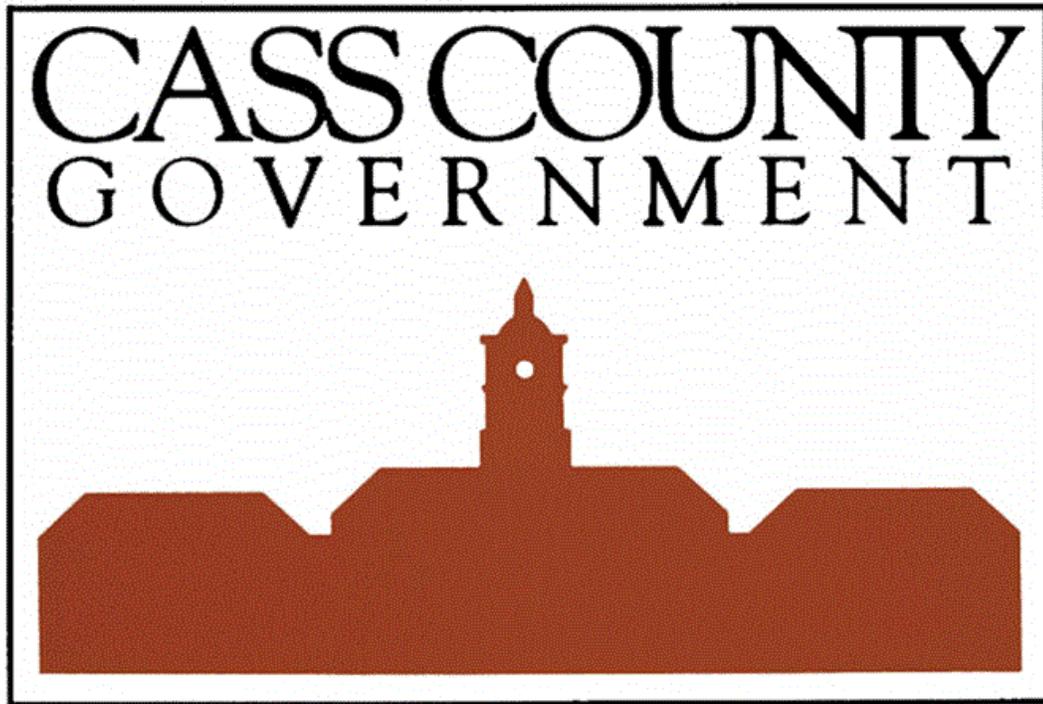


# 2013 Preliminary Budget



**PREPARED BY:  
THE CASS COUNTY AUDITOR'S  
OFFICE**

**Cass County Government  
2013 Preliminary Budget  
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## Cass County Government Budget/Levy Summary 2012

	2012			2013		2013 Projected Fund Balance	2012 Mill Levy	2013 Mill Levy
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Approved Budget			
<b>101 General Fund</b>	<b>24,996,498</b>	<b>24,657,281</b>	<b>7,868,182</b>	<b>24,504,388</b>	<b>25,838,251</b>	<b>6,534,319</b>	<b>32.25</b>	<b>28.25</b>
<b>Special Revenue Funds</b>								
201 Human Services	12,078,864	12,499,299	1,681,102	13,096,648	13,431,838	1,345,912	17.50	19.50
211 Road and Bridge	21,352,538	21,323,572	363,946	12,478,020	12,436,384	405,582	10.25	10.25
219 Parenting Workshop	24,000	23,406	16,112	16,530	20,000	12,642		
221 Sheriff Asset Forfeiture	169,800	214,800	22,031	158,100	179,800	331		
222 Senior Citizens Fund	811,834	811,834	55,663	874,389	867,852	62,200	1.00	1.00
224 911 Service Fund	322,933	332,933	5,186	340,000	336,094	9,092		
225 Asset Forfeiture (States Atty)	3,000	8,191	104,548	15,300	3,000	116,848		
226 JAIBG Fund (Sheriff)	5,000	5,000	59,877	8,300	5,000	63,177		
229 Emergency Fund	1,486,386	601,463	885,816	1,502,974	1,200,000	1,188,790	3.00	3.00
220 24/7 Sobriety Program	500	6,200	28,124	14,040	5,000	37,164		
235 Jail Commissary Fund (Sheriff)	259,339	223,961	162,278	291,000	210,222	243,056		
236 Hazardous Plan/Response Fund (Sheriff)	7,400	5,500	20,435	6,050	6,000	20,485		
237 Valley Water Rescue Fund (Sheriff)	34,290	34,376	6,821	33,704	34,290	6,235		
238 NDRIN Fund (Recorder)	1,160,000	1,150,000	1,399,041	1,385,000	1,068,000	1,716,041		
239 Document Preservation (Recorder)	55,824	51,149	296,021	75,500	322,224	49,297		
241 Swat Vehicle Replacement	-	6,377	2,443	3,020	-	5,463		
<b>Total Special Revenue Funds</b>	<b>37,771,708</b>	<b>37,298,061</b>	<b>5,109,443</b>	<b>30,298,575</b>	<b>30,125,704</b>	<b>5,282,314</b>	<b>31.75</b>	<b>33.75</b>
<b>Total General and Special Revenue Funds Mill Levy</b>							<b>64.00</b>	<b>62.00</b>
<b>Debt Service Fund (Special Assessment)</b>								
302 Round Hill Subdivision	26,150	26,242	0	-	-	0		
303 Greyhawk Estates Sub	35,020	35,020	39,240	32,600	34,032	37,808		
306 Holmen's 3rd Subdivision	8,355	8,355	6,563	6,385	8,355	4,593		
318 Grandberg/Amber Plains Subdivision	37,588	37,588	7,790	35,680	36,615	6,855		
Courthouse Debt Service	955,379	955,379	119,623	918,266	949,715	88,174	1.75	1.60
<b>Total Debt Service Funds</b>	<b>1,062,492</b>	<b>1,062,584</b>	<b>173,217</b>	<b>992,931</b>	<b>1,028,717</b>	<b>137,431</b>	<b>1.75</b>	<b>1.60</b>
<b>Internal Service Funds</b>								
501 Health Insurance Fund	3,488,600	3,674,028	736,205	3,963,850	3,678,007	1,022,048		
502 Telephone Service Fund	200,100	193,400	83,181	200,100	185,000	98,281		
504 Motor Pool Service Fund	54,200	40,730	59,997	47,100	40,730	66,367		
505 Dental Insurance Fund	292,900	275,340	190,771	304,830	303,980	191,621		
<b>Total Internal Service Funds</b>	<b>4,035,800</b>	<b>4,183,498</b>	<b>1,070,154</b>	<b>4,515,880</b>	<b>4,207,717</b>	<b>1,378,317</b>	<b>-</b>	<b>-</b>
<b>Total "County" Mill Levy</b>							<b>65.75</b>	<b>63.60</b>
<b>Other County Agencies</b>								
231 Weed Control Fund	458,323	460,157	261,952	385,750	437,056	210,646	2.00	2.00
232 Vector Control Fund	930,474	844,029	117,282	908,915	903,602	122,595	1.00	1.00
233 County Park Fund	69,180	49,625	52,397	44,311	44,311	52,397	0.35	0.35
Southeast Cass WRD	5,158,015	12,725,019	1,944,944	6,269,100	7,575,385	638,659	4.00	4.00
Rush River WRD	250,485	660,825	1,756,009	4,226,610	4,318,865	1,663,754	4.00	4.00
Maple River WRD	535,040	955,730	206,959	822,565	713,480	316,044	4.00	4.00
North Cass WRD	365,715	570,918	367,706	439,180	411,755	395,131	4.00	4.00
Red River Joint WRD	993,452	993,452	-	1,040,000	1,040,000	-	2.00	2.00
<b>Total Other County Agencies</b>	<b>8,760,684</b>	<b>17,259,755</b>	<b>4,707,250</b>	<b>14,136,431</b>	<b>15,444,454</b>	<b>3,399,227</b>	<b>21.35</b>	<b>21.35</b>
<b>Total All County Funds</b>	<b>76,627,182</b>	<b>84,461,179</b>	<b>18,928,246</b>	<b>74,448,205</b>	<b>76,644,843</b>	<b>16,731,608</b>	<b>87.10</b>	<b>84.95</b>
<b>Maximum County Mill Rate on any Property</b>							<b>75.10</b>	<b>72.95</b>

**CASS COUNTY GOVERNMENT - 2013 PRELIMINARY BUDGET  
BUDGET SUMMARY - ALL COUNTY FUNDS**

Fund	Estimated	Estimated	Estimated	Budgeted	Estimated	Detail
	Beginning				Ending	
	Balance	Revenues	Total Resources	Expenditures	Balance	Page Number(s)
Jan 1, 2013	Jan 1, 2013				Dec 31, 2013	
<b>County General Fund</b>	7,868,182	24,504,388	32,372,570	25,838,251	6,534,319	4-37
<b>Special Revenue Funds</b>						
Human Service Fund	1,681,102	13,096,648	14,777,750	13,431,838	1,345,912	38-45
Road & Bridge Fund	363,946	12,478,020	12,841,966	12,436,384	405,582	46-47
Parenting Workshop Fund	16,112	16,530	32,642	20,000	12,642	48
24/7 Sobriety Program	28,124	14,040	42,164	5,000	37,164	49
911 Fund	5,186	340,000	345,186	336,094	9,092	52
Document Preservation	296,021	75,500	371,521	322,224	49,297	64
Drug Restitution Fund	22,031	158,100	180,131	179,800	331	50
Emergency / Flood Mitigation Fund	885,815	1,502,974	2,388,789	1,200,000	1,188,789	55
Hazardous Plan	20,435	6,050	26,485	6,000	20,485	61
JAIGB Fund	59,877	8,300	68,177	5,000	63,177	54
Jail Commissary Fund	162,278	291,000	453,278	210,222	243,056	60
Swat Vehicle Replacement	2,443	3,020	5,463	-	5,463	65
NDRIN Fund	1,399,041	1,385,000	2,784,041	1,068,000	1,716,041	63
Senior Citizens Fund	55,663	874,389	930,052	867,852	62,200	51
States Atty Asset Forfeiture	104,548	15,300	119,848	3,000	116,848	53
Valley Water Rescue Fund	6,821	33,704	40,525	34,290	6,235	62
<b>Total Special Revenue Funds</b>	<b>5,109,443</b>	<b>30,298,575</b>	<b>35,408,018</b>	<b>30,125,704</b>	<b>5,282,314</b>	
<b>Debt Service Funds</b>						
Greyhawk Estates Subdivision S & I	39,240	32,600	71,840	34,032	37,808	67
Holmen's 3rd Subdivision S & I	6,563	6,385	12,948	8,355	4,593	68
Grandberg/Amber Plains Subdivision S & I	7,790	35,680	43,470	36,815	6,855	69
Courthouse Debt Service	119,623	918,266	1,037,889	949,715	88,174	70
<b>Total Debt Service Funds</b>	<b>173,216</b>	<b>992,931</b>	<b>1,166,147</b>	<b>1,028,717</b>	<b>137,430</b>	
<b>Internal Service Funds</b>						
Health Insurance Trust	736,205	3,963,850	4,700,055	3,678,007	1,022,048	71
Motor Pool	59,997	47,100	107,097	40,730	66,367	73
Telephone Trust	83,181	200,100	283,281	185,000	98,281	72
Dental Insurance Trust	190,771	304,830	495,601	303,980	191,621	74
<b>Total Internal Service Funds</b>	<b>1,070,154</b>	<b>4,515,880</b>	<b>5,586,034</b>	<b>4,207,717</b>	<b>1,378,317</b>	
<b>Other Related Boards</b>						
Weed Control Fund	261,952	385,750	647,702	437,056	210,646	56-57
Vector Control Fund	117,282	908,915	1,026,197	903,602	122,595	58
County Park Fund	52,397	44,311	96,708	44,311	52,397	59
<b>Southeast Cass WRD</b>						
General Fund		2,327,315	2,327,315	2,327,315		75-76
Other Funds		3,941,785	3,941,785	5,248,070		77
<b>Rush River WRD</b>						
General Fund		70,975	70,975	70,975		78-79
Other Funds		4,155,635	4,155,635	4,247,890		80
<b>Maple River WRD</b>						
General Fund		185,245	185,245	185,245		81-82
Other Funds		637,320	637,320	528,235		83
<b>North Cass WRD</b>						
General Fund		66,120	66,120	66,120		84
Other Funds		373,060	373,060	395,935		85
<b>Total Other Related Boards</b>	<b>431,631</b>	<b>13,096,431</b>	<b>13,528,062</b>	<b>14,454,754</b>	<b>385,638</b>	
<b>Total</b>	<b>14,652,626</b>	<b>73,408,205</b>	<b>88,060,831</b>	<b>75,655,143</b>	<b>13,718,018</b>	

**CASS COUNTY GOVERNMENT -- 2013 PRELIMINARY BUDGET  
GENERAL FUND**

General Fund	Budget 2012	Projected 2012	Preliminary 2013	Detail Budget Page Number(s)
<b>Revenues:</b>				
County Commission	\$ 20,555,460	\$ 22,918,373	\$ 21,611,942	4
Information Technology	39,060	36,960	43,215	5
County Auditor	38,100	35,389	33,000	6
County Treasurer	120,430	96,930	96,930	7
County Recorder	502,400	598,500	608,500	8
Director of Equalization	7,100	7,100	7,100	9
State's Attorney Offices	50,581	44,881	49,581	10
County Sheriff	1,865,676	2,013,076	1,853,487	11
Disaster Emergency Services	191,575	191,658	144,283	12
Planning	200	275	200	13
Extension Service	75,970	75,607	56,150	14
<b>Total Revenues</b>	<b>\$ 23,446,552</b>	<b>\$ 26,018,749</b>	<b>\$ 24,504,388</b>	
<b>Expenditures:</b>				
County Commission Operations	\$ 286,302	\$ 261,509	\$ 268,793	15
Commission Projects	554,916	564,727	542,734	15
Public Service Agencies	1,439,849	1,439,849	1,579,041	16
County Administrator Operations	318,059	325,230	326,071	17
Buildings & Grounds Operations	184,719	177,885	289,772	17
Building & Grounds - Courthouse	1,136,500	1,099,000	730,500	18
Building & Grounds - County Jail	717,487	702,530	795,542	18
Buildings & Grounds - Annex	349,400	313,182	291,040	19
County Administrator - Risk Management	39,387	39,749	41,417	19
Information Technology	706,609	680,054	745,720	20
GIS System	188,205	193,424	201,402	21
AS400 System	221,693	205,661	230,798	21
County Auditor Operations	708,780	672,312	848,099	22
Cemetery	13,308	13,309	13,352	23
Elections	416,449	448,510	144,980	23
County Treasurer	344,123	332,372	350,728	24
County Recorder	574,957	568,124	610,006	25
Director of Equalization	248,417	201,574	271,777	26
States Attorney Operations	2,213,984	2,203,655	2,354,652	27
Victim-Witness Program	185,648	187,253	199,222	28
Coroner	126,650	127,150	128,000	28
Sheriff Support Department	1,005,340	1,002,719	1,107,300	29
Sheriff Operations Department	4,074,154	3,913,836	4,247,351	30
Emergency Services Unit	82,665	78,413	45,510	31
County Jail	7,109,073	7,152,783	7,686,879	32
Detention Center	609,186	632,300	668,579	33
Disaster Emergency Management	299,292	284,200	237,879	34
Planning Department	86,290	86,849	95,933	35
Extension Service Operations	434,112	434,815	467,609	36
Parenting Resource Center	56,668	56,465	49,507	36
Veterans Service	264,276	257,842	268,058	37
<b>Total Expenditures</b>	<b>\$ 24,996,498</b>	<b>\$ 24,657,281</b>	<b>\$ 25,838,251</b>	
Estimated Budget Revenues over (under)				
Budgeted Expenditures	\$ (1,549,946)	\$ 1,361,468	\$ (1,333,863)	
Estimated Beginning Balance, January 1, 2012/2013	\$ 6,506,714	\$ 6,506,714	\$ 7,868,182	
Estimated Ending Balance, December 31, 2012/2013	\$ 4,956,768	\$ 7,868,182	\$ 6,534,319	

The General Fund levy for the 2013 budget is 28.25 mills which is a reduction of 4 mills from the 2012 budget. The ending balance of \$6,534,319 is 25.29% of budgeted expenditures.

