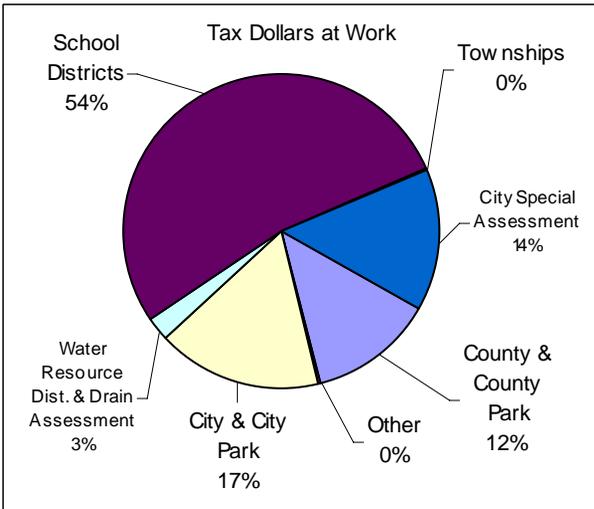


Each year, in early December, the county sends out property tax statements. For the 2009 tax year, those statements represented \$225 million in real estate taxes. Of this, the county levy (including the county park) amounted to over \$28 million, or approximately 12%. City levies and city special assessments accounted for another 31%. School Districts accounted for the largest percent of tax dollars, over 54%. The Fargo School District reduced its mill rate by 21.85 mills over the last three years and the West Fargo School District reduced its mill rate by 8.38 mills over the last three years. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 3%.

With these tax dollars, the county is able to maintain roads, staff the sheriff's department, manage the county jail, sell marriage licenses, and support the Human Service Fund. This is only a short list of the services the county provides to its citizens.



For your convenience, you can pay your taxes using any of the following methods:

- The treasurer's office accepts cash, check or Discover Card
- Through the mail, you can either pay by check or Discover Card
- Most major banks in Cass County also accept property tax payments
- On the Internet, go to www.casscountynd.gov and select electronic check. Official Payment Options also accepts payments using any major credit card.

Cass County Government
211 9th Street South
P.O. Box 2806
Fargo, ND 58108

Phone: 701-241-5600
Fax: 701-241-5728
Email: auditor@casscountynd.gov

CASS COUNTY GOVERNMENT



Budget in Brief 2009

Cass County Commission

Scott Wagner (Dist 1)
Vern Bennett (Dist 2)
Ken Pawluk (Dist 3)
Darrell Vanyo (Dist 4)
Robyn Sorum (Dist 5)

County Auditor
Michael Montplaisir
auditor@casscountynd.gov
www.casscountynd.gov

A copy of the detail budget may be viewed at the County Auditor's Office, 211 9th Street South, Fargo, North Dakota, or on line at www.casscountynd.gov

Budget in Review

In 1994, the voters approved a Home Rule Charter for the county. This charter sets a limit of 75 mills. Since then, the Commission has approved final budgets well within that 75 mills.

The mill rate for 2009 is 61 mills, the same as the 2008 budget. These mills represent the levies of the general, special revenue and debt service funds of the county. The mills do not include levies made by separate boards, such as Noxious Weed, Vector Control, County Park and Water Boards.

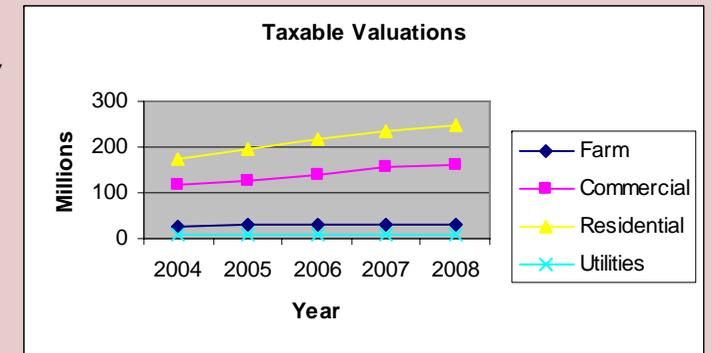


The taxable valuation continues to increase in the county - more than 4% in 2008.

The growth in the tax base over the past five years has

been over 37 percent - making Cass County the fastest growing county in North Dakota.

