration-Audi	1,500	1,500	1,700	13.33%
101-2103-4015801	Travel Costs	5,500	5,500	2,000	-63.64%
101-2103-4015802	Election Workers Travel	-	-	-	0.00%
101-2103-4016101	General Office Supplies	-	-	15,000	0.00%
101-2103-4016102	Postage	50	50	45,600	91100.00%
101-2103-4016105	Printing & Forms	-	-	132,000	0.00%
101-2103-4016137	Printing Ballots	-	-	-	0.00%
101-2103-4016501	PC Software	-	-	2,000	0.00%
101-2103-4017401	Computer Equipment	66,000	66,000	296,688	349.53%
101-2103-4017417	Other Equipment	1,500	1,500	10,000	566.67%
* Elections		<u>334,980</u>	<u>335,068</u>	<u>1,366,342</u>	307.89%

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

Non-Tax Revenue	\$	-
Expenditures	\$	<u>1,366,342</u>
Net Cost	\$	<u>1,366,342</u>

** Total Finance Office	<u>1,620,130</u>	<u>1,644,094</u>	<u>2,915,412</u>	79.95%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Recorder					
101-2301-4011005	Full Time Salaries	488,403	488,403	495,969	1.55%
101-2301-4011035	Overtime Salaries	1,000	1,000	3,000	200.00%
101-2301-4012001	Social Security	30,343	30,343	30,937	1.96%
101-2301-4012005	Medicare	7,097	7,097	7,236	1.96%
101-2301-4012010	Retirement	59,879	59,879	65,766	9.83%
101-2301-4012015	Workers Compensation	824	824	791	-4.00%
101-2301-4012025	Health Insurance	97,810	97,810	111,828	14.33%
101-2301-4012035	Dental Insurance	3,840	3,840	3,840	0.00%
101-2301-4012045	Vision Insurance	-	701	701	0.00%
101-2301-4014301	Copier	72	72	120	66.67%
101-2301-4015104	Ballot Storage	2,500	2,500	2,500	0.00%
101-2301-4015301	Office Telephone	3,600	3,600	3,600	0.00%
101-2301-4015702	Seminar Registration	3,370	3,370	2,875	-14.69%
101-2301-4015801	Travel Costs & Per Diem	4,620	4,620	1,665	-63.96%
101-2301-4015906	Register of Deed's Assoc.	630	630	480	-23.81%
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	4,000	0.00%
101-2301-4016402	ND Century Code	500	500	500	0.00%
101-2301-4017402	Office Equipment	200	200	200	0.00%
** County Recorder		<u>711,788</u>	<u>712,489</u>	<u>739,108</u>	3.84%

This department consists of 9 FTEs.

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

Non-Tax Revenue	\$	553,700
Expenditures	\$	<u>739,108</u>
Net Profit	\$	<u>(185,408)</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-4011005	Full Time Salaries	376,851	376,851	404,395	7.31%
101-2401-4011035	Overtime Salaries	1,500	1,500	1,500	0.00%
101-2401-4012001	Social Security	23,458	23,458	25,166	7.28%
101-2401-4012005	Medicare	5,487	5,487	5,886	7.27%
101-2401-4012010	Retirement	46,202	46,202	53,623	16.06%
101-2401-4012015	Workers Compensation	743	743	527	-29.07%
101-2401-4012025	Health Insurance	55,871	55,871	71,268	27.56%
101-2401-4012035	Dental Insurance	2,400	2,400	2,400	0.00%
101-2401-4012045	Vision Insurance	-	351	351	0.00%
101-2401-4013312	Reassessment Services	10,000	10,000	12,500	25.00%
101-2401-4014301	Copiers	1,000	1,000	1,000	0.00%
101-2401-4014303	Computer Software	15,575	15,575	18,575	19.26%
101-2401-4015101	Filing Fees/Collection	3,300	3,300	3,300	0.00%
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%
101-2401-4015701	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	1,650	1,650	2,400	45.45%
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	8,000	0.00%
101-2401-4016401	Reference Books	1,800	1,800	1,800	0.00%
101-2401-4016501	PC Software	2,000	2,000	2,000	0.00%
101-2401-4017401	Computer Equipment	500	500	2,500	400.00%
101-2401-4017402	Office Equipment	600	600	600	0.00%
101-2401-4019111	New Employee	-	-	-	0.00%
** Director of Equalization		<u>588,637</u>	<u>588,988</u>	<u>649,491</u>	10.34%

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	\$	<u>649,491</u>
Net Cost	\$	<u>537,491</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-4011005	Full Time Salaries	2,926,941	2,825,764	3,055,339	4.39%
101-3101-4011020	Hourly Wages	-	-	-	0.00%
101-3101-4011025	Temp/Employment Agency	20,000	-	-	-100.00%
101-3101-4011035	Overtime Salaries	10,000	10,000	10,000	0.00%
101-3101-4012001	Social Security	182,726	182,726	190,051	4.01%
101-3101-4012005	Medicare	42,876	42,876	44,448	3.67%
101-3101-4012010	Retirement	357,090	357,090	402,778	12.79%
101-3101-4012015	Workers Compensation	5,541	5,541	3,437	-37.97%
101-3101-4012025	Health Insurance	407,411	407,411	474,192	16.39%
101-3101-4012030	License Fees Reimbursed	6,545	6,545	-	-100.00%
101-3101-4012035	Dental Insurance	13,920	13,920	13,920	0.00%
101-3101-4012045	Vision Insurance	-	2,366	2,366	0.00%
101-3101-4013303	Contracted Legal Services	2,500	2,500	2,500	0.00%
101-3101-4013305	Transcripts	6,000	6,000	6,000	0.00%
101-3101-4013306	Psych/Med Eval & Testing	5,000	-	-	-100.00%
101-3101-4013307	Inquiry Fund	2,000	2,000	2,000	0.00%
101-3101-4013313	Contracted Services	-	5,000	6,000	0.00%
101-3101-4013320	Temp Agency	-	20,000	20,000	0.00%
101-3101-4013751	Travel Expenses	8,000	10,000	10,000	25.00%
101-3101-4014301	Copier	9,000	9,000	9,000	0.00%
101-3101-4015106	Off-Site Storage	8,500	10,000	10,000	17.65%
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	37,000	0.00%
101-3101-4015310	Cell Phones	1,500	1,500	1,500	0.00%
101-3101-4015701	Education Travel&Per Diem	10,000	10,000	15,000	50.00%
101-3101-4015702	Seminar Registration	3,500	3,500	7,000	100.00%
101-3101-4015801	Travel Costs & Per Diem	10,500	10,500	11,000	4.76%
101-3101-4015906	Agency Dues	3,736	3,736	13,600	264.03%
101-3101-4016101	General Office Supplies	39,000	39,000	40,000	2.56%
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%
101-3101-4016403	Newspapers	-	330	330	0.00%
101-3101-4016501	PC Software	64,044	64,044	65,000	1.49%
101-3101-4017201	Building Remodeling	-	-	25,000	0.00%
101-3101-4017401	Computer Equipment	10,300	10,300	16,000	55.34%
101-3101-4017402	Office Equipment	15,000	15,000	15,000	0.00%
101-3101-4019111	New Employee	-	-	158,653	0.00%
* State's Attorney Operations		<u>4,240,630</u>	<u>4,145,649</u>	<u>4,699,114</u>	10.81%

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	\$	850
Transfer from Asset Forfeiture Fund for County Share		
Expenditures	\$	<u>4,699,114</u>
Net Cost	\$	<u>4,698,264</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Victim-Witness Program					
101-3104-4011005	Full Time Salaries	201,155	201,155	217,674	8.21%
101-3104-4011035	Overtime Salaries	2,500	2,500	2,500	0.00%
101-3104-4012001	Social Security	12,627	12,627	13,651	8.11%
101-3104-4012005	Medicare	2,953	2,953	3,193	8.13%
101-3104-4012010	Retirement	24,662	24,662	28,864	17.04%
101-3104-4012015	Workers Compensation	414	414	330	-20.29%
101-3104-4012025	Health Insurance	27,035	27,035	31,428	16.25%
101-3104-4012035	Dental Insurance	1,440	1,440	1,440	0.00%
101-3104-4012045	Vision Insurance	-	263	263	0.00%
101-3104-4015301	Office Telephone	1,300	1,300	1,400	7.69%
101-3104-4015310	Cell Phones	350	350	1,400	300.00%
101-3104-4015701	Education Travel&Per Diem	2,500	2,500	3,000	20.00%
101-3104-4015702	Seminar Registration	1,500	1,500	1,500	0.00%
101-3104-4015801	Travel Costs & Per Diem	300	600	750	150.00%
101-3104-4016101	General Office Supplies	1,400	1,400	1,500	7.14%
101-3104-4016501	PC Software	-	-	1,000	
101-3104-4017401	Computer Equipment	-	-	5,200	
101-3104-4017402	Office Equipment	500	500	6,500	1200.00%
* Victim-Witness Program		<u>280,636</u>	<u>281,199</u>	<u>321,593</u>	14.59%

This division contains 3 FTEs.

Child Welfare

101-3107-4011005	Full Time Salaries	450,647	358,567	406,837	-9.72%
101-3107-4012001	Social Security	27,941	27,941	25,224	-9.72%
101-3107-4012005	Medicare	6,535	6,535	5,900	-9.72%
101-3107-4012010	Retirement	54,808	54,808	53,470	-2.44%
101-3107-4012015	Workers Compensation	880	880	505	-42.61%
101-3107-4012025	Health Insurance	49,132	49,132	57,288	16.60%
101-3107-4012030	License Fees Reimbursed	1,200	1,200	-	-100.00%
101-3107-4012035	Dental Insurance	2,400	2,400	1,920	-20.00%
101-3107-4012045	Vision Insurance	-	351	351	0.00%
101-3107-4013701	Emergency Services	9,000	4,000	9,000	0.00%
101-3107-4014301	Copier	800	800	800	0.00%
101-3107-4015106	Off-Site Storage	300	500	500	66.67%
101-3107-4015116	Fees for Juvenile Service	2,000	6,000	6,000	200.00%
101-3107-4015301	Office Telephone	1,600	1,600	1,600	0.00%
101-3107-4015701	Education Travel&Per Diem	500	500	2,500	400.00%
101-3107-4015702	Seminar Registration	1,600	1,600	1,600	0.00%
101-3107-4015906	Agency Dues	-	750	750	0.00%
101-3107-4016101	General Office Supplies	450	450	1,650	266.67%
101-3107-4016102	Postage	2,000	2,000	2,000	0.00%
101-3107-4016402	ND Century Code	700	900	900	28.57%
101-3107-4016501	PC Software	700	1,200	1,200	71.43%
101-3107-4017401	Computer Equipment	6,371	6,500	6,500	2.02%
101-3107-4017402	Office Equipment	1,450	1,450	1,500	3.45%
101-3107-4019111	New Employee	2,000	2,000	2,000	0.00%
* Child Welfare		<u>623,014</u>	<u>532,064</u>	<u>589,995</u>	-5.30%

This division contains 5 FTEs.

** Total State's Attorney Office		<u>5,144,280</u>	<u>4,958,912</u>	<u>5,610,702</u>	9.07%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Coroner					
101-3201-4011005	Full Time Salaries	309,124	309,124	332,084	7.43%
101-3201-4011007	On Call Salaries	3,000	3,000	-	-100.00%
101-3201-4011020	Hourly Wages	51,528	51,528	51,528	0.00%
101-3201-4011035	Overtime Salaries	-	-	-	
101-3201-4012001	Social Security	22,547	22,547	23,784	5.49%
101-3201-4012005	Medicare	5,274	5,274	5,563	5.48%
101-3201-4012010	Retirement	37,899	37,899	44,035	16.19%
101-3201-4012015	Workers Compensation	673	673	440	-34.62%
101-3201-4012025	Health Insurance	21,707	21,707	23,064	6.25%
101-3201-4012035	Dental Insurance	1,200	1,200	1,440	20.00%
101-3201-4012045	Vision Insurance	-	263	263	0.00%
101-3201-4013304	Coroner Contract	-	-	-	0.00%
101-3201-4013309	Contracted Services	15,000	10,000	10,000	-33.33%
101-3201-4014301	Copier	840	840	840	0.00%
101-3201-4014601	Repairs	4,000	4,000	4,242	6.05%
101-3201-4015301	Office Telephone	2,205	2,205	2,250	2.04%
101-3201-4015305	Computer Time Charges	25	25	25	0.00%
101-3201-4015310	Cell Phones	4,725	4,725	4,820	2.01%
101-3201-4015701	Education Travel&Per Diem	9,900	9,900	9,900	0.00%
101-3201-4015702	Seminar Registration	3,329	3,329	3,329	0.00%
101-3201-4015801	Travel Costs & Per Diem	8,400	8,400	10,868	29.38%
101-3201-4015906	Membership Dues	436	436	400	-8.26%
101-3201-4016101	General Office Supplies	1,500	1,500	1,530	2.00%
101-3201-4016102	Postage	420	420	450	7.14%
101-3201-4016105	Printing & Forms	420	420	450	7.14%
101-3201-4016108	Uniforms	1,260	1,260	1,285	1.98%
101-3201-4016113	Investigations	15,750	15,750	17,000	7.94%
101-3201-4016202	Electricity & Gas	6,930	6,930	7,069	2.01%
101-3201-4016302	Vehicle Routine Maintenance	-	-	8,000	
101-3201-4016401	Reference Books	500	500	500	0.00%
101-3201-4016403	Newspapers	168	168	168	0.00%
101-3201-4016501	PC Software	12,000	12,000	12,000	0.00%
101-3201-4017201	Remodeling	525	525	525	0.00%
101-3201-4017401	Computer Equipment	3,983	3,983	3,983	0.00%
101-3201-4017402	Office Equipment	1,186	1,186	2,500	110.79%
101-3201-4017406	Vehicles	161,572	161,572	-	-100.00%
101-3201-4019111	New Employee	-	-	-	0.00%
** Coroner		<u>708,026</u>	<u>703,289</u>	<u>584,335</u>	-17.47%