**CASS COUNTY GOVERNMENT - 2013 PRELIMINARY BUDGET  
BUDGET SUMMARY - HUMAN SERVICE FUND**

	<u>Budget 2012</u>	<u>Projected 2012</u>	<u>Preliminary 2013</u>	<u>Detail Budget Page Number(s)</u>
<b>Human Service Fund</b>				
<b>Revenues:</b>				
Property Tax Revenues	\$ 8,468,711	\$ 8,577,311	\$ 9,781,946	38
Grant Revenue	2,851,651	3,179,631	3,159,867	38
Other Revenue (Charges for Services etc)	<u>259,020</u>	<u>151,318</u>	<u>154,835</u>	38
<b>Total Revenue</b>	<u>\$ 11,579,382</u>	<u>\$ 11,908,260</u>	<u>\$ 13,096,648</u>	
<b>Expenditures:</b>				
Human Service Board	\$ 520	\$ 517	\$ 520	38
Administration	1,130,410	1,146,761	1,297,221	39
Daycare Lic. & Spec Needs	228,316	237,333	266,172	40
Family Serv/Special Needs	15,000	15,000	15,000	40
MFP/ADRC	99,172	99,208	105,307	40
Adult Protective Services	285,976	293,820	325,974	40
Home & Comm Based Services	773,456	789,630	866,662	41
Family Service Program	880,605	885,692	907,790	41
Children Special Health	50,127	50,591	54,500	42
Economic Assistance	3,549,088	3,598,090	3,956,408	43
Food Stamp Program	35,000	33,000	35,000	43
Family Service Assessment	1,097,603	1,120,109	1,220,894	43
Family Based Services	1,131,542	1,166,929	1,260,149	44
Family Focused Project	656,464	658,052	725,300	44
Parent Aide Project	179,036	181,797	189,323	45
Adult Service Homemakers	146,000	120,000	120,000	45
Foster Care Travel	20,000	23,000	23,000	45
Foster Care Recruit-CSCC	25,770	25,770	25,770	45
State Programs	<u>1,774,779</u>	<u>2,054,000</u>	<u>2,036,848</u>	45
<b>Total Expenditures</b>	<u>\$ 12,078,864</u>	<u>\$ 12,499,299</u>	<u>\$ 13,431,838</u>	
Estimated Budget Revenues over (under)				
Budgeted Expenditures	\$ (499,482)	\$ (591,039)	\$ (335,190)	
Estimated Beginning Balance, January 1, 2012/2013	\$ 2,272,141	\$ 2,272,141	\$ 1,681,102	
Estimated Ending Balance, December 31, 2012/2013	\$ 1,772,659	\$ 1,681,102	\$ 1,345,912	

The mill levy for the Human Service Fund for the 2013 budget is 19.50 mills. The projected reserve of \$1,345,912 is 10.02% of expenditures.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>GENERAL FUND:</b>					
<b>REVENUES BY DEPARTMENT:</b>					
<b>County Commission</b>					
101-1001-311.01-00	Property Tax	15,409,083	15,658,318	14,010,063	-9.08%
101-1001-311.02-00	Mobile Home	31,034	28,880	25,840	-16.74%
101-1001-311.04-00	Interest & Penalty	90,075	66,566	59,559	-33.88%
101-1001-321.50-01	Beer and Liquor Licenses	5,500	5,500	5,500	0.00%
101-1001-335.10-00	State Aid Distribution	4,215,636	6,330,315	6,594,428	56.43%
101-1001-335.11-00	Homestead Credit	36,055	37,743	33,751	-6.39%
101-1001-335.14-00	Financial Institution Tax	277,622	263,954	390,653	40.71%
101-1001-335.15-00	Telephone Gross Rec Tax	213,420	213,420	213,420	0.00%
101-1001-335.17-00	Veteran's Credit	40,035	46,549	41,728	4.23%
101-1001-335.50-01	Gaming Funds	-	349	-	0.00%
101-1001-335.55-38	District Court Revenues	90,000	90,000	90,000	0.00%
101-1001-341.60-01	Soc Services Cost Alloc	50,000	68,779	50,000	0.00%
101-1001-341.60-50	MIDA Financing Fees	-	11,000	-	0.00%
101-1001-343.60-41	Soc Serv - In Lieu of Rent	37,000	37,000	37,000	0.00%
101-1001-369.70-07	Insurance Refunds	60,000	60,000	60,000	0.00%
<b>** Total County Commission</b>		<u>20,555,460</u>	<u>22,918,373</u>	<u>21,611,942</u>	<u>5.14%</u>

The General Fund mill levy for 2013 is 28.25 which is the same reduced by 4 mills from the 2012 Budget.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Information Technology</b>					
101-1801-341.60-08	Line Charges	<u>14,100</u>	<u>12,000</u>	<u>14,100</u>	<u>0.00%</u>
* Information Technology		<u>14,100</u>	<u>12,000</u>	<u>14,100</u>	
<b>GIS System</b>					
101-1803-341.60-08	Miscellaneous	<u>24,960</u>	<u>24,960</u>	<u>29,115</u>	<u>16.65%</u>
* GIS System		<u>24,960</u>	<u>24,960</u>	<u>29,115</u>	
** Total Information Technology		<u>39,060</u>	<u>36,960</u>	<u>43,215</u>	<u>10.64%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Auditor</b>					
101-2101-341.60-05	Game and Fish Fees	9,500	10,459	9,500	0.00%
101-2101-341.60-06	Expiration Fees	25,000	20,000	20,000	-20.00%
101-2101-341.60-07	Taxable Sales	1,000	1,500	1,000	0.00%
101-2101-341.60-08	Other Fees	1,000	1,930	1,000	0.00%
101-2101-361.70-04	Loan Interest	600	500	500	-16.67%
<b>* Auditor's Office</b>		<u>37,100</u>	<u>34,389</u>	<u>32,000</u>	<u>-13.75%</u>
<b>County Cemetery</b>					
101-2102-341.60-08	Sale of Lots	1,000	1,000	1,000	0.00%
<b>** Total County Auditor</b>		<u>38,100</u>	<u>35,389</u>	<u>33,000</u>	<u>-13.39%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Treasurer</b>					
101-2201-322.50-02	Marriage License	30,000	30,000	30,000	0.00%
101-2201-341.60-12	Miscellaneous Fees	4,500	5,000	5,000	11.11%
101-2201-341.60-13	Certified Copies	10,000	11,000	11,000	10.00%
101-2201-361.70-01	Interest	75,000	50,000	50,000	-33.33%
101-2201-364.01-00	Reimbursements	930	930	930	0.00%
<b>** Total County Treasurer</b>		<u>120,430</u>	<u>96,930</u>	<u>96,930</u>	<u>-19.51%</u>

Interest income is down due to decreasing interest rates on certificates of deposits. This is the General Fund portion of interest income, each fund is credited with interest income based on the relationship of their fund balance to the total fund balances. Interest allocations are done monthly.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Recorder</b>					
101-2301-341.60-12	Miscellaneous Fees	400	500	500	25.00%
101-2301-341.60-21	Burial Permits	7,000	8,000	8,000	14.29%
101-2301-341.60-30	Recording Fees	425,000	500,000	500,000	17.65%
101-2301-341.60-31	Chattel Mortgages	40,000	40,000	40,000	0.00%
101-2301-341.60-99	Other Fees	<u>30,000</u>	<u>50,000</u>	<u>60,000</u>	<u>100.00%</u>
<b>** Total County Recorder</b>		<u>502,400</u>	<u>598,500</u>	<u>608,500</u>	<u>21.12%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
Director of Equalization 101-2401-341.60-58	Reassessment Fees	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>0.00%</u>
** Total Director of Equalization		<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>State's Attorney</b>					
101-3101-335.55-03	Witness Travel Reimburse	5,000	2,500	5,000	0.00%
101-3101-341.55-08	Court Actions	9,000	5,000	8,000	-11.11%
101-3101-341.60-61	Copy Fees	200	1,000	200	0.00%
* State's Attorney Office		<u>14,200</u>	<u>8,500</u>	<u>13,200</u>	<u>-7.04%</u>
<b>Victim-Witness Program</b>					
101-3104-331.55-05	Federal Grants	30,381	30,381	30,381	0.00%
101-3104-341.65-01	Victim Witness Fees	6,000	6,000	6,000	0.00%
* Victim-Witness Program		<u>36,381</u>	<u>36,381</u>	<u>36,381</u>	<u>0.00%</u>
** Total State's Attorney Office		<u>50,581</u>	<u>44,881</u>	<u>49,581</u>	<u>-1.98%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Sheriff's Office</b>					
101-3501-331.55-05	Federal Grants	354,351	354,351	177,591	-49.88%
101-3501-341.60-14	Execution Fees	18,000	18,000	18,000	0.00%
101-3501-341.60-19	Copies	800	1,000	1,000	25.00%
101-3501-341.60-22	Civil Actions	120,000	115,000	115,000	-4.17%
101-3501-341.60-23	Special Execution Sale	25,000	25,000	25,000	0.00%
101-3501-341.60-24	Fingerprint Fees	10,000	10,000	4,000	-60.00%
101-3501-341.60-25	Mileage for Papers	65,000	65,000	65,000	0.00%
101-3501-341.60-27	Sheriff Deeds	2,000	2,000	2,500	25.00%
101-3501-341.60-99	Other Fees	7,000	7,000	6,000	-14.29%
101-3501-341.70-99	Other Revenue	3,000	11,000	3,000	0.00%
101-3501-342.60-21	Extra Deputies	42,500	42,500	47,750	12.35%
101-3501-342.60-22	Contract Policing	227,975	227,975	233,446	2.40%
101-3501-365.70-03	School Resource Deputies	250	250	200	-20.00%
101-3501-392.70-02	Sale of Property	10,000	10,000	10,000	0.00%
<b>* Sheriff Operations</b>		<u>885,876</u>	<u>889,076</u>	<u>708,487</u>	<u>-20.02%</u>

Contract Policing is done in the cities of Horace, Mapleton, Kindred and Casselton. These communities reimburse the county for all or part of the costs of having a deputy available to handle law enforcement issues.

<b>County Jail</b>					
101-3510-321.50-05	Inmate Reimb-Medical Service	3,000	3,000	6,000	100.00%
101-3510-333.55-05	Federal Grants	10,000	10,000	11,000	10.00%
101-3510-341.60-35	Prisoner Boarding	915,000	1,000,000	1,000,000	9.29%
101-3510-341.60-36	Work Release Fees	30,000	34,000	50,000	66.67%
101-3510-341.70-99	Other Revenue	2,800	4,000	6,000	114.29%
<b>* County Jail</b>		<u>960,800</u>	<u>1,051,000</u>	<u>1,073,000</u>	<u>11.68%</u>

The county is reimbursed for prisoners held by other jurisdictions, such as the cities of Fargo and West Fargo, and federal prisoners. Prisoners on work release reimburse the county \$15 per day for this privilege.

<b>Detention Center</b>					
101-3511-341.60-35	Prisoner Boarding	6,000	58,000	57,000	850.00%
101-3511-341.60-38	Detention Meals	12,000	15,000	15,000	25.00%
101-3511-341.60-40	Attendant Care Meals	1,000	-	-	-100.00%
<b>* Detention Center</b>		<u>19,000</u>	<u>73,000</u>	<u>72,000</u>	<u>278.95%</u>
<b>** Total County Sheriff</b>		<u>1,865,876</u>	<u>2,013,076</u>	<u>1,853,487</u>	<u>-0.65%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Emergency Management</b>					
<b>Disaster Emergency Services</b>					
101-3701-331-55-03	Disaster Emergency Services	172,575	172,575	132,283	-23.35%
101-3701-364.01-02	Salary Reimbursements	19,000	19,000	12,000	-36.84%
101-3701-364.01-03	Miscellaneous Revenues	-	83	-	0.00%
<b>** Total Disaster Emergency Services</b>		<u>191,575</u>	<u>191,658</u>	<u>144,283</u>	<u>-24.69%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Planning</b>					
101-4002-341.60-64	Planning Fees	<u>200</u>	<u>275</u>	<u>200</u>	<u>0.00%</u>
<b>** Total County Planning</b>		<u>200</u>	<u>275</u>	<u>200</u>	

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Extension Service Office</b>					
101-4501-335.55-39	Postage Reimbursement	10,000	9,985	5,000	-50.00%
101-4501-341.60-33	Publications	3,000	2,992	3,000	0.00%
101-4501-341.60-34	Workshop Fees	21,400	21,394	17,525	-18.11%
101-4501-364.01-01	NDSU Cost Share	2,850	2,850	5,125	79.82%
* Extension Service Operations		<u>37,250</u>	<u>37,221</u>	<u>30,650</u>	<u>-17.72%</u>
<b>Parenting Resource Center</b>					
101-4502-335.55-08	Parent Resource Grant	<u>38,720</u>	<u>38,386</u>	<u>25,500</u>	<u>-34.14%</u>
* Parenting Resource Center		<u>38,720</u>	<u>38,386</u>	<u>25,500</u>	
** Total Extension Service		<u>75,970</u>	<u>75,607</u>	<u>56,150</u>	<u>-26.09%</u>
*** TOTAL GENERAL FUND REVENUE		<u>23,446,552</u>	<u>26,018,749</u>	<u>24,504,388</u>	<u>4.51%</u>
<b>Total Tax Type Revenue:</b>					
	Property Tax	15,409,083	15,658,318	14,010,063	-9.08%
	Mobile Home	31,034	28,880	25,840	-16.74%
	Interest & Penalty	90,075	66,566	59,559	-33.88%
	Homestead Credit	36,055	37,743	33,751	-6.39%
	Financial Institution Tax	277,622	263,954	390,653	40.71%
	Telephone Gross Rec Tax	213,420	213,420	213,420	0.00%
		<u>16,057,289</u>	<u>16,268,881</u>	<u>14,733,286</u>	<u>-8.25%</u>
<b>Total Grant Type Revenue:</b>					
	Victim Witness	30,381	30,381	30,381	0.00%
	Drug Prosecutor	30,381	30,381	30,381	0.00%
	County Sheriff	354,351	354,351	177,591	-49.88%
	County Jail	10,000	10,000	11,000	10.00%
	Disaster Emergency Services	172,575	172,575	132,283	-23.35%
	Parent Resource Grant	38,720	38,386	25,500	-34.14%
		<u>636,408</u>	<u>636,074</u>	<u>407,136</u>	<u>-36.03%</u>
<b>Other Revenue (Charges for Services, etc.)</b>					
		<u>6,752,855</u>	<u>9,113,794</u>	<u>9,363,966</u>	<u>38.67%</u>
		<u>23,446,552</u>	<u>26,018,749</u>	<u>24,504,388</u>	<u>4.51%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>GENERAL FUND:</b>					
<b>EXPENDITURES BY DEPARTMENT:</b>					
<b>County Commission</b>					
101-1001-411.10-01	Department Head	105,670	105,670	108,120	2.32%
101-1001-411.10-05	Full Time Salaries	24,224	24,224	25,162	3.87%
101-1001-411.20-01	Social Security	7,607	7,607	7,860	3.33%
101-1001-411.20-05	Medicare	1,779	1,779	1,838	3.32%
101-1001-411.20-10	Retirement	11,562	12,537	14,247	23.22%
101-1001-411.20-15	Workers Compensation	713	783	783	9.82%
101-1001-411.20-25	Health Insurance	35,112	35,112	41,298	17.62%
101-1001-411.20-35	Dental Insurance	2,160	2,160	2,160	0.00%
101-1001-411.53-01	Office Telephone	2,000	2,000	2,000	0.00%
101-1001-411.53-07	Dial Up Access	2,000	2,000	2,000	0.00%
101-1001-411.53-10	Cell Phones	1,800	1,000	700	-61.11%
101-1001-411.54-01	Legals	20,000	20,000	20,000	0.00%
101-1001-411.58-11	Commission District #1	3,000	3,000	3,000	0.00%
101-1001-411.58-12	Commission District #2	3,000	3,000	3,000	0.00%
101-1001-411.58-13	Commission District #3	3,000	3,000	3,000	0.00%
101-1001-411.58-14	Commission District #4	3,000	3,000	3,000	0.00%
101-1001-411.58-15	Commission District #5	3,000	3,000	3,000	0.00%
101-1001-411.59-01	East Central Commissioners	1,025	1,025	1,025	0.00%
101-1001-411.61-01	General Office Supplies	800	800	800	0.00%
101-1001-411.64-02	ND Century Code	500	500	500	0.00%
101-1001-411.65-01	PC Software	1,350	1,312	1,100	-18.52%
101-1001-411.74-01	Computer Equipment	-	-	1,200	100.00%
101-1001-411.99-01	Operating Transfer	53,000	28,000	23,000	-56.60%
<b>* County Commission Operations</b>		<u>286,302</u>	<u>281,509</u>	<u>268,793</u>	<u>-6.12%</u>

This department consists 5.5 FTEs - 5 Commissioners and a .5 FTE Administrative Secretary. The 2013 Operating Transfer budget request is for a transfer to the 911 Fund and SWAT Vehicle Replacement.

**County Commission Projects**

101-1002-411.33-01	Staffing Studies	25,000	25,000	-	-100.00%
101-1002-411.33-02	Auditing	15,000	15,000	15,000	0.00%
101-1002-411.33-03	Legal Services	5,000	5,000	5,000	0.00%
101-1002-411.33-06	Guardian Ad Litem	40,000	40,000	40,000	0.00%
101-1002-411.33-07	Public Defender	56,000	56,000	56,000	0.00%
101-1002-411.33-08	Defense - Sexual Offender	20,000	20,000	20,000	0.00%
101-1002-411.45-04	Flood Lots	50,000	50,000	50,000	0.00%
101-1002-411.52-01	Property Insurance	25,000	25,000	25,000	0.00%
101-1002-411.52-02	Liability Insurance	220,000	220,000	220,000	0.00%
101-1002-411.55-01	Committee Expense	3,000	3,000	3,000	0.00%
101-1002-411.55-02	Travel and Incidental	-	6,000	5,000	100.00%
101-1002-411.56-01	Legislative Expense	500	500	500	0.00%
101-1002-411.59-02	ND Assoc of Counties	45,044	45,044	45,044	0.00%
101-1002-411.59-03	Nat'l Assoc. of Counties	2,429	2,429	2,429	0.00%
101-1002-411.59-05	Metro Council of Govts.	7,518	7,518	9,336	24.18%
101-1002-411.59-07	ND County Commissioners	1,425	1,425	1,425	0.00%
101-1002-411.73-01	Special Assessments	12,000	17,811	20,000	66.67%
101-1002-411.81-01	Contingency	25,000	25,000	25,000	0.00%
101-1002-432.62-02	Electricity - Hwy 10 Lights	2,000	-	-	-100.00%
<b>* Commission Projects</b>		<u>554,916</u>	<u>564,727</u>	<u>542,734</u>	<u>-2.20%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Commission Public Service Agencies</b>					
101-1003-411.38-11	Humane Society	2,000	2,000	3,000	50.00%
101-1003-423.38-10	Ambulance Donation	145,000	145,000	195,000	34.48%
101-1003-441.51-12	Public Health/Rural Area	646,199	646,199	686,541	6.24%
101-1003-452.38-01	County Fair Donation	75,000	75,000	85,000	13.33%
101-1003-453.38-11	Historical Society	46,150	46,150	65,000	40.85%
101-1003-453.38-14	First Link	5,000	5,000	5,000	0.00%
101-1003-453.38-17	Youth Commission	8,500	8,500	8,500	0.00%
101-1003-463.38-15	Lake Agassiz Reg Council	15,000	15,000	15,000	0.00%
101-1003-463.38-16	Job Development Authority	497,000	497,000	516,000	3.82%
<b>* Public Service Agencies</b>		<u>1,439,849</u>	<u>1,439,849</u>	<u>1,579,041</u>	<u>9.67%</u>
<b>** Total County Commission</b>		<u>2,281,067</u>	<u>2,266,085</u>	<u>2,390,568</u>	<u>4.80%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Percent Change
<b>County Administrator</b>					
101-1501-411.10-01	Department Head	95,225	95,225	97,511	2.40%
101-1501-411.10-05	Full Time Salaries	86,464	86,464	92,863	7.40%
101-1501-411.20-01	Social Security	9,327	9,327	9,515	2.02%
101-1501-411.20-05	Medicare	2,544	2,544	2,622	3.07%
101-1501-411.20-10	Retirement	16,570	18,641	21,098	27.33%
101-1501-411.20-15	Workers Compensation	319	323	323	1.25%
101-1501-411.20-25	Health Insurance	18,573	24,681	29,025	56.28%
101-1501-411.20-26	Group Life Insurance	1,317	1,317	1,344	2.05%
101-1501-411.20-27	EAP	12,000	12,000	12,000	0.00%
101-1501-411.20-35	Dental Insurance	1,320	1,320	1,320	0.00%
101-1501-411.34-02	Section 125 Admin.	14,000	14,000	14,000	0.00%
101-1501-411.43-01	Copier	2,800	2,800	2,800	0.00%
101-1501-411.53-01	Office Telephone	1,500	1,500	1,500	0.00%
101-1501-411.53-05	Computer Time Charges	2,100	2,100	2,100	0.00%
101-1501-411.53-10	Cell Phones	1,200	1,200	1,200	0.00%
101-1501-411.54-02	Employment	12,000	12,000	12,000	0.00%
101-1501-411.57-01	Education Travel & Per Diem	2,500	2,500	2,500	0.00%
101-1501-411.57-02	Seminar Registration	1,500	2,500	1,500	0.00%
101-1501-411.57-03	Human Resource Training	5,000	5,000	3,000	-40.00%
101-1501-411.58-01	Travel Costs & Per Diem	5,000	5,000	4,000	-20.00%
101-1501-411.61-01	General Office Supplies	1,500	1,500	1,500	0.00%
101-1501-411.61-02	Postage	2,500	2,500	2,500	0.00%
101-1501-411.61-05	Printing & Forms	5,000	5,000	4,000	-20.00%
101-1501-411.64-01	Reference Books	3,000	1,000	1,500	-50.00%
101-1501-411.65-01	PC Software	800	788	650	-18.75%
101-1501-411.74-01	Computer Equipment	2,000	2,000	1,700	-15.00%
101-1501-411.74-02	Office Equipment	12,000	12,000	2,000	-83.33%
<b>* County Administrator Operations</b>		<u>318,059</u>	<u>325,230</u>	<u>326,071</u>	<u>2.52%</u>

