2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
CASS COUNTY

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2024
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL		16,469,627.27	16,469,627.27
Total All Funds	0.00	16,469,627.27	16,469,627.27

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2023 through June 30, 2024?

[X] **YES** [ ] **NO**

*If **YES**, please submit Interlocal Agreement Report by September 30th*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2023 through June 30, 2024?

[ ] **YES** [X] **NO**

*If **YES**, please submit Trade Name Report by September 30th*

Total Certified Valuation	4,690,379,233

(Certification of Valuations(s) from County Assessor **MUST** be attached)

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Cass County
ADDRESS	346 Main Street
CITY & ZIP CODE	Plattsmouth 68048
TELEPHONE	402-296-9300
WEBSITE	www.casscountyne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Alex DeGarmo	Gerri Draper	Alex DeGarmo
TITLE / FIRM NAME	Chairman	County Clerk	Chairman
TELEPHONE	402-983-0628	402-296-9304	402-983-0628
EMAIL ADDRESS	dist3comm@casscountyne.gov	clerk@casscountyne.gov	dist3comm@casscountyne.gov

For Questions on this form, who should we contact (Please √ one): Contact will be via email if supplied.

- [√] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Budget Message

The 2024-2025 fiscal year for Cass County is conservative in nature. The Board continues to maintain services and provide all facets of county government with equipment and manpower necessary for efficient and cost-effective operation. The plan is to continue evaluating and making changes that are best for the functions of the citizens, employees and county.

All employees received a 3% COLA plus step increases, if eligible. A new FOP agreement was adopted with varying wage increases for applicable law enforcement employees. The Board has asked departments to present budgets with a 5% decrease, if possible, and is working toward building/maintaining an appropriate Cash Reserve to best suit the County's needs in future fiscal years.

The valuation increased from $4,536,057,177 to $4,690,379,233; which is a 3.40% increase. The levy will be .351136 per hundred dollars, which is an increase of 9.11%.

Funds from the Inheritance Tax fund will be transferred to the General and Road funds to assist with many planned projects.

Petty Cash amounts authorized by the County Board.

- $200 Jail Reception
- $50 Law Enforcement Reception
- $200 Sheriff
- $3,500 Checking
- $100 Civil Process
- $13 GIS Department
- $375 County Court
- $100 County Clerk
- $100 Roads Department
- $500 County Attorney
- $150 District Court Clerk
- $100 Register of Deeds

The county has no bonded indebtedness.



Alex DeGarmo
Cass County Board Chair

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$16,469,627.27
Motor Vehicle Pro-Rate		(2)	$33,851.03
In-Lieu of Tax Payments		(3)	$118,000.94
Prior Year Capital Improvements that were excluded from Restricted Funds			
Prior Year Capital Improvements Excluded from Restricted Funds. (From Prior Year Lid Support. Line (18))	$1,920,000.00	(4)	
LESS: Amount Spent During 2023-2024	~~$3,853,917.81~~	(5)	1,920,000
LESS: Amount Expected to be spent in Future Budget Years	-	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$1,778,253.30
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$93,961.05
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$286,305.72
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	$9,963.42
TOTAL RESTRICTED FUNDS (A)		(17)	**$18,789,962.73**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$3,200,000.00	(18)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation) Agrees to Line (6)	-	(19)	
Allowable Capital Improvements		(20)	$3,200,000.00
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	-
Public Safety Communication Project (Statute 86-416)		(24)	-
Judgments		(25)	-
Refund of Property Taxes to Taxpayers		(26)	-
Repairs to Infrastructure Damaged by Natural Disaster		(27)	-
		(28)	
TOTAL LID EXCEPTIONS (B)		(29)	**$3,200,000.00**

TOTAL RESTRICTED FUNDS
For Lid Computation
(To Line 11 of the Lid Computation Form)
To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29 (30) **$15,589,962.73**

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$16,117,358.11
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	(2)	-
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	(2.1)	-
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	(3)	$16,117,358.11

Current Year Allowable Increases

Base Limitation Percent Increase (2.5%) 2.50% (4)

Allowable Growth Per the Assessor Minus 2.5%

$44,210,958.00	/	$4,536,057,177.00	=	0.97%	0.00% (5)
2024 Growth per Assessor		2023 Valuation		Multiplied times 100 to get %	

Additional One Percent Board Approved Increase

5	/	5	=	100.00%	1.00% (6)
# of Board Members voting "Yes" for increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body	

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase 0.00% (7)

- Please Attach Ballot Sample and Election Results

Total Allowable Percent Increase = Line (4) + Line (5) + Line (6) + Line (7)	(8)	3.50%
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	(9)	$564,107.53
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$16,681,465.64
Less: Restricted Funds from Lid Supporting Schedule	(11)	$15,589,962.73
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$1,091,502.91

Line (12) Must Be Greater Than Or Equal To Zero Or You Are In Violation Of The Lid Law.

CASS COUNTY
2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
144th Bridge Replacement	$1,500,000.00
Rock Bluff & 27th Ave Overlay/Armor Coat	$1,500,000.00
Havelock Ave Railroad Crossing rebuild	$200,000.00
Total - Must agree to Line 18 on Lid Support Form	**$3,200,000.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Cass County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Cass County & City of Louisville	8/9/17 50yrs	156th Street/Walnut Street Paving	$0.00
Cass County & Village of Manley		160th Street Road Rebuild	$0.00
Cass County & City of Louisville	10/18/16 50yrs	2nd Street/Lousivlee Road Hard Surfacing	$0.00
Admin Office Courts/Probation/Cass	7/1/22-6/30/25	Adult Drug Court	$0.00
PMR/LPSNRD, BellevuePlattsmouthCassSarpy	9/18/17 thru present	Bike and Walking Trail	$0.00
Cass & Saunders Counties	12/26/18 thru present	Bridge Replacement-Cass/Sarpy County	$0.00
Cass County & Village of Cedar Creek	6/12/18 (amended) continuous	Building Inspections- Cedar Creek	$0.00
SE Counties	6/25/19-6/25/2024	Create SE Region, seperate legal entity	$0.00
Cass & Sarpy Counties	8/7/18 annual renewal	District Court Judge- Baliff	$0.00
Cass and Sarpy County	2/3/15 automatically renews for 3 yrs	District Health Board Cass/Sarpy County	$0.00
Extension/UNL/Cass County	5/1/23 ryrs	Extension Employee-UNL	$0.00
Cass County & City of Plattsmouth	7/1/17 thru present	IT Support-Plattsmouth	$0.00
Cass & Lancaster Counties	5/4/18 continuous	Law Enforcement Mutual Aid Assistance	$0.00
Cass County & City of Plattsmouth	7/1/17 thru present	LEC Building Rent	$0.00
Cass County & Lower Platte South NRD	8/1/2023 renewed annually	MOPAC East-Lied Platte River Trail Con	$0.00
Cass and Saunders Counties	3/15/11 thru present	Mutual Law Enforcement Assist. Agreement	$0.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Cass County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Cass County & Village of Eagle	7/1/17 thru present	Patrolling Eagle- Sheriff Deputies	$0.00
Cass County & Village of Greenwood	7/1/17 thru present	Patrolling Greenwood- Sheriff Deputies	$0.00
Cass County & City of Louisville	7/1/17 thru present	Patrolling Louisville -Sheriff Deputies	$0.00
Southeast Region	2/7/24 thru present	Planning Exercise Training (PET) Region	$0.00
Cass, Otoe, Sarpy County	10/1/15 renewed annually	Pre-trial Release Program	$0.00
Cass, Dodge, Douglas, Sarpy & Region 6	Amended and restarted 7/13/11 continous	Region 6 Behavioral Healthcare	$0.00
Cass & Louisville Public Schools	8/15/2023 renewed annually	School Resource Officer	$0.00
Cass County & Plattsmouth Police Dept	10/10/2023 renewed annually	Security Srvs & Prosecute City Ordinance	$0.00
Cass, Sarpy, NE admin office Probation	11/7/23 thru present	Veteran's Treatment Court	$0.00
		Total Amount used as Lid Exemption	**$0.00**

CASS COUNTY

2024 - 2025 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*		(1)	$14,597,308.87
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase $44,210,958.00 (2024 Real Growth Value per Assessor) / $4,328,116,953.00 (Prior Year Total Real Property Valuation per Assessor) =	1.02%	(3)	

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The county Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	3.02%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$440,838.73
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$15,038,147.60

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$16,469,627.27

If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6) your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

CASS COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	16,469,627.27	-	4,690,379,233	0.351136	0.000000
Total County Budgeted Countywide Entities				**0.351136**	
Other Countywide Entities					
Ag Society & Capital Improvement Fund				0.013856	
Total Countywide Levy				**0.364992**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			0	0.000000	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.450000**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.364992	
Fire District - Largest General Levy Authority granted by the County Board				0.077653	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.002572	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.445217**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

CASS COUNTY
County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$28,250,826.64
2022	$45,767.42
2021	$17,247.19

CASS COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2025

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	4,391,203.04	164,770.23	0.00	0.00	4,555,973.27
Public Safety - Law Enforcement	8,206,308.83	648,147.70	0.00	0.00	8,854,456.53
Public Safety - Other	1,117,916.70	181,660.50	0.00	50,000.00	1,349,577.20
Public Works - Highways & Roads	6,310,646.54	6,146,237.00	0.00	0.00	12,456,883.54
Public Works - Other	166,248.27	712.50	0.00	0.00	166,960.77
Public Health & Social Services	169,650.76	1,500.00	0.00	0.00	171,150.76
Culture and Recreation	667,000.00	13,000.00	0.00	0.00	680,000.00
Community Development	0.00	1,053,564.56	0.00	500,000.00	1,553,564.56
Miscellaneous	7,810,590.82	7,482,728.98	0.00	5,500,000.00	20,793,319.80
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	28,839,564.96	15,692,321.47	0.00	6,050,000.00	50,581,886.43

*** Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
**** Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

CASS COUNTY

Summary of All Funds

	Actual 2022-2023 (1)	Actual 2023-2024 (2)	Requested 2024-2025 (3)	Proposed 2024-2025 (4)	Adopted 2024-2025 (5)
Disbursements and Transfers:					
Operating Expenses	23,448,558.07	22,714,776.89	28,694,047.53	28,839,564.96	28,839,564.96
Capital Outlay	5,093,156.15	7,937,693.46	14,454,828.49	15,692,321.47	15,692,321.47
Transfers Out	5,097,644.76	5,207,917.40	6,050,000.00	6,050,000.00	6,050,000.00
Total Disbursements and Transfers	33,639,358.98	35,860,387.75	49,198,876.02	50,581,886.43	50,581,886.43
Balance, Receipts and Transfers:					
Net Cash Balance	18,235,907.25	18,251,996.12	15,718,423.60	15,718,423.60	15,718,423.60
Intergovernmental Federal	2,914,889.14	469,026.85	248,133.13	248,133.13	248,133.13
Intergovernmental State	5,968,674.14	6,408,399.38	6,472,528.41	6,472,528.41	6,472,528.41
Intergovernmental Local	7,123,605.23	8,386,692.58	12,946,866.10	12,946,866.10	12,446,866.10
Personal and Real Property Taxes	12,573,802.47	12,937,305.72	16,469,627.27	16,469,627.27	16,469,627.27
Transfers In	5,074,476.87	5,125,390.70	6,050,000.00	6,050,000.00	6,050,000.00
Total Resources Available	51,891,355.10	51,578,811.35	57,905,578.51	57,905,578.51	57,405,578.51
Balance Forward/Cash Reserve	18,251,996.12	15,718,423.60	8,706,702.49	7,323,692.08	6,823,692.08

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2024

{certification required on or before August 20th of each year}

COUNTY GENERAL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
COUNTY GENERAL	County-General	60,710,398	4,690,379,233	44,210,958	4,328,116,953	1.02

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

[b] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I TERESA SALINGER, CASS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Teresa Salinger
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, CASS County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CASS COUNTY
NEBRASKA

Gerri Draper-Cass County Clerk
Shelley Joslin-Deputy County Clerk
Kelly Dawson-Deputy Clerk for Elections
346 Main Street - Room 202 Plattsmouth, NE 68048-1957
Phone: (402) 296-9300 Fax: (402) 296-9332
Email: gerid@casscountyne.gov

The following is a true and exact copy of the motion as it appears in the meeting minutes of the Cass County Board of Commissioners for September 24, 2024.

6A. Discuss/Action- 2024-2025 FY Budgetary Items:
2024 Cost of Living Allowance (COLA)
MOTION: Sharp moved, Murdoch seconded to set the 2023 fiscal year cost of living allowance at 3%. Motion carried 4-0, Winkler absent

1% Increase in Restricted Funds Authority
MOTION: Murdoch moved, Sharp seconded to increase the total restricted funds authority by an additional 1%. Motion carried 4-0, Winkler absent

RES 2024-12 Adoption and Appropriations
MOTION: Sharp moved, Murdoch seconded to adopt resolution as prepared. Motion carried 4-0, Winkler absent

RES 2024-13 Setting the Property Tax Request
MOTION: Sharp moved, Murdoch seconded to adopt resolution as prepared; approving the 2023-2024 budget, setting the property tax request at $16,469,627.27 with a tax rate of 0.351136. Motion carried 4-0, Winkler absent

Witness my hand this 24th day of September 2024.

Cass County Clerk

RESOLUTION #2024-13
BOARD OF COMMISSIONERS
CASS COUNTY, NEBRASKA

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Cass County Board of Commissioners passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners, of Cass County resolves:

1.) The 2024-2025 property tax request be set at $16,469,627.27.

2.) The total assessed value of property differs from last year's total assessed value by 3.4 percent.

3.) The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $0.311218 per $100 of assessed value.

4.) The Cass County Board of Commissioners proposes to adopt a property tax request that will cause its tax rate to be 0.351136 per $100 of assessed value.

5.) Based on the proposed property tax request and changes in other revenue, the total operating budget of Cass County will increase last years by 9.11 percent.

6.) A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2024.

Moved by Sharp, seconded by Murdock, that the above resolution be adopted.

YEAS:	NAYS:	ABSENT:
		Winkler
		ABSTAIN:

Dated this 24th day of September, 2024.

ATTEST:

Gerri Draper
Cass County Clerk

RESOLUTION #2024-12
BOARD OF COMMISSIONERS
CASS COUNTY, NEBRASKA

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2024, to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the Cass County Board on the 24th day of September 2024.

NOW THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Cass County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2024, to June 30, 2025, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Cass County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2024, and ending June 30, 2025.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Moved by Sharp, seconded by Murdock, that the above resolution be adopted.

YEAS:	NAYS:	ABSENT:
		Winkler
		ABSTAIN:

Dated this 24th day of September, 2024.

ATTEST:

Gerri Draper
Cass County Clerk



RESOLUTION #2024-10

BOARD OF COMMISSIONERS
CASS COUNTY, NEBRASKA

WHEREAS, in accordance with State Statutes 77-3442 and 77-3443, it is the County Boards responsibility to determine the allocation of levy authority to the Rural Fire Districts, Cemetery Districts and Agricultural Societies, and

WHEREAS, the County Board may allocate up to 15 cents to the miscellaneous districts listed above, excluding capital lease contracts approved prior to July 1, 1998, and

WHEREAS, the applicable political subdivisions have made their tax requests for the 2024-2025 fiscal year, and

WHEREAS, the County Assessor has certified the (preliminary) valuation for each applicable political subdivision.

THEREFORE BE IT RESOLVED that the following preliminary allocations be made:

POLITICAL SUBDIVISION	TAX REQUEST	PRELIMINARY VALUATION	PRELIMINARY LEVY
Agriculture Society	155,000	4,537,023,895	0.003416
Capital Improvement Fund	495,000	4,537,023,895	0.010910
East Pioneer Cemetery	30,640	1,166,940,303	0.002626
RURAL FIRE DISTRICTS	**TAX REQUEST**	**PRELIMINARY VALUATION**	**PRELIMINARY LEVY**
Avoca	32,836	137,550,555	0.023872
Sinking	15,319		0.011137
Eagle-Alvo	52,641	285,400,118	0.018445
Sinking	1,698		0.000595
Bond	70,000		0.024527
Elmwood	95,536	229,091,397	0.041702
Sinking	11,207		0.004892
Rescue Fund	3,333		0.001455
Greenwood	36,855	184,131,454	0.020016
Sinking	22,246		0.012082
Louisville	29,339	475,573,212	0.006169
Sinking	13,235		0.002783
Bond	41,800		0.008789
Murdock	40,000	237,123,160	0.016869
Bond	60,000		0.025303
Murray	125,400	743,625,549	0.016863
Bond	135,000		0.018154
Nehawka	44,760	310,861,395	0.014399
Sinking	5,000		0.001608
Bond	204,000		0.065624
Plattsmouth	420,120	664,774,283	0.063197
Weeping Water	39,990	214,674,147	0.018628

Dated this 13th day of August, 2024

Moved by DeGarmo, seconded by Murdock, that the above resolution be adopted.

YEAS:	NAYS:	ABSENT:
		ABSTAIN:

ATTEST:

Gerri Draper
Cass County Clerk

COUNTY CLERK CASS COUNTY NEBRASKA

Suburban Newspapers

YOUR COMMUNITY
YOUR NEWS

Affidavit Of Publication

State of Nebraska }
} SS.
County of Sarpy, Nebraska }

I, (the undersigned) an authorized representative of the SNI Sarpy County Times, a legal newspaper of general circulation in County of Sarpy, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on;

Wednesday, August 07, 2024 in Sarpy County Times

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Billing Representative

Sworn to and subscribed before me this 7th day of August, 2024.

Notary Public

SHARON R. CARSTEN NOTARY PUBLIC COMMONWEALTH OF VIRGINIA REGISTRATION # 329549 COMMISSION EXPIRES OCTOBER 31, 2025

State of Virginia
County of Hanover
My Commission expires _____

DRAPER/CASS COUNTY CLERK
346 MAIN STREET
ROOM 202
PLATTSMOUTH, NE 68048

Printer's Fee $337.47
Customer: 1003183
Number: 0000414387
Order Number:
E-mail

gerid@casscountyne.gov

CASS COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 13th day of August 2024 at 8:15 p.m., in Room 101 - Cass County Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	$ 18,206,874.95	$ 21,717,131.12	$ 32,516,264.29	$ 6,000,000.00	$ 20,913,729.56	$ 17,602,534.84
Roads	$ 8,760,324.63	$ 9,279,939.66	$ 10,961,613.05	$ 182,660.47	$ 11,146,163.52	$ -
Road Sinking	$ -	$ 162,711.29	$ 39,762.00	$ 12,466.00	$ 52,228.00	$ -
Hiway Buyback	$ 670,757.64	$ 708,978.79	$ 1,376,000.00	$ 515,899.94	$ 1,891,899.94	$ -
Juvenile Diversion	$ 26,919.90	$ -	$ 1,300.00	$ 20,867.83	$ 22,167.83	$ -
Cell Tower Escrow	$ 76,640.95	$ 47,600.91	$ 78,606.67	$ -	$ 78,606.67	$ -
Visitor Promotion	$ 95,458.60	$ 97,220.29	$ 295,000.00	$ 46,454.30	$ 341,454.30	$ -
Visitor Improvement	$ 64,735.40	$ 165,490.61	$ 385,000.00	$ 45,531.77	$ 430,531.77	$ -
Record Preservation	$ 8,102.57	$ 10,515.66	$ 142,670.23	$ 20,275.60	$ 162,945.83	$ -
Opioids	$ -		$ 71,518.66	$ 12,743.64	$ 84,262.30	$ -
Drug Law Enforcement	$ -		$ 1,570.00	$ 13,085.76	$ 14,655.76	$ -
FEMA	$ 126,848.53	$ 107,015.88	$ 149,075.50	$ -	$ 149,075.50	$ -
Private Grants	$ 4,000.00		$ 6,184.46	$ -	$ 6,184.46	$ -
CERT & Emerg Teams Grant	$ -		$ 23,961.71	$ -	$ 23,961.71	$ -
ARPA	$ 1,134,995.59	$ 2,458,402.90	$ 1,416,276.00	$ -	$ 1,416,276.00	$ -
MAPA	$ -	$ 10,000.00	$ -	$ -	$ -	$ -
Tribal	$ -		$ 100,000.00	$ -	$ 100,000.00	$ -
Inheritance Tax	$ 5,002,848.40	$ 1,001,084.83	$ 2,050,000.00	$ 2,762,728.98	$ 4,812,728.98	$ -
KENO	$ 54,003.25	$ 16,577.00	$ 175,000.00	$ 98,830.20	$ 273,830.20	$ -
E-911	$ 80,934.21	$ 39,926.42	$ 126,635.15	$ 10,659.41	$ 137,294.56	$ -
E-911 Wireless	$ 46,861.60	$ 37,822.43	$ 457,647.70	$ -	$ 457,647.70	$ -
						$ -
						$ -
						$ -
						$ -
TOTALS	$ 34,330,116.60	$ 35,860,387.75	$ 50,373,908.54	$ 9,742,233.90	$ 42,913,607.60	$ 17,602,534.84