This department consists of 4 FTEs.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
Sheriff - Operations					
101-3502-4011005	Full Time Salaries	4,931,797	4,931,797	5,058,751	2.57%
101-3502-4011007	On Call	19,000	19,000	21,000	10.53%
101-3502-4011035	Overtime Salaries	300,000	300,000	300,000	0.00%
101-3502-4011036	Special Events Pay	65,000	65,000	65,000	0.00%
101-3502-4012001	Social Security	329,580	329,580	337,575	2.43%
101-3502-4012005	Medicare	77,080	77,080	78,949	2.42%
101-3502-4012010	Retirement	650,842	650,842	746,288	14.67%
101-3502-4012015	Workers Compensation	71,642	71,642	51,298	-28.40%
101-3502-4012025	Health Insurance	859,437	859,437	933,324	8.60%
101-3502-4012030	License Fees	-	-	-	0.00%
101-3502-4012035	Dental Insurance	25,440	25,440	27,360	7.55%
101-3502-4012045	Vision Insurance	-	3,592	3,592	0.00%
101-3502-4013308	Animal Control	30,000	30,000	30,000	0.00%
101-3502-4013309	Contracted Services	400,327	400,327	438,427	9.52%
101-3502-4013310	Valley Water Rescue	3,872	3,872	3,872	0.00%
101-3502-4013311	RRV SWAT Team/Bomb Team	15,040	15,040	16,750	11.37%
101-3502-4013502	Wellness Testing	29,500	29,500	17,500	-40.68%
101-3502-4014301	Copier	6,500	6,500	6,500	0.00%
101-3502-4014402	Teletype Line Lease	2,580	2,580	2,580	0.00%
101-3502-4014403	Training Center	28,700	28,700	28,700	0.00%
101-3502-4014601	Repairs	2,500	2,500	4,200	68.00%
101-3502-4014602	Mobile Data Terminals	38,400	38,400	38,400	0.00%
101-3502-4015301	Office Telephone	15,000	15,000	15,000	0.00%
101-3502-4015302	Radios	3,500	3,500	26,250	650.00%
101-3502-4015303	Tower Rental	31,359	31,359	31,359	0.00%
101-3502-4015310	Cell Phones	44,500	44,500	43,460	-2.34%
101-3502-4015701	Education Travel&Per Diem	121,110	121,110	169,400	39.87%
101-3502-4015702	Seminar Registration	83,230	83,230	136,210	63.65%
101-3502-4015801	Travel Cost & Per Diem	13,500	13,500	13,500	0.00%
101-3502-4015906	Sheriff's Assoc.	8,190	8,190	10,175	24.24%
101-3502-4016101	General Office Supplies	11,000	11,000	11,000	0.00%
101-3502-4016102	Postage-County Sheriff	8,000	8,000	8,750	9.38%
101-3502-4016103	Canine	10,700	10,700	13,550	26.64%
101-3502-4016104	Operational Supplies	15,000	15,000	15,500	3.33%
101-3502-4016105	Printing & Forms	7,800	7,800	7,800	0.00%
101-3502-4016108	Uniforms	104,405	104,405	170,201	63.02%
101-3502-4016109	Batteries	3,875	3,875	5,050	30.32%
101-3502-4016111	Weapons/Ammunition	288,594	288,594	285,975	-0.91%
101-3502-4016112	Drug Unit	5,000	5,000	5,000	0.00%
101-3502-4016113	Investigations	47,977	47,977	45,316	-5.55%
101-3502-4016115	Awards/Commendations	6,450	6,450	6,450	0.00%
101-3502-4016116	Crime Prevention	95,500	95,500	95,500	0.00%
101-3502-4016301	Gas	285,000	285,000	287,500	0.88%
101-3502-4016302	Routine Maintenance	64,000	64,000	74,500	16.41%
101-3502-4016303	Major Repairs	55,000	55,000	55,000	0.00%
101-3502-4016401	Reference Books	4,250	4,250	4,250	0.00%
101-3502-4016402	ND Century Code	100	100	400	300.00%
101-3502-4016501	PC Software	167,771	167,771	194,421	15.88%
101-3502-4017401	Computer Equipment	37,250	37,250	76,200	104.56%
101-3502-4017402	Office Equipment	-	-	-	0.00%
101-3502-4017404	Field Equipment/Radios	105,727	105,727	96,676	-8.56%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
101-3502-4017405	Vehicle Equipment/Radar	17,900	22,300	65,360	265.14%
101-3502-4017406	Vehicles	691,966	691,966	665,000	-3.90%
101-3502-4017407	Furniture & Fixtures	4,050	4,050	5,150	27.16%
101-3502-4018201	Other Expenses	6,000	6,000	6,000	0.00%
101-3502-4019111	New Employee	-	-	101,001	0.00%
* Sheriff Operations Department		<u>10,250,941</u>	<u>10,258,933</u>	<u>10,956,970</u>	6.89%

This department contains 66 FTEs including the County Sheriff, which is an elected position.

Emergency Services Unit

101-3504-4012030	License Fees	1,260	1,260	1,260	0.00%
101-3504-4013306	Wellness Testing	3,500	3,500	3,500	0.00%
101-3504-4015701	Education Travel&Per Diem	4,400	4,400	2,500	-43.18%
101-3504-4015702	Seminar Registration	1,800	1,800	900	-50.00%
101-3504-4016104	Operational Supplies	3,000	3,000	3,000	0.00%
101-3504-4016108	Uniforms	27,450	27,450	41,950	52.82%
101-3504-4016111	Weapons/Ammunition	3,275	3,275	3,275	0.00%
101-3504-4016115	Awards/Commendations	500	500	500	0.00%
101-3504-4016501	PC Software	4,500	4,500	4,500	0.00%
101-3504-4017406	Vehicles	-	-	-	0.00%
* Emergency Services Unit		<u>49,685</u>	<u>49,685</u>	<u>61,385</u>	23.55%

This budget allows for up to 25 Emergency Service Unit personnel (Reservists).

The Sheriff's Department generates non-tax revenue:

Non-Tax Revenue	\$	1,244,598
Expenditures	\$	<u>11,018,355</u>
Net Cost	\$	<u>9,773,757</u>

County Jail

101-3510-4011005	Full Time Salaries	7,302,085	6,788,546	7,734,050	5.92%
101-3510-4011020	Hourly Salaries	-	-	-	0.00%
101-3510-4011035	Overtime Salaries	375,000	375,000	375,000	0.00%
101-3510-4012001	Social Security	475,980	475,980	502,762	5.63%
101-3510-4012005	Medicare	111,318	111,318	117,582	5.63%
101-3510-4012010	Retirement	968,021	968,021	1,142,653	18.04%
101-3510-4012015	Workers Compensation	112,225	112,225	101,864	-9.23%
101-3510-4012020	Unemployment	28,070	28,070	28,070	0.00%
101-3510-4012025	Health Insurance	1,458,286	1,458,286	1,708,212	17.14%
101-3510-4012030	License Fees	-	-	-	0.00%
101-3510-4012035	Dental Insurance	49,920	49,920	49,920	0.00%
101-3510-4012045	Vision Insurance	-	7,885	7,885	0.00%
101-3510-4013301	Consulting	130,104	130,104	130,104	0.00%
101-3510-4013302	Jail Nurse	668,434	668,434	668,434	0.00%
101-3510-4013306	Wellness/Testing	28,200	28,200	28,200	0.00%
101-3510-4013309	Contracted Services	33,288	33,288	51,595	55.00%
101-3510-4013502	Medical Expense	550,000	550,000	780,000	41.82%
101-3510-4013750	Board/Meals	575,000	575,000	706,900	22.94%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
101-3510-4013753	Transport of Committed	40,000	40,000	45,000	12.50%
101-3510-4013756	Trustee Expense	44,500	3,600	61,152	37.42%
101-3510-4013759	Prisoner Boarding	321,400	321,400	667,200	107.59%
101-3510-4013762	On-Site Monitoring	59,400	59,400	59,400	0.00%
101-3510-4014301	Copier	8,500	8,500	8,500	0.00%
101-3510-4014309	Equipment	10,568	10,568	12,608	19.30%
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	25,000	25,000	30,000	20.00%
101-3510-4015301	Office Telephone	20,500	20,500	20,500	0.00%
101-3510-4015305	Computer Time Charges	-	-	-	0.00%
101-3510-4015310	Cell Phones	20,200	20,200	20,200	0.00%
101-3510-4015701	Education Travel&Per Diem	39,340	30,000	47,020	19.52%
101-3510-4015702	Seminar Registration	29,700	25,000	31,000	4.38%
101-3510-4015801	Travel Costs & Per Diem	5,000	5,000	10,000	100.00%
101-3510-4015906	Sheriff's Assoc.	4,600	4,600	4,755	3.37%
101-3510-4016101	General Office Supplies	6,900	6,900	7,500	8.70%
101-3510-4016102	Postage	19,000	19,000	19,000	0.00%
101-3510-4016104	Operational Supplies	282,730	282,730	318,240	12.56%
101-3510-4016105	Printing & Forms	17,680	17,680	18,000	1.81%
101-3510-4016108	Uniforms	32,174	150,000	160,371	398.45%
101-3510-4016110	Film & Processing	9,945	9,945	19,000	91.05%
101-3510-4016111	Weapons/Ammo	6,053	6,053	5,600	-7.48%
101-3510-4016117	Resident Supplies	97,750	97,750	97,750	0.00%
101-3510-4016118	Food Services	11,500	11,500	18,600	61.74%
101-3510-4016120	Laundry	32,000	32,000	25,000	-21.88%
101-3510-4016401	Reference Books	6,594	6,594	5,400	-18.11%
101-3510-4016501	PC Software	189,371	189,371	190,000	0.33%
101-3510-4017401	Computer Equipment	50,268	50,268	51,000	1.46%
101-3510-4017402	Office Equipment	2,500	2,500	2,800	12.00%
101-3510-4017404	Communications	35,400	35,400	5,200	-85.31%
101-3510-4017406	Vehicles	1,600	1,600	1,600	0.00%
101-3510-4017407	Furniture & Fixtures	13,350	13,350	17,750	32.96%
101-3510-4019111	New Employee	-	-	-	0.00%
* County Jail		<u>14,312,784</u>	<u>13,870,016</u>	<u>16,116,707</u>	12.60%

This department consists of 124 FTE's.

The County Jail generates non-tax revenue:

Non-Tax Revenue	\$	1,595,600
Transfer in from Commissary	\$	-
Expenditures	\$	<u>16,116,707</u>
Net Cost	\$	<u>14,521,107</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Detention Center					
101-3511-4013309	Contracted Services	621,807	621,807	621,807	0.00%
101-3511-4013750	Board/Meals	<u>115,000</u>	<u>96,595</u>	<u>97,000</u>	-15.65%
* Detention Center		<u>736,807</u>	<u>718,402</u>	<u>718,807</u>	-2.44%

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>718,807</u>
Net Cost	\$	<u>718,807</u>

** Total County Sheriff Department	<u>25,350,217</u>	<u>24,897,036</u>	<u>27,853,869</u>	9.88%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Emergency Management					
101-3701-4011005	Full Time Salaries	149,630	149,630	161,513	7.94%
101-3701-4011025	Temp/Employment Agency	60,000	60,000	-	-100.00%
101-3701-4012001	Social Security	12,998	12,998	10,014	-22.96%
101-3701-4012005	Medicare	3,040	3,040	2,342	-22.96%
101-3701-4012010	Retirement	18,345	18,345	21,417	16.75%
101-3701-4012015	Workers Compensation	1,521	1,521	990	-34.91%
101-3701-4012025	Health Insurance	34,293	34,293	32,196	-6.11%
101-3701-4012035	Dental Insurance	480	480	480	0.00%
101-3701-4012045	Vision Insurance	-	176	176	0.00%
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	3,500	3,500	4,000	14.29%
101-3701-4015702	Seminar Registration	2,770	2,770	2,770	0.00%
101-3701-4015906	ND Emergency Mangmnt Assn	125	100	125	0.00%
101-3701-4016101	General Office Supplies	875	875	900	2.86%
101-3701-4016301	Gas	1,650	1,650	1,700	3.03%
101-3701-4016302	Routine Maintenance	650	100	500	-23.08%
101-3701-4016303	Major Repairs	1,000	-	750	-25.00%
101-3701-4016501	PC Software	3,910	3,910	3,910	0.00%
101-3701-4017401	Computer Equipment	900	900	900	0.00%
101-3701-4017402	Office Equipment	1,000	1,300	1,250	25.00%
101-3701-4017404	Field Equipment/Radios	49,000	49,000	8,500	-82.65%
101-3701-4017406	Vehicles	-	35,300	-	0.00%
** Total Emergency Management		<u>353,087</u>	<u>387,288</u>	<u>261,833</u>	-25.84%

This department consists of 2 FTEs.