This department consists of 2.75 FTEs - .75 County Administrator and 2 personnel positions.

<b>Building &amp; Grounds General Operation</b>					
101-1502-411.10-05	Full Time Salaries	106,783	106,783	112,553	5.40%
101-1502-411.10-35	Overtime Salaries	2,000	2,000	2,000	0.00%
101-1502-411.20-01	Social Security	6,346	6,346	6,637	4.59%
101-1502-411.20-05	Medicare	1,484	1,484	1,552	4.58%
101-1502-411.20-10	Retirement	9,739	10,955	12,674	30.14%
101-1502-411.20-15	Workers Compensation	2,417	2,392	2,394	-0.95%
101-1502-411.20-25	Health Insurance	17,640	17,640	20,752	17.64%
101-1502-411.20-35	Dental Insurance	960	960	960	0.00%
101-1502-411.42-02	Snow Removal	15,000	8,000	7,500	-50.00%
101-1502-411.42-04	Lawn Care	8,500	8,500	8,500	0.00%
101-1502-411.53-01	Office Telephone	800	800	800	0.00%
101-1502-411.53-10	Cell Phones	3,000	3,000	3,000	0.00%
101-1502-411.58-01	Travel Costs & Per Diem	500	500	500	0.00%
101-1502-411.62-06	Gasoline & Oil	6,000	4,000	4,000	-33.33%
101-1502-411.63-02	Routine Maintenance	3,000	4,000	3,000	0.00%
101-1502-411.65-01	PC Software	550	525	450	-18.18%
101-1502-411.74-01	Computer Equipment	-	-	2,500	100.00%
101-1502-411.74-06	Vehicles	-	-	40,000	100.00%
101-1502-411.91-11	New Employee	-	-	60,000	100.00%
<b>* Buildings &amp; Grounds Operations</b>		<u>184,719</u>	<u>177,885</u>	<u>289,772</u>	<u>56.87%</u>

There are 4 FTEs in the Buildings and Grounds department, they are allocated 2/3 to General Operations and 1/3 to County Jail Maintenance. The new employee request is for one additional buildings and grounds worker and to promote one buildings and grounds

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Courthouse Maintenance</b>					
101-1503-411.41-01	Water & Sewer & Garbage	26,000	15,000	26,000	0.00%
101-1503-411.42-03	Custodial	118,000	118,000	148,000	25.42%
101-1503-411.43-04	HVAC System	85,000	50,000	85,000	0.00%
101-1503-411.43-05	Elevator	5,500	4,500	5,500	0.00%
101-1503-411.43-06	Emergency Generator	2,000	2,000	1,000	-50.00%
101-1503-411.47-01	General Maintenance	189,000	189,000	140,000	-25.93%
101-1503-411.47-04	Signage	20,000	20,000	2,500	-87.50%
101-1503-411.47-06	Painting	5,000	5,000	10,000	100.00%
101-1503-411.57-01	Education Travel & Per Diem	500	-	500	0.00%
101-1503-411.57-02	Seminar Registration	500	500	500	0.00%
101-1503-411.61-04	Operational Supplies	45,000	30,000	45,000	0.00%
101-1503-411.62-02	Electricity	200,000	225,000	250,000	25.00%
101-1503-411.62-04	Fuel Oil	10,000	10,000	10,000	0.00%
101-1503-411.74-02	Office Equipment	425,000	425,000	2,500	-99.41%
101-1503-411.74-03	Maintenance Equipment	5,000	5,000	4,000	-20.00%
* <b>Building &amp; Grounds - Courthouse</b>		<u>1,136,500</u>	<u>1,099,000</u>	<u>730,500</u>	<u>-35.72%</u>

The decrease in the Courthouse preliminary budget is due to the projected completion of the addition project in the fall of 2012.

<b>County Jail Maintenance</b>					
101-1504-411.10-05	Full Time Salaries	53,393	53,393	56,278	5.40%
101-1504-411.10-07	On Call Salaries	3,000	3,000	3,000	0.00%
101-1504-411.10-35	Overtime Salaries	2,500	2,500	-	100.00%
101-1504-411.20-01	Social Security	3,359	3,359	3,504	4.32%
101-1504-411.20-05	Medicare	786	786	820	4.33%
101-1504-411.20-10	Retirement	4,870	5,479	6,337	30.12%
101-1504-411.20-15	Workers Compensation	1,209	1,196	1,197	-0.99%
101-1504-411.20-25	Health Insurance	8,820	8,820	10,376	17.64%
101-1504-411.20-35	Dental Insurance	480	480	480	0.00%
101-1504-411.41-01	Water & Sewer & Garbage	50,000	50,000	50,000	0.00%
101-1504-411.42-03	Custodial	52,000	52,000	52,000	0.00%
101-1504-411.42-04	Lawn Care	20,000	20,000	20,000	0.00%
101-1504-411.43-05	Elevator	1,500	1,500	1,500	0.00%
101-1504-411.47-01	General Maintenance	75,000	75,000	75,000	0.00%
101-1504-411.47-02	Carpet/Tile	-	-	10,000	100.00%
101-1504-411.47-06	Painting	1,000	2,000	5,000	400.00%
101-1504-411.53-01	Office Telephone	600	600	600	0.00%
101-1504-411.61-04	Operational Supplies	12,000	12,000	12,000	0.00%
101-1504-411.62-02	Electricity	375,000	375,000	350,000	-6.67%
101-1504-411.62-04	Fuel Oil	40,000	20,000	25,000	-37.50%
101-1504-411.65-01	PC Software	270	270	350	29.63%
101-1504-411.73-01	Special Assessment	11,000	14,447	112,100	919.09%
101-1504-411.74-01	Computer Equipment	700	700	-	100.00%
* <b>Building &amp; Grounds - County Jail</b>		<u>717,487</u>	<u>702,530</u>	<u>795,542</u>	<u>10.88%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Buildings &amp; Grounds - Annex</b>					
101-1505-411.41-01	Water & Sewer & Garbage	9,000	9,000	9,000	0.00%
101-1505-411.42-03	Custodial	58,000	58,000	58,000	0.00%
101-1505-411.43-04	HVAC System	55,000	21,782	55,000	0.00%
101-1505-411.43-05	Elevator	3,500	3,500	3,500	0.00%
101-1505-411.47-01	General Maintenance	75,000	75,000	25,000	-66.67%
101-1505-411.47-04	Signage	500	500	500	0.00%
101-1505-411.47-05	Sidewalks	2,000	2,000	-	-100.00%
101-1505-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1505-411.61-04	Operational Supplies	30,000	30,000	30,000	0.00%
101-1505-411.62-02	Electricity	105,000	105,000	100,000	-4.76%
101-1505-411.62-04	Fuel Oil	6,000	3,000	5,000	-16.67%
101-1505-411.73-01	Special Assessments	400	400	40	-90.00%
<b>* Buildings &amp; Grounds - Annex</b>		<u>349,400</u>	<u>313,182</u>	<u>291,040</u>	<u>-16.70%</u>
<b>Risk Management</b>					
101-1510-411.10-01	Department Head	31,742	31,742	32,504	2.40%
101-1510-411.20-01	Social Security	1,362	1,362	1,362	0.00%
101-1510-411.20-05	Medicare	440	440	451	2.50%
101-1510-411.20-10	Retirement	2,895	3,257	3,660	26.42%
101-1510-411.20-15	Workers Compensation	29	29	29	0.00%
101-1510-411.20-25	Health Insurance	2,799	2,799	3,291	17.58%
101-1510-411.20-35	Dental Insurance	120	120	120	0.00%
<b>* Risk Management</b>		<u>39,387</u>	<u>39,749</u>	<u>41,417</u>	<u>5.15%</u>
<div style="border: 1px solid black; padding: 2px;">                     The salary and benefits are for one fourth (.25 FTE) of the County Administrator's wages.                 </div>					
<b>** Total County Administrator</b>		<u>2,745,552</u>	<u>2,657,576</u>	<u>2,474,342</u>	<u>-9.88%</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Information Technology</b>					
101-1801-412.10-01	Department Head	71,852	71,852	75,874	5.60%
101-1801-412.10-05	Full Time Salaries	173,932	163,214	183,910	5.74%
101-1801-412.10-07	On Call Salaries	1,000	1,000	1,000	0.00%
101-1801-412.10-35	Overtime Salaries	2,500	1,000	2,500	0.00%
101-1801-412.20-01	Social Security	15,119	14,477	15,682	3.72%
101-1801-412.20-05	Medicare	3,536	3,386	3,668	3.73%
101-1801-412.20-10	Retirement	22,769	24,118	29,252	28.47%
101-1801-412.20-15	Workers Compensation	464	672	587	26.51%
101-1801-412.20-25	Health Insurance	39,607	34,831	48,024	21.25%
101-1801-412.20-35	Dental Insurance	1,920	1,644	1,920	0.00%
101-1801-412.33-09	Consulting	33,000	25,000	25,000	-24.24%
101-1801-412.43-12	Network Software	87,100	87,000	87,100	0.00%
101-1801-412.43-13	Network Equipment	14,200	11,000	14,500	2.11%
101-1801-412.46-01	Repairs	10,000	12,000	10,000	0.00%
101-1801-412.46-02	Replacements	5,000	5,000	5,000	0.00%
101-1801-412.46-03	Cabling	11,500	11,500	12,000	4.35%
101-1801-412.53-01	Office Telephones	3,750	3,500	3,700	-1.33%
101-1801-412.53-06	Data Lines	29,600	29,600	30,600	3.38%
101-1801-412.53-10	Cell Phones	3,600	3,200	3,600	0.00%
101-1801-412.57-01	Education Travel & Per Diem	1,500	1,500	1,700	13.33%
101-1801-412.57-02	Seminar Registration	3,500	3,500	3,500	0.00%
101-1801-412.58-01	Travel Costs & Per Diem	750	750	750	0.00%
101-1801-412.61-01	General Office Supplies	600	600	700	16.67%
101-1801-412.61-02	Postage	300	300	250	-16.67%
101-1801-412.61-04	Operational Supplies	18,000	18,000	18,000	0.00%
101-1801-412.64-01	Reference Books	1,000	1,000	1,000	0.00%
101-1801-412.65-01	PC Software	2,010	2,010	1,200	-40.30%
101-1801-412.65-03	Network Software	-	-	4,000	100.00%
101-1801-412.74-01	Computer Equipment	800	800	2,250	181.25%
101-1801-412.74-02	Office Equipment	3,600	3,600	2,500	-30.56%
101-1801-412.74-14	Network Equipment	144,100	144,000	82,000	-43.10%
101-1801-412.91-11	New Employee	-	-	73,953	100.00%
* Information Technology		<u>706,609</u>	<u>680,054</u>	<u>745,720</u>	<u>5.54%</u>

This department contains 4 FTEs and a department head. The new employee request is for a Network Specialist.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>GIS System</b>					
101-1803-412.10-05	Full Time Salaries	111,525	110,063	111,590	0.06%
101-1803-412.20-01	Social Security	6,842	6,755	6,846	0.06%
101-1803-412.20-05	Medicare	1,600	1,580	1,601	0.06%
101-1803-412.20-10	Retirement	10,171	11,292	12,565	23.54%
101-1803-412.20-15	Workers Compensation	269	378	288	7.06%
101-1803-412.20-25	Health Insurance	5,088	10,686	19,152	276.42%
101-1803-412.20-35	Dental Insurance	960	920	960	0.00%
101-1803-412.33-09	Consulting	23,000	23,000	23,000	0.00%
101-1803-412.43-12	Network Software	20,500	20,500	18,500	-9.76%
101-1803-412.53-01	Office Telephones	1,000	1,000	1,000	0.00%
101-1803-412.53-10	Cell Phones	750	750	750	0.00%
101-1803-412.57-01	Education Travel & Per Diem	2,000	2,000	2,000	0.00%
101-1803-412.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
101-1803-412.65-01	PC Software	800	800	800	0.00%
101-1803-412.74-01	Computer Equipment	2,200	2,200	850	-61.36%
<b>* GIS System</b>		<u>188,205</u>	<u>193,424</u>	<u>201,402</u>	<u>7.01%</u>

This department consists of 2 FTEs. The GIS Technician's salary is reimbursed 50% by West Fargo.

<b>AS400 System</b>					
101-1804-412.10-05	Full Time Salaries	102,214	102,214	106,101	3.80%
101-1804-412.20-01	Social Security	6,161	6,161	6,374	3.46%
101-1804-412.20-05	Medicare	1,441	1,441	1,491	3.47%
101-1804-412.20-10	Retirement	9,322	10,537	11,947	28.16%
101-1804-412.20-15	Workers Compensation	232	235	235	1.29%
101-1804-412.20-25	Health Insurance	8,268	8,268	9,720	17.56%
101-1804-412.20-35	Dental Insurance	480	480	480	0.00%
101-1804-412.33-09	Consulting	-	150	-	0.00%
101-1804-412.43-11	AS/400 Software & Equipment	88,050	71,000	88,150	0.11%
101-1804-412.53-01	Office Telephones	600	250	600	0.00%
101-1804-412.53-10	Cell Phones	1,400	1,400	1,400	100.00%
101-1804-412.57-01	Education Travel & Per Diem	1,500	1,500	1,500	0.00%
101-1804-412.57-02	Seminar Registration	1,000	1,000	1,000	0.00%
101-1804-412.61-04	Operational Supplies	500	500	500	0.00%
101-1804-412.65-01	PC Software	525	525	450	-14.29%
101-1804-412.74-01	Computer Equipment	-	-	850	100.00%
<b>* AS400 System</b>		<u>221,693</u>	<u>205,661</u>	<u>230,798</u>	<u>4.11%</u>

This department consists of 1.6 FTEs.

<b>** Total Information Technology</b>	<u>1,116,507</u>	<u>1,079,139</u>	<u>1,177,920</u>	<u>5.50%</u>
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The Information Technology Department generates non-tax revenue:

Non-Tax Revenue	\$	43,215
Expenditures	\$	<u>1,177,920</u>
Net Cost	\$	<u>1,134,705</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Auditor's Office</b>					
101-2101-413.10-01	Department Head	104,691	104,691	108,526	3.66%
101-2101-413.10-05	Full Time Salaries	326,626	322,439	346,719	6.15%
101-2101-413.10-35	Overtime Salaries	200	200	200	0.00%
101-2101-413.20-01	Social Security	24,476	24,302	25,683	4.93%
101-2101-413.20-05	Medicare	5,909	5,868	6,244	5.67%
101-2101-413.20-10	Retirement	39,245	43,721	51,148	30.33%
101-2101-413.20-15	Workers Compensation	1,031	1,075	1,075	4.27%
101-2101-413.20-25	Health Insurance	61,572	59,421	79,848	29.68%
101-2101-413.20-30	License Fees	150	150	150	0.00%
101-2101-413.20-35	Dental Insurance	3,000	3,200	3,360	12.00%
101-2101-413.43-01	Copier	2,250	2,454	2,500	11.11%
101-2101-413.46-01	Repairs	500	500	500	0.00%
101-2101-413.51-01	Filing Fees	1,000	1,500	1,500	50.00%
101-2101-413.51-05	Collection Fees	8,000	10,000	10,000	25.00%
101-2101-413.51-06	Off-Site Storage	850	1,000	1,000	17.65%
101-2101-413.53-01	Office Telephone	2,750	2,750	2,750	0.00%
101-2101-413.53-05	Computer Time Charges	3,000	-	-	-100.00%
101-2101-413.54-01	Legals	6,500	6,500	6,500	0.00%
101-2101-413.57-01	Education Travel & Per Diem	5,500	4,500	5,500	0.00%
101-2101-413.57-02	Seminar Registration	3,500	3,500	3,500	0.00%
101-2101-413.58-01	Travel Costs & Per Diem	2,500	3,500	2,500	0.00%
101-2101-413.59-06	GFOA/Auditor's Assoc	1,200	1,160	1,160	-3.33%
101-2101-413.61-01	General Office Supplies	2,750	2,750	2,750	0.00%
101-2101-413.61-02	Postage	14,500	14,500	14,500	0.00%
101-2101-413.61-05	Printing & Forms	14,500	14,500	14,500	0.00%
101-2101-413.64-01	Reference Books	2,200	2,500	2,500	13.64%
101-2101-413.64-02	ND Century Code	400	400	400	0.00%
101-2101-413.64-03	Newspapers	200	186	186	-7.00%
101-2101-413.65-01	PC Software	67,580	32,845	147,600	118.41%
101-2101-413.74-01	Computer Equipment	2,100	2,100	4,800	128.57%
101-2101-413.74-02	Office Equipment	100	100	500	400.00%
<b>* County Auditor Operations</b>		<b>708,780</b>	<b>672,312</b>	<b>848,099</b>	<b>19.66%</b>

This department consists of 7.25 FTEs and the County Auditor, which is an elected position.

