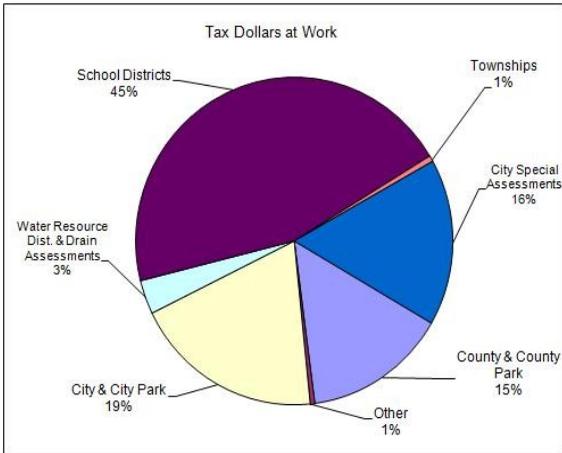


Each year, in early December, the county sends out property tax statements. For the 2010 budget year, those statements represented \$199 million in real estate taxes. Of this, the county levy (including the county park) amounted to over \$29 million, or approximately 15%. City levies and city special assessments accounted for another 35%. School Districts accounted for the largest percent of tax dollars, over 45%, which is down from 54% in the 2009 budget year. This decrease is the result of the state reduction grants to school districts. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 5%.

With these tax dollars, the local governments are able to provide vital services to the citizens of Cass County. These services include education, public safety, water management, and social welfare just to name a few.



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, at <http://www.casscountynd.gov> Payments may be made with credit cards or electronic check. Convenience fees will apply.

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



Budget in Brief 2010

Cass County Commission

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

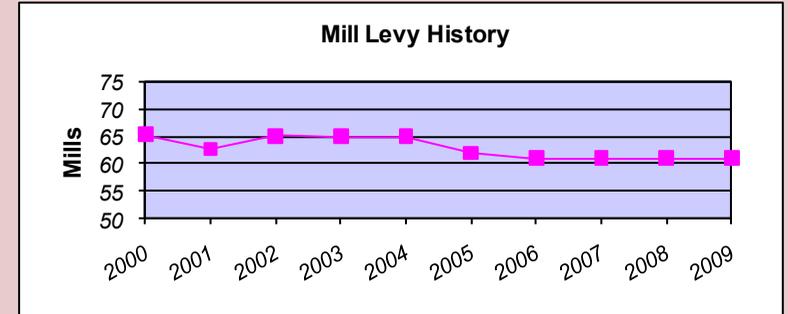
County Auditor
Michael Montplaisir
auditor@casscountynd.gov
www.casscountynd.gov

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 2010 is 61 mills, the same as the 2009 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.

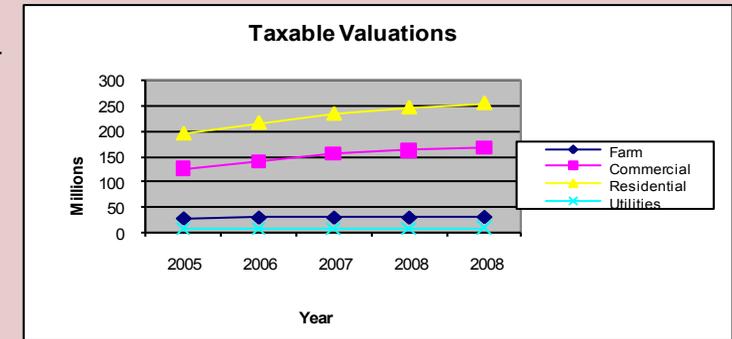


The taxable valuation continues to increase in the county, 3.8% in 2009.

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

been over 30 percent - making Cass County the fastest growing county in North Dakota.

The taxable valuation of Cass County for the 2009 tax year is \$464,365,075.



	2005	2006	2007	2008	2009
Farm	28,350,135	30,086,670	30,032,475	29,990,555	31,422,255
Commercial	126,929,056	140,920,460	156,360,195	162,648,174	168,533,176
Residential	195,409,605	217,107,787	234,881,372	247,339,051	256,030,488
Utilities	7,087,118	7,662,533	7,143,167	7,003,544	8,379,156
Total	357,775,914	395,777,450	428,417,209	446,981,324	464,365,075

Property Tax Relief— The 2009 Legislature approved property tax relief in the form of state reduction grants to the school districts. This results in a decrease in school district mill levies of 47.33 to 77.54 mills.

Cass County Levy		
(Expressed in Mills)		
	2009	2010
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	2.00	2.00
County Park	.35	.35
Southeast Cass WRD	3.40	4.00
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).

