2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
CASS COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

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 9-30-2025
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		18,664,575.20	18,664,575.20
Total All Funds	0.00	18,664,575.20	18,664,575.20

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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

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

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

Total Certified Valuation	5,267,770,200

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

Outstanding Bonded Indebtedness as of July 1, 2025

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	Daniel Stohlmann
TITLE / FIRM NAME	Chairman	County Clerk	Board Member
TELEPHONE	402-983-0628	402-296-9304	402-949-0232
EMAIL ADDRESS	dist3comm@casscountyne.gov	clerk@casscountyne.gov	dist4comm@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

CASS COUNTY
NEBRASKA

Board of Commissioners
District 1 – Terry Dasher
District 2 – Taylor Boyle
District 3 – Alex DeGarmo (Chairman)
District 4 – Daniel Stohlmann
District 5 - Duane Murdoch (Vice-Chair)

346 Main Street - Plattsmouth NE 68048
Phone: (402) 296-9304

Budget Message

The 2025-2026 fiscal year for Cass County remains to be conservative in nature. The Board continues to maintain services and provide all facets of county government with equipment and workforce 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.

Department Heads collaborated with Commissioners making necessary budget cuts where needed with employees receiving a 3% COLA plus step increases, if eligible. The FOP agreement has varying wage increases for applicable law enforcement employees. The Board is continuously working toward building an appropriate Cash Reserve to best suit the County's needs in future fiscal years. Budget workshops were held (open to the public-with none attending) in advance of the September 9th public hearing for the proposed budget (advertised per statute) with no public in attendance. Cass County was required to attend the Joint Public Hearing on September 18th (58 in attendance with 12 speakers).

The valuation increased from $4,690,379,233 to $5,267,770.200, which is a 12.31% increase. The levy will be 0.354316 per hundred dollars, which is an increase of .91%.

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.

Respectfully,

Alex DeGarmo
Cass County Board Chair

Cass County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 16,469,627.27**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 16,469,627.27**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 16,474,224.27 (13)

Growth Percentage per County Assessor

34,236,958.00 (2025 Growth Value) / 4,690,379,233.00 (2024 Total Valuation) = 0.73% (14a)

Line 14 equals Line 13 minus Line 2 & 3, multiplied by Line 14a — 120,251.97 Increase due to Growth (14)

Inflation Percentage

5.17% (15a)

(Line 15 equals Line 13 minus Line 2 & 3, multiplied by Line 15a — 851,717.39 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for the principal & interest on bonds on cover page (page 1))*	(16)	0.00
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	0.00
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	640,335.00
County Attorneys	(19)	544,400.00
County Public Defenders	(20)	65,248.44
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024	(21)	0.00
Support of an interlocal agreement relating to public safety	(22)	0.00
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	0.00
Prior Years's Unused Property Tax Authority Used This Year *(Cannot exceed amount on Supporting Schedule 1, Line 1)*	(24)	0.00

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	1,249,983.44
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	18,691,580.07
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	18,664,575.20
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	27,004.87

Cass County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 0.00
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	27,004.87
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	27,004.87

Schedule 2 - Declared Emergency Exception Certification

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, Line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
Total Emergency Response Exception *(must agree to Computation Form, Line 17)*			**$ 0.00**

Schedule 3 - Description of Public Safety Services Exception

If using a public safety services exception on the Property Tax Request Authority Computation Form, Line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Official's Salary - Sheriff	$ 96,695.00
Chief Deputy's Salary - Sheriff	$ 100,740.00
Official's Salary - Emergency Management	$ 79,100.00
Chief Deputy's Salary - Emergency Management	$ 63,800.00
Regular Communication Wages - 911 Operators (653-00-1-0318)	$ 300,000.00
Total Public Safety Exception *(must agree to Computation Form, Line 18)*	**$ 640,335.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Cass County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Cass County & City of Louisville	8/9/17 50yrs	156th Street/Walnut Street Paving
Cass County & Village of Manley		160th Street Road Rebuild
Cass County & City of Louisville	10/18/16 50yrs	2nd Street/Louisville Rd Hard Surfacing
Admin Office Courts/Probation/Cass	7/1/22-6/30/25	Adult Drug Court
PMR/LPSNRD, BellevuePlattsmouthCassSarpy	9/18/17 thru present	Bike and Walking Trail
Cass & Saunders Counties	12/26/18 thru present	Bridge Replacement-Cass/Sarpy County
Cass County & Village of Cedar Creek	6/12/18 (amended) continuous	Building Inspections- Cedar Creek
Sheriff- City of Plattsmouth	1/14/2025 thru present	Community Center Fees
SE Counties	6/25/19-6/25/2024	Create SE Region, seperate legal entity
Cass & Sarpy Counties	8/7/18 annual renewal	District Court Judge- Baliff
Cass and Sarpy County	2/3/15 automatically renews for 3 yrs	District Health Board Cass/Sarpy County
Extension/UNL/Cass County	5/1/23 ryrs	Extension Employee-UNL
Cass, Papio-Missour River NRD	8/13/24 - completion of project	HWY 75 Bridge Obstruction
Cass County & City of Plattsmouth	7/1/17 thru present	IT Support-Plattsmouth
Cass & Lancaster Counties	5/4/18 continuous	Law Enforcement Mutual Aid Assistance
Cass County & City of Plattsmouth	7/1/17 thru present	LEC Building Rent
Cass County & Lower Platte South NRD	8/1/2023 renewed annually	MOPAC East-Lied Platte River Trail Con

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Cass County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Cass and Saunders Counties	3/15/11 thru present	Mutual Law Enforcement Assist. Agreement
Sheriff & Offutt Airforce Base	3/11/25 thru present	Mutual Support & Info Sharing
Cass County & Village of Eagle	7/1/17 thru present	Patrolling Eagle- Sheriff Deputies
Cass County & Village of Greenwood	7/1/17 thru present	Patrolling Greenwood- Sheriff Deputies
Cass County & City of Louisville	7/1/17 thru present	Patrolling Louisville -Sheriff Deputies
Southeast Region	2/7/24 thru present	Planning Exercise Training (PET) Region
Cass, Otoe, Sarpy County	10/1/15 renewed annually	Pre-trial Release Program
Cass, Dodge, Douglas, Sarpy & Region 6	Amended and restarted 7/13/11 continous	Region 6 Behavioral Healthcare
Cass & Louisville Public Schools	8/15/2023 renewed annually	School Resource Officer
Cass County & Plattsmouth Police Dept	10/10/2023 renewed annually	Security Srvs & Prosecute City Ordinance
Cass County - SENCA	2/12/25 thru present	Transit Van
Cass, Sarpy, NE admin office Probation	11/7/23 thru present	Veteran's Treatment Court

CASS COUNTY

2025 - 2026 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)	$16,469,627.27
Base Limitation Percent Increase (2%) 2.00%	(2)	
Real Growth Percentage Increase $34,236,958.00 (2025 Real Growth Value per Assessor) / $4,690,379,233.00 (Prior Year Total Valuation per Assessor) = 0.73%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.73%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$449,620.82
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$16,919,248.09

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$18,664,575.20

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	18,664,575.20	-	5,267,770,200	0.354316	0.000000
Total County Budgeted Countywide Entities				**0.354316**	
Other Countywide Entities					
Ag Society & Capital Improvement Fund				0.012780	
Total Countywide Levy				**0.367096**	
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				0.367096	
Fire District - Largest General Levy Authority granted by the County Board				0.067776	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.002386	
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				**0.437258**	**(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
2024	$20,471.29
2023	$37,379.16
2022	$24,693,346.46

CASS COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	4,483,402.75	200,244.15	0.00	0.00	4,683,646.90
Public Safety - Law Enforcement	8,289,928.97	587,920.85	0.00	0.00	8,877,849.82
Public Safety - Other	1,142,454.00	236,212.00	0.00	50,000.00	1,428,666.00
Public Works - Highways & Roads	6,239,897.22	5,443,652.18	0.00	0.00	11,683,549.40
Public Works - Other	105,772.00	900.00	0.00	0.00	106,672.00
Public Health & Social Services	171,539.22	1,000.00	0.00	0.00	172,539.22
Culture and Recreation	743,000.00	13,000.00	0.00	0.00	756,000.00
Community Development	484,679.46	686,612.93	0.00	0.00	1,171,292.39
Miscellaneous	8,043,962.62	9,264,319.98	0.00	2,440,000.00	19,748,282.60
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	29,704,636.24	16,433,862.09	0.00	2,490,000.00	48,628,498.33

*** 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 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	22,714,776.89	24,999,183.71	30,510,476.05	29,529,744.08	29,704,636.24
Capital Outlay	7,937,693.46	3,408,525.39	14,239,514.11	16,433,862.09	16,433,862.09
Transfers Out	5,207,917.40	4,900,000.00	50,000.00	2,490,000.00	2,490,000.00
Total Disbursements and Transfers	35,860,387.75	33,307,709.10	44,799,990.16	48,453,606.17	48,628,498.33
Balance, Receipts and Transfers:					
Net Cash Balance	18,251,996.12	15,718,423.60	16,527,732.80	16,527,732.80	16,527,732.80
Intergovernmental Federal	469,026.85	178,365.93	178,365.93	178,365.93	178,365.93
Intergovernmental State	6,408,399.38	6,756,968.48	6,756,968.48	6,756,968.48	6,756,968.48
Intergovernmental Local	8,386,692.58	8,132,112.48	11,092,171.90	11,092,171.90	11,092,171.90
Personal and Real Property Taxes	12,937,305.72	14,148,808.69	17,899,387.01	18,489,683.04	18,664,575.20
Transfers In	5,125,390.70	4,900,762.72	50,000.00	2,490,000.00	2,490,000.00
Total Resources Available	51,578,811.35	49,835,441.90	52,504,626.12	55,534,922.15	55,709,814.31
Balance Forward/Cash Reserve	15,718,423.60	16,527,732.80	7,704,635.96	7,081,315.98	7,081,315.98
Cash Reserve Percentage					24%

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

{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)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	34,236,958	5,267,770,200	4,690,379,233	0.73

[*] *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

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

I **SASHA FRYE**, **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.

Sasha Frye
(signature of county assessor)

8.14.2025
(date)

CC: County Clerk, **CASS** County

CC: County Clerk where district is headquartered, 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 (July 2025)

Assessor's Use Only

224,158,468 Pers Prior
227,323,471 Pers Value

4,466,220,765 Real Prior
5,040,446,729 Real Value

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 23, 2025.

6C. Discuss/Action- 2025-2026 FY Budgetary Items:
2025 Cost of Living Allowance (COLA)
MOTION: Murdoch moved, Stohlmann seconded to set the 2025 cost of living raise at 3% . Motion carried 5-0

RES 2025-08 2025-2026 Adoption and Appropriations
MOTION: Dasher moved, Murdoch seconded to adopt Resolution 2025-08 as prepared. Motion carried 5-0

RES 2025-09 Setting Property Tax Request for 2025-2026
MOTION: Stohlmann moved, Murdoch seconded to adopt Resolution 2025-09 as prepared: approving the 2025-2026 budget, setting the property tax request at $18,664,575.20 with a tax rate of 0.354316. Motion carried 5-0

Witness my hand this 23rd day of September 2025.

Gerri Draper
Cass County Clerk

RESOLUTION #2025-08
BOARD OF COMMISSIONERS
CASS COUNTY, NEBRASKA

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the Cass County Board on the 23rd day of September 2025.

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, 2025, to June 30, 2026, 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, 2025, and ending June 30, 2026.

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 Dashner, seconded by Murdock, that the above resolution be adopted.

YEAS:	NAYS:	ABSENT:
Terry W Dashner		
		ABSTAIN:

Dated this 23rd day of September, 2025.

ATTEST:

Gerri Draper
Cass County Clerk

COUNTY CLERK
COUNTY NEBRASKA

RESOLUTION #2025-09
BOARD OF COMMISSIONERS
CASS COUNTY, NEBRASKA

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Cass County board of Commissioners passes by a majority vote a resolution 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 on September 18, 2025 at 6:30pm.

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

The 2025-2026 property tax request be set at $18,664,575.20.

The total assessed value of property differs from last year's total assessed value by 12.31 percent.

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 $0.312649 per $100 of assessed value.

The Board of Commissioners proposes to adopt a property tax request that will cause its tax rate to be $0.354316 per $100 of assessed value. Based on the proposed property tax request and changes in other revenue, the total operating budget of $18,664,575.20 Cass County will increase last year's budget by .91 percent.

A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

YEAS:	NAYS:	ABSENT:
		ABSTAIN:

Dated this 23rd day of September, 2025.

ATTEST:

Gerri Draper
Cass County Clerk

COUNTY CLERK
CASS COUNTY NEBRASKA

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 August 12, 2025.

6H. Discuss/Action- RES 2025-07 Granting Preliminary Levy Authority to subdivision under the county's levy authority

MOTION: Dasher moved, DeGarmo seconded to adopt resolution 2025-07 as prepared. Motion carried 5-0

Witness my hand this 12th day of August 2025.

Gerri Draper
Cass County Clerk

RESOLUTION #2025-07
GRANTING LEVY AUTHORITY TO OTHER GOVERNMENTS

WHEREAS, pursuant to Nebraska State Statute 77-3443(3), all political subdivisions subject to County levy authority have submitted their respective preliminary levy allocation request resolution to the County Board, outlining the requested property tax levy allocation necessary to operate their government for the upcoming budget year; and

WHEREAS, the County Board has reviewed such requests; and

WHEREAS, pursuant to Nebraska State Statue 77-3443(4), the County Board is required to adopt a resolution determining the final allocation of levy authority for the political subdivisions under the County's levy authority by September 1st, and

WHEREAS, pursuant to Nebraska State Statute 77-3443(1), the County Board may allocate up to 15 cents per one hundred dollars of taxable valuation of the County's levy limit provided in Nebraska State Statue 77-3442 to other governments in the County.

THEREFORE, IT IS HEREBY RESOLVED, that the final allocation of levy authority be established for the following political subdivision for the tax year 2025:

POLITICAL SUBDIVISION	TAX REQUEST	PRELIMINARY VALUATION	PRELIMINARY LEVY
Agriculture Society	174,389	5,277,098,714	0.003305
Capital Improvement Fund	500,000		0.009475
East Pioneer Cemetery	31,712	1,329,120,293	0.002386
RURAL FIRE DISTRICTS			
Avoca	35,481	165,223,742	0.021475
Sinking	16,172		0.009788
Eagle-Alvo	54,483	328,660,890	0.016577
Sinking	1,757		0.000535
Elmwood	109,140	267,111,222	0.040859
Sinking	11,599		0.004343
Rescue Fund	6,630		0.002482
Greenwood	38,145	223,996,938	0.017029
Sinking	23,025		0.010279
Louisville	37,499	540,318,339	0.006940
Sinking	21,905		0.004054
Bond	46,125		0.008537
Murdock	75,000	276,553,558	0.027120
Bond	25,000		0.009040
Murray	129,690	838,357,529	0.015470
Bond	134,000		0.015984
Nehawka	49,773	374,283,120	0.013298
Sinking	5,000		0.001336
Bond	198,900		0.053142
Plattsmouth	420,000	762,369,775	0.055091
Weeping Water	39,990	266,610,279	0.014999

IT IS HEREBY FURHTER RESOLVED that a copy of this resolution shall be forwarded to the chairperson of the governing body of said political subdivisions and that the final levy allocation shall not be changed except by agreement between both the County Board and the governing body of the political subdivision whose final levy allocation is at issue.

Moved by Dasher, seconded by DeGroot, that the above resolution be adopted.

YEAS:	NAYS:	ABSENT:
Tony W Dasher		
		ABSTAIN:

Adopted this 12 day of August, 2025

ATTEST:

Gerri Draper
Cass County Clerk

COUNTY CLERK CASS COUNTY NEBRASKA

SARPY COUNTY
TIMES

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Sarpy County Times, a legal newspaper of general circulation in the Counties of Sarpy, Bellevue, Cass, Papillion, Gretna, La Vista and Springfield, state of 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;

Sep. 3, 2025

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

Anjana Bhadoriya

(Signed)_____

SHERI SMITH
Notary Public - State of Florida
Commission # HH295383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 09/03/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

Printers Fee: **$26.18**
Customer Number: 1018416
Order Number: COL-NE-902888

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Public notice is hereby given, in compliance with the provisions of State Statute 77-1601.02, that the Cass County Board of Commissioners will meet on the 9th of September 2025 at 8:00am at the Cass County Courthouse, 346 Main Street-Room 101, Plattsmouth, NE 68048 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to following proposed budget. The budget detail is available at the office of the Cass County Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$35,860,387.75
2024-2025 Actual Disbursements & Transfers	$33,307,709.10
2025-2026 Proposed Budget of Disbursements & Transfers	$48,333,097.80
2025-2026 Necessary Cash Reserve	$7,081,315.98
2025-2026 Total Resources Available	$37,045,239.11
Total 2025-2026 Personal & Real Property Tax Requirement	$18,664,575.20
Unused Budget Authority Created for Next Year	$27,004.87

Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Purposes $18,664,575.20

Gerri Draper
Cass County Clerk
COL-NE-902888 9/3 ZNEZ

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Sarpy County Times** on the dates indicated below. If changes are needed, please contact us prior to deadline at help@column.us

Notice ID: WUHYAKT8Jh798Ujt2reI | **Proof Updated: Sep. 05, 2025 at 10:17am CDT**
Notice Name: JPH 2025 | Publisher ID: COL-NE-902979

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Gerri Draper gerid@casscountyne.gov (402) 296-9300	Sarpy County Times

Columns Wide: 1 **Ad Class:** Legals

09/10/2025: General Legal Notice	33.27
Total	**$33.27**

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions within Cass County will meet on the 18 th day of September, 2025 at 6:30p.m., in the Plattsmouth Community Center, 308 S. 18 th Street, Plattsmouth NE for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions.

Cass County 402-979-0232, property tax requested: $18,664,575.20

City of Louisville 402-234-7605, property tax requested: $599,726.03

City of Plattsmouth 402-296-2522, property tax requested: $1,995,760

Plattsmouth Community Schools 402-296-3361, property tax requested: $12,598,373

Said hearing is open to the public. Accommodations for the disabled are available upon request. Please contact the Cass County Clerk at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public hearing other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633.

Cass County taxpayers may be taxed by political subdivisions that are headquartered in a different county. The political subdivisions will only participate in the joint public hearing of the county in which they are headquartered. Please reference your postcard or the public hearing notice of the county where the political subdivision is headquartered for date, time and location of joint public hearing.