Note that Emergency Management administration is funded partially through grants.

Non-Tax Revenue	\$	52,211
Expenditures	\$	<u>261,833</u>
Net Cost	\$	<u>209,622</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Planning					
101-4002-4011005	Full Time Salaries	73,790	73,790	70,122	-4.97%
101-4002-4012001	Social Security	4,575	4,575	4,348	-4.96%
101-4002-4012005	Medicare	1,070	1,070	1,017	-4.95%
101-4002-4012010	Retirement	9,047	9,047	9,299	2.79%
101-4002-4012015	Workers Compensation	145	145	110	-24.14%
101-4002-4012025	Health Insurance	20,516	20,516	23,832	16.16%
101-4002-4012035	Dental Insurance	-	480	480	0.00%
101-4002-4012045	Vision Insurance	-	88	88	0.00%
101-4002-4013309	Consulting/GIS	5,000	5,000	5,000	0.00%
101-4002-4015101	Filing Fees	1,500	1,500	1,500	0.00%
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%
** Total County Planning		<u>128,203</u>	<u>128,771</u>	<u>128,356</u>	0.12%

This department has 1 FTE - the County Planner.

Note that County Planning is partially funded by fees:

Non-Tax Revenue	\$	-
Expenditures	\$	<u>128,356</u>
Net Cost	\$	<u>128,356</u>

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
County Extension					
Extension Service Operations					
101-4501-4011005	Full Time Salaries	177,378	177,378	183,924	3.69%
101-4501-4011010	Shared Salaries with NDSU	152,437	152,437	160,975	5.60%
101-4501-4011025	Temp/Employment Agency	7,000	7,000	8,000	14.29%
101-4501-4012001	Social Security	11,432	11,432	11,900	4.09%
101-4501-4012005	Medicare	2,674	2,674	2,783	4.08%
101-4501-4012010	Retirement	21,747	21,747	24,389	12.15%
101-4501-4012015	Workers Compensation	278	278	262	-5.76%
101-4501-4012025	Health Insurance	40,202	40,202	46,716	16.20%
101-4501-4012035	Dental Insurance	1,440	1,440	1,440	0.00%
101-4501-4012045	Vision Insurance	-	88	88	0.00%
101-4501-4014309	Equipment	5,600	5,600	6,000	7.14%
101-4501-4014401	Meeting Room Rent	1,500	500	1,500	0.00%
101-4501-4014601	Repairs	300	300	300	0.00%
101-4501-4015301	Office Telephone	4,000	4,000	4,000	0.00%
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	6,500	0.00%
101-4501-4015704	Workshop Expense	19,000	19,000	19,000	0.00%
101-4501-4015801	Travel Costs & Per Diem	20,000	20,000	24,000	20.00%
101-4501-4015906	Various Memberships	1,000	1,000	1,000	0.00%
101-4501-4016101	General Office Supplies	8,000	8,000	8,000	0.00%
101-4501-4016102	Postage-Extension Agent	8,500	8,500	8,500	0.00%
101-4501-4016105	Printing & Forms	6,500	6,500	5,500	-15.38%
101-4501-4016401	Reference Books	500	500	500	0.00%
101-4501-4016404	Publications for Resale	1,000	1,000	700	-30.00%
101-4501-4016501	PC Software	7,800	7,800	9,000	15.38%
101-4501-4017401	Computer Equipment	2,800	2,800	5,000	78.57%
101-4501-4017402	Office Equipment	600	600	8,000	1233.33%
* Extension Service Operations		<u>512,918</u>	<u>512,006</u>	<u>552,707</u>	7.76%

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

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
The Extension Service partially funded by non-tax revenue:					
Non-Tax Revenue	\$	8,400			
Expenditures	\$	552,707			
Net Cost	\$	544,307			
Parenting Resource Center					
101-4502-4011010	Shared Salaries with NDSU	20,755	20,755	21,789	4.98%
101-4502-4013778	Educational Program	30,800	30,800	30,800	0.00%
101-4502-4015705	Professional Development	825	825	825	0.00%
101-4502-4015801	Travel Costs & Per Diem	2,000	2,000	3,000	50.00%
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>55,580</u>	<u>55,580</u>	<u>57,614</u>	3.66%
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	\$	57,614			
Net Cost	\$	27,814			
** Total Extension Service Department		<u>568,498</u>	<u>567,586</u>	<u>610,321</u>	7.36%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Social Service Indirect Costs					
101-5012-4014301	Copier	16,000	16,000	-	-100.00%
101-5012-4015202	Malpractice	23,000	23,000	-	-100.00%
101-5012-4015301	Office Telephone	47,000	47,000	-	-100.00%
101-5012-4016101	General Office Supplies	12,000	12,000	-	-100.00%
101-5012-4016102	Postage	45,000	45,000	-	-100.00%
101-5012-4016103	Computer Supplies	-	-	-	0.00%
101-5012-4016105	Printing & Forms	5,000	5,000	-	-100.00%
101-5012-4016501	PC Software	90,000	90,000	-	-100.00%
101-5012-4017401	Computer Equipment	22,000	22,000	-	-100.00%
101-5012-4017402	Office Equipment	15,000	15,000	-	-100.00%
** Total Social Service Indirect Expenditures		<u>275,000</u>	<u>275,000</u>	<u>-</u>	<u>-100.00%</u>

This division was created to track the indirect social service cost that must now be paid out of the general fund per state law. These funds are now being taken by the state.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Veterans Service Office					
101-5070-4011005	Full Time Salaries	276,624	276,624	297,979	7.72%
101-5070-4011035	Overtime Salaries	1,000	1,000	1,000	0.00%
101-5070-4012001	Social Security	17,213	17,213	18,537	7.69%
101-5070-4012005	Medicare	4,026	4,026	4,336	7.70%
101-5070-4012010	Retirement	33,915	33,915	39,512	16.50%
101-5070-4012015	Workers Compensation	439	439	429	-2.28%
101-5070-4012025	Health Insurance	54,134	54,134	55,260	2.08%
101-5070-4012035	Dental Insurance	1,440	1,440	1,440	0.00%
101-5070-4012045	Vision Insurance	-	176	176	0.00%
101-5070-4013701	Client Support	-	8,000	8,550	
101-5070-4014301	Copier	1,000	1,000	1,050	5.00%
101-5070-4015301	Office Telephone	2,200	2,200	2,310	5.00%
101-5070-4015305	Computer Time Charges	100	100	105	5.00%
101-5070-4015702	Seminar Registration	-	200	210	0.00%
101-5070-4015801	Travel Costs & Per Diem	3,500	3,300	3,465	-1.00%
101-5070-4015906	Agency Dues	10,000	10,000	10,500	5.00%
101-5070-4016101	General Office Supplies	250	250	265	6.00%
101-5070-4016102	Postage	2,600	3,000	3,150	21.15%
101-5070-4016501	PC Software	600	600	630	5.00%
101-5070-4017401	Computer Equipment	11,432	11,432	12,005	5.01%
101-5070-4017402	Office Equipment	2,040	2,040	2,145	5.15%
101-5070-4019111	New Employee	96	96	100	4.17%
** Total Veterans Service Expenditures		<u>422,609</u>	<u>431,185</u>	<u>463,154</u>	9.59%

This department consists of 5 FTEs.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
***	TOTAL GENERAL FUND EXPENDITURES	<u>47,349,117</u>	<u>46,660,874</u>	<u>50,915,021</u>	7.53%
	Estimated Budgeted Revenue over (under) Budgeted Expenditures	<u>(1,915,208)</u>	<u>(2,249,751)</u>	<u>(3,354,884)</u>	75.17%
	Estimated Beginning Balance, January 1, 2022 / 2023	<u>19,167,793</u>	<u>19,167,793</u>	<u>16,918,042</u>	-11.74%
	Estimated Ending Balance, December 31, 2022 / 2023	<u>17,252,585</u>	<u>16,918,042</u>	<u>13,563,158</u>	-21.38%

The county strives to budget to maintain an ending reserve of 17% to 25% of expenditures. The projected fund balance for December 31, 2024 is 26.64% of the total budgeted expenditures.