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 17,602,534.84	$ 17,602,534.84

Unused Budget Authority created for next year $ 559,452.18

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	601	COUNTY BOARD
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	147,041.31	143,000.00	142,113.40	147,000.00	147,000.00	147,000.00
	Personal Services Totals	***147,041.31***	***143,000.00***	***142,113.40***	***147,000.00***	***147,000.00***	***147,000.00***
	Operating Expenses						
2-1702	TRAVEL EXPENSES - LODGING	499.80	2,500.00	999.60	2,500.00	2,500.00	2,500.00
2-1704	TRAVEL EXPENSES - MILEAGE ALLOWANCE	4,612.68	7,000.00	1,762.74	7,000.00	7,000.00	7,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	433.75	1,500.00	400.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***5,546.23***	***11,000.00***	***3,162.34***	***11,000.00***	***11,000.00***	***11,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	271.15	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***271.15***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-601 COUNTY BOARD TOTAL		**152,858.69**	**155,000.00**	**145,275.74**	**159,000.00**	**159,000.00**	**159,000.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	602	COUNTY CLERK
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	77,837.11	83,000.00	82,474.99	85,500.00	85,500.00	85,500.00
1-0201	CHIEF DEPUTY'S SALARY	60,847.80	66,000.00	63,093.42	68,000.00	68,000.00	68,000.00
1-0305	REGULAR TIME SALARY - CLERICAL	111,564.00	139,000.00	99,210.40	145,000.00	145,000.00	145,000.00
1-0405	PT SALARIES-CLERICAL	14,868.50	30,000.00	16,610.00	15,000.00	15,000.00	15,000.00
1-0500	OVERTIME	0.00	0.00	474.12	0.00	0.00	0.00
	Personal Services Totals	***265,117.41***	***318,000.00***	***261,862.93***	***313,500.00***	***313,500.00***	***313,500.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	104.00	1,500.00	117.00	30,000.00	30,000.00	30,000.00
2-1100	DATA PROCESSING COSTS	13,410.34	17,000.00	13,948.58	15,000.00	15,000.00	15,000.00
2-1701	TRAVEL EXPENSES - MEALS	75.00	200.00	0.00	200.00	200.00	200.00
2-1702	TRAVEL EXPENSES - LODGING	239.90	700.00	129.95	700.00	700.00	700.00
2-1704	TRAVEL EXPENSES - MILEAGE	339.14	700.00	50.00	700.00	700.00	700.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,411.67	1,000.00	461.67	1,000.00	1,000.00	1,000.00
2-2500	CONSULTING FEES	0.00	10,000.00	1,501.00	10,000.00	10,000.00	10,000.00
2-2544	MAINTENANCE AGREEMENTS	3,098.39	4,500.00	2,660.00	4,500.00	4,500.00	4,500.00
2-9900	MISC OPERATING EXPENSE	181.98	7,500.00	3,352.47	7,000.00	7,000.00	7,000.00
	Operating Expenses Totals	***18,860.42***	***43,100.00***	***22,220.67***	***69,100.00***	***69,100.00***	***69,100.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	3,195.77	7,000.00	2,675.21	5,000.00	5,000.00	5,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,195.77***	***7,000.00***	***2,675.21***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	941.64	1,500.00	941.64	1,500.00	1,500.00	1,500.00
	Equipment Rental Totals	***941.64***	***1,500.00***	***941.64***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0230	CARPET/PAINT - CRTHSE REMODELING	3,850.00	3,000.00	2,263.40	3,000.00	3,000.00	3,000.00
5-0500	OFFICE EQUIPMENT	427.99	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	2,000.00	1,726.76	3,000.00	3,000.00	3,000.00
5-0505	FURNITURE	0.00	3,000.00	1,905.69	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***4,277.99***	***13,000.00***	***5,895.85***	***14,000.00***	***14,000.00***	***14,000.00***
0100-602 COUNTY CLERK TOTAL		**292,393.23**	**382,600.00**	**293,596.30**	**403,100.00**	**403,100.00**	**403,100.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	603	COUNTY TREASURER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	80,451.67	83,000.00	82,474.99	85,000.00	85,000.00	85,000.00
1-0201	CHIEF DEPUTY'S SALARY	61,557.60	62,150.20	64,330.63	66,300.00	66,300.00	66,300.00
1-0305	REGULAR TIME SALARY - CLERICAL	280,930.62	332,107.02	276,829.55	305,000.00	305,000.00	305,000.00
	Personal Services Totals	***422,939.89***	***477,257.22***	***423,635.17***	***456,300.00***	***456,300.00***	***456,300.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	5,814.77	9,500.00	9,448.89	10,500.00	10,500.00	10,500.00
2-1100	DATA PROCESSING COSTS	18,146.16	22,000.00	18,634.32	20,000.00	20,000.00	20,000.00
2-1200	MAINTENANCE & REPAIRS	0.00	1,000.00	1,275.00	1,375.00	1,375.00	1,375.00
2-1701	TRAVEL EXPENSES - MEALS	0.00	50.00	0.00	50.00	50.00	50.00
2-1702	TRAVEL EXPENSES - LODGING	327.95	1,000.00	128.50	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES - MILEAGE	358.66	1,200.00	750.70	1,200.00	1,200.00	1,200.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	494.00	800.00	304.00	800.00	800.00	800.00
2-9900	MISCELLANEOUS OPERATING EXPENSE	150.00	1,000.00	150.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***25,291.54***	***36,550.00***	***30,691.41***	***35,925.00***	***35,925.00***	***35,925.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	10,533.59	12,000.00	10,344.91	14,000.00	14,000.00	14,000.00
	Supplies and Materials Totals	***10,533.59***	***12,000.00***	***10,344.91***	***14,000.00***	***14,000.00***	***14,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	914.64	1,200.00	857.35	1,200.00	1,200.00	1,200.00
	Equipment Rental Totals	***914.64***	***1,200.00***	***857.35***	***1,200.00***	***1,200.00***	***1,200.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	685.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	1,000.00	975.73	1,000.00	1,000.00	1,000.00
5-0505	FURNITURE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***685.00***	***5,000.00***	***975.73***	***5,000.00***	***5,000.00***	***5,000.00***
0100-603 COUNTY TREASURER TOTAL		**460,364.66**	**532,007.22**	**466,504.57**	**512,425.00**	**512,425.00**	**512,425.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	604	REGISTER OF DEEDS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	75,170.29	77,053.34	77,060.88	79,365.34	79,365.34	79,365.34
1-0201	CHIEF DEPUTY'S SALARY	62,034.05	66,463.69	65,501.67	67,460.00	67,460.00	67,460.00
1-0305	REGULAR TIME SALARY - CLERICAL	75,970.82	81,120.00	79,011.84	82,014.40	82,014.40	82,014.40
	Personal Services Totals	***213,175.16***	***224,637.03***	***221,574.39***	***228,839.74***	***228,839.74***	***228,839.74***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00	100.00	100.00
2-1016	MICROFILMING/PHOTOSTAT	1,220.94	2,100.00	2,118.12	2,160.00	2,160.00	2,160.00
2-1100	DATA PROCESSING COSTS	2,643.45	4,000.00	4,141.74	4,300.00	4,300.00	4,300.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	50.00	100.00	15.00	100.00	100.00	100.00
	Operating Expenses Totals	***3,914.39***	***6,300.00***	***6,274.86***	***6,660.00***	***6,660.00***	***6,660.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	1,906.44	2,500.00	1,788.08	2,500.00	2,500.00	2,500.00
3-0116	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,906.44***	***2,500.00***	***1,788.08***	***2,500.00***	***2,500.00***	***2,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	2,969.08	4,000.00	2,207.88	2,500.00	2,500.00	2,500.00
	Equipment Rental Totals	***2,969.08***	***4,000.00***	***2,207.88***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODEL	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-604 REGISTER OF DEEDS TOTAL		**221,965.07**	**237,437.03**	**231,845.21**	**240,499.74**	**240,499.74**	**240,499.74**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	605	COUNTY ASSESSOR
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	77,763.92	82,500.00	82,474.99	84,966.00	84,966.00	84,966.00
1-0305	REGULAR TIME SALARY - CLERICAL	118,296.11	152,500.00	152,050.21	158,337.00	158,337.00	158,337.00
1-0500	OVER TIME	0.00	1,000.00	7.62	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***196,060.03***	***236,000.00***	***234,532.82***	***244,303.00***	***244,303.00***	***244,303.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	88.75	1,000.00	83.06	1,000.00	1,000.00	1,000.00
2-1100	DATA PROCESSING COSTS	33,092.38	40,000.00	33,646.13	40,000.00	40,000.00	40,000.00
2-1610	VEHICLE REPAIRS/DEDUCTIBLES	136.39	1,500.00	4.80	1,500.00	1,500.00	1,500.00
2-1701	TRAVEL EXPENSES - MEALS	30.00	1,000.00	255.00	1,000.00	1,000.00	1,000.00
2-1702	TRAVEL EXPENSES - LODGING	656.94	1,000.00	2,587.53	3,000.00	3,000.00	3,000.00
2-1704	TRAVEL EXPENSES - MILEAGE	685.89	1,000.00	305.23	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	2,274.27	3,000.00	5,655.53	6,000.00	6,000.00	6,000.00
2-1770	ASSESSOR EDUCATION	270.00	1,000.00	135.00	1,000.00	1,000.00	1,000.00
2-9900	MISC	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***37,234.62***	***50,000.00***	***42,672.28***	***55,000.00***	***55,000.00***	***55,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	4,799.29	5,000.00	1,539.20	2,000.00	2,000.00	2,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	1,574.23	2,500.00	1,012.59	2,000.00	2,000.00	2,000.00
3-0211	MACHINERY & EQUIP TIRES/TIRE REPAIR	0.00	1,600.00	76.86	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***6,373.52***	***9,100.00***	***2,628.65***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	5,217.33	7,000.00	4,973.43	6,000.00	6,000.00	6,000.00
	Equipment Rental Totals	***5,217.33***	***7,000.00***	***4,973.43***	***6,000.00***	***6,000.00***	***6,000.00***
	Capital Outlay						
5-0230	ANNEX REMODEL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0300	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	CARS & TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	DATA PROCESSING EQUIPMENT	75.60	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***75.60***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-605 COUNTY ASSESSOR TOTAL		**244,961.10**	**304,100.00**	**284,807.18**	**312,303.00**	**312,303.00**	**312,303.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	606	GIS DEPARTMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATOR	60,139.20	61,689.94	61,703.20	63,600.00	63,600.00	63,600.00
1-0305	REGULAR TIME SALARY - CLERICAL	46,293.07	47,792.00	46,363.20	47,800.00	47,800.00	47,800.00
	Personal Services Totals	***106,432.27***	***109,481.94***	***108,066.40***	***111,400.00***	***111,400.00***	***111,400.00***
	Operating Expenses						
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIRS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	TRAVEL EXPENSES - MEALS	0.00	300.00	0.00	300.00	300.00	300.00
2-1702	TRAVEL EXPENSES - LODGING	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	TRAVEL EXPENSES - MILEAGE	0.00	300.00	0.00	300.00	300.00	300.00
2-1751	DUES,SUBSCRIP,TRAINING,REG,FEES,ETC	250.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***250.00***	***3,100.00***	***0.00***	***3,100.00***	***3,100.00***	***3,100.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	1,424.13	1,500.00	925.42	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***1,424.13***	***1,500.00***	***925.42***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	2,683.69	3,000.00	2,961.16	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	***2,683.69***	***3,000.00***	***2,961.16***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	522.34	1,000.00	1,000.00	1,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0505	FURNITURE	4,664.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***4,664.00***	***2,500.00***	***522.34***	***2,500.00***	***2,500.00***	***2,500.00***
0100-606 GIS DEPARTMENT TOTAL		**115,454.09**	**119,581.94**	**112,475.32**	**121,500.00**	**121,500.00**	**121,500.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	607	ELECTION COMMISSIONER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	54,881.65	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY - CLERICAL	43,297.34	102,000.00	99,090.80	108,000.00	108,000.00	108,000.00
1-0405	PART-TIME SALARY - CLERICAL	8,544.45	15,000.00	0.00	15,000.00	15,000.00	15,000.00
1-0500	OVERTIME	1,649.23	0.00	765.90	0.00	0.00	0.00
	Personal Services Totals	***108,372.67***	***117,000.00***	***99,856.70***	***123,000.00***	***123,000.00***	***123,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	2,300.39	20,000.00	10,102.57	20,000.00	20,000.00	20,000.00
2-1012	PRINTING & PUBLISHING	16,072.50	20,000.00	18,066.10	1,000.00	1,000.00	1,000.00
2-1100	DATA PROCESSING COSTS	9,625.73	20,000.00	8,150.45	20,000.00	20,000.00	20,000.00
2-1701	TRAVEL EXPENSES-MEALS	135.00	500.00	480.00	500.00	500.00	500.00
2-1702	TRAVEL EXPENSES - LODGING	0.00	1,000.00	599.75	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES - MILEAGE	668.19	1,500.00	1,075.63	1,500.00	1,500.00	1,500.00
2-1709	MILEAGE ALLOWANCE - ELECTION WORKER	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,242.78	2,500.00	470.00	2,500.00	2,500.00	2,500.00
2-2544	MAINTENANCE AGREEMENT	3,847.00	4,000.00	3,097.00	4,000.00	4,000.00	4,000.00
2-2545	MISC LABOR-ELECTION	28,322.18	40,000.00	32,913.13	45,000.00	45,000.00	45,000.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	5,000.00	2,490.45	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***62,213.77***	***115,500.00***	***77,445.08***	***101,500.00***	***101,500.00***	***101,500.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	2,605.61	3,000.00	1,274.64	3,000.00	3,000.00	3,000.00
3-0113	SUPPLIES - VOTING	5,144.06	14,500.00	5,869.67	14,500.00	14,500.00	14,500.00
	Supplies and Materials Totals	***7,749.67***	***17,500.00***	***7,144.31***	***17,500.00***	***17,500.00***	***17,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	3,403.13	5,000.00	3,509.16	5,000.00	5,000.00	5,000.00
4-0301	EQUIPMENT RENTAL-CARS & TRUCKS	71.63	1,000.00	0.00	1,000.00	1,000.00	1,000.00
4-0502	BUILDING/FACILITIES RENTAL-VOTING	760.00	1,000.00	440.00	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***4,234.76***	***7,000.00***	***3,949.16***	***7,000.00***	***7,000.00***	***7,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,774.64	5,000.00	4,828.70	5,000.00	5,000.00	5,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0505	FURNITURE	0.00	7,000.00	1,376.58	7,000.00	7,000.00	7,000.00
	Capital Outlay Totals	***2,774.64***	***13,000.00***	***6,205.28***	***13,000.00***	***13,000.00***	***13,000.00***
0100-607 ELECTION COMMISSIONER TOTAL		**185,345.51**	**270,000.00**	**194,600.53**	**262,000.00**	**262,000.00**	**262,000.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	608	PLANNING & ZONING
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	63,716.25	66,568.58	66,492.78	68,595.28	68,595.28	68,595.28
1-0305	REGULAR TIME SALARY - CLERICAL	48,122.40	49,640.00	49,565.60	51,137.60	51,137.60	51,137.60
1-0324	INSPECTOR	48,122.40	49,640.00	49,565.60	51,137.60	51,137.60	51,137.60
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***159,961.05***	***165,848.58***	***165,623.98***	***170,870.48***	***170,870.48***	***170,870.48***
	Operating Expenses						
2-0100	POSTAGE	232.67	400.00	72.15	400.00	400.00	400.00
2-1012	PRINTING & PUBLISHING	820.69	1,000.00	1,702.41	2,200.00	2,200.00	2,200.00
2-1300	BUILDING & GROUNDS MAINTENANCE	1,580.71	7,000.00	6,674.16	7,000.00	7,000.00	7,000.00
2-1610	VEHICLE REPAIRS/DEDUCTIBLES	515.57	3,000.00	2,302.79	3,000.00	3,000.00	3,000.00
2-1701	TRAVEL EXPENSES-MEALS	315.22	400.00	341.35	400.00	400.00	400.00
2-1702	TRAVEL EXPENSES-LODGING	1,309.50	1,500.00	1,427.65	1,500.00	1,500.00	1,500.00
2-1704	TRAVEL EXPENSES-MILEAGE	2,124.07	2,500.00	1,099.06	2,500.00	2,500.00	2,500.00
2-1708	TRAVEL EXPENSES - BOARD MEMBERS EXP	1,455.00	1,500.00	690.00	1,500.00	1,500.00	1,500.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,733.49	5,000.00	2,322.99	5,000.00	5,000.00	5,000.00
2-2501	CONSULTING MANAGEMENT	0.00	45,000.00	0.00	45,000.00	45,000.00	45,000.00
	Operating Expenses Totals	***10,086.92***	***67,300.00***	***16,632.56***	***68,500.00***	***68,500.00***	***68,500.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	3,748.57	5,000.00	4,747.46	5,000.00	5,000.00	5,000.00
3-0209	MATERIALS-MACHINERY & EQUIP FUEL	10,200.99	12,000.00	8,951.31	12,000.00	12,000.00	12,000.00
3-0211	MATERIALS-MACHINERY/EQUIP TIRE/REPA	3,073.37	5,000.00	1,418.14	5,000.00	5,000.00	5,000.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	1,191.64	4,000.00	1,613.18	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***18,214.57***	***26,000.00***	***16,730.09***	***26,000.00***	***26,000.00***	***26,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	6,222.89	7,000.00	5,476.15	7,000.00	7,000.00	7,000.00
	Equipment Rental Totals	***6,222.89***	***7,000.00***	***5,476.15***	***7,000.00***	***7,000.00***	***7,000.00***
	Capital Outlay						
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	1,171.98	1,500.00	170.99	1,500.00	1,500.00	1,500.00
5-0505	FURNITURE	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***1,171.98***	***2,000.00***	***170.99***	***2,000.00***	***2,000.00***	***2,000.00***
0100-608 PLANNING & ZONING TOTAL		**195,657.41**	**268,148.58**	**204,633.77**	**274,370.48**	**274,370.48**	**274,370.48**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	610	DATA PROCESSING DEPARTMENT
Line Item	**Description**	**Actual 2022-2023 (1)**	**Budget 2023-2024 (2)**	**Actual 2023-2024 (3)**	**Requested 2024-2025 (4)**	**Proposed 2024-2025 (5)**	**Adopted 2024-2025 (6)**
	Personal Services						
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	0.00	156,000.00	0.00	0.00	0.00	0.00
1-0305	REGULAR SALARIES	151,200.00	0.00	132,304.80	160,680.00	160,680.00	160,680.00
	Personal Services Totals	***151,200.00***	***156,000.00***	***132,304.80***	***160,680.00***	***160,680.00***	***160,680.00***
	Operating Expenses						
2-1050	LICENSES	35,012.47	46,000.00	28,243.83	65,000.00	65,000.00	65,000.00
2-1100	DATA PROCESSING COSTS	87,744.50	75,000.00	63,293.78	120,000.00	120,000.00	120,000.00
2-1102	COMPUTER CONSULTANT	3,473.75	10,000.00	3,672.50	20,000.00	20,000.00	20,000.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	500.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	0.00	200.00	53.18	0.00	0.00	0.00
2-2507	IT-MISC/INTERLOCAL AGREEMENT	40,880.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***167,110.72***	***131,700.00***	***95,263.29***	***205,000.00***	***205,000.00***	***205,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	659.73	1,000.00	23.38	500.00	500.00	500.00
3-0116	DATA PROCESSING SUPPLIES	3,868.83	11,000.00	9,806.93	13,000.00	13,000.00	13,000.00
	Supplies and Materials Totals	***4,528.56***	***12,000.00***	***9,830.31***	***13,500.00***	***13,500.00***	***13,500.00***
0100-610 DATA PROCESSING DEPARTMENT TOTAL		**322,839.28**	**299,700.00**	**237,398.40**	**379,180.00**	**379,180.00**	**379,180.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	621	CLERK OF DISTRICT COURT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	76,613.49	77,053.34	77,053.34	79,500.00	79,500.00	79,500.00
1-0201	CHIEF DEPUTY'S SALARY	60,122.33	62,000.00	61,167.35	64,500.00	64,500.00	64,500.00
1-0305	REGULAR TIME SALARY - CLERICAL	79,057.60	80,000.00	46,745.28	85,000.00	85,000.00	85,000.00
	Personal Services Totals	***215,793.42***	***219,053.34***	***184,965.97***	***229,000.00***	***229,000.00***	***229,000.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	74.24	300.00	65.00	300.00	300.00	300.00
2-1016	MICROFILMING/PHOTOSTAT	2,998.80	3,400.00	763.80	2,940.00	2,940.00	2,940.00
2-1100	DATA PROCESSING COSTS	3,329.18	3,300.00	3,080.74	3,300.00	3,300.00	3,300.00
2-1200	MAINTENANCE & REPAIRS	1,054.00	600.00	0.00	600.00	600.00	600.00
2-1701	TRAVEL EXPENSES-MEALS	210.00	200.00	0.00	200.00	200.00	200.00
2-1702	TRAVEL EXPENSES-LODGING	484.00	600.00	0.00	600.00	600.00	600.00
2-1704	TRAVEL EXPENSES-MILEAGE	359.07	500.00	142.88	500.00	500.00	500.00
2-1751	DUES,SUBSCRIP,REG.TRAINING,FEES,ETC	566.64	500.00	475.80	600.00	600.00	600.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	0.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***9,075.93***	***9,400.00***	***4,528.22***	***9,540.00***	***9,540.00***	***9,540.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,766.63	5,700.00	5,592.64	5,700.00	5,700.00	5,700.00
	Supplies and Materials Totals	***2,766.63***	***5,700.00***	***5,592.64***	***5,700.00***	***5,700.00***	***5,700.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,646.76	2,300.00	1,830.76	2,310.00	2,310.00	2,310.00
	Equipment Rental Totals	***1,646.76***	***2,300.00***	***1,830.76***	***2,310.00***	***2,310.00***	***2,310.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	0.00	8,838.83	12,500.00	12,500.00	12,500.00
5-0500	OFFICE EQUIPMENT	363.92	3,000.00	73.99	3,000.00	3,000.00	3,000.00
5-0505	FURNITURE	1,287.86	0.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***1,651.78***	***3,000.00***	***8,912.82***	***16,500.00***	***16,500.00***	***16,500.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**230,934.52**	**239,453.34**	**205,830.41**	**263,050.00**	**263,050.00**	**263,050.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1012	PRINTING& PUBLISHING	2,996.66	300.00	124.43	300.00	300.00	300.00
2-1016	MICROFILMING/PHOTOSTAT	3,777.67	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	208.26	5,000.00	4,405.17	5,500.00	5,500.00	5,500.00
	Operating Expenses Totals	***6,982.59***	***5,300.00***	***4,529.60***	***5,800.00***	***5,800.00***	***5,800.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	9,436.38	12,000.00	8,085.40	13,000.00	13,000.00	13,000.00
	Supplies and Materials Totals	***9,436.38***	***12,000.00***	***8,085.40***	***13,000.00***	***13,000.00***	***13,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	3,163.93	5,400.00	5,555.71	6,500.00	6,500.00	6,500.00
	Equipment Rental Totals	***3,163.93***	***5,400.00***	***5,555.71***	***6,500.00***	***6,500.00***	***6,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	804.43	5,000.00	0.00	3,400.00	3,400.00	3,400.00
5-0505	FURNITURE	197.99	1,500.00	195.47	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***1,002.42***	***6,500.00***	***195.47***	***4,900.00***	***4,900.00***	***4,900.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**20,585.32**	**29,200.00**	**18,366.18**	**30,200.00**	**30,200.00**	**30,200.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	624	DISTRICT JUDGE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0313	REGULAR TIME SALARY-BAILIFF	63,216.40	66,031.68	65,893.60	69,993.58	69,993.58	69,993.58
	Personal Services Totals	***63,216.40***	***66,031.68***	***65,893.60***	***69,993.58***	***69,993.58***	***69,993.58***
	Operating Expenses						
2-1100	DATA PROCESSING COSTS	49.98	400.00	49.90	100.00	100.00	100.00
2-1200	MAINTENANCE & REPAIRS	0.00	500.00	214.00	500.00	500.00	500.00
2-1704	TRAVEL EXPENSES-MILEAGE	113.80	500.00	148.10	500.00	500.00	500.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	694.50	1,000.00	795.40	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***858.28***	***2,400.00***	***1,207.40***	***2,100.00***	***2,100.00***	***2,100.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	588.04	1,500.00	598.15	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***588.04***	***1,500.00***	***598.15***	***1,000.00***	***1,000.00***	***1,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	775.08	1,200.00	775.08	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***775.08***	***1,200.00***	***775.08***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00
5-0500	OFFICE EQUIPMENT	214.99	2,500.00	244.36	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***214.99***	***2,500.00***	***244.36***	***7,500.00***	***7,500.00***	***7,500.00***
0100-624 DISTRICT JUDGE TOTAL		**65,652.79**	**73,631.68**	**68,718.59**	**81,593.58**	**81,593.58**	**81,593.58**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	625	PUBLIC DEFENDER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	61,037.82	61,502.48	61,508.46	63,348.00	63,348.00	63,348.00
1-0201	CHIEF DEPUTY'S SALARY	26,998.40	68,330.00	21,022.72	70,380.00	70,380.00	70,380.00
1-0202	DEPUTY SALARY-OTHER	89,941.37	68,330.00	114,522.20	70,380.00	70,380.00	70,380.00
1-0204	OTHER DEPUITY SALARIES	65,700.41	68,330.00	68,211.16	70,380.00	70,380.00	70,380.00
1-0305	REGULAR TIME SALARY-CLERICAL	79,350.00	85,091.00	87,728.37	90,360.00	90,360.00	90,360.00
	Personal Services Totals	***323,028.00***	***351,583.48***	***352,992.91***	***364,848.00***	***364,848.00***	***364,848.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	1,699.76	1,800.00	1,345.65	1,500.00	1,500.00	1,500.00
2-0200	TELEPHONE SERVICE	1,290.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00
2-1100	DATA PROCESSING COSTS	208.00	1,500.00	888.00	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	8,372.67	9,000.00	9,828.74	8,500.00	8,500.00	8,500.00
2-2310	EXPERT WITNESS FEES/SERVICES FEES W	14,304.19	20,000.00	5,418.70	18,000.00	18,000.00	18,000.00
2-2409	DEPOSITIONS,PROFESSIONAL OPINIONS	3,516.25	9,500.00	3,354.35	6,500.00	6,500.00	6,500.00
2-2502	INVESTIGATIVE SERVICES	793.76	1,500.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	425.00	2,000.00	2,160.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***30,609.63***	***47,640.00***	***25,335.44***	***39,340.00***	***39,340.00***	***39,340.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,244.91	8,500.00	4,229.93	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***4,244.91***	***8,500.00***	***4,229.93***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	10,848.48	8,500.00	9,824.29	10,000.00	10,000.00	10,000.00
4-0500	BUILDING/FACILITIES RENTAL	10,800.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
	Equipment Rental Totals	***21,648.48***	***20,500.00***	***21,824.29***	***22,000.00***	***22,000.00***	***22,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	910.20	2,500.00	575.29	700.00	700.00	700.00
	Capital Outlay Totals	***910.20***	***2,500.00***	***575.29***	***700.00***	***700.00***	***700.00***
0100-625 PUBLIC DEFENDER TOTAL		**380,441.22**	**430,723.48**	**404,957.86**	**431,888.00**	**431,888.00**	**431,888.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	641	COURTHOUSE BUILDING & GROUNDS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0303	REGULAR TIME SALARY-MAINTENANCE	98,176.80	101,122.11	102,660.40	112,600.00	112,600.00	112,600.00
1-0500	OVERTIME	310.40	3,500.00	280.95	1,200.00	1,200.00	1,200.00
	Personal Services Totals	***98,487.20***	***104,622.11***	***102,941.35***	***113,800.00***	***113,800.00***	***113,800.00***
	Operating Expenses						
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	16,776.91	20,000.00	11,776.48	18,000.00	18,000.00	18,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1610	VEHICLE REPAIRS	351.64	500.00	0.00	1,000.00	1,000.00	1,000.00
2-1630	WEED/LAWN EQUIPMENT REPAIR	123.65	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	78.60	100.00	100.00	100.00
2-1750	TRAINING	0.00	1,000.00	0.00	0.00	0.00	0.00
2-2544	COURTHOUSE MAINTENANCE AGREEMENTS	7,764.64	12,000.00	11,225.56	12,000.00	12,000.00	12,000.00
2-2545	MISC LABOR/PEST CONTROL	1,050.00	2,000.00	1,110.00	1,500.00	1,500.00	1,500.00
2-2548	LAWN MAINTENANCE AGREEMENTS	0.00	2,000.00	718.20	1,100.00	1,100.00	1,100.00
2-2561	SNOW REMOVAL - BY OTHERS	1,100.00	4,000.00	1,120.00	2,750.00	2,750.00	2,750.00
	Operating Expenses Totals	***27,166.84***	***43,500.00***	***26,028.84***	***37,950.00***	***37,950.00***	***37,950.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	0.00	250.00	117.04	150.00	150.00	150.00
3-0103	SUPPLIES-JANITORIAL	7,768.58	10,000.00	7,972.55	10,000.00	10,000.00	10,000.00
3-0104	SUPPLIES-BUILDING & GROUNDS	1,016.18	2,500.00	6,412.32	6,500.00	6,500.00	6,500.00
3-0109	COURTHOUSE SHOP TOOLS	5,978.30	7,500.00	4,013.21	5,000.00	5,000.00	5,000.00
3-0209	MACHINERY & EQUIP FUEL	589.61	800.00	541.14	800.00	800.00	800.00
	Supplies and Materials Totals	***15,352.67***	***21,050.00***	***19,056.26***	***22,450.00***	***22,450.00***	***22,450.00***
0100-641 COURTHOUSE BUILDING & GROUNDS TOTAL		**141,006.71**	**169,172.11**	**148,026.45**	**174,200.00**	**174,200.00**	**174,200.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	643	REAPPRAISAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0201	DEPUTY SALARIES APPRAISERS	66,092.00	69,100.00	70,096.00	72,218.37	72,218.37	72,218.37
1-0305	SALARIES-APPRAISERS	135,052.12	150,000.00	115,932.57	151,884.00	151,884.00	151,884.00
1-0500	OVER TIME	66.67	1,000.00	12.45	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***201,210.79***	***220,100.00***	***186,041.02***	***225,102.37***	***225,102.37***	***225,102.37***
	Operating Expenses						
2-1200	MAINT & REPAIR-COMPUTER EXPENSE	0.00	500.00	0.00	500.00	500.00	500.00
2-1701	TRAVEL EXPENSES-MEALS	810.00	500.00	600.00	1,000.00	1,000.00	1,000.00
2-1702	TRAVEL EXPENSES-LODGING	1,809.20	2,000.00	1,070.00	2,000.00	2,000.00	2,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,080.62	2,000.00	191.26	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,590.00	2,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1770	ASSESSOR EDUCATION	2,960.00	3,500.00	1,250.00	2,000.00	2,000.00	2,000.00
2-2510	APPRAISER'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***8,249.82***	***10,500.00***	***3,111.26***	***7,500.00***	***7,500.00***	***7,500.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	6,265.02	1,000.00	675.00	1,000.00	1,000.00	1,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***6,265.02***	***2,000.00***	***675.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0230	ANNEX REMODEL	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-643 REAPPRAISAL TOTAL		**215,725.63**	**233,600.00**	**189,827.28**	**235,602.37**	**235,602.37**	**235,602.37**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	645	NEBRASKA EXTENSION EDUCATOR
Line Item	**Description**	**Actual 2022-2023 (1)**	**Budget 2023-2024 (2)**	**Actual 2023-2024 (3)**	**Requested 2024-2025 (4)**	**Proposed 2024-2025 (5)**	**Adopted 2024-2025 (6)**
	Personal Services						
1-0305	REGULAR TIME SALARIES-CLERICAL	83,759.67	73,382.40	60,330.33	51,900.00	51,900.00	51,900.00
1-0405	PART-TIME SALARIES-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	500.00	0.00	500.00	500.00	500.00
	Personal Services Totals	***83,759.67***	***73,882.40***	***60,330.33***	***52,400.00***	***52,400.00***	***52,400.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	403.24	450.00	27.10	250.00	250.00	250.00
2-1012	PRINTING & PUBLISHING	171.10	350.00	636.36	300.00	300.00	300.00
2-1100	DATA PROCESSING COSTS	1,200.00	1,500.00	1,200.00	1,200.00	1,200.00	1,200.00
2-1200	MAINTENANCE & REPAIRS	4,371.57	3,500.00	5,054.32	5,500.00	5,500.00	5,500.00
2-1300	REPAIRS-BLDG & GROUNDS	0.00	0.00	1,570.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	1,232.34	1,500.00	1,753.04	4,500.00	4,500.00	4,500.00
2-1704	TRAVEL EXPENSES-MILEAGE	4,806.40	6,500.00	14,746.63	3,000.00	3,000.00	3,000.00
2-1708	TRAVEL EXPENSES-BOARD MEMBERS EXP	425.18	500.00	516.40	520.00	520.00	520.00
2-1751	DUE,SUBSCRIP,REGS,TRAINING,FEES,ETC	493.00	1,600.00	1,092.00	1,000.00	1,000.00	1,000.00
2-2544	MAINTENANCE AGREEMENTS-CUSTODIAN	4,360.00	5,600.00	4,960.00	6,000.00	6,000.00	6,000.00
2-2545	MISC LABOR	7,758.20	68,720.00	58,604.25	89,285.00	89,285.00	89,285.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	2,492.95	4,000.00	6,944.27	7,500.00	7,500.00	7,500.00
	Operating Expenses Totals	***27,713.98***	***94,220.00***	***97,104.37***	***119,055.00***	***119,055.00***	***119,055.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,295.08	4,500.00	4,100.61	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***4,295.08***	***4,500.00***	***4,100.61***	***4,000.00***	***4,000.00***	***4,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,879.32	1,500.00	1,746.20	1,500.00	1,500.00	1,500.00
	Equipment Rental Totals	***1,879.32***	***1,500.00***	***1,746.20***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	34.99	1,000.00	5,053.24	2,500.00	2,500.00	2,500.00
5-0505	FURNITURE	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***34.99***	***1,500.00***	***5,053.24***	***3,000.00***	***3,000.00***	***3,000.00***
0100-645 NEBRASKA EXTENSION EDUCATOR TOTAL		**117,683.04**	**175,602.40**	**168,334.75**	**179,955.00**	**179,955.00**	**179,955.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	90,880.44	92,940.00	92,947.92	94,799.00	94,799.00	94,799.00
1-0201	CHIEF DEPUTY'S SALARY	88,533.76	92,700.00	91,551.98	97,980.00	97,980.00	97,980.00
1-0202	OTHER DEPUTIES' SALARY	1,450,676.42	2,075,583.84	1,846,364.41	2,405,380.00	2,405,380.00	2,405,380.00
1-0203	OVERTIME SPECIAL/HIGHWAY SAFETY	0.00	100,000.00	0.00	50,000.00	50,000.00	50,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	179,272.08	281,472.59	239,968.23	312,732.00	312,732.00	312,732.00
1-0318	REGULAR TIME SALARY-COMMUNICATION	0.00	0.00	-430.44	0.00	0.00	0.00
1-0500	OVERTIME	51,797.45	65,000.00	70,437.90	75,000.00	75,000.00	75,000.00
1-0502	HOLIDAY PAY	89,356.49	94,000.00	84,472.48	98,000.00	98,000.00	98,000.00
1-1100	UNIFORM ALLOWANCE	4,210.00	5,000.00	3,660.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***1,954,726.64***	***2,806,696.43***	***2,428,972.48***	***3,138,891.00***	***3,138,891.00***	***3,138,891.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	22.99	750.00	55.44	500.00	500.00	500.00
2-0201	TELETYPE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING AND PUBLISHING	4,734.49	5,000.00	1,038.78	3,500.00	3,500.00	3,500.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1120	EMPLOYMENT HIRING COSTS/MERIT COMM	10,012.34	15,000.00	13,088.71	14,000.00	14,000.00	14,000.00
2-1140	INSPECTIONS	1,156.01	1,500.00	0.00	1,000.00	1,000.00	1,000.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1550	RADIO EQUIPMENT REPAIR	69,025.50	20,000.00	42,248.51	20,000.00	20,000.00	20,000.00
2-1600	OTHER EQUIPMENT REPAIR	9,269.46	35,000.00	33,791.25	35,000.00	35,000.00	35,000.00
2-1610	VEHICLE REPAIR	32,568.27	34,000.00	36,480.47	36,000.00	36,000.00	36,000.00
2-1751	DUES,SUBSCRIP,FEES,REG,TRAINING,ETC	32,212.19	45,000.00	44,139.44	45,000.00	45,000.00	45,000.00
2-1761	NATIONAL ASSOCIATION DUES	200.00	0.00	0.00	0.00	0.00	0.00
2-1810	UNIFORM EXPENSES	21,875.05	40,000.00	30,358.29	40,000.00	40,000.00	40,000.00
2-1820	BREATH ANALYSIS COST	373.00	2,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1850	K9 COSTS	3,976.65	15,000.00	1,220.37	15,000.00	15,000.00	15,000.00
2-1851	DARE	9,484.37	12,000.00	11,543.84	12,000.00	12,000.00	12,000.00
2-2314	CRIMINAL INVESTIGATION COSTS	8,808.74	15,000.00	10,531.57	14,000.00	14,000.00	14,000.00
2-2450	DRUG ENFORCEMENT COSTS/SEIZURES	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	2,650.63	7,000.00	3,797.90	5,000.00	5,000.00	5,000.00
2-2552	SECURITY - BY OTHERS	0.00	0.00	571.31	0.00	0.00	0.00
2-2562	MACHINE HIRE-BY OTHERS	5,929.14	7,000.00	0.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***212,298.83***	***254,250.00***	***228,865.88***	***245,000.00***	***245,000.00***	***245,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	7,501.60	8,000.00	7,234.20	8,000.00	8,000.00	8,000.00
3-0112	SUPPLIES-LAW ENFORCEMENT	34,841.08	40,000.00	40,074.42	67,500.00	67,500.00	67,500.00
3-0209	MACHINERY & EQUIPMENT FUEL	123,459.90	150,000.00	115,701.62	145,000.00	145,000.00	145,000.00
3-0211	MACHINERY & EQUIP TIRES/TIRE REPAIR	11,772.16	10,000.00	8,615.66	10,000.00	10,000.00	10,000.00