Gerri Draper
Cass County Clerk
COL-NE-902979 9/10 ZNEZ

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	601	COUNTY BOARD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	142,113.40	147,000.00	146,733.22	152,000.00	152,000.00	152,000.00
	Personal Services Totals	***142,113.40***	***147,000.00***	***146,733.22***	***152,000.00***	***152,000.00***	***152,000.00***
	Operating Expenses						
2-1702	TRAVEL EXPENSES - LODGING	999.60	2,500.00	1,473.26	2,500.00	2,500.00	2,500.00
2-1704	TRAVEL EXPENSES - MILEAGE ALLOWANCE	1,762.74	7,000.00	1,249.95	7,000.00	7,000.00	7,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	400.00	1,500.00	1,265.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***3,162.34***	***11,000.00***	***3,988.21***	***11,000.00***	***11,000.00***	***11,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	0.00	1,000.00	9.98	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***0.00***	***1,000.00***	***9.98***	***1,000.00***	***1,000.00***	***1,000.00***
0100-601 COUNTY BOARD TOTAL		**145,275.74**	**159,000.00**	**150,731.41**	**164,000.00**	**164,000.00**	**164,000.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	82,474.99	85,500.00	84,957.34	88,065.00	88,065.00	88,065.00
1-0201	CHIEF DEPUTY'S SALARY	63,093.42	68,000.00	65,639.08	70,040.00	70,040.00	70,040.00
1-0305	REGULAR TIME SALARY - CLERICAL	99,210.40	145,000.00	131,065.12	150,000.00	150,000.00	150,000.00
1-0405	PT SALARIES-CLERICAL	16,610.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
1-0500	OVERTIME	474.12	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***261,862.93***	***313,500.00***	***281,661.54***	***323,105.00***	***323,105.00***	***323,105.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	117.00	30,000.00	9,042.10	30,000.00	22,500.00	22,500.00
2-1100	DATA PROCESSING COSTS	13,948.58	15,000.00	13,503.71	15,000.00	15,000.00	15,000.00
2-1701	TRAVEL EXPENSES - MEALS	0.00	200.00	150.00	200.00	200.00	200.00
2-1702	TRAVEL EXPENSES - LODGING	129.95	700.00	729.70	700.00	700.00	700.00
2-1704	TRAVEL EXPENSES - MILEAGE	50.00	700.00	891.32	700.00	700.00	700.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	461.67	1,000.00	851.67	1,000.00	1,000.00	1,000.00
2-2500	CONSULTING FEES	1,501.00	10,000.00	16,151.80	10,000.00	10,000.00	10,000.00
2-2544	MAINTENANCE AGREEMENTS	2,660.00	4,500.00	3,743.00	4,500.00	4,500.00	4,500.00
2-9900	MISC OPERATING EXPENSE	3,352.47	7,000.00	4,124.22	7,000.00	7,000.00	7,000.00
	Operating Expenses Totals	***22,220.67***	***69,100.00***	***49,187.52***	***69,100.00***	***61,600.00***	***61,600.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	2,675.21	5,000.00	3,973.66	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	***2,675.21***	***5,000.00***	***3,973.66***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	941.64	1,500.00	850.99	1,500.00	1,500.00	1,500.00
	Equipment Rental Totals	***941.64***	***1,500.00***	***850.99***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0230	CARPET/PAINT - CRTHSE REMODELING	2,263.40	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0500	OFFICE EQUIPMENT	0.00	5,000.00	242.92	5,000.00	5,000.00	5,000.00
5-0502	DATA PROCESSING EQUIPMENT	1,726.76	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0505	FURNITURE	1,905.69	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***5,895.85***	***14,000.00***	***242.92***	***14,000.00***	***14,000.00***	***14,000.00***
0100-602 COUNTY CLERK TOTAL		**293,596.30**	**403,100.00**	**335,916.63**	**412,705.00**	**405,205.00**	**405,205.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	82,474.99	85,000.00	84,957.34	87,550.00	87,550.00	87,550.00
1-0201	CHIEF DEPUTY'S SALARY	64,330.63	66,300.00	66,266.85	68,300.00	68,300.00	68,300.00
1-0305	REGULAR TIME SALARY - CLERICAL	276,829.55	305,000.00	263,639.74	314,000.00	271,548.93	271,548.93
	Personal Services Totals	***423,635.17***	***456,300.00***	***414,863.93***	***469,850.00***	***427,398.93***	***427,398.93***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	9,448.89	10,500.00	11,133.54	24,000.00	24,000.00	24,000.00
2-1100	DATA PROCESSING COSTS	18,634.32	20,000.00	19,077.00	21,000.00	21,000.00	21,000.00
2-1200	MAINTENANCE & REPAIRS	1,275.00	1,375.00	4,615.00	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	128.50	1,000.00	249.90	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES - MILEAGE	750.70	1,200.00	526.78	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	304.00	800.00	664.00	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS OPERATING EXPENSE	150.00	1,000.00	150.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***30,691.41***	***35,925.00***	***36,416.22***	***50,425.00***	***50,425.00***	***50,425.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	10,344.91	14,000.00	7,511.00	13,000.00	13,000.00	13,000.00
	Supplies and Materials Totals	***10,344.91***	***14,000.00***	***7,511.00***	***13,000.00***	***13,000.00***	***13,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	857.35	1,200.00	1,325.58	1,350.00	1,350.00	1,350.00
	Equipment Rental Totals	***857.35***	***1,200.00***	***1,325.58***	***1,350.00***	***1,350.00***	***1,350.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0502	DATA PROCESSING EQUIPMENT	975.73	1,000.00	0.00	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	***975.73***	***5,000.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
0100-603 COUNTY TREASURER TOTAL		**466,504.57**	**512,425.00**	**460,116.73**	**539,625.00**	**497,173.93**	**497,173.93**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	604	REGISTER OF DEEDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	77,060.88	79,365.34	79,380.34	81,761.81	81,761.81	81,761.81
1-0201	CHIEF DEPUTY'S SALARY	65,501.67	67,460.00	67,473.12	69,497.54	69,497.54	69,497.54
1-0305	REGULAR TIME SALARY - CLERICAL	79,011.84	82,014.40	81,931.60	84,490.60	84,490.60	84,490.60
	Personal Services Totals	***221,574.39***	***228,839.74***	***228,785.06***	***235,749.95***	***235,749.95***	***235,749.95***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00	100.00	100.00
2-1016	MICROFILMING/PHOTOSTAT	2,118.12	2,160.00	2,139.36	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	4,141.74	4,300.00	4,261.22	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	15.00	100.00	90.00	100.00	100.00	100.00
	Operating Expenses Totals	***6,274.86***	***6,660.00***	***6,490.58***	***200.00***	***200.00***	***200.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	1,788.08	2,500.00	939.08	1,500.00	1,500.00	1,500.00
3-0116	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,788.08***	***2,500.00***	***939.08***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	2,207.88	2,500.00	1,998.92	0.00	0.00	0.00
	Equipment Rental Totals	***2,207.88***	***2,500.00***	***1,998.92***	***0.00***	***0.00***	***0.00***
	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		**231,845.21**	**240,499.74**	**238,213.64**	**237,449.95**	**237,449.95**	**237,449.95**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	82,474.99	84,966.00	84,957.34	87,515.00	87,515.00	87,515.00
1-0305	REGULAR TIME SALARY - CLERICAL	152,050.21	158,337.00	154,540.86	163,087.00	163,087.00	163,087.00
1-0500	OVER TIME	7.62	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***234,532.82***	***244,303.00***	***239,498.20***	***251,602.00***	***251,602.00***	***251,602.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	83.06	1,000.00	11,337.56	12,000.00	1,000.00	1,000.00
2-1100	DATA PROCESSING COSTS	33,646.13	40,000.00	33,175.49	40,000.00	35,000.00	35,000.00
2-1610	VEHICLE REPAIRS/DEDUCTIBLES	4.80	1,500.00	82.63	1,500.00	1,500.00	1,500.00
2-1701	TRAVEL EXPENSES - MEALS	255.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1702	TRAVEL EXPENSES - LODGING	2,587.53	3,000.00	1,349.55	3,000.00	3,000.00	3,000.00
2-1704	TRAVEL EXPENSES - MILEAGE	305.23	1,000.00	316.25	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	5,655.53	6,000.00	2,873.14	6,000.00	6,000.00	6,000.00
2-1770	ASSESSOR EDUCATION	135.00	1,000.00	75.00	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	***42,672.28***	***55,000.00***	***49,209.62***	***66,000.00***	***50,000.00***	***50,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	1,539.20	2,000.00	2,753.09	2,000.00	2,000.00	2,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	1,012.59	2,000.00	1,003.95	2,000.00	2,000.00	2,000.00
3-0211	MACHINERY & EQUIP TIRES/TIRE REPAIR	76.86	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***2,628.65***	***5,000.00***	***3,757.04***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	4,973.43	6,000.00	4,720.22	8,000.00	6,000.00	6,000.00
	Equipment Rental Totals	***4,973.43***	***6,000.00***	***4,720.22***	***8,000.00***	***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	0.00	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	***0.00***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-605 COUNTY ASSESSOR TOTAL		**284,807.18**	**312,303.00**	**297,185.08**	**332,602.00**	**314,602.00**	**314,602.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	606	GIS DEPARTMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATOR	61,703.20	63,600.00	63,492.80	65,396.76	70,396.76	70,396.76
1-0305	REGULAR TIME SALARY - CLERICAL	46,363.20	47,800.00	50,199.60	50,710.61	0.00	0.00
	Personal Services Totals	***108,066.40***	***111,400.00***	***113,692.40***	***116,107.37***	***70,396.76***	***70,396.76***
	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	183.80	300.00	300.00	300.00
2-1751	DUES,SUBSCRIP,TRAINING,REG,FEES,ETC	0.00	1,000.00	845.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***0.00***	***3,100.00***	***1,028.80***	***3,100.00***	***3,100.00***	***3,100.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	925.42	1,500.00	490.63	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***925.42***	***1,500.00***	***490.63***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	2,961.16	3,000.00	2,784.73	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	***2,961.16***	***3,000.00***	***2,784.73***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	522.34	1,000.00	1,171.50	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	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***522.34***	***2,500.00***	***1,171.50***	***2,500.00***	***2,500.00***	***2,500.00***
0100-606 GIS DEPARTMENT TOTAL		**112,475.32**	**121,500.00**	**119,168.06**	**126,207.37**	**80,496.76**	**80,496.76**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY - CLERICAL	99,090.80	108,000.00	102,336.80	149,000.00	149,000.00	149,000.00
1-0405	PART-TIME SALARY - CLERICAL	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
1-0500	OVERTIME	765.90	0.00	958.24	0.00	0.00	0.00
	Personal Services Totals	***99,856.70***	***123,000.00***	***103,295.04***	***164,000.00***	***164,000.00***	***164,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	10,102.57	20,000.00	4,793.36	20,000.00	20,000.00	20,000.00
2-1012	PRINTING & PUBLISHING	18,066.10	1,000.00	13,369.26	1,000.00	1,000.00	1,000.00
2-1100	DATA PROCESSING COSTS	8,150.45	20,000.00	10,542.81	20,000.00	20,000.00	20,000.00
2-1701	TRAVEL EXPENSES-MEALS	480.00	500.00	0.00	500.00	500.00	500.00
2-1702	TRAVEL EXPENSES - LODGING	599.75	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES - MILEAGE	1,075.63	1,500.00	93.50	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	470.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2544	MAINTENANCE AGREEMENT	3,097.00	4,000.00	3,097.00	4,000.00	4,000.00	4,000.00
2-2545	MISC LABOR-ELECTION	32,913.13	45,000.00	35,044.00	45,000.00	45,000.00	45,000.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	2,490.45	5,000.00	2,090.87	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***77,445.08***	***101,500.00***	***69,030.80***	***101,500.00***	***101,500.00***	***101,500.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	1,274.64	3,000.00	2,246.32	3,000.00	3,000.00	3,000.00
3-0113	SUPPLIES - VOTING	5,869.67	14,500.00	5,264.40	14,500.00	14,500.00	14,500.00
	Supplies and Materials Totals	***7,144.31***	***17,500.00***	***7,510.72***	***17,500.00***	***17,500.00***	***17,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	3,509.16	5,000.00	5,519.77	5,000.00	5,000.00	5,000.00
4-0301	EQUIPMENT RENTAL-CARS & TRUCKS	0.00	1,000.00	87.63	1,000.00	1,000.00	1,000.00
4-0502	BUILDING/FACILITIES RENTAL-VOTING	440.00	1,000.00	440.00	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***3,949.16***	***7,000.00***	***6,047.40***	***7,000.00***	***7,000.00***	***7,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	4,828.70	5,000.00	649.94	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	1,376.58	7,000.00	0.00	7,000.00	7,000.00	7,000.00
	Capital Outlay Totals	***6,205.28***	***13,000.00***	***649.94***	***13,000.00***	***13,000.00***	***13,000.00***
0100-607 ELECTION COMMISSIONER TOTAL		**194,600.53**	**262,000.00**	**186,533.90**	**303,000.00**	**303,000.00**	**303,000.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	608	PLANNING & ZONING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	66,492.78	68,595.28	65,811.34	70,653.28	80,000.00	80,000.00
1-0305	REGULAR TIME SALARY - CLERICAL	49,565.60	51,137.60	55,037.20	47,133.00	47,133.00	47,133.00
1-0324	INSPECTOR	49,565.60	51,137.60	51,700.80	63,393.20	53,251.82	53,251.82
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***165,623.98***	***170,870.48***	***172,549.34***	***181,179.48***	***180,384.82***	***180,384.82***
	Operating Expenses						
2-0100	POSTAGE	72.15	400.00	808.36	1,000.00	500.00	500.00
2-1012	PRINTING & PUBLISHING	1,702.41	2,200.00	1,496.34	2,200.00	2,000.00	2,000.00
2-1300	BUILDING & GROUNDS MAINTENANCE	6,674.16	7,000.00	1,892.33	7,000.00	2,200.00	2,200.00
2-1610	VEHICLE REPAIRS/DEDUCTIBLES	2,302.79	3,000.00	3,440.74	5,000.00	3,000.00	3,000.00
2-1701	TRAVEL EXPENSES-MEALS	341.35	400.00	619.20	400.00	400.00	400.00
2-1702	TRAVEL EXPENSES-LODGING	1,427.65	1,500.00	789.75	1,500.00	1,500.00	1,500.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,099.06	2,500.00	1,837.11	2,500.00	2,500.00	2,500.00
2-1708	TRAVEL EXPENSES - BOARD MEMBERS EXP	690.00	1,500.00	1,535.00	1,500.00	1,500.00	1,500.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	2,322.99	5,000.00	1,340.00	2,500.00	2,500.00	2,500.00
2-2501	CONSULTING MANAGEMENT	0.00	45,000.00	47,117.50	47,500.00	10,000.00	10,000.00
	Operating Expenses Totals	***16,632.56***	***68,500.00***	***60,876.33***	***71,100.00***	***26,100.00***	***26,100.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	4,747.46	5,000.00	3,548.74	5,000.00	5,000.00	5,000.00
3-0209	MATERIALS-MACHINERY & EQUIP FUEL	8,951.31	12,000.00	8,032.94	12,000.00	10,000.00	10,000.00
3-0211	MATERIALS-MACHINERY/EQUIP TIRE/REPA	1,418.14	5,000.00	2,881.63	5,000.00	3,000.00	3,000.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	1,613.18	4,000.00	2,122.13	4,000.00	2,500.00	2,500.00
	Supplies and Materials Totals	***16,730.09***	***26,000.00***	***16,585.44***	***26,000.00***	***20,500.00***	***20,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	5,476.15	7,000.00	4,810.05	7,000.00	5,000.00	5,000.00
	Equipment Rental Totals	***5,476.15***	***7,000.00***	***4,810.05***	***7,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	170.99	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-0505	FURNITURE	0.00	500.00	289.98	500.00	500.00	500.00
	Capital Outlay Totals	***170.99***	***2,000.00***	***289.98***	***2,000.00***	***2,000.00***	***2,000.00***
0100-608 PLANNING & ZONING TOTAL		**204,633.77**	**274,370.48**	**255,111.14**	**287,279.48**	**233,984.82**	**233,984.82**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	610	DATA PROCESSING DEPARTMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR SALARIES	132,304.80	160,680.00	80,194.00	80,194.00	80,194.00	80,194.00
	Personal Services Totals	***132,304.80***	***160,680.00***	***80,194.00***	***80,194.00***	***80,194.00***	***80,194.00***
	Operating Expenses						
2-1050	LICENSES	28,243.83	65,000.00	59,234.62	65,000.00	65,000.00	65,000.00
2-1100	DATA PROCESSING COSTS	63,293.78	120,000.00	112,328.28	120,000.00	80,000.00	80,000.00
2-1102	COMPUTER CONSULTANT	3,672.50	20,000.00	20,767.50	20,000.00	10,000.00	10,000.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	53.18	0.00	104.38	200.00	200.00	200.00
2-2500	CONSULTING SERVICES	0.00	0.00	87,501.00	245,200.00	245,200.00	245,200.00
2-2507	IT-MISC/INTERLOCAL AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***95,263.29***	***205,000.00***	***279,935.78***	***450,400.00***	***400,400.00***	***400,400.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	23.38	500.00	176.53	500.00	0.00	0.00
3-0116	DATA PROCESSING SUPPLIES	9,806.93	13,000.00	10,446.04	13,000.00	6,000.00	6,000.00
	Supplies and Materials Totals	***9,830.31***	***13,500.00***	***10,622.57***	***13,500.00***	***6,000.00***	***6,000.00***
0100-610 DATA PROCESSING DEPARTMENT TOTAL		**237,398.40**	**379,180.00**	**370,752.35**	**544,094.00**	**486,594.00**	**486,594.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	621	CLERK OF DISTRICT COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	77,053.34	79,500.00	79,372.80	81,800.00	81,800.00	81,800.00
1-0201	CHIEF DEPUTY'S SALARY	61,167.35	64,500.00	63,504.22	69,600.00	69,600.00	69,600.00
1-0305	REGULAR TIME SALARY - CLERICAL	46,745.28	85,000.00	68,204.16	88,200.00	88,200.00	88,200.00
	Personal Services Totals	***184,965.97***	***229,000.00***	***211,081.18***	***239,600.00***	***239,600.00***	***239,600.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	65.00	300.00	0.00	300.00	300.00	300.00
2-1016	MICROFILMING/PHOTOSTAT	763.80	2,940.00	456.00	3,400.00	2,000.00	2,000.00
2-1100	DATA PROCESSING COSTS	3,080.74	3,300.00	1,559.03	3,300.00	3,100.00	3,100.00
2-1200	MAINTENANCE & REPAIRS	0.00	600.00	396.09	600.00	600.00	600.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	200.00	0.00	500.00	500.00	500.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	600.00	0.00	750.00	750.00	750.00
2-1704	TRAVEL EXPENSES-MILEAGE	142.88	500.00	702.72	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG.TRAINING,FEES,ETC	475.80	600.00	485.75	800.00	800.00	800.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***4,528.22***	***9,540.00***	***3,599.59***	***11,150.00***	***9,550.00***	***9,550.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	5,592.64	5,700.00	4,217.83	5,700.00	4,800.00	4,800.00
	Supplies and Materials Totals	***5,592.64***	***5,700.00***	***4,217.83***	***5,700.00***	***4,800.00***	***4,800.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,830.76	2,310.00	3,245.30	2,350.00	2,350.00	2,350.00
	Equipment Rental Totals	***1,830.76***	***2,310.00***	***3,245.30***	***2,350.00***	***2,350.00***	***2,350.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	8,838.83	12,500.00	15,230.52	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	73.99	3,000.00	3,394.38	3,000.00	3,000.00	3,000.00
5-0505	FURNITURE	0.00	1,000.00	0.00	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***8,912.82***	***16,500.00***	***18,624.90***	***5,500.00***	***5,500.00***	***5,500.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**205,830.41**	**263,050.00**	**240,768.80**	**264,300.00**	**261,800.00**	**261,800.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1012	PRINTING& PUBLISHING	124.43	300.00	0.00	1,000.00	1,000.00	1,000.00
2-1016	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	4,405.17	5,500.00	4,937.76	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***4,529.60***	***5,800.00***	***4,937.76***	***6,000.00***	***6,000.00***	***6,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	8,085.40	13,000.00	9,509.97	12,000.00	8,500.00	8,500.00
	Supplies and Materials Totals	***8,085.40***	***13,000.00***	***9,509.97***	***12,000.00***	***8,500.00***	***8,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	5,555.71	6,500.00	3,304.85	5,800.00	5,800.00	5,800.00
	Equipment Rental Totals	***5,555.71***	***6,500.00***	***3,304.85***	***5,800.00***	***5,800.00***	***5,800.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	3,400.00	2,100.00	5,000.00	3,000.00	3,000.00
5-0505	FURNITURE	195.47	1,500.00	0.00	1,500.00	900.00	900.00
	Capital Outlay Totals	***195.47***	***4,900.00***	***2,100.00***	***6,500.00***	***3,900.00***	***3,900.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**18,366.18**	**30,200.00**	**19,852.58**	**30,300.00**	**24,200.00**	**24,200.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	624	DISTRICT JUDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0313	REGULAR TIME SALARY-BAILIFF	65,893.60	69,993.58	69,916.00	74,893.00	74,893.00	74,893.00
	Personal Services Totals	***65,893.60***	***69,993.58***	***69,916.00***	***74,893.00***	***74,893.00***	***74,893.00***
	Operating Expenses						
2-1100	DATA PROCESSING COSTS	49.90	100.00	67.53	20.00	20.00	20.00
2-1200	MAINTENANCE & REPAIRS	214.00	500.00	0.00	500.00	500.00	500.00