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
HUMAN SERVICE ZONE:					
REVENUE:					
202-5020-3416068	Reimbursement	182,426	182,426	378,163	107.30%
202-5093-3355543	Formula Payment	11,615,498	11,615,498	13,211,867	13.74%
202-5093-3355544	MMIS Revenue	60,000	60,000	20,000	-66.67%
202-5093-3617001	Interest	<u>18,000</u>	<u>18,000</u>	<u>-</u>	-100.00%
*** TOTAL HUMAN SERVICE ZONE REVENUE		<u>11,875,924</u>	<u>11,875,924</u>	<u>13,610,030</u>	14.60%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
HUMAN SERVICE ZONE:					
EXPENDITURES:					
202-5001-4011005	Salaries	6,000	6,000	10,800	80.00%
202-5001-4012001	Social Security	375	375	670	78.67%
202-5001-4012005	Medicare	84	84	157	86.90%
202-5001-4015802	Meals	0	0	0	0.00%
202-5001-4015805	Personal Vehicle Mileage	0	0	0	0.00%
202-5010-4011005	Salaries	399,198	399,198	534,391	33.87%
202-5010-4011035	Overtime	0	0	0	0.00%
202-5010-4012001	Social Security	24,790	24,790	33,132	33.65%
202-5010-4012005	Medicare	5,748	5,748	7,749	34.81%
202-5010-4012010	Retirement	48,942	48,942	59,386	21.34%
202-5010-4012025	Health Insurance	64,068	64,068	115,037	79.55%
202-5010-4012035	Dental Insurance	2,400	2,400	2,760	15.00%
202-5010-4012045	Vision Insurance	0	0	605	0.00%
202-5010-4013701	Client Support	0	0	2,200	0.00%
202-5010-4013702	Drug Testing	0	0	400	0.00%
202-5010-4013704	Background Checks	1,500	1,500	1,500	0.00%
202-5010-4015104	Contracted Services	0	0	165,600	0.00%
202-5010-4015310	Cell Phones	1,200	1,200	4,080	240.00%
202-5010-4015702	Professional Development	25,000	25,000	5,000	-80.00%
202-5010-4015801	Gas (Zone Vehicles)	100	100	200	100.00%
202-5010-4015802	Meals	500	500	1,000	100.00%
202-5010-4015803	Lodging	1,000	1,000	3,000	200.00%
202-5010-4015805	Personal Vehicle Mileage	3,000	3,000	4,000	33.33%
202-5010-4015906	Subscriptions/Memberships	1,000	1,000	1,000	0.00%
202-5010-4016101	Office Materials	10,000	10,000	22,000	120.00%
202-5010-4016102	Publishing	1,300	1,300	45,000	3361.54%
202-5010-4016115	Awards/Commendations	2,200	2,200	0	-100.00%
202-5010-4017401	IT Equipment	8,250	8,250	24,540	197.45%
202-5020-4011005	Salaries	281,523	281,523	307,389	9.19%
202-5020-4011035	Overtime	0	0	0	0.00%
202-5020-4012001	Social Security	17,595	17,595	19,058	8.31%
202-5020-4012005	Medicare	3,941	3,941	4,457	13.09%
202-5020-4012010	Retirement	34,515	34,515	37,686	9.19%
202-5020-4012025	Health Insurance	32,736	32,736	40,834	24.74%
202-5020-4012035	Dental Insurance	1,440	1,440	1,656	15.00%
202-5020-4012045	Vision Insurance	0	0	403	0.00%
202-5020-4013701	Client Support	200	200	0	-100.00%
202-5020-4013728	Interpreter Fees	2,700	2,700	2,200	-18.52%
202-5020-4015310	Cell Phones	2,400	2,400	3,360	40.00%
202-5020-4015702	Professional Development	300	300	1,000	233.33%
202-5020-4015801	Gas (Zone Vehicles)	500	500	500	0.00%
202-5020-4015802	Meals	100	100	200	100.00%
202-5020-4015803	Lodging	400	400	800	100.00%
202-5020-4015805	Personal Vehicle Mileage	5,500	5,500	5,500	0.00%
202-5020-4015906	Membership Fees	0	0	0	0.00%
202-5020-4017401	IT Equipment	550	550	550	0.00%
202-5031-4011005	Salaries	190,658	190,658	263,821	38.37%
202-5031-4011035	Overtime	0	0	0	0.00%
202-5031-4012001	Social Security	11,916	11,916	16,357	37.27%
202-5031-4012005	Medicare	2,669	2,669	3,825	43.31%
202-5031-4012010	Retirement	23,375	23,375	32,345	38.37%
202-5031-4012025	Health Insurance	32,316	32,316	23,667	-26.76%
202-5031-4012035	Dental Insurance	1,440	1,440	1,104	-23.33%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
202-5031-4012045	Vision Insurance	0	0	403	0.00%
202-5031-4013701	Client Support	15,000	15,000	10,000	-33.33%
202-5031-4013702	Drug Testing	7,500	7,500	5,000	-33.33%
202-5031-4013728	Interpreter Fees	100	100	100	0.00%
202-5031-4013510	Cell Phones	0	0	1,680	0.00%
202-5031-4015702	Professional Development	300	300	300	0.00%
202-5031-4015801	Gas (Zone Vehicles)	12,500	12,500	8,000	-36.00%
202-5031-4015802	Meals	2,000	2,000	3,000	50.00%
202-5031-4015803	Lodging	2,000	2,000	1,500	-25.00%
202-5031-4015804	Airfare	3,000	3,000	3,000	0.00%
202-5031-4015805	Personal Vehicle Mileage	8,400	8,400	5,000	-40.48%
202-5031-4015806	Travel Other	0	0	0	0.00%
202-5032-4011005	Salaries	264,852	264,852	193,137	-27.08%
202-5032-4011035	Overtime	0	0	0	0.00%
202-5032-4012001	Social Security	16,553	16,553	11,974	-27.66%
202-5032-4012005	Medicare	3,708	3,708	2,800	-24.49%
202-5032-4012010	Retirement	32,471	32,471	23,679	-27.08%
202-5032-4012025	Health Insurance	82,920	82,920	56,718	-31.60%
202-5032-4012035	Dental Insurance	2,880	2,880	2,208	-23.33%
202-5032-4012045	Vision Insurance	0	0	403	0.00%
202-5032-4013701	Client Support	100	100	0	-100.00%
202-5032-4013728	Interpreter Fees	0	0	0	0.00%
202-5032-4015310	Cell Phones	3,600	3,600	3,360	-6.67%
202-5032-4015702	Professional Development	0	0	0	0.00%
202-5032-4015801	Gas (Zone Vehicles)	100	100	100	0.00%
202-5032-4015802	Meals	0	0	0	0.00%
202-5032-4015803	Lodging	0	0	0	0.00%
202-5032-4015805	Personal Vehicle Mileage	6,300	6,300	6,500	3.17%
202-5032-4017401	Computer Equipment	1,200	1,200	1,200	0.00%
202-5033-4011005	Salaries	243,087	243,087	259,964	6.94%
202-5033-4011035	Overtime	0	0	0	0.00%
202-5033-4012001	Social Security	15,193	15,193	16,118	6.09%
202-5033-4012005	Medicare	3,403	3,403	3,769	10.76%
202-5033-4012010	Retirement	29,802	29,802	31,872	6.95%
202-5033-4012025	Health Insurance	50,748	50,748	73,402	44.64%
202-5033-4012035	Dental Insurance	1,440	1,440	1,656	15.00%
202-5033-4012045	Vision Insurance	0	0	302	0.00%
202-5033-4013701	Client Support	200	200	200	0.00%
202-5033-4013728	Interpreter Fees	100	100	100	0.00%
202-5033-4015310	Cell Phones	3,000	3,000	4,680	56.00%
202-5033-4015702	Professional Development	300	300	1,000	233.33%
202-5033-4015801	Gas (Zone Vehicles)	1,200	1,200	14,000	1066.67%
202-5033-4015802	Meals	500	500	600	20.00%
202-5033-4015805	Personal Vehicle Mileage	0	0	2,600	0.00%
202-5033-4015806	Other Travel	2,000	2,000	100	-95.00%
202-5033-4017401	IT Equipment	4,500	4,500	4,500	0.00%
202-5034-4011005	Salaries	1,215,451	1,215,451	1,487,246	22.36%
202-5034-4011035	Overtime	0	0	0	0.00%
202-5034-4012001	Social Security	75,966	75,966	92,209	21.38%
202-5034-4012005	Medicare	17,016	17,016	21,565	26.73%
202-5034-4012010	Retirement	149,014	149,014	182,336	22.36%
202-5034-4012025	Health Insurance	260,964	260,964	364,610	39.72%
202-5034-4012035	Dental Insurance	6,240	6,240	9,936	59.23%
202-5034-4012045	Vision Insurance	0	0	2,015	0.00%
202-5034-4013701	Client Support	1,000	1,000	1,200	20.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
202-5034-4013728	Interpreter Fees	1,200	1,200	1,200	0.00%
202-5034-4015310	Cell Phones	0	0	10,080	0.00%
202-5034-4015702	Professional Development	2,500	2,500	3,000	20.00%
202-5034-4015801	Gas (Zone Vehicles)	3,500	3,500	3,500	0.00%
202-5034-4015802	Meals	1,000	1,000	2,000	100.00%
202-5034-4015803	Lodging	0	0	800	0.00%
202-5034-4015805	Personal Vehicle Mileage	7,000	7,000	7,500	7.14%
202-5034-4017401	IT Equipment	3,500	3,500	3,200	-8.57%
202-5036-4011005	Salaries	1,912,592	1,912,592	2,285,238	19.48%
202-5036-4011035	Overtime	0	0	0	0.00%
202-5036-4012001	Social Security	119,537	119,537	135,485	13.34%
202-5036-4012005	Medicare	26,776	26,776	31,686	18.34%
202-5036-4012010	Retirement	234,484	234,484	535,564	128.40%
202-5036-4012025	Health Insurance	346,272	346,272	259,207	-25.14%
202-5036-4012035	Dental Insurance	13,440	13,440	16,008	19.11%
202-5036-4012045	Vision Insurance	0	0	3,123	0.00%
202-5036-4013701	Client Support	14,500	14,500	13,000	-10.34%
202-5036-4013702	Drug Testing	0	0	2,000	0.00%
202-5036-4013728	Interpreter Fees	100	100	100	0.00%
202-5036-4015310	Cell Phones	1,800	1,800	17,460	870.00%
202-5036-4015702	Professional Development	1,400	1,400	2,200	57.14%
202-5036-4015801	Gas (Zone Vehicles)	9,000	9,000	9,000	0.00%
202-5036-4015802	Meals	600	600	1,500	150.00%
202-5036-4015803	Lodging	500	500	800	60.00%
202-5036-4015804	Airfare	2,000	2,000	3,000	50.00%
202-5036-4015805	Personal Vehicle Mileage	19,700	19,700	22,000	11.68%
202-5036-4015806	Travel Other	0	0	1,500	0.00%
202-5036-4017401	Computer Equipment	4,000	4,000	4,000	0.00%
202-5041-4011005	Salaries	3,481,851	3,481,851	3,437,992	-1.26%
202-5041-4011035	Overtime	0	0	0	0.00%
202-5041-4012001	Social Security	217,616	217,616	219,355	0.80%
202-5041-4012005	Medicare	48,746	48,746	51,301	5.24%
202-5041-4012010	Retirement	426,875	426,875	421,498	-1.26%
202-5041-4012025	Health Insurance	681,324	681,324	940,304	38.01%
202-5041-4012035	Dental Insurance	28,320	28,320	33,120	16.95%
202-5041-4012045	Vision Insurance	0	0	6,548	0.00%
202-5041-4013701	Client Support	300	300	0	-100.00%
202-5041-4013728	Interpreter Fees	2,000	2,000	2,500	25.00%
202-5041-4015702	Professional Development	1,500	1,500	2,000	33.33%
202-5041-4015801	Gas (Zone Vehicles)	100	100	100	0.00%
202-5041-4015802	Meals	200	200	200	0.00%
202-5041-4015803	Lodging	0	0	0	0.00%
202-5041-4015805	Personal Vehicle Mileage	400	400	400	0.00%
202-5041-4017401	IT Equipment	5,000	5,000	5,000	0.00%
202-5061-4011005	Salaries	36,000	36,000	0	-100.00%
202-5061-4012001	Social Security	2,250	2,250	0	-100.00%
202-5061-4012005	Medicare	504	504	0	-100.00%
202-5061-4012010	Retirement	4,414	4,414	0	-100.00%
202-5061-4012025	Health Insurance	18,996	18,996	0	-100.00%
202-5061-4012035	Dental Insurance	480	480	0	-100.00%
202-5061-4012045	Vision Insurance	0	0	0	0.00%
202-5061-4013701	Client Support	200	200	0	-100.00%
202-5061-4013728	Interpreter Fees	0	0	0	0.00%
202-5061-4015104	Contracted Services	40,000	40,000	0	-100.00%
202-5061-4015805	Personal Vehicle Mileage	15,210	15,210	7,500	-50.69%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
202-5061-4017401	Computer Equipment	1,600	1,600	1,600	0.00%
202-5073-4013701	Client Support	0	0	0	0.00%
202-5073-4015801	Gas (Zone Vehicles)	0	0	0	0.00%
202-5073-4015802	Meals	0	0	0	0.00%
202-5073-4015803	Lodging	0	0	0	0.00%
202-5073-4015805	Personal Vehicle Mileage	0	0	0	0.00%
202-5074-4015702	Progressional Development	0	0	0	0.00%
202-5076-4015131	Legal Fees	1,000	1,000	0	-100.00%
202-5077-4013701	Client Support	10,000	10,000	7,500	-25.00%
202-5078-4013701	Client Support	40,000	40,000	40,000	0.00%
202-5091-4013710	GA Burials	170,000	170,000	231,000	35.88%
202-5091-4013711	GA Other	1,000	1,000	1,000	0.00%
202-5093-4013701	Client Support	12,000	12,000	100,000	733.33%
202-5093-4015104	Contracted Services	72,600	72,600	0	-100.00%
202-5093-4015107	Safe Beds	<u>30,000</u>	<u>30,000</u>	<u>0</u>	-100.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL HUMAN SERVICE ZONE EXPENDITURES		<u>11,875,924</u>	<u>11,875,924</u>	<u>13,610,030</u>	14.60%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		1,543,549	1,543,549	1,543,549	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		1,543,549	1,543,549	1,543,549	0.00%

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

COUNTY ROAD & BRIDGE FUND:

REVENUE:

211-4001-3110100	Property Tax	10,778,680	10,778,680	12,050,554	11.80%
211-4001-3110200	Mobile Home	8,218	8,218	9,188	11.80%
211-4001-3110400	Interest & Penalty	24,066	24,066	26,906	11.80%
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	1,500	3,500	2,000	33.33%
211-4001-3315505	Federal Grants	-	-	-	0.00%
211-4001-3315515	Other Revenues	6,834,486	974,020	-	-100.00%
211-4001-3351100	Homestead Credit	48,883	48,883	54,652	11.80%
211-4001-3351700	Veteran's Credit	52,648	65,455	58,860	11.80%
211-4001-3355505	State Grant	-	6,605,109	2,440,465	0.00%
211-4001-3355520	Highway Distribution Tax	9,616,448	7,873,187	7,951,919	-17.31%
211-4001-3446046	Cities	-	661,321	-	0.00%
211-4001-3446047	Townships	-	-	-	0.00%
211-4001-3446048	Water Resource	-	-	-	0.00%
211-4001-3446050	Private	-	-	2,500,000	0.00%
211-4001-3617001	Interest	50,000	200,000	300,000	500.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	2023 Projection	Budget	Budget Percent Change
211-4001-3640201	Other Revenue	-	3,192	-	0.00%
211-4001-3697007	Insurance Claim	-	-	-	0.00%
211-4001-3919901	Operating	-	-	-	0.00%
211-4001-3927002	Sale of Property	100,000	100,000	50,000	-50.00%
211-4007-3355505	State Grant	110,519	110,519	114,524	3.62%
*** TOTAL CO RD & BRIDGE FUND REVENUE		27,732,448	27,563,150	25,666,068	-7.45%
COUNTY ROAD & BRIDGE FUND:					
EXPENDITURES:					
211-4001-4011005	Full Time Salaries	2,269,409	2,269,409	2,384,100	5.05%
211-4001-4011020	Hourly Salaries	145,000	145,000	80,000	-44.83%
211-4001-4011035	Overtime Salaries	55,000	55,000	55,000	0.00%
211-4001-4012001	Social Security	152,499	152,499	155,566	2.01%
211-4001-4012005	Medicare	35,807	35,807	36,527	2.01%
211-4001-4012010	Retirement	276,685	276,685	314,461	13.65%
211-4001-4012015	Workers Compensation	44,186	44,186	39,732	-10.08%
211-4001-4012025	Health Insurance	394,477	394,477	503,934	27.75%
211-4001-4012035	Dental Insurance	12,240	12,240	13,680	11.76%
211-4001-4012045	Vision Insurance	-	2,059	2,059	0.00%
211-4001-4013301	Engineering	1,192,860	593,210	1,096,376	-8.09%
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	45,000	45,000	50,000	11.11%
211-4001-4014403	Equipment	265,000	265,000	265,000	0.00%
211-4001-4014501	Routine Repairs/Maint.	350,000	450,000	350,000	0.00%
211-4001-4014502	Chip Sealing	-	-	-	0.00%
211-4001-4014503	Crack Sealing	200,000	-	200,000	0.00%
211-4001-4014506	Traffic Services	325,000	357,914	375,000	15.38%
211-4001-4014508	Bridge & Culvert Repair	100,000	100,000	100,000	0.00%
211-4001-4014550	Bridge Construction	7,843,067	6,748,957	4,283,468	-45.39%
211-4001-4014575	Road Construction	9,685,220	14,892,074	13,506,592	39.46%
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	-	7,575	8,000	0.00%
211-4001-4016130	Shop and Building 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	60,000	120,000	80,000	33.33%
211-4001-4016301	Gas, Fuel and Fluids	350,000	400,000	400,000	14.29%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023	2023	2024	Budget Over
		Adjusted Budget	Projection	Budget	Budget Percent Change
211-4001-4016302	Vehicle/Equipment Parts	130,000	130,000	130,000	0.00%
211-4001-4016401	Reference Books	1,200	1,200	1,200	0.00%
211-4001-4016501	PC Software	60,000	60,000	90,000	50.00%
211-4001-4017201	Remodeling	-	-	175,000	0.00%
211-4001-4017301	Special Assessments	6,500	7,000	7,000	7.69%
211-4001-4017303	Right of Ways	200,000	450,000	200,000	0.00%
211-4001-4017306	ROW Misc	-	-	-	0.00%
211-4001-4017401	Computer Equipment	12,000	12,000	27,000	125.00%
211-4001-4017402	Office Equipment	2,000	2,000	5,000	150.00%
211-4001-4017415	Heavy Equipment	974,000	920,000	570,000	-41.48%
211-4001-4019111	New Employee	-	-	61,695	0.00%
211-4007-4011005	Full Time Salaries	66,101	66,101	71,360	7.96%
211-4007-4012001	Social Security	4,099	4,099	4,425	7.95%
211-4007-4012005	Medicare	959	959	1,035	7.92%
211-4007-4012010	Retirement	8,104	8,104	9,463	16.77%
211-4007-4012015	Workers Compensation	110	110	88	-20.00%
211-4007-4012025	Health Insurance	7,193	7,193	8,364	16.28%
211-4007-4012035	Dental Insurance	480	480	480	0.00%
211-4007-4012045	Vision Insurance	-	88	88	0.00%
211-4007-4015310	Cell Phones	-	-	250	
211-4007-4015701	Education Travel & Per Diem	12,000	12,000	4,000	-66.67%
211-4007-4015702	Seminar Registration	2,000	2,000	2,000	0.00%
211-4007-4015801	Admin Travel	-	-	8,000	
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>27,020,714</u>	<u>30,782,944</u>	<u>27,408,461</u>	1.43%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>711,734</u>	<u>(3,219,794)</u>	<u>(1,742,393)</u>	-344.81%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>8,095,687</u>	<u>8,095,687</u>	<u>4,875,893</u>	-39.77%
Estimated Ending Balance, December 31, 2022 / 2023		<u>8,807,421</u>	<u>4,875,893</u>	<u>3,133,500</u>	-64.42%