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Supplies and Materials Totals	***177,574.74***	***208,000.00***	***171,625.90***	***230,500.00***	***230,500.00***	***230,500.00***
	Capital Outlay						
5-0301	CRUISERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	SAFETY EQUIPMENT INSTALL	26,854.22	150,000.00	104,653.04	135,000.00	135,000.00	135,000.00
5-0311	RADIO EQUIPMENT	474.00	40,000.00	9,939.60	27,500.00	27,500.00	27,500.00
5-1100	OTHER EQUIPMENT	0.00	15,000.00	10,612.60	15,000.00	15,000.00	15,000.00
	Capital Outlay Totals	***27,328.22***	***205,000.00***	***125,205.24***	***177,500.00***	***177,500.00***	***177,500.00***
0100-651 COUNTY SHERIFF TOTAL		**2,371,928.43**	**3,473,946.43**	**2,954,669.50**	**3,791,891.00**	**3,791,891.00**	**3,791,891.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	121,546.19	119,660.00	119,645.76	124,000.00	124,000.00	124,000.00
1-0201	CHIEF DEPUTY'S SALARY	53,028.69	110,000.00	107,681.21	112,000.00	112,000.00	112,000.00
1-0202	OTHER DEPUTIES' SALARY	259,218.25	300,000.00	228,424.86	296,700.00	296,700.00	296,700.00
1-0305	REGULAR TIME SALARY-CLERICAL	170,183.20	230,000.00	208,426.36	248,200.00	248,200.00	248,200.00
	Personal Services Totals	***603,976.33***	***759,660.00***	***664,178.19***	***780,900.00***	***780,900.00***	***780,900.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	676.10	1,000.00	195.83	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	3,666.00	5,000.00	3,896.40	5,000.00	5,000.00	5,000.00
2-1701	TRAVEL EXPENSES-MEALS	90.00	250.00	180.15	250.00	250.00	250.00
2-1702	TRAVEL EXPENSES-LODGING	408.21	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	262.99	1,000.00	619.10	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	5,182.85	6,000.00	4,608.75	6,500.00	6,500.00	6,500.00
	Operating Expenses Totals	***10,286.15***	***14,250.00***	***9,500.23***	***14,250.00***	***14,250.00***	***14,250.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,227.26	3,500.00	2,086.36	3,000.00	3,000.00	3,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	750.00	0.00	250.00	250.00	250.00
	Supplies and Materials Totals	***3,227.26***	***4,250.00***	***2,086.36***	***3,250.00***	***3,250.00***	***3,250.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	4,756.86	6,500.00	5,227.13	6,500.00	6,500.00	6,500.00
	Equipment Rental Totals	***4,756.86***	***6,500.00***	***5,227.13***	***6,500.00***	***6,500.00***	***6,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	1,258.79	1,000.00	1,000.00	1,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	500.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	386.34	1,000.00	539.00	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***386.34***	***2,500.00***	***1,797.79***	***3,500.00***	***3,500.00***	***3,500.00***
0100-652 COUNTY ATTORNEY TOTAL		**622,632.94**	**787,160.00**	**682,789.70**	**808,400.00**	**808,400.00**	**808,400.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	653	COMMUNICATION CENTER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0318	REGULAR-COMMUNICATION	547,543.14	599,184.72	590,013.76	764,615.00	764,615.00	764,615.00
1-0500	OVERTIME	13,289.67	18,000.00	24,981.44	25,000.00	25,000.00	25,000.00
1-0502	HOLIDAY PAY	35,037.51	53,300.00	48,524.03	52,000.00	52,000.00	52,000.00
	Personal Services Totals	***595,870.32***	***670,484.72***	***663,519.23***	***841,615.00***	***841,615.00***	***841,615.00***
	Operating Expenses						
2-0201	TELETYPE SERVICES	13,489.39	14,000.00	16,094.88	16,000.00	16,000.00	16,000.00
2-1100	DATA PROCESSING	33,763.52	35,000.00	29,337.48	32,000.00	32,000.00	32,000.00
2-1810	UNIFORM EXPENSE	0.00	3,600.00	2,050.60	3,000.00	3,000.00	3,000.00
2-2544	MAINTENANCE AGREEMENTS	50.88	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***47,303.79***	***52,600.00***	***47,482.96***	***51,000.00***	***51,000.00***	***51,000.00***
0100-653 COMMUNICATION CENTER TOTAL		**643,174.11**	**723,084.72**	**711,002.19**	**892,615.00**	**892,615.00**	**892,615.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	662	CHILD SUPPORT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0203	CHILD SUPPORT WORKER #1	54,021.39	85,000.00	82,075.04	91,200.00	91,200.00	91,200.00
1-0405	PART-TIME SALARY - CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***54,021.39***	***85,000.00***	***82,075.04***	***91,200.00***	***91,200.00***	***91,200.00***
	Operating Expenses						
2-1701	TRAVEL EXPENSES-MEALS	0.00	250.00	91.90	250.00	250.00	250.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	250.00	557.70	750.00	750.00	750.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	400.00	242.35	400.00	400.00	400.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	60.00	500.00	180.00	500.00	500.00	500.00
	Operating Expenses Totals	***60.00***	***1,400.00***	***1,071.95***	***1,900.00***	***1,900.00***	***1,900.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	220.53	300.00	296.23	400.00	400.00	400.00
	Supplies and Materials Totals	***220.53***	***300.00***	***296.23***	***400.00***	***400.00***	***400.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	0.00	500.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	386.34	1,000.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***386.34***	***1,500.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-662 CHILD SUPPORT TOTAL		**54,688.26**	**88,200.00**	**83,443.22**	**94,000.00**	**94,000.00**	**94,000.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	667	CRIME COMMISSION
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0401	GRANT ADMINISTRATION	6,796.00	3,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***6,796.00***	***3,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Operating Expenses						
2-9916	JUVENILE GRANT EXPENSES	15,992.08	10,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***15,992.08***	***10,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-667 CRIME COMMISSION TOTAL		**22,788.08**	**13,000.00**	**0.00**	**2,000.00**	**2,000.00**	**2,000.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	668	LAW ENFORCEMENT GRANT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0202	OTHER DEPUTIES SALARY	0.00	250,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***250,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-668 LAW ENFORCEMENT GRANT TOTAL		**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0203	OVERTIME SPECIAL/HIGHWAY SAFETY	0.00	15,000.00	0.00	0.00	0.00	0.00
1-0301	SALARY ADMINISTRATIVE	81,217.23	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
1-0303	REGULAR TIME SALARY-MAINTENANCE	101,998.74	130,285.85	106,903.60	166,615.00	166,615.00	166,615.00
1-0305	REGULAR TIME SALARY-CLERICAL	89,533.60	92,392.80	92,632.80	103,792.00	103,792.00	103,792.00
1-0307	REGULAR TIME SALARY-NURSE	137,357.94	164,583.50	155,137.17	164,054.00	164,054.00	164,054.00
1-0315	REGULAR TIME SALARY-CORRECTIONAL	1,632,204.41	1,408,586.25	1,104,074.38	1,591,284.00	1,591,284.00	1,591,284.00
1-0500	OVERTIME	35,675.07	58,000.00	54,241.69	60,000.00	60,000.00	60,000.00
1-0502	HOLIDAY PAY	97,535.16	102,411.00	82,366.16	98,000.00	98,000.00	98,000.00
1-0600	VACATION	4,638.80	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	62.22	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	200.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***2,180,423.17***	***1,983,259.40***	***1,607,355.80***	***2,195,745.00***	***2,195,745.00***	***2,195,745.00***
	Operating Expenses						
2-0505	UTILITIES-GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	500.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	648.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	843.87	5,000.00	7,960.11	5,000.00	5,000.00	5,000.00
2-1751	DUES/SUBSCRIP/REG/TRAINING/FEES/ETC	29,867.31	35,000.00	35,313.16	30,000.00	30,000.00	30,000.00
2-1810	UNIFORM EXPENSE	0.00	8,000.00	3,490.92	7,000.00	7,000.00	7,000.00
2-1830	EXTRADITION COSTS	2,398.57	5,000.00	1,763.05	5,000.00	5,000.00	5,000.00
2-1902	BOARD OF PRISONERS-LAUNDRY	1,491.12	6,000.00	2,654.40	3,000.00	3,000.00	3,000.00
2-1903	BOARD OF PRISONERS-MEDICAL	44,281.58	50,000.00	67,980.35	50,000.00	50,000.00	50,000.00
2-1904	INMATE CLOTHING/PERSONAL SUPPLIES	7,818.51	10,000.00	8,569.72	9,000.00	9,000.00	9,000.00
2-1906	FOOD SERVICE	228,988.54	300,000.00	251,685.59	300,000.00	300,000.00	300,000.00
2-1908	COMMISSARY	67,563.50	132,437.00	100,750.46	132,000.00	132,000.00	132,000.00
2-2500	CONSULTING FEES	1,216.30	4,000.00	456.89	2,000.00	2,000.00	2,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4408	INTERGOVT PAYMENTS-AMBULANCE COST	5,944.00	6,000.00	6,957.20	6,000.00	6,000.00	6,000.00
2-5009	PHARMACY PRISONERS	4,624.22	27,000.00	9,943.53	24,000.00	24,000.00	24,000.00
	Operating Expenses Totals	***395,037.52***	***588,937.00***	***498,173.38***	***573,000.00***	***573,000.00***	***573,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,421.80	3,000.00	3,240.99	3,000.00	3,000.00	3,000.00
3-0103	SUPPLIES-JANITORIAL	598.31	0.00	0.00	0.00	0.00	0.00
3-0104	CCLEC BUILDING AND GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00
3-0105	SUPPLIES-MEDICAL/FIRST AID	1,774.29	6,000.00	3,750.88	5,000.00	5,000.00	5,000.00
3-0109	SUPPLIES-SHOP TOOLS	0.00	0.00	0.00	0.00	0.00	0.00
3-0120	SUPPLIES-PROGRAM/TECHNICAL	497.45	0.00	0.00	0.00	0.00	0.00
3-0209	EQUIPMENT FUEL-GENERATOR	0.00	0.00	0.00	0.00	0.00	0.00

