

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
August 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance August 31, 2024
101 General Fund	26,875,649.16	44,091,071.00	-	-	31,085,840.16	39,880,880.00
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,662,356.31	10,924,268.38	-	-	7,485,371.87	5,101,252.82
211 County Road and Bridge	9,073,647.80	20,356,030.09	-	-	13,476,961.33	15,952,716.56
212 Sherriff Grant	249,806.00	-	-	-	149,559.98	100,246.02
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	(306.38)	39,817.16	-	-	5,085.98	34,424.80
216 Flood Mitigation/COVID	5,455,148.75	200,028.71	-	-	821,801.48	4,833,375.98
217 2010/2020 Flood Fund	41,838.80	1,177.87	-	-	-	43,016.67
219 Parenting Workshop	52,694.13	12,389.65	-	-	5,194.47	59,889.31
220 24/7 Sobriety Program	(14,518.99)	231,165.99	-	-	211,800.16	4,846.84
221 Sheriff Asset Forfeiture	240,241.06	225,963.80	-	-	231,512.00	234,692.86
222 Senior Citizens	112,810.54	2,177,121.45	-	-	2,146,934.00	142,997.99
224 911 Service	10,510.80	1,650,589.50	-	-	2,727,184.13	(1,066,083.83)
225 St. Atty. Asset Forfeiture	383,604.83	20,869.87	-	-	4,424.85	400,049.85
226 JAIBG Fund	68,196.40	4,950.71	-	-	3,565.43	69,581.68
228 Civil Asset Forfeiture	41,588.00	32,617.30	-	-	62,538.00	11,667.30
229 Emergency & Flood Mitigation	5,118,763.37	220,031.02	-	-	-	5,338,794.39
233 County Park	121,233.84	38,525.33	-	-	40,068.66	119,690.51
235 Jail Commissary	660,635.12	282,204.57	-	-	197,919.00	744,920.69
236 Hazardous Plan/Response	36,324.25	9,023.48	-	-	12,357.83	32,989.90
237 Valley Water Rescue	14,042.55	57,030.17	-	-	14,196.21	56,876.51
238 NDRIN - County Recorder Project	1,453,604.02	952,488.70	-	-	730,705.66	1,675,387.06
239 Document Preservation - ROD	720,523.40	109,197.86	-	-	32,573.39	797,147.87
241 SWAT Vehicle Replacement	17,752.45	751.13	-	-	277.75	18,225.83
242 American Rescue Plan	20,719,056.43	-	-	-	8,672,529.55	12,046,526.88
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	71,782.53	-	-	71,782.53	-
247 Public Safety Comm System	689,534.93	688,344.85	-	-	356,007.09	1,021,872.69
248 FM Diversion	(120,600.30)	898,259.72	-	-	981,347.22	(203,687.80)
249 Opioid Abatement Fund	151,840.14	168,049.93	-	-	-	319,890.07
250 Local Asst and Tribal Consist	100,000.00	-	-	-	-	100,000.00
TOTAL SPECIAL REVENUE FUNDS	46,821,366.11	39,372,679.77	-	-	38,441,698.57	47,752,347.31

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
August 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance August 31, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	14,469.34	-	-	12,636.25	23,196.49
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	3,310.23	-	-	-	48,578.38
320 Special Assess Deficiency	11,012.99	473.41	-	-	-	11,486.40
TOTAL DEBT SERVICE FUNDS	77,644.54	18,252.98	-	-	12,636.25	83,261.27
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	8,545,272.78	-	-	2,411,139.24	18,659,859.38
402 Round Hill Subdivision	30,756.01	1,322.05	-	-	-	32,078.06
413 Forest River Subdivision	33,143.47	1,424.66	-	-	-	34,568.13
418 Grandberg/ Amber Plains	9,792.58	388.78	-	-	5,940.00	4,241.36
420 Flood Control Sales Tax	11,348,098.48	11,451,295.01	-	-	10,605,179.88	12,194,213.61
422 Career Workforce Academy	172,854.15	1,234,597.75	-	-	-	1,407,451.90
TOTAL CAPITAL PROJECTS FUNDS	24,120,370.53	21,234,301.03	-	-	13,022,259.12	32,332,412.44
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,058,896.11	5,624,827.96	-	-	4,816,292.43	4,867,431.64
502 Telephone System Operating	390,005.12	73,642.35	-	-	561,050.99	(97,403.52)
504 Motor Pool Operating	96,255.83	45,428.93	-	-	103,299.81	38,384.95
505 Dental Insurance Trust	558,155.24	279,936.02	-	-	234,056.35	604,034.91
TOTAL INTERNAL SERVICE FUNDS	5,103,312.30	6,023,835.26	-	-	5,714,699.58	5,412,447.98
TOTAL COUNTY FUNDS	102,998,342.64	110,740,140.04	-	-	88,277,133.68	125,461,349.00
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	120,467.08	1,427,672.18	-	-	1,381,649.07	166,490.19

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
August 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance August 31, 2024
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	264,497.95	-	-	-	250,911.07	13,586.88
701-750 Township Tax Collections	1,314,065.51	2,105,034.79	-	-	3,300,500.99	118,599.31
755-781 City Tax Collections	16,559,100.59	129,102,246.99	-	-	145,336,263.45	325,084.13
790-810 Park District Tax Collections	4,225,424.71	30,388,938.16	-	-	34,565,762.92	48,599.95
815-828 Fire District Tax Collections	247,494.38	1,053,979.73	-	-	1,293,985.03	7,489.08
835-855 School Dist Tax Collections	22,546,438.23	142,011,422.39	-	-	164,318,942.95	238,917.67
860-864 Water Resource Tax Collection	1,869,449.75	7,472,894.29	-	-	9,291,813.22	50,530.82
865-880 Other District Tax Collection	734,624.79	4,654,690.26	-	-	5,358,399.92	30,915.13
TOTAL TAX COLLECTION FUNDS	47,761,095.91	316,789,206.61	-	-	363,716,579.55	833,722.97
653 Collections for State Government	2,905.00	27,185.00	-	-	24,560.00	5,530.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,884,467.99	318,244,063.79	-	-	365,122,788.62	1,005,743.16
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	265,292.38	567,901.02	-	-	411,744.97	421,448.43
232 Vector Control	741,499.63	1,456,082.77	-	-	1,111,649.85	1,085,932.55
TOTAL COMPONENT UNITS FUNDS HELD	1,006,792.01	2,023,983.79	-	-	1,523,394.82	1,507,380.98
TOTAL ALL FUNDS	151,889,602.64	431,008,187.62	-	-	454,923,317.12	127,974,473.14