The County Auditor's Office generates non-tax revenue:

Non-Tax Revenue	\$	32,000
Expenditures	\$	848,099
Net Cost	\$	816,099

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Cemetery (Springvale)</b>					
101-2102-443.10-15	Part Time Salaries	1,670	1,670	1,710	2.40%
101-2102-443.20-01	Social Security	104	104	106	1.92%
101-2102-443.20-05	Medicare	24	24	25	4.17%
101-2102-443.20-15	Workers Compensation	10	11	11	10.00%
101-2102-443.61-04	Maintenance Supplies	10,500	10,500	10,500	0.00%
101-2102-443.61-21	Markers	1,000	1,000	1,000	0.00%
* Cemetery		<u>13,308</u>	<u>13,309</u>	<u>13,352</u>	<u>0.33%</u>

The County Cemetery (Springvale) generates non-tax revenue:

Non-Tax Revenue	\$	1,000
Expenditures	\$	<u>13,352</u>
Net Cost	\$	<u>12,352</u>

**Elections**

101-2103-413.10-25	Temp/Employment Agency	10,000	10,000	-	-100.00%
101-2103-413.10-35	Overtime Salaries	3,000	3,500	-	-100.00%
101-2103-413.20-01	Social Security	225	225	-	-100.00%
101-2103-413.20-05	Medicare	40	40	-	-100.00%
101-2103-413.20-10	Retirement	35	35	-	-100.00%
101-2103-413.20-15	Workers Compensation	2	2	-	-100.00%
101-2103-413.20-25	Health Insurance	500	600	-	-100.00%
101-2103-413.20-35	Dental Insurance	30	30	-	-100.00%
101-2103-413.34-11	Election Boards	120,000	120,000	-	-100.00%
101-2103-413.41-02	Electricity	1,500	1,500	1,500	0.00%
101-2103-413.41-03	Gas	3,300	3,300	3,000	-9.09%
101-2103-413.42.03	Custodial	300	-	-	-100.00%
101-2103-413.43-02	Computer Equipment	40,817	40,817	42,160	3.29%
101-2103-413.43-03	Firmware	-	161	-	0.00%
101-2103-413.43-05	Coding Service	30,000	30,000	-	-100.00%
101-2103-413.44-01	Election Hall Rent	7,500	16,000	-	-100.00%
101-2103-413.44-02	Storage Building Rent	27,023	27,023	27,023	0.00%
101-2103-413.44-03	Training Rentals	1,700	1,700	-	-100.00%
101-2103-413.51-08	Moving Election Equipment	10,000	10,000	-	-100.00%
101-2103-413.53-05	Computer Time Charges	245	245	245	0.00%
101-2103-413.53-10	Cell Phones	4,932	4,932	252	-94.89%
101-2103-413.54-01	Legals	22,000	25,000	-	-100.00%
101-2103-413.57-02	Seminar Registration	1,500	700	1,500	0.00%
101-2103-413.58-01	Travel Costs & Per Diem	2,500	1,700	3,000	20.00%
101-2103-413.58-02	Election Workers Travel	10,000	10,000	-	-100.00%
101-2103-413.61-01	General Office Supplies	12,000	12,000	-	-100.00%
101-2103-413.61-02	Postage	8,500	8,500	-	-100.00%
101-2103-413.61-05	Printing & Forms	10,000	10,000	-	-100.00%
101-2103-413.61-37	Printing Ballots	80,000	90,000	-	-100.00%
101-2103-413.74-01	Computer Equipment	5,800	17,500	66,300	1043.10%
101-2103-413.74-17	Other Equipment	3,000	3,000	-	-100.00%
* Elections		<u>416,449</u>	<u>448,510</u>	<u>144,980</u>	<u>-65.19%</u>

Note that Election budget generates non-tax revenue in the form of sales of voter lists.

Non-Tax Revenue	\$	-
Expenditures	\$	<u>144,980</u>
Net Cost	\$	<u>144,980</u>

\*\* Total County Auditor 1,138,537 1,134,131 1,006,431 -11.60%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Treasurer</b>					
101-2201-414.10-01	Department Head	90,507	90,507	92,679	2.40%
101-2201-414.10-05	Full Time Salaries	123,556	114,842	119,914	-2.95%
101-2201-414.10-35	Overtime Salaries	200	200	200	0.00%
101-2201-414.20-01	Social Security	12,641	12,132	12,311	-2.61%
101-2201-414.20-05	Medicare	3,098	2,979	3,070	-0.90%
101-2201-414.20-10	Retirement	18,816	19,319	22,222	18.10%
101-2201-414.20-15	Workers Compensation	501	523	523	4.39%
101-2201-414.20-25	Health Insurance	26,460	29,640	34,860	31.75%
101-2201-414.20-35	Dental Insurance	1,440	1,440	1,920	33.33%
101-2201-414.43-07	Vaults/Safes	180	180	180	0.00%
101-2201-414.51-05	Bank Charges	2,700	2,700	3,500	29.63%
101-2201-414.53-01	Office Telephone	2,100	2,000	2,000	-4.76%
101-2201-414.57-02	Seminar Registration	2,000	2,000	2,000	0.00%
101-2201-414.58-01	Travel Costs & Per Diem	5,000	5,000	5,000	0.00%
101-2201-414.59-06	Treasurer's Assoc	225	225	225	0.00%
101-2201-414.61-01	General Office Supplies	15,714	15,000	15,124	-3.75%
101-2201-414.61-02	Postage	35,300	30,000	30,000	-15.01%
101-2201-414.65-01	PC Software	2,285	2,285	2,900	26.91%
101-2201-414.74-01	Computer Equipment	1,400	1,400	2,100	50.00%
<b>** County Treasurer</b>		<u>344,123</u>	<u>332,372</u>	<u>350,728</u>	<u>1.92%</u>

This department contains 3 FTEs and the County Treasurer, which is an elected position.

**The County Treasurer's Office generates non-tax revenue:**

Non-Tax Revenue	\$	96,930
Expenditures	\$	<u>350,728</u>
Net Cost	\$	<u>253,798</u>

Note that in addition to the interest recorded in the General Fund, the County Treasurer generates interest for other county funds.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Recorder</b>					
101-2301-415.10-01	Department Head	75,421	75,421	78,331	3.86%
101-2301-415.10-05	Full Time Salaries	327,921	320,292	333,836	1.80%
101-2301-415.10-35	Overtime Salaries	1,900	1,900	1,900	0.00%
101-2301-415.20-01	Social Security	22,919	22,834	23,597	2.96%
101-2301-415.20-05	Medicare	5,360	5,340	5,519	2.97%
101-2301-415.20-10	Retirement	36,785	40,600	46,410	26.17%
101-2301-415.20-15	Workers Compensation	1,197	1,227	1,227	2.51%
101-2301-415.20-25	Health Insurance	81,672	81,672	96,048	17.60%
101-2301-415.20-35	Dental Insurance	4,800	4,800	4,800	0.00%
101-2301-415.43-01	Copier	500	500	500	0.00%
101-2301-415.51-04	Ballot Storage	750	900	900	20.00%
101-2301-415.53-01	Office Telephone	3,500	3,000	3,500	0.00%
101-2301-415.57-02	Seminar Registration	500	500	500	0.00%
101-2301-415.58-01	Travel Costs & Per Diem	3,094	500	4,000	29.28%
101-2301-415.59-06	County Recorder's Association	388	388	288	-25.77%
101-2301-415.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-2301-415.61-02	Postage	5,000	5,000	5,000	0.00%
101-2301-415.64-02	ND Century Code	250	250	250	0.00%
101-2301-415.74-01	Computer Equipment	-	-	400	100.00%
<b>** County Recorder</b>		<u>574,957</u>	<u>568,124</u>	<u>610,006</u>	<u>6.10%</u>

This department consists of 9 FTEs and the County Recorder, which is an elected position.

**The County Recorder's Office generates non-tax revenue:**

Non-Tax Revenue	\$	608,500
Expenditures	\$	610,006
Net Profit	\$	<u>(1,506)</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Director of Equalization</b>					
101-2401-416.10-01	Department Head	86,736	86,736	89,917	3.67%
101-2401-416.10-05	Full Time Salaries	49,545	49,545	51,175	3.29%
101-2401-416.20-01	Social Security	8,234	8,234	8,428	2.36%
101-2401-416.20-05	Medicare	1,926	1,926	1,996	3.63%
101-2401-416.20-10	Retirement	12,201	13,726	15,549	27.44%
101-2401-416.20-15	Workers Compensation	269	269	288	7.06%
101-2401-416.20-25	Health Insurance	11,196	11,196	13,164	17.58%
101-2401-416.20-35	Dental Insurance	960	960	960	0.00%
101-2401-416.33-12	Reassessment Services	50,000	15,000	75,000	50.00%
101-2401-416.51-01	Filing Fees/Collection	200	200	200	0.00%
101-2401-416.53-01	Office Telephone	1,250	1,250	1,250	0.00%
101-2401-416.57-01	Education Travel & Per Diem	1,000	1,000	1,000	0.00%
101-2401-416.57-02	Seminar Registration	800	800	800	0.00%
101-2401-416.58-01	Travel Costs & Per Diem	7,000	2,000	2,000	-71.43%
101-2401-416.58-10	Assessors Mileage	1,200	1,132	1,200	0.00%
101-2401-416.59-06	Tax Director's Assoc	600	600	600	0.00%
101-2401-416.61-01	General Office Supplies	3,500	1,200	1,200	-65.71%
101-2401-416.61-02	Postage	10,000	4,000	4,000	-60.00%
101-2401-416.64-01	Reference Books	1,000	1,000	1,000	0.00%
101-2401-416.65-01	PC Software	800	800	650	-18.75%
101-2401-416.74-01	Computer Equipment	-	-	1,400	100.00%
<b>** Director of Equalization</b>		<u>248,417</u>	<u>201,574</u>	<u>271,777</u>	<u>9.40%</u>

This office consists of 2 FTEs - the Tax Director and a Principal Clerk.

The Director of Equalization generates non-tax revenue in the form of assessing fees to other jurisdictions:

Non-Tax Revenue	\$	7,100
Expenditures	\$	<u>271,777</u>
Net Cost	\$	<u>264,677</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>State's Attorney</b>					
101-3101-419.10-01	Department Head	118,044	118,044	122,352	3.65%
101-3101-419.10-05	Full Time Salaries	1,401,420	1,401,420	1,469,232	4.84%
101-3101-419.10-20	Hourly Wages	27,689	8,000	11,000	-60.27%
101-3101-419.10-25	Temp/Employment Agency	15,000	15,000	15,000	0.00%
101-3101-419.10-35	Overtime Salaries	10,000	7,500	10,000	0.00%
101-3101-419.20-01	Social Security	88,300	88,300	90,197	2.15%
101-3101-419.20-05	Medicare	21,254	21,254	21,835	2.73%
101-3101-419.20-10	Retirement	137,773	153,749	176,814	28.34%
101-3101-419.20-15	Workers Compensation	3,615	3,744	3,747	3.65%
101-3101-419.20-25	Health Insurance	199,344	202,524	234,420	17.60%
101-3101-419.20-30	License Fees	5,065	5,140	5,065	0.00%
101-3101-419.20-35	Dental Insurance	11,040	11,040	11,040	0.00%
101-3101-419.33-03	Contracted Legal Services	1,000	1,000	1,000	0.00%
101-3101-419.33-05	Transcripts	5,500	5,000	5,500	0.00%
101-3101-419.33-06	Psych/Med Eval & Testing	5,000	6,000	5,000	0.00%
101-3101-419.33-07	Inquiry Fund	2,000	1,000	2,000	0.00%
101-3101-419.37-51	Travel Expenses	6,000	7,000	9,000	50.00%
101-3101-419.43-01	Copier	8,000	7,000	7,000	-12.50%
101-3101-419.46-01	Repairs	500	500	500	0.00%
101-3101-419.51-05	Bank Charges / Credit Bureau	500	200	200	-60.00%
101-3101-419.51-06	Off-Site Storage	3,000	4,500	4,000	33.33%
101-3101-419.51-15	Supreme Court Filing Fees	700	300	500	-28.57%
101-3101-419.53-01	Office Telephone	10,000	9,000	10,000	0.00%
101-3101-419.53-05	Computer Time Charges	28,000	25,500	28,000	0.00%
101-3101-419.53-10	Cell Phones	-	700	700	100.00%
101-3101-419.57-01	Education Travel & Per Diem	7,000	5,000	7,000	0.00%
101-3101-419.57-02	Seminar Registration	3,500	3,500	3,500	0.00%
101-3101-419.58-01	Travel Costs & Per Diem	7,000	5,500	7,000	0.00%
101-3101-419.59-06	State's Attorney Assoc Due	2,050	2,050	2,050	0.00%
101-3101-419.61-01	General Office Supplies	23,500	23,500	24,100	2.55%
101-3101-419.61-02	Postage	10,000	9,200	10,000	0.00%
101-3101-419.61-05	Printing & Forms	1,000	1,000	1,000	0.00%
101-3101-419.61-06	Coffee Fund	50	50	50	0.00%
101-3101-419.64-01	Reference Books	3,000	2,300	3,000	0.00%
101-3101-419.65-01	PC Software	29,740	29,740	27,600	-7.20%
101-3101-419.74-01	Computer Equipment	10,900	10,900	23,750	117.89%
101-3101-419.74-02	Office Equipment	7,500	7,500	1,500	-80.00%
<b>* State's Attorney Operations</b>		<u>2,213,984</u>	<u>2,203,655</u>	<u>2,354,652</u>	<u>6.35%</u>

This department contains 26 FTEs and the State's Attorney, which is an elected position.

The State's Attorney Office generates non-tax revenue in the form of grants and reimbursements.

Non-Tax Revenue	\$	13,200
Expenditures	\$	<u>2,354,652</u>
Net Cost	\$	<u>2,341,452</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Victim-Witness Program</b>					
101-3104-419.10-05	Full Time Salaries	136,012	136,012	142,140	4.51%
101-3104-419.10-35	Overtime Salaries	500	1,000	500	0.00%
101-3104-419.20-01	Social Security	8,225	8,225	8,664	5.34%
101-3104-419.20-05	Medicare	1,924	1,924	2,026	5.30%
101-3104-419.20-10	Retirement	12,404	13,955	16,005	29.03%
101-3104-419.20-15	Workers Compensation	459	513	513	11.76%
101-3104-419.20-25	Health Insurance	15,264	15,264	17,964	17.69%
101-3104-419.20-35	Dental Insurance	960	960	960	0.00%
101-3104-419.53-01	Office Telephone	1,200	1,000	1,200	0.00%
101-3104-419.53-10	Cell Phones	200	250	250	25.00%
101-3104-419.57-01	Education Travel & Per Diem	3,000	3,000	3,500	16.67%
101-3104-419.57-02	Seminar Registration	1,200	1,200	1,200	0.00%
101-3104-419.57-04	Training	200	200	200	0.00%
101-3104-419.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
101-3104-419.61-01	General Office Supplies	1,100	1,000	1,100	0.00%
101-3104-419.74-02	Office Equipment	500	250	500	0.00%
<b>* Victim-Witness Program</b>		<u>185,648</u>	<u>187,253</u>	<u>199,222</u>	<u>7.31%</u>

This department contains 3 FTEs.

**The Victim-Witness Program generates non-tax revenue:**

Non-Tax Revenue	\$	36,381
Expenditures	\$	<u>199,222</u>
Net Cost	\$	<u>162,841</u>

**Coroner**

101-3105-419.33-04	Coroner Contract	125,000	125,000	127,500	2.00%
101-3105-419.53-10	Cell Phones	-	500	-	0.00%
101-3105-419.65-01	PC Software	1,650	1,650	500	-69.70%
<b>* Coroner</b>		<u>126,650</u>	<u>127,150</u>	<u>128,000</u>	<u>1.07%</u>

This department is for the contract with John R. Baird, MD, the County Coroner.