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	1,553.32	2,500.00	670.78	0.00	0.00	0.00
	Supplies and Materials Totals	***5,845.17***	***11,500.00***	***7,662.65***	***8,000.00***	***8,000.00***	***8,000.00***
	Capital Outlay						
5-0250	JAIL REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	499.49	5,000.00	5,397.55	7,000.00	7,000.00	7,000.00
5-1000	EQUIPMENT-KITCHEN	510.96	2,500.00	2,511.71	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***1,010.45***	***7,500.00***	***7,909.26***	***9,000.00***	***9,000.00***	***9,000.00***
0100-671 COUNTY JAIL TOTAL		**2,582,316.31**	**2,591,196.40**	**2,121,101.09**	**2,785,745.00**	**2,785,745.00**	**2,785,745.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	693	EMERGENCY MANAGEMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	70,378.81	71,173.57	51,616.14	77,873.46	77,873.46	77,873.46
1-0201	DEPUTY SALARY CHIEF	72,492.36	75,605.30	67,523.78	73,306.78	73,306.78	73,306.78
1-0202	OPERATIONS CHIEF	95,174.53	116,010.96	116,651.19	119,491.29	119,491.29	119,491.29
1-0301	PARAMEDIC ADMINISTRATIVE	64,458.09	68,271.84	67,278.49	70,320.00	70,320.00	70,320.00
1-0305	REGULAR TIME SALARY-CLERICAL	79,597.28	87,067.14	66,072.29	42,848.00	42,848.00	42,848.00
1-0307	PARAMEDIC WAGES	353,594.93	361,100.00	347,911.30	371,933.00	371,933.00	371,933.00
1-0400	PART-TIME DEPUTY	12,075.00	12,978.00	12,600.00	12,978.00	12,978.00	12,978.00
1-0407	EMT WAGES PT	21,164.06	10,300.00	18,544.24	20,600.00	20,600.00	20,600.00
1-0500	EMS DIV OVERTIME	68,479.45	26,500.00	43,690.68	45,320.00	45,320.00	45,320.00
1-0502	HOLIDAY PAY	24,363.88	25,000.00	25,027.23	25,750.00	25,750.00	25,750.00
	Personal Services Totals	***861,778.39***	***854,006.81***	***816,915.34***	***860,420.53***	***860,420.53***	***860,420.53***
	Operating Expenses						
2-0100	POSTAL SERVICE	36.65	250.00	69.32	250.00	250.00	250.00
2-0501	UTILITIES	3,158.30	5,000.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	600.00	456.07	600.00	600.00	600.00
2-1100	DATA PROCESSING COSTS	700.78	2,500.00	1,733.78	2,500.00	2,500.00	2,500.00
2-1200	OFFICE EQUIPMENT REPAIRS	340.50	1,000.00	196.72	1,000.00	1,000.00	1,000.00
2-1300	BUILDING & GROUNDS REPAIR	62.51	1,000.00	914.95	1,000.00	1,000.00	1,000.00
2-1550	RADIO EQUIPMENT REPAIRS	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-1600	OTHER EQUIPMENT REPAIR	185.92	2,000.00	1,874.33	2,000.00	2,000.00	2,000.00
2-1610	VEHICLE REPAIR	6,879.34	5,000.00	4,943.82	5,000.00	5,000.00	5,000.00
2-1701	TRAVEL EXPENSES-MEALS	5,259.34	1,500.00	1,298.54	1,500.00	1,500.00	1,500.00
2-1702	TRAVEL EXPENSES-LODGING	1,143.99	1,000.00	1,543.90	2,000.00	2,000.00	2,000.00
2-1704	TRAVEL EXPENSE-MILEAGE	60.50	500.00	0.00	500.00	500.00	500.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	39,952.03	35,000.00	34,940.13	38,000.00	38,000.00	38,000.00
2-1780	EMERGENCY MANAGEMENT TRAINING	810.00	3,500.00	338.49	3,500.00	3,500.00	3,500.00
2-1805	OTHER-PERSONAL SAFETY EQUIPMENT	4,045.43	5,000.00	3,959.59	5,000.00	5,000.00	5,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2546	JANITORIAL AGREEMENTS	5,671.25	5,000.00	5,280.00	5,500.00	5,500.00	5,500.00
2-3010	MEDICAL DIRECTOR	9,089.73	12,000.00	15,796.95	13,000.00	13,000.00	13,000.00
2-5003	OPERATING EXPENSE-EMERGENCY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSE	1,823.67	0.00	32.91	0.00	0.00	0.00
	Operating Expenses Totals	***79,219.94***	***83,350.00***	***73,379.50***	***83,850.00***	***83,850.00***	***83,850.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	12,087.93	8,500.00	4,515.13	6,500.00	6,500.00	6,500.00
3-0115	AMBULANCE SUPPLIES	36,972.56	45,000.00	42,773.55	48,000.00	48,000.00	48,000.00
3-0123	SUPPLIES-SAFETY	17,389.65	22,000.00	6,336.26	18,000.00	18,000.00	18,000.00

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	693	EMERGENCY MANAGEMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0200	MATERIAL	643.61	3,500.00	1,398.14	2,000.00	2,000.00	2,000.00
3-0209	MATERIALS-MACHINERY & EQUIP FUEL	24,755.72	35,000.00	14,365.44	62,000.00	62,000.00	62,000.00
3-0210	EQUIPMENT-GREASE & OIL	906.89	2,500.00	710.91	1,200.00	1,200.00	1,200.00
3-0211	MATERIALS-MACHINER & EQPT TIRE/REPA	5,336.06	4,500.00	2,998.08	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***98,092.42***	***121,000.00***	***73,097.51***	***141,700.00***	***141,700.00***	***141,700.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,589.26	1,800.00	1,702.80	1,800.00	1,800.00	1,800.00
	Equipment Rental Totals	***1,589.26***	***1,800.00***	***1,702.80***	***1,800.00***	***1,800.00***	***1,800.00***
	Capital Outlay						
5-0301	TRUCKS & VEHICLES	123,780.00	0.00	10.00	0.00	0.00	0.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	41,771.11	35,000.00	19,031.11	33,085.00	33,085.00	33,085.00
5-0311	RADIO EQUIPMENT	22,258.25	15,000.00	5,436.20	15,000.00	15,000.00	15,000.00
5-0505	FURNITURE	728.00	1,500.00	800.08	1,500.00	1,500.00	1,500.00
5-1100	OTHER EQUIPMENT	937.08	0.00	0.00	33,000.00	33,000.00	33,000.00
	Capital Outlay Totals	***189,474.44***	***51,500.00***	***25,277.39***	***82,585.00***	***82,585.00***	***82,585.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**1,230,154.45**	**1,111,656.81**	**990,372.54**	**1,170,355.53**	**1,170,355.53**	**1,170,355.53**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	702	COUNTY SURVEYOR
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	66,737.45	68,409.25	68,416.01	70,468.49	70,468.49	70,468.49
1-0405	PART-TIME SALARIES-CLERICAL	7,800.00	8,190.00	7,800.00	8,190.00	8,190.00	8,190.00
	Personal Services Totals	***74,537.45***	***76,599.25***	***76,216.01***	***78,658.49***	***78,658.49***	***78,658.49***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	443.84	500.00	0.00	475.00	475.00	475.00
	Supplies and Materials Totals	***443.84***	***500.00***	***0.00***	***475.00***	***475.00***	***475.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	0.00	500.00	0.00	475.00	475.00	475.00
	Capital Outlay Totals	***0.00***	***500.00***	***0.00***	***475.00***	***475.00***	***475.00***
0100-702 COUNTY SURVEYOR TOTAL		**74,981.29**	**77,599.25**	**76,216.01**	**79,608.49**	**79,608.49**	**79,608.49**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	731	RECYCLE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0403	PART TIME RECYCLE MAINTENANCE	5,508.00	5,000.00	6,048.00	6,200.00	6,200.00	6,200.00
	Personal Services Totals	***5,508.00***	***5,000.00***	***6,048.00***	***6,200.00***	***6,200.00***	***6,200.00***
	Operating Expenses						
2-0501	UTILITIES-ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	UTILITIES-GARBAGE	0.00	0.00	0.00	65,000.00	65,000.00	65,000.00
2-1012	PRINTING & PUBLISHING	0.00	100.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***100.00***	***0.00***	***65,000.00***	***65,000.00***	***65,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	20.21	100.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***20.21***	***100.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-731 RECYCLE TOTAL		**5,528.21**	**5,200.00**	**6,048.00**	**71,200.00**	**71,200.00**	**71,200.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	733	NOXIOUS WEED CONTROL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	56,678.44	58,099.00	58,037.40	59,778.52	59,778.52	59,778.52
1-0403	PART TIME SPRAYING	1,793.00	4,000.00	1,924.00	3,800.00	3,800.00	3,800.00
1-0420	PART-TIME EMPLOYEE TECHNICIAN	0.00	250.00	0.00	237.50	237.50	237.50
	Personal Services Totals	***58,471.44***	***62,349.00***	***59,961.40***	***63,816.02***	***63,816.02***	***63,816.02***
	Operating Expenses						
2-0100	POSTAL SERVICE	142.02	400.00	334.85	380.00	380.00	380.00
2-1012	PRINTING & PUBLISHING	424.96	750.00	755.00	712.50	712.50	712.50
2-1200	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	475.00	475.00	475.00
2-1610	VEHICLE REPAIR	753.12	1,500.00	132.91	1,425.00	1,425.00	1,425.00
2-1630	SPRAYING EQUIPMENT REPAIR	67.78	500.00	992.71	475.00	475.00	475.00
2-1702	TRAVEL EXPENSES-LODGING	595.90	700.00	0.00	665.00	665.00	665.00
2-1704	TRAVEL EXPENSES-MILEAGE	508.31	1,500.00	547.72	1,425.00	1,425.00	1,425.00
2-1708	BOARD MEMBER EXPENSE	1,225.00	1,500.00	1,950.00	1,425.00	1,425.00	1,425.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	915.00	1,000.00	600.00	950.00	950.00	950.00
2-2562	MACHINE HIRE BY OTHERS	525.00	500.00	3,075.00	3,800.00	3,800.00	3,800.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	467.46	500.00	727.54	475.00	475.00	475.00
	Operating Expenses Totals	***5,624.55***	***9,350.00***	***9,115.73***	***12,207.50***	***12,207.50***	***12,207.50***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	171.47	250.00	375.72	237.50	237.50	237.50
3-0102	SUPPLIES-CHEMICAL	4,741.61	5,000.00	4,250.00	4,750.00	4,750.00	4,750.00
3-0123	SAFETY SUPPLIES	0.00	50.00	0.00	48.50	48.50	48.50
3-0209	MATERIALS-MACH & EQUIP FUEL	3,490.59	6,825.00	1,136.74	5,700.00	5,700.00	5,700.00
3-0210	MATERIALS-MACH-EQUIP GREASE/OIL	0.00	125.00	0.00	118.75	118.75	118.75
3-0211	MATERIALS-MACH/EQUIP TIRE/TIRE REPA	522.00	3,000.00	1,819.71	2,850.00	2,850.00	2,850.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	3,288.55	5,000.00	0.00	4,750.00	4,750.00	4,750.00
	Supplies and Materials Totals	***12,214.22***	***20,250.00***	***7,582.17***	***18,454.75***	***18,454.75***	***18,454.75***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	899.89	600.00	870.92	570.00	570.00	570.00
	Equipment Rental Totals	***899.89***	***600.00***	***870.92***	***570.00***	***570.00***	***570.00***
	Capital Outlay						
5-0302	PICKUP	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	SPRAYING EQUIPMENT	200.45	500.00	0.00	475.00	475.00	475.00
5-0500	OFFICE EQUIPMENT	0.00	250.00	299.99	237.50	237.50	237.50
	Capital Outlay Totals	***200.45***	***750.00***	***299.99***	***712.50***	***712.50***	***712.50***
0100-733 NOXIOUS WEED CONTROL TOTAL		**77,410.55**	**93,299.00**	**77,830.21**	**95,760.77**	**95,760.77**	**95,760.77**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	801	POOR RELIEF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2900	COUNTY BURIALS	8,625.00	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00
2-2950	PUBLIC ASSISTANCE-OTHER	2,636.05	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***11,261.05***	***20,000.00***	***5,000.00***	***20,000.00***	***20,000.00***	***20,000.00***
0100-801 POOR RELIEF TOTAL		**11,261.05**	**20,000.00**	**5,000.00**	**20,000.00**	**20,000.00**	**20,000.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	802	VETERANS AID
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2850	VETERANS AID COSTS	3,000.00	12,000.00	3,000.00	12,000.00	12,000.00	12,000.00
	Operating Expenses Totals	***3,000.00***	***12,000.00***	***3,000.00***	***12,000.00***	***12,000.00***	***12,000.00***
0100-802 VETERANS AID TOTAL		**3,000.00**	**12,000.00**	**3,000.00**	**12,000.00**	**12,000.00**	**12,000.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	803	VETERAN SERVICE OFFICER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	60,167.90	64,590.00	65,593.53	67,465.00	67,465.00	67,465.00
1-0305	FULL TIME SALARIES	43,112.00	44,578.00	43,264.00	45,950.00	45,950.00	45,950.00
1-0400	PART-TIME WAGES-DRIVER	0.00	1,600.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***103,279.90***	***110,768.00***	***108,857.53***	***113,415.00***	***113,415.00***	***113,415.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	759.71	1,500.00	1,162.85	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING COSTS	898.00	1,000.00	898.00	1,000.00	1,000.00	1,000.00
2-1701	TRAVEL EXPENSES-MEALS	51.91	200.00	32.51	100.00	100.00	100.00
2-1702	TRAVEL EXPENSES-LODGING	881.63	1,000.00	273.87	750.00	750.00	750.00
2-1704	TRAVEL EXPENSES-MILEAGE	2,533.42	2,500.00	1,465.64	500.00	500.00	500.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	879.40	1,000.00	1,011.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***6,004.07***	***7,200.00***	***4,843.87***	***4,850.00***	***4,850.00***	***4,850.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	705.87	1,200.00	791.53	1,200.00	1,200.00	1,200.00
3-0140	GRAVE MARKERS	1,766.60	2,500.00	1,460.19	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***2,472.47***	***3,700.00***	***2,251.72***	***3,700.00***	***3,700.00***	***3,700.00***
	Equipment Rental						
4-0200	RENTAL-OFFICE EQUIPMENT	1,036.96	1,080.00	933.60	1,100.00	1,100.00	1,100.00
	Equipment Rental Totals	***1,036.96***	***1,080.00***	***933.60***	***1,100.00***	***1,100.00***	***1,100.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT/COMPUTERS	433.02	1,000.00	925.68	1,000.00	1,000.00	1,000.00
5-0505	FURNITURE	162.74	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***595.76***	***1,500.00***	***925.68***	***1,500.00***	***1,500.00***	***1,500.00***
0100-803 VETERAN SERVICE OFFICER TOTAL		**113,389.16**	**124,248.00**	**117,812.40**	**124,565.00**	**124,565.00**	**124,565.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	822	STATE INSTITUTIONS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2800	INSTITUTIONAL COSTS-NORFOLK REG	0.00	0.00	0.00	0.00	0.00	0.00
2-2801	OPERATING EXPENSES-NORFOLK REGIONAL	0.00	0.00	0.00	0.00	0.00	0.00
2-2802	INSTITUTIONAL COST-BEATRICE STATE	0.00	0.00	0.00	0.00	0.00	0.00
2-2803	INSTITUTIONAL COSTS-HASTINGS REGION	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	INSTITUTIONAL COSTS-LINCOLN REGIONA	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-822 STATE INSTITUTIONS TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	0.00	9,400.00	50.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	5,000.00	0.00	0.00	0.00	0.00
1-0405	PART TIME SALARY-CLERICAL	0.00	5,000.00	0.00	0.00	0.00	0.00
1-0600	VACATION PAY	28,075.78	75,000.00	50,604.60	60,000.00	60,000.00	60,000.00
1-0700	SICK PAY	10,982.95	85,000.00	53,743.31	60,000.00	60,000.00	60,000.00
1-0801	INSURANCE PREMIUMS-NIRMA	383,357.00	400,000.00	0.00	800,000.00	800,000.00	800,000.00
1-0802	INSURANCE PREMIUMS-COUNTY SHARE	2,002,159.56	2,300,000.00	1,975,716.79	2,300,000.00	2,300,000.00	2,300,000.00
1-0808	INSURANCE-CASH IN LIEU	243,600.00	225,000.00	240,400.00	250,000.00	250,000.00	250,000.00
1-0901	RETIREMENT CONTRIBUTIONS-REGULAR	765,428.51	975,000.00	790,792.54	800,000.00	800,000.00	800,000.00
1-0903	RETIREMENT CONTRIBUTIONS PRIOR SERV	768.00	1,750.00	518.00	600.00	600.00	600.00
1-1000	COUNTY FICA	820,864.51	900,000.00	830,756.91	900,000.00	900,000.00	900,000.00
1-1500	UNEMPLOYEMENT CONTRIBUTIONS	4,322.43	45,000.00	7,484.00	20,000.00	20,000.00	20,000.00
	Personal Services Totals	***4,259,558.74***	***5,026,150.00***	***3,950,066.15***	***5,190,600.00***	***5,190,600.00***	***5,190,600.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	105,625.61	125,000.00	107,387.00	125,000.00	125,000.00	125,000.00
2-0200	TELEPHONE SERVICE	259,740.83	400,000.00	220,337.58	300,000.00	300,000.00	300,000.00
2-0205	UTILITIES-INTERNET	459.87	1,750.00	419.88	500.00	500.00	500.00
2-0501	UTILITIES-ELECTRICITY	144,553.30	187,000.00	152,860.62	170,000.00	170,000.00	170,000.00
2-0502	UTILITIES-WATER	16,773.49	27,500.00	19,426.86	20,000.00	20,000.00	20,000.00
2-0503	UTILITIES-HEATING FUELS/PROPANE	77,960.55	87,000.00	54,608.20	75,000.00	75,000.00	75,000.00
2-0504	UTILITIES-SEWER	2,828.68	2,000.00	2,915.48	3,000.00	3,000.00	3,000.00
2-0505	UTILITIES-GARBAGE	14,658.93	26,000.00	15,730.52	20,000.00	20,000.00	20,000.00
2-0506	BOILER/HEAT PUMP MAINTENANCE	127,902.90	75,000.00	64,217.56	40,000.00	40,000.00	40,000.00
2-0600	INSURANCE PREMIUMS	0.00	7,500.00	0.00	5,000.00	5,000.00	5,000.00
2-0620	MISC INSURANCE COSTS	5,000.00	10,000.00	0.00	5,000.00	5,000.00	5,000.00
2-0810	MENTAL HEALTH BOARD COSTS	0.00	50,000.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	6,613.27	10,000.00	9,519.48	1,000.00	1,000.00	1,000.00
2-1017	MAPS & AERIAL PHOTOS/CADASTRAL	71,303.36	80,000.00	67,928.50	67,928.50	67,928.50	67,928.50
2-1100	DATA PROCESSING COSTS	57,751.60	38,500.00	89,581.16	42,200.00	42,200.00	42,200.00
2-1140	INSPECTIONS	0.00	2,000.00	0.00	0.00	0.00	0.00
2-1150	LB644 EXPENDITURES	8,201.40	15,000.00	8,596.51	10,000.00	10,000.00	10,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	131,214.56	75,000.00	181,490.62	75,000.00	75,000.00	75,000.00
2-1307	TOWERS MAINTENANCE/REPAIRS	44,588.22	50,000.00	140,451.41	150,000.00	150,000.00	150,000.00
2-1610	VEHICLE REPAIR	0.00	1,500.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	10,208.18	12,000.00	7,192.45	10,000.00	10,000.00	10,000.00
2-1812	VEHICLE TOWING/IMPOUND	0.00	2,500.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL TREATMENT INMATES	4,333.55	40,000.00	0.00	20,000.00	20,000.00	20,000.00