2-1704	TRAVEL EXPENSES-MILEAGE	148.10	500.00	152.15	500.00	500.00	500.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	795.40	1,000.00	720.40	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***1,207.40***	***2,100.00***	***940.08***	***2,020.00***	***2,020.00***	***2,020.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	598.15	1,000.00	902.38	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***598.15***	***1,000.00***	***902.38***	***1,000.00***	***1,000.00***	***1,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	775.08	1,000.00	710.49	300.00	300.00	300.00
	Equipment Rental Totals	***775.08***	***1,000.00***	***710.49***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
5-0500	OFFICE EQUIPMENT	244.36	1,500.00	505.96	500.00	500.00	500.00
	Capital Outlay Totals	***244.36***	***7,500.00***	***505.96***	***6,500.00***	***6,500.00***	***6,500.00***
0100-624 DISTRICT JUDGE TOTAL		**68,718.59**	**81,593.58**	**72,974.91**	**84,713.00**	**84,713.00**	**84,713.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	625	PUBLIC DEFENDER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	61,508.46	63,348.00	62,850.12	65,248.44	65,248.44	65,248.44
1-0201	CHIEF DEPUTY'S SALARY	21,022.72	70,380.00	69,276.16	72,491.40	72,491.40	72,491.40
1-0202	DEPUTY SALARY-OTHER	114,522.20	70,380.00	62,688.00	72,491.40	72,491.40	72,491.40
1-0204	OTHER DEPUITY SALARIES	68,211.16	70,380.00	70,268.16	72,491.40	72,491.40	72,491.40
1-0305	REGULAR TIME SALARY-CLERICAL	87,728.37	90,360.00	90,358.70	93,070.80	93,070.80	93,070.80
	Personal Services Totals	***352,992.91***	***364,848.00***	***355,441.14***	***375,793.44***	***375,793.44***	***375,793.44***
	Operating Expenses						
2-0100	POSTAL SERVICE	1,345.65	1,500.00	1,273.07	1,500.00	1,500.00	1,500.00
2-0200	TELEPHONE SERVICE	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00
2-1100	DATA PROCESSING COSTS	888.00	1,000.00	604.50	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	9,828.74	8,500.00	10,063.20	12,164.00	12,164.00	12,164.00
2-2310	EXPERT WITNESS FEES/SERVICES FEES W	5,418.70	18,000.00	11,181.79	18,000.00	18,000.00	18,000.00
2-2409	DEPOSITIONS,PROFESSIONAL OPINIONS	3,354.35	6,500.00	3,221.30	6,500.00	6,500.00	6,500.00
2-2502	INVESTIGATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	2,160.00	1,500.00	2,160.00	2,880.00	2,880.00	2,880.00
	Operating Expenses Totals	***25,335.44***	***39,340.00***	***30,843.86***	***44,384.00***	***44,384.00***	***44,384.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,229.93	5,000.00	3,787.60	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***4,229.93***	***5,000.00***	***3,787.60***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	9,824.29	10,000.00	9,904.90	11,000.00	11,000.00	11,000.00
4-0500	BUILDING/FACILITIES RENTAL	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
	Equipment Rental Totals	***21,824.29***	***22,000.00***	***21,904.90***	***23,000.00***	***23,000.00***	***23,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	575.29	700.00	700.00	700.00	700.00	700.00
	Capital Outlay Totals	***575.29***	***700.00***	***700.00***	***700.00***	***700.00***	***700.00***
0100-625 PUBLIC DEFENDER TOTAL		**404,957.86**	**431,888.00**	**412,677.50**	**448,877.44**	**448,877.44**	**448,877.44**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	641	COURTHOUSE BUILDING & GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0303	REGULAR TIME SALARY-MAINTENANCE	102,660.40	112,600.00	112,360.40	115,925.26	115,925.26	115,925.26
1-0500	OVERTIME	280.95	1,200.00	0.00	1,200.00	1,200.00	1,200.00
	Personal Services Totals	***102,941.35***	***113,800.00***	***112,360.40***	***117,125.26***	***117,125.26***	***117,125.26***
	Operating Expenses						
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	11,776.48	18,000.00	7,375.39	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	0.00	1,000.00	734.26	1,000.00	1,000.00	1,000.00
2-1630	WEED/LAWN EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	78.60	100.00	0.00	100.00	100.00	100.00
2-1750	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	COURTHOUSE MAINTENANCE AGREEMENTS	11,225.56	12,000.00	13,642.22	12,000.00	12,000.00	12,000.00
2-2545	MISC LABOR/PEST CONTROL	1,110.00	1,500.00	1,245.00	1,500.00	1,500.00	1,500.00
2-2548	LAWN MAINTENANCE AGREEMENTS	718.20	1,100.00	402.91	1,000.00	1,000.00	1,000.00
2-2561	SNOW REMOVAL - BY OTHERS	1,120.00	2,750.00	1,120.00	2,750.00	2,750.00	2,750.00
	Operating Expenses Totals	***26,028.84***	***37,950.00***	***24,519.78***	***37,850.00***	***37,850.00***	***37,850.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	117.04	150.00	0.00	150.00	150.00	150.00
3-0103	SUPPLIES-JANITORIAL	7,972.55	10,000.00	6,318.81	10,000.00	10,000.00	10,000.00
3-0104	SUPPLIES-BUILDING & GROUNDS	6,412.32	6,500.00	4,971.92	6,500.00	6,500.00	6,500.00
3-0109	COURTHOUSE SHOP TOOLS	4,013.21	5,000.00	2,221.23	5,000.00	5,000.00	5,000.00
3-0209	MACHINERY & EQUIP FUEL	541.14	800.00	678.54	800.00	800.00	800.00
	Supplies and Materials Totals	***19,056.26***	***22,450.00***	***14,190.50***	***22,450.00***	***22,450.00***	***22,450.00***
0100-641 COURTHOUSE BUILDING & GROUNDS TOTAL		**148,026.45**	**174,200.00**	**151,070.68**	**177,425.26**	**177,425.26**	**177,425.26**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	643	REAPPRAISAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0201	DEPUTY SALARIES APPRAISERS	70,096.00	72,218.37	72,217.60	74,384.92	74,384.92	74,384.92
1-0305	SALARIES-APPRAISERS	115,932.57	151,884.00	135,448.45	156,440.00	156,440.00	156,440.00
1-0500	OVER TIME	12.45	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***186,041.02***	***225,102.37***	***207,666.05***	***231,824.92***	***231,824.92***	***231,824.92***
	Operating Expenses						
2-1200	MAINT & REPAIR-COMPUTER EXPENSE	0.00	500.00	0.00	10,000.00	10,000.00	10,000.00
2-1701	TRAVEL EXPENSES-MEALS	600.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1702	TRAVEL EXPENSES-LODGING	1,070.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	191.26	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1770	ASSESSOR EDUCATION	1,250.00	2,000.00	0.00	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	***3,111.26***	***7,500.00***	***0.00***	***17,000.00***	***17,000.00***	***17,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	675.00	1,000.00	289.99	1,000.00	1,000.00	1,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	1,000.00	0.00	1,000.00	0.00	0.00
	Supplies and Materials Totals	***675.00***	***2,000.00***	***289.99***	***2,000.00***	***1,000.00***	***1,000.00***
	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		**189,827.28**	**235,602.37**	**207,956.04**	**251,824.92**	**250,824.92**	**250,824.92**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	645	NEBRASKA EXTENSION EDUCATOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	REGULAR TIME SALARIES-CLERICAL	60,330.33	51,900.00	38,996.00	45,500.00	45,500.00	45,500.00
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	0.00	0.00	0.00
	Personal Services Totals	***60,330.33***	***52,400.00***	***38,996.00***	***45,500.00***	***45,500.00***	***45,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	27.10	250.00	333.21	400.00	400.00	400.00
2-1012	PRINTING & PUBLISHING	636.36	300.00	0.00	800.00	800.00	800.00
2-1100	DATA PROCESSING COSTS	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
2-1200	MAINTENANCE & REPAIRS	5,054.32	5,500.00	1,916.64	3,500.00	3,500.00	3,500.00
2-1300	REPAIRS-BLDG & GROUNDS	1,570.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	1,753.04	4,500.00	4,094.41	5,800.00	5,800.00	5,800.00
2-1704	TRAVEL EXPENSES-MILEAGE	14,746.63	3,000.00	697.28	2,000.00	2,000.00	2,000.00
2-1708	TRAVEL EXPENSES-BOARD MEMBERS EXP	516.40	520.00	394.76	500.00	500.00	500.00
2-1751	DUE,SUBSCRIP,REGS,TRAINING,FEES,ETC	1,092.00	1,000.00	573.38	800.00	800.00	800.00
2-2544	MAINTENANCE AGREEMENTS-CUSTODIAN	4,960.00	6,000.00	5,075.00	6,000.00	6,000.00	6,000.00
2-2545	MISC LABOR	58,604.25	89,285.00	82,414.13	70,000.00	70,000.00	70,000.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	6,944.27	7,500.00	2,206.88	8,000.00	8,000.00	8,000.00
	Operating Expenses Totals	***97,104.37***	***119,055.00***	***98,905.69***	***99,000.00***	***99,000.00***	***99,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,100.61	4,000.00	1,845.16	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***4,100.61***	***4,000.00***	***1,845.16***	***3,000.00***	***3,000.00***	***3,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,746.20	1,500.00	2,526.01	3,500.00	3,500.00	3,500.00
	Equipment Rental Totals	***1,746.20***	***1,500.00***	***2,526.01***	***3,500.00***	***3,500.00***	***3,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	5,053.24	2,500.00	19.97	1,500.00	0.00	0.00
5-0505	FURNITURE	0.00	500.00	0.00	500.00	0.00	0.00
	Capital Outlay Totals	***5,053.24***	***3,000.00***	***19.97***	***2,000.00***	***0.00***	***0.00***
0100-645 NEBRASKA EXTENSION EDUCATOR TOTAL		**168,334.75**	**179,955.00**	**142,292.83**	**153,000.00**	**151,000.00**	**151,000.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	92,947.92	94,799.00	95,745.52	96,695.00	96,695.00	96,695.00
1-0201	CHIEF DEPUTY'S SALARY	91,551.98	97,980.00	95,980.04	100,740.00	100,740.00	100,740.00
1-0202	OTHER DEPUTIES' SALARY	1,846,364.41	2,405,380.00	2,088,373.11	2,586,893.00	2,121,893.00	2,335,785.00
1-0203	OVERTIME SPECIAL/HIGHWAY SAFETY	0.00	50,000.00	0.00	50,000.00	50,000.00	35,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	239,968.23	312,732.00	311,604.05	329,795.00	329,795.00	329,795.00
1-0318	REGULAR TIME SALARY-COMMUNICATION	-430.44	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	70,437.90	75,000.00	104,034.83	85,000.00	85,000.00	85,000.00
1-0502	HOLIDAY PAY	84,472.48	98,000.00	109,016.95	120,000.00	120,000.00	120,000.00
1-1100	UNIFORM ALLOWANCE	3,660.00	5,000.00	2,360.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***2,428,972.48***	***3,138,891.00***	***2,807,114.50***	***3,374,123.00***	***2,909,123.00***	***3,108,015.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	55.44	500.00	196.55	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	1,038.78	3,500.00	656.83	3,000.00	1,500.00	1,500.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1120	EMPLOYMENT HIRING COSTS/MERIT COMM	13,088.71	14,000.00	18,124.28	15,000.00	8,000.00	15,000.00
2-1140	INSPECTIONS	0.00	1,000.00	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	42,248.51	20,000.00	2,499.15	16,000.00	16,000.00	8,000.00
2-1600	OTHER EQUIPMENT REPAIR	33,791.25	35,000.00	50,721.25	40,000.00	40,000.00	40,000.00
2-1610	VEHICLE REPAIR	36,480.47	36,000.00	31,611.72	36,000.00	36,000.00	36,000.00
2-1751	DUES,SUBSCRIP,FEES,REG,TRAINING,ETC	44,139.44	45,000.00	61,674.68	49,000.00	49,000.00	49,000.00
2-1761	NATIONAL ASSOCIATION DUES	0.00	0.00	0.00	0.00	0.00	0.00
2-1810	UNIFORM EXPENSES	30,358.29	40,000.00	39,873.24	40,000.00	40,000.00	40,000.00
2-1820	BREATH ANALYSIS COST	0.00	1,000.00	373.00	800.00	800.00	800.00
2-1850	K9 COSTS	1,220.37	15,000.00	674.15	14,000.00	7,000.00	7,000.00
2-1851	DARE	11,543.84	12,000.00	14,424.27	12,000.00	12,000.00	12,000.00
2-2314	CRIMINAL INVESTIGATION COSTS	10,531.57	14,000.00	18,700.07	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	3,797.90	5,000.00	4,393.02	5,000.00	5,000.00	5,000.00
2-2552	SECURITY - BY OTHERS	571.31	0.00	0.00	0.00	0.00	0.00
2-2562	MACHINE HIRE-BY OTHERS	0.00	3,000.00	5,835.50	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***228,865.88***	***245,000.00***	***249,757.71***	***249,300.00***	***233,800.00***	***232,800.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	7,234.20	8,000.00	8,162.02	8,000.00	8,000.00	8,000.00
3-0112	SUPPLIES-LAW ENFORCEMENT	40,074.42	67,500.00	62,617.84	68,000.00	68,000.00	68,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	115,701.62	145,000.00	98,971.60	135,000.00	118,500.00	110,000.00
3-0211	MACHINERY & EQUIP TIRES/TIRE REPAIR	8,615.66	10,000.00	10,834.87	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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials Totals	***171,625.90***	***230,500.00***	***180,586.33***	***221,000.00***	***204,500.00***	***196,000.00***
	Capital Outlay						
5-0301	CRUISERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	SAFETY EQUIPMENT INSTALL	104,653.04	135,000.00	125,375.92	140,000.00	140,000.00	140,000.00
5-0311	RADIO EQUIPMENT	9,939.60	27,500.00	12,030.16	25,000.00	25,000.00	25,000.00
5-1100	OTHER EQUIPMENT	10,612.60	15,000.00	22,895.49	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***125,205.24***	***177,500.00***	***160,301.57***	***185,000.00***	***185,000.00***	***185,000.00***
0100-651 COUNTY SHERIFF TOTAL		**2,954,669.50**	**3,791,891.00**	**3,397,760.11**	**4,029,423.00**	**3,532,423.00**	**3,721,815.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	119,645.76	124,000.00	123,271.59	127,000.00	128,000.00	128,000.00
1-0201	CHIEF DEPUTY'S SALARY	107,681.21	112,000.00	110,944.47	114,300.00	114,300.00	114,300.00
1-0202	OTHER DEPUTIES' SALARY	228,424.86	296,700.00	235,589.10	292,100.00	302,100.00	302,100.00
1-0305	REGULAR TIME SALARY-CLERICAL	208,426.36	248,200.00	224,355.25	250,000.00	260,000.00	260,000.00
	Personal Services Totals	***664,178.19***	***780,900.00***	***694,160.41***	***783,400.00***	***804,400.00***	***804,400.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	195.83	500.00	117.00	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	3,896.40	5,000.00	3,863.64	5,000.00	5,000.00	5,000.00
2-1701	TRAVEL EXPENSES-MEALS	180.15	250.00	0.00	250.00	250.00	250.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	1,000.00	436.35	1,000.00	1,000.00	1,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	619.10	1,000.00	503.52	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	4,608.75	6,500.00	1,929.60	6,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***9,500.23***	***14,250.00***	***6,850.11***	***14,250.00***	***10,250.00***	***10,250.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,086.36	3,000.00	1,579.06	3,000.00	2,500.00	2,500.00
3-0116	DATA PROCESSING SUPPLIES	0.00	250.00	0.00	250.00	250.00	250.00
	Supplies and Materials Totals	***2,086.36***	***3,250.00***	***1,579.06***	***3,250.00***	***2,750.00***	***2,750.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	5,227.13	6,500.00	5,997.85	6,500.00	6,500.00	6,500.00
	Equipment Rental Totals	***5,227.13***	***6,500.00***	***5,997.85***	***6,500.00***	***6,500.00***	***6,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,258.79	1,000.00	1,017.70	1,000.00	1,000.00	1,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	539.00	2,500.00	1,203.83	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***1,797.79***	***3,500.00***	***2,221.53***	***3,500.00***	***3,500.00***	***3,500.00***
0100-652 COUNTY ATTORNEY TOTAL		**682,789.70**	**808,400.00**	**710,808.96**	**810,900.00**	**827,400.00**	**827,400.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	653	COMMUNICATION CENTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0318	REGULAR-COMMUNICATION	590,013.76	764,615.00	687,019.36	779,693.00	779,693.00	779,693.00
1-0500	OVERTIME	24,981.44	25,000.00	36,325.14	30,000.00	30,000.00	30,000.00
1-0502	HOLIDAY PAY	48,524.03	52,000.00	63,586.75	69,000.00	69,000.00	69,000.00
	Personal Services Totals	***663,519.23***	***841,615.00***	***786,931.25***	***878,693.00***	***878,693.00***	***878,693.00***
	Operating Expenses						
2-0201	TELETYPE SERVICES	16,094.88	16,000.00	15,526.39	18,000.00	18,000.00	18,000.00
2-1100	DATA PROCESSING	29,337.48	32,000.00	26,119.11	30,000.00	30,000.00	30,000.00
2-1810	UNIFORM EXPENSE	2,050.60	3,000.00	2,727.50	3,000.00	3,000.00	3,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***47,482.96***	***51,000.00***	***44,373.00***	***51,000.00***	***51,000.00***	***51,000.00***
0100-653 COMMUNICATION CENTER TOTAL		**711,002.19**	**892,615.00**	**831,304.25**	**929,693.00**	**929,693.00**	**929,693.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	662	CHILD SUPPORT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0203	CHILD SUPPORT WORKER #1	82,075.04	91,200.00	83,307.20	100,000.00	98,500.00	98,500.00
1-0405	PART-TIME SALARY - CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***82,075.04***	***91,200.00***	***83,307.20***	***100,000.00***	***98,500.00***	***98,500.00***
	Operating Expenses						
2-1701	TRAVEL EXPENSES-MEALS	91.90	250.00	106.28	250.00	250.00	250.00
2-1702	TRAVEL EXPENSES-LODGING	557.70	750.00	795.76	750.00	750.00	750.00
2-1704	TRAVEL EXPENSES-MILEAGE	242.35	400.00	342.37	400.00	400.00	400.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	180.00	500.00	405.00	180.00	180.00	180.00
	Operating Expenses Totals	***1,071.95***	***1,900.00***	***1,649.41***	***1,580.00***	***1,580.00***	***1,580.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	296.23	400.00	90.80	400.00	400.00	400.00
	Supplies and Materials Totals	***296.23***	***400.00***	***90.80***	***400.00***	***400.00***	***400.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-662 CHILD SUPPORT TOTAL		**83,443.22**	**94,000.00**	**85,047.41**	**102,480.00**	**100,980.00**	**100,980.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	667	CRIME COMMISSION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0401	GRANT ADMINISTRATION	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Operating Expenses						
2-9916	JUVENILE GRANT EXPENSES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-667 CRIME COMMISSION TOTAL		**0.00**	**2,000.00**	**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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	OTHER DEPUTIES SALARY	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***
0100-668 LAW ENFORCEMENT GRANT TOTAL		**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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0203	OVERTIME SPECIAL/HIGHWAY SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	SALARY ADMINISTRATIVE	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
1-0303	REGULAR TIME SALARY-MAINTENANCE	106,903.60	166,615.00	117,178.80	174,429.00	174,429.00	174,429.00
1-0305	REGULAR TIME SALARY-CLERICAL	92,632.80	103,792.00	103,151.20	108,000.00	108,000.00	108,000.00
1-0307	REGULAR TIME SALARY-NURSE	155,137.17	164,054.00	163,733.80	168,966.00	168,966.00	168,966.00
1-0315	REGULAR TIME SALARY-CORRECTIONAL	1,104,074.38	1,591,284.00	1,357,095.10	1,658,485.84	1,658,485.84	1,653,986.00
1-0500	OVERTIME	54,241.69	60,000.00	45,727.84	58,000.00	58,000.00	58,000.00
1-0502	HOLIDAY PAY	82,366.16	98,000.00	117,120.83	126,500.00	126,500.00	126,500.00
1-0600	VACATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,607,355.80***	***2,195,745.00***	***1,916,007.57***	***2,306,380.84***	***2,306,380.84***	***2,301,881.00***
	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	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	648.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	7,960.11	5,000.00	0.00	0.00	0.00	0.00
2-1751	DUES/SUBSCRIP/REG/TRAINING/FEES/ETC	35,313.16	30,000.00	26,831.71	34,000.00	34,000.00	34,000.00
2-1810	UNIFORM EXPENSE	3,490.92	7,000.00	12,098.64	10,000.00	10,000.00	12,000.00
2-1830	EXTRADITION COSTS	1,763.05	5,000.00	6,933.11	5,000.00	5,000.00	5,000.00
2-1902	BOARD OF PRISONERS-LAUNDRY	2,654.40	3,000.00	5,688.17	3,000.00	3,000.00	3,000.00
2-1903	BOARD OF PRISONERS-MEDICAL	67,980.35	50,000.00	63,279.25	50,000.00	50,000.00	50,000.00
2-1904	INMATE CLOTHING/PERSONAL SUPPLIES	8,569.72	9,000.00	6,964.36	9,000.00	9,000.00	9,000.00
2-1906	FOOD SERVICE	251,685.59	300,000.00	273,678.06	300,000.00	300,000.00	300,000.00
2-1908	COMMISSARY	100,750.46	132,000.00	66,490.34	132,000.00	132,000.00	120,000.00
2-2500	CONSULTING FEES	456.89	2,000.00	2,249.00	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	6,957.20	6,000.00	4,914.50	6,000.00	6,000.00	6,000.00
2-5009	PHARMACY PRISONERS	9,943.53	24,000.00	38,922.71	24,000.00	24,000.00	24,000.00
	Operating Expenses Totals	***498,173.38***	***573,000.00***	***508,049.85***	***575,000.00***	***575,000.00***	***565,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,240.99	3,000.00	2,169.46	3,000.00	3,000.00	3,000.00
3-0103	SUPPLIES-JANITORIAL	0.00	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	3,750.88	5,000.00	1,094.54	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	0.00	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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	670.78	0.00	-73.47	0.00	0.00	0.00
	Supplies and Materials Totals	***7,662.65***	***8,000.00***	***3,190.53***	***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	5,397.55	7,000.00	4,222.34	7,000.00	7,000.00	7,000.00
5-1000	EQUIPMENT-KITCHEN	2,511.71	2,000.00	315.22	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***7,909.26***	***9,000.00***	***4,537.56***	***9,000.00***	***9,000.00***	***9,000.00***
0100-671 COUNTY JAIL TOTAL		**2,121,101.09**	**2,785,745.00**	**2,431,785.51**	**2,898,380.84**	**2,898,380.84**	**2,883,881.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	691	EMERGENCY MEDICAL SERVICES