The County Highway Department contains 34 FTEs with one additional FTE assigned to Vision Zero. During the summer,

FLOOD FUND:

REVENUE:

214-4009-3315505	Federal Grants	-	-	-	0.00%
214-4009-3617001	Interest	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL FLOOD FUND REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%

EXPENDITURES:

214-4009-4018005	Payments to Townships	-	-	-	0.00%
214-4009-4019901	Operating	<u>-</u>	<u>-</u>	<u>-</u>	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL FLOOD FUND EXPENDITURES		-	-	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		(306)	(306)	(306)	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		(306)	(306)	(306)	0.00%
COVID FUND:					
REVENUE:					
216-1004-3315505	Federal Grants	-	-	-	0.00%
216-1004-3617001	Interest	10,000	10,000	-	-100.00%
*** TOTAL COVID FUND REVENUE		10,000	10,000	-	-100.00%
EXPENDITURES:					
216-1004-4013309	Contracted Services	-	-	-	0.00%
216-1004-4013801	County Fair	-	-	800,000	
216-1004-4014701	General Maintenance	-	-	-	0.00%
216-1004-4015310	Cell Phones	-	-	-	0.00%
216-1004-4016104	Operational Supplies	-	-	-	0.00%
216-1004-4017401	Computer Equipment	-	-	-	0.00%
216-1004-4019901	Operating	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL COVID FUND EXPENDITURES		<u>-</u>	<u>-</u>	<u>800,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>10,000</u>	<u>10,000</u>	<u>(800,000)</u>	-8100.00%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>7,381,371</u>	<u>7,381,371</u>	<u>7,391,371</u>	0.14%
Estimated Ending Balance, December 31, 2022 / 2023		<u>7,391,371</u>	<u>7,391,371</u>	<u>6,591,371</u>	-10.82%
FLOOD FUND:					
REVENUE:					
217-4010-3315505	Federal Grants	-	-	-	0.00%
217-4010-3315506	Township Federal Grants	-	-	-	0.00%
217-4010-3355505	State Grant	-	-	-	0.00%
217-4010-3355542	Township State Grants	-	-	-	0.00%
217-4010-3617001	Interest	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL FLOOD FUND REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES:					
217-4010-4018005	Payments to Townships	<u>-</u>	<u>-</u>	<u>-</u>	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL FLOOD FUND EXPENDITURES		-	-	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		39,843	39,843	39,843	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		39,843	39,843	39,843	0.00%
PARENTING WORKSHOP FUND:					
REVENUE:					
219-4503-3416034	Workshop Fees	14,000	10,000	14,000	0.00%
219-4503-3617001	Interest	80	80	80	0.00%
*** TOTAL PARENTING WORKSHOP FUND REVENUE		14,080	10,080	14,080	0.00%
EXPENDITURES:					
219-4503-4015704	Workshop Expense	22,000	10,000	10,000	-54.55%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL PARENTING WORKSHOP FUND EXPENDITURES		<u>22,000</u>	<u>10,000</u>	<u>10,000</u>	-54.55%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(7,920)</u>	<u>80</u>	<u>4,080</u>	-151.52%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>44,948</u>	<u>44,948</u>	<u>45,028</u>	0.18%
Estimated Ending Balance, December 31, 2022 / 2023		<u><u>37,028</u></u>	<u><u>45,028</u></u>	<u><u>49,108</u></u>	32.62%
24/7 SOBRIETY PROGRAM FUND:					
REVENUE:					
220-3512-3416066	Drug Testing	410,000	410,000	330,000	-19.51%
220-3512-3617001	Interest	<u>3,000</u>	<u>3,000</u>	<u>800</u>	-73.33%
*** TOTAL 24/7 SOBRIETY PROGRAM FUND REVENUE		<u>413,000</u>	<u>413,000</u>	<u>330,800</u>	-19.90%
EXPENDITURES:					
220-3512-4011005	Full Time Salaries	69,983	69,983	74,027	5.78%
220-3512-4011035	Overtime Salaries	-	-		0.00%
220-3512-4012001	Social Security	4,339	4,339	4,590	5.78%
220-3512-4012005	Medicare	1,015	1,015	1,074	5.81%
220-3512-4012010	Retirement	9,413	9,413	11,134	18.28%
220-3512-4012015	Workers Compensation	1,102	1,102	903	-18.06%
220-3512-4012025	Health Insurance	20,516	20,516	23,832	16.16%
220-3512-4012035	Dental Insurance	480	480	480	0.00%
220-3512-4012045	Vision Insurance	-	88	88	0.00%
220-3512-4015310	Cell Phones	1,000	1,000	1,000	0.00%
220-3512-4016121	Drug Testing	300,000	300,000	206,000	-31.33%
220-3512-4016501	PC Software	4,109	4,109	4,200	2.21%
220-3512-4017401	Computer Equipment	1,400	1,400	1,500	7.14%
220-3512-4018010	Refund Fee	<u>12,000</u>	<u>12,000</u>	<u>1,000</u>	-91.67%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL 24/7 SOBRIETY PROGRAM FUND EXPENDITURES		<u>425,357</u>	<u>425,445</u>	<u>329,828</u>	-22.46%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(12,357)</u>	<u>(12,445)</u>	<u>972</u>	-107.87%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>3,968</u>	<u>3,968</u>	<u>(8,477)</u>	-313.63%
Estimated Ending Balance, December 31, 2022 / 2023		<u>(8,389)</u>	<u>(8,477)</u>	<u>(7,505)</u>	-10.54%
DRUG RESTITUTION FUND:					
REVENUE:					
221-3507-3335505	Federal Grants	20,000	-	-	-100.00%
221-3507-3617001	Interest	500	1,600	500	0.00%
221-3507-3716502	Drug Restitution	9,500	9,500	26	-99.73%
221-3508-3335505	Federal Grants	137,000	137,000	142,200	3.80%
221-3508-3657005	Donations Canine	-	-	-	0.00%
221-3508-3716502	Drug Restitution	<u>5,000</u>	<u>26,470</u>	<u>5,000</u>	0.00%
*** TOTAL DRUG RESTITUTION FUND REVENUE		<u>172,000</u>	<u>174,570</u>	<u>147,726</u>	-14.11%
EXPENDITURES:					
221-3507-4016112	Drug Unit	2,000	2,000	2,000	0.00%
221-3507-4018101	Forfeiture Distribution	5,000	5,000	5,000	0.00%
221-3507-4018201	Other Expenses	25,000	25,000	25,000	0.00%
221-3508-4013309	Contracted Services	500	500	-	-100.00%
221-3508-4014405	Office Space	101,200	101,200	107,000	5.73%
221-3508-4015302	Mobile Phones/Equipment	1,800	1,800	1,800	0.00%
221-3508-4015702	Seminar Registration	5,000	5,000	5,000	0.00%
221-3508-4016112	Drug Unit	5,000	5,000	5,000	0.00%
221-3508-4016301	Gas	300	300	300	0.00%
221-3508-4016501	PC Software	4,300	4,300	3,700	-13.95%
221-3508-4018101	Forfeiture Distribution	<u>140,000</u>	<u>140,000</u>	<u>16,000</u>	-88.57%
*** TOTAL DRUG RESTITUTION FUND EXPENDITURES		<u>290,100</u>	<u>290,100</u>	<u>170,800</u>	-41.12%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(118,100)</u>	<u>(115,530)</u>	<u>(23,074)</u>	-80.46%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>271,278</u>	<u>271,278</u>	<u>155,748</u>	-42.59%
Estimated Ending Balance, December 31, 2022 / 2023		<u>153,178</u>	<u>155,748</u>	<u>132,674</u>	-13.39%

The drug restitution fund is overseen by the Sheriff's department. The fund is used to account for assets seized by law

SENIOR CITIZENS FUND:

REVENUE:

222-1005-3110100	Property Tax	1,077,868	1,077,868	1,205,055	11.80%
222-1005-3110200	Mobile Home	822	822	919	11.80%
222-1005-3110400	Interest & Penalty	2,407	2,407	2,691	11.80%
222-1005-3351100	Homestead Credit	4,888	4,888	5,465	11.80%
222-1005-3351700	Veteran's Credit	5,265	5,265	5,886	11.79%
222-1005-3355523	Senior Citizen Matching	943,134	943,134	992,920	5.28%
222-1005-3617001	Interest	<u>1,200</u>	<u>1,200</u>	<u>2,000</u>	66.67%
*** TOTAL SENIOR CITIZENS FUND REVENUE		<u>2,035,584</u>	<u>2,035,584</u>	<u>2,214,936</u>	8.81%

EXPENDITURES:

222-1005-4018102	Valley Seniors	2,000,000	2,000,000	2,000,000	0.00%
222-1005-4018103	Rural Seniors	<u>137,179</u>	<u>137,179</u>	<u>146,934</u>	7.11%
*** TOTAL SENIOR CITIZENS FUND EXPENDITURES		<u>2,137,179</u>	<u>2,137,179</u>	<u>2,146,934</u>	0.46%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(101,595)</u>	<u>(101,595)</u>	<u>68,002</u>	-166.93%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>97,686</u>	<u>97,686</u>	<u>(3,909)</u>	-104.00%
Estimated Ending Balance, December 31, 2022 / 2023		<u>(3,909)</u>	<u>(3,909)</u>	<u>64,093</u>	-1739.63%

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

911 FUND:

REVENUE:

224-2101-3416039	911 Land Lines	768,000	768,000	1,000,000	30.21%
224-2101-3416065	911 Wireless	3,150,000	3,150,000	3,500,000	11.11%
224-2101-3617001	Interest	-	-	-	0.00%
224-2101-3919901	Operating	<u>1,106,076</u>	<u>1,106,076</u>	<u>892,802</u>	-19.28%

***** TOTAL 911 FUND REVENUE**

<u>5,024,076</u>	<u>5,024,076</u>	<u>5,392,802</u>	7.34%
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EXPENDITURES:

224-2101-4015304	911 Service Contract	3,845,176	3,845,176	4,039,302	5.05%
224-2101-4015305	Line Charges	3,500	3,500	3,500	0.00%
224-2101-4015307	Statewide Upgrade	195,900	195,900	225,000	14.85%
224-2101-4015311	SIRN Fund	<u>979,500</u>	<u>979,500</u>	<u>1,125,000</u>	14.85%

***** TOTAL 911 FUND EXPENDITURES**

<u>5,024,076</u>	<u>5,024,076</u>	<u>5,392,802</u>	7.34%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		-	-	-	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		<u>-</u>	<u>-</u>	<u>-</u>	0.00%

Beginning in January 2015 the voters approved a county wide 911 fee of \$1.50 per telephone which eliminates the individual

STATES ATTORNEY ASSET FORFEITURE FUND:

REVENUE:

225-3102-3617001	Interest	2,000	4,000	4,000	100.00%
225-3102-3716503	Asset Forfeiture	<u>10,000</u>	<u>40,000</u>	<u>40,000</u>	300.00%
*** TOTAL SA ASSET FORFEITURE FUND REVENUE		<u>12,000</u>	<u>44,000</u>	<u>44,000</u>	266.67%

EXPENDITURES:

225-3102-4017402	Office Equipment	-	-	-	0.00%
225-3102-4018201	Supplies & Equipment	2,000	3,500	8,000	300.00%
225-3102-4019901	Operating Transfer	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL SA ASSET FORFEITURE FUND EXPENDITURES		<u>2,000</u>	<u>3,500</u>	<u>8,000</u>	300.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>10,000</u>	<u>40,500</u>	<u>36,000</u>	260.00%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>319,961</u>	<u>319,961</u>	<u>360,461</u>	12.66%
Estimated Ending Balance, December 31, 2022 / 2023		<u>329,961</u>	<u>360,461</u>	<u>396,461</u>	20.15%

This fund is used to accumulate funds resulting from the States Attorney's portion of asset forfeitures. Additional funds may

JAIBG FUND:

REVENUE:

226-3501-3617001	Interest	300	300	300	0.00%
226-3501-3716504	JAIBG	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.00%

***** TOTAL JAIBG FUND REVENUE** **2,800** **2,800** **2,800** 0.00%

EXPENDITURES:

226-3501-4018103	JAIBG Distribution	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.00%
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***** TOTAL JAIBG FUND EXPENDITURES** **4,000** **4,000** **4,000** 0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(1,200)</u>	<u>(1,200)</u>	<u>(1,200)</u>	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>64,621</u>	<u>64,621</u>	<u>63,421</u>	-1.86%
Estimated Ending Balance, December 31, 2022 / 2023		<u>63,421</u>	<u>63,421</u>	<u>62,221</u>	-1.89%

The JAIBG revenue is the Juvenile Accountability Incentive Block Grant and is 90% federal funded. The grant is used for

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%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		9,209	9,209	9,209	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		9,209	9,209	9,209	0.00%

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

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	20,000	60,000	60,000	200.00%
*** TOTAL EMERGENCY FUND REVENUE		20,000	60,000	60,000	200.00%

EXPENDITURES:

229-1001-4018101	Contingency	-	-	-	0.00%
*** TOTAL EMERGENCY/ FLOOD MITIGATION FUND EXPENDITURE		-	-	-	0.00%

Estimated Budgeted Revenue over (under) Budgeted Expenditures		20,000	60,000	60,000	200.00%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
	Estimated Beginning Balance, January 1, 2022 / 2023	<u>4,874,462</u>	<u>4,874,462</u>	<u>4,934,462</u>	1.23%
	Estimated Ending Balance, December 31, 2022 / 2023	<u>4,894,462</u>	<u>4,934,462</u>	<u>4,994,462</u>	2.04%

The Emergency Fund is authorized by state law and is used to provide funds during emergencies caused by acts of nature.

WEED CONTROL FUND:

REVENUE:

231-4003-3110100	Property Tax	475,455	475,455	533,332	12.17%
231-4003-3110200	Mobile Home	442	442	495	11.99%
231-4003-3110400	Interest & Penalty	1,395	1,395	1,561	11.90%
231-4003-3351000	State Aid Distribution	8,500	8,500	-	-100.00%
231-4003-3351100	Homestead Credit	1,691	1,691	1,892	11.89%
231-4003-3351500	Telephone Gross Rec Tax	2,731	2,731	-	-100.00%
231-4003-3351700	Veteran's Credit	2,707	2,707	3,031	11.97%
231-4003-3355505	State Grants	-	-	5,000	0.00%
231-4003-3355509	Federal Grants	-	-	-	0.00%
231-4003-3456049	County	-	-	-	0.00%
231-4003-3456051	State	45,000	45,000	45,000	0.00%
231-4003-3617001	Interest	3,000	3,000	-	-100.00%
231-4003-3927009	Miscellaneous	-	-	5,000	0.00%
	*** TOTAL WEED CONTROL FUND REVENUE	<u>540,921</u>	<u>540,921</u>	<u>595,311</u>	10.06%

EXPENDITURES:

231-4003-4011005	Full Time Salaries	96,222	96,222	99,108	3.00%
231-4003-4011020	Hourly Salaries	8,900	8,900	9,600	7.87%
231-4003-4011035	Overtime Salaries	200	200	200	0.00%
231-4003-4012001	Social Security	6,530	6,530	6,753	3.42%
231-4003-4012005	Medicare	1,528	1,528	1,580	3.40%
231-4003-4012010	Retirement	11,797	11,797	13,142	11.40%
231-4003-4012015	Workers Compensation	1,801	1,801	2,047	13.66%
231-4003-4012025	Health Insurance	13,777	13,777	16,008	16.19%
231-4003-4012035	Dental Insurance	480	480	480	0.00%
231-4003-4012045	Vision Insurance	-	-	-	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	1,500	0.00%
231-4003-4014103	Gas	700	700	1,400	100.00%
231-4003-4014301	Copier	275	275	275	0.00%
231-4003-4014511	Spraying	278,700	278,700	302,900	8.68%
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	2,200	0.00%
231-4003-4016102	Postage	500	500	500	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
231-4003-4016104	Field Work Supplies	2,000	2,000	2,000	0.00%
231-4003-4016105	Printing and Forms	200	200	200	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
231-4003-4016122	Chemicals	150,000	150,000	169,000	12.67%
231-4003-4016123	Educational & Literature	200	200	200	0.00%
231-4003-4016141	BioControl Supples	2,600	2,600	2,600	0.00%
231-4003-4016301	Gas	3,100	3,100	3,100	0.00%
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	2,213	2,213	2,300	3.93%
231-4003-4017201	Remodeling	-	-	-	0.00%
231-4003-4017401	Computer Equipment	350	350	-	-100.00%
231-4003-4017415	Equipment	-	-	12,000	0.00%
231-4003-4018010	Reimbursements - LAP	12,000	12,000	12,000	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL WEED CONTROL FUND EXPENDITURES		611,083	611,083	674,403	10.36%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(70,162)	(70,162)	(79,092)	12.73%
Estimated Beginning Balance, January 1, 2022 / 2023		255,327	255,327	185,165	-27.48%
Estimated Ending Balance, December 31, 2022 / 2023		185,165	185,165	106,073	-42.71%
VECTOR CONTROL FUND:					
REVENUE:					
232-4004-3110100	Property Tax	916,000	916,000	1,024,297	11.82%
232-4004-3110200	Mobile Home	700	700	780	11.43%
232-4004-3110400	Interest & Penalty	2,100	2,100	2,363	12.52%
232-4004-3351000	State Aid Distribution	-	-	-	0.00%
232-4004-3351100	Homestead Credit	4,100	4,100	4,662	13.71%
232-4004-3351700	Veteran's Credit	4,400	4,400	5,001	13.66%
232-4004-3456046	Cities	498,450	398,450	498,450	0.00%
232-4004-3617001	Interest	3,000	3,000	3,000	0.00%
232-4004-3927002	Sale of Property	15,000	15,000	15,000	0.00%
*** TOTAL VECTOR CONTROL FUND REVENUE		1,443,750	1,343,750	1,553,553	7.61%
EXPENDITURES:					
232-4004-4011005	Full Time Salaries	230,706	230,706	250,298	8.49%
232-4004-4011020	Hourly Salaries	354,375	354,375	410,000	15.70%
232-4004-4011035	Overtime Salaries	29,000	29,000	34,000	17.24%
232-4004-4012001	Social Security	38,073	38,073	43,047	13.06%
232-4004-4012005	Medicare	8,905	8,905	10,068	13.06%
232-4004-4012010	Retirement	28,285	28,285	33,190	17.34%
232-4004-4012015	Workers Compensation	6,241	14,000	15,049	141.13%
232-4004-4012025	Health Insurance	38,816	38,816	45,114	16.23%
232-4004-4012035	Dental Insurance	1,680	1,680	1,200	-28.57%
232-4004-4012045	Vision Insurance	-	219	219	0.00%
232-4004-4013302	Auditing Fees	2,000	2,000	2,000	0.00%
232-4004-4013502	Medical Expense	300	300	300	0.00%
232-4004-4014101	Water and Sewer	300	300	300	0.00%
232-4004-4014102	Electricity	3,000	3,000	3,000	0.00%
232-4004-4014103		-	-	500	
232-4004-4014601	Repairs	7,500	7,500	7,500	0.00%
232-4004-4015301	Telephone/Radio	1,600	1,600	1,600	0.00%
232-4004-4015310	Cell Phones	15,000	15,000	20,000	33.33%
232-4004-4015702	Seminar Registration	6,500	6,500	6,500	0.00%
232-4004-4015801	Travel Costs & Per Diem	6,500	6,500	7,500	15.38%
232-4004-4015906	Vector Dues	750	750	750	0.00%
232-4004-4016101	General Office Supplies	2,000	2,000	2,000	0.00%
232-4004-4016102	Postage	250	250	250	0.00%
232-4004-4016104	Field Work Supplies	22,000	22,000	22,000	0.00%
232-4004-4016105	Aerial Spraying	145,000	145,000	145,000	0.00%
232-4004-4016108		-	-	-	
232-4004-4016122	Chemicals	245,000	245,000	320,000	30.61%
232-4004-4016130	Shop & Building Supplies	20,000	25,000	25,000	25.00%
232-4004-4016301	Gas	26,000	26,000	26,000	0.00%
232-4004-4016302	Routine Maintenance	16,000	16,000	16,000	0.00%
232-4004-4016304		-	-	-	

**CASS COUNTY GOVERNMENT
2024 BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2023 Adjusted Budget</u>	<u>2023 Projection</u>	<u>2024 Budget</u>	<u>Budget Over Budget Percent Change</u>
232-4004-4016501	PC Software	55,000	55,000	15,000	-72.73%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
232-4004-4017201	Remodeling	115,000	115,000	-	-100.00%
232-4004-4017401	Computer Equipment	6,500	6,500	15,000	130.77%
232-4004-4017404	Field Equipment-Spraying	95,000	95,000	125,000	31.58%
232-4004-4018006	Chemical Waste Removal	4,500	4,500	4,500	0.00%
232-4004-4019111	New Employee	<u>-</u>	<u>-</u>	<u>42,001</u>	0.00%
*** TOTAL VECTOR CONTROL FUND EXPENDITURES		<u>1,531,781</u>	<u>1,544,759</u>	<u>1,649,886</u>	7.71%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(88,031)</u>	<u>(201,009)</u>	<u>(96,333)</u>	9.43%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>571,458</u>	<u>571,458</u>	<u>370,449</u>	-35.17%
Estimated Ending Balance, December 31, 2022 / 2023		<u>483,427</u>	<u>370,449</u>	<u>274,116</u>	-43.30%

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

COUNTY PARK FUND:

REVENUE:

233-1007-3355505	State Grant	-	-	-	0.00%
233-1007-3416004	Campground Fees	20,000	20,000	20,000	0.00%
233-1007-3617001	Interest	500	500	1,000	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>40,500</u>	<u>40,500</u>	<u>41,000</u>	1.23%

EXPENDITURES:

233-1007-4013313	Contracted Services	17,850	17,850	18,760	5.10%
233-1007-4014701	General Maintenance	15,000	15,000	15,000	0.00%
233-1007-4015310	Cell Phones	700	700	700	0.00%
233-1007-4016202	Electricity	4,500	4,500	4,000	-11.11%
233-1007-4016206	Gasoline & Oil	650	650	650	0.00%
233-1007-4016501	PC Software	645	1,200	-	-100.00%
233-1007-4018110	County Park Projects	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	0.00%
*** TOTAL COUNTY PARK FUND EXPENDITURES		<u>54,345</u>	<u>54,900</u>	<u>54,110</u>	-0.43%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(13,845)</u>	<u>(14,400)</u>	<u>(13,110)</u>	-5.31%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>118,131</u>	<u>118,131</u>	<u>103,731</u>	-12.19%
Estimated Ending Balance, December 31, 2022 / 2023		<u>104,286</u>	<u>103,731</u>	<u>90,621</u>	-13.10%

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

JAIL COMMISSARY FUND:

REVENUE:

235-3513-3460100	Telephone Commission	41,580	41,580	41,580	0.00%
235-3513-3460200	Taxable Sales	400,000	400,000	400,000	0.00%
235-3513-3617001	Interest	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	0.00%
*** TOTAL JAIL COMMISSARY FUND REVENUE		<u>443,680</u>	<u>443,680</u>	<u>443,680</u>	0.00%

EXPENDITURES:

235-3513-4010101	North Dakota Sales Tax	2,000	2,000	2,000	0.00%
235-3513-4010102	Commissary	99,060	99,060	120,000	21.14%
235-3513-4011005	Full Time Salaries	40,137	40,137	43,345	7.99%
235-3513-4012001	Social Security	2,489	2,489	2,688	8.00%
235-3513-4012005	Medicare	582	582	629	8.08%
235-3513-4012010	Retirement	4,921	4,921	5,748	16.81%
235-3513-4012015	Workers Compensation	57	57	88	54.39%
235-3513-4012025	Health Insurance	20,516	20,516	14,700	-28.35%
235-3513-4012035	Dental Insurance	480	480	480	0.00%
235-3513-4012045	Vision Insurance	-	88	88	0.00%
235-3513-4016501	PC Software	750	750	750	0.00%
235-3513-4017401	Computer Equipment	<u>450</u>	<u>450</u>	<u>450</u>	0.00%
*** TOTAL JAIL COMMISSARY FUND EXPENDITURES		<u>171,442</u>	<u>171,530</u>	<u>190,966</u>	11.39%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>272,238</u>	<u>272,150</u>	<u>252,714</u>	-7.17%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>564,227</u>	<u>564,227</u>	<u>836,377</u>	48.23%
Estimated Ending Balance, December 31, 2022 / 2023		<u>836,465</u>	<u>836,377</u>	<u>1,089,091</u>	30.20%