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-2100	PROBATION COSTS	5,666.00	15,000.00	9,640.00	10,000.00	10,000.00	10,000.00
2-2201	COURT COSTS-DISTRICT COURT	16,610.58	38,000.00	17,021.15	38,000.00	38,000.00	38,000.00
2-2202	COURT COSTS-COUNTY COURT	14,504.04	25,000.00	7,025.00	15,000.00	15,000.00	15,000.00
2-2209	DRUG COURT COSTS	521.76	10,000.00	2,126.71	5,000.00	5,000.00	5,000.00
2-2300	JUROR FEES	3,486.67	30,000.00	1,303.64	20,000.00	20,000.00	20,000.00
2-2301	GRAND JURY EXPENSE	6,661.01	15,000.00	3,246.25	10,000.00	10,000.00	10,000.00
2-2313	COUNTY LAW LIBRARY	0.00	500.00	0.00	0.00	0.00	0.00
2-2400	ATTORNEY FEES	23,307.58	100,000.00	8,978.70	25,000.00	25,000.00	25,000.00
2-2401	ATTORNEY FEES-COURT APPOINTED COUNS	193,769.74	200,000.00	160,265.99	200,000.00	200,000.00	200,000.00
2-2418	PRETRIAL RELEASE	23,140.04	40,000.00	31,572.59	40,000.00	40,000.00	40,000.00
2-2423	TAX FORECLOSURE COSTS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2500	CONSULTING FEES	86,128.75	100,000.00	112,642.67	150,000.00	150,000.00	150,000.00
2-2505	CAFETERIA PLAN ADMINISTRATION FEES	1,287.50	1,000.00	1,166.50	2,000.00	2,000.00	2,000.00
2-2509	(KENO) COURT APPOINTED ADVOCATE	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COSTS-COUNTY	22,999.40	30,000.00	31,050.00	38,000.00	38,000.00	38,000.00
2-2544	COURTHOUSE MAINTENANCE AGREEMENTS	69,656.10	75,000.00	65,626.50	75,000.00	75,000.00	75,000.00
2-2546	JANITORIAL AGREEMENT/COOLING TOWER	0.00	4,000.00	0.00	0.00	0.00	0.00
2-2800	INSTITUTIONAL COSTS-SHERIFF USE	14,184.95	18,600.00	130.00	5,000.00	5,000.00	5,000.00
2-2801	INSTITUTIONAL COSTS-NORFOLK	1,275.00	5,000.00	1,098.00	3,000.00	3,000.00	3,000.00
2-2802	INSTITUTIONAL COSTS-BEATRICE	0.00	2,000.00	0.00	0.00	0.00	0.00
2-2805	INSTITUTIONAL COSTS-LINCOLN	3,426.00	75,000.00	5,501.01	10,000.00	10,000.00	10,000.00
2-2915	JUVENILE CARE COSTS	21,385.00	25,000.00	0.00	15,000.00	15,000.00	15,000.00
2-3020	CORONOR/AUTOPSY COSTS	47,209.00	65,000.00	34,131.87	50,000.00	50,000.00	50,000.00
2-3300	SPECIAL ELECTIONS	26,500.67	40,000.00	26,703.52	40,000.00	40,000.00	40,000.00
2-3500	ABANDONED CEMETARY MAINTENANCE	1,925.00	3,000.00	2,275.00	4,000.00	4,000.00	4,000.00
2-4300	ECONOMIC DEVELOPMENT	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
2-4400	INTERGOVERMENTAL PAYMENTS	13,033.00	15,000.00	13,033.00	25,000.00	25,000.00	25,000.00
2-4411	INTERGOVT-AREA AGENCY ON AGING/ENOA	0.00	0.00	0.00	0.00	0.00	0.00
2-4420	INTERGOVT-BEHAVIORAL HEALTH ACT	74,219.01	75,000.00	74,219.00	75,000.00	75,000.00	75,000.00
2-4421	INTERGOVT PYMTS-ENCOR	90,952.00	95,000.00	90,952.00	91,000.00	91,000.00	91,000.00
2-4426	HISTORICAL SOCIETY	40,000.00	40,000.00	39,999.96	40,000.00	40,000.00	40,000.00
2-7000	JUDGEMENTS-SETTLEMENTS	0.00	60,000.00	0.00	50,000.00	50,000.00	50,000.00
2-7001	SETTLEMENTS OUT OF COURT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	44,285.41	100,000.00	46,572.28	100,000.00	100,000.00	100,000.00
2-9901	MISC GENERAL-SPECIAL(COVID)	0.00	0.00	0.00	0.00	0.00	0.00
2-9902	MISC/COVID-AMERICAN RESCUE PLAN ACT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,975,852.51***	***2,668,350.00***	***1,968,945.17***	***2,316,628.50***	***2,316,628.50***	***2,316,628.50***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	6,342.00	10,000.00	7,039.50	7,500.00	7,500.00	7,500.00

CASS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0103	SUPPLIES-JANITORIAL	23,643.82	25,000.00	26,658.17	30,000.00	30,000.00	30,000.00
3-0104	SUPPLIES-BUILDING & GROUNDS	7,875.71	2,000.00	15,702.67	20,000.00	20,000.00	20,000.00
3-0105	MEDICAL EXPENSE	0.00	2,000.00	315.00	1,000.00	1,000.00	1,000.00
3-0109	SUPPLIES-SHOP TOOLS	1,601.20	2,000.00	1,470.21	2,000.00	2,000.00	2,000.00
3-0111	EMPLOYEE RECOGNITION	1,049.82	7,500.00	160.95	7,500.00	7,500.00	7,500.00
3-0120	STOP	0.00	0.00	2,950.00	0.00	0.00	0.00
3-0150	MISC.SUPPLIES	99.00	1,000.00	0.00	100.00	100.00	100.00
3-0209	MACHINERY & EQUIPMENT FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-3015	RECYCLE/TRAILER COST	5,247.16	10,000.00	2,338.71	10,000.00	10,000.00	10,000.00
	Supplies and Materials Totals	***45,858.71***	***59,500.00***	***56,635.21***	***78,100.00***	***78,100.00***	***78,100.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	4,371.33	6,000.00	4,316.34	5,000.00	5,000.00	5,000.00
4-0501	OFFICE SPACE RENTAL	35,520.00	40,000.00	35,520.00	36,000.00	36,000.00	36,000.00
4-0600	MISCELLANEOUS RENTAL EXPENSE	0.00	10,000.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***39,891.33***	***56,000.00***	***39,836.34***	***41,000.00***	***41,000.00***	***41,000.00***
	Capital Outlay						
5-0103	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
5-0200	BUILDINGS	135,089.00	75,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0264	BUILDING-MISC	52,393.30	100,000.00	43,018.74	50,000.00	50,000.00	50,000.00
5-0300	MACHINERY & EQUIPMENT	8,395.16	100,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0301	CARS & TRUCKS	25,744.00	30,000.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT/UPGRADES/TOWERS	69,929.32	20,000.00	0.00	10,000.00	10,000.00	10,000.00
5-0500	OFFICE EQUIPMENT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
5-0505	FURNITURE	0.00	12,000.00	5,278.00	0.00	0.00	0.00
5-1206	CONCRETE SURFACING CONTRACTS- 108TH ST	0.00	4,800,000.00	37,808.05	5,000,000.00	5,000,000.00	5,000,000.00
5-1250	MISC CONTRACTS	369,397.01	400,000.00	253,142.71	300,000.00	300,000.00	300,000.00
5-1506	CONSULTANT MANAGEMENT	0.00	50,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***660,947.79***	***5,597,000.00***	***339,247.50***	***5,470,000.00***	***5,470,000.00***	***5,470,000.00***
	Transfers Out						
7-0200	INTERFUND TRANSFERS	47,644.76	3,657,917.40	4,157,917.40	2,500,000.00	2,500,000.00	2,500,000.00
	Transfers Out Totals	***47,644.76***	***3,657,917.40***	***4,157,917.40***	***2,500,000.00***	***2,500,000.00***	***2,500,000.00***
0100-970 MISCELLANEOUS GENERAL TOTAL		**7,029,753.84**	**17,064,917.40**	**10,512,647.77**	**15,596,328.50**	**15,596,328.50**	**15,596,328.50**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	18,206,874.95		21,717,131.17			
	TOTAL BUDGET OF EXPENDITURES		30,355,465.79		29,605,336.46	29,605,336.46	29,605,336.46
	NECESSARY CASH RESERVE		5,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00
	TOTAL REQUIREMENTS		35,355,465.79		35,605,336.46	35,605,336.46	35,605,336.46

CASS COUNTY ROAD

					Code	Description
				Fund	0300	ROAD
				Function	705	ROADS DEPARTMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	93,851.78	96,276.05	96,276.05	99,164.05	99,164.05	99,164.05
1-0302	REGULAR TIME SALARY-ENGINEERING	190,016.76	292,314.00	196,214.94	242,214.00	242,214.00	242,214.00
1-0303	REGULAR TIME SALARY-MAINTENANCE	1,316,461.12	1,415,000.00	1,367,415.39	1,450,415.00	1,450,415.00	1,450,415.00
1-0305	REGULAR TIME SALARY-CLERICAL	47,152.00	54,000.00	48,652.96	55,620.00	55,620.00	55,620.00
1-0500	OVER TIME ROADS	9,390.21	0.00	52,816.44	0.00	0.00	0.00
	Personal Services Totals	***1,656,871.87***	***1,857,590.05***	***1,761,375.78***	***1,847,413.05***	***1,847,413.05***	***1,847,413.05***
	Operating Expenses						
2-0101	POSTAL/EXPRESS & FREIGHT	48.78	200.00	0.00	400.00	400.00	400.00
2-0200	TELEPHONE SERVICE	374.21	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITIES-LIGHT	517.82	0.00	0.00	0.00	0.00	0.00
2-0502	UTILITIES-WATER	160.87	0.00	0.00	0.00	0.00	0.00
2-0503	UTILITIES-HEATING FUELS	9,333.91	0.00	2,194.04	0.00	0.00	0.00
2-0504	UTILITIES-SEWER	90.33	0.00	0.00	0.00	0.00	0.00
2-0505	UTILITIES-GARBAGE	1,034.26	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	2,069.91	3,000.00	1,723.46	2,000.00	2,000.00	2,000.00
2-1100	DATA PROCESSING COSTS	182.00	1,200.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	10,365.34	20,000.00	18,932.17	20,000.00	20,000.00	20,000.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	97,536.67	130,000.00	138,749.03	150,000.00	150,000.00	150,000.00
2-1500	ROAD EQUIPMENT REPAIR-LABOR	85,778.49	110,000.00	76,100.53	110,000.00	110,000.00	110,000.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TRAVEL EXPENSE-MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSE-LODGING	529.85	1,000.00	521.30	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	3,303.29	4,000.00	3,873.19	4,200.00	4,200.00	4,200.00
2-2530	CONTRACTED SERVICES	0.00	1,200.00	0.00	0.00	0.00	0.00
2-2560	OTHER-ROAD MAINTENANCE BY OTHERS	75,751.83	50,000.00	1,587.48	50,000.00	50,000.00	50,000.00
2-2601	FEMA COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***287,077.56***	***320,600.00***	***243,681.20***	***337,600.00***	***337,600.00***	***337,600.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,025.47	5,000.00	2,647.51	5,000.00	5,000.00	5,000.00
3-0102	SUPPLIES-CHEMICAL	5,656.51	6,000.00	8,624.34	9,000.00	9,000.00	9,000.00
3-0103	SUPPLIES-JANITORIAL	12,628.87	16,000.00	9,990.70	12,000.00	12,000.00	12,000.00
3-0104	SUPPLIES-TECHNICAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0105	SUPPLIES-MEDICAL/HOSPITAL	740.00	1,000.00	740.00	1,000.00	1,000.00	1,000.00
3-0106	SUPPLIES-SHOP	34,573.35	42,000.00	11,979.16	40,000.00	40,000.00	40,000.00
3-0109	SUPPLIES-SHOP TOOLS	4,122.34	20,000.00	0.00	10,000.00	10,000.00	10,000.00
3-0110	SUPPLIES-SMALL TOOLS,ETC.	0.00	6,000.00	0.00	0.00	0.00	0.00
3-0123	SAFETY SUPPLIES	3,472.69	6,000.00	4,921.91	6,000.00	6,000.00	6,000.00
3-0201	MATERIALS - ASPHALTIC	624.10	2,000.00	12,299.70	13,000.00	13,000.00	13,000.00