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	PARAMEDIC ADMINISTRATIVE	0.00	0.00	0.00	72,429.60	75,800.00	75,800.00
1-0307	FULL-TIME PARAMEDIC & EMT WAGES	0.00	0.00	0.00	417,405.00	394,000.00	394,000.00
1-0407	EMT WAGES-PART-TIME	0.00	0.00	0.00	21,630.00	21,630.00	21,630.00
1-0500	OVERTIME	0.00	0.00	0.00	47,000.00	47,000.00	47,000.00
1-0502	HOLIDAY PAY	0.00	0.00	0.00	25,523.00	25,523.00	25,523.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***583,987.60***	***563,953.00***	***563,953.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	75.00	75.00	75.00
2-1550	RADIO EQUIPMENT REPAIRS	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1610	VEHICLE REPAIR	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
2-1701	TRAVEL EXPENSE-MEALS	0.00	0.00	0.00	250.00	250.00	250.00
2-1702	TRAVEL EXPENSE-LODGING	0.00	0.00	0.00	500.00	500.00	500.00
2-1704	TRAVEL EXPENSE-MILEAGE	0.00	0.00	0.00	100.00	100.00	100.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS, ETC	0.00	0.00	0.00	30,000.00	30,000.00	30,000.00
2-1780	EMERGENCY MANAGEMENT TRAINING	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
2-1805	OTHER PERSONAL SAFETY EQUIPMENT	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
2-3010	MEDICAL DIRECTOR	0.00	0.00	0.00	13,440.00	13,440.00	13,440.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***53,365.00***	***53,365.00***	***53,365.00***
	Supplies and Materials						
3-0115	SUPPLIES-AMBULANCE	0.00	0.00	0.00	48,000.00	48,000.00	48,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	0.00	0.00	0.00	13,500.00	13,500.00	13,500.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	0.00	0.00	0.00	480.00	480.00	480.00
3-0211	MACHINERY & EQUIPMENT TIRES/REPAIR	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***63,980.00***	***63,980.00***	***63,980.00***
	Capital Outlay						
5-0301	CARS & TRUCKS	0.00	0.00	0.00	38,566.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	0.00	0.00	750.00	750.00	750.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***51,316.00***	***12,750.00***	***12,750.00***
0100-691 EMERGENCY MEDICAL SERVICES TOTAL		**0.00**	**0.00**	**0.00**	**752,648.60**	**694,048.00**	**694,048.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	51,616.14	77,873.46	76,739.39	80,209.66	79,100.00	79,100.00
1-0201	DEPUTY SALARY CHIEF	67,523.78	73,306.78	61,660.56	64,721.90	63,800.00	63,800.00
1-0202	OPERATIONS CHIEF	116,651.19	119,491.29	104,882.14	123,076.03	111,000.00	111,000.00
1-0301	PARAMEDIC ADMINISTRATIVE	67,278.49	70,320.00	69,832.12	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	66,072.29	42,848.00	44,363.79	44,133.44	45,250.00	45,250.00
1-0307	PARAMEDIC WAGES	347,911.30	371,933.00	351,842.88	0.00	0.00	0.00
1-0400	PART-TIME DEPUTY	12,600.00	12,978.00	11,475.00	12,600.00	11,700.00	11,700.00
1-0407	EMT WAGES PT	18,544.24	20,600.00	52,336.86	0.00	0.00	0.00
1-0500	EMS DIV OVERTIME	43,690.68	45,320.00	47,663.56	1,000.00	1,000.00	1,000.00
1-0502	HOLIDAY PAY	25,027.23	25,750.00	27,775.93	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***816,915.34***	***860,420.53***	***848,572.23***	***326,741.03***	***312,850.00***	***312,850.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	69.32	250.00	58.40	175.00	175.00	175.00
2-0501	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	456.07	600.00	567.93	1,200.00	600.00	600.00
2-1100	DATA PROCESSING COSTS	1,733.78	2,500.00	121.64	1,000.00	1,000.00	1,000.00
2-1200	OFFICE EQUIPMENT REPAIRS	196.72	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1300	BUILDING & GROUNDS REPAIR	914.95	1,000.00	882.51	1,000.00	1,000.00	1,000.00
2-1550	RADIO EQUIPMENT REPAIRS	0.00	2,500.00	0.00	1,000.00	1,000.00	1,000.00
2-1600	OTHER EQUIPMENT REPAIR	1,874.33	2,000.00	575.26	1,000.00	1,000.00	1,000.00
2-1610	VEHICLE REPAIR	4,943.82	5,000.00	4,011.94	3,000.00	3,000.00	3,000.00
2-1701	TRAVEL EXPENSES-MEALS	1,298.54	1,500.00	189.47	1,250.00	1,250.00	1,250.00
2-1702	TRAVEL EXPENSES-LODGING	1,543.90	2,000.00	1,364.71	1,500.00	1,500.00	1,500.00
2-1704	TRAVEL EXPENSE-MILEAGE	0.00	500.00	197.51	400.00	400.00	400.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	34,940.13	38,000.00	37,787.95	18,500.00	18,500.00	18,500.00
2-1780	EMERGENCY MANAGEMENT TRAINING	338.49	3,500.00	1,578.00	1,500.00	1,500.00	1,500.00
2-1805	OTHER-PERSONAL SAFETY EQUIPMENT	3,959.59	5,000.00	4,815.03	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
2-2546	JANITORIAL AGREEMENTS	5,280.00	5,500.00	4,510.00	5,500.00	5,500.00	5,500.00
2-3010	MEDICAL DIRECTOR	15,796.95	13,000.00	13,323.64	0.00	0.00	0.00
2-5003	OPERATING EXPENSE-EMERGENCY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS OPERATING EXPENSE	32.91	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***73,379.50***	***83,850.00***	***69,983.99***	***40,025.00***	***39,425.00***	***39,425.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,515.13	6,500.00	3,917.34	6,500.00	5,000.00	5,000.00
3-0115	AMBULANCE SUPPLIES	42,773.55	48,000.00	46,491.35	0.00	0.00	0.00
3-0123	SUPPLIES-SAFETY	6,336.26	18,000.00	14,562.85	12,000.00	12,000.00	12,000.00

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0200	MATERIAL	1,398.14	2,000.00	544.47	2,000.00	2,000.00	2,000.00
3-0209	MATERIALS-MACHINERY & EQUIP FUEL	14,365.44	62,000.00	55,508.52	16,500.00	16,500.00	16,500.00
3-0210	EQUIPMENT-GREASE & OIL	710.91	1,200.00	952.79	2,220.00	2,220.00	2,220.00
3-0211	MATERIALS-MACHINER & EQPT TIRE/REPA	2,998.08	4,000.00	3,392.23	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***73,097.51***	***141,700.00***	***125,369.55***	***41,220.00***	***39,720.00***	***39,720.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,702.80	1,800.00	1,615.42	1,800.00	1,800.00	1,800.00
	Equipment Rental Totals	***1,702.80***	***1,800.00***	***1,615.42***	***1,800.00***	***1,800.00***	***1,800.00***
	Capital Outlay						
5-0301	TRUCKS & VEHICLES	10.00	0.00	0.00	0.00	0.00	0.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	19,031.11	33,085.00	23,536.23	33,085.00	33,085.00	33,085.00
5-0311	RADIO EQUIPMENT	5,436.20	15,000.00	3,430.14	15,000.00	15,000.00	15,000.00
5-0505	FURNITURE	800.08	1,500.00	599.11	1,500.00	1,500.00	1,500.00
5-1100	OTHER EQUIPMENT	0.00	33,000.00	20,469.06	30,500.00	30,500.00	30,500.00
	Capital Outlay Totals	***25,277.39***	***82,585.00***	***48,034.54***	***80,085.00***	***80,085.00***	***80,085.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**990,372.54**	**1,170,355.53**	**1,093,575.73**	**489,871.03**	**473,880.00**	**473,880.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	702	COUNTY SURVEYOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	68,416.01	70,468.49	70,475.34	70,475.34	70,475.34	70,475.34
1-0405	PART-TIME SALARIES-CLERICAL	7,800.00	8,190.00	7,800.00	7,800.00	7,800.00	7,800.00
	Personal Services Totals	***76,216.01***	***78,658.49***	***78,275.34***	***78,275.34***	***78,275.34***	***78,275.34***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	0.00	475.00	0.00	475.00	475.00	475.00
	Supplies and Materials Totals	***0.00***	***475.00***	***0.00***	***475.00***	***475.00***	***475.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	0.00	475.00	0.00	475.00	475.00	475.00
	Capital Outlay Totals	***0.00***	***475.00***	***0.00***	***475.00***	***475.00***	***475.00***
0100-702 COUNTY SURVEYOR TOTAL		**76,216.01**	**79,608.49**	**78,275.34**	**79,225.34**	**79,225.34**	**79,225.34**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	731	RECYCLE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0403	PART TIME RECYCLE MAINTENANCE	6,048.00	6,200.00	6,583.68	6,800.00	6,800.00	6,800.00
	Personal Services Totals	***6,048.00***	***6,200.00***	***6,583.68***	***6,800.00***	***6,800.00***	***6,800.00***
	Operating Expenses						
2-0501	UTILITIES-ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	UTILITIES-GARBAGE	0.00	65,000.00	61,522.68	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***65,000.00***	***61,522.68***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-731 RECYCLE TOTAL		**6,048.00**	**71,200.00**	**68,106.36**	**6,800.00**	**6,800.00**	**6,800.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	733	NOXIOUS WEED CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	58,037.40	59,778.52	59,384.13	60,697.00	62,517.00	62,517.00
1-0403	PART TIME SPRAYING	1,924.00	3,800.00	1,996.00	4,000.00	2,930.00	2,930.00
1-0420	PART-TIME EMPLOYEE TECHNICIAN	0.00	237.50	0.00	250.00	250.00	250.00
	Personal Services Totals	***59,961.40***	***63,816.02***	***61,380.13***	***64,947.00***	***65,697.00***	***65,697.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	334.85	380.00	460.92	400.00	400.00	400.00
2-1012	PRINTING & PUBLISHING	755.00	712.50	751.00	750.00	750.00	750.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	475.00	0.00	500.00	500.00	500.00
2-1300	BUILDING & GROUNDS	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1610	VEHICLE REPAIR	132.91	1,425.00	1,464.98	1,500.00	1,500.00	1,500.00
2-1630	SPRAYING EQUIPMENT REPAIR	992.71	475.00	347.31	500.00	500.00	500.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	665.00	893.85	700.00	700.00	700.00
2-1704	TRAVEL EXPENSES-MILEAGE	547.72	1,425.00	1,118.84	1,425.00	1,425.00	1,425.00
2-1708	BOARD MEMBER EXPENSE	1,950.00	1,425.00	3,000.00	3,000.00	3,000.00	3,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	600.00	950.00	1,320.00	1,000.00	1,000.00	1,000.00
2-2562	MACHINE HIRE BY OTHERS	3,075.00	3,800.00	6,098.33	6,000.00	6,000.00	6,000.00
2-9900	MISCELLANEOUS OPERATING EXPENSES	727.54	475.00	253.39	500.00	500.00	500.00
	Operating Expenses Totals	***9,115.73***	***12,207.50***	***15,708.62***	***17,275.00***	***17,275.00***	***17,275.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	375.72	237.50	113.17	250.00	250.00	250.00
3-0102	SUPPLIES-CHEMICAL	4,250.00	4,750.00	3,569.00	6,000.00	5,000.00	5,000.00
3-0123	SAFETY SUPPLIES	0.00	48.50	0.00	50.00	50.00	50.00
3-0209	MATERIALS-MACH & EQUIP FUEL	1,136.74	5,700.00	5,494.29	6,000.00	5,000.00	5,000.00
3-0210	MATERIALS-MACH-EQUIP GREASE/OIL	0.00	118.75	0.00	3,000.00	0.00	0.00
3-0211	MATERIALS-MACH/EQUIP TIRE/TIRE REPA	1,819.71	2,850.00	570.35	0.00	0.00	0.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	0.00	4,750.00	0.00	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***7,582.17***	***18,454.75***	***9,746.81***	***20,300.00***	***15,300.00***	***15,300.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	870.92	570.00	676.36	700.00	700.00	700.00
	Equipment Rental Totals	***870.92***	***570.00***	***676.36***	***700.00***	***700.00***	***700.00***
	Capital Outlay						
5-0302	PICKUP	0.00	0.00	0.00	36,806.00	0.00	0.00
5-0306	SPRAYING EQUIPMENT	0.00	475.00	244.21	500.00	500.00	500.00
5-0500	OFFICE EQUIPMENT	299.99	237.50	0.00	400.00	400.00	400.00
	Capital Outlay Totals	***299.99***	***712.50***	***244.21***	***37,706.00***	***900.00***	***900.00***
0100-733 NOXIOUS WEED CONTROL TOTAL		**77,830.21**	**95,760.77**	**87,756.13**	**140,928.00**	**99,872.00**	**99,872.00**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	801	POOR RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2900	COUNTY BURIALS	5,000.00	10,000.00	3,000.00	10,000.00	10,000.00	10,000.00
2-2950	PUBLIC ASSISTANCE-OTHER	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***5,000.00***	***20,000.00***	***3,000.00***	***20,000.00***	***20,000.00***	***20,000.00***
0100-801 POOR RELIEF TOTAL		**5,000.00**	**20,000.00**	**3,000.00**	**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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2850	VETERANS AID COSTS	3,000.00	12,000.00	6,000.00	11,000.00	11,000.00	11,000.00
	Operating Expenses Totals	***3,000.00***	***12,000.00***	***6,000.00***	***11,000.00***	***11,000.00***	***11,000.00***
0100-802 VETERANS AID TOTAL		**3,000.00**	**12,000.00**	**6,000.00**	**11,000.00**	**11,000.00**	**11,000.00**