<b>** Total State's Attorney Office</b>		<u>2,526,282</u>	<u>2,518,058</u>	<u>2,681,874</u>	<u>6.16%</u>
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**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Sheriff - Support Services</b>					
101-3501-421.10-01	Department Head	103,884	103,884	107,761	3.73%
101-3501-421.10-05	Full Time Salaries	450,462	441,211	455,014	1.01%
101-3501-421.10-20	Hourly Salaries	3,620	3,620	3,707	2.40%
101-3501-421.10-35	Overtime Salaries	500	500	500	0.00%
101-3501-421.20-01	Social Security	31,847	31,528	32,053	0.65%
101-3501-421.20-05	Medicare	7,598	7,524	7,707	1.43%
101-3501-421.20-10	Retirement	50,465	56,196	63,143	25.12%
101-3501-421.20-15	Workers Compensation	3,578	3,628	3,530	-1.34%
101-3501-421.20-25	Health Insurance	82,692	89,094	106,956	29.34%
101-3501-421.20-30	License Fees	90	90	-	-100.00%
101-3501-421.20-35	Dental Insurance	4,320	4,240	4,320	0.00%
101-3501-421.43-01	Copier	7,500	7,500	8,300	10.67%
101-3501-421.44-02	Teletype Line Lease	4,740	4,740	5,680	19.83%
101-3501-421.44-03	Training Center	38,335	38,335	38,335	0.00%
101-3501-421.44-05	Office Space	15,300	15,300	48,000	213.73%
101-3501-421.46-01	Repairs-Radios	10,000	10,000	12,000	20.00%
101-3501-421.51-02	Microfilming	-	-	26,000	100.00%
101-3501-421.53-01	Office Telephone	14,400	14,400	18,000	25.00%
101-3501-421.53-03	Tower Rental	20,309	19,271	22,309	9.85%
101-3501-421.53-10	Cell Phones	18,000	19,000	18,000	0.00%
101-3501-421.57-01	Education Travel & Per Diem	7,842	6,000	7,842	0.00%
101-3501-421.57-02	Seminar Registration	4,000	3,000	4,000	0.00%
101-3501-421.58-01	Travel Cost & Per Diem	7,500	7,500	7,500	0.00%
101-3501-421.59-06	Sheriff's Assoc.	930	930	835	-10.22%
101-3501-421.61-01	General Office Supplies	5,500	5,500	6,000	9.09%
101-3501-421.61-02	Postage	6,500	6,500	7,000	7.69%
101-3501-421.61-05	Printing & Forms	6,000	3,400	5,000	-16.67%
101-3501-421.61-08	Uniforms	2,000	2,000	2,000	0.00%
101-3501-421.61-09	Batteries	150	150	150	0.00%
101-3501-421.64-01	Reference Books	2,000	2,000	11,950	497.50%
101-3501-421.64-02	ND Century Code	350	350	400	14.29%
101-3501-421.65-01	PC Software	37,378	37,378	39,568	5.86%
101-3501-421.74-01	Computer Equipment	10,650	10,650	12,250	15.02%
101-3501-421.74-02	Office Equipment	-	-	18,990	100.00%
101-3501-421.74-07	Furniture & Fixtures	2,500	2,900	2,500	0.00%
101-3501-421.82-01	Other Expenses	44,400	44,400	-	-100.00%
<b>* Sheriff Support Department</b>		<b>1,005,340</b>	<b>1,002,719</b>	<b>1,107,300</b>	<b>10.14%</b>

This department consists of 11 FTEs and the County Sheriff, which is an elected position.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Sheriff - Operations</b>					
101-3502-421.10-05	Full Time Salaries	2,334,659	2,239,556	2,388,105	2.29%
101-3502-421.10-07	On Call	7,000	7,000	7,000	0.00%
101-3502-421.10-35	Overtime Salaries	55,000	70,000	75,000	36.36%
101-3502-421.10-36	Special Events Pay	50,000	50,000	50,000	0.00%
101-3502-421.20-01	Social Security	147,628	142,659	151,514	2.63%
101-3502-421.20-05	Medicare	34,771	33,560	35,731	2.76%
101-3502-421.20-10	Retirement	208,304	224,014	259,799	24.72%
101-3502-421.20-15	Workers Compensation	31,405	32,947	31,300	-0.33%
101-3502-421.20-25	Health Insurance	272,748	264,472	312,384	14.53%
101-3502-421.20-30	License Fees	450	450	855	90.00%
101-3502-421.20-35	Dental Insurance	11,520	10,280	10,080	-12.50%
101-3502-421.33-08	Animal Control	12,000	12,000	20,000	66.67%
101-3502-421.33-09	Contracted Services	60,494	10,000	40,853	-32.47%
101-3502-421.33-10	Valley Water Rescue	3,600	3,600	3,052	-15.22%
101-3502-421.33-11	RRV SWAT Team	6,852	6,852	11,852	72.97%
101-3502-421.35-02	Wellness Testing	2,000	1,200	2,000	0.00%
101-3502-421.46-02	Mobile Data Terminals	24,736	12,000	58,200	135.28%
101-3502-421.53-10	Cell Phones	5,700	4,000	5,700	0.00%
101-3502-421.57-01	Education Travel & Per Diem	17,500	20,000	31,986	82.78%
101-3502-421.57-02	Seminar Registration	15,000	15,000	15,000	0.00%
101-3502-421.58-01	Travel Cost & Per Diem	3,500	3,500	3,500	0.00%
101-3502-421.59-06	Sheriff's Assoc.	2,030	2,000	2,240	10.34%
101-3502-421.61-04	Operational Supplies	10,000	10,000	12,000	20.00%
101-3502-421.61-05	Printing & Forms	6,000	6,000	6,000	0.00%
101-3502-421.61-08	Uniforms	32,254	32,254	34,955	8.37%
101-3502-421.61-11	Weapons/Ammunition	26,978	27,000	59,390	120.14%
101-3502-421.61-12	Drug Unit	5,000	5,000	5,000	0.00%
101-3502-421.61-13	Investigations	6,000	6,000	6,000	0.00%
101-3502-421.61-15	Awards/Commendations	1,000	1,000	1,000	0.00%
101-3502-421.61-16	Crime Prevention	5,000	5,000	17,500	250.00%
101-3502-421.63-01	Gas	220,000	210,000	220,000	0.00%
101-3502-421.63-02	Routine Maintenance	36,000	33,000	36,000	0.00%
101-3502-421.63-03	Major Repairs	36,000	33,000	36,000	0.00%
101-3502-421.65-01	PC Software	6,630	6,630	5,800	-12.52%
101-3502-421.74-01	Computer Equipment	26,120	27,587	22,500	-13.86%
101-3502-421.74-02	Office Equipment	2,500	2,500	2,500	0.00%
101-3502-421.74-04	Field Equipment/Radios	22,175	22,175	47,543	114.40%
101-3502-421.74-05	Vehicle Equipment/Radar	31,600	31,600	40,850	29.27%
101-3502-421.74-06	Vehicles	272,000	272,000	160,162	-41.12%
101-3502-421.82-03	JAIBG Funds	22,000	18,000	18,000	-18.18%
<b>* Sheriff Operations Department</b>		<b>4,074,154</b>	<b>3,913,836</b>	<b>4,247,351</b>	<b>4.25%</b>

This department contains 36 FTEs - 20 Field Deputies, 5 Deputy/Investigators, 2 Corporal, 5 Sergeants/Shift Commanders, 2 Captains, 1 Director financial and 1 Chief Deputy sheriff.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Emergency Services Unit</b>					
101-3504-421.33-06	Wellness Testing	5,000	1,000	5,000	0.00%
101-3504-421.57-01	Education Travel & Per Diem	500	500	500	0.00%
101-3504-421.57-02	Seminar Registration	1,000	1,000	1,000	0.00%
101-3504-421.59-06	Sheriff's Assoc.	115	115	115	0.00%
101-3504-421.61-04	Operational Supplies	1,000	1,000	1,000	0.00%
101-3504-421.61-08	Uniforms	25,248	25,248	16,570	-34.37%
101-3504-421.61-11	Weapons/Ammunition	3,000	3,000	6,950	131.67%
101-3504-421.61-15	Awards/Commendations	400	400	400	0.00%
101-3504-421.74-04	Field Equipment/Radios	9,150	9,150	11,975	30.87%
101-3504-421.74-06	Vehicles	37,252	37,000	2,000	-94.63%
<b>* Emergency Services Unit</b>		<u>82,665</u>	<u>78,413</u>	<u>45,510</u>	<u>-44.95%</u>

This budget allows for up to 25 Emergency Service Unit personnel (Reservists).

**The Sheriff's Department generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$ 708,487
<b>Expenditures</b>	\$ <u>5,400,161</u>
<b>Net Cost</b>	\$ <u>4,691,674</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Jail</b>					
101-3510-422.10-05	Full Time Salaries	4,165,830	4,163,417	4,348,866	4.39%
101-3510-422.10-07	On-Call Salaries	2,000	-	2,000	0.00%
101-3510-422.10-20	Hourly Salaries	-	21,764	45,334	100.00%
101-3510-422.10-35	Overtime Salaries	88,000	120,000	96,000	9.09%
101-3510-422.20-01	Social Security	246,158	255,606	260,128	5.68%
101-3510-422.20-05	Medicare	59,195	59,778	62,492	5.57%
101-3510-422.20-10	Retirement	361,476	404,709	470,054	30.04%
101-3510-422.20-15	Workers Compensation	67,837	70,585	70,299	3.63%
101-3510-422.20-16	Volunteer Exp./Workers Comp	4,500	4,500	-	-100.00%
101-3510-422.20-25	Health Insurance	617,735	598,354	723,108	17.06%
101-3510-422.20-30	License Fees	585	585	450	-23.08%
101-3510-422.20-35	Dental Insurance	34,320	32,342	33,600	-2.10%
101-3510-422.33-01	Consulting	12,250	11,000	12,250	0.00%
101-3510-422.33-02	Jail Nurse	327,112	327,112	359,289	9.84%
101-3510-422.33-06	Wellness/Testing	6,360	6,400	8,220	29.25%
101-3510-422.33-09	Contracted Services	3,500	2,500	3,500	0.00%
101-3510-422.35-02	Medical Expense	300,000	300,000	382,036	27.35%
101-3510-422.37-50	Board/Meals	265,015	260,000	303,613	14.56%
101-3510-422.37-53	Transport of Committed	20,000	15,000	20,000	0.00%
101-3510-422.37-56	Trustee Expense	22,995	23,000	22,995	0.00%
101-3510-422.37-59	Prisoner Boarding	1,000	1,000	2,000	100.00%
101-3510-422.37-62	On-Site Monitoring	2,920	-	2,920	0.00%
101-3510-422.43-01	Copier	11,323	11,323	13,211	16.67%
101-3510-422.43-09	Equipment	11,750	11,750	9,750	-17.02%
101-3510-422.44-02	Teletype Line Lease	2,388	2,388	3,328	39.36%
101-3510-422.44-03	Equipment Lease	750	100	750	0.00%
101-3510-422.46-01	Repairs	5,000	2,400	5,000	0.00%
101-3510-422.53-01	Office Telephone	19,200	19,200	19,200	0.00%
101-3510-422.53-10	Cell Phones	9,200	9,200	9,200	0.00%
101-3510-422.57-01	Education Travel & Per Diem	12,000	12,000	12,000	0.00%
101-3510-422.57-02	Seminar Registration	21,000	21,000	21,000	0.00%
101-3510-422.58-01	Travel Costs & Per Diem	5,000	5,000	5,000	0.00%
101-3510-422.59-06	Sheriff's Assoc.	2,020	2,020	2,145	6.19%
101-3510-422.61-01	General Office Supplies	6,000	4,000	6,000	0.00%
101-3510-422.61-02	Postage	6,500	8,000	8,500	30.77%
101-3510-422.61-04	Operational Supplies	82,000	90,000	114,511	39.65%
101-3510-422.61-05	Printing & Forms	10,000	10,000	11,000	10.00%
101-3510-422.61-08	Uniforms	28,506	18,000	20,000	-29.84%
101-3510-422.61-10	Film & Processing	11,100	10,000	13,100	18.02%
101-3510-422.61-11	Weapons/Ammo	16,900	16,900	12,700	-24.85%
101-3510-422.61-17	Resident Supplies	41,250	38,000	36,956	-10.41%
101-3510-422.61-18	Food Services	18,000	14,000	18,000	0.00%
101-3510-422.61-20	Laundry	9,000	13,000	12,000	33.33%
101-3510-422.64-01	Reference Books	3,500	3,500	10,850	210.00%
101-3510-422.65-01	PC Software	13,520	13,520	18,000	33.14%
101-3510-422.74-01	Computer Equipment	16,500	16,500	26,000	57.58%
101-3510-422.74-02	Office Equipment	2,500	2,500	5,895	135.80%
101-3510-422.74-04	Communications	14,700	14,700	21,700	47.62%
101-3510-422.74-06	Vehicles	34,000	34,000	-	-100.00%
101-3510-422.74-07	Furniture & Fixtures	84,548	70,000	16,198	-80.84%
101-3510-422.74-08	Electronic Equipment	2,130	2,130	2,130	0.00%
101-3510-422.91-11	New Employees	-	-	3,601	100.00%
<b>* County Jail</b>		<b>7,109,073</b>	<b>7,152,783</b>	<b>7,686,879</b>	<b>8.13%</b>

This department consists of 88 FTE's. The new employee consist of promoting assistant jail administrator from a C43 to a C51.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>The County Jail generates non-tax revenue:</b>					
Non-Tax Revenue	\$	1,073,000			
Expenditures	\$	7,686,879			
Net Cost	\$	6,613,879			
<b>Detention Center</b>					
101-3511-422.10-05	Full Time Salaries	274,073	274,073	283,867	3.57%
101-3511-422.10-20	Hourly Salaries	150,028	173,298	179,185	19.43%
101-3511-422.10-35	Overtime Salaries	4,000	8,000	10,000	150.00%
101-3511-422.20-01	Social Security	25,495	27,321	28,363	11.25%
101-3511-422.20-05	Medicare	5,963	6,390	6,633	11.24%
101-3511-422.20-10	Retirement	38,221	44,890	51,306	34.24%
101-3511-422.20-15	Workers Compensation	9,922	10,991	10,467	5.49%
101-3511-422.20-25	Health Insurance	51,612	46,082	50,888	-1.40%
101-3511-422.20-35	Dental Insurance	4,416	3,800	3,744	-15.22%
101-3511-422.37-50	Board/Meals	20,424	13,000	18,546	-9.20%
101-3511-422.43-01	Copier	500	500	500	0.00%
101-3511-422.53-01	Office Telephone	1,780	1,780	1,780	0.00%
101-3511-422.57-01	Education Travel & Per Diem	1,500	1,500	1,500	0.00%
101-3511-422.57-02	Seminar Registration	1,250	1,250	1,250	0.00%
101-3511-422.61-01	General Office Supplies	1,500	1,500	1,500	0.00%
101-3511-422.61-08	Uniforms	6,000	6,000	6,000	0.00%
101-3511-422.61-17	Resident Supplies	4,000	4,000	4,000	0.00%
101-3511-422.61-19	Recreational & Craft	2,500	1,000	2,500	0.00%
101-3511-422.65-01	PC Software	525	525	1,700	223.81%
101-3511-422.74-01	Computer Equipment	1,400	1,400	850	-39.29%
101-3511-422.74-07	Furniture & Fixtures	4,077	5,000	4,000	-1.89%
<b>* Detention Center</b>		<u>609,186</u>	<u>632,300</u>	<u>668,579</u>	<u>9.75%</u>

This department contains 10.9 FTEs.

**The Detention Center generates non-tax revenue:**

Non-Tax Revenue	\$	72,000
Expenditures	\$	668,579
Net Cost	\$	596,579

**\*\* Total County Sheriff Department** 12,880,418      12,780,051      13,755,619      6.79%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Emergency Management</b>					
101-3701-427-10-05	Full Time Salaries	97,987	97,987	102,328	4.43%
101-3701-427.10-25	Temp/Employment Agency	42,000	42,000	45,000	7.14%
101-3701-427.10-35	Overtime	-	100	-	0.00%
101-3701-427.20-01	Social Security	5,723	5,723	5,795	1.26%
101-3701-427.20-05	Medicare	1,338	1,338	1,355	1.27%
101-3701-427.20-10	Retirement	8,937	10,053	11,522	28.92%
101-3701-427.20-15	Workers Compensation	958	941	941	-1.77%
101-3701-427.20-25	Health Insurance	16,284	22,392	26,328	61.68%
101-3701-427.20-35	Dental Insurance	960	960	960	0.00%
101-3701-427.43-01	Copier	700	500	500	-28.57%
101-3701-427.43-06	Emergency Generator	675	672	675	0.00%
101-3701-427.44-01	Rent/Lease	4,800	4,800	4,800	0.00%
101-3701-427.53-01	Office Telephone	1,200	500	500	-58.33%
101-3701-427.53-09	Satellite Services	1,380	1,380	1,500	8.70%
101-3701-427.53-10	Cell Phones	-	1,200	1,200	100.00%
101-3701-427.57-01	Education Travel & Per Diem	2,350	2,350	2,350	0.00%
101-3701-427.57-02	Seminar Registration	825	825	825	0.00%
101-3701-427.59-06	ND Emergency Management Assn	50	50	50	0.00%
101-3701-427.61-01	General Office Supplies	1,000	750	750	-25.00%
101-3701-427.63-01	Gas	4,000	3,000	3,000	-25.00%
101-3701-427.63-02	Routine Maintenance	1,000	300	500	-50.00%
101-3701-427.63-03	Major Repairs	1,000	500	500	-50.00%
101-3701-427.65-01	PC Software	1,050	1,050	850	-19.05%
101-3701-427.74-01	Computer Equipment	2,000	2,000	2,000	0.00%
101-3701-427.74-02	Office Equipment	-	-	650	100.00%
101-3701-427.74-04	Field Equipment/Radios	3,000	3,000	3,000	0.00%
101-3701-427.74-06	Vehicles	31,500	29,829	-	-100.00%
101-3701-427.74-12	Homeland Security Equipment	68,575	50,000	20,000	-70.83%
<b>** Total Emergency Management</b>		<u>299,292</u>	<u>284,200</u>	<u>237,879</u>	<u>-20.52%</u>

This department consists of an emergency manager and a senior secretary position.

Note that Emergency Management administration is funded partially through grants.