CASS COUNTY ROAD

					Code	Description
				Fund	0300	ROAD
				Function	705	ROADS DEPARTMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0202	MATERIALS-GRAVEL AND ROCK	1,817,213.12	2,000,000.00	2,137,964.19	2,200,000.00	2,200,000.00	2,200,000.00
3-0203	SUPPLIES-GRADER BLADES	7,291.92	100,000.00	12,642.00	100,000.00	100,000.00	100,000.00
3-0205	MATERIALS-CONCRETE,ETC.	52,115.53	40,000.00	3,778.73	60,000.00	60,000.00	60,000.00
3-0206	MATERIALS-CULVERTS	341,875.43	500,000.00	77,358.52	400,000.00	400,000.00	400,000.00
3-0207	MATERIALS-STEEL PRODUCTS	247.97	2,000.00	0.00	0.00	0.00	0.00
3-0208	MATERIALS-LUMBER	155.90	500.00	301.72	500.00	500.00	500.00
3-0209	MATERIALS-MACHINERY & EQUIP FUEL	471,337.48	575,000.00	461,047.10	575,000.00	575,000.00	575,000.00
3-0210	MATERIALS-MACHINEY & EQUIP GREASE	20,450.94	32,000.00	15,120.84	30,000.00	30,000.00	30,000.00
3-0211	MATERIALS-MACHINERY & EQUIP TIRE/RE	54,569.24	90,000.00	75,526.84	90,000.00	90,000.00	90,000.00
3-0213	MATERIALS-EROSION CONTROL	7,404.67	10,000.00	2,765.50	5,000.00	5,000.00	5,000.00
3-0301	TRAFFIC CONTROL-SIGNS	15,413.37	20,000.00	10,147.10	15,000.00	15,000.00	15,000.00
3-0302	TRAFFIC CONTROL-SIGN POSTS	189.05	12,000.00	5,832.87	12,000.00	12,000.00	12,000.00
3-0306	TRAFFIC CONTROL-PAVEMENT MARKING	185,598.17	130,000.00	248,970.00	140,000.00	140,000.00	140,000.00
3-0308	TRAFFIC CONTROL-FLARE,FLAG,BARRICAD	365.88	9,000.00	160.55	9,000.00	9,000.00	9,000.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	51,709.09	140,000.00	39,418.50	140,000.00	140,000.00	140,000.00
	Supplies and Materials Totals	***3,091,781.09***	***3,764,500.00***	***3,142,237.78***	***3,872,500.00***	***3,872,500.00***	***3,872,500.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL-ROAD	157,618.19	200,000.00	160,230.64	170,000.00	170,000.00	170,000.00
4-0200	EQUIPMENT RENTAL-OFFICE	2,673.86	4,000.00	3,381.95	4,000.00	4,000.00	4,000.00
	Equipment Rental Totals	***160,292.05***	***204,000.00***	***163,612.59***	***174,000.00***	***174,000.00***	***174,000.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	48,023.64	25,000.00	0.00	20,000.00	20,000.00	20,000.00
5-0200	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	CARS & TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	0.00	120,000.00	60,811.50	130,000.00	130,000.00	130,000.00
5-0303	MACHINERY & EQUIP-TRUCKS	434,209.44	220,000.00	206,000.00	0.00	0.00	0.00
5-0307	MACH.& EQUIP-MOTOR GRADERS/LOADERS	659,136.70	450,000.00	250,530.00	0.00	0.00	0.00
5-0308	MACHINERY & EQUIP-SNOW REMOVE EQUIP	15,258.65	60,000.00	68,432.11	60,000.00	60,000.00	60,000.00
5-0309	MOWERS	0.00	32,000.00	27,200.00	20,000.00	20,000.00	20,000.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	HIGHWAY/ROAD-BITUMINOUS SURFACING	1,012,407.56	1,700,000.00	1,619,278.66	1,500,000.00	1,500,000.00	1,500,000.00
5-1206	HIGHWAY/ROAD-CONCRETE SURFACING	7,182.50	0.00	0.00	0.00	0.00	0.00
5-1207	STRUCTURE PIPES/BOX CULVERTS	38,743.75	1,300,000.00	1,180,416.58	700,000.00	700,000.00	700,000.00
5-1211	HIGHWAY/ROAD-BRIDGES	1,257,612.16	500,000.00	507,881.76	2,000,000.00	2,000,000.00	2,000,000.00
5-1302	SPECIAL FEES-ENGINEERING	91,727.66	100,000.00	48,481.70	100,000.00	100,000.00	100,000.00
5-1307	SPECIAL FEES-ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS CAPITAL OUTLAY	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00
	Capital Outlay Totals	***3,564,302.06***	***4,507,000.00***	***3,969,032.31***	***4,730,000.00***	***4,730,000.00***	***4,730,000.00***

CASS COUNTY ROAD

					Code	Description
				Fund	0300	ROAD
				Function	705	ROADS DEPARTMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
0300-705 ROADS DEPARTMENT TOTAL		**8,760,324.63**	**10,653,690.05**	**9,279,939.66**	**10,961,513.05**	**10,961,513.05**	**10,961,513.05**
300 ROAD TOTALS							
	TOTAL EXPENDITURES	8,760,324.63		9,279,939.66			
	TOTAL BUDGET OF EXPENDITURES		10,653,690.05		10,961,513.05	10,961,513.05	10,961,513.05
	NECESSARY CASH RESERVE		364,752.70		182,650.47	182,650.47	182,650.47
	TOTAL REQUIREMENTS		11,018,442.75		11,144,163.52	11,144,163.52	11,144,163.52

CASS COUNTY ROAD SINKING

		Code	Description
	Fund	0625	ROAD SINKING
	Function	706	ROAD SINKING

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1206	CONCRETE SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	0.00	0.00	34,911.19	0.00	0.00	0.00
5-1400	ROAD SINKING MISC PROJ	0.00	189,737.28	127,800.09	39,762.00	39,762.00	39,762.00
	Capital Outlay Totals	***0.00***	***189,737.28***	***162,711.28***	***39,762.00***	***39,762.00***	***39,762.00***
0625-706 ROAD SINKING TOTAL		**0.00**	**189,737.28**	**162,711.28**	**39,762.00**	**39,762.00**	**39,762.00**
625 ROAD SINKING TOTALS							
	TOTAL EXPENDITURES	0.00		162,711.28			
	TOTAL BUDGET OF EXPENDITURES		189,737.28		39,762.00	39,762.00	39,762.00
	NECESSARY CASH RESERVE		2,700.00		12,486.00	12,486.00	12,486.00
	TOTAL REQUIREMENTS		192,437.28		52,248.00	52,248.00	52,248.00

CASS COUNTY HIWAY BUYBACK

		Code	Description
	Fund	0650	HIWAY BUYBACK
	Function	707	HYWAY BUYBACK

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1205	BITUMINOUS SURFACING	0.00	0.00	0.00	1,376,000.00	1,376,000.00	1,376,000.00
5-1211	BRIDGES	0.00	1,500,000.00	708,978.79	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,500,000.00***	***708,978.79***	***1,376,000.00***	***1,376,000.00***	***1,376,000.00***
0650-707 HYWAY BUYBACK TOTAL		**0.00**	**1,500,000.00**	**708,978.79**	**1,376,000.00**	**1,376,000.00**	**1,376,000.00**
650 HIWAY BUYBACK TOTALS							
	TOTAL EXPENDITURES	0.00		708,978.79			
	TOTAL BUDGET OF EXPENDITURES		1,500,000.00		1,376,000.00	1,376,000.00	1,376,000.00
	NECESSARY CASH RESERVE		576,462.94		515,899.94	515,899.94	515,899.94
	TOTAL REQUIREMENTS		2,076,462.94		1,891,899.94	1,891,899.94	1,891,899.94

CASS COUNTY JUVENILE DIVERSION

		Code	Description
	Fund	0676	JUVENILE DIVERSION
	Function	676	JUVENILE DIVERSION

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	REGULAR TIME SALARY-CLERICAL	26,919.90	20,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***26,919.90***	***20,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Operating Expenses						
2-1701	TRAVEL EXPENSES-MEALS	0.00	100.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	250.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	300.00	0.00	50.00	50.00	50.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	0.00	500.00	0.00	250.00	250.00	250.00
2-2450	DRUG TESTING COSTS/SUPPLIES	0.00	1,000.00	0.00	0.00	20,857.83	20,857.83
	Operating Expenses Totals	***0.00***	***2,150.00***	***0.00***	***300.00***	***21,157.83***	***21,157.83***
0676-676 JUVENILE DIVERSION TOTAL		**26,919.90**	**22,150.00**	**0.00**	**1,300.00**	**22,157.83**	**22,157.83**
676 JUVENILE DIVERSION TOTALS							
	TOTAL EXPENDITURES	26,919.90		0.00			
	TOTAL BUDGET OF EXPENDITURES		22,150.00		1,300.00	22,157.83	22,157.83
	NECESSARY CASH RESERVE		950.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		23,100.00		1,300.00	22,157.83	22,157.83

CASS COUNTY COMMUNICATION TOWER

		Code	Description
	Fund	0942	COMMUNICATION TOWER
	Function	608	COMMUNICATION TOWER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2501	CONSULTING FEES	76,647.95	100,000.00	47,600.91	78,605.67	78,605.67	78,605.67
2-9900	MISCELLANEOUS	0.00	6,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***76,647.95***	***106,000.00***	***47,600.91***	***78,605.67***	***78,605.67***	***78,605.67***
0942-608 COMMUNICATION TOWER TOTAL		**76,647.95**	**106,000.00**	**47,600.91**	**78,605.67**	**78,605.67**	**78,605.67**
942 COMMUNICATION TOWER TOTALS							
	TOTAL EXPENDITURES	76,647.95		47,600.91			
	TOTAL BUDGET OF EXPENDITURES		106,000.00		78,605.67	78,605.67	78,605.67
	NECESSARY CASH RESERVE		48,706.58		0.00	0.00	0.00
	TOTAL REQUIREMENTS		154,706.58		78,605.67	78,605.67	78,605.67

CASS COUNTY VISITOR PROMOTION

					Code	Description
				Fund	0990	VISITOR PROMOTION
				Function	879	VISITOR PROMOTION
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	29,478.00	30,800.00	30,702.00	37,000.00	37,000.00	37,000.00
	Personal Services Totals	***29,478.00***	***30,800.00***	***30,702.00***	***37,000.00***	***37,000.00***	***37,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	924.18	2,000.00	621.00	3,000.00	3,000.00	3,000.00
2-0200	TELEPHONE SERVICE	473.08	2,000.00	385.00	3,000.00	3,000.00	3,000.00
2-0500	UTILITIES	0.00	2,000.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREMIUMS-GEN LIABILITY	0.00	2,000.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	16,986.09	29,000.00	19,250.27	35,000.00	35,000.00	35,000.00
2-1100	DATA PROCESSING COSTS	849.00	12,500.00	1,072.00	15,000.00	15,000.00	15,000.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	2,500.00	0.00	3,000.00	3,000.00	3,000.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	2,500.00	137.65	3,000.00	3,000.00	3,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	4,572.76	7,500.00	5,515.60	8,000.00	8,000.00	8,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,156.00	5,000.00	1,900.00	7,000.00	7,000.00	7,000.00
2-1801	OTHER-DUES,SUBSCRIPTIONS,REG,ETC	225.00	0.00	0.00	0.00	0.00	0.00
2-6071	GRANT FUNDS	37,767.44	147,700.00	36,347.28	100,000.00	100,000.00	100,000.00
2-6073	SPECIAL PROJECTS	0.00	0.00	0.00	45,000.00	45,000.00	45,000.00
	Operating Expenses Totals	***62,953.55***	***214,700.00***	***65,228.80***	***222,000.00***	***222,000.00***	***222,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	546.61	2,500.00	1,289.49	4,000.00	4,000.00	4,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	3,500.00	0.00	6,000.00	6,000.00	6,000.00
	Supplies and Materials Totals	***546.61***	***6,000.00***	***1,289.49***	***10,000.00***	***10,000.00***	***10,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	3,500.00	0.00	5,000.00	5,000.00	5,000.00
4-0500	BUILDING/FACILITIES RENTAL	1,100.00	5,000.00	0.00	8,000.00	8,000.00	8,000.00
	Equipment Rental Totals	***1,100.00***	***8,500.00***	***0.00***	***13,000.00***	***13,000.00***	***13,000.00***
	Capital Outlay						
5-0500	CAPITAL OUTLAY-OFFICE EQUIPMENT	1,380.44	7,500.00	0.00	8,000.00	8,000.00	8,000.00
5-0505	FURNITURE	0.00	2,500.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***1,380.44***	***10,000.00***	***0.00***	***13,000.00***	***13,000.00***	***13,000.00***
0990-879 VISITOR PROMOTION TOTAL		**95,458.60**	**270,000.00**	**97,220.29**	**295,000.00**	**295,000.00**	**295,000.00**
990 VISITOR PROMOTION TOTALS							
	TOTAL EXPENDITURES	95,458.60		97,220.29			
	TOTAL BUDGET OF EXPENDITURES		270,000.00		295,000.00	295,000.00	295,000.00
	NECESSARY CASH RESERVE		45,678.20		46,848.30	46,848.30	46,848.30
	TOTAL REQUIREMENTS		315,678.20		341,848.30	341,848.30	341,848.30

CASS COUNTY VISITOR IMPROVEMENT

		Code	Description
	Fund	0995	VISITOR IMPROVEMENT
	Function	879	VISITOR IMPROVEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	5,765.00	20,000.00	5,600.00	20,000.00	20,000.00	20,000.00
2-6070	SPECIAL PROJECTS-RESEARCH	350.00	0.00	800.00	0.00	0.00	0.00
2-6071	GRANT FUNDS	51,374.00	165,000.00	151,629.89	220,000.00	220,000.00	220,000.00
2-6072	COUNTY'S VISITOR IMPROVEMENT FUND	0.00	212,000.00	0.00	120,000.00	120,000.00	120,000.00
2-6073	SPECIAL PROJECTS-RESEARCH	7,250.40	26,000.00	7,460.62	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***64,739.40***	***423,000.00***	***165,490.51***	***385,000.00***	***385,000.00***	***385,000.00***
0995-879 VISITOR IMPROVEMENT TOTAL		**64,739.40**	**423,000.00**	**165,490.51**	**385,000.00**	**385,000.00**	**385,000.00**
995 VISITOR IMPROVEMENT TOTALS							
	TOTAL EXPENDITURES	64,739.40		165,490.51			
	TOTAL BUDGET OF EXPENDITURES		423,000.00		385,000.00	385,000.00	385,000.00
	NECESSARY CASH RESERVE		49,591.77		45,531.77	45,531.77	45,531.77
	TOTAL REQUIREMENTS		472,591.77		430,531.77	430,531.77	430,531.77

CASS COUNTY RECORD PRESERVATION

					Code	Description
				Fund	1150	RECORD PRESERVATION
				Function	604	RECORD PRESERVATION
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1100	DATA PROCESSING COSTS	2,299.99	126,786.00	5,527.64	100,000.00	100,000.00	100,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	5,794.98	4,000.00	3,065.04	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***8,094.97***	***130,786.00***	***8,592.68***	***120,000.00***	***120,000.00***	***120,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	7.60	0.00	847.50	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***7.60***	***0.00***	***847.50***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	5,000.00	1,075.50	17,670.23	17,670.23	17,670.23
	Capital Outlay Totals	***0.00***	***5,000.00***	***1,075.50***	***17,670.23***	***17,670.23***	***17,670.23***
1150-604 RECORD PRESERVATION TOTAL		**8,102.57**	**135,786.00**	**10,515.68**	**142,670.23**	**142,670.23**	**142,670.23**
1150 RECORD PRESERVATION TOTALS							
	TOTAL EXPENDITURES	8,102.57		10,515.68			
	TOTAL BUDGET OF EXPENDITURES		135,786.00		142,670.23	142,670.23	142,670.23
	NECESSARY CASH RESERVE		18,379.01		20,275.60	20,275.60	20,275.60
	TOTAL REQUIREMENTS		154,165.01		162,945.83	162,945.83	162,945.83

CASS COUNTY OPIOIDS

					Code	Description
				Fund	2320	OPIOIDS
				Function	970	OPIOIDS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	23,007.00	0.00	71,518.68	84,262.32	84,262.32
	Operating Expenses Totals	***0.00***	***23,007.00***	***0.00***	***71,518.68***	***84,262.32***	***84,262.32***
2320-970 OPIOIDS TOTAL		**0.00**	**23,007.00**	**0.00**	**71,518.68**	**84,262.32**	**84,262.32**
2320 OPIOIDS TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		23,007.00		71,518.68	84,262.32	84,262.32
	NECESSARY CASH RESERVE		32,024.90		0.00	0.00	0.00
	TOTAL REQUIREMENTS		55,031.90		71,518.68	84,262.32	84,262.32

CASS COUNTY DRUG LAW ENFORCEMENT

	Code	Description
Fund	2360	DRUG LAW ENFORCEMENT
Function	783	DRUG LAW ENFORCEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	10,000.00	0.00	1,500.00	14,585.76	14,585.76
	Operating Expenses Totals	***0.00***	***10,000.00***	***0.00***	***1,500.00***	***14,585.76***	***14,585.76***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2360-783 DRUG LAW ENFORCEMENT TOTAL		**0.00**	**10,000.00**	**0.00**	**1,500.00**	**14,585.76**	**14,585.76**
2360 DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		10,000.00		1,500.00	14,585.76	14,585.76
	NECESSARY CASH RESERVE		4,215.56		0.00	0.00	0.00
	TOTAL REQUIREMENTS		14,215.56		1,500.00	14,585.76	14,585.76

CASS COUNTY FEMA

					Code	Description
				Fund	2502	FEMA
				Function	693	FEMA
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0201	CHIEF DEPUTY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-2601	FEMA GRANT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSE	0.00	100,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0264	OTHER BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	76,848.53	200,000.00	57,015.88	99,075.50	99,075.50	99,075.50
5-1100	OTHER EQUIPMENT	0.00	150,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***76,848.53***	***350,000.00***	***57,015.88***	***99,075.50***	***99,075.50***	***99,075.50***
	Transfers Out						
7-0200	TRANSFER TO GENERAL	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	Transfers Out Totals	***50,000.00***	***50,000.00***	***50,000.00***	***50,000.00***	***50,000.00***	***50,000.00***
2502-693 FEMA TOTAL		**126,848.53**	**500,000.00**	**107,015.88**	**149,075.50**	**149,075.50**	**149,075.50**
2502 FEMA TOTALS							
	TOTAL EXPENDITURES	126,848.53		107,015.88			
	TOTAL BUDGET OF EXPENDITURES		500,000.00		149,075.50	149,075.50	149,075.50
	NECESSARY CASH RESERVE		3,823.18		0.00	0.00	0.00
	TOTAL REQUIREMENTS		503,823.18		149,075.50	149,075.50	149,075.50

CASS COUNTY PRIVATE GRANTS

		Code	Description
	Fund	2503	PRIVATE GRANTS
	Function	693	PRIVATE GRANTS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	15,000.00	0.00	6,184.46	6,184.46	6,184.46
	Operating Expenses Totals	***0.00***	***15,000.00***	***0.00***	***6,184.46***	***6,184.46***	***6,184.46***
	Supplies and Materials						
3-0115	AMBULANCE SUPPLIES	4,000.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***4,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2503-693 PRIVATE GRANTS TOTAL		**4,000.00**	**15,000.00**	**0.00**	**6,184.46**	**6,184.46**	**6,184.46**
2503 PRIVATE GRANTS TOTALS							
	TOTAL EXPENDITURES	4,000.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		15,000.00		6,184.46	6,184.46	6,184.46
	NECESSARY CASH RESERVE		184.46		0.00	0.00	0.00
	TOTAL REQUIREMENTS		15,184.46		6,184.46	6,184.46	6,184.46

CASS COUNTY CERT & EMERG TEAMS GRANT

	Code	Description
Fund	2504	CERT & EMERG TEAMS GRANT
Function	693	CERT & EMERG TEAMS GRANT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	30,000.00	0.00	23,961.71	23,961.71	23,961.71
	Operating Expenses Totals	***0.00***	***30,000.00***	***0.00***	***23,961.71***	***23,961.71***	***23,961.71***
	Capital Outlay						
5-0304	EMA EQUIPMENT	0.00	20,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***20,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFER TO GENERAL/SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2504-693 CERT & EMERG TEAMS GRANT TOTAL		**0.00**	**50,000.00**	**0.00**	**23,961.71**	**23,961.71**	**23,961.71**
2504 CERT & EMERG TEAMS GRANT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		50,000.00		23,961.71	23,961.71	23,961.71
	NECESSARY CASH RESERVE		961.71		0.00	0.00	0.00
	TOTAL REQUIREMENTS		50,961.71		23,961.71	23,961.71	23,961.71

CASS COUNTY COVID-AMERICAN RESCUE PLAN

		Code	Description
	Fund	2580	COVID-AMERICAN RESCUE PLAN
	Function	911	COVID-AMERICAN RESCUE PLAN

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2950	PUBLIC ASSISTANCE-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	659,759.06	0.00	36,686.27	0.00	0.00	0.00
	Operating Expenses Totals	***659,759.06***	***0.00***	***36,686.27***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	475,236.53	2,682,557.90	2,421,716.63	1,416,270.00	916,270.00	916,270.00
	Capital Outlay Totals	***475,236.53***	***2,682,557.90***	***2,421,716.63***	***1,416,270.00***	***916,270.00***	***916,270.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	1,000,000.00	0.00	0.00	500,000.00	500,000.00
	Transfers Out Totals	***0.00***	***1,000,000.00***	***0.00***	***0.00***	***500,000.00***	***500,000.00***
2580-911 COVID-AMERICAN RESCUE PLAN TOTAL		**1,134,995.59**	**3,682,557.90**	**2,458,402.90**	**1,416,270.00**	**1,416,270.00**	**1,416,270.00**
2580 COVID-AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	1,134,995.59		2,458,402.90			
	TOTAL BUDGET OF EXPENDITURES		3,682,557.90		1,416,270.00	1,416,270.00	1,416,270.00
	NECESSARY CASH RESERVE		285,841.54		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,968,399.44		1,416,270.00	1,416,270.00	1,416,270.00

CASS COUNTY MAPA-CORONAVIRUS RESPONSE/RELIEF

	Code	Description
Fund	2581	MAPA-CORONAVIRUS RESPONSE/RELIEF
Function	704	MAPA-CORONAVIRUS RESPONSE/RELIEF

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	0.00	10,000.00	10,000.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***10,000.00***	***10,000.00***	***0.00***	***0.00***	***0.00***
2581-704 MAPA-CORONAVIRUS RESPONSE/RELIEF TOTAL		**0.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00**	**0.00**
2581 MAPA-CORONAVIRUS RESPONSE/RELIEF TOTALS							
	TOTAL EXPENDITURES	0.00		10,000.00			
	TOTAL BUDGET OF EXPENDITURES		10,000.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,000.00		0.00	0.00	0.00