CASS COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	803	VETERAN SERVICE OFFICER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	65,593.53	67,465.00	66,406.94	70,838.25	70,838.25	70,838.25
1-0305	FULL TIME SALARIES	43,264.00	45,950.00	45,199.20	48,247.50	48,247.50	48,247.50
1-0400	PART-TIME WAGES-DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***108,857.53***	***113,415.00***	***111,606.14***	***119,085.75***	***119,085.75***	***119,085.75***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	1,162.85	1,500.00	507.18	500.00	500.00	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	32.51	100.00	0.00	100.00	100.00	100.00
2-1702	TRAVEL EXPENSES-LODGING	273.87	750.00	375.00	500.00	500.00	500.00
2-1704	TRAVEL EXPENSES-MILEAGE	1,465.64	500.00	151.20	150.00	150.00	150.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,011.00	1,000.00	729.60	1,000.00	1,000.00	1,000.00
2-2850	Veteran's Aid Costs	0.00	0.00	205.50	0.00	0.00	0.00
	Operating Expenses Totals	***4,843.87***	***4,850.00***	***2,866.48***	***3,250.00***	***3,250.00***	***3,250.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	791.53	1,200.00	606.81	600.00	600.00	600.00
3-0140	GRAVE MARKERS	1,460.19	2,500.00	1,627.84	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***2,251.72***	***3,700.00***	***2,234.65***	***2,100.00***	***2,100.00***	***2,100.00***
	Equipment Rental						
4-0200	RENTAL-OFFICE EQUIPMENT	933.60	1,100.00	1,001.40	1,100.00	1,100.00	1,100.00
	Equipment Rental Totals	***933.60***	***1,100.00***	***1,001.40***	***1,100.00***	***1,100.00***	***1,100.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT/COMPUTERS	925.68	1,000.00	0.00	500.00	500.00	500.00
5-0505	FURNITURE	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***925.68***	***1,500.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-803 VETERAN SERVICE OFFICER TOTAL		**117,812.40**	**124,565.00**	**117,708.67**	**126,535.75**	**126,535.75**	**126,535.75**

CASS COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	822	STATE INSTITUTIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	50.00	0.00	0.00	0.00	15,000.00	15,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION PAY	50,604.60	60,000.00	59,732.27	60,000.00	60,000.00	60,000.00
1-0700	SICK PAY	53,743.31	60,000.00	96,715.75	60,000.00	60,000.00	60,000.00
1-0801	INSURANCE PREMIUMS-NIRMA	0.00	800,000.00	875,389.00	800,000.00	800,000.00	800,000.00
1-0802	INSURANCE PREMIUMS-COUNTY SHARE	1,975,716.79	2,300,000.00	1,907,332.51	2,300,000.00	2,300,000.00	2,300,000.00
1-0808	INSURANCE-CASH IN LIEU	240,400.00	250,000.00	272,200.00	250,000.00	250,000.00	250,000.00
1-0901	RETIREMENT CONTRIBUTIONS-REGULAR	790,792.54	800,000.00	860,759.40	800,000.00	800,000.00	800,000.00
1-0903	RETIREMENT CONTRIBUTIONS PRIOR SERV	518.00	600.00	516.00	600.00	600.00	600.00
1-1000	COUNTY FICA	830,756.91	900,000.00	905,813.40	900,000.00	900,000.00	900,000.00
1-1500	UNEMPLOYEMENT CONTRIBUTIONS	7,484.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
	Personal Services Totals	***3,950,066.15***	***5,190,600.00***	***4,978,458.33***	***5,190,600.00***	***5,205,600.00***	***5,205,600.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	107,387.00	125,000.00	66,988.49	125,000.00	125,000.00	125,000.00
2-0200	TELEPHONE SERVICE	220,337.58	300,000.00	289,882.88	300,000.00	300,000.00	300,000.00
2-0205	UTILITIES-INTERNET	419.88	500.00	384.89	500.00	500.00	500.00
2-0501	UTILITIES-ELECTRICITY	152,860.62	170,000.00	161,628.08	170,000.00	170,000.00	170,000.00
2-0502	UTILITIES-WATER	19,426.86	20,000.00	20,512.84	20,000.00	20,000.00	20,000.00
2-0503	UTILITIES-HEATING FUELS/PROPANE	54,608.20	75,000.00	47,595.56	75,000.00	75,000.00	75,000.00
2-0504	UTILITIES-SEWER	2,915.48	3,000.00	6,337.80	3,000.00	3,000.00	3,000.00
2-0505	UTILITIES-GARBAGE	15,730.52	20,000.00	15,995.97	20,000.00	20,000.00	20,000.00
2-0506	BOILER/HEAT PUMP MAINTENANCE	64,217.56	40,000.00	21,495.00	40,000.00	40,000.00	40,000.00
2-0600	INSURANCE PREMIUMS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-0620	MISC INSURANCE COSTS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-0810	MENTAL HEALTH BOARD COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	9,519.48	1,000.00	1,494.67	1,000.00	20,000.00	20,000.00
2-1017	MAPS & AERIAL PHOTOS/CADASTRAL	67,928.50	67,928.50	0.00	205,287.00	205,287.00	205,287.00
2-1100	DATA PROCESSING COSTS	89,581.16	42,200.00	107,452.66	42,200.00	42,200.00	42,200.00
2-1140	INSPECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-1150	LB644 EXPENDITURES	8,596.51	10,000.00	9,676.50	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	181,490.62	75,000.00	124,920.97	75,000.00	75,000.00	75,000.00
2-1307	TOWERS MAINTENANCE/REPAIRS	140,451.41	150,000.00	107,739.44	150,000.00	150,000.00	150,000.00
2-1610	VEHICLE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	7,192.45	10,000.00	7,622.06	10,000.00	10,000.00	10,000.00
2-1812	VEHICLE TOWING/IMPOUND	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL TREATMENT INMATES	0.00	20,000.00	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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2100	PROBATION COSTS	9,640.00	10,000.00	10,139.00	10,000.00	10,000.00	10,000.00
2-2201	COURT COSTS-DISTRICT COURT	17,021.15	38,000.00	21,915.10	38,000.00	38,000.00	38,000.00
2-2202	COURT COSTS-COUNTY COURT	7,025.00	15,000.00	11,305.67	15,000.00	15,000.00	15,000.00
2-2209	DRUG COURT COSTS	2,126.71	5,000.00	1,811.02	5,000.00	5,000.00	5,000.00
2-2300	JUROR FEES	1,303.64	20,000.00	22,968.72	20,000.00	20,000.00	20,000.00
2-2301	GRAND JURY EXPENSE	3,246.25	10,000.00	1,538.00	10,000.00	10,000.00	10,000.00
2-2313	COUNTY LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	ATTORNEY FEES	8,978.70	25,000.00	26,538.64	25,000.00	25,000.00	25,000.00
2-2401	ATTORNEY FEES-COURT APPOINTED COUNS	160,265.99	200,000.00	176,950.51	200,000.00	200,000.00	200,000.00
2-2418	PRETRIAL RELEASE	31,572.59	40,000.00	27,489.41	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	112,642.67	150,000.00	72,435.32	150,000.00	150,000.00	150,000.00
2-2505	CAFETERIA PLAN ADMINISTRATION FEES	1,166.50	2,000.00	1,850.00	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	31,050.00	38,000.00	53,900.00	38,000.00	38,000.00	38,000.00
2-2544	COURTHOUSE MAINTENANCE AGREEMENTS	65,626.50	75,000.00	117,115.02	75,000.00	75,000.00	75,000.00
2-2546	JANITORIAL AGREEMENT/COOLING TOWER	0.00	0.00	0.00	0.00	0.00	0.00
2-2800	INSTITUTIONAL COSTS-SHERIFF USE	130.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2801	INSTITUTIONAL COSTS-NORFOLK	1,098.00	3,000.00	1,095.00	3,000.00	3,000.00	3,000.00
2-2802	INSTITUTIONAL COSTS-BEATRICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	INSTITUTIONAL COSTS-LINCOLN	5,501.01	10,000.00	6,232.18	10,000.00	10,000.00	10,000.00
2-2915	JUVENILE CARE COSTS	0.00	15,000.00	4,474.70	15,000.00	15,000.00	15,000.00
2-3020	CORONOR/AUTOPSY COSTS	34,131.87	50,000.00	48,624.89	50,000.00	50,000.00	50,000.00
2-3300	SPECIAL ELECTIONS	26,703.52	40,000.00	4,498.80	40,000.00	40,000.00	40,000.00
2-3500	ABANDONED CEMETARY MAINTENANCE	2,275.00	4,000.00	1,925.00	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	25,000.00	16,980.00	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	74,219.00	75,000.00	74,219.00	75,000.00	75,000.00	75,000.00
2-4421	INTERGOVT PYMTS-ENCOR	90,952.00	91,000.00	90,952.00	91,000.00	91,000.00	91,000.00
2-4426	HISTORICAL SOCIETY	39,999.96	40,000.00	39,999.96	40,000.00	40,000.00	40,000.00
2-7000	JUDGEMENTS-SETTLEMENTS	0.00	50,000.00	750.00	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	46,572.28	100,000.00	146,294.74	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	***1,968,945.17***	***2,316,628.50***	***2,011,730.49***	***2,453,987.00***	***2,472,987.00***	***2,472,987.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	7,039.50	7,500.00	5,997.08	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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0103	SUPPLIES-JANITORIAL	26,658.17	30,000.00	28,133.69	30,000.00	30,000.00	30,000.00
3-0104	SUPPLIES-BUILDING & GROUNDS	15,702.67	20,000.00	22,324.74	20,000.00	20,000.00	20,000.00
3-0105	MEDICAL EXPENSE	315.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0109	SUPPLIES-SHOP TOOLS	1,470.21	2,000.00	684.05	2,000.00	2,000.00	2,000.00
3-0111	EMPLOYEE RECOGNITION	160.95	7,500.00	598.14	7,500.00	7,500.00	7,500.00
3-0120	STOP	2,950.00	0.00	0.00	0.00	0.00	0.00
3-0150	MISC.SUPPLIES	0.00	100.00	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	2,338.71	10,000.00	1,998.97	10,000.00	10,000.00	10,000.00
	Supplies and Materials Totals	***56,635.21***	***78,100.00***	***59,736.67***	***78,100.00***	***78,100.00***	***78,100.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	4,316.34	5,000.00	4,302.45	5,000.00	5,000.00	5,000.00
4-0501	OFFICE SPACE RENTAL	35,520.00	36,000.00	35,520.00	36,000.00	36,000.00	36,000.00
4-0600	MISCELLANEOUS RENTAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***39,836.34***	***41,000.00***	***39,822.45***	***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	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0264	BUILDING-MISC	43,018.74	50,000.00	0.00	50,000.00	1,000,000.00	1,000,000.00
5-0300	MACHINERY & EQUIPMENT	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0301	CARS & TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT/UPGRADES/TOWERS	0.00	10,000.00	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	5,278.00	0.00	0.00	0.00	0.00	0.00
5-1206	CONCRETE SURFACING CONTRACTS- 108TH ST	37,808.05	5,000,000.00	288,471.30	5,000,000.00	3,000,000.00	3,000,000.00
5-1250	MISC CONTRACTS	253,142.71	300,000.00	0.00	300,000.00	300,000.00	300,000.00
5-1506	CONSULTANT MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***339,247.50***	***5,470,000.00***	***288,471.30***	***5,470,000.00***	***4,420,000.00***	***4,420,000.00***
	Transfers Out						
7-0200	INTERFUND TRANSFERS	4,157,917.40	2,500,000.00	2,500,000.00	0.00	2,440,000.00	2,440,000.00
	Transfers Out Totals	***4,157,917.40***	***2,500,000.00***	***2,500,000.00***	***0.00***	***2,440,000.00***	***2,440,000.00***
0100-970 MISCELLANEOUS GENERAL TOTAL		**10,512,647.77**	**15,596,328.50**	**9,878,219.24**	**13,233,687.00**	**14,657,687.00**	**14,657,687.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	21,717,131.17		22,450,669.99			
	TOTAL BUDGET OF EXPENDITURES		29,605,336.46		27,990,975.98	28,581,272.01	28,756,164.17
	NECESSARY CASH RESERVE		6,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00
	TOTAL REQUIREMENTS		35,605,336.46		34,990,975.98	35,581,272.01	35,756,164.17

CASS COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	ROADS DEPARTMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	96,276.05	99,164.05	99,051.66	100,629.88	100,629.88	100,629.88
1-0302	REGULAR TIME SALARY-ENGINEERING	196,214.94	242,214.00	160,825.12	249,514.00	249,514.00	249,514.00
1-0303	REGULAR TIME SALARY-MAINTENANCE	1,367,415.39	1,450,415.00	1,400,454.56	1,490,415.00	1,490,415.00	1,490,415.00
1-0305	REGULAR TIME SALARY-CLERICAL	48,652.96	55,620.00	51,741.20	57,288.00	57,288.00	57,288.00
1-0500	OVER TIME ROADS	52,816.44	0.00	14,131.92	0.00	0.00	0.00
	Personal Services Totals	***1,761,375.78***	***1,847,413.05***	***1,726,204.46***	***1,897,846.88***	***1,897,846.88***	***1,897,846.88***
	Operating Expenses						
2-0101	POSTAL/EXPRESS & FREIGHT	0.00	400.00	141.61	300.00	300.00	300.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITIES-LIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	UTILITIES-WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	UTILITIES-HEATING FUELS	2,194.04	0.00	0.00	0.00	0.00	0.00
2-0504	UTILITIES-SEWER	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	UTILITIES-GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	1,723.46	2,000.00	1,206.55	2,000.00	2,000.00	2,000.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	18,932.17	20,000.00	17,458.35	100,000.00	100,000.00	100,000.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	138,749.03	150,000.00	106,939.60	160,000.00	160,000.00	160,000.00
2-1500	ROAD EQUIPMENT REPAIR-LABOR	76,100.53	110,000.00	53,625.43	110,000.00	95,000.00	95,000.00
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	521.30	1,000.00	178.75	800.00	800.00	800.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	3,873.19	4,200.00	3,517.95	4,200.00	4,200.00	4,200.00
2-2530	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2560	OTHER-ROAD MAINTENANCE BY OTHERS	1,587.48	50,000.00	52,913.21	60,000.00	60,000.00	60,000.00
2-2601	FEMA COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***243,681.20***	***337,600.00***	***235,981.45***	***437,300.00***	***422,300.00***	***422,300.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,647.51	5,000.00	2,176.37	4,000.00	4,000.00	4,000.00
3-0102	SUPPLIES-CHEMICAL	8,624.34	9,000.00	152.00	5,000.00	5,000.00	5,000.00
3-0103	SUPPLIES-JANITORIAL	9,990.70	12,000.00	5,959.47	9,000.00	9,000.00	9,000.00
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	1,187.00	1,500.00	1,500.00	1,500.00
3-0106	SUPPLIES-SHOP	11,979.16	40,000.00	21,186.17	40,000.00	30,000.00	30,000.00
3-0109	SUPPLIES-SHOP TOOLS	0.00	10,000.00	4,859.37	10,000.00	10,000.00	10,000.00
3-0110	SUPPLIES-SMALL TOOLS,ETC.	0.00	0.00	0.00	0.00	0.00	0.00
3-0123	SAFETY SUPPLIES	4,921.91	6,000.00	6,335.95	7,000.00	7,000.00	7,000.00
3-0201	MATERIALS - ASPHALTIC	12,299.70	13,000.00	1,115.56	8,000.00	8,000.00	8,000.00