Non-Tax Revenue	\$	132,283
Expenditures	\$	237,879
Net Cost	\$	<u>105,596</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Planning</b>					
101-4002-417.10-05	Full Time Salaries	57,728	57,728	60,978	5.63%
101-4002-417.20-01	Social Security	3,386	3,386	3,590	6.02%
101-4002-417.20-05	Medicare	792	792	839	5.93%
101-4002-417.20-10	Retirement	5,265	5,346	6,866	30.41%
101-4002-417.20-15	Workers Compensation	153	171	171	11.76%
101-4002-417.20-25	Health Insurance	11,196	11,196	13,164	17.58%
101-4002-417.33-09	Consulting	-	-	2,000	100.00%
101-4002-417.53-01	Office Telephone	350	350	350	0.00%
101-4002-417.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
101-4002-417.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
101-4002-417.59-06	Membership Fees	400	400	425	6.25%
101-4002-417.61-01	Office Supplies	200	200	200	0.00%
101-4002-417.61-02	Postage	500	200	500	0.00%
101-4002-417.61-05	Printing & Forms	200	200	200	0.00%
101-4002-417.64-01	Reference Books	150	150	150	0.00%
101-4002-417.65-01	PC Software	1,970	2,730	2,500	26.90%
<b>** Total County Planning</b>		<u>86,290</u>	<u>86,849</u>	<u>95,933</u>	<u>11.18%</u>

This department has 1 FTE - the County Planner.

Note that County Planning is partially funded by fees:

Non-Tax Revenue	\$ 200
Expenditures	<u>\$ 95,933</u>
Net Cost	<u>\$ 95,733</u>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>County Extension</b>					
<b>Extension Service Operations</b>					
101-4501-464.10-05	Full Time Salaries	135,077	135,077	139,929	3.59%
101-4501-464.10-10	Shared Salaries with NDSU	153,559	153,559	155,491	1.26%
101-4501-464.10-25	Temp/Employment Agency	5,840	5,839	10,840	85.62%
101-4501-464.20-01	Social Security	8,089	8,089	8,396	3.80%
101-4501-464.20-05	Medicare	1,892	1,892	1,964	3.81%
101-4501-464.20-10	Retirement	12,319	13,859	15,644	26.99%
101-4501-464.20-15	Workers Compensation	348	351	352	1.15%
101-4501-464.20-25	Health Insurance	15,264	15,264	17,964	17.69%
101-4501-464.20-35	Dental Insurance	1,440	1,440	1,440	0.00%
101-4501-464.43-09	Equipment	4,400	4,392	4,000	-9.09%
101-4501-464.44-01	Meeting Room Rent	700	370	500	-28.57%
101-4501-464.46-01	Repairs	500	500	300	-40.00%
101-4501-464.53-01	Office Telephone	4,654	4,562	4,654	0.00%
101-4501-464.53-10	Cell Phones	720	720	720	0.00%
101-4501-464.54-03	Office Marketing	3,960	3,959	4,000	1.01%
101-4501-464.57-02	Seminar Registration	5,820	5,738	5,000	-14.09%
101-4501-464.57-04	Workshop Expense	16,670	16,629	24,860	49.13%
101-4501-464.58-01	Education Travel & Per Diem	14,650	14,602	17,000	16.04%
101-4501-464.59-06	Various Memberships	550	550	550	0.00%
101-4501-464.61-01	General Office Supplies	7,000	6,935	7,000	0.00%
101-4501-464.61-02	Postage	10,000	9,972	10,000	0.00%
101-4501-464.61-05	Printing & Forms	7,750	7,686	7,750	0.00%
101-4501-464.61-10	Film & Processing	200	200	200	0.00%
101-4501-464.64-01	Reference Books	500	498	500	0.00%
101-4501-464.64-04	Publications for Resale	3,750	3,722	3,750	0.00%
101-4501-464.65-01	PC Software	5,510	5,510	4,410	-19.96%
101-4501-464.74-01	Computer Equipment	11,700	11,700	10,250	-12.39%
101-4501-464.74-02	Office Equipment	1,250	1,200	10,145	711.60%
<b>* Extension Service Operations</b>		<b>434,112</b>	<b>434,815</b>	<b>467,609</b>	<b>7.72%</b>

This department has 3 FTEs. The county also 'shares' the cost of salaries and benefits with NDSU for 5 Extension Agents.

**The Extension Service partially funded by non-tax revenue:**

Non-Tax Revenue	\$	30,650
Expenditures	\$	467,609
Net Cost	\$	436,959

**Parenting Resource Center**

101-4502-464.10-10	Shared Salaries with NDSU	15,868	15,865	18,327	15.50%
101-4502-464.37-78	Educational Program	33,920	33,818	24,500	-27.77%
101-4502-464.57-05	Professional Development	1,080	1,080	1,080	0.00%
101-4502-464.58-01	Travel Costs & Per Diem	2,000	1,999	2,000	0.00%
101-4502-464.61-01	General Office Supplies	800	799	600	-25.00%
101-4502-464.61-05	Printing & Forms	3,000	2,904	3,000	0.00%
<b>* Parenting Resource Center</b>		<b>56,668</b>	<b>56,465</b>	<b>49,507</b>	<b>-12.64%</b>

The Parenting Resource Center is funded by grants from the VCSCC and the Department of Human Services.

**The Parenting Resource Center is partially funded by non-tax revenue:**

Non-Tax Revenue	\$	25,500
Expenditures	\$	49,507
Net Cost	\$	24,007

**\*\* Total Extension Service Department** 490,780      491,280      517,116      5.37%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Veterans Service Office</b>					
101-5070-444.10-01	Department Head	58,664	58,664	60,939	3.88%
101-5070-444.10-05	Full Time Salaries	125,764	121,586	120,078	-4.52%
101-5070-444.10-35	Overtime Salaries	1,000	1,000	1,000	0.00%
101-5070-444.20-01	Social Security	11,119	11,032	11,190	0.64%
101-5070-444.20-05	Medicare	2,600	2,580	2,617	0.65%
101-5070-444.20-10	Retirement	16,820	18,494	20,382	21.18%
101-5070-444.20-15	Workers Compensation	464	554	469	1.08%
101-5070-444.20-25	Health Insurance	26,460	22,897	31,128	17.64%
101-5070-444.20-35	Dental Insurance	1,440	1,720	1,920	33.33%
101-5070-444.43-01	Copier	800	800	800	0.00%
101-5070-444.53-01	Office Telephone	2,000	2,000	2,000	0.00%
101-5070-444.57-02	Seminar Registration	600	920	920	53.33%
101-5070-444.58-01	Travel Costs & Per Diem	7,755	7,775	7,775	0.26%
101-5070-444.59-06	Agency Dues	240	270	240	0.00%
101-5070-444.61-01	General Office Supplies	3,000	2,500	2,500	-16.67%
101-5070-444.61-02	Postage	1,000	500	500	-50.00%
101-5070-444.65-01	PC Software	2,850	2,850	2,800	-1.75%
101-5070-444.74-01	Computer Equipment	1,700	1,700	800	-52.94%
<b>*** Total Veterans Service Expenditures</b>		<b>264,276</b>	<b>257,842</b>	<b>268,058</b>	<b>1.43%</b>

This department consists of 4 FTE's.

<b>*** TOTAL GENERAL FUND EXPENDITURES</b>	<b>24,996,498</b>	<b>24,657,281</b>	<b>25,838,251</b>	<b>3.37%</b>
Estimated Budgeted Revenues over (under) Budgeted Expenditures	(1,549,946)	1,361,468	(1,333,863)	-13.94%
Estimated Beginning Balance, January 1, 2012/ 2013	6,506,714	6,506,714	7,868,182	20.92%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>	<b>4,956,768</b>	<b>7,868,182</b>	<b>6,534,319</b>	<b>31.83%</b>

The county strives to budget to maintain an ending reserve of 7% - 10% of expenditures. The projected fund balance for December 31, 2013 is \$6,534,319 which is 25.29% of the total budgeted expenditures.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>HUMAN SERVICES FUND:</b>					
<b>REVENUES:</b>					
201-5005-311.01-00	Property Tax	8,361,518	8,479,768	9,670,663	15.66%
201-5005-311.02-00	Mobile Home	16,877	15,671	17,872	5.90%
201-5005-311.04-00	Interest & Penalty	48,984	36,132	41,206	-15.88%
201-5005-321.50-02	Day Care License Fees	15,000	15,000	15,000	0.00%
201-5005-335.11-00	Homestead Credit	19,610	20,481	23,344	19.04%
201-5005-335.17-00	Veteran's Credit	21,722	25,259	28,861	32.87%
201-5005-335.55-10	Federal/ State/ Contracts	1,069,501	1,105,000	1,058,156	-1.06%
201-5005-335.55-11	HCBS	180,000	215,000	215,000	19.44%
201-5005-335.55-12	Prime Time Child Care	13,500	13,500	13,500	0.00%
201-5005-335.55-13	Parent Aid Project	134,224	134,224	134,224	0.00%
201-5005-335.55-15	Wrap Around Program	18,000	18,000	18,000	0.00%
201-5005-335.55-16	Child A/N Investigations	653,680	653,680	673,105	2.97%
201-5005-335.55-17	MFP/ADRC (Aging)	105,147	105,147	110,572	100.00%
201-5005-335.55-19	Family Focus Project	447,980	447,980	447,980	0.00%
201-5005-335.55-29	Foster Care Travel-Admin	5,000	7,500	6,000	20.00%
201-5005-335.55-33	100% Funded	100,000	100,000	100,000	0.00%
201-5005-335.55-40	SPOC-CM Revenue	147,000	300,000	300,000	104.08%
201-5005-335.55-41	Child Care License State	82,766	79,600	83,330	0.68%
201-5005-341.60-42	HCBS - SPED Rec Liab	4,500	4,500	5,000	11.11%
201-5005-341.60-43	HHA Charges	-	500	500	100.00%
201-5005-341.60-44	Homemaker Title XX Liab	250	500	300	20.00%
201-5005-341.60-45	SS Oper Exp Receipts	111,195	111,195	116,700	4.95%
201-5005-341.60-53	General Assistance	5,000	5,000	2,500	-50.00%
201-5005-341.60-55	Indirect, Misc Services	250	250	100	-60.00%
201-5005-341.60-56	Economic Assistance-Misc	250	220	250	0.00%
201-5005-361.70-01	Interest	17,428	14,153	14,485	-16.89%
<b>*** TOTAL HUMAN SERVICE FUND REVENUES</b>		<b>11,579,382</b>	<b>11,908,260</b>	<b>13,096,648</b>	<b>13.10%</b>

The mill rate for 2012 is 19.5 mills and will bring in approximately \$9,670,663 in property tax revenues. The property taxes comprise about 74% of the human service revenues for 2013. State and Federal revenues account for another 25% of the total human service revenues.

**HUMAN SERVICES FUND:**

**EXPENDITURES:**

**Human Service Board**

201-5005-444.10-01	Department Head	480	480	480	0.00%
201-5005-444.20-01	Social Security	30	30	30	0.00%
201-5005-444.20-05	Medicare	7	7	7	0.00%
201-5005-444.20-15	Workers Compensation	3	-	3	0.00%
<b>* Human Service Board</b>		<b>520</b>	<b>517</b>	<b>520</b>	<b>0.00%</b>

The Social Service Board consists of the County Commissioners and two board members appointed from the public at large. The two appointed members are paid \$20 each for attending the monthly meetings. This department is reimbursed 20% - 25% from the state and federal government in the form of block grants.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Human Service Administration</b>					
201-5010-444.10-01	Department Head	93,573	93,573	98,767	5.55%
201-5010-444.10-05	Full Time Salaries	376,469	379,729	403,920	7.29%
201-5010-444.10-35	Overtime Salaries	40,000	40,000	40,000	0.00%
201-5010-444.10-40	Employment Service Agency	20,000	20,000	26,000	30.00%
201-5010-444.20-01	Social Security	30,732	31,167	32,157	4.64%
201-5010-444.20-05	Medicare	7,235	7,337	7,644	5.65%
201-5010-444.20-10	Retirement	42,868	48,561	56,603	32.04%
201-5010-444.20-15	Workers Compensation	961	1,035	1,036	7.80%
201-5010-444.20-25	Health Insurance	33,708	39,816	46,836	38.95%
201-5010-444.20-30	License Fees Reimbursed	800	800	4,800	500.00%
201-5010-444.20-35	Dental Insurance	2,880	3,360	3,360	16.67%
201-5010-444.36-01	Sponsorship	50,000	50,000	45,500	-9.00%
201-5010-444.37-01	Emergency Services	10,000	10,000	10,000	0.00%
201-5010-444.37-28	Translator Services Grant	10,000	8,000	8,000	-20.00%
201-5010-444.37-82	100% Funded Projects	100,000	100,000	100,000	0.00%
201-5010-444.43-01	Copier	13,500	13,500	14,000	3.70%
201-5010-444.43-03	Software	1,234	1,250	1,250	1.30%
201-5010-444.44-01	In-Lieu of Rent	40,000	25,000	25,000	-37.50%
201-5010-444.46-01	Repairs	1,000	1,000	1,000	0.00%
201-5010-444.51-01	Filing Fees	100	100	100	0.00%
201-5010-444.51-10	Cost Allocation	50,000	68,779	50,000	0.00%
201-5010-444.52-02	Malpractice	150	150	150	0.00%
201-5010-444.52-03	Employee Auto Coverage	7,500	9,500	9,800	30.67%
201-5010-444.53-01	Office Telephone	44,000	43,000	46,000	4.55%
201-5010-444.53-10	Cell Phones	-	1,940	2,160	100.00%
201-5010-444.54-02	Publishing	1,000	1,000	1,000	0.00%
201-5010-444.57-02	Seminar Registration	3,550	2,500	3,500	-1.41%
201-5010-444.58-01	Travel Costs & Per Diem	6,000	6,000	6,000	0.00%
201-5010-444.58-10	Client Related	-	14	-	0.00%
201-5010-444.59-06	Agency Dues	1,500	1,500	6,000	300.00%
201-5010-444.61-01	General Office Supplies	27,500	25,000	25,000	-9.09%
201-5010-444.61-02	Postage	42,000	42,000	40,000	-4.76%
201-5010-444.61-03	Computer Supplies	6,000	5,000	5,000	-16.67%
201-5010-444.61-04	Program Supplies	2,000	2,000	1,800	-10.00%
201-5010-444.61-05	Printing & Forms	5,000	5,000	6,000	20.00%
201-5010-444.65-01	PC Software	35,150	35,150	28,000	-20.34%
201-5010-444.74-01	Computer Equipment	24,000	24,000	52,400	118.33%
201-5010-444.74-02	Office Equipment	-	-	32,277	100.00%
201-5010-444.91-11	New Employee	-	-	56,161	100.00%
<b>* Human Service Administration</b>		<u>1,130,410</u>	<u>1,146,761</u>	<u>1,297,221</u>	<u>14.76%</u>

There are 7 FTEs in this department, including the Social Service Director. The new employee is for a B21 Legal Secretary. This program is reimbursed approximately 20% - 25% from the state and federal government in the form of block grants.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Daycare License &amp; Special Needs</b>					
201-5015-444.10-05	Full Time Salaries	166,191	171,426	190,974	14.91%
201-5015-444.20-01	Social Security	9,496	10,628	11,036	16.22%
201-5015-444.20-05	Medicare	2,221	2,486	2,581	16.21%
201-5015-444.20-10	Retirement	15,157	17,588	21,504	41.88%
201-5015-444.20-15	Workers Compensation	459	513	513	11.76%
201-5015-444.20-25	Health Insurance	27,732	27,732	32,604	17.57%
201-5015-444.20-35	Dental Insurance	960	960	960	0.00%
201-5015-444.57-02	Seminar Registration	600	500	500	-16.67%
201-5015-444.58-01	Travel Costs & Per Diem	500	500	500	0.00%
201-5015-444.58-10	Client Related	5,000	5,000	5,000	0.00%
<b>* Daycare Lic. &amp; Spec Needs</b>		<u>228,316</u>	<u>237,333</u>	<u>266,172</u>	<u>16.58%</u>

There are 3 FTEs in this department. The state and federal government reimburse this cost center approximately 40%.

<b>Family Serv/Special Needs</b>					
201-5016-444.37-03	High Risk Child Care				
<b>* Family Serv/Special Needs</b>		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>

This cost center is reimbursed approximately 90% from the state and federal government.

<b>MFP/ADRC</b>					
201-5018-444.40-15	Part Time Salaries	91,840	91,840	97,506	6.17%
201-5018-444.20-01	Social Security	5,694	5,694	6,045	6.16%
201-5018-444.20-05	Medicare	1,332	1,332	1,414	6.16%
201-5018-444.20-15	Workers Compensation	306	342	342	11.76%
<b>* MFP/ADRC</b>		<u>99,172</u>	<u>99,208</u>	<u>105,307</u>	<u>6.19%</u>

<b>Adult Protective Services</b>					
201-5020-444.10-05	Full Time Salaries	217,596	221,662	244,025	12.15%
201-5020-444.20-01	Social Security	13,075	13,743	14,604	11.69%
201-5020-444.20-05	Medicare	3,058	3,214	3,416	11.71%
201-5020-444.20-10	Retirement	19,845	22,742	27,477	38.46%
201-5020-444.20-15	Workers Compensation	498	555	555	11.45%
201-5020-444.20-25	Health Insurance	22,644	22,644	26,637	17.63%
201-5020-444.20-35	Dental Insurance	1,560	1,560	1,560	0.00%
201-5020-444.52-02	Malpractice	450	450	450	0.00%
201-5020-444.57-02	Seminar Registration	500	500	500	0.00%
201-5020-444.58-01	Travel Costs & Per Diem	750	750	750	0.00%
201-5020-444.58-10	Client Related	6,000	6,000	6,000	0.00%
<b>* Adult Protective Services</b>		<u>285,976</u>	<u>293,820</u>	<u>325,974</u>	<u>13.99%</u>

There are 3.25 FTEs in this department. The adult protective service is reimbursed approximately 20-25% from the state and federal government.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Home &amp; Comm Based Services</b>					
201-5025-444.10-05	Full Time Salaries	580,000	586,415	636,396	9.72%
201-5025-444.20-01	Social Security	33,637	36,358	37,274	10.81%
201-5025-444.20-05	Medicare	7,867	8,503	8,720	10.84%
201-5025-444.20-10	Retirement	52,896	60,166	71,658	35.47%
201-5025-444.20-15	Workers Compensation	1,456	1,588	1,613	10.78%
201-5025-444.20-25	Health Insurance	80,400	80,400	94,551	17.60%
201-5025-444.20-35	Dental Insurance	4,200	4,200	4,200	0.00%
201-5025-444.37-01	Emergency Services	1,000	1,000	750	-25.00%
201-5025-444.52-02	Malpractice	1,500	1,300	1,500	0.00%
201-5025-444.57-02	Seminar Registration	1,500	1,200	1,500	0.00%
201-5025-444.58-01	Travel Costs & Per Diem	1,500	1,500	1,500	0.00%
201-5025-444.58-10	Client Related	7,500	7,000	7,000	-6.67%
<b>* Home &amp; Comm Based Services</b>		<u>773,456</u>	<u>789,630</u>	<u>866,662</u>	<u>12.05%</u>

There are 9.75 FTEs in this department. This program is reimbursed approximately 20% - 25% from the state and federal government in the form of block grants.