The taxable valuation of Cass County for the 2008 tax year is \$446,981,324.



	2004	2005	2006	2007	2008
Farm	25,769,215	28,350,135	30,086,670	30,032,475	29,990,555
Commercial	118,658,799	126,929,056	140,920,460	156,360,195	162,648,174
Residential	173,934,665	195,409,605	217,107,787	234,881,372	247,339,051
Utilities	6,789,389	7,087,118	7,662,533	7,143,167	7,003,544
Total	325,152,068	357,775,914	395,777,450	428,417,209	446,981,324

Property Tax Relief— The 2007 Legislature approved property tax relief in the form of income tax credits for homeowners, land owners and commercial property owners. To obtain more information on property tax relief go to www.nd.gov/tax/property/taxrelief.

Cass County Levy		
(Expressed in Mills)		
	2008	2009
General Fund	32.25	32.25
Special Levies:		
Road and Bridge	10.25	10.25
Human Services	17.50	17.50
Emergency Fund		
Senior Citizens Fund	1.00	1.00
Total Special Levies	28.75	28.75
Total General and Special Levies	61.00	61.00
Other Levies:		
Vector Control Board	1.00	1.00
Weed Control Board	2.35	2.00
County Park	.50	.35
Southeast Cass WRD	3.60	3.40
Rush River WRD	4.00	4.00
Maple River WRD	4.00	4.00
North Cass WRD	4.00	4.00
Red River Joint Board	1.00	1.00

The mills and taxable valuation are used to compute the property tax dollars the county will receive to support the county budget. Taxable value is computed as a percentage of the true and full value of property (market value). Market value times 50% equals 'Assessed Value'. Assessed Value times a property classification percentage (10% for commercial and agricultural property, 9% for residential property) equals the taxable value.

To determine taxes on any parcel, the taxable value is multiplied by the total mills, then divided by one thousand.

$$(\text{Taxable Value} \times \text{Mill Rate}) / 1000 = \text{Tax}$$

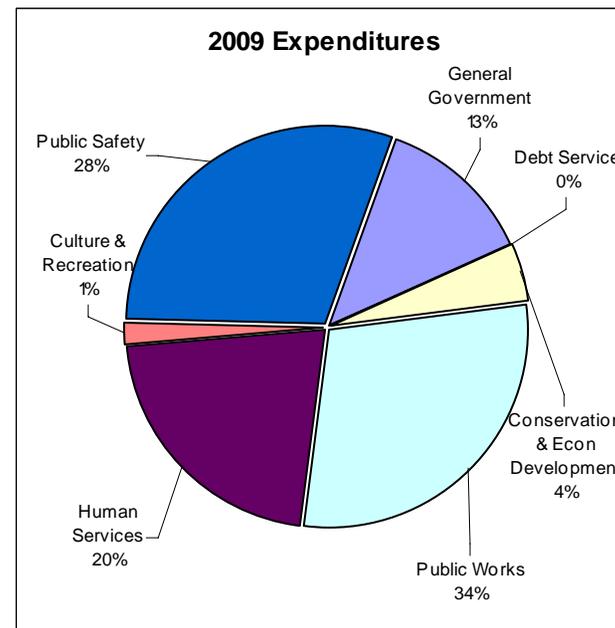
Noxious Weed Control is not levied in the City of Fargo. The County Park is levied only in those areas without a city park levy. All areas within the county are included in one of the water resource districts (WRD).

The 2009 budget is \$53.4 million, compared to \$55.5 million in 2008. The County General Fund increased by \$147,000 and the County Highway Fund (Road and Bridge) decreased by \$3.6 million.

The County Auditor's Office budget decreased due to the elections in 2008. Elections were budgeted at \$436 thousand for 2008 and only 183 thousand in 2009. Emergency Management budget in 2007 contained \$365 thousand to purchase homeland security equipment. Additional homeland security grants may be received in 2009. Adjustments to the 2009 budget will take place at the time of grant awards. Personnel costs increased 5.6% over 2008 which includes salary increases, increased cost of providing health care, and dental insurance benefit.