CASS COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	ROADS DEPARTMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0202	MATERIALS-GRAVEL AND ROCK	2,137,964.19	2,200,000.00	2,171,435.32	2,300,000.00	2,300,000.00	2,300,000.00
3-0203	SUPPLIES-GRADER BLADES	12,642.00	100,000.00	7,951.20	70,000.00	70,000.00	70,000.00
3-0205	MATERIALS-CONCRETE,ETC.	3,778.73	60,000.00	75,695.00	75,000.00	75,000.00	75,000.00
3-0206	MATERIALS-CULVERTS	77,358.52	400,000.00	143,879.70	300,000.00	200,000.00	200,000.00
3-0207	MATERIALS-STEEL PRODUCTS	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
3-0208	MATERIALS-LUMBER	301.72	500.00	0.00	500.00	500.00	500.00
3-0209	MATERIALS-MACHINERY & EQUIP FUEL	461,047.10	575,000.00	330,422.57	550,000.00	450,000.00	450,000.00
3-0210	MATERIALS-MACHINEY & EQUIP GREASE	15,120.84	30,000.00	18,570.96	30,000.00	30,000.00	30,000.00
3-0211	MATERIALS-MACHINERY & EQUIP TIRE/RE	75,526.84	90,000.00	69,489.52	90,000.00	90,000.00	90,000.00
3-0213	MATERIALS-EROSION CONTROL	2,765.50	5,000.00	3,091.46	5,000.00	5,000.00	5,000.00
3-0301	TRAFFIC CONTROL-SIGNS	10,147.10	15,000.00	4,916.89	10,000.00	10,000.00	10,000.00
3-0302	TRAFFIC CONTROL-SIGN POSTS	5,832.87	12,000.00	12,800.00	13,000.00	13,000.00	13,000.00
3-0306	TRAFFIC CONTROL-PAVEMENT MARKING	248,970.00	140,000.00	121,420.00	140,000.00	140,000.00	140,000.00
3-0308	TRAFFIC CONTROL-FLARE,FLAG,BARRICAD	160.55	9,000.00	697.44	8,000.00	8,000.00	8,000.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	39,418.50	140,000.00	72,343.45	140,000.00	140,000.00	140,000.00
	Supplies and Materials Totals	***3,142,237.78***	***3,872,500.00***	***3,075,685.40***	***3,817,000.00***	***3,607,000.00***	***3,607,000.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL-ROAD	160,230.64	170,000.00	211,057.99	230,000.00	230,000.00	230,000.00
4-0200	EQUIPMENT RENTAL-OFFICE	3,381.95	4,000.00	3,568.17	40,000.00	4,000.00	4,000.00
	Equipment Rental Totals	***163,612.59***	***174,000.00***	***214,626.16***	***270,000.00***	***234,000.00***	***234,000.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	0.00	20,000.00	894.00	20,000.00	0.00	0.00
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	60,811.50	130,000.00	0.00	120,000.00	120,000.00	120,000.00
5-0303	MACHINERY & EQUIP-TRUCKS	206,000.00	0.00	0.00	200,000.00	200,000.00	200,000.00
5-0307	MACH.& EQUIP-MOTOR GRADERS/LOADERS	250,530.00	0.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00
5-0308	MACHINERY & EQUIP-SNOW REMOVE EQUIP	68,432.11	60,000.00	8,923.58	60,000.00	60,000.00	60,000.00
5-0309	MOWERS	27,200.00	20,000.00	16,810.08	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	HIGHWAY/ROAD-BITUMINOUS SURFACING	1,619,278.66	1,500,000.00	1,219,991.67	850,000.00	850,000.00	850,000.00
5-1206	HIGHWAY/ROAD-CONCRETE SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1207	STRUCTURE PIPES/BOX CULVERTS	1,180,416.58	700,000.00	705,755.68	100,000.00	100,000.00	100,000.00
5-1211	HIGHWAY/ROAD-BRIDGES	507,881.76	2,000,000.00	9,170.00	1,500,000.00	0.00	0.00
5-1302	SPECIAL FEES-ENGINEERING	48,481.70	100,000.00	76,798.83	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	200,000.00	0.00	200,000.00	200,000.00	200,000.00
	Capital Outlay Totals	***3,969,032.31***	***4,730,000.00***	***2,038,343.84***	***4,550,000.00***	***3,030,000.00***	***3,030,000.00***

CASS COUNTY ROAD

	Code	Description
Fund	0300	ROAD
Function	705	ROADS DEPARTMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0300-705 ROADS DEPARTMENT TOTAL		**9,279,939.66**	**10,961,513.05**	**7,290,841.31**	**10,972,146.88**	**9,191,146.88**	**9,191,146.88**
300 ROAD TOTALS							
	TOTAL EXPENDITURES	9,279,939.66		7,290,841.31			
	TOTAL BUDGET OF EXPENDITURES		10,961,513.05		10,972,146.88	9,191,146.88	9,191,146.88
	NECESSARY CASH RESERVE		182,650.47		1,816.39	1,816.39	1,816.39
	TOTAL REQUIREMENTS		11,144,163.52		10,973,963.27	9,192,963.27	9,192,963.27

CASS COUNTY ROAD SINKING

	Code	Description
Fund	0625	ROAD SINKING
Function	706	ROAD SINKING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1206	CONCRETE SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	34,911.19	0.00	0.00	0.00	0.00	0.00
5-1400	ROAD SINKING MISC PROJ	127,800.09	39,762.00	0.00	46,334.58	46,334.58	46,334.58
	Capital Outlay Totals	***162,711.28***	***39,762.00***	***0.00***	***46,334.58***	***46,334.58***	***46,334.58***
0625-706 ROAD SINKING TOTAL		**162,711.28**	**39,762.00**	**0.00**	**46,334.58**	**46,334.58**	**46,334.58**
625 ROAD SINKING TOTALS							
	TOTAL EXPENDITURES	162,711.28		0.00			
	TOTAL BUDGET OF EXPENDITURES		39,762.00		46,334.58	46,334.58	46,334.58
	NECESSARY CASH RESERVE		12,486.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		52,248.00		46,334.58	46,334.58	46,334.58

CASS COUNTY HIWAY BUYBACK

	Code	Description
Fund	0650	HIWAY BUYBACK
Function	707	HYWAY BUYBACK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1205	BITUMINOUS SURFACING	0.00	1,376,000.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	708,978.79	0.00	0.00	2,366,842.60	2,366,842.60	2,366,842.60
	Capital Outlay Totals	***708,978.79***	***1,376,000.00***	***0.00***	***2,366,842.60***	***2,366,842.60***	***2,366,842.60***
0650-707 HYWAY BUYBACK TOTAL		**708,978.79**	**1,376,000.00**	**0.00**	**2,366,842.60**	**2,366,842.60**	**2,366,842.60**
650 HIWAY BUYBACK TOTALS							
	TOTAL EXPENDITURES	708,978.79		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,376,000.00		2,366,842.60	2,366,842.60	2,366,842.60
	NECESSARY CASH RESERVE		515,899.94		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,891,899.94		2,366,842.60	2,366,842.60	2,366,842.60

CASS COUNTY JUVENILE DIVERSION

	Code	Description
Fund	0676	JUVENILE DIVERSION
Function	676	JUVENILE DIVERSION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	1,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***1,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1701	TRAVEL EXPENSES-MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	TRAVEL EXPENSES-MILEAGE	0.00	50.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	0.00	250.00	0.00	0.00	0.00	0.00
2-2450	DRUG TESTING COSTS/SUPPLIES	0.00	20,857.83	0.00	22,159.97	22,159.97	22,159.97
	Operating Expenses Totals	***0.00***	***21,157.83***	***0.00***	***22,159.97***	***22,159.97***	***22,159.97***
0676-676 JUVENILE DIVERSION TOTAL		**0.00**	**22,157.83**	**0.00**	**22,159.97**	**22,159.97**	**22,159.97**
676 JUVENILE DIVERSION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		22,157.83		22,159.97	22,159.97	22,159.97
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		22,157.83		22,159.97	22,159.97	22,159.97

CASS COUNTY COMMUNICATION TOWER

	Code	Description
Fund	0942	COMMUNICATION TOWER
Function	608	COMMUNICATION TOWER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2501	CONSULTING FEES	47,600.91	78,605.67	31,450.00	74,155.67	74,155.67	74,155.67
2-9900	MISCELLANEOUS	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***47,600.91***	***78,605.67***	***31,450.00***	***174,155.67***	***174,155.67***	***174,155.67***
0942-608 COMMUNICATION TOWER TOTAL		**47,600.91**	**78,605.67**	**31,450.00**	**174,155.67**	**174,155.67**	**174,155.67**
942 COMMUNICATION TOWER TOTALS							
	TOTAL EXPENDITURES	47,600.91		31,450.00			
	TOTAL BUDGET OF EXPENDITURES		78,605.67		174,155.67	174,155.67	174,155.67
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		78,605.67		174,155.67	174,155.67	174,155.67

CASS COUNTY VISITOR PROMOTION

		Code	Description
	Fund	0990	VISITOR PROMOTION
	Function	879	VISITOR PROMOTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	30,702.00	37,000.00	34,441.08	38,000.00	38,000.00	38,000.00
	Personal Services Totals	***30,702.00***	***37,000.00***	***34,441.08***	***38,000.00***	***38,000.00***	***38,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	621.00	3,000.00	266.00	6,000.00	6,000.00	6,000.00
2-0200	TELEPHONE SERVICE	385.00	3,000.00	490.00	4,000.00	4,000.00	4,000.00
2-0500	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE PREMIUMS-GEN LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	19,250.27	35,000.00	18,849.89	50,000.00	50,000.00	50,000.00
2-1100	DATA PROCESSING COSTS	1,072.00	15,000.00	1,088.85	15,000.00	15,000.00	15,000.00
2-1701	TRAVEL EXPENSES-MEALS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1702	TRAVEL EXPENSES-LODGING	137.65	3,000.00	160.08	3,000.00	3,000.00	3,000.00
2-1704	TRAVEL EXPENSES-MILEAGE	5,515.60	8,000.00	5,314.90	10,000.00	10,000.00	10,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	1,900.00	7,000.00	1,375.00	15,000.00	15,000.00	15,000.00
2-1801	OTHER-DUES,SUBSCRIPTIONS,REG,ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-6071	GRANT FUNDS	36,347.28	100,000.00	36,075.11	120,000.00	120,000.00	120,000.00
2-6073	SPECIAL PROJECTS	0.00	45,000.00	3,455.94	50,000.00	50,000.00	50,000.00
	Operating Expenses Totals	***65,228.80***	***222,000.00***	***67,075.77***	***276,000.00***	***276,000.00***	***276,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,289.49	4,000.00	1,149.67	5,000.00	5,000.00	5,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	6,000.00	0.00	7,000.00	7,000.00	7,000.00
	Supplies and Materials Totals	***1,289.49***	***10,000.00***	***1,149.67***	***12,000.00***	***12,000.00***	***12,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
4-0500	BUILDING/FACILITIES RENTAL	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
	Equipment Rental Totals	***0.00***	***13,000.00***	***0.00***	***13,000.00***	***13,000.00***	***13,000.00***
	Capital Outlay						
5-0500	CAPITAL OUTLAY-OFFICE EQUIPMENT	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
5-0505	FURNITURE	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***0.00***	***13,000.00***	***0.00***	***13,000.00***	***13,000.00***	***13,000.00***
0990-879 VISITOR PROMOTION TOTAL		**97,220.29**	**295,000.00**	**102,666.52**	**352,000.00**	**352,000.00**	**352,000.00**
990 VISITOR PROMOTION TOTALS							
	TOTAL EXPENDITURES	97,220.29		102,666.52			
	TOTAL BUDGET OF EXPENDITURES		295,000.00		352,000.00	352,000.00	352,000.00
	NECESSARY CASH RESERVE		46,848.30		26,943.11	26,943.11	26,943.11
	TOTAL REQUIREMENTS		341,848.30		378,943.11	378,943.11	378,943.11

CASS COUNTY VISITOR IMPROVEMENT

	Code	Description
Fund	0995	VISITOR IMPROVEMENT
Function	879	VISITOR IMPROVEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	5,600.00	20,000.00	6,098.44	10,000.00	10,000.00	10,000.00
2-6070	SPECIAL PROJECTS-RESEARCH	800.00	0.00	0.00	0.00	0.00	0.00
2-6071	GRANT FUNDS	151,629.89	220,000.00	116,100.00	279,000.00	279,000.00	279,000.00
2-6072	COUNTY'S VISITOR IMPROVEMENT FUND	0.00	120,000.00	0.00	105,000.00	105,000.00	105,000.00
2-6073	SPECIAL PROJECTS-RESEARCH	7,460.62	25,000.00	13,000.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***165,490.51***	***385,000.00***	***135,198.44***	***404,000.00***	***404,000.00***	***404,000.00***
0995-879 VISITOR IMPROVEMENT TOTAL		**165,490.51**	**385,000.00**	**135,198.44**	**404,000.00**	**404,000.00**	**404,000.00**
995 VISITOR IMPROVEMENT TOTALS							
	TOTAL EXPENDITURES	165,490.51		135,198.44			
	TOTAL BUDGET OF EXPENDITURES		385,000.00		404,000.00	404,000.00	404,000.00
	NECESSARY CASH RESERVE		45,531.77		31,094.58	31,094.58	31,094.58
	TOTAL REQUIREMENTS		430,531.77		435,094.58	435,094.58	435,094.58

CASS COUNTY RECORD PRESERVATION

		Code	Description
	Fund	1150	RECORD PRESERVATION
	Function	604	RECORD PRESERVATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	14,000.00	14,000.00	14,000.00
2-1100	DATA PROCESSING COSTS	5,527.64	100,000.00	3,945.48	100,000.00	100,000.00	100,000.00
2-1751	DUES,SUBSCRIP,REG,TRAINING,FEES,ETC	3,065.04	20,000.00	13,893.20	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***8,592.68***	***120,000.00***	***17,838.68***	***124,000.00***	***124,000.00***	***124,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	847.50	5,000.00	770.25	10,000.00	10,000.00	10,000.00
	Supplies and Materials Totals	***847.50***	***5,000.00***	***770.25***	***10,000.00***	***10,000.00***	***10,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,075.50	17,670.23	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,075.50***	***17,670.23***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 RECORD PRESERVATION TOTAL		**10,515.68**	**142,670.23**	**18,608.93**	**144,000.00**	**144,000.00**	**144,000.00**
1150 RECORD PRESERVATION TOTALS							
	TOTAL EXPENDITURES	10,515.68		18,608.93			
	TOTAL BUDGET OF EXPENDITURES		142,670.23		144,000.00	144,000.00	144,000.00
	NECESSARY CASH RESERVE		20,275.60		21,461.90	21,461.90	21,461.90
	TOTAL REQUIREMENTS		162,945.83		165,461.90	165,461.90	165,461.90

CASS COUNTY OPIOIDS

		Code	Description
	Fund	2320	OPIOIDS
	Function	970	OPIOIDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	84,262.32	0.00	146,275.62	146,275.62	146,275.62
	Operating Expenses Totals	***0.00***	***84,262.32***	***0.00***	***146,275.62***	***146,275.62***	***146,275.62***
2320-970 OPIOIDS TOTAL		**0.00**	**84,262.32**	**0.00**	**146,275.62**	**146,275.62**	**146,275.62**
2320 OPIOIDS TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		84,262.32		146,275.62	146,275.62	146,275.62
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		84,262.32		146,275.62	146,275.62	146,275.62

CASS COUNTY DRUG LAW ENFORCEMENT

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	14,585.76	0.00	15,003.47	15,003.47	15,003.47
	Operating Expenses Totals	***0.00***	***14,585.76***	***0.00***	***15,003.47***	***15,003.47***	***15,003.47***
	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**	**14,585.76**	**0.00**	**15,003.47**	**15,003.47**	**15,003.47**
2360 DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		14,585.76		15,003.47	15,003.47	15,003.47
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		14,585.76		15,003.47	15,003.47	15,003.47

CASS COUNTY FEMA

		Code	Description
	Fund	2502	FEMA
	Function	693	FEMA

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (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	0.00	0.00	45,147.77	45,147.77	45,147.77
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***45,147.77***	***45,147.77***	***45,147.77***
	Capital Outlay						
5-0264	OTHER BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	57,015.88	99,075.50	8,846.27	135,377.00	135,377.00	135,377.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***57,015.88***	***99,075.50***	***8,846.27***	***135,377.00***	***135,377.00***	***135,377.00***
	Transfers Out						
7-0200	TRANSFER TO GENERAL	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	Transfers Out Totals	***50,000.00***	***50,000.00***	***0.00***	***50,000.00***	***50,000.00***	***50,000.00***
2502-693 FEMA TOTAL		**107,015.88**	**149,075.50**	**8,846.27**	**230,524.77**	**230,524.77**	**230,524.77**
2502 FEMA TOTALS							
	TOTAL EXPENDITURES	107,015.88		8,846.27			
	TOTAL BUDGET OF EXPENDITURES		149,075.50		230,524.77	230,524.77	230,524.77
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		149,075.50		230,524.77	230,524.77	230,524.77

CASS COUNTY PRIVATE GRANTS

	Code	Description
Fund	2503	PRIVATE GRANTS
Function	693	PRIVATE GRANTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	6,184.46	0.00	6,784.46	6,784.46	6,784.46
	Operating Expenses Totals	***0.00***	***6,184.46***	***0.00***	***6,784.46***	***6,784.46***	***6,784.46***
	Supplies and Materials						
3-0115	AMBULANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2503-693 PRIVATE GRANTS TOTAL		**0.00**	**6,184.46**	**0.00**	**6,784.46**	**6,784.46**	**6,784.46**
2503 PRIVATE GRANTS TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		6,184.46		6,784.46	6,784.46	6,784.46
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,184.46		6,784.46	6,784.46	6,784.46

CASS COUNTY CERT & EMERG TEAMS GRANT

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	23,961.71	532.94	15,428.77	15,428.77	15,428.77
	Operating Expenses Totals	***0.00***	***23,961.71***	***532.94***	***15,428.77***	***15,428.77***	***15,428.77***
	Capital Outlay						
5-0304	EMA EQUIPMENT	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***8,000.00***	***8,000.00***	***8,000.00***
	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**	**23,961.71**	**532.94**	**23,428.77**	**23,428.77**	**23,428.77**
2504 CERT & EMERG TEAMS GRANT TOTALS							
	TOTAL EXPENDITURES	0.00		532.94			
	TOTAL BUDGET OF EXPENDITURES		23,961.71		23,428.77	23,428.77	23,428.77
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		23,961.71		23,428.77	23,428.77	23,428.77

CASS COUNTY COVID-AMERICAN RESCUE PLAN

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2950	PUBLIC ASSISTANCE-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	36,686.27	0.00	13,302.24	484,679.46	484,679.46	484,679.46
	Operating Expenses Totals	***36,686.27***	***0.00***	***13,302.24***	***484,679.46***	***484,679.46***	***484,679.46***
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	2,421,716.63	916,270.00	413,468.73	500,000.00	500,000.00	500,000.00
	Capital Outlay Totals	***2,421,716.63***	***916,270.00***	***413,468.73***	***500,000.00***	***500,000.00***	***500,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	500,000.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***500,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-911 COVID-AMERICAN RESCUE PLAN TOTAL		**2,458,402.90**	**1,416,270.00**	**426,770.97**	**984,679.46**	**984,679.46**	**984,679.46**
2580 COVID-AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	2,458,402.90		426,770.97			
	TOTAL BUDGET OF EXPENDITURES		1,416,270.00		984,679.46	984,679.46	984,679.46
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,416,270.00		984,679.46	984,679.46	984,679.46

CASS COUNTY MAPA-CORONAVIRUS RESPONSE/RELIEF

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	10,000.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***10,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2581-704 MAPA-CORONAVIRUS RESPONSE/RELIEF TOTAL		**10,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2581 MAPA-CORONAVIRUS RESPONSE/RELIEF TOTALS							
	TOTAL EXPENDITURES	10,000.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

CASS COUNTY TRIBAL

		Code	Description
	Fund	2585	TRIBAL
	Function	970	TRIBAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS OPERATING EXPENSES	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
2585-970 TRIBAL TOTAL		**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**
2585 TRIBAL TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		100,000.00	100,000.00	100,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		100,000.00	100,000.00	100,000.00