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
August 31, 2024

	Month Ending August 31, 2024	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	49,172.98	32,818,385.32	33,843,869.00	1,025,483.68
Licenses, Permits and Fees	7,047.38	48,093.32	89,000.00	40,906.68
Intergovernmental Revenues	953,242.84	6,012,976.77	8,715,948.00	2,702,971.23
Charges for Services	392,810.07	2,870,144.61	4,636,070.00	1,765,925.39
Fines and Forfeitures	3,151.25	26,517.87	40,250.00	13,732.13
Miscellaneous Revenues	398,964.53	2,314,953.11	235,000.00	(2,079,953.11)
Total Revenues	1,804,389.05	44,091,071.00	47,560,137.00	3,469,066.00
Expenditures:				
County Commission-Operations	37,194.58	286,259.95	1,349,642.00	1,063,382.05
County Commission-Projects	334,197.76	758,871.62	747,510.00	(11,361.62)
County Commission-Public Service Ag	71,548.19	2,028,829.77	2,541,476.00	512,646.23
County Coordinator- Operations	58,006.08	408,211.03	674,223.00	266,011.97
Buildings & Grounds-Operations	28,177.81	223,697.83	398,484.00	174,786.17
Buildings & Grounds-Courthouse	49,176.09	459,372.71	794,000.00	334,627.29
Buildings & Grounds-Jail	95,573.09	628,419.13	1,193,777.00	565,357.87
Buildings & Grounds-Annex	172,120.91	363,778.91	558,600.00	194,821.09
Buildings & Grounds - Public Safety	11,308.11	93,391.78	176,884.00	83,492.22
Buildings & Grounds - RDJ Building	242.05	582.35	-	(582.35)
Buildings & Grounds-Risk Management	5,160.31	37,714.61	56,097.00	18,382.39
Communications	8,593.00	68,744.05	106,789.00	38,044.95
Information Technology	117,710.30	1,058,352.68	1,769,387.00	711,034.32
Information Technology-GIS System	20,296.74	273,010.29	393,156.00	120,145.71
Information Technology - AS400	24,986.04	230,850.14	338,415.00	107,564.86
Auditor-Operations	145,505.41	838,309.57	1,448,045.00	609,735.43
Auditor-Cemetery (Springvale)	2,160.17	13,147.95	32,642.00	19,494.05
Auditor-Elections	23,576.02	803,016.17	1,366,342.00	563,325.83
Auditor - Weddings	4,579.11	25,090.02	68,944.00	43,853.98
County Recorder	50,380.84	399,770.87	739,108.00	339,337.13
Director of Tax Equalization	48,580.05	414,413.55	649,491.00	235,077.45
State's Attorney-Operations	360,325.23	2,843,467.60	4,699,114.00	1,855,646.40
State's Attorney-Victim Witness	23,805.65	203,440.81	321,593.00	118,152.19
State's Attorney-Child Welfare	45,391.45	365,267.13	589,995.00	224,727.87
County Coroner	41,964.05	504,296.88	745,907.00	241,610.12
Sheriff-Operations	839,421.95	7,307,606.44	11,026,770.00	3,719,163.56
Sheriff-Reservists	-	843.00	61,385.00	60,542.00
Sheriff-County Jail	1,259,447.99	9,118,003.15	16,186,481.00	7,068,477.85
Sheriff-Detention Center	59,264.70	422,769.60	718,807.00	296,037.40
Emergency Management	56,502.94	244,163.15	261,833.00	17,669.85
Planning	8,099.25	63,804.56	128,356.00	64,551.44
Extension Service-Operations	78,153.67	283,073.32	552,707.00	269,633.68
Extension Service-Parenting Resourc	6,353.46	23,693.17	57,614.00	33,920.83
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	38,578.67	291,576.37	463,154.00	171,577.63
Total Expenditures	4,126,381.67	31,085,840.16	51,216,728.00	20,130,887.84
Revenues Over (Under) Expenditures	(2,321,992.62)	13,005,230.84	(3,656,591.00)	(16,661,821.84)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
August 31, 2024

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	10,924,268.38	13,610,030.00	2,685,761.62
211 County Road and Bridge	20,356,030.09	25,666,068.00	5,310,037.91
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	39,817.16	-	(39,817.16)
216 Flood Mitigation/COVID	200,028.71	-	(200,028.71)
217 2010/2020 Flood Fund	1,177.87	-	(1,177.87)
219 Parenting Workshop	12,389.65	14,080.00	1,690.35
220 24/7 Sobriety Program	231,165.99	330,800.00	99,634.01
221 Sheriff Asset Forfeiture	225,963.80	147,726.00	(78,237.80)
222 Senior Citizens	2,177,121.45	2,214,936.00	37,814.55
224 911 Service	1,650,589.50	5,392,802.00	3,742,212.50
225 St. Atty Asset Forfeiture	20,869.87	44,000.00	23,130.13
226 JAIBG Fund	4,950.71	2,800.00	(2,150.71)
228 Civil Asset Forfeiture	32,617.30	40,000.00	7,382.70
229 Emergency Fund	220,031.02	60,000.00	(160,031.02)
231 Noxious Weed Control	567,901.02	595,311.00	27,409.98
232 Vector Control	1,456,082.77	1,553,553.00	97,470.23
233 County Park	38,525.33	41,000.00	2,474.67
235 Jail Commissory	282,204.57	443,680.00	161,475.43
236 Hazardous Plan/Response	9,023.48	8,200.00	(823.48)
237 Valley Water Rescue	57,030.17	42,931.00	(14,099.17)
238 NDRIN - County Recorder Project	952,488.70	1,064,000.00	111,511.30
239 Document Preservation - ROD	109,197.86	70,640.00	(38,557.86)
241 SWAT Vehicle Replacement	751.13	7,140.00	6,388.87
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	71,782.53	125,000.00	53,217.47
247 Public Safety Comm System	688,344.85	609,549.00	(78,795.85)
248 FM Diversion	898,259.72	1,054,198.00	155,938.28
249 Opioid Abatement Fund	168,049.93	-	(168,049.93)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
Total Revenues	41,396,663.56	53,188,444.00	11,791,780.44