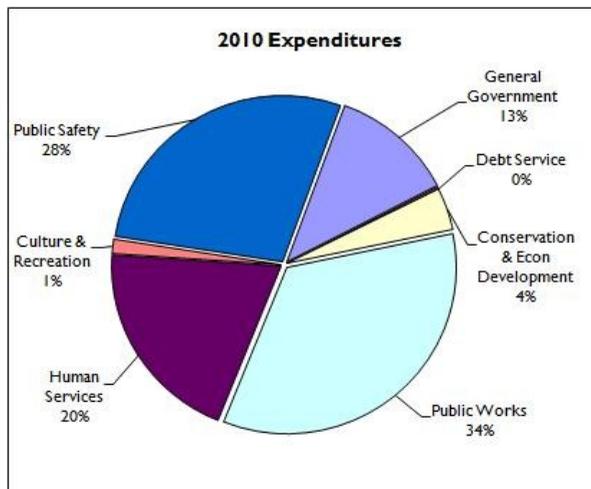
The 2010 budget is \$60.6 million, compared to \$53.4 million in 2009. The major difference is a \$5.5 million dollar increase in the County Highway Fund budget. The County Highway Fund budget fluctuates from year to year depending on construction and maintenance projects planned for the year. In 2009 the County Highway Fund received \$3.9 million state weather related payments from the North Dakota Legislature. These funds will allow the highway department to complete more projects in 2010 along with continuing to repair highways and structures damaged by the spring flood in 2009.

2009 was a difficult year for many departments in the county as they dealt with spring flooding issues. For 2010 the Southeast Cass Water Resource District increased their levy from 3.4 mills to 4.0 mills to provide the county portion of study costs on flooding in the Red River Valley.

Personnel costs increased 2.5% over 2009. Personnel costs includes salaries, retirement contributions, health and dental insurance, and federal matching benefits. Personnel costs for the 2010 budget accounts for \$25.4 million of the \$60.6 million dollar budget.

The County Commission budget includes salaries and benefits for the county commissioners as well as donations to various public service agency such as Fargo Cass Public Health and Rural Cass Ambulance. The commission budget also includes centralized costs such as property insurance and auditing fees.

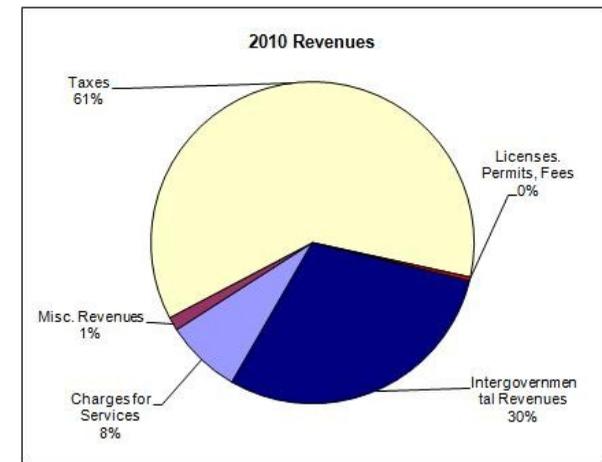
The County Sheriff's budget includes the cost of the department operations as well as the cost of operations of the county jail and detention center.



Cass County Budget

Fund	2009	2010
General Fund	21,318,777	22,177,508
Human Service Fund	10,827,036	11,310,394
County Highway Fund	8,121,037	13,663,419
Asset Forfeiture-Sheriff	87,170	193,327
Senior Citizens Fund	726,679	747,292
911 Service Fund	301,234	325,833
Asset Forfeiture-States Atty	12,500	12,500
Emergency Fund	50,000	0
JAIBG Fund—Sheriff	6,000	3,000
Block Grant—Sheriff	7,000	7,000
Jail Commissary Fund-Sheriff	301,888	249,494
Hazard Plan/Response Fund	4,775	3,925
Valley Water Rescue-Sheriff	38,100	34,290
NDRIN-County Recorder	292,000	454,500
Document Preservation Fund	82,900	43,850
Justice Mental Health—Sheriff	125,635	114,818
Round Hill S & I	30,550	29,250
Greyhawk Estates S & I	43,060	41,988
Borderud's S & I	11,840	10,780
Holmen's 3rd S & I	8,353	8,352
Grandberg/Amber Plains S & I	40,419	39,507
Health Insurance Fund	2,777,683	3,298,343
Telephone Service Fund	185,000	321,700
Motor Pool Service Fund	65,802	52,000
Dental Insurance Trust	310,000	353,176
Weed Control Fund	403,445	410,398
Vector Control Fund	872,144	889,785
County Park	39,298	34,940
Southeast Cass WRD	4,499,835	4,014,990
Rush River WRD	185,035	346,670
Maple River WRD	1,046,095	599,845
North Cass WRD	230,965	361,195
Red River Joint WRD	444,500	446,979
Total	\$ 53,496,755	\$ 60,601,048

General Fund Departments		
Budgets	2009	2010
County Commission	2,092,470	2,188,923
County Administrator	1,991,243	1,994,159
Information Services	957,740	975,647
County Auditor	852,832	951,538
County Treasurer	352,572	365,352
County Recorder	526,303	535,628
Director of Equalization	232,115	281,616
State's Attorney	2,166,300	2,291,609
County Sheriff	11,147,230	11,557,525
Emergency Management	178,346	204,817
Planning	74,003	77,838
Extension Service	508,520	522,100
Veteran's Service	239,103	230,756
Total	\$21,318,777	\$ 22,177,508



The 2010 revenue budget is \$55.3 million, compared to a budget of \$53.9 million in 2009. 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.