CASS COUNTY INHERITANCE

		Code	Description
	Fund	2700	INHERITANCE
	Function	982	INHERITANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (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	1,054.83	0.00	16,134.06	0.00	0.00	0.00
	Operating Expenses Totals	***1,054.83***	***0.00***	***16,134.06***	***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	2,012,728.98	194,236.00	0.00	4,844,319.98	4,844,319.98
	Capital Outlay Totals	***0.00***	***2,012,728.98***	***194,236.00***	***0.00***	***4,844,319.98***	***4,844,319.98***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	1,000,000.00	3,000,000.00	2,400,000.00	0.00	0.00	0.00
	Transfers Out Totals	***1,000,000.00***	***3,000,000.00***	***2,400,000.00***	***0.00***	***0.00***	***0.00***
2700-982 INHERITANCE TOTAL		**1,001,054.83**	**5,012,728.98**	**2,610,370.06**	**0.00**	**4,844,319.98**	**4,844,319.98**
2700 INHERITANCE TOTALS							
	TOTAL EXPENDITURES	1,001,054.83		2,610,370.06			
	TOTAL BUDGET OF EXPENDITURES		5,012,728.98		0.00	4,844,319.98	4,844,319.98
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,012,728.98		0.00	4,844,319.98	4,844,319.98

CASS COUNTY KENO/LOTTERY

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6100	KENO LOTTERY	16,577.00	198,830.20	6,239.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***16,577.00***	***198,830.20***	***6,239.00***	***100,000.00***	***100,000.00***	***100,000.00***
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	0.00	75,000.00	62,627.98	144,144.15	144,144.15	144,144.15
	Capital Outlay Totals	***0.00***	***75,000.00***	***62,627.98***	***144,144.15***	***144,144.15***	***144,144.15***
2850-637 KENO LOTTERY EXPENSE TOTAL		**16,577.00**	**273,830.20**	**68,866.98**	**244,144.15**	**244,144.15**	**244,144.15**
2850 KENO/LOTTERY TOTALS							
	TOTAL EXPENDITURES	16,577.00		68,866.98			
	TOTAL BUDGET OF EXPENDITURES		273,830.20		244,144.15	244,144.15	244,144.15
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		273,830.20		244,144.15	244,144.15	244,144.15

CASS COUNTY E911

		Code	Description
	Fund	2910	E911
	Function	653	E911-CLOSED

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (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 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0555	E911 EQUIPMENT	7,416.49	54,625.37	0.00	54,625.37	54,625.37	54,625.37
5-0556	E911 SET ASIDE FOR FUTURE USE	32,509.93	82,669.19	6,957.44	131,987.56	131,987.56	131,987.56
	Capital Outlay Totals	***39,926.42***	***137,294.56***	***6,957.44***	***186,612.93***	***186,612.93***	***186,612.93***
2910-911 E911 TOTAL		**39,926.42**	**137,294.56**	**6,957.44**	**186,612.93**	**186,612.93**	**186,612.93**
2910 E911 TOTALS							
	TOTAL EXPENDITURES	39,926.42		6,957.44			
	TOTAL BUDGET OF EXPENDITURES		137,294.56		186,612.93	186,612.93	186,612.93
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		137,294.56		186,612.93	186,612.93	186,612.93

CASS COUNTY E911 WIRELESS

	Code	Description
Fund	2913	E911 WIRELESS
Function	655	E911 WIRELESS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0555	WIRELESS E911 EQUIPMENT	0.00	60,399.46	0.00	89,402.81	89,402.81	89,402.81
5-0556	WIRELESS E911 SET ASIDE FUTURE EQUI	37,822.43	397,248.24	155,929.25	300,518.04	300,518.04	300,518.04
	Capital Outlay Totals	***37,822.43***	***457,647.70***	***155,929.25***	***389,920.85***	***389,920.85***	***389,920.85***
2913-655 E911 WIRELESS TOTAL		**37,822.43**	**457,647.70**	**155,929.25**	**389,920.85**	**389,920.85**	**389,920.85**
2913 E911 WIRELESS TOTALS							
	TOTAL EXPENDITURES	37,822.43		155,929.25			
	TOTAL BUDGET OF EXPENDITURES		457,647.70		389,920.85	389,920.85	389,920.85
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		457,647.70		389,920.85	389,920.85	389,920.85

CASS COUNTY GENERAL REVENUE

		Code	Description
	Fund	0100	GENERAL
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**6,307,815.71**	**5,749,370.04**	**5,749,370.04**	**5,767,309.22**	**5,767,309.22**	**5,767,309.22**
	Taxes						
300-00	REAL & PERSONAL TAXES	12,937,292.74	16,469,627.27	14,148,806.55	17,899,387.01	18,489,683.04	18,664,575.20
304-00	MOTOR VEHICLE TAXES	1,778,253.30	1,778,253.30	1,895,275.33	1,895,275.33	1,895,275.33	1,895,275.33
318-01	CATV OCCUPATION TAX	9,963.42	9,963.42	15,596.42	15,596.42	15,596.42	15,596.42
	Taxes Totals	***14,725,509.46***	***18,257,843.99***	***16,059,678.30***	***19,810,258.76***	***20,400,554.79***	***20,575,446.95***
	Licenses and Permits						
321-01	TRLR PARK PERMITS	65.00	65.00	65.00	65.00	65.00	65.00
325-01	BUILDING PERMIT	162,642.58	162,642.58	207,969.05	207,969.05	207,969.05	207,969.05
325-05	Zoning Fees	975.00	975.00	900.00	900.00	900.00	900.00
	Licenses and Permits Totals	***163,682.58***	***163,682.58***	***208,934.05***	***208,934.05***	***208,934.05***	***208,934.05***
	Intergovernmental Federal						
330-20	HIGHWAY SAFETY	8,849.17	8,849.17	0.00	0.00	0.00	0.00
331-01	DIST CRT CHILD SUPPORT ENF 4/D	38,163.82	38,163.82	35,752.97	35,752.97	35,752.97	35,752.97
331-02	CO ATTY CHILD SUP ENFORCE 4/D	83,204.62	83,204.62	70,472.83	70,472.83	70,472.83	70,472.83
331-04	COUNTY GENERAL CO ATTY CHILD SUPPOR	28,368.00	28,368.00	0.00	0.00	0.00	0.00
336-01	US FISH & WILDLIFE	15,811.00	15,811.00	0.00	0.00	0.00	0.00
339-01	Federal Grants/Funding	32,446.50	32,446.50	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***206,843.11***	***206,843.11***	***106,225.80***	***106,225.80***	***106,225.80***	***106,225.80***
	Intergovernmental State						
340-01	STATE GRANT	2,234.65	85,000.00	76,416.25	76,416.25	76,416.25	76,416.25
344-01	HOMESTEAD ALLOCATION	408,736.70	408,736.70	503,331.21	503,331.21	503,331.21	503,331.21
344-05	TAX CREDIT	958,178.06	958,178.06	1,155,450.56	1,155,450.56	1,155,450.56	1,155,450.56
345-02	INSURANCE TAX ALLOCATION	93,961.05	93,961.05	99,119.37	99,119.37	99,119.37	99,119.37
345-03	AIRLINE TAX ALLOCATION	13,511.51	13,511.51	11,039.17	11,039.17	11,039.17	11,039.17
346-01	PRO-RATE MOTOR VEHICLE ALLOCATION	33,851.03	33,851.03	34,960.90	34,960.90	34,960.90	34,960.90
346-02	CARLINE TAXES	9,486.77	9,486.77	9,858.17	9,858.17	9,858.17	9,858.17
	Intergovernmental State Totals	***1,519,959.77***	***1,602,725.12***	***1,890,175.63***	***1,890,175.63***	***1,890,175.63***	***1,890,175.63***
	Other Intergovernmental						
350-01	Local Grant	5,078.71	5,078.71	0.00	0.00	0.00	0.00
351-01	INTERLOCAL GOVERNMENT PAYMENTS	48,292.00	48,929.00	6,000.00	6,000.00	6,000.00	6,000.00
353-01	IN LIEU TAXES	862.09	862.09	862.09	862.09	862.09	862.09
353-02	5% GROSS IN LIEU	112,125.07	112,125.07	125,744.60	125,744.60	125,744.60	125,744.60
353-03	IN LIEU OF TAX-HOUSING AUTHORITY	4,156.94	4,156.94	1,081.50	1,081.50	1,081.50	1,081.50
	Other Intergovernmental Totals	***170,514.81***	***171,151.81***	***133,688.19***	***133,688.19***	***133,688.19***	***133,688.19***
	County Treasurer						
360-01	MOTOR VEHICLE FEES	7,867.25	7,867.25	7,693.50	7,693.50	7,693.50	7,693.50
360-02	COUNTY GENERAL	166,151.84	166,151.84	135,361.27	135,361.27	135,361.27	135,361.27
360-04	REDEMPTION FEES	5,236.00	5,236.00	5,060.00	5,060.00	5,060.00	5,060.00

CASS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
360-05	DISTRESS WARRANT COMM	284.00	284.00	318.00	318.00	318.00	318.00
360-06	TAX SALE COMM	4,760.00	4,760.00	4,440.00	4,440.00	4,440.00	4,440.00
360-07	ADVERT COMM	2,285.00	2,285.00	2,600.00	2,600.00	2,600.00	2,600.00
360-09	FILING FEES-CANDIDATES	1,730.76	1,730.76	288.46	288.46	288.46	288.46
361-01	HOMESTEAD COMMISSION	24,346.20	24,346.20	27,518.05	27,518.05	27,518.05	27,518.05
361-02	COMMISSIONS	51,839.08	51,839.08	57,547.48	57,547.48	57,547.48	57,547.48
361-03	COUNTY SALES TAX COM	27,154.65	27,154.65	28,006.48	28,006.48	28,006.48	28,006.48
361-06	FRANCHISE FEE	9,949.75	9,949.75	9,054.88	9,054.88	9,054.88	9,054.88
361-08	M.V. FEES COMM	53,656.20	53,656.20	56,900.84	56,900.84	56,900.84	56,900.84
363-01	COMMISSION	623,492.77	623,492.77	555,112.38	555,112.38	555,112.38	555,112.38
363-02	SPECIAL ASSESSMENT COMMISSION	23.17	23.17	188.57	188.57	188.57	188.57
	County Treasurer Totals	***978,776.67***	***978,776.67***	***890,089.91***	***890,089.91***	***890,089.91***	***890,089.91***
	County Clerk						
371-04	ADV FEE LIQUOR LICENSE	396.90	396.90	405.00	405.00	405.00	405.00
371-05	MARRIAGE LICENSE FEES	4,399.00	4,399.00	4,534.00	4,534.00	4,534.00	4,534.00
	County Clerk Totals	***4,795.90***	***4,795.90***	***4,939.00***	***4,939.00***	***4,939.00***	***4,939.00***
	Clerk of the District Court						
380-01	FILING FEE-DISTRICT COURT	28,759.64	28,759.64	33,070.63	33,070.63	33,070.63	33,070.63
381-01	BAIL BOND 10%	2,100.00	2,100.00	1,425.00	1,425.00	1,425.00	1,425.00
381-02	WORK RELEASE PROGRAM	1,200.00	1,200.00	1,170.00	1,170.00	1,170.00	1,170.00
383-00	PASSPORT FEES	8,750.00	8,750.00	9,775.00	9,775.00	9,775.00	9,775.00
383-60	PRE-TRIAL RELEASE FEES	150.00	150.00	0.00	0.00	0.00	0.00
	Clerk of the District Court Totals	***40,959.64***	***40,959.64***	***45,440.63***	***45,440.63***	***45,440.63***	***45,440.63***
	County Court						
390-01	CO COURT COST REFUND & WITNESS FEE	1,196.18	1,196.18	1,044.00	1,044.00	1,044.00	1,044.00
391-01	LAB COST REFUND	970.00	970.00	600.00	600.00	600.00	600.00
	County Court Totals	***2,166.18***	***2,166.18***	***1,644.00***	***1,644.00***	***1,644.00***	***1,644.00***
	Election Commissioner						
393-01	VOTER REGISTRATION LIST	174.50	174.50	30.00	30.00	30.00	30.00
393-02	ELECTION COST RECOVERY	34,344.51	34,344.51	17,518.10	17,518.10	17,518.10	17,518.10
393-04	Misc Fees-Election Comm	0.00	0.00	5,829.52	5,829.52	5,829.52	5,829.52
	Election Commissioner Totals	***34,519.01***	***34,519.01***	***23,377.62***	***23,377.62***	***23,377.62***	***23,377.62***
	Register of Deeds						
394-01	FILING & RECORDING FEES	120,290.50	120,290.50	129,278.00	129,278.00	129,278.00	129,278.00
394-02	DOC STAMPS	104,372.07	104,372.07	123,017.69	123,017.69	123,017.69	123,017.69
	Register of Deeds Totals	***224,662.57***	***224,662.57***	***252,295.69***	***252,295.69***	***252,295.69***	***252,295.69***
	County Sheriff						
395-01	CO SHERIFF SERVICE FEE	32,866.70	32,866.70	43,526.34	43,526.34	43,526.34	43,526.34
395-02	SHERIFF MILEAGE & COSTS	43,788.25	45,000.00	55,626.92	55,626.92	55,626.92	55,626.92

CASS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
395-03	CONTRACT LAW ENFORCEMENT	63,142.52	63,142.52	59,492.52	59,492.52	59,492.52	59,492.52
395-04	BREATH ANALYZER FEES	9,064.63	9,064.63	5,276.00	5,276.00	5,276.00	5,276.00
395-05	REIM FED & CITY-PRISONERS	1,191,928.82	1,200,000.00	948,641.31	948,641.31	948,641.31	948,641.31
395-06	ACCIDENT REPORT FEES	1,954.73	1,900.00	2,741.00	2,741.00	2,741.00	2,741.00
395-10	VEHICLE INSPECTION FEES	25,850.00	26,000.00	31,415.00	31,415.00	31,415.00	31,415.00
395-13	GUN PERMITS	2,870.00	2,870.00	2,610.00	2,610.00	2,610.00	2,610.00
395-24	K-9 Dog Donations	1,978.39	6,200.00	5,157.41	5,157.41	5,157.41	5,157.41
	County Sheriff Totals	***1,373,444.04***	***1,387,043.85***	***1,154,486.50***	***1,154,486.50***	***1,154,486.50***	***1,154,486.50***
	County Attorney						
396-01	COUNTY ATTORNEY FEES	50.00	50.00	20.00	20.00	20.00	20.00
	County Attorney Totals	***50.00***	***50.00***	***20.00***	***20.00***	***20.00***	***20.00***
	Other Fees and Miscellaneous						
398-01	LANDFILL COMMISSION FEES	1,580.00	1,580.00	1,720.00	1,720.00	1,720.00	1,720.00
398-03	RECYCLE REVENUE	7,396.75	7,396.75	7,557.00	7,557.00	7,557.00	7,557.00
403-01	RELIEF/MEDICAL RECOVERIES	3,029.92	3,029.92	104.96	104.96	104.96	104.96
405-01	OFFICE SPACE RENTAL	39,765.00	39,765.00	43,380.00	43,380.00	43,380.00	43,380.00
408-01	CIVIL DEFENSE FEES	9,008.80	9,008.80	10,805.00	10,805.00	10,805.00	10,805.00
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	1,968.30	5,047,000.00	67,631.14	3,067,631.14	3,067,631.14	3,067,631.14
450-02	PHOTO COPIES	214.80	214.80	784.92	784.92	784.92	784.92
450-03	POSTAGE	62.91	62.91	896.67	896.67	896.67	896.67
450-04	TELEPHONE/COMMUNICATION	55,671.34	55,671.34	86,561.08	86,561.08	86,561.08	86,561.08
470-01	OVERLOAD FINES-25%	29,588.25	29,588.25	38,313.00	38,313.00	38,313.00	38,313.00
500-01	LEASE/RENTAL USE COUNTY PROPERTY	27,012.76	27,012.76	12,738.82	12,738.82	12,738.82	12,738.82
502-01	COMMUNITY BUILDING REVENUE	859.50	859.50	560.00	560.00	560.00	560.00
510-01	INTEREST ON INVESTMENTS	1,043,970.58	1,043,970.58	1,018,146.83	1,018,146.83	1,018,146.83	1,018,146.83
510-06	DIVIDENDS	30,812.00	30,812.00	0.00	0.00	0.00	0.00
524-07	INSURANCE RETURN	0.00	0.00	64,465.95	64,465.95	64,465.95	64,465.95
530-02	SALE OF PROPERTY	33,000.00	33,000.00	0.00	0.00	0.00	0.00
530-03	SALE SURPLUS PROPERTY MISC	0.00	0.00	392.00	392.00	392.00	392.00
530-04	SALE OF SUPPLIES	2,192.41	2,192.41	3,373.78	3,373.78	3,373.78	3,373.78
530-06	SALE OF COMMISSARY	79,216.32	120,000.00	39,105.81	39,105.81	39,105.81	39,105.81
531-02	INSURANCE SETTLEMENT	22,609.00	22,609.00	0.00	0.00	0.00	0.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENT	4,518.76	4,518.76	1,598.91	1,598.91	1,598.91	1,598.91
532-50	CONTRACTOR REGISTRATION	1,220.00	1,220.00	820.00	820.00	820.00	820.00
535-01	INSURANCE PREMIUM	54,653.53	54,653.53	13,335.12	13,335.12	13,335.12	13,335.12
540-01	MISCELLANEOUS REVENUE	55,869.20	93,700.00	134,661.91	134,661.91	134,661.91	134,661.91
540-02	STOP/PROGRAM FEES NATIONAL SAFETY	10,800.00	10,800.00	10,350.00	10,350.00	10,350.00	10,350.00
	Other Fees and Miscellaneous Totals	***1,516,820.13***	***6,640,466.31***	***1,559,102.90***	***4,559,102.90***	***4,559,102.90***	***4,559,102.90***

CASS COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	County Hospital						
571-02	SCHOOL RESOURCE OFFICER	90,279.68	90,279.68	92,988.08	92,988.08	92,988.08	92,988.08
	County Hospital Totals	***90,279.68***	***90,279.68***	***92,988.08***	***92,988.08***	***92,988.08***	***92,988.08***
	Transfers						
590-02	INTER-FUND TRANSFER	105,701.95	50,000.00	45,522.87	50,000.00	50,000.00	50,000.00
	Transfers Totals	***105,701.95***	***50,000.00***	***45,522.87***	***50,000.00***	***50,000.00***	***50,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**14,529,208.47**	**19,135,709.19**	**14,069,172.66**	**17,091,588.97**	**17,091,588.97**	**17,091,588.97**
	TOTAL PROPERTY TAXES	**12,937,292.74**	**16,469,627.27**	**14,148,806.55**	**17,899,387.01**	**18,489,683.04**	**18,664,575.20**
	TOTAL REVENUE AVAILABLE	**27,466,501.21**	**35,605,336.46**	**28,217,979.21**	**34,990,975.98**	**35,581,272.01**	**35,756,164.17**
	Less: EXPENDITURES	**21,717,131.17**	**29,605,336.46**	**22,450,669.99**			
	BALANCE FORWARD/CASH RESERVE	**5,749,370.04**	**6,000,000.00**	**5,767,309.22**			