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
August 31, 2024

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	7,485,371.87	13,610,030.00	6,124,658.13
211 County Road and Bridge	13,476,961.33	28,032,611.00	14,555,649.67
212 Sheriff Grants	149,559.98	-	(149,559.98)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	5,085.98	-	
216 Flood Mitigation/COVID	821,801.48	800,000.00	(21,801.48)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	5,194.47	10,000.00	4,805.53
220 24/7 Sobriety Program	211,800.16	329,828.00	118,027.84
221 Sheriff Asset Forfeiture	231,512.00	170,800.00	(60,712.00)
222 Senior Citizens	2,146,934.00	2,146,934.00	-
224 911 Service	2,727,184.13	5,392,802.00	2,665,617.87
225 St. Atty Asset Forfeiture	4,424.85	8,000.00	3,575.15
226 JAIBG Fund	3,565.43	4,000.00	434.57
228 Civil Asset Forfeiture	62,538.00	40,000.00	(22,538.00)
229 Emergency Fund	-	-	-
231 Noxious Weed Control	411,744.97	674,403.00	262,658.03
232 Vector Control	1,111,649.85	1,716,886.00	605,236.15
233 County Park	40,068.66	54,110.00	14,041.34
235 Jail Commissory	197,919.00	190,966.00	(6,953.00)
236 Hazardous Plan/Response	12,357.83	9,300.00	(3,057.83)
237 Valley Water Rescue	14,196.21	43,500.00	29,303.79
238 NDRIN - County Recorder Project	730,705.66	1,092,300.00	361,594.34
239 Document Preservation - ROD	32,573.39	117,600.00	85,026.61
241 SWAT Vehicle Replacement	277.75	-	(277.75)
242 American Rescue Plan	8,672,529.55	8,000,000.00	(672,529.55)
244 2023 Flood Fund	-	-	
246 Pass Through Grants	71,782.53	125,000.00	53,217.47
247 Public Safety Comm System	356,007.09	617,641.00	261,633.91
248 FM Diversion	981,347.22	1,054,198.00	72,850.78
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	39,965,093.39	64,240,909.00	24,280,901.59
Revenues Over (Under) Expenditures	1,431,570.17	(11,052,465.00)	(12,489,121.15)

Cass County Sales Tax 2024 Collections

Date	Amount	Remitted to BND
1/23/2024	1,559,305.60	1,465,747.26
2/22/2024	2,781,114.42	2,614,247.55
3/21/2024	1,890,694.25	1,777,252.60
4/19/2024	1,023,591.77	962,176.26
5/21/2024	2,276,388.27	2,139,804.97
6/24/2024	1,759,660.73	1,654,081.09
7/22/2024	1,348,902.41	1,267,968.27
8/21/2024	2,659,707.17	2,500,124.74
		-
		-
		-
		-

Cass County Sales Tax Monthly Comparison

Month	2023	2024	Variance
January	1,892,168.21	1,559,305.60	(332,862.61)
February	2,331,087.61	2,781,114.42	450,026.81
March	1,577,109.75	1,890,694.25	313,584.50
April	1,455,198.19	1,023,591.77	(431,606.42)
May	1,528,002.65	2,276,388.27	748,385.62
June	2,076,304.07	1,759,660.73	(316,643.34)
July	1,873,134.11	1,348,902.41	(524,231.70)
August	2,337,746.99	2,659,707.17	321,960.18
September	2,012,131.70	-	(2,012,131.70)
October	1,509,750.17	-	(1,509,750.17)
November	2,480,655.78	-	(2,480,655.78)
December	1,916,009.28	-	(1,916,009.28)
	22,989,298.51	15,299,364.62	(7,689,933.89)

Cass County Sales Tax by Year

Year	Amount	Change	
2011	7,612,423		
2012	14,494,309		
2013	14,964,867	470,558	3.2%
2014	15,986,941	1,022,074	6.8%
2015	16,929,904	942,963	5.9%
2016	16,179,223	(750,681)	-4.4%
2017	15,530,079	(649,144)	-4.0%
2018	15,582,873	52,794	0.3%
2019	16,031,097	448,224	2.9%
2020	17,258,004	1,226,907	7.7%
2021	20,896,064	3,638,060	21.1%
2022	21,194,050	297,986	1.4%
2023	22,989,299	1,795,248	8.5%
2024	15,299,365	(7,689,934)	-33.5%

*Currently 94% of these dollars are transferred for expenses related to the Metro Flood Diversion. Prior to April 2019 only 91% was transferred.

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
September 30, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance September 30, 2024
101 General Fund	26,875,649.16	46,058,191.40	-	-	34,831,762.37	38,102,078.19
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,662,356.31	10,993,701.35	-	-	8,452,344.55	4,203,713.11
211 County Road and Bridge	9,073,647.80	21,089,689.49	-	-	14,743,514.63	15,419,822.66
212 Sherriff Grant	249,806.00	-	-	-	148,309.98	101,496.02
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	(306.38)	39,817.16	-	-	5,085.98	34,424.80
216 Flood Mitigation/COVID	5,455,148.75	221,716.39	-	-	821,801.48	4,855,063.66
217 2010/2020 Flood Fund	41,838.80	1,177.87	-	-	-	43,016.67
219 Parenting Workshop	52,694.13	12,658.38	-	-	5,194.47	60,158.04
220 24/7 Sobriety Program	(14,518.99)	254,515.94	-	-	229,860.91	10,136.04
221 Sheriff Asset Forfeiture	240,241.06	227,847.56	-	-	232,196.28	235,892.34
222 Senior Citizens	112,810.54	2,183,617.18	-	-	2,146,934.00	149,493.72
224 911 Service	10,510.80	1,917,844.74	-	-	3,063,942.63	(1,135,587.09)
225 St. Atty. Asset Forfeiture	383,604.83	22,664.92	-	-	4,424.85	401,844.90
226 JAIBG Fund	68,196.40	5,347.93	-	-	3,565.43	69,978.90
228 Civil Asset Forfeiture	41,588.00	62,047.30	-	-	62,538.00	41,097.30
229 Emergency & Flood Mitigation	5,118,763.37	243,986.55	-	-	-	5,362,749.92
233 County Park	121,233.84	44,628.16	-	-	43,578.99	122,283.01
235 Jail Commissary	660,635.12	319,008.96	-	-	224,003.46	755,640.62
236 Hazardous Plan/Response	36,324.25	9,171.51	-	-	12,357.83	33,137.93
237 Valley Water Rescue	14,042.55	57,285.38	-	-	15,789.93	55,538.00
238 NDRIN - County Recorder Project	1,453,604.02	1,078,112.27	-	-	759,598.39	1,772,117.90
239 Document Preservation - ROD	720,523.40	118,867.72	-	-	32,791.12	806,600.00
241 SWAT Vehicle Replacement	17,752.45	832.91	-	-	277.75	18,307.61
242 American Rescue Plan	20,719,056.43	-	-	-	10,101,318.56	10,617,737.87
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	83,004.10	-	-	83,004.10	-
247 Public Safety Comm System	689,534.93	695,995.85	-	-	358,006.38	1,027,524.40
248 FM Diversion	(120,600.30)	1,101,947.52	-	-	1,082,072.00	(100,724.78)
249 Opioid Abatement Fund	151,840.14	202,125.42	-	-	-	353,965.56
250 Local Asst and Tribal Consist	100,000.00	-	-	-	-	100,000.00
TOTAL SPECIAL REVENUE FUNDS	46,821,366.11	40,987,612.56	-	-	42,632,511.70	45,176,466.97