CASS COUNTY TRIBAL

					Code	Description
				Fund	2585	TRIBAL
				Function	970	TRIBAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	82,446.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***0.00***	***82,446.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
2585-970 TRIBAL TOTAL		**0.00**	**82,446.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**
2585 TRIBAL TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		82,446.00		100,000.00	100,000.00	100,000.00
	NECESSARY CASH RESERVE		0.50		0.00	0.00	0.00
	TOTAL REQUIREMENTS		82,446.50		100,000.00	100,000.00	100,000.00

CASS COUNTY INHERITANCE

					Code	Description
				Fund	2700	INHERITANCE
				Function	982	INHERITANCE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0206	OTHER TELEPHONE/COMMUNICATION SERV	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2209	MISC COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2506	SELF INSURANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-4404	NATURAL DISASTERS	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	JUDGEMENTS/SETTLEMENTS COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSE	2,848.40	0.00	1,054.83	0.00	0.00	0.00
	Operating Expenses Totals	***2,848.40***	***0.00***	***1,054.83***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	OTHER CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	MISC ROAD CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1250	MISCELLANEOUS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	MISCELLANEOUS CAPITAL OUTLAY	0.00	0.00	0.00	275,236.00	2,012,728.98	2,012,728.98
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***275,236.00***	***2,012,728.98***	***2,012,728.98***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	5,000,000.00	4,000,000.00	1,000,000.00	3,500,000.00	3,000,000.00	3,000,000.00
	Transfers Out Totals	***5,000,000.00***	***4,000,000.00***	***1,000,000.00***	***3,500,000.00***	***3,000,000.00***	***3,000,000.00***
2700-982 INHERITANCE TOTAL		**5,002,848.40**	**4,000,000.00**	**1,001,054.83**	**3,775,236.00**	**5,012,728.98**	**5,012,728.98**
2700 INHERITANCE TOTALS							
	TOTAL EXPENDITURES	5,002,848.40		1,001,054.83			
	TOTAL BUDGET OF EXPENDITURES		4,000,000.00		3,775,236.00	5,012,728.98	5,012,728.98
	NECESSARY CASH RESERVE		1,459,259.84		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,459,259.84		3,775,236.00	5,012,728.98	5,012,728.98

CASS COUNTY KENO/LOTTERY

	Code	Description
Fund	2850	KENO/ LOTTERY
Function	637	KENO LOTTERY EXPENSE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-6100	KENO LOTTERY	54,003.25	100,000.00	16,577.00	100,000.00	198,830.20	198,830.20
	Operating Expenses Totals	***54,003.25***	***100,000.00***	***16,577.00***	***100,000.00***	***198,830.20***	***198,830.20***
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00
	Capital Outlay Totals	***0.00***	***75,000.00***	***0.00***	***75,000.00***	***75,000.00***	***75,000.00***
2850-637 KENO LOTTERY EXPENSE TOTAL		**54,003.25**	**175,000.00**	**16,577.00**	**175,000.00**	**273,830.20**	**273,830.20**
2850 KENO/LOTTERY TOTALS							
	TOTAL EXPENDITURES	54,003.25		16,577.00			
	TOTAL BUDGET OF EXPENDITURES		175,000.00		175,000.00	273,830.20	273,830.20
	NECESSARY CASH RESERVE		26,257.38		0.00	0.00	0.00
	TOTAL REQUIREMENTS		201,257.38		175,000.00	273,830.20	273,830.20

CASS COUNTY E911

					Code	Description
				Fund	2910	E911
				Function	653	E911-CLOSED
Line Item	**Description**	**Actual 2022-2023 (1)**	**Budget 2023-2024 (2)**	**Actual 2023-2024 (3)**	**Requested 2024-2025 (4)**	**Proposed 2024-2025 (5)**	**Adopted 2024-2025 (6)**
	Equipment Rental						
4-0306	EQUIPMENT RENTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	FUNDS TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-653 E911-CLOSED TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CASS COUNTY E911

					Code	Description
				Fund	2910	E911
				Function	911	E911
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0555	E911 EQUIPMENT	0.00	59,743.00	7,416.49	54,625.37	54,625.37	54,625.37
5-0556	E911 SET ASIDE FOR FUTURE USE	30,934.21	15,000.00	32,509.93	82,669.19	82,669.19	82,669.19
	Capital Outlay Totals	***30,934.21***	***74,743.00***	***39,926.42***	***137,294.56***	***137,294.56***	***137,294.56***
2910-911 E911 TOTAL		**30,934.21**	**74,743.00**	**39,926.42**	**137,294.56**	**137,294.56**	**137,294.56**
2910 E911 TOTALS							
	TOTAL EXPENDITURES	30,934.21		39,926.42			
	TOTAL BUDGET OF EXPENDITURES		74,743.00		137,294.56	137,294.56	137,294.56
	NECESSARY CASH RESERVE		29,666.17		0.00	0.00	0.00
	TOTAL REQUIREMENTS		104,409.17		137,294.56	137,294.56	137,294.56

CASS COUNTY E911 WIRELESS

					Code	Description
				Fund	2913	E911 WIRELESS
				Function	655	E911 WIRELESS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0555	WIRELESS E911 EQUIPMENT	0.00	72,000.00	0.00	60,399.46	60,399.46	60,399.46
5-0556	WIRELESS E911 SET ASIDE FUTURE EQUI	46,661.00	363,094.45	37,822.43	397,248.24	397,248.24	397,248.24
	Capital Outlay Totals	***46,661.00***	***435,094.45***	***37,822.43***	***457,647.70***	***457,647.70***	***457,647.70***
2913-655 E911 WIRELESS TOTAL		**46,661.00**	**435,094.45**	**37,822.43**	**457,647.70**	**457,647.70**	**457,647.70**
2913 E911 WIRELESS TOTALS							
	TOTAL EXPENDITURES	46,661.00		37,822.43			
	TOTAL BUDGET OF EXPENDITURES		435,094.45		457,647.70	457,647.70	457,647.70
	NECESSARY CASH RESERVE		4,118.78		0.00	0.00	0.00
	TOTAL REQUIREMENTS		439,213.23		457,647.70	457,647.70	457,647.70

CASS COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**3,640,893.35**	**6,307,815.71**	**6,307,815.71**	**5,749,370.04**	**5,749,370.04**	**5,749,370.04**
	Taxes						
300-00	REAL & PERSONAL TAXES	12,573,746.34	14,597,288.87	12,937,292.74	16,469,627.27	16,469,627.27	16,469,627.27
301-00	MOTOR VEHICLE RENTAL TAX	20.00	0.00	0.00	0.00	0.00	0.00
304-00	MOTOR VEHICLE TAXES	1,719,871.59	1,719,871.59	1,778,253.30	1,778,253.30	1,778,253.30	1,778,253.30
318-01	CATV OCCUPATION TAX	18,538.78	18,538.78	9,963.42	9,963.42	9,963.42	9,963.42
	Taxes Totals	***14,312,176.71***	***16,335,699.24***	***14,725,509.46***	***18,257,843.99***	***18,257,843.99***	***18,257,843.99***
	Licenses and Permits						
321-01	TRLR PARK PERMITS	65.00	65.00	65.00	65.00	65.00	65.00
325-01	BUILDING PERMIT	239,344.83	239,344.83	162,642.58	162,642.58	162,642.58	162,642.58
325-05	Zoning Fees	975.00	975.00	975.00	975.00	975.00	975.00
327-01	AMUSEMENT LICENSE	10.00	10.00	0.00	0.00	0.00	0.00
	Licenses and Permits Totals	***240,394.83***	***240,394.83***	***163,682.58***	***163,682.58***	***163,682.58***	***163,682.58***
	Intergovernmental Federal						
330-20	HIGHWAY SAFETY	0.00	0.00	8,849.17	8,849.17	8,849.17	8,849.17
331-01	DIST CRT CHILD SUPPORT ENF 4/D	45,632.22	45,632.22	38,163.82	38,163.82	38,163.82	38,163.82
331-02	CO ATTY CHILD SUP ENFORCE 4/D	59,306.78	59,306.78	83,204.62	83,204.62	83,204.62	83,204.62
331-04	COUNTY GENERAL CO ATTY CHILD SUPPOR	14,323.00	14,323.00	28,368.00	28,368.00	28,368.00	28,368.00
336-01	US FISH & WILDLIFE	0.00	0.00	15,811.00	15,811.00	15,811.00	15,811.00
339-01	Federal Grants/Funding	0.00	0.00	32,446.50	32,446.50	32,446.50	32,446.50
	Intergovernmental Federal Totals	***119,262.00***	***119,262.00***	***206,843.11***	***206,843.11***	***206,843.11***	***206,843.11***
	Intergovernmental State						
340-01	STATE GRANT	9,049.11	15,000.00	2,234.65	85,000.00	85,000.00	85,000.00
341-80	JUVENILE SERVICES GRANT	28,934.48	28,934.48	0.00	0.00	0.00	0.00
344-01	HOMESTEAD ALLOCATION	362,538.82	362,538.82	408,736.70	408,736.70	408,736.70	408,736.70
344-05	TAX CREDIT	856,451.30	856,451.30	958,178.06	958,178.06	958,178.06	958,178.06
345-02	INSURANCE TAX ALLOCATION	89,532.34	89,532.34	93,961.05	93,961.05	93,961.05	93,961.05
345-03	AIRLINE TAX ALLOCATION	13,445.08	13,445.08	13,511.51	13,511.51	13,511.51	13,511.51
346-01	PRO-RATE MOTOR VEHICLE ALLOCATION	34,920.62	34,920.62	33,851.03	33,851.03	33,851.03	33,851.03
346-02	CARLINE TAXES	7,824.23	7,824.23	9,486.77	9,486.77	9,486.77	9,486.77
	Intergovernmental State Totals	***1,402,695.98***	***1,408,646.87***	***1,519,959.77***	***1,602,725.12***	***1,602,725.12***	***1,602,725.12***
	Other Intergovernmental						
350-01	Local Grant	0.00	0.00	5,078.71	5,078.71	5,078.71	5,078.71
351-01	INTERLOCAL GOVERNMENT PAYMENTS	18,764.00	18,764.00	48,292.00	48,929.00	48,929.00	48,929.00
353-01	IN LIEU TAXES	862.09	862.09	862.09	862.09	862.09	862.09
353-02	5% GROSS IN LIEU	109,668.58	109,668.58	112,125.07	112,125.07	112,125.07	112,125.07
353-03	IN LIEU OF TAX-HOUSING AUTHORITY	4,607.95	4,607.95	4,156.94	4,156.94	4,156.94	4,156.94
	Other Intergovernmental Totals	***133,902.62***	***133,902.62***	***170,514.81***	***171,151.81***	***171,151.81***	***171,151.81***
	County Treasurer						

CASS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
360-01	MOTOR VEHICLE FEES	7,844.00	7,844.00	7,867.25	7,867.25	7,867.25	7,867.25
360-02	COUNTY GENERAL	163,688.33	163,688.33	166,151.84	166,151.84	166,151.84	166,151.84
360-04	REDEMPTION FEES	5,852.00	5,852.00	5,236.00	5,236.00	5,236.00	5,236.00
360-05	DISTRESS WARRANT COMM	166.00	166.00	284.00	284.00	284.00	284.00
360-06	TAX SALE COMM	4,520.00	4,520.00	4,760.00	4,760.00	4,760.00	4,760.00
360-07	ADVERT COMM	2,750.00	2,750.00	2,285.00	2,285.00	2,285.00	2,285.00
360-09	FILING FEES-CANDIDATES	0.00	0.00	1,730.76	1,730.76	1,730.76	1,730.76
360-35	INSUFFICIENT FUND FEES	10.00	10.00	0.00	0.00	0.00	0.00
361-01	HOMESTEAD COMMISSION	22,071.54	22,071.54	24,346.20	24,346.20	24,346.20	24,346.20
361-02	COMMISSIONS	48,387.10	48,387.10	51,839.08	51,839.08	51,839.08	51,839.08
361-03	COUNTY SALES TAX COM	23,005.55	23,005.55	27,154.65	27,154.65	27,154.65	27,154.65
361-06	FRANCHISE FEE	4,297.30	4,297.30	9,949.75	9,949.75	9,949.75	9,949.75
361-08	M.V. FEES COMM	52,350.53	52,350.53	53,656.20	53,656.20	53,656.20	53,656.20
363-01	COMMISSION	613,933.13	613,933.13	623,492.77	623,492.77	623,492.77	623,492.77
363-02	SPECIAL ASSESSMENT COMMISSION	19.16	19.16	23.17	23.17	23.17	23.17
	County Treasurer Totals	***948,894.64***	***948,894.64***	***978,776.67***	***978,776.67***	***978,776.67***	***978,776.67***
	County Clerk						
371-04	ADV FEE LIQUOR LICENSE	382.40	382.40	396.90	396.90	396.90	396.90
371-05	MARRIAGE LICENSE FEES	4,832.00	4,832.00	4,399.00	4,399.00	4,399.00	4,399.00
	County Clerk Totals	***5,214.40***	***5,214.40***	***4,795.90***	***4,795.90***	***4,795.90***	***4,795.90***
	Clerk of the District Court						
380-01	FILING FEE-DISTRICT COURT	21,784.33	21,784.33	28,759.64	28,759.64	28,759.64	28,759.64
380-03	DIST COURT COST REFUND	140.39	140.39	0.00	0.00	0.00	0.00
381-01	BAIL BOND 10%	2,605.00	2,605.00	2,100.00	2,100.00	2,100.00	2,100.00
381-02	WORK RELEASE PROGRAM	575.00	575.00	1,200.00	1,200.00	1,200.00	1,200.00
383-00	PASSPORT FEES	10,220.00	10,220.00	8,750.00	8,750.00	8,750.00	8,750.00
383-60	PRE-TRIAL RELEASE FEES	0.00	0.00	150.00	150.00	150.00	150.00
	Clerk of the District Court Totals	***35,324.72***	***35,324.72***	***40,959.64***	***40,959.64***	***40,959.64***	***40,959.64***
	County Court						
390-01	CO COURT COST REFUND & WITNESS FEE	1,474.32	1,474.32	1,196.18	1,196.18	1,196.18	1,196.18
391-01	LAB COST REFUND	812.58	812.58	970.00	970.00	970.00	970.00
	County Court Totals	***2,286.90***	***2,286.90***	***2,166.18***	***2,166.18***	***2,166.18***	***2,166.18***
	Election Commissioner						
393-01	VOTER REGISTRATION LIST	24.00	24.00	174.50	174.50	174.50	174.50
393-02	ELECTION COST RECOVERY	12,461.27	12,461.27	34,344.51	34,344.51	34,344.51	34,344.51
393-04	Misc Fees-Election Comm	12.00	12.00	0.00	0.00	0.00	0.00
	Election Commissioner Totals	***12,497.27***	***12,497.27***	***34,519.01***	***34,519.01***	***34,519.01***	***34,519.01***
	Register of Deeds						
394-01	FILING & RECORDING FEES	114,997.00	114,997.00	120,290.50	120,290.50	120,290.50	120,290.50

CASS COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
394-02	DOC STAMPS	109,462.06	109,462.06	104,372.07	104,372.07	104,372.07	104,372.07
	Register of Deeds Totals	***224,459.06***	***224,459.06***	***224,662.57***	***224,662.57***	***224,662.57***	***224,662.57***
	County Sheriff						
395-01	CO SHERIFF SERVICE FEE	24,422.26	24,422.26	32,866.70	32,866.70	32,866.70	32,866.70
395-02	SHERIFF MILEAGE & COSTS	30,775.14	29,065.53	43,788.25	45,000.00	45,000.00	45,000.00
395-03	CONTRACT LAW ENFORCEMENT	61,542.52	62,342.00	63,142.52	63,142.52	63,142.52	63,142.52
395-04	BREATH ANALYZER FEES	8,733.50	8,733.50	9,064.63	9,064.63	9,064.63	9,064.63
395-05	REIM FED & CITY-PRISONERS	935,421.00	1,200,000.00	1,191,928.82	1,200,000.00	1,200,000.00	1,200,000.00
395-06	ACCIDENT REPORT FEES	2,368.96	2,183.96	1,954.73	1,900.00	1,900.00	1,900.00
395-10	VEHICLE INSPECTION FEES	26,835.00	25,015.00	25,850.00	26,000.00	26,000.00	26,000.00
395-13	GUN PERMITS	2,640.00	2,480.00	2,870.00	2,870.00	2,870.00	2,870.00
395-24	K-9 Dog Donations	1,486.47	15,000.00	1,978.39	6,200.00	6,200.00	6,200.00
	County Sheriff Totals	***1,094,224.85***	***1,369,242.25***	***1,373,444.04***	***1,387,043.85***	***1,387,043.85***	***1,387,043.85***
	County Attorney						
396-01	COUNTY ATTORNEY FEES	20.00	20.00	50.00	50.00	50.00	50.00
	County Attorney Totals	***20.00***	***20.00***	***50.00***	***50.00***	***50.00***	***50.00***
	Other Fees and Miscellaneous						
398-01	LANDFILL COMMISSION FEES	1,560.00	1,560.00	1,580.00	1,580.00	1,580.00	1,580.00
398-03	RECYCLE REVENUE	5,215.00	5,215.00	7,396.75	7,396.75	7,396.75	7,396.75
403-01	RELIEF/MEDICAL RECOVERIES	2,797.50	2,797.50	3,029.92	3,029.92	3,029.92	3,029.92
405-01	OFFICE SPACE RENTAL	43,380.00	43,380.00	39,765.00	39,765.00	39,765.00	39,765.00
408-01	CIVIL DEFENSE FEES	11,466.12	11,466.12	9,008.80	9,008.80	9,008.80	9,008.80
409-01	SALE MAPS & PUBLICATIONS	75.00	75.00	0.00	0.00	0.00	0.00
410-01	SURVEYOR SERVICES	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
420-30	COST REIMBURSEMENT	1,759.39	4,800,000.00	1,968.30	5,047,000.00	5,047,000.00	5,047,000.00
450-02	PHOTO COPIES	1,444.70	1,444.70	214.80	214.80	214.80	214.80
450-03	POSTAGE	303.70	303.70	62.91	62.91	62.91	62.91
450-04	TELEPHONE/COMMUNICATION	31,450.47	31,450.47	55,671.34	55,671.34	55,671.34	55,671.34
470-01	OVERLOAD FINES-25%	28,625.25	28,625.25	29,588.25	29,588.25	29,588.25	29,588.25
500-01	LEASE/RENTAL USE COUNTY PROPERTY	0.00	0.00	27,012.76	27,012.76	27,012.76	27,012.76
502-01	COMMUNITY BUILDING REVENUE	670.00	670.00	859.50	859.50	859.50	859.50
510-01	INTEREST ON INVESTMENTS	561,034.55	561,034.55	1,043,970.58	1,043,970.58	1,043,970.58	1,043,970.58
510-06	DIVIDENDS	15,441.00	15,441.00	30,812.00	30,812.00	30,812.00	30,812.00
524-07	INSURANCE RETURN	1,000.00	1,000.00	0.00	0.00	0.00	0.00
530-02	SALE OF PROPERTY	46,000.00	46,000.00	33,000.00	33,000.00	33,000.00	33,000.00
530-03	SALE SURPLUS PROPERTY MISC	149,580.00	149,580.00	0.00	0.00	0.00	0.00
530-04	SALE OF SUPPLIES	88,012.97	88,012.97	2,192.41	2,192.41	2,192.41	2,192.41
530-06	SALE OF COMMISSARY	70,462.60	100,000.00	79,216.32	120,000.00	120,000.00	120,000.00
531-01	JUDGEMENTS & SETTLEMENTS	163.49	163.49	0.00	0.00	0.00	0.00

CASS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
531-02	INSURANCE SETTLEMENT	20,437.85	20,437.85	22,609.00	22,609.00	22,609.00	22,609.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENT	0.00	0.00	4,518.76	4,518.76	4,518.76	4,518.76
532-50	CONTRACTOR REGISTRATION	0.00	0.00	1,220.00	1,220.00	1,220.00	1,220.00
535-01	INSURANCE PREMIUM	57,789.21	57,789.21	54,653.53	54,653.53	54,653.53	54,653.53
540-01	MISCELLANEOUS REVENUE	84,280.91	84,280.91	55,869.20	93,700.00	93,700.00	93,700.00
540-02	STOP/PROGRAM FEES NATIONAL SAFETY	6,275.00	6,275.00	10,800.00	10,800.00	10,800.00	10,800.00
	Other Fees and Miscellaneous Totals	***1,231,024.71***	***6,058,802.72***	***1,516,820.13***	***6,640,466.31***	***6,640,466.31***	***6,640,466.31***
	County Hospital						
571-02	SCHOOL RESOURCE OFFICER	61,405.94	103,002.56	90,279.68	90,279.68	90,279.68	90,279.68
	County Hospital Totals	***61,405.94***	***103,002.56***	***90,279.68***	***90,279.68***	***90,279.68***	***90,279.68***
	Transfers						
590-02	INTER-FUND TRANSFER	1,050,012.68	2,050,000.00	105,701.95	50,000.00	50,000.00	50,000.00
	Transfers Totals	***1,050,012.68***	***2,050,000.00***	***105,701.95***	***50,000.00***	***50,000.00***	***50,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**11,940,944.32**	**20,758,176.92**	**14,529,208.47**	**19,135,709.19**	**19,135,709.19**	**19,135,709.19**
	TOTAL PROPERTY TAXES	**12,573,746.34**	**14,597,288.87**	**12,937,292.74**	**16,469,627.27**	**16,469,627.27**	**16,469,627.27**
	TOTAL REVENUE AVAILABLE	**24,514,690.66**	**35,355,465.79**	**27,466,501.21**	**35,605,336.46**	**35,605,336.46**	**35,605,336.46**
	Less: EXPENDITURES	**18,206,874.95**	**30,355,465.79**	**21,717,131.17**			
	BALANCE FORWARD/CASH RESERVE	**6,307,815.71**	**5,000,000.00**	**5,749,370.04**			