CASS COUNTY ROAD REVENUE

					Code	Description
				Fund	0300	ROAD
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**33,875.30**	**524,049.58**	**524,049.58**	**2,443,085.77**	**2,443,085.77**	**2,443,085.77**
	Intergovernmental Federal						
338-01	PILT-Fed Land Entitlement	155.69	155.69	155.70	155.70	155.70	155.70
339-01	FEDERAL GRANTS/FUNDING	35,134.33	35,134.33	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***35,290.02***	***35,290.02***	***155.70***	***155.70***	***155.70***	***155.70***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE	286,305.72	286,305.72	270,663.72	270,663.72	270,663.72	270,663.72
347-01	HIGHWAY/STREET ALLOCATION	3,996,548.27	3,996,548.27	4,015,456.95	4,015,456.95	4,015,456.95	4,015,456.95
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	***4,294,103.99***	***4,294,103.99***	***4,297,370.67***	***4,297,370.67***	***4,297,370.67***	***4,297,370.67***
	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	7,417.96	7,417.96	7,780.05	7,780.05	7,780.05	7,780.05
	County Treasurer Totals	***7,417.96***	***7,417.96***	***7,780.05***	***7,780.05***	***7,780.05***	***7,780.05***
	Other Fees and Miscellaneous						
420-30	COST REIMBURSEMENT	282,445.13	282,445.13	156.29	156.29	156.29	156.29
531-01	JUDGEMENTS & SETTLEMENTS	0.00	0.00	3,257.95	3,257.95	3,257.95	3,257.95
540-01	MISCELLANEOUS REVENUE	0.00	0.00	300.00	300.00	300.00	300.00
	Other Fees and Miscellaneous Totals	***282,445.13***	***282,445.13***	***3,714.24***	***3,714.24***	***3,714.24***	***3,714.24***
	Transfers						
590-02	INTER-FUND TRANSFER	5,150,000.00	6,000,000.00	4,900,000.00	0.00	2,440,000.00	2,440,000.00
	Transfers Totals	***5,150,000.00***	***6,000,000.00***	***4,900,000.00***	***0.00***	***2,440,000.00***	***2,440,000.00***
	TOTAL REVENUE AVAILABLE	**9,803,989.24**	**11,144,163.52**	**9,733,927.08**	**6,752,963.27**	**9,192,963.27**	**9,192,963.27**
	Less: EXPENDITURES	**9,279,939.66**	**10,961,513.05**	**7,290,841.31**			
	BALANCE FORWARD/CASH RESERVE	**524,049.58**	**182,650.47**	**2,443,085.77**			

CASS COUNTY ROAD SINKING REVENUE

		Code	Description
	Fund	0625	ROAD SINKING
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**189,987.28**	**39,762.00**	**39,762.00**	**43,048.29**	**43,048.29**	**43,048.29**
	Other Fees and Miscellaneous						
420-30	COST REIMBURSEMENT	0.00	0.00	2,036.29	2,036.29	2,036.29	2,036.29
530-03	SALE SURPLUS PROP MISC	2,536.00	2,536.00	0.00	0.00	0.00	0.00
530-05	SALE OF MATERIALS	900.00	900.00	0.00	0.00	0.00	0.00
540-01	Miscellaneous Revenue	9,050.00	9,050.00	1,250.00	1,250.00	1,250.00	1,250.00
	Other Fees and Miscellaneous Totals	***12,486.00***	***12,486.00***	***3,286.29***	***3,286.29***	***3,286.29***	***3,286.29***
	TOTAL REVENUE AVAILABLE	**202,473.28**	**52,248.00**	**43,048.29**	**46,334.58**	**46,334.58**	**46,334.58**
	Less: EXPENDITURES	**162,711.28**	**39,762.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**39,762.00**	**12,486.00**	**43,048.29**			

CASS COUNTY HIWAY BUYBACK REVENUE

		Code	Description
	Fund	0650	HIWAY BUYBACK
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**1,570,279.05**	**1,376,600.10**	**1,376,600.10**	**1,871,721.35**	**1,871,721.35**	**1,871,721.35**
	Intergovernmental State						
347-50	HWY/STREET BUY BACK PRGM STP	266,614.18	266,614.18	251,735.53	251,735.53	251,735.53	251,735.53
347-60	HWY/BRIDGE BUY BACK PRGM	248,685.66	248,685.66	243,385.72	243,385.72	243,385.72	243,385.72
	Intergovernmental State Totals	***515,299.84***	***515,299.84***	***495,121.25***	***495,121.25***	***495,121.25***	***495,121.25***
	TOTAL REVENUE AVAILABLE	**2,085,578.89**	**1,891,899.94**	**1,871,721.35**	**2,366,842.60**	**2,366,842.60**	**2,366,842.60**
	Less: EXPENDITURES	**708,978.79**	**1,376,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**1,376,600.10**	**515,899.94**	**1,871,721.35**			

CASS COUNTY JUVENILE DIVERSION REVENUE

		Code	Description
	Fund	0676	JUVENILE DIVERSION
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**14,232.60**	**22,157.83**	**22,157.83**	**22,159.97**	**22,159.97**	**22,159.97**
	Taxes						
300-00	REAL & PERSONAL TAXES	12.98	0.00	2.14	0.00	0.00	0.00
	Taxes Totals	***12.98***	***0.00***	***2.14***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD ALLOCATION	-5.20	0.00	0.00	0.00	0.00	0.00
	Intergovernmental State Totals	***-5.20***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSIONS	0.05	0.00	0.00	0.00	0.00	0.00
	County Treasurer Totals	***0.05***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER-FUND TRANSFER	7,917.40	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***7,917.40***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**22,144.85**	**22,157.83**	**22,157.83**	**22,159.97**	**22,159.97**	**22,159.97**
	TOTAL PROPERTY TAXES	**12.98**	**0.00**	**2.14**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**22,157.83**	**22,157.83**	**22,159.97**	**22,159.97**	**22,159.97**	**22,159.97**
	Less: EXPENDITURES	**0.00**	**22,157.83**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**22,157.83**	**0.00**	**22,159.97**			

CASS COUNTY COMMUNICATION TOWER REVENUE

		Code	Description
	Fund	0942	COMMUNICATION TOWER
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**106,206.58**	**68,605.67**	**68,605.67**	**105,655.67**	**105,655.67**	**105,655.67**
	Other Fees and Miscellaneous						
502-05	TOWER ENGINEERING FEES	10,000.00	10,000.00	68,500.00	68,500.00	68,500.00	68,500.00
	Other Fees and Miscellaneous Totals	***10,000.00***	***10,000.00***	***68,500.00***	***68,500.00***	***68,500.00***	***68,500.00***
	TOTAL REVENUE AVAILABLE	**116,206.58**	**78,605.67**	**137,105.67**	**174,155.67**	**174,155.67**	**174,155.67**
	Less: EXPENDITURES	**47,600.91**	**78,605.67**	**31,450.00**			
	BALANCE FORWARD/CASH RESERVE	**68,605.67**	**0.00**	**105,655.67**			

CASS COUNTY VISITOR PROMOTION REVENUE

		Code	Description
	Fund	0990	VISITOR PROMOTION
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**195,796.09**	**220,212.05**	**220,212.05**	**248,244.32**	**248,244.32**	**248,244.32**
	Taxes						
315-03	COUNTY VISITOR PROMOTION	121,636.25	121,636.25	130,698.79	130,698.79	130,698.79	130,698.79
	Taxes Totals	***121,636.25***	***121,636.25***	***130,698.79***	***130,698.79***	***130,698.79***	***130,698.79***
	TOTAL REVENUE AVAILABLE	**317,432.34**	**341,848.30**	**350,910.84**	**378,943.11**	**378,943.11**	**378,943.11**
	Less: EXPENDITURES	**97,220.29**	**295,000.00**	**102,666.52**			
	BALANCE FORWARD/CASH RESERVE	**220,212.05**	**46,848.30**	**248,244.32**			

CASS COUNTY VISITOR IMPROVEMENT REVENUE

					Code	Description
				Fund	0995	VISITOR IMPROVEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**352,749.90**	**308,895.58**	**308,895.58**	**304,395.86**	**304,395.86**	**304,395.86**
	Taxes						
315-03	COUNTY VISITOR PROMOTION	121,636.19	121,636.19	130,698.72	130,698.72	130,698.72	130,698.72
	Taxes Totals	***121,636.19***	***121,636.19***	***130,698.72***	***130,698.72***	***130,698.72***	***130,698.72***
	TOTAL REVENUE AVAILABLE	**474,386.09**	**430,531.77**	**439,594.30**	**435,094.58**	**435,094.58**	**435,094.58**
	Less: EXPENDITURES	**165,490.51**	**385,000.00**	**135,198.44**			
	BALANCE FORWARD/CASH RESERVE	**308,895.58**	**45,531.77**	**304,395.86**			

CASS COUNTY RECORD PRESERVATION REVENUE

					Code	Description
				Fund	1150	RECORD PRESERVATION
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**135,783.51**	**144,106.83**	**144,106.83**	**145,479.90**	**145,479.90**	**145,479.90**
	Register of Deeds						
394-01	FILING & RECORDING FEES	18,839.00	18,839.00	19,982.00	19,982.00	19,982.00	19,982.00
	Register of Deeds Totals	***18,839.00***	***18,839.00***	***19,982.00***	***19,982.00***	***19,982.00***	***19,982.00***
	TOTAL REVENUE AVAILABLE	**154,622.51**	**162,945.83**	**164,088.83**	**165,461.90**	**165,461.90**	**165,461.90**
	Less: EXPENDITURES	**10,515.68**	**142,670.23**	**18,608.93**			
	BALANCE FORWARD/CASH RESERVE	**144,106.83**	**20,275.60**	**145,479.90**			

CASS COUNTY OPIOIDS REVENUE

		Code	Description
	Fund	2320	OPIOIDS
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**27,515.95**	**78,262.32**	**78,262.32**	**112,268.97**	**112,268.97**	**112,268.97**
	Intergovernmental Federal						
339-01	FEDERAL GRANT	50,746.37	6,000.00	26,836.66	26,836.66	26,836.66	26,836.66
	Intergovernmental Federal Totals	***50,746.37***	***6,000.00***	***26,836.66***	***26,836.66***	***26,836.66***	***26,836.66***
	Other Fees and Miscellaneous						
531-01	Judgements & Settlements	0.00	0.00	7,169.99	7,169.99	7,169.99	7,169.99
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***7,169.99***	***7,169.99***	***7,169.99***	***7,169.99***
	TOTAL REVENUE AVAILABLE	**78,262.32**	**84,262.32**	**112,268.97**	**146,275.62**	**146,275.62**	**146,275.62**
	Less: EXPENDITURES	**0.00**	**84,262.32**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**78,262.32**	**0.00**	**112,268.97**			

CASS COUNTY DRUG LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2360	DRUG LAW ENFORCEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**13,581.98**	**14,083.87**	**14,083.87**	**14,543.67**	**14,543.67**	**14,543.67**
	Other Fees and Miscellaneous						
510-01	COUNTY DRUG FUND	501.89	501.89	459.80	459.80	459.80	459.80
	Other Fees and Miscellaneous Totals	***501.89***	***501.89***	***459.80***	***459.80***	***459.80***	***459.80***
	TOTAL REVENUE AVAILABLE	**14,083.87**	**14,585.76**	**14,543.67**	**15,003.47**	**15,003.47**	**15,003.47**
	Less: EXPENDITURES	**0.00**	**14,585.76**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**14,083.87**	**0.00**	**14,543.67**			

CASS COUNTY FEMA REVENUE

		Code	Description
	Fund	2502	FEMA
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**97,497.53**	**149,075.50**	**149,075.50**	**185,377.00**	**185,377.00**	**185,377.00**
	Intergovernmental Federal						
339-01	FEDERAL GRANTS/FUNDING	158,593.85	0.00	45,147.77	45,147.77	45,147.77	45,147.77
	Intergovernmental Federal Totals	***158,593.85***	***0.00***	***45,147.77***	***45,147.77***	***45,147.77***	***45,147.77***
	TOTAL REVENUE AVAILABLE	**256,091.38**	**149,075.50**	**194,223.27**	**230,524.77**	**230,524.77**	**230,524.77**
	Less: EXPENDITURES	**107,015.88**	**149,075.50**	**8,846.27**			
	BALANCE FORWARD/CASH RESERVE	**149,075.50**	**0.00**	**185,377.00**			

CASS COUNTY PRIVATE GRANTS REVENUE

					Code	Description
				Fund	2503	PRIVATE GRANTS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**6,184.46**	**6,184.46**	**6,184.46**	**6,484.46**	**6,484.46**	**6,484.46**
	Other Fees and Miscellaneous						
540-01	EMERGENCY MGMT PRIVATE GRANT	0.00	0.00	300.00	300.00	300.00	300.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***300.00***	***300.00***	***300.00***	***300.00***
	TOTAL REVENUE AVAILABLE	**6,184.46**	**6,184.46**	**6,484.46**	**6,784.46**	**6,784.46**	**6,784.46**
	Less: EXPENDITURES	**0.00**	**6,184.46**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**6,184.46**	**0.00**	**6,484.46**			

CASS COUNTY CERT & EMERG TEAMS GRANT REVENUE

		Code	Description
	Fund	2504	CERT & EMERG TEAMS GRANT
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	23,961.71	23,961.71	23,961.71	23,428.77	23,428.77	23,428.77
	TOTAL REVENUE AVAILABLE	23,961.71	23,961.71	23,961.71	23,428.77	23,428.77	23,428.77
	Less: EXPENDITURES	0.00	23,961.71	532.94			
	BALANCE FORWARD/CASH RESERVE	23,961.71	0.00	23,428.77			

CASS COUNTY COVID-AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID-AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**3,919,804.71**	**1,416,270.00**	**1,416,270.00**	**984,679.46**	**984,679.46**	**984,679.46**
	Other Fees and Miscellaneous						
510-01	Interest Earned	93,096.84	0.00	39,940.58	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***93,096.84***	***0.00***	***39,940.58***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTERFUND TRANSFERS	-138,228.65	0.00	-44,760.15	0.00	0.00	0.00
	Transfers Totals	***-138,228.65***	***0.00***	***-44,760.15***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**3,874,672.90**	**1,416,270.00**	**1,411,450.43**	**984,679.46**	**984,679.46**	**984,679.46**
	Less: EXPENDITURES	**2,458,402.90**	**1,416,270.00**	**426,770.97**			
	BALANCE FORWARD/CASH RESERVE	**1,416,270.00**	**0.00**	**984,679.46**			

CASS COUNTY MAPA-CORONAVIRUS RESPONSE/RELIEF REVENUE

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	10,000.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	10,000.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	10,000.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

CASS COUNTY TRIBAL REVENUE

		Code	Description
	Fund	2585	TRIBAL
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**82,446.50**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Intergovernmental Federal						
339-01	Federal Grant	17,553.50	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***17,553.50***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Less: EXPENDITURES	**0.00**	**100,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**100,000.00**	**0.00**	**100,000.00**			

CASS COUNTY INHERITANCE REVENUE

		Code	Description
	Fund	2700	INHERITANCE
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**4,634,885.19**	**4,812,728.98**	**4,812,728.98**	**3,523,339.45**	**3,523,339.45**	**3,523,339.45**
	Taxes						
310-01	INHERITANCE TAX	1,178,898.62	200,000.00	1,320,980.53	1,320,980.53	1,320,980.53	1,320,980.53
	Taxes Totals	***1,178,898.62***	***200,000.00***	***1,320,980.53***	***1,320,980.53***	***1,320,980.53***	***1,320,980.53***
	TOTAL REVENUE AVAILABLE	**5,813,783.81**	**5,012,728.98**	**6,133,709.51**	**4,844,319.98**	**4,844,319.98**	**4,844,319.98**
	Less: EXPENDITURES	**1,001,054.83**	**5,012,728.98**	**2,610,370.06**			
	BALANCE FORWARD/CASH RESERVE	**4,812,728.98**	**0.00**	**3,523,339.45**			

CASS COUNTY KENO/LOTTERY REVENUE

					Code	Description
				Fund	2850	KENO/ LOTTERY
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**111,106.10**	**184,179.65**	**184,179.65**	**179,728.41**	**179,728.41**	**179,728.41**
	Other Fees and Miscellaneous						
510-01	INTEREST EARNED	5,098.05	5,098.05	5,204.35	5,204.35	5,204.35	5,204.35
534-10	KENO REVENUE	84,552.50	84,552.50	59,211.39	59,211.39	59,211.39	59,211.39
	Other Fees and Miscellaneous Totals	***89,650.55***	***89,650.55***	***64,415.74***	***64,415.74***	***64,415.74***	***64,415.74***
	TOTAL REVENUE AVAILABLE	**200,756.65**	**273,830.20**	**248,595.39**	**244,144.15**	**244,144.15**	**244,144.15**
	Less: EXPENDITURES	**16,577.00**	**273,830.20**	**68,866.98**			
	BALANCE FORWARD/CASH RESERVE	**184,179.65**	**0.00**	**179,728.41**			

CASS COUNTY E911 REVENUE

					Code	Description
				Fund	2910	E911
				Function	ALL	
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
271-00	**756643**	**62,256.28**	**82,669.19**	**82,669.19**	**131,162.34**	**131,162.34**	**131,162.34**
	County Sheriff						
395-09	911 SURCHARGE	60,339.33	54,625.37	55,450.59	55,450.59	55,450.59	55,450.59
	County Sheriff Totals	***60,339.33***	***54,625.37***	***55,450.59***	***55,450.59***	***55,450.59***	***55,450.59***
	TOTAL REVENUE AVAILABLE	**122,595.61**	**137,294.56**	**138,119.78**	**186,612.93**	**186,612.93**	**186,612.93**
	Less: EXPENDITURES	**39,926.42**	**137,294.56**	**6,957.44**			
	BALANCE FORWARD/CASH RESERVE	**82,669.19**	**0.00**	**131,162.34**			

CASS COUNTY E911 WIRELESS REVENUE

					Code	Description
				Fund	2913	E911 WIRELESS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**356,029.69**	**397,248.24**	**397,248.24**	**315,619.92**	**315,619.92**	**315,619.92**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	79,040.98	60,399.46	74,300.93	74,300.93	74,300.93	74,300.93
	Intergovernmental State Totals	***79,040.98***	***60,399.46***	***74,300.93***	***74,300.93***	***74,300.93***	***74,300.93***
	TOTAL REVENUE AVAILABLE	**435,070.67**	**457,647.70**	**471,549.17**	**389,920.85**	**389,920.85**	**389,920.85**
	Less: EXPENDITURES	**37,822.43**	**457,647.70**	**155,929.25**			
	BALANCE FORWARD/CASH RESERVE	**397,248.24**	**0.00**	**315,619.92**			