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
September 30, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance September 30, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	14,573.42	-	-	12,636.25	23,300.57
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	3,656.18	-	-	-	48,924.33
320 Special Assess Deficiency	11,012.99	524.95	-	-	-	11,537.94
TOTAL DEBT SERVICE FUNDS	77,644.54	18,754.55	-	-	12,636.25	83,762.84
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	8,659,844.22	-	-	2,790,265.41	18,395,304.65
402 Round Hill Subdivision	30,756.01	1,465.99	-	-	-	32,222.00
413 Forest River Subdivision	33,143.47	1,579.77	-	-	-	34,723.24
418 Grandberg/ Amber Plains	9,792.58	407.81	-	-	5,940.00	4,260.39
420 Flood Control Sales Tax	11,348,098.48	13,252,637.68	-	-	12,247,008.71	12,353,727.45
422 Career Workforce Academy	172,854.15	1,246,767.17	-	-	-	1,419,621.32
TOTAL CAPITAL PROJECTS FUNDS	24,120,370.53	23,162,702.64	-	-	15,043,214.12	32,239,859.05
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,058,896.11	6,230,625.53	-	-	5,554,574.62	4,734,947.02
502 Telephone System Operating	390,005.12	84,270.25	-	-	584,245.11	(109,969.74)
504 Motor Pool Operating	96,255.83	51,498.72	-	-	105,997.68	41,756.87
505 Dental Insurance Trust	558,155.24	311,082.41	-	-	265,681.01	603,556.64
TOTAL INTERNAL SERVICE FUNDS	5,103,312.30	6,677,476.91	-	-	6,510,498.42	5,270,290.79
TOTAL COUNTY FUNDS	102,998,342.64	116,904,738.06	-	-	99,030,622.86	120,872,457.84
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	120,467.08	1,459,684.96	-	-	1,413,006.42	167,145.62

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
September 30, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance September 30, 2024
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	264,497.95	-	-	-	250,911.07	13,586.88
701-750 Township Tax Collections	1,314,065.51	2,174,942.16	-	-	3,381,138.90	107,868.77
755-781 City Tax Collections	16,559,100.59	129,965,648.01	-	-	145,661,347.58	863,401.02
790-810 Park District Tax Collections	4,225,424.71	30,560,906.23	-	-	34,614,362.87	171,968.07
815-828 Fire District Tax Collections	247,494.38	1,063,625.81	-	-	1,301,474.11	9,646.08
835-855 School Dist Tax Collections	22,546,438.23	142,835,926.63	-	-	164,557,860.62	824,504.24
860-864 Water Resource Tax Collection	1,869,449.75	7,526,402.88	-	-	9,342,344.04	53,508.59
865-880 Other District Tax Collection	734,624.79	4,704,197.12	-	-	5,389,315.05	49,506.86
TOTAL TAX COLLECTION FUNDS	47,761,095.91	318,831,648.84	-	-	364,498,754.24	2,093,990.51
653 Collections for State Government	2,905.00	31,325.00	-	-	30,090.00	4,140.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,884,467.99	320,322,658.80	-	-	365,941,850.66	2,265,276.13
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	265,292.38	573,540.68	-	-	460,161.15	378,671.91
232 Vector Control	741,499.63	1,468,169.33	-	-	1,180,541.40	1,029,127.56
TOTAL COMPONENT UNITS FUNDS HELD	1,006,792.01	2,041,710.01	-	-	1,640,702.55	1,407,799.47
TOTAL ALL FUNDS	151,889,602.64	439,269,106.87	-	-	466,613,176.07	124,545,533.44

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
September 30, 2024

	Month Ending September 30, 2024	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	165,565.86	32,983,951.18	33,843,869.00	859,917.82
Licenses, Permits and Fees	7,828.93	55,922.25	89,000.00	33,077.75
Intergovernmental Revenues	760,236.74	6,773,213.51	8,715,948.00	1,942,734.49
Charges for Services	701,866.30	3,572,010.91	4,636,070.00	1,064,059.09
Fines and Forfeitures	2,970.00	29,487.87	40,250.00	10,762.13
Miscellaneous Revenues	328,652.57	2,643,605.68	235,000.00	(2,408,605.68)
Total Revenues	1,967,120.40	46,058,191.40	47,560,137.00	1,501,945.60
Expenditures:				
County Commission-Operations	35,768.99	322,028.94	1,349,642.00	1,027,613.06
County Commission-Projects	25,598.50	784,470.12	747,510.00	(36,960.12)
County Commission-Public Service Ag	68,882.72	2,097,712.49	2,541,476.00	443,763.51
County Coordinator- Operations	53,144.99	461,356.02	674,223.00	212,866.98
Buildings & Grounds-Operations	32,251.20	255,949.03	398,484.00	142,534.97
Buildings & Grounds-Courthouse	47,296.31	506,669.02	794,000.00	287,330.98
Buildings & Grounds-Jail	66,631.04	695,050.17	1,193,777.00	498,726.83
Buildings & Grounds-Annex	70,569.70	434,348.61	558,600.00	124,251.39
Buildings & Grounds - Public Safety	12,012.65	105,404.43	176,884.00	71,479.57
Buildings & Grounds - RDJ Building	1,074.87	1,657.22	-	(1,657.22)
Buildings & Grounds-Risk Management	4,140.89	41,855.50	56,097.00	14,241.50
Communications	8,593.00	77,337.05	106,789.00	29,451.95
Information Technology	144,275.33	1,202,628.01	1,769,387.00	566,758.99
Information Technology-GIS System	21,514.58	294,524.87	393,156.00	98,631.13
Information Technology - AS400	12,279.30	243,129.44	338,415.00	95,285.56
Auditor-Operations	118,826.15	957,135.72	1,448,045.00	490,909.28
Auditor-Cemetary (Springvale)	2,810.58	15,958.53	32,642.00	16,683.47
Auditor-Elections	25,209.79	828,225.96	1,366,342.00	538,116.04
Auditor - Weddings	4,579.10	29,669.12	68,944.00	39,274.88
County Recorder	50,074.72	449,845.59	739,108.00	289,262.41
Director of Tax Equalization	55,628.52	470,042.07	649,491.00	179,448.93
State's Attorney-Operations	361,051.37	3,204,518.97	4,699,114.00	1,494,595.03
State's Attorney-Victim Witness	22,464.31	225,905.12	321,593.00	95,687.88
State's Attorney-Child Welfare	44,116.32	409,383.45	589,995.00	180,611.55
County Coroner	38,479.72	542,776.60	745,907.00	203,130.40
Sheriff-Operations	1,000,871.95	8,308,478.39	11,026,770.00	2,718,291.61
Sheriff-Reservists	-	843.00	61,385.00	60,542.00
Sheriff-County Jail	1,322,376.02	10,440,379.17	16,186,481.00	5,746,101.83
Sheriff-Detention Center	7,916.70	430,686.30	718,807.00	288,120.70
Emergency Management	19,042.22	263,205.37	261,833.00	(1,372.37)
Planning	8,216.26	72,020.82	128,356.00	56,335.18
Extension Service-Operations	23,111.51	306,184.83	552,707.00	246,522.17
Extension Service-Parenting Resourc	1,608.04	25,301.21	57,614.00	32,312.79
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	35,504.86	327,081.23	463,154.00	136,072.77
Total Expenditures	3,745,922.21	34,831,762.37	51,216,728.00	16,384,965.63
Revenues Over (Under) Expenditures	(1,778,801.81)	11,226,429.03	(3,656,591.00)	(14,883,020.03)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
September 30, 2024