The County Highway Fund (Road and Bridge) budget fluctuates from year to year depending on construction projects that are planned for the year. Due to increased construction costs in 2008, the Highway Department borrowed money from the building fund. Since the funds will be paid back in 2009, the Highway Department scaled back their construction program for 2009.

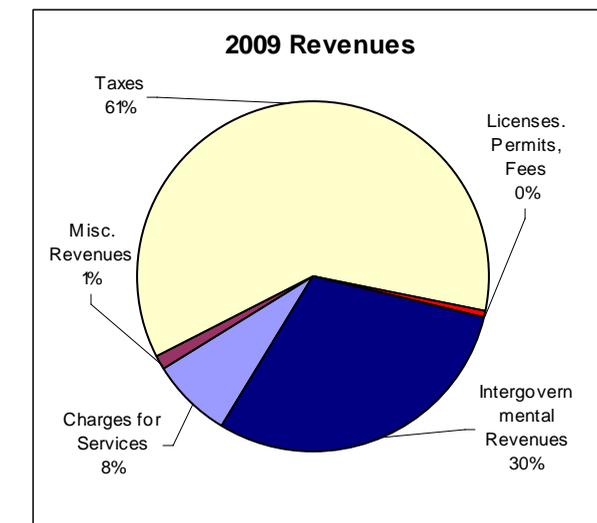
The County Human Service Department is dealing with increased case loads in Economic Assistance and Child Welfare but have worked to contain the local costs. The single largest cost for this department is the salaries and benefits to administer the various programs.



Cass County Budget

Fund	2008	2009
General Fund	21,171,474	21,318,777
Human Service Fund	10,237,569	10,827,036
Road & Bridge	11,790,621	8,121,037
Asset Forfeiture-Sheriff	91,625	87,170
Senior Citizens Fund	676,789	726,679
911 Service Fund	347,945	301,234
Asset Forfeiture-States Atty	10,000	12,500
Emergency Fund	50,000	50,000
JAIBG Fund—Sheriff	7,000	6,000
Block Grant—Sheriff		7,000
Jail Commissary Fund-Sheriff	301,554	301,888
Hazard Plan/Response Fund	4,500	4,775
Valley Water Rescue-Sheriff	38,100	38,100
NDRIN-County Recorder	348,000	292,000
Document Preservation Fund	108,500	82,900
Justice Mental Health—Sheriff	90,000	125,635
Round Hill S & I	31,850	30,550
Greyhawk Estates S & I	44,080	43,060
Borderud's S & I	12,400	11,840
Holmen's 3rd S & I	8,352	8,353
Grandberg/Amber Plains S & I		40,419
Building Fund	750,000	
Health Insurance Fund	2588,286	2,777,683
Telephone Service Fund	138,000	185,000
Motor Pool Service Fund	35,200	65,802
Dental Insurance Trust	281,161	310,000
Weed Control Fund	395,995	403,445
Vector Control Fund	870,535	872,144
County Park	28,742	39,298
Southeast Cass WRD	3,397,397	4,499,835
Rush River WRD	191,800	185,035
Maple River WRD	633,675	1,046,095
North Cass WRD	412,240	230,965
Red River Joint WRD	428,357	444,500
Total	\$ 55,521,737	\$ 53,496,755

General Fund Departments		
Budgets	2008	2009
County Commission	2,040,046	2,092,470
County Administrator	1,960,900	1,991,243
Information Services	966,636	957,740
County Auditor	1,091,973	852,832
County Treasurer	316,470	352,572
County Recorder	503,054	526,303
Director of Equalization	168,693	232,115
State's Attorney	2,029,290	2,166,300
County Sheriff	10,609,068	11,147,230
Emergency Management	714,429	178,346
Planning	75,831	74,003
Extension Service	474,724	508,520
Veteran's Service	220,360	239,103
Total	\$ 21,171,474	\$ 21,318,777



The 2009 revenue budget is \$53.9 million, compared to a budget of \$53.7 million in 2008. The county is heavily dependent on local property taxes (61%) as a source of revenue. Intergovernmental revenues, including the county's share of State Aid Distribution, Highway Gas Tax and reimbursements for the Human Service Program account for another 30% of the county's revenues. Charges for Services include charges to the public and other agencies for services provided by the county. Revenues are expected to remain stable as a result of the strong economic growth in the county.