<b>Family Service Program</b>					
201-5030-444.10-05	Full Time Salaries	623,536	621,596	630,536	1.12%
201-5030-444.20-01	Social Security	36,833	37,972	37,280	1.21%
201-5030-444.20-05	Medicare	8,614	8,880	8,719	1.22%
201-5030-444.20-10	Retirement	56,866	63,776	70,998	24.85%
201-5030-444.20-15	Workers Compensation	1,768	2,044	1,729	-2.21%
201-5030-444.20-25	Health Insurance	90,828	90,404	100,848	11.03%
201-5030-444.20-35	Dental Insurance	5,760	5,720	5,280	-8.33%
201-5030-444.37-09	Wrap Around Program	20,000	20,000	20,000	0.00%
201-5030-444.37-24	Shelter Care Expenses	2,000	2,000	3,000	50.00%
201-5030-444.52-02	Malpractice	900	-	900	0.00%
201-5030-444.57-02	Seminar Registration	1,500	1,300	1,500	0.00%
201-5030-444.58-01	Travel Costs & Per Diem	2,000	2,000	2,000	0.00%
201-5030-444.58-10	Client Related	30,000	30,000	25,000	-16.67%
<b>* Family Service Program</b>		<u>880,605</u>	<u>885,692</u>	<u>907,790</u>	<u>3.09%</u>

There are 14.5 FTEs in this department. This cost center is reimbursed up to 50%.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Children Special Health</b>					
201-5035-444.10-05	Full Time Salaries	37,966	37,996	40,202	5.89%
201-5035-444.20-01	Social Security	2,200	2,200	2,339	6.32%
201-5035-444.20-05	Medicare	515	515	547	6.21%
201-5035-444.20-10	Retirement	3,462	3,895	4,527	30.76%
201-5035-444.20-15	Workers Compensation	116	117	117	0.86%
201-5035-444.20-25	Health Insurance	5,088	5,088	5,988	17.69%
201-5035-444.20-30	Dental Insurance	480	480	480	0.00%
201-5035-444.57-02	Seminar Registration	200	200	200	0.00%
201-5035-444.58-10	Client Related	100	100	100	0.00%
* Children Special Health		<u>50,127</u>	<u>50,591</u>	<u>54,500</u>	<u>8.72%</u>

There is one FTE in this department. This cost center is reimbursed up to 62% .

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Economic Assistance</b>					
201-5040-444.10-05	Full Time Salaries	2,489,645	2,503,993	2,628,935	5.59%
201-5040-444.20-01	Social Security	145,847	149,641	153,475	5.23%
201-5040-444.20-05	Medicare	34,110	34,997	35,895	5.23%
201-5040-444.20-10	Retirement	227,055	256,910	296,018	30.37%
201-5040-444.20-15	Workers Compensation	6,535	6,872	6,743	3.18%
201-5040-444.20-25	Health Insurance	386,736	411,117	477,984	23.59%
201-5040-444.20-35	Dental Insurance	22,560	23,960	24,480	8.51%
201-5040-444.37-10	GA-Burials	106,000	80,000	85,000	-19.81%
201-5040-444.37-23	GA - Other Exp In Kind	600	600	600	0.00%
201-5040-444.53-05	Computer Time Charges	122,000	122,000	123,000	0.82%
201-5040-444.57-02	Seminar Registration	2,000	2,000	2,000	0.00%
201-5040-444.58-01	Travel Costs & Per Diem	6,000	6,000	6,000	0.00%
201-5040-444.91-11	New Employee	-	-	116,278	100.00%
* <b>Economic Assistance</b>		<u>3,549,088</u>	<u>3,598,090</u>	<u>3,956,408</u>	<u>11.48%</u>

There are 56 FTEs in this department. The new employee includes two B22 Eligibility workers. This cost center is not reimbursed by state or federal government.

<b>Food Stamp Program</b>					
201-5045-444.37-26	Issuance Costs	<u>35,000</u>	<u>33,000</u>	<u>35,000</u>	<u>0.00%</u>
<b>Family Service Assessment</b>					
201-5050-444.10-05	Full Time Salaries	827,148	828,770	891,286	7.75%
201-5050-444.20-01	Social Security	47,984	50,059	51,312	6.94%
201-5050-444.20-05	Medicare	11,222	11,707	12,000	6.93%
201-5050-444.20-10	Retirement	75,436	85,032	100,359	33.04%
201-5050-444.20-15	Workers Compensation	1,991	2,223	2,221	11.55%
201-5050-444.20-25	Health Insurance	113,352	121,368	142,716	25.91%
201-5050-444.20-35	Dental Insurance	4,320	4,800	4,800	11.11%
201-5050-444.52-02	Malpractice	1,950	1,950	2,000	2.56%
201-5050-444.57-02	Seminar Registration	1,200	1,200	1,200	0.00%
201-5050-444.58-01	Travel Costs & Per Diem	1,000	1,000	1,000	0.00%
201-5050-444.58-10	Client Related	12,000	12,000	12,000	0.00%
* <b>Family Service Assessment</b>		<u>1,097,603</u>	<u>1,120,109</u>	<u>1,220,894</u>	<u>11.23%</u>

There are 13 FTEs in this department. This department is partially reimbursed on a per investigation basis.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Family Based Services</b>					
201-5055-444.10-05	Full Time Salaries	828,622	824,230	884,774	6.78%
201-5055-444.10-15	Part Time Salaries	32,628	60,414	63,113	93.43%
201-5055-444.20-01	Social Security	49,971	53,985	55,526	11.12%
201-5055-444.20-05	Medicare	11,687	12,626	12,986	11.11%
201-5055-444.20-10	Retirement	78,546	90,765	106,732	35.88%
201-5055-444.20-15	Workers Compensation	2,070	2,723	2,456	18.65%
201-5055-444.20-25	Health Insurance	92,868	87,356	99,492	7.13%
201-5055-444.20-35	Dental Insurance	4,800	4,480	4,320	-10.00%
201-5055-444.52-02	Malpractice	2,250	2,250	2,250	0.00%
201-5055-444.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
201-5055-444.58-01	Travel Costs & Per Diem	1,000	1,000	1,000	0.00%
201-5055-444.58-10	Client Related	25,600	25,600	26,000	1.56%
<b>* Family Based Services</b>		<u>1,131,542</u>	<u>1,166,929</u>	<u>1,260,149</u>	<u>11.37%</u>

There are 14 FTEs in this department. This cost center is reimbursed up to 50%.

<b>Family Focused Project</b>					
201-5056-444.10-05	Full Time Salaries	501,410	495,213	542,177	8.13%
201-5056-444.20-01	Social Security	29,263	30,380	31,639	8.12%
201-5056-444.20-05	Medicare	6,844	7,105	7,399	8.11%
201-5056-444.20-10	Retirement	45,729	50,809	61,049	33.50%
201-5056-444.20-15	Workers Compensation	1,188	1,485	1,314	10.61%
201-5056-444.20-25	Health Insurance	56,100	57,334	65,988	17.63%
201-5056-444.20-35	Dental Insurance	2,880	3,351	3,360	16.67%
201-5056-444.52-02	Malpractice	1,050	1,050	1,050	0.00%
201-5056-444.53-01	Office Telephone	3,000	3,000	3,000	0.00%
201-5056-444.53-10	Cell Phones	-	325	324	100.00%
201-5056-444.57-02	Seminar Registration	1,000	1,000	1,000	0.00%
201-5056-444.58-01	Travel Costs & Per Diem	1,000	1,000	1,000	0.00%
201-5056-444.58-10	Client Related	7,000	6,000	6,000	-14.29%
<b>* Family Focused Project</b>		<u>656,464</u>	<u>658,052</u>	<u>725,300</u>	<u>10.49%</u>

There are 7.5 FTEs in this department. This department is reimbursed up to 90% (up to contract ceiling).

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>Parent Aide Project</b>					
201-5060-444.10-20	Hourly Salaries	125,005	125,005	130,214	4.17%
201-5060-444.20-01	Social Security	6,703	6,703	7,084	5.68%
201-5060-444.20-05	Medicare	1,568	1,568	1,657	5.68%
201-5060-444.20-10	Retirement	11,400	12,825	14,662	28.61%
201-5060-444.20-15	Workers Compensation	612	684	684	11.76%
201-5060-444.20-25	Health Insurance	26,320	27,594	27,594	4.84%
201-5060-444.20-35	Dental Insurance	1,728	1,728	1,728	0.00%
201-5060-444.53-01	Office Telephone	1,000	1,000	1,000	0.00%
201-5060-444.57-02	Seminar Registration	700	690	700	0.00%
201-5060-444.58-10	Client Related	4,000	4,000	4,000	0.00%
<b>* Parent Aide Project</b>		<b>179,036</b>	<b>181,797</b>	<b>189,323</b>	<b>5.75%</b>
There are 3.6 FTEs in this department. This department is reimbursed up to 90% (up to contract ceiling).					
<b>Adult Service Homemakers</b>					
201-5065-444.37-05	Purch Home Health Aide	20,000	20,000	20,000	0.00%
201-5065-444.51-04	Contracted Services	126,000	100,000	100,000	-20.63%
<b>* Adult Service Homemakers</b>		<b>146,000</b>	<b>120,000</b>	<b>120,000</b>	<b>-17.81%</b>
This cost center is reimbursed 20 - 25%.					
<b>Foster Care Travel</b>					
201-5075-444.37-29	Foster Care Travel-Admin	5,000	5,000	5,000	0.00%
201-5075-444.51-30	Foster Care Travel-Grant	15,000	18,000	18,000	20.00%
<b>* Foster Care Travel</b>		<b>20,000</b>	<b>23,000</b>	<b>23,000</b>	<b>15.00%</b>
This cost center is reimbursed 25%.					
<b>Foster Care Recruit-CSCC</b>					
201-5090-444.33-09	Contracted Services	7,500	2,500	2,500	-66.67%
201-5090-444.53-01	Office Telephone	120	120	120	0.00%
201-5090-444.61-02	Postage	150	480	480	220.00%
201-5090-444.61-04	Program Supplies	18,000	22,670	22,670	25.94%
<b>* Foster Care Recruit-CSCC</b>		<b>25,770</b>	<b>25,770</b>	<b>25,770</b>	<b>0.00%</b>
<b>State Programs</b>					
201-5099-444.37-16	Foster Care Medicaid	61,219	75,000	63,454	3.65%
201-5099-444.37-17	Foster Care	1,615,635	1,800,000	1,796,894	11.22%
201-5099-444.37-20	SPED	28,835	29,000	26,500	-8.10%
201-5099-444.37-83	MA Match - SPOC	69,090	150,000	150,000	117.11%
<b>* State Programs</b>		<b>1,774,779</b>	<b>2,054,000</b>	<b>2,036,848</b>	<b>14.77%</b>
<b>*** TOTAL HUMAN SERVICE FUND EXPENDITURES</b>		<b>12,078,864</b>	<b>12,499,299</b>	<b>13,431,838</b>	<b>11.20%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(499,482)	(591,039)	(335,190)	-32.89%
Estimated Beginning Balance, January 1, 2012 / 2013		2,272,141	2,272,141	1,681,102	-26.01%
Estimated Ending Balance, December 31, 2012 / 2013		1,772,659	1,681,102	1,345,912	-24.07%

It is County policy to budget to maintain a 7% - 10% reserve in each fund. The estimated fund balance represents 10.02% of the annual appropriations.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>COUNTY ROAD &amp; BRIDGE FUND:</b>					
<b>REVENUES:</b>					
211-4001-311.01-00	Property Tax	4,203,609	4,092,522	4,369,153	3.94%
211-4001-311.02-00	Mobile Home	8,604	7,467	7,972	-7.35%
211-4001-311.04-00	Interest & Penalty	25,205	17,398	18,574	-26.31%
211-4001-321.50-06	Over Dimensional Permits	35,000	50,000	40,000	14.29%
211-4001-331.55-22	Gas & Diesel Tax Federal	-	5,064	-	0.00%
211-4001-335.11-00	Homestead Credit	9,644	9,662	10,309	6.90%
211-4001-335.17-00	Veteran's Credit	10,783	11,994	12,829	18.97%
211-4001-335.55-20	Highway Distribution Tax	10,459,842	9,919,929	7,960,029	-23.90%
211-4001-335.55-21	Gas & Diesel State Tax	1,316	-	-	-100.00%
211-4001-344.60-46	Cities	2,000	84	2,000	0.00%
211-4001-344.60-47	Townships	5,000	5,000	5,000	0.00%
211-4001-344.60-48	Water Resource	-	172	-	0.00%
211-4001-344.60-49	County	93	93	93	100.00%
211-4001-344.60-50	Private	324	30,430	500	54.32%
211-4001-344.60-51	State	5,000	5,000	5,000	0.00%
211-4001-361.70-01	Interest	17,790	23,942	25,561	43.68%
211-4001-361.70-02	Patronage Dividends	1,000	-	1,000	0.00%
211-4001-364.02-01	Other Revenue	-	8,458	-	0.00%
211-4001-369.70-07	Insurance Claim	-	10,126	-	0.00%
211-4001-392.70-02	Sale of Property	20,000	20,000	20,000	0.00%
<b>*** TOTAL CO RD &amp; BRIDGE FUND REVENUE</b>		<b>14,805,210</b>	<b>14,217,341</b>	<b>12,478,020</b>	<b>-15.72%</b>

The mill rate for 2013 is 10.25 mills which is the same as the 2012 budget.

**COUNTY ROAD & BRIDGE FUND:**

**EXPENDITURES:**

211-4001-431.10-01	Department Head	82,062	82,062	86,976	5.99%
211-4001-431.10-05	Full Time Salaries	1,351,101	1,317,351	1,378,576	2.03%
211-4001-431.10-07	Call Back Pay	100	100	100	0.00%
211-4001-431.10-20	Hourly Salaries	218,731	219,560	221,993	1.49%
211-4001-431.10-35	Overtime Salaries	50,000	50,000	50,000	0.00%
211-4001-431.20-01	Social Security	100,813	99,703	102,575	1.75%
211-4001-431.20-05	Medicare	23,578	23,271	24,010	1.83%
211-4001-431.20-10	Retirement	132,501	145,616	167,393	26.33%
211-4001-431.20-15	Workers Compensation	26,150	33,351	28,444	8.77%
211-4001-431.20-20	Unemployment Insurance	12,000	12,000	12,000	0.00%
211-4001-431.20-25	Health Insurance	228,864	220,527	260,502	13.82%
211-4001-431.20-30	License Fees	180	180	180	0.00%
211-4001-431.20-35	Dental Insurance	10,200	10,480	10,800	5.88%
211-4001-431.33-01	Engineering	575,000	385,000	225,000	-60.87%
211-4001-431.33-09	Consulting	2,520	4,367	13,832	448.89%
211-4001-431.33-30	Convenience Fee	-	32	100	100.00%
211-4001-431.41-01	Water and Sewer	8,000	8,000	8,000	0.00%
211-4001-431.41-02	Electricity	34,000	34,000	35,500	4.41%
211-4001-431.41-03	Natural Gas	27,000	27,000	34,000	25.93%
211-4001-431.44-03	Equipment	285,000	225,000	210,000	-26.32%
211-4001-431.45-01	Routine Repairs/Maint.	200,000	200,000	200,000	0.00%
211-4001-431.45-02	Chip Sealing	725,000	600,000	450,000	-37.93%
211-4001-431.45-03	Crack Sealing	200,000	120,000	200,000	0.00%
211-4001-431.45-06	Traffic Services	200,000	220,000	225,000	12.50%
211-4001-431.45-08	Bridge & Culvert Repair	200,000	200,000	200,000	0.00%
211-4001-431.45-10	Spring Flood	508,372	78,984	100,000	-80.33%
211-4001-431.45-50	Bridge Construction	1,375,000	1,111,000	700,000	-49.09%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
211-4001-431.45-75	Road Construction	10,651,000	11,135,000	5,010,000	-52.96%
211-4001-431.46-01	Repairs	80,000	80,000	80,000	0.00%
211-4001-431.47-01	General Maintenance	75,000	75,000	80,000	6.67%
211-4001-431.51-04	Drug and Alcohol Testing	1,600	1,600	2,000	25.00%
211-4001-431.53-01	Office Telephone	6,600	6,600	6,600	0.00%
211-4001-431.53-10	Cell Phones	12,000	12,000	16,000	100.00%
211-4001-431.54-01	Publishing	3,000	3,000	2,000	-33.33%
211-4001-431.57-01	Travel & Per Diem	5,000	5,000	5,000	0.00%
211-4001-431.57-02	Seminar Registration	10,000	10,000	10,000	0.00%
211-4001-431.58-01	Travel Costs & Per Diem	7,500	7,500	7,500	0.00%
211-4001-431.59-06	Dues	600	600	600	0.00%
211-4001-431.61-01	General Office Supplies	10,000	10,000	10,000	0.00%
211-4001-431.61-02	Postage	2,500	2,500	2,500	0.00%
211-4001-431.61-04	Engineering	4,000	4,000	4,000	0.00%
211-4001-431.61-30	Shop and Building Supplies	36,000	36,000	36,000	0.00%
211-4001-431.61-32	Highway Repair Supplies	160,000	160,000	160,000	0.00%
211-4001-431.61-33	Traffic Service Supplies	30,000	30,000	50,000	66.67%
211-4001-431.61-34	Resurface/Graveling Supp.	800,000	730,000	700,000	-12.50%
211-4001-431.61-35	Bridge & Culvert Supplies	125,000	125,000	80,000	-36.00%
211-4001-431.61-36	Winter Maint. Supplies	60,000	60,000	60,000	0.00%
211-4001-431.63-01	Gas, Fuel and Fluids	540,000	540,000	540,000	0.00%
211-4001-431.63-02	Vehicle/Equipment Parts	130,000	130,000	130,000	0.00%
211-4001-431.64-01	Reference Books	800	1,028	800	0.00%
211-4001-431.65-01	PC Software	35,030	20,000	33,000	-5.80%
211-4001-431.72-01	Remodeling	1,267,300	1,904,439	168,968	-86.67%
211-4001-431.73-01	Special Assessments	6,500	6,500	6,500	0.00%
211-4001-431.73-03	Right of Ways	175,000	250,000	80,000	-54.29%
211-4001-431.74-01	Computer Equipment	4,250	4,250	12,250	188.24%
211-4001-431.74-02	Office Equipment	1,000	1,000	1,000	0.00%
211-4001-431.74-15	Heavy Equipment	510,000	510,000	170,000	-66.67%
211-4001-431.80-05	Payments to Townships	-	2,811	-	0.00%
211-4001-431.80-10	Pay Back to State	-	5,474	-	0.00%
211-4001-471.83-01	Principal	24,535	24,535	25,587	4.29%
211-4001-471.83-02	Interest	2,151	2,151	1,098	-48.95%
<b>*** TOTAL CO RD &amp; BRIDGE FUND EXPENDITURES</b>		<b>21,352,538</b>	<b>21,323,572</b>	<b>12,436,384</b>	<b>-41.76%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(6,547,328)	(7,106,231)	41,636	-100.64%
Estimated Beginning Balance, January 1, 2012 / 2013		7,470,177	7,470,177	363,946	-95.13%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>922,849</b>	<b>363,946</b>	<b>405,582</b>	<b>-56.05%</b>

The County Highway Department contains 29.25 FTEs. During the summer, approximately 12 additional personnel are hired. These employees are temporary or seasonal and not considered full time employees (FTEs).