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	10,993,701.35	13,610,030.00	2,616,328.65
211 County Road and Bridge	21,089,689.49	25,666,068.00	4,576,378.51
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	39,817.16	-	(39,817.16)
216 Flood Mitigation/COVID	221,716.39	-	(221,716.39)
217 2010/2020 Flood Fund	1,177.87	-	(1,177.87)
219 Parenting Workshop	12,658.38	14,080.00	1,421.62
220 24/7 Sobriety Program	254,515.94	330,800.00	76,284.06
221 Sheriff Asset Forfeiture	227,847.56	147,726.00	(80,121.56)
222 Senior Citizens	2,183,617.18	2,214,936.00	31,318.82
224 911 Service	1,917,844.74	5,392,802.00	3,474,957.26
225 St. Atty Asset Forfeiture	22,664.92	44,000.00	21,335.08
226 JAIBG Fund	5,347.93	2,800.00	(2,547.93)
228 Civil Asset Forfeiture	62,047.30	40,000.00	(22,047.30)
229 Emergency Fund	243,986.55	60,000.00	(183,986.55)
231 Noxious Weed Control	573,540.68	595,311.00	21,770.32
232 Vector Control	1,468,169.33	1,553,553.00	85,383.67
233 County Park	44,628.16	41,000.00	(3,628.16)
235 Jail Commissory	319,008.96	443,680.00	124,671.04
236 Hazardous Plan/Response	9,171.51	8,200.00	(971.51)
237 Valley Water Rescue	57,285.38	42,931.00	(14,354.38)
238 NDRIN - County Recorder Project	1,078,112.27	1,064,000.00	(14,112.27)
239 Document Preservation - ROD	118,867.72	70,640.00	(48,227.72)
241 SWAT Vehicle Replacement	832.91	7,140.00	6,307.09
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	83,004.10	125,000.00	41,995.90
247 Public Safety Comm System	695,995.85	609,549.00	(86,446.85)
248 FM Diversion	1,101,947.52	1,054,198.00	(47,749.52)
249 Opioid Abatement Fund	202,125.42	-	(202,125.42)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
Total Revenues	43,029,322.57	53,188,444.00	10,159,121.43

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
September 30, 2024

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	8,452,344.55	13,610,030.00	5,157,685.45
211 County Road and Bridge	14,743,514.63	28,032,611.00	13,289,096.37
212 Sheriff Grants	148,309.98	-	(148,309.98)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	5,085.98	-	
216 Flood Mitigation/COVID	821,801.48	800,000.00	(21,801.48)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	5,194.47	10,000.00	4,805.53
220 24/7 Sobriety Program	229,860.91	329,828.00	99,967.09
221 Sheriff Asset Forfeiture	232,196.28	170,800.00	(61,396.28)
222 Senior Citizens	2,146,934.00	2,146,934.00	-
224 911 Service	3,063,942.63	5,392,802.00	2,328,859.37
225 St. Atty Asset Forfeiture	4,424.85	8,000.00	3,575.15
226 JAIBG Fund	3,565.43	4,000.00	434.57
228 Civil Asset Forfeiture	62,538.00	40,000.00	(22,538.00)
229 Emergency Fund	-	-	-
231 Noxious Weed Control	460,161.15	674,403.00	214,241.85
232 Vector Control	1,180,541.40	1,716,886.00	536,344.60
233 County Park	43,578.99	54,110.00	10,531.01
235 Jail Commissory	224,003.46	190,966.00	(33,037.46)
236 Hazardous Plan/Response	12,357.83	9,300.00	(3,057.83)
237 Valley Water Rescue	15,789.93	43,500.00	27,710.07
238 NDRIN - County Recorder Project	759,598.39	1,092,300.00	332,701.61
239 Document Preservation - ROD	32,791.12	117,600.00	84,808.88
241 SWAT Vehicle Replacement	277.75	-	(277.75)
242 American Rescue Plan	10,101,318.56	8,000,000.00	(2,101,318.56)
244 2023 Flood Fund	-	-	
246 Pass Through Grants	83,004.10	125,000.00	41,995.90
247 Public Safety Comm System	358,006.38	617,641.00	259,634.62
248 FM Diversion	1,082,072.00	1,054,198.00	(27,874.00)
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	-	-	-
Total Expenditures	44,273,214.25	64,240,909.00	19,972,780.73
Revenues Over (Under) Expenditures	(1,243,891.68)	(11,052,465.00)	(9,813,659.30)

Cass County Sales Tax 2024 Collections

Date	Amount	Remitted to BND
1/23/2024	1,559,305.60	1,465,747.26
2/22/2024	2,781,114.42	2,614,247.55
3/21/2024	1,890,694.25	1,777,252.60
4/19/2024	1,023,591.77	962,176.26
5/21/2024	2,276,388.27	2,139,804.97
6/24/2024	1,759,660.73	1,654,081.09
7/22/2024	1,348,902.41	1,267,968.27
8/21/2024	2,659,707.17	2,500,124.74
9/23/2024	1,746,626.42	1,641,828.83
		-
		-
		-

Cass County Sales Tax Monthly Comparison

Month	2023	2024	Variance
January	1,892,168.21	1,559,305.60	(332,862.61)
February	2,331,087.61	2,781,114.42	450,026.81
March	1,577,109.75	1,890,694.25	313,584.50
April	1,455,198.19	1,023,591.77	(431,606.42)
May	1,528,002.65	2,276,388.27	748,385.62
June	2,076,304.07	1,759,660.73	(316,643.34)
July	1,873,134.11	1,348,902.41	(524,231.70)
August	2,337,746.99	2,659,707.17	321,960.18
September	2,012,131.70	1,746,626.42	(265,505.28)
October	1,509,750.17	-	(1,509,750.17)
November	2,480,655.78	-	(2,480,655.78)
December	1,916,009.28	-	(1,916,009.28)
	22,989,298.51	17,045,991.04	(5,943,307.47)

Cass County Sales Tax by Year

Year	Amount	Change	
2011	7,612,423		
2012	14,494,309		
2013	14,964,867	470,558	3.2%
2014	15,986,941	1,022,074	6.8%
2015	16,929,904	942,963	5.9%
2016	16,179,223	(750,681)	-4.4%
2017	15,530,079	(649,144)	-4.0%
2018	15,582,873	52,794	0.3%
2019	16,031,097	448,224	2.9%
2020	17,258,004	1,226,907	7.7%
2021	20,896,064	3,638,060	21.1%
2022	21,194,050	297,986	1.4%
2023	22,989,299	1,795,248	8.5%
2024	17,045,991	(5,943,307)	-25.9%

*Currently 94% of these dollars are transferred for expenses related to the Metro Flood Diversion. Prior to April 2019 only 91% was transferred.