This fund is used to account for commissary commissions in the County Jail. The funds are used to purchase furniture &

HAZARDOUS PLAN FUND:

REVENUE:

236-3703-3335502	Hazardous Plan/Response	8,550	8,000	8,000	-6.43%
236-3703-3617001	Interest	<u>200</u>	<u>200</u>	<u>200</u>	0.00%
*** TOTAL HAZARDOUS PLAN FUND REVENUE		<u>8,750</u>	<u>8,200</u>	<u>8,200</u>	-6.29%

EXPENDITURES:

236-3703-4013309	Contracted Services	5,300	17,300	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>21,300</u>	<u>9,300</u>	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(550)	(13,100)	(1,100)	100.00%
Estimated Beginning Balance, January 1, 2022 / 2023		32,334	32,334	19,234	-40.51%
Estimated Ending Balance, December 31, 2022 / 2023		31,784	19,234	18,134	-42.95%

State Statute requires this fund to account for the collection of chemical fees paid by those under the local emergency

VALLEY WATER RESCUE FUND:

REVENUE:

237-3505-3335501	Other Government Grants	42,631	42,631	42,631	0.00%
237-3505-3617001	Interest	300	300	300	0.00%
*** TOTAL VALLEY WATER RESCUE FUND REVENUE		42,931	42,931	42,931	0.00%

EXPENDITURES:

237-3505-4015701	Training	4,470	4,470	4,470	0.00%
237-3505-4016104	Operational	11,770	11,770	11,770	0.00%
237-3505-4017401	Field Equipment	27,260	27,260	27,260	0.00%
*** TOTAL VALLEY WATER RESCUE FUND EXPENDITURES		43,500	43,500	43,500	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(569)	(569)	(569)	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		11,950	11,950	11,381	-4.76%
Estimated Ending Balance, December 31, 2022 / 2023		11,381	11,381	10,812	-5.00%

[Yellow Water Rescue is a volunteer organization that provides rescue services to various law enforcement agencies in the

NDRIN FUND:

REVENUE:

238-2112-3416062	Internet Fee	978,000	978,000	1,014,000	3.68%
238-2112-3617001	Interest	10,000	10,000	50,000	400.00%
238-2112-3640100	Reimbursements	-	-	-	0.00%

***** TOTAL NDRIN FUND REVENUE**

988,000	988,000	1,064,000	7.69%
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EXPENDITURES:

238-2112-4013313	Contract Services	9,200	9,200	9,200	0.00%
238-2112-4013314	NDRIN Board	15,000	15,000	20,000	33.33%
238-2112-4013315	Central Repository	931,800	931,800	937,600	0.62%
238-2112-4013317	Credit Card Service Fees	60,000	60,000	-	-100.00%
238-2112-4013319	Advertising/Marketing	10,000	10,000	10,000	0.00%
238-2112-4013402	Contract Services	-	-	60,000	-
238-2112-4014303	Software	47,500	47,500	47,500	0.00%
238-2112-4014604	General Maintenance	2,500	2,500	-	-100.00%
238-2112-4015104	Miscellaneous Expenses	2,500	2,500	2,500	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**

1,084,000	1,084,000	1,092,300	0.77%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(96,000)	(96,000)	(28,300)	-70.52%
Estimated Beginning Balance, January 1, 2022 / 2023		1,435,609	1,435,609	1,339,609	-6.69%
Estimated Ending Balance, December 31, 2022 / 2023		1,339,609	1,339,609	1,311,309	-2.11%

This fund was established to account for funds held by the county for the North Dakota Recorders Information Network.

DOCUMENT PRESERVATION FUND:

REVENUE:

239-2302-3416060	Preservation Fee	62,000	62,000	37,000	-40.32%
239-2302-3416100	Miscellaneous Revenue	50,000	50,000	33,640	-32.72%
239-2302-3617001	Interest	-	5,204	-	0.00%
*** TOTAL DOCUMENT PRESERVATION FUND REVENUE		112,000	117,204	70,640	-36.93%

EXPENDITURES:

239-2302-4013316	Document Preservation Fee	185,623	185,623	-	-100.00%
239-2302-4013318	Document Conversion	5,000	5,000	5,000	0.00%
239-2302-4013403	Programming	27,000	27,455	30,000	11.11%
239-2302-4015103	Microfilm Storage	5,000	5,000	5,000	0.00%
239-2302-4015702	Seminar Registration	650	650	2,100	223.08%
239-2302-4015801	Travel Costs & Per Diem	1,856	1,856	5,000	169.40%
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	47,000	47,000	57,000	21.28%
239-2302-4017401	Computer Equipment	10,500	10,500	10,500	0.00%
*** TOTAL DOCUMENT PRESERVATION FUND EXPENDITURES		285,629	286,084	117,600	-58.83%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(173,629)</u>	<u>(168,880)</u>	<u>(46,960)</u>	-72.95%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>605,405</u>	<u>605,405</u>	<u>436,525</u>	-27.90%
Estimated Ending Balance, December 31, 2022 / 2023		<u>431,776</u>	<u>436,525</u>	<u>389,565</u>	-9.78%

This fund was established to account for the document preservation fee collected by the County Recorder when people file

SWAT VEHICLE REPLACEMENT:

REVENUE:

241-3506-3617001	Interest	50	50	-	-100.00%
241-3506-3919901	Operating	<u>7,140</u>	<u>7,140</u>	<u>7,140</u>	0.00%
*** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUE		<u>7,190</u>	<u>7,190</u>	<u>7,140</u>	-0.70%

EXPENDITURES:

241-3506-4016102	Postage	-	-	-	0.00%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>7,190</u>	<u>7,190</u>	<u>7,140</u>	-0.70%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>15,576</u>	<u>15,576</u>	<u>22,766</u>	46.16%
Estimated Ending Balance, December 31, 2022 / 2023		<u>22,766</u>	<u>22,766</u>	<u>29,906</u>	31.36%
ARPA FUND:					
REVENUE:					
242-1008-3315505	Federal Grants	<u>-</u>	<u>-</u>	<u>-</u>	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>10,000,000</u>	<u>10,000,000</u>	<u>8,000,000</u>	-20.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL ARPA FUND EXPENDITURES		<u>10,000,000</u>	<u>10,000,000</u>	<u>8,000,000</u>	-20.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(10,000,000)</u>	<u>(10,000,000)</u>	<u>(8,000,000)</u>	-20.00%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>28,680,860</u>	<u>28,680,860</u>	<u>18,680,860</u>	-34.87%
Estimated Ending Balance, December 31, 2022 / 2023		<u>18,680,860</u>	<u>18,680,860</u>	<u>10,680,860</u>	-42.82%
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%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** 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		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		-	-	-	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
PUBLIC SAFETY COMMUNICATIONS SYSTEM:					
REVENUE:					
247-3509-3110100	Property Tax	538,934	538,934	602,528	11.80%
247-3509-3110200	Mobile Home	247	184	276	11.74%
247-3509-3110400	Interest & Penalty	898	400	1,004	11.80%
247-3509-3351100	Homestead Credit	2,445	2,445	2,733	11.78%
247-3509-3351700	Veteran's Credit	2,690	2,690	3,008	11.82%
247-3509-3919901	Operating	-	-	-	0.00%
*** TOTAL PUBLIC SAFETY COMMUNICATIONS SYSTEM REVENUE		<u>545,214</u>	<u>544,653</u>	<u>609,549</u>	11.80%
EXPENDITURES:					
247-3509-4013309	Consulting Services	-	156,252	156,252	0.00%
247-3509-4014401	Rental building	-	-	-	0.00%
247-3509-4014406	Ground Lease	28,237	28,237	28,237	0.00%
247-3509-4014601	Repairs	45,000	45,000	45,000	0.00%
247-3509-4015001	Licenses	272,810	272,810	272,810	0.00%
247-3509-4015201	Property Insurance	1,183	1,183	1,183	0.00%
247-3509-4015303	Tower Rental	-	31,359	31,359	0.00%
247-3509-4016202	Electricity & Gas	52,800	52,800	52,800	0.00%
247-3509-4017418	Armer System	30,000	30,000	30,000	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL PUBLIC SAFETY COMMUNICATIONS SYSTEM EXPENDITURE		430,030	617,641	617,641	43.63%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		115,184	(72,988)	(8,092)	-107.03%
Estimated Beginning Balance, January 1, 2022 / 2023		404,132	404,132	331,144	-18.06%
Estimated Ending Balance, December 31, 2022 / 2023		519,316	331,144	323,052	-37.79%
FM DIVERSION:					
REVENUE:					
248-4006-3640103	Miscellaneous Revenues	922,311	922,311	1,054,198	14.30%
*** TOTAL FM DIVERSION REVENUE		922,311	922,311	1,054,198	14.30%
EXPENDITURES:					
248-4006-4011005	Full Time Salaries	664,604	664,604	716,954	7.88%
248-4006-4011035	Overtime Salaries	-	-	-	0.00%
248-4006-4012001	Social Security	32,933	32,933	44,452	34.98%
248-4006-4012005	Medicare	9,637	9,637	10,396	7.88%
248-4006-4012010	Retirement	81,481	81,481	95,069	16.68%
248-4006-4012015	Workers Compensation	1,089	1,089	2,415	121.76%
248-4006-4012025	Health Insurance	55,417	55,417	102,924	85.73%
248-4006-4012035	Dental Insurance	1,920	1,920	2,400	25.00%
248-4006-4012045	Vision Insurance	-	-	438	0.00%
248-4006-4013301	Engineering	210	210	250	19.05%
248-4006-4013303	Legal Fees	-	-	-	-
248-4006-4013309	Contracted Services	4,680	4,680	4,950	5.77%
248-4006-4013319	Advertising/Marketing	520	520	550	5.77%
248-4006-4014301	Copier Maintenance	-	-	-	-
248-4006-4015310	Cell Phones	4,400	4,400	4,650	5.68%
248-4006-4015501	Committee Expense	1,470	1,470	1,550	5.44%
248-4006-4015701	Travel Cost & Per Diem	420	420	440	4.76%
248-4006-4015702	Seminar Registration	14,700	14,700	15,450	5.10%
248-4006-4015801	Travel Costs & Per Diem	12,600	12,600	13,250	5.16%
248-4006-4015906	Agency Dues	630	630	660	4.76%
248-4006-4016101	General Office Supplies	12,600	12,600	13,250	5.16%
248-4006-4016501	PC Software	3,000	3,000	3,150	5.00%
248-4006-4017401	Computer Equipment	20,000	20,000	21,000	5.00%
*** TOTAL FM DIVERSION EXPENDITURES		922,311	922,311	1,054,198	14.30%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		-	-	-	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
OPIOID ABATEMENT:					
REVENUE:					
249-1009-3697009	Miscellaneous Revenues	-	-	-	0.00%
*** TOTAL OPIOID ABATEMENT REVENUE		-	-	-	0.00%
EXPENDITURES:					
249-1009-4016101	Office Supplies	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL OPIOID ABATEMENT EXPENDITURES		-	-	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		41,966	41,966	41,966	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		<u>41,966</u>	<u>41,966</u>	<u>41,966</u>	0.00%
LATCF:					
REVENUE:					
250-1010-3315505	Federal Grants	-	-	50,000	0.00%
*** TOTAL LATCF REVENUE		-	-	<u>50,000</u>	0.00%
EXPENDITURES:					
250-1010-4016101	Office Supplies	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL LATCF EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>-</u>	<u>-</u>	<u>50,000</u>	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		<u>50,000</u>	<u>50,000</u>	<u>100,000</u>	100.00%
WILD RICE RIVER ESTATES:					
REVENUE:					
311-2104-3550100	Assessments	15,009	15,009	15,009	0.00%
311-2104-3617001	Interest	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
*** TOTAL WILD RICE RIVER ESTATE'S REVENUE		<u>15,009</u>	<u>15,009</u>	<u>15,009</u>	0.00%
EXPENDITURES:					
311-2104-4018301	Principal	10,000	10,000	10,000	0.00%
311-2104-4018302	Interest	4,193	4,193	3,933	-6.20%
311-2104-4018303	Fiscal Charges	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	0.00%
*** TOTAL WILD RICE RIVER ESTATE'S EXPENDITURES		<u>15,493</u>	<u>15,493</u>	<u>15,233</u>	-1.68%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(484)	(484)	(224)	-53.72%
Estimated Beginning Balance, January 1, 2022 / 2023		4,075	4,075	3,591	-11.88%
Estimated Ending Balance, December 31, 2022 / 2023		3,591	3,591	3,367	-6.24%

Refunding Improvement Bonds of 2017 for construction in the Wild Rice River Estates due in annual installments of

GRANDBERG/AMBER PLAINS SUBDIVISIONS:

REVENUE:

318-2104-3550100	Assessments	-	-	-	0.00%
318-2104-3550400	Interest & Penalty	-	-	-	0.00%
318-2104-3617001	Interest	-	45	-	0.00%
318-2104-3919901	Operating	-	-	-	0.00%

***** TOTAL GRANDBERG/AMBER PLAINS REVENUE** - **45** - 0.00%

EXPENDITURES:

318-2104-4018301	Principal	-	-	1,942	0.00%
318-2104-4018302	Interest	-	-	-	0.00%
318-2104-4018303	Fiscal Charges	-	-	-	0.00%

***** TOTAL GRANDBERG/AMBER PLAINS EXPENDITURES** - - **1,942** 0.00%

Estimated Budgeted Revenue over (under) Budgeted Expenditures - 45 (1,942) 0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
	Estimated Beginning Balance, January 1, 2022 / 2023	<u>1,897</u>	<u>1,897</u>	<u>1,942</u>	2.37%
	Estimated Ending Balance, December 31, 2022 / 2023	<u>1,897</u>	<u>1,942</u>	<u>-</u>	-100.00%
<div style="border: 1px solid black; padding: 2px; display: inline-block; margin-top: 5px;"> Refunding Improvement Bonds of 2007 for construction in the Courthouse (Aurora Plains Subdivision due in annual </div>					
2010 Bond Issue S & I:					
REVENUE:					
319-2104-3110100	Property Tax	-	2,283	-	0.00%
319-2104-3110200	Mobile Home	-	-	-	0.00%
319-2104-3110400	Interest & Penalty	-	282	-	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	-	900	-	0.00%
319-2104-3919901	Operating Transfer	-	-	-	0.00%
	*** TOTAL COURTHOUSE DEBT SERVICE REVENUE	<u>-</u>	<u>3,465</u>	<u>-</u>	0.00%
EXPENDITURES:					
319-2104-4018301	Principal	-	-	39,835	0.00%
319-2104-4018302	Interest	-	-	-	0.00%
319-2104-4018303	Fiscal Charges	-	-	-	0.00%
	*** TOTAL COURTHOUSE DEBT SERVICE EXPENDITURES	<u>-</u>	<u>-</u>	<u>39,835</u>	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	3,465	(39,835)	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		36,370	36,370	39,835	9.53%
Estimated Ending Balance, December 31, 2022 / 2023		36,370	39,835	-	-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%.					
401-2105-3110200	Mobile Home	3,698	3,698	4,134	11.80%
401-2105-3110400	Interest & Penalty	10,829	10,829	12,107	11.79%
401-2105-3335515	Other Revenues	-	3,000	-	11.80%
401-2105-3351100	Homestead Credit	21,998	21,998	24,593	0.00%
401-2105-3351700	Veteran's Credit	23,692	23,692	26,487	11.80%
401-2105-3617001	Interest	20,000	140,000	102,000	410.00%
401-2105-3919901	Operating	-	-	-	0.00%
*** TOTAL BUILDING FUND REVENUE		4,930,622	5,053,622	5,592,070	13.42%
EXPENDITURES:					
401-2105-4013309	Contracted Services	-	-	-	0.00%
401-2105-4010102	Miscellaneous Expenses	-	-	-	0.00%
401-2105-4017201	Remodeling	10,429,012	10,429,012	7,000,000	-32.88%
401-2105-4019901	Operating	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL BUILDING FUND EXPENDITURES		<u>10,429,012</u>	<u>10,429,012</u>	<u>7,000,000</u>	-32.88%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(5,498,390)	(5,375,390)	(1,407,930)	-74.39%
Estimated Beginning Balance, January 1, 2022 / 2023		9,589,120	9,589,120	4,213,730	-56.06%
Estimated Ending Balance, December 31, 2022 / 2023		<u>4,090,730</u>	<u>4,213,730</u>	<u>2,805,800</u>	-31.41%
ROUND HILL SUBDIVISION:					
REVENUE:					
402-2105-3617001	Interest	-	-	-	0.00%
*** TOTAL ROUND HILL SUBDIVISION REVENUE		<u>-</u>	<u>-</u>	<u>-</u>	0.00%
EXPENDITURES:					
402-2105-4017302	Construction	-	-	-	0.00%
402-2105-4019901	Transfers Out	-	29,000	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL ROUND HILL SUBDIVISION EXPENDITURES		-	29,000	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	(29,000)	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		29,288	29,288	288	-99.02%
Estimated Ending Balance, December 31, 2022 / 2023		29,288	288	288	-99.02%
FOREST RIVER SUBDIVISION:					
REVENUE:					
413-2105-3617001	Interest	-	-	-	0.00%
*** TOTAL FOREST RIVER SUBDIVISION REVENUE		-	-	-	0.00%
EXPENDITURES:					
413-2105-4827302	Construction	-	-	-	0.00%
413-2105-4019901	Transfers Out	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL FOREST RIVER SUBDIVISION EXPENDITURES		-	-	-	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2022 / 2023		31,562	31,562	31,562	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		31,562	31,562	31,562	0.00%
GRANDBERG AMBER PLAINS:					
REVENUE:					
418-2105-3617001	Interest	-	-	-	0.00%
*** TOTAL GRANDBERG AMBER PLAINS REVENUE		-	-	-	0.00%
EXPENDITURES:					
418-2105-4827302	Construction	-	-	-	0.00%
418-2105-4019901	Transfers Out	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** 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, 2022 / 2023		<u>7,428</u>	<u>7,428</u>	<u>7,428</u>	0.00%
Estimated Ending Balance, December 31, 2022 / 2023		<u>7,428</u>	<u>7,428</u>	<u>7,428</u>	0.00%
FLOOD CONTROL SALES TAX:					
REVENUE:					
420-2105-3130100	Sales Tax	22,185,000	22,185,000	22,300,000	0.52%
420-2105-3315505	Federal Grants	-	372,341	-	
420-2105-3355505	State Grant	-	49,645	-	
420-2105-3617001	Interest	<u>30,000</u>	<u>100,000</u>	<u>100,000</u>	233.33%
*** TOTAL FLOOD CONTROL SALES TAX REVENUE		<u>22,215,000</u>	<u>22,706,986</u>	<u>22,400,000</u>	0.83%
EXPENDITURES:					
420-2105-4017304	County Projects	21,297,600	21,297,600	22,000,000	3.30%
420-2105-4663301	Engineering	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL FLOOD CONTROL SALES TAX EXPENDITURES		<u>22,297,600</u>	<u>22,297,600</u>	<u>23,000,000</u>	3.15%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(82,600)	409,386	(600,000)	626.39%
Estimated Beginning Balance, January 1, 2022 / 2023		10,200,050	10,200,050	10,609,436	4.01%
Estimated Ending Balance, December 31, 2022 / 2023		<u>10,117,450</u>	<u>10,609,436</u>	<u>10,009,436</u>	-1.07%
CAREER WORKFORCE ACADEMY:					
REVENUE:					
422-2105-3110100	Property Tax	1,077,868	1,077,868	1,205,055	11.80%
422-2105-3110200	Mobile Home	494	494	553	11.94%
422-2105-3110400	Interest & Penalty	1,796	1,796	2,008	11.80%
422-2105-3351100	Homestead Credit	4,890	4,890	5,467	11.80%
422-2105-3351700	Veteran's Credit	5,381	5,381	6,015	11.78%
422-2105-3617001	Interest	5,000	9,000	9,000	80.00%
*** TOTAL CAREER WORKFORCE ACADEMY REVENUE		<u>1,095,429</u>	<u>1,099,429</u>	<u>1,228,098</u>	12.11%
EXPENDITURES:					
422-2105-4013309	Contracted Services	1,000,000	1,000,000	1,000,000	0.00%
422-2105-4019901	Transfers Out	-	-	-	0.00%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
*** TOTAL CAREER WORKFORCE ACADEMY EXPENDITURES		<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>95,429</u>	<u>99,429</u>	<u>228,098</u>	139.02%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>49,084</u>	<u>49,084</u>	<u>148,513</u>	202.57%
Estimated Ending Balance, December 31, 2022 / 2023		<u>144,513</u>	<u>148,513</u>	<u>376,611</u>	160.61%
INTERNAL SERVICE FUNDS:					
HEALTH INSURANCE TRUST:					
REVENUE:					
501-2106-3416046	Insurance Premiums	6,670,045	6,327,000	7,086,200	6.24%
501-2106-3617001	Interest	32,400	196,000	78,900	143.52%
501-2106-3697005	Insurance Rebate	<u>108,000</u>	<u>231,000</u>	<u>258,700</u>	139.54%
***TOTAL HEALTH INSURANCE TRUST REVENUE		<u>6,810,445</u>	<u>6,754,000</u>	<u>7,423,800</u>	9.01%
EXPENDITURES:					
501-2106-4013502	Wellness Testing	32,400	32,400	34,700	7.10%
501-2106-4019501	Administration Fees	334,342	420,000	449,400	34.41%
501-2106-4019502	Drug Claims	681,983	681,983	729,700	7.00%
501-2106-4019503	Medical Claims	4,542,118	4,542,118	4,860,100	7.00%
501-2106-4019504	Stop Loss Premiums	1,368,746	1,368,746	1,464,600	7.00%
501-2106-4019507	ACA Costs	<u>2,615</u>	<u>2,615</u>	<u>2,800</u>	7.07%
***TOTAL HEALTH INSURANCE TRUST EXPENDITURES		<u>6,962,204</u>	<u>7,047,862</u>	<u>7,541,300</u>	8.32%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(151,759)</u>	<u>(293,862)</u>	<u>(117,500)</u>	-22.57%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>4,237,220</u>	<u>4,237,220</u>	<u>3,943,358</u>	-6.94%
Estimated Ending Balance, December 31, 2022 / 2023		<u>4,085,461</u>	<u>3,943,358</u>	<u>3,825,858</u>	-6.35%

The Health Insurance Trust Fund is the operating fund of our self-insurance program for health benefits. Departments and

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	113,000	113,000	0.00%
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>1,139,877</u>	<u>1,139,877</u>	0.00%

EXPENDITURES:

502-1802-4014312	Network Software	18,900	18,900	23,000	21.69%
502-1802-4014313	Network Equipment	4,500	4,500	4,500	0.00%
502-1802-4014501	Repairs	25,000	25,000	30,000	20.00%
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	750,147	0.00%
502-1802-4017401	Computer Equipment	115,000	115,000	115,000	0.00%
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>1,104,547</u>	<u>1,104,547</u>	<u>1,113,647</u>	0.82%

**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>35,330</u>	<u>35,330</u>	<u>26,230</u>	-25.76%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>362,762</u>	<u>362,762</u>	<u>398,092</u>	9.74%
Estimated Ending Balance, December 31, 2022 / 2023		<u>398,092</u>	<u>398,092</u>	<u>424,322</u>	6.59%

MOTOR POOL:

REVENUE:

504-2108-3416057	Motor Pool Usage	30,000	45,000	67,000	123.33%
504-2108-3617001	Interest	400	1,500	1,800	350.00%
504-2108-3927002	Sale of Property	-	-	3,000	0.00%

*****TOTAL MOTOR POOL REVENUE**

<u>30,400</u>	<u>46,500</u>	<u>71,800</u>	136.18%
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EXPENDITURES:

504-2108-4016301	Gas	20,000	20,000	24,000	20.00%
504-2108-4016302	Routine Maintenance	14,000	14,000	20,000	42.86%
504-2108-4016303	Major Repairs	5,000	5,000	10,000	100.00%
504-2108-4016307	Depreciation Expense	14,240	14,240	17,000	19.38%
504-2108-4017406	Vehicles	-	-	-	0.00%

*****TOTAL MOTOR POOL EXPENDITURES**

<u>53,240</u>	<u>53,240</u>	<u>71,000</u>	33.36%
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**CASS COUNTY GOVERNMENT
2024 BUDGET**

Account Number	Account Description	2023 Adjusted Budget	2023 Projection	2024 Budget	Budget Over Budget Percent Change
Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>(22,840)</u>	<u>(6,740)</u>	<u>800</u>	-103.50%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>84,060</u>	<u>84,060</u>	<u>77,320</u>	-8.02%
Estimated Ending Balance, December 31, 2022 / 2023		<u>61,220</u>	<u>77,320</u>	<u>78,120</u>	27.61%

The Motor Pool owns 11 vehicles and rents them out to departments at forty cents per mile. The revenue is used to

DENTAL INSURANCE TRUST:

REVENUE:

505-2109-3416046	Insurance Premiums	388,092	388,092	388,092	0.00%
505-2109-3617001	Interest	<u>3,000</u>	<u>3,000</u>	<u>11,000</u>	266.67%
***TOTAL DENTAL INSURANCE TRUST REVENUE		<u>391,092</u>	<u>391,092</u>	<u>399,092</u>	2.05%

EXPENDITURES:

505-2109-4019501	Administration Fees	25,000	25,000	26,750	7.00%
505-2109-4019503	Medical Claims	<u>360,000</u>	<u>360,000</u>	<u>385,200</u>	7.00%
***TOTAL DENTAL INSURANCE TRUST EXPENDITURES		<u>385,000</u>	<u>385,000</u>	<u>411,950</u>	7.00%

Estimated Budgeted Revenue over (under) Budgeted Expenditures		<u>6,092</u>	<u>6,092</u>	<u>(12,858)</u>	-311.06%
Estimated Beginning Balance, January 1, 2022 / 2023		<u>559,736</u>	<u>559,736</u>	<u>565,828</u>	1.09%
Estimated Ending Balance, December 31, 2022 / 2023		<u>565,828</u>	<u>565,828</u>	<u>552,970</u>	-2.27%

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