CASS COUNTY ROAD REVENUE

					Code	Description
				Fund	0300	ROAD
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**801,817.22**	**33,875.30**	**33,875.30**	**524,049.58**	**524,049.58**	**524,049.58**
	Intergovernmental Federal						
338-01	PILT-Fed Land Entitlement	156.04	156.04	155.69	155.69	155.69	155.69
339-01	FEDERAL GRANTS/FUNDING	0.00	0.00	35,134.33	35,134.33	35,134.33	35,134.33
	Intergovernmental Federal Totals	***156.04***	***156.04***	***35,290.02***	***35,290.02***	***35,290.02***	***35,290.02***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE	257,954.13	257,954.13	286,305.72	286,305.72	286,305.72	286,305.72
347-01	HIGHWAY/STREET ALLOCATION	3,707,410.26	3,959,595.00	3,996,548.27	3,996,548.27	3,996,548.27	3,996,548.27
347-02	INCENTIVE PAYMENTS	11,250.00	11,250.00	11,250.00	11,250.00	11,250.00	11,250.00
	Intergovernmental State Totals	***3,976,614.39***	***4,228,799.13***	***4,294,103.99***	***4,294,103.99***	***4,294,103.99***	***4,294,103.99***
	Other Intergovernmental						
353-01	IN LIEU TAXES	856.84	856.84	856.84	856.84	856.84	856.84
	Other Intergovernmental Totals	***856.84***	***856.84***	***856.84***	***856.84***	***856.84***	***856.84***
	County Treasurer						
361-03	Sales Tax Commission	10,824.12	10,824.12	7,417.96	7,417.96	7,417.96	7,417.96
	County Treasurer Totals	***10,824.12***	***10,824.12***	***7,417.96***	***7,417.96***	***7,417.96***	***7,417.96***
	Other Fees and Miscellaneous						
420-10	PATRONAGE DIVIDEND	2,661.16	2,661.16	0.00	0.00	0.00	0.00
420-30	COST REIMBURSEMENT	1,120.16	91,120.16	282,445.13	282,445.13	282,445.13	282,445.13
540-01	MISCELLANEOUS REVENUE	150.00	150.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***3,931.32***	***93,931.32***	***282,445.13***	***282,445.13***	***282,445.13***	***282,445.13***
	Transfers						
590-02	INTER-FUND TRANSFER	4,000,000.00	6,650,000.00	5,150,000.00	6,000,000.00	6,000,000.00	6,000,000.00
	Transfers Totals	***4,000,000.00***	***6,650,000.00***	***5,150,000.00***	***6,000,000.00***	***6,000,000.00***	***6,000,000.00***
	TOTAL REVENUE AVAILABLE	**8,794,199.93**	**11,018,442.75**	**9,803,989.24**	**11,144,163.52**	**11,144,163.52**	**11,144,163.52**
	Less: EXPENDITURES	**8,760,324.63**	**10,653,690.05**	**9,279,939.66**			
	BALANCE FORWARD/CASH RESERVE	**33,875.30**	**364,752.70**	**524,049.58**			

CASS COUNTY ROAD SINKING REVENUE

					Code	Description
				Fund	0625	ROAD SINKING
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**187,537.28**	**189,987.28**	**189,987.28**	**39,762.00**	**39,762.00**	**39,762.00**
	Other Fees and Miscellaneous						
530-03	SALE SURPLUS PROP MISC	0.00	0.00	2,536.00	2,536.00	2,536.00	2,536.00
530-05	SALE OF MATERIALS	0.00	0.00	900.00	900.00	900.00	900.00
540-01	Miscellaneous Revenue	2,450.00	2,450.00	9,050.00	9,050.00	9,050.00	9,050.00
	Other Fees and Miscellaneous Totals	***2,450.00***	***2,450.00***	***12,486.00***	***12,486.00***	***12,486.00***	***12,486.00***
	TOTAL REVENUE AVAILABLE	**189,987.28**	**192,437.28**	**202,473.28**	**52,248.00**	**52,248.00**	**52,248.00**
	Less: EXPENDITURES	**0.00**	**189,737.28**	**162,711.28**			
	BALANCE FORWARD/CASH RESERVE	**189,987.28**	**2,700.00**	**39,762.00**			

CASS COUNTY HIWAY BUYBACK REVENUE

					Code	Description
				Fund	0650	HIWAY BUYBACK
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**1,064,095.16**	**1,570,279.05**	**1,570,279.05**	**1,376,600.10**	**1,376,600.10**	**1,376,600.10**
	Intergovernmental State						
347-50	HWY/STREET BUY BACK PRGM STP	271,177.94	271,177.94	266,614.18	266,614.18	266,614.18	266,614.18
347-60	HWY/BRIDGE BUY BACK PRGM	235,005.95	235,005.95	248,685.66	248,685.66	248,685.66	248,685.66
	Intergovernmental State Totals	***506,183.89***	***506,183.89***	***515,299.84***	***515,299.84***	***515,299.84***	***515,299.84***
	TOTAL REVENUE AVAILABLE	**1,570,279.05**	**2,076,462.94**	**2,085,578.89**	**1,891,899.94**	**1,891,899.94**	**1,891,899.94**
	Less: EXPENDITURES	**0.00**	**1,500,000.00**	**708,978.79**			
	BALANCE FORWARD/CASH RESERVE	**1,570,279.05**	**576,462.94**	**1,376,600.10**			

CASS COUNTY JUVENILE DIVERSION REVENUE

					Code	Description
				Fund	0676	JUVENILE DIVERSION
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**15,685.81**	**14,232.60**	**14,232.60**	**22,157.83**	**22,157.83**	**22,157.83**
	Taxes						
300-00	REAL & PERSONAL TAXES	56.13	0.00	12.98	0.00	0.00	0.00
	Taxes Totals	***56.13***	***0.00***	***12.98***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD ALLOCATION	-3.66	0.00	-5.20	0.00	0.00	0.00
	Intergovernmental State Totals	***-3.66***	***0.00***	***-5.20***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSIONS	0.03	0.00	0.05	0.00	0.00	0.00
	County Treasurer Totals	***0.03***	***0.00***	***0.05***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
474-07	DRUG TESTING FEES	250.00	250.00	0.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	700.00	700.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***950.00***	***950.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER-FUND TRANSFER	24,464.19	7,917.40	7,917.40	0.00	0.00	0.00
	Transfers Totals	***24,464.19***	***7,917.40***	***7,917.40***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**41,096.37**	**23,100.00**	**22,144.85**	**22,157.83**	**22,157.83**	**22,157.83**
	TOTAL PROPERTY TAXES	**56.13**	**0.00**	**12.98**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**41,152.50**	**23,100.00**	**22,157.83**	**22,157.83**	**22,157.83**	**22,157.83**
	Less: EXPENDITURES	**26,919.90**	**22,150.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**14,232.60**	**950.00**	**22,157.83**			

CASS COUNTY COMMUNICATION TOWER REVENUE

					Code	Description
				Fund	0942	COMMUNICATION TOWER
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**104,354.53**	**106,206.58**	**106,206.58**	**68,605.67**	**68,605.67**	**68,605.67**
	Other Fees and Miscellaneous						
502-05	TOWER ENGINEERING FEES	78,500.00	48,500.00	10,000.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***78,500.00***	***48,500.00***	***10,000.00***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**182,854.53**	**154,706.58**	**116,206.58**	**78,605.67**	**78,605.67**	**78,605.67**
	Less: EXPENDITURES	**76,647.95**	**106,000.00**	**47,600.91**			
	BALANCE FORWARD/CASH RESERVE	**106,206.58**	**48,706.58**	**68,605.67**			

CASS COUNTY VISITOR PROMOTION REVENUE

					Code	Description
				Fund	0990	VISITOR PROMOTION
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**171,372.58**	**195,796.09**	**195,796.09**	**220,212.05**	**220,212.05**	**220,212.05**
	Taxes						
315-03	COUNTY VISITOR PROMOTION	119,841.91	119,841.91	121,636.25	121,636.25	121,636.25	121,636.25
	Taxes Totals	***119,841.91***	***119,841.91***	***121,636.25***	***121,636.25***	***121,636.25***	***121,636.25***
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	40.20	40.20	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***40.20***	***40.20***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**291,254.69**	**315,678.20**	**317,432.34**	**341,848.30**	**341,848.30**	**341,848.30**
	Less: EXPENDITURES	**95,458.60**	**270,000.00**	**97,220.29**			
	BALANCE FORWARD/CASH RESERVE	**195,796.09**	**45,678.20**	**220,212.05**			

CASS COUNTY VISITOR IMPROVEMENT REVENUE

					Code	Description
				Fund	0995	VISITOR IMPROVEMENT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**297,647.43**	**352,749.90**	**352,749.90**	**308,895.58**	**308,895.58**	**308,895.58**
	Taxes						
315-03	COUNTY VISITOR PROMOTION	119,841.87	119,841.87	121,636.19	121,636.19	121,636.19	121,636.19
	Taxes Totals	***119,841.87***	***119,841.87***	***121,636.19***	***121,636.19***	***121,636.19***	***121,636.19***
	TOTAL REVENUE AVAILABLE	**417,489.30**	**472,591.77**	**474,386.09**	**430,531.77**	**430,531.77**	**430,531.77**
	Less: EXPENDITURES	**64,739.40**	**423,000.00**	**165,490.51**			
	BALANCE FORWARD/CASH RESERVE	**352,749.90**	**49,591.77**	**308,895.58**			

CASS COUNTY RECORD PRESERVATION REVENUE

					Code	Description
				Fund	1150	RECORD PRESERVATION
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**125,504.58**	**135,783.51**	**135,783.51**	**144,106.83**	**144,106.83**	**144,106.83**
	Register of Deeds						
394-01	FILING & RECORDING FEES	18,381.50	18,381.50	18,839.00	18,839.00	18,839.00	18,839.00
	Register of Deeds Totals	***18,381.50***	***18,381.50***	***18,839.00***	***18,839.00***	***18,839.00***	***18,839.00***
	TOTAL REVENUE AVAILABLE	**143,886.08**	**154,165.01**	**154,622.51**	**162,945.83**	**162,945.83**	**162,945.83**
	Less: EXPENDITURES	**8,102.57**	**135,786.00**	**10,515.68**			
	BALANCE FORWARD/CASH RESERVE	**135,783.51**	**18,379.01**	**144,106.83**			

CASS COUNTY OPIOIDS REVENUE

					Code	Description
				Fund	2320	OPIOIDS
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**0.00**	**27,515.95**	**27,515.95**	**78,262.32**	**78,262.32**	**78,262.32**
	Intergovernmental Federal						
339-01	FEDERAL GRANT	27,515.95	27,515.95	50,746.37	6,000.00	6,000.00	6,000.00
	Intergovernmental Federal Totals	***27,515.95***	***27,515.95***	***50,746.37***	***6,000.00***	***6,000.00***	***6,000.00***
	TOTAL REVENUE AVAILABLE	**27,515.95**	**55,031.90**	**78,262.32**	**84,262.32**	**84,262.32**	**84,262.32**
	Less: EXPENDITURES	**0.00**	**23,007.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**27,515.95**	**32,024.90**	**78,262.32**			

CASS COUNTY DRUG LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2360	DRUG LAW ENFORCEMENT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**12,948.40**	**13,581.98**	**13,581.98**	**14,083.87**	**14,083.87**	**14,083.87**
	Other Fees and Miscellaneous						
510-01	COUNTY DRUG FUND	333.58	333.58	501.89	501.89	501.89	501.89
540-01	Miscellaneous Revenue	300.00	300.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***633.58***	***633.58***	***501.89***	***501.89***	***501.89***	***501.89***
	TOTAL REVENUE AVAILABLE	**13,581.98**	**14,215.56**	**14,083.87**	**14,585.76**	**14,585.76**	**14,585.76**
	Less: EXPENDITURES	**0.00**	**10,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**13,581.98**	**4,215.56**	**14,083.87**			

CASS COUNTY FEMA REVENUE

					Code	Description
				Fund	2502	FEMA
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**88,020.41**	**97,497.53**	**97,497.53**	**149,075.50**	**149,075.50**	**149,075.50**
	Intergovernmental Federal						
339-01	FEDERAL GRANTS/FUNDING	136,325.65	406,325.65	158,593.85	0.00	0.00	0.00
	Intergovernmental Federal Totals	***136,325.65***	***406,325.65***	***158,593.85***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**224,346.06**	**503,823.18**	**256,091.38**	**149,075.50**	**149,075.50**	**149,075.50**
	Less: EXPENDITURES	**126,848.53**	**500,000.00**	**107,015.88**			
	BALANCE FORWARD/CASH RESERVE	**97,497.53**	**3,823.18**	**149,075.50**			

CASS COUNTY PRIVATE GRANTS REVENUE

					Code	Description
				Fund	2503	PRIVATE GRANTS
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**6,184.46**	**6,184.46**	**6,184.46**	**6,184.46**	**6,184.46**	**6,184.46**
	Other Fees and Miscellaneous						
540-01	EMERGENCY MGMT PRIVATE GRANT	4,000.00	9,000.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***4,000.00***	***9,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**10,184.46**	**15,184.46**	**6,184.46**	**6,184.46**	**6,184.46**	**6,184.46**
	Less: EXPENDITURES	**4,000.00**	**15,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**6,184.46**	**184.46**	**6,184.46**			

CASS COUNTY CERT & EMERG TEAMS GRANT REVENUE

					Code	Description
				Fund	2504	CERT & EMERG TEAMS GRANT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**23,961.71**	**23,961.71**	**23,961.71**	**23,961.71**	**23,961.71**	**23,961.71**
	Intergovernmental Federal						
339-01	FEDERAL GRANT	0.00	27,000.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***0.00***	***27,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**23,961.71**	**50,961.71**	**23,961.71**	**23,961.71**	**23,961.71**	**23,961.71**
	Less: EXPENDITURES	**0.00**	**50,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**23,961.71**	**961.71**	**23,961.71**			

CASS COUNTY COVID-AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID-AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**2,457,022.57**	**3,919,804.71**	**3,919,804.71**	**1,416,270.00**	**1,416,270.00**	**1,416,270.00**
	Intergovernmental Federal						
339-25	American Rescue Plan Act	2,549,183.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***2,549,183.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	Interest Earned	48,594.73	48,594.73	93,096.84	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***48,594.73***	***48,594.73***	***93,096.84***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTERFUND TRANSFERS	0.00	0.00	-138,228.65	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-138,228.65***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**5,054,800.30**	**3,968,399.44**	**3,874,672.90**	**1,416,270.00**	**1,416,270.00**	**1,416,270.00**
	Less: EXPENDITURES	**1,134,995.59**	**3,682,557.90**	**2,458,402.90**			
	BALANCE FORWARD/CASH RESERVE	**3,919,804.71**	**285,841.54**	**1,416,270.00**			

CASS COUNTY MAPA-CORONAVIRUS RESPONSE/RELIEF REVENUE

					Code	Description
				Fund	2581	MAPA-CORONAVIRUS RESPONSE/ RELIEF
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**0.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00**	**0.00**
	Transfers						
590-02	INTERFUND TRANSFERS	10,000.00	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***10,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**10,000.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**0.00**	**10,000.00**	**10,000.00**			
	BALANCE FORWARD/CASH RESERVE	**10,000.00**	**0.00**	**0.00**			

CASS COUNTY TRIBAL REVENUE

					Code	Description
				Fund	2585	TRIBAL
				Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**10,000.00**	**82,446.50**	**82,446.50**	**100,000.00**	**100,000.00**	**100,000.00**
	Intergovernmental Federal						
339-01	Federal Grant	82,446.50	0.00	17,553.50	0.00	0.00	0.00
	Intergovernmental Federal Totals	***82,446.50***	***0.00***	***17,553.50***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTERFUND TRANSFERS	-10,000.00	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-10,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**82,446.50**	**82,446.50**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Less: EXPENDITURES	**0.00**	**82,446.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**82,446.50**	**0.50**	**100,000.00**			

CASS COUNTY INHERITANCE REVENUE

					Code	Description
				Fund	2700	INHERITANCE
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**8,813,358.94**	**4,634,885.19**	**4,634,885.19**	**4,812,728.98**	**4,812,728.98**	**4,812,728.98**
	Taxes						
310-01	INHERITANCE TAX	824,374.65	824,374.65	1,178,898.62	700,000.00	700,000.00	200,000.00
	Taxes Totals	***824,374.65***	***824,374.65***	***1,178,898.62***	***700,000.00***	***700,000.00***	***200,000.00***
	TOTAL REVENUE AVAILABLE	**9,637,733.59**	**5,459,259.84**	**5,813,783.81**	**5,512,728.98**	**5,512,728.98**	**5,012,728.98**
	Less: EXPENDITURES	**5,002,848.40**	**4,000,000.00**	**1,001,054.83**			
	BALANCE FORWARD/CASH RESERVE	**4,634,885.19**	**1,459,259.84**	**4,812,728.98**			

CASS COUNTY KENO/LOTTERY REVENUE

					Code	Description
				Fund	2850	KENO/ LOTTERY
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**74,958.07**	**111,106.10**	**111,106.10**	**184,179.65**	**184,179.65**	**184,179.65**
	Other Fees and Miscellaneous						
510-01	INTEREST EARNED	1,508.37	1,508.37	5,098.05	5,098.05	5,098.05	5,098.05
534-10	KENO REVENUE	88,615.91	88,615.91	84,552.50	84,552.50	84,552.50	84,552.50
540-01	MISCELLANEOUS	27.00	27.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***90,151.28***	***90,151.28***	***89,650.55***	***89,650.55***	***89,650.55***	***89,650.55***
	TOTAL REVENUE AVAILABLE	**165,109.35**	**201,257.38**	**200,756.65**	**273,830.20**	**273,830.20**	**273,830.20**
	Less: EXPENDITURES	**54,003.25**	**175,000.00**	**16,577.00**			
	BALANCE FORWARD/CASH RESERVE	**111,106.10**	**26,257.38**	**184,179.65**			

CASS COUNTY E911 REVENUE

					Code	Description
				Fund	2910	E911
				Function	ALL	
Line Item	**Description**	**Actual 2022-2023 (1)**	**Budget 2023-2024 (2)**	**Actual 2023-2024 (3)**	**Requested 2024-2025 (4)**	**Proposed 2024-2025 (5)**	**Adopted 2024-2025 (6)**
271-00	**756643**	**21,037.60**	**62,256.28**	**62,256.28**	**82,669.19**	**82,669.19**	**82,669.19**
	County Sheriff						
395-09	911 SURCHARGE	72,152.89	42,152.89	60,339.33	54,625.37	54,625.37	54,625.37
	County Sheriff Totals	***72,152.89***	***42,152.89***	***60,339.33***	***54,625.37***	***54,625.37***	***54,625.37***
	TOTAL REVENUE AVAILABLE	**93,190.49**	**104,409.17**	**122,595.61**	**137,294.56**	**137,294.56**	**137,294.56**
	Less: EXPENDITURES	**30,934.21**	**74,743.00**	**39,926.42**			
	BALANCE FORWARD/CASH RESERVE	**62,256.28**	**29,666.17**	**82,669.19**			

CASS COUNTY E911 WIRELESS REVENUE

					Code	Description
				Fund	2913	E911 WIRELESS
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**319,507.15**	**356,029.69**	**356,029.69**	**397,248.24**	**397,248.24**	**397,248.24**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	83,183.54	83,183.54	79,040.98	60,399.46	60,399.46	60,399.46
	Intergovernmental State Totals	***83,183.54***	***83,183.54***	***79,040.98***	***60,399.46***	***60,399.46***	***60,399.46***
	TOTAL REVENUE AVAILABLE	**402,690.69**	**439,213.23**	**435,070.67**	**457,647.70**	**457,647.70**	**457,647.70**
	Less: EXPENDITURES	**46,661.00**	**435,094.45**	**37,822.43**			
	BALANCE FORWARD/CASH RESERVE	**356,029.69**	**4,118.78**	**397,248.24**			