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
October 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance October 31, 2024
101 General Fund	26,875,649.16	48,048,997.34	-	-	39,119,555.62	35,805,090.88
SPECIAL REVENUE FUNDS:						
202 Social Service Zone Board	1,662,356.31	11,092,496.19	-	-	9,628,472.33	3,126,380.17
211 County Road and Bridge	9,073,647.80	21,373,573.72	-	-	19,678,807.79	10,768,413.73
212 Sherriff Grant	249,806.00	-	-	-	163,287.43	86,518.57
213 2009/2019 Flood Fund	(38,062.50)	-	-	-	-	(38,062.50)
214 2009/2019 Flood Recovery	(306.38)	39,817.16	-	-	5,085.98	34,424.80
216 Flood Mitigation/COVID	5,455,148.75	241,640.19	-	-	821,801.48	4,874,987.46
217 2010/2020 Flood Fund	41,838.80	1,177.87	-	-	-	43,016.67
219 Parenting Workshop	52,694.13	12,905.25	-	-	5,194.47	60,404.91
220 24/7 Sobriety Program	(14,518.99)	292,370.89	-	-	250,381.69	27,470.21
221 Sheriff Asset Forfeiture	240,241.06	237,727.38	-	-	243,690.03	234,278.41
222 Senior Citizens	112,810.54	2,210,782.75	-	-	2,146,934.00	176,659.29
224 911 Service	10,510.80	2,190,504.44	-	-	3,400,701.10	(1,199,685.86)
225 St. Atty. Asset Forfeiture	383,604.83	24,313.98	-	-	4,424.85	403,493.96
226 JAIBG Fund	68,196.40	6,731.10	-	-	3,565.43	71,362.07
228 Civil Asset Forfeiture	41,588.00	62,047.30	-	-	62,538.00	41,097.30
229 Emergency & Flood Mitigation	5,118,763.37	265,993.75	-	-	-	5,384,757.12
233 County Park	121,233.84	45,329.77	-	-	53,307.04	113,256.57
235 Jail Commissary	660,635.12	357,854.91	-	-	250,463.10	768,026.93
236 Hazardous Plan/Response	36,324.25	9,307.50	-	-	12,357.83	33,273.92
237 Valley Water Rescue	14,042.55	57,513.29	-	-	16,001.18	55,554.66
238 NDRIN - County Recorder Project	1,453,604.02	1,165,158.54	-	-	826,355.09	1,792,407.47
239 Document Preservation - ROD	720,523.40	128,111.78	-	-	45,898.83	802,736.35
241 SWAT Vehicle Replacement	17,752.45	908.04	-	-	1,159.99	17,500.50
242 American Rescue Plan	20,719,056.43	-	-	-	11,372,979.59	9,346,076.84
244 2023 Flood Fund	(200,899.64)	-	-	-	-	(200,899.64)
246 Pass Through Grants	-	99,296.64	-	-	99,296.64	-
247 Public Safety Comm System	689,534.93	713,488.47	-	-	362,037.40	1,040,986.00
248 FM Diversion	(120,600.30)	1,202,672.30	-	-	1,185,500.50	(103,428.50)
249 Opioid Abatement Fund	151,840.14	203,577.99	-	-	-	355,418.13
250 Local Asst and Tribal Consist	100,000.00	-	-	-	40,000.00	60,000.00
TOTAL SPECIAL REVENUE FUNDS	46,821,366.11	42,035,301.20	-	-	50,680,241.77	38,176,425.54

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
October 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance October 31, 2024
DEBT SERVICE FUNDS:						
311 Wild Rice River Estates	21,363.40	14,669.04	-	-	15,027.50	21,004.94
318 Grandberg/ Amber Plains	-	-	-	-	-	-
319 2010 Bond Issue S & I	45,268.15	3,942.67	-	-	-	49,210.82
320 Special Assess Deficiency	11,012.99	572.30	-	-	-	11,585.29
TOTAL DEBT SERVICE FUNDS	77,644.54	19,184.01	-	-	15,027.50	81,801.05
CAPITAL PROJECTS FUNDS:						
401 Building Fund	12,525,725.84	8,854,817.69	-	-	3,504,520.09	17,876,023.44
402 Round Hill Subdivision	30,756.01	1,598.22	-	-	-	32,354.23
413 Forest River Subdivision	33,143.47	1,722.26	-	-	-	34,865.73
418 Grandberg/ Amber Plains	9,792.58	425.29	-	-	5,940.00	4,277.87
420 Flood Control Sales Tax	11,348,098.48	15,391,695.14	-	-	14,210,068.30	12,529,725.32
422 Career Workforce Academy	172,854.15	1,279,144.98	-	-	-	1,451,999.13
TOTAL CAPITAL PROJECTS FUNDS	24,120,370.53	25,529,403.58	-	-	17,720,528.39	31,929,245.72
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	4,058,896.11	6,934,980.69	-	-	6,636,783.15	4,357,093.65
502 Telephone System Operating	390,005.12	648,756.99	-	-	609,309.70	429,452.41
504 Motor Pool Operating	96,255.83	55,763.59	-	-	107,262.99	44,756.43
505 Dental Insurance Trust	558,155.24	342,127.08	-	-	295,560.63	604,721.69
TOTAL INTERNAL SERVICE FUNDS	5,103,312.30	7,981,628.35	-	-	7,648,916.47	5,436,024.18
TOTAL COUNTY FUNDS	102,998,342.64	123,614,514.48	-	-	115,184,269.75	111,428,587.37
AGENCY FUNDS HELD BY COUNTY:						
654-699 Miscellaneous Agency Funds	120,467.08	2,079,098.62	-	-	1,993,399.70	206,166.00

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
AS OF
October 31, 2024

	Beginning Balance January 1, 2024	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance October 31, 2024
TAX COLLECTION FUNDS:						
650-651 Estimated Taxes	264,497.95	-	-	-	250,831.07	13,666.88
701-750 Township Tax Collections	1,314,065.51	2,329,968.56	-	-	3,451,046.27	192,987.80
755-781 City Tax Collections	16,559,100.59	132,267,250.44	-	-	146,524,748.60	2,301,602.43
790-810 Park District Tax Collections	4,225,424.71	31,362,988.28	-	-	34,786,330.94	802,082.05
815-828 Fire District Tax Collections	247,494.38	1,089,379.15	-	-	1,311,120.19	25,753.34
835-855 School Dist Tax Collections	22,546,438.23	146,580,290.13	-	-	165,382,364.86	3,744,363.50
860-864 Water Resource Tax Collection	1,869,449.75	7,657,176.34	-	-	9,395,852.63	130,773.46
865-880 Other District Tax Collection	734,624.79	4,811,739.95	-	-	5,438,821.91	107,542.83
TOTAL TAX COLLECTION FUNDS	47,761,095.91	326,098,792.85	-	-	366,541,116.47	7,318,772.29
653 Collections for State Government	2,905.00	34,615.00	-	-	34,230.00	3,290.00
TOTAL AGENCY FUNDS HELD BY COUNTY	47,884,467.99	328,212,506.47	-	-	368,568,746.17	7,528,228.29
COMPONENT UNIT FUNDS HELD BY COUNTY:						
231 Noxious Weed	265,292.38	586,504.50	-	-	584,931.38	266,865.50
232 Vector Control	741,499.63	1,614,003.82	-	-	1,418,179.21	937,324.24
TOTAL COMPONENT UNITS FUNDS HELD	1,006,792.01	2,200,508.32	-	-	2,003,110.59	1,204,189.74
TOTAL ALL FUNDS	151,889,602.64	454,027,529.27	-	-	485,756,126.51	120,161,005.40

GENERAL FUND
STATEMENT OF REVENUES & EXPENDITURES
AS OF
October 31, 2024

	Month Ending October 31, 2024	Year to Date	Budget	Remaining Budget
Revenues:				
Taxes	745,373.93	33,729,325.11	33,843,869.00	114,543.89
Licenses, Permits and Fees	8,927.23	64,849.48	89,000.00	24,150.52
Intergovernmental Revenues	874,165.58	7,647,379.09	8,715,948.00	1,068,568.91
Charges for Services	303,155.86	3,875,166.77	4,636,070.00	760,903.23
Fines and Forfeitures	2,305.00	31,792.87	40,250.00	8,457.13
Miscellaneous Revenues	56,878.34	2,700,484.02	235,000.00	(2,465,484.02)
Total Revenues	1,990,805.94	48,048,997.34	47,560,137.00	(488,860.34)
Expenditures:				
County Commission-Operations	36,702.68	358,731.62	1,349,642.00	990,910.38
County Commission-Projects	38,357.26	822,827.38	747,510.00	(75,317.38)
County Commission-Public Service Ag	75,359.65	2,173,072.14	2,541,476.00	368,403.86
County Coordinator- Operations	58,345.73	519,701.75	674,223.00	154,521.25
Buildings & Grounds-Operations	37,498.18	293,447.21	398,484.00	105,036.79
Buildings & Grounds-Courthouse	62,103.46	568,772.48	794,000.00	225,227.52
Buildings & Grounds-Jail	68,615.87	763,666.04	1,193,777.00	430,110.96
Buildings & Grounds-Annex	176,116.99	610,465.60	558,600.00	(51,865.60)
Buildings & Grounds - Public Safety	13,555.61	118,960.04	176,884.00	57,923.96
Buildings & Grounds - RDJ Building	1,062.61	2,719.83	-	(2,719.83)
Buildings & Grounds-Risk Management	4,650.61	46,506.11	56,097.00	9,590.89
Communications	8,593.00	85,930.05	106,789.00	20,858.95
Information Technology	109,161.91	1,311,789.92	1,769,387.00	457,597.08
Information Technology-GIS System	28,507.94	323,032.81	393,156.00	70,123.19
Information Technology - AS400	60,378.78	303,508.22	338,415.00	34,906.78
Auditor-Operations	113,864.34	1,071,000.06	1,448,045.00	377,044.94
Auditor-Cemetary (Springvale)	2,030.57	17,989.10	32,642.00	14,652.90
Auditor-Elections	51,289.02	879,514.98	1,366,342.00	486,827.02
Auditor - Weddings	4,579.11	34,248.23	68,944.00	34,695.77
County Recorder	51,178.90	501,024.49	739,108.00	238,083.51
Director of Tax Equalization	53,464.14	523,506.21	649,491.00	125,984.79
State's Attorney-Operations	428,527.12	3,633,046.09	4,699,114.00	1,066,067.91
State's Attorney-Victim Witness	33,035.09	258,940.21	321,593.00	62,652.79
State's Attorney-Child Welfare	49,170.94	458,554.39	589,995.00	131,440.61
County Coroner	45,096.89	587,873.49	745,907.00	158,033.51
Sheriff-Operations	1,068,391.93	9,376,870.32	11,026,770.00	1,649,899.68
Sheriff-Reservists	574.99	1,417.99	61,385.00	59,967.01
Sheriff-County Jail	1,390,929.73	11,831,308.90	16,186,481.00	4,355,172.10
Sheriff-Detention Center	59,264.70	489,951.00	718,807.00	228,856.00
Emergency Management	21,227.83	284,433.20	261,833.00	(22,600.20)
Planning	13,001.14	85,021.96	128,356.00	43,334.04
Extension Service-Operations	64,296.34	370,481.17	552,707.00	182,225.83
Extension Service-Parenting Resourc	7,780.65	33,081.86	57,614.00	24,532.14
Social Service Indirect Costs	-	-	-	-
Veteran's Service Office	51,079.54	378,160.77	463,154.00	84,993.23
Total Expenditures	4,287,793.25	39,119,555.62	51,216,728.00	12,097,172.38
Revenues Over (Under) Expenditures	(2,296,987.31)	8,929,441.72	(3,656,591.00)	(12,586,032.72)

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
October 31, 2024

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	11,092,496.19	13,610,030.00	2,517,533.81
211 County Road and Bridge	21,373,573.72	25,666,068.00	4,292,494.28
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	39,817.16	-	(39,817.16)
216 Flood Mitigation/COVID	241,640.19	-	(241,640.19)
217 2010/2020 Flood Fund	1,177.87	-	(1,177.87)
219 Parenting Workshop	12,905.25	14,080.00	1,174.75
220 24/7 Sobriety Program	292,370.89	330,800.00	38,429.11
221 Sheriff Asset Forfeiture	237,727.38	147,726.00	(90,001.38)
222 Senior Citizens	2,210,782.75	2,214,936.00	4,153.25
224 911 Service	2,190,504.44	5,392,802.00	3,202,297.56
225 St. Atty Asset Forfeiture	24,313.98	44,000.00	19,686.02
226 JAIBG Fund	6,731.10	2,800.00	(3,931.10)
228 Civil Asset Forfeiture	62,047.30	40,000.00	(22,047.30)
229 Emergency Fund	265,993.75	60,000.00	(205,993.75)
231 Noxious Weed Control	586,504.50	595,311.00	8,806.50
232 Vector Control	1,614,003.82	1,553,553.00	(60,450.82)
233 County Park	45,329.77	41,000.00	(4,329.77)
235 Jail Commissory	357,854.91	443,680.00	85,825.09
236 Hazardous Plan/Response	9,307.50	8,200.00	(1,107.50)
237 Valley Water Rescue	57,513.29	42,931.00	(14,582.29)
238 NDRIN - County Recorder Project	1,165,158.54	1,064,000.00	(101,158.54)
239 Document Preservation - ROD	128,111.78	70,640.00	(57,471.78)
241 SWAT Vehicle Replacement	908.04	7,140.00	6,231.96
242 American Rescue Plan	-	-	-
244 2023 Flood Fund	-	-	-
246 Pass Through Grants	99,296.64	125,000.00	25,703.36
247 Public Safety Comm System	713,488.47	609,549.00	(103,939.47)
248 FM Diversion	1,202,672.30	1,054,198.00	(148,474.30)
249 Opioid Abatement Fund	203,577.99	-	(203,577.99)
250 Local Asst and Tribal Consist	-	50,000.00	50,000.00
Total Revenues	44,235,809.52	53,188,444.00	8,952,634.48

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES & EXPENDITURES
AS OF
October 31, 2024

	Year to Date	Budget	Remaining Budget
Expenditures:			
202 Social Service Zone Board	9,628,472.33	13,610,030.00	3,981,557.67
211 County Road and Bridge	19,678,807.79	28,032,611.00	8,353,803.21
212 Sheriff Grants	163,287.43	-	(163,287.43)
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	5,085.98	-	
216 Flood Mitigation/COVID	821,801.48	800,000.00	(21,801.48)
217 2010/2020 Flood Fund	-	-	-
219 Parenting Workshop	5,194.47	10,000.00	4,805.53
220 24/7 Sobriety Program	250,381.69	329,828.00	79,446.31
221 Sheriff Asset Forfeiture	243,690.03	170,800.00	(72,890.03)
222 Senior Citizens	2,146,934.00	2,146,934.00	-
224 911 Service	3,400,701.10	5,392,802.00	1,992,100.90
225 St. Atty Asset Forfeiture	4,424.85	8,000.00	3,575.15
226 JAIBG Fund	3,565.43	4,000.00	434.57
228 Civil Asset Forfeiture	62,538.00	40,000.00	(22,538.00)
229 Emergency Fund	-	-	-
231 Noxious Weed Control	584,931.38	674,403.00	89,471.62
232 Vector Control	1,418,179.21	1,716,886.00	298,706.79
233 County Park	53,307.04	54,110.00	802.96
235 Jail Commissory	250,463.10	190,966.00	(59,497.10)
236 Hazardous Plan/Response	12,357.83	9,300.00	(3,057.83)
237 Valley Water Rescue	16,001.18	43,500.00	27,498.82
238 NDRIN - County Recorder Project	826,355.09	1,092,300.00	265,944.91
239 Document Preservation - ROD	45,898.83	117,600.00	71,701.17
241 SWAT Vehicle Replacement	1,159.99	-	(1,159.99)
242 American Rescue Plan	11,372,979.59	8,000,000.00	(3,372,979.59)
244 2023 Flood Fund	-	-	
246 Pass Through Grants	99,296.64	125,000.00	25,703.36
247 Public Safety Comm System	362,037.40	617,641.00	255,603.60
248 FM Diversion	1,185,500.50	1,054,198.00	(131,302.50)
249 Opioid Abatement Fund	-	-	-
250 Local Asst and Tribal Consist	40,000.00	-	(40,000.00)
Total Expenditures	<u>52,683,352.36</u>	<u>64,240,909.00</u>	<u>11,562,642.62</u>
Revenues Over (Under) Expenditures	<u>(8,447,542.84)</u>	<u>(11,052,465.00)</u>	<u>(2,610,008.14)</u>

Cass County Sales Tax 2024 Collections

Date	Amount	Remitted to BND
1/23/2024	1,559,305.60	1,465,747.26
2/22/2024	2,781,114.42	2,614,247.55
3/21/2024	1,890,694.25	1,777,252.60
4/19/2024	1,023,591.77	962,176.26
5/21/2024	2,276,388.27	2,139,804.97
6/24/2024	1,759,660.73	1,654,081.09
7/22/2024	1,348,902.41	1,267,968.27
8/21/2024	2,659,707.17	2,500,124.74
9/23/2024	1,746,626.42	1,641,828.83
10/21/2024	2,088,361.27	1,963,059.59

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Cass County Sales Tax Monthly Comparison

Month	2023	2024	Variance
January	1,892,168.21	1,559,305.60	(332,862.61)
February	2,331,087.61	2,781,114.42	450,026.81
March	1,577,109.75	1,890,694.25	313,584.50
April	1,455,198.19	1,023,591.77	(431,606.42)
May	1,528,002.65	2,276,388.27	748,385.62
June	2,076,304.07	1,759,660.73	(316,643.34)
July	1,873,134.11	1,348,902.41	(524,231.70)
August	2,337,746.99	2,659,707.17	321,960.18
September	2,012,131.70	1,746,626.42	(265,505.28)
October	1,509,750.17	2,088,361.27	578,611.10
November	2,480,655.78	-	(2,480,655.78)
December	1,916,009.28	-	(1,916,009.28)
	22,989,298.51	19,134,352.31	(3,854,946.20)

Cass County Sales Tax by Year

Year	Amount	Change	
2011	7,612,423		
2012	14,494,309		
2013	14,964,867	470,558	3.2%
2014	15,986,941	1,022,074	6.8%
2015	16,929,904	942,963	5.9%
2016	16,179,223	(750,681)	-4.4%
2017	15,530,079	(649,144)	-4.0%
2018	15,582,873	52,794	0.3%
2019	16,031,097	448,224	2.9%
2020	17,258,004	1,226,907	7.7%
2021	20,896,064	3,638,060	21.1%
2022	21,194,050	297,986	1.4%
2023	22,989,299	1,795,248	8.5%
2024	19,134,352	(3,854,946)	-16.8%

*Currently 94% of these dollars are transferred for expenses related to the Metro Flood Diversion. Prior to April 2019 only 91% was transferred.