Road Construction Projects Proposed for 2012:		
(1) Cass 4 Paving - Hwy 11 to 5 miles east	\$	3,710,000
(2) Cass 4 Grading - Hwy 11 to 5 miles east		500,000
(3) 15 Grading/ Paving - Kindred		800,000
<b>Total Projects Requested</b>	<b>\$</b>	<b>5,010,000</b>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>PARENTING WORKSHOP FUND:</b>					
<b>REVENUES:</b>					
219-4501-341.60-34	Workshop Fees	23,400	20,415	16,500	-29.49%
219-4501-361.70-01	Interest	<u>20</u>	<u>62</u>	<u>30</u>	50.00%
<b>*** TOTAL PARENTING WORKSHOP FUND REVENUES</b>		<b><u>23,420</u></b>	<b><u>20,477</u></b>	<b><u>16,530</u></b>	<b>-29.42%</b>
<b>EXPENDITURES:</b>					
219-4501-464.57-04	Workshop Expense	<u>24,000</u>	<u>23,406</u>	<u>20,000</u>	-16.67%
<b>*** TOTAL PARENTING WORKSHOP FUND EXPENDITURES</b>		<b><u>24,000</u></b>	<b><u>23,406</u></b>	<b><u>20,000</u></b>	
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(580)</u>	<u>(2,929)</u>	<u>(3,470)</u>	498.28%
Estimated Beginning Balance, January 1, 2012 / 2013		<u>19,041</u>	<u>19,041</u>	<u>16,112</u>	-15.38%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>18,461</u></b>	<b><u>16,112</u></b>	<b><u>12,642</u></b>	<b>-31.52%</b>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>24/7 SOBRIETY PROGRAM FUND:</b>					
<b>REVENUES:</b>					
220-3512-341.60-66	Drug Testing	14,000	16,000	14,000	0.00%
220-3512-361.70-01	Interest	<u>40</u>	<u>45</u>	<u>40</u>	<u>0.00%</u>
<b>*** TOTAL 24/7 SOBRIETY PROGRAM FUND REVENUES</b>		<b><u>14,040</u></b>	<b><u>16,045</u></b>	<b><u>14,040</u></b>	<b><u>100.00%</u></b>
<b>EXPENDITURES:</b>					
2203512-421.61-21	Drug Testing	<u>500</u>	<u>6,200</u>	<u>5,000</u>	900.00%
<b>*** TOTAL 24/7 SOBRIETY PROGRAM FUND EXPENDITURES</b>		<b><u>500</u></b>	<b><u>6,200</u></b>	<b><u>5,000</u></b>	
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>13,540</u>	<u>9,845</u>	<u>9,040</u>	-33.23%
Estimated Beginning Balance, January 1, 2012 / 2013		<u>18,279</u>	<u>18,279</u>	<u>28,124</u>	53.86%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>31,819</u></b>	<b><u>28,124</u></b>	<b><u>37,164</u></b>	16.80%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>DRUG RESTITUTION FUND:</b>					
<b>REVENUES:</b>					
221-3507-361.70-01	Interest	200	100	100	-50.00%
221-3507-371.65-02	Drug Restitution	12,000	18,000	18,000	50.00%
221-3508-333.55-05	Task Force-Federal Grants	119,800	155,552	100,000	-16.53%
221-3508-371.65-02	Task Force-Drug Restitution	40,000	40,000	40,000	0.00%
<b>*** TOTAL DRUG RESTITUTION FUND REVENUES</b>		<b><u>172,000</u></b>	<b><u>213,652</u></b>	<b><u>158,100</u></b>	<b><u>-8.08%</u></b>
<b>EXPENDITURES:</b>					
221-3507-421.57-02	Seminar Registration	-	7,000	-	0.00%
221-3507-421.61-12	Drug Unit	5,000	5,000	10,000	100.00%
221-3507-421.81-01	Forfeiture Distribution	8,000	8,000	-	-100.00%
221-3507-421.82-01	Other Expenses	7,000	-	-	-100.00%
221-3508-421.53-02	Task Force-Equipment	7,840	7,840	7,840	0.00%
221-3508-421.57-02	Task Force-Seminar Registration	3,960	3,960	3,960	0.00%
221-3508-421.61-12	Task Force-Drug Unit	8,000	8,000	8,000	0.00%
221-3508-421.81-01	Task Force-Forfeiture Distribution	130,000	175,000	150,000	15.38%
<b>*** TOTAL DRUG RESTITUTION FUND EXPENDITURES</b>		<b><u>169,800</u></b>	<b><u>214,800</u></b>	<b><u>179,800</u></b>	<b><u>5.89%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>2,200</u>	<u>(1,148)</u>	<u>(21,700)</u>	<u>-1086.36%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>23,179</u>	<u>23,179</u>	<u>22,031</u>	<u>-4.95%</u>
Estimated Ending Balance, December 31, 2012 / 2013		<u>25,379</u>	<u>22,031</u>	<u>331</u>	<u>-98.70%</u>

The drug restitution fund is overseen by the Sheriff's department. The fund is used to account for assets seized by law enforcement due to criminal activity. These funds are used to supplement - not replace the law enforcement budget.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>SENIOR CITIZENS FUND:</b>					
<b>REVENUES:</b>					
222-1003-311.01-00	Property Tax	477,801	483,941	495,931	3.79%
222-1003-311.02-00	Mobile Home	965	882	904	-6.32%
222-1003-311.04-00	Interest & Penalty	2,798	2,015	2,064	-26.23%
222-1003-335.11-00	Homestead Credit	1,100	1,170	1,199	9.00%
222-1003-335.17-00	Veteran's Credit	1,300	1,444	1,482	14.00%
222-1003-335.55-23	Senior Citizen Matching	360,774	360,774	372,545	3.26%
222-1003-361.70-01	Interest	207	257	264	27.54%
<b>*** TOTAL SENIOR CITIZENS FUND REVENUE</b>		<b><u>844,945</u></b>	<b><u>850,483</u></b>	<b><u>874,389</u></b>	<b><u>3.48%</u></b>
<b>EXPENDITURES:</b>					
222-1003-454.81-02	Fargo Seniors	725,000	725,000	775,000	6.90%
222-1003-454.81-03	Rural Seniors	86,834	86,834	92,852	6.93%
<b>*** TOTAL SENIOR CITIZENS FUND EXPENDITURES</b>		<b><u>811,834</u></b>	<b><u>811,834</u></b>	<b><u>867,852</u></b>	<b><u>6.90%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>33,111</u>	<u>38,649</u>	<u>6,537</u>	<u>-80.26%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>17,014</u>	<u>17,014</u>	<u>55,663</u>	<u>227.16%</u>
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>50,125</u></b>	<b><u>55,663</u></b>	<b><u>62,200</u></b>	<b><u>24.09%</u></b>

The senior citizens matching is funded by the State Department of Human Services and is based on the county mill levy.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>911 FUND:</b>					
<b>REVENUES:</b>					
224-2101-341.60-39	911 Fees	90,000	85,000	90,000	0.00%
224-2101-341.60-65	911 Wireless	180,000	230,000	230,000	27.78%
224-2101-391.99-01	Operating Transfer	50,000	25,000	20,000	-60.00%
<b>*** TOTAL 911 FUND REVENUES</b>		<b><u>320,000</u></b>	<b><u>340,000</u></b>	<b><u>340,000</u></b>	<b><u>6.25%</u></b>
<b>EXPENDITURES:</b>					
224-2101-424.53-04	911 Service Contract	277,433	277,433	278,594	0.42%
224-2101-424.53-05	Line Charge	9,500	9,500	9,500	0.00%
224-2101-424.53-07	Statewide Upgrade	36,000	46,000	48,000	33.33%
<b>*** TOTAL 911 FUND EXPENDITURES</b>		<b><u>322,933</u></b>	<b><u>332,933</u></b>	<b><u>336,094</u></b>	<b><u>4.08%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(2,933)</u>	<u>7,067</u>	<u>3,906</u>	<u>-233.17%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>(1,881)</u>	<u>(1,881)</u>	<u>5,186</u>	<u>-375.70%</u>
<b>Estimated Ending Balance, December 31, 2012/ 2013</b>		<b><u>(4,814)</u></b>	<b><u>5,186</u></b>	<b><u>9,092</u></b>	<b><u>-288.87%</u></b>

A fee of \$1 is assessed on every land line and wireless phone in the county. In 2012 20% of the wireless 911 fees are submitted to the statewide upgrade. For 2013 15% off all the fees will be submitted for the statewide upgrade. The remaining fees collected are used to fund the Red River Regional Dispatch Center.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>STATES ATTORNEY ASSET FORFEITURE FUND:</b>					
<b>REVENUES:</b>					
225-3101-361.70-01	Interest	500	300	300	-40.00%
225-3101-371.65-03	Asset Forfeiture	15,000	15,000	15,000	0.00%
<b>*** TOTAL SA ASSET FORFEITURE FUND REVENUE</b>		<b>15,500</b>	<b>15,300</b>	<b>15,300</b>	<b>-1.29%</b>
<b>EXPENDITURES:</b>					
225-3101-419.82-01	Supplies & Equipment	3,000	8,191	3,000	0.00%
<b>*** TOTAL SA ASSET FORFEITURE FUND EXPENDITURES</b>		<b>3,000</b>	<b>8,191</b>	<b>3,000</b>	
Estimated Budget Revenues over (under) Budgeted Expenditures		12,500	7,109	12,300	-1.60%
Estimated Beginning Balance, January 1, 2012 / 2013		97,439	97,439	104,548	7.30%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>109,939</b>	<b>104,548</b>	<b>116,848</b>	<b>6.28%</b>

This fund is used to accumulate funds resulting from the States Attorney's portion of asset forfeitures. Additional funds may be used for other prosecution aids for the States Attorney's Office.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>JAIBG FUND</b>					
<b>REVENUES:</b>					
226-3501-361.70-01	Interest	300	200	300	0.00%
226-3501-371.65-04	JAIBG	8,000	7,000	8,000	0.00%
<b>*** TOTAL JAIBG FUND REVENUES</b>		<b>8,300</b>	<b>7,200</b>	<b>8,300</b>	<b>0.00%</b>
<b>EXPENDITURES:</b>					
226-3501-421.81-03	JAIBG Distribution	5,000	5,000	5,000	0.00%
<b>*** TOTAL JAIBG FUND EXPENDITURES</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		3,300	2,200	3,300	0.00%
Estimated Beginning Balance, January 1, 2012 / 2013		57,677	57,677	59,877	3.81%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>60,977</b>	<b>59,877</b>	<b>63,177</b>	<b>3.61%</b>

The JAIBG revenue is the Juvenile Accountability Incentive Block Grant and is 90% federal funded. The grant is used for programs that encourage or assist juvenile offenders in being more accountable for their criminal activities.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>COUNTY EMERGENCY/ FLOOD MITIGATION FUND:</b>					
<b>REVENUES:</b>					
229-1001-311.01-00	Property Tax	1,433,403	1,444,469	1,487,794	3.79%
229-1001-311.02-00	Mobile Home	2,768	2,572	2,650	-4.26%
229-1001-311.04-00	Interest & Penalty	1,882	2,577	2,655	41.07%
229-1001-335.11-00	Homestead Credit	2,849	3,077	3,168	11.20%
229-1001-335.17-00	Veteran's Credit	3,739	4,133	4,257	13.85%
229-1001-361.70-01	Interest	706	2,379	2,450	247.03%
<b>*** TOTAL EMERGENCY FUND REVENUES</b>		<b>1,445,347</b>	<b>1,459,207</b>	<b>1,502,974</b>	<b>3.99%</b>
<b>EXPENDITURES:</b>					
229-1001-411.81-01	Contingency	1,486,386	-	1,200,000	-19.27%
229-1001-463.80-09	Buyouts	-	51,203	-	0.00%
229-1001-481.99-01	Operating Transfer	-	550,261	-	0.00%
<b>*** TOTAL EMERGENCY/ FLOOD MITIGATION FUND EXPENDITURES</b>		<b>1,486,386</b>	<b>601,464</b>	<b>1,200,000</b>	<b>100.00%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(41,039)	857,743	302,974	-838.26%
Estimated Beginning Balance, January 1, 2012 / 2013		28,072	28,072	885,815	3055.51%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>(12,967)</b>	<b>885,815</b>	<b>1,188,789</b>	<b>-9267.80%</b>

The Emergency Fund is authorized by state law and is used to provide funds during emergencies caused by acts of nature. No levy is allowed if the fund balance plus the uncollected taxes equal an amount produced by a levy of 5.00 mills on the taxable valuation of the county. The fund balance is well below the 5 mill maximum which is approximately \$2,580,000.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>WEED CONTROL FUND:</b>					
<b>REVENUES:</b>					
231-4003-311.01-00	Property Tax	314,765	314,765	333,759	6.03%
231-4003-311.02-00	Mobile Home	744	715	738	-0.81%
231-4003-311.04-00	Interest & Penalty	2,069	1,465	1,511	-26.97%
231-4003-335.10-00	State Aid Distribution	7,655	11,946	12,445	62.57%
231-4003-335.11-00	Homestead Credit	576	618	637	10.59%
231-4003-335.14-00	Financial Institution Tax	1,030	980	1,450	40.78%
231-4003-335.15-00	Telephone Gross Rec Tax	2,731	2,731	2,731	0.00%
231-4003-335.17-00	Veteran's Credit	853	949	979	14.77%
231-4003-335.55-09	Federal Grants	-	4,052	-	0.00%
231-4003-345.60-46	Cities	-	300	-	0.00%
231-4003-345.60-48	Water Resource	-	600	-	0.00%
231-4003-345.60-49	County	-	2,500	-	0.00%
231-4003-345.60-50	Private	-	217	-	0.00%
231-4003-345.60-51	State	30,000	38,000	30,000	0.00%
231-4003-361.70-01	Interest	1,553	1,172	1,500	-3.41%
231-4003-392.70-02	Sale of Property	-	600	-	0.00%
231-4003-392.70-09	Chemical Sales	-	30	-	0.00%
<b>*** TOTAL WEED CONTROL FUND REVENUE</b>		<b>361,976</b>	<b>381,640</b>	<b>385,750</b>	<b>6.57%</b>
<b>EXPENDITURES:</b>					
231-4003-462.10-05	Full Time Salaries	62,581	62,581	65,017	3.89%
231-4003-462.10-20	Hourly Salaries	8,000	8,000	8,200	2.50%
231-4003-462.10-35	Overtime Salaries	-	300	200	100.00%
231-4003-462.20-01	Social Security	4,421	4,421	4,465	1.00%
231-4003-462.20-05	Medicare	1,034	1,034	1,044	0.97%
231-4003-462.20-10	Retirement	5,707	6,421	7,321	28.28%
231-4003-462.20-15	Workers Compensation	912	1,102	783	-14.14%
231-4003-462.20-25	Health Insurance	5,088	5,088	5,988	17.69%
231-4003-462.20-35	Dental Insurance	-	480	480	100.00%
231-4003-462.33-02	Auditing Fees	1,500	1,750	2,250	50.00%
231-4003-462.33-09	Consulting	250	250	250	0.00%
231-4003-462.41-01	Water and Sewer	285	285	285	0.00%
231-4003-462.41-02	Electricity	2,100	2,100	2,100	0.00%
231-4003-462.45-11	Spraying	262,500	262,500	262,500	0.00%
231-4003-462.45-12	Certification Expense	300	300	300	0.00%
231-4003-462.46-01	Repairs	500	500	500	0.00%
231-4003-462.47-01	General Maintenance	1,000	1,000	1,000	0.00%
231-4003-462.52-02	Liability Insurance	-	-	428	100.00%
231-4003-462.53-01	Office Telephone	720	720	720	0.00%
231-4003-462.53-10	Cell Phones	1,200	1,200	1,200	0.00%
231-4003-462.57-02	Seminar Registration	500	500	500	0.00%
231-4003-462.58-01	Travel Costs & Per Diem	3,500	3,500	3,500	0.00%
231-4003-462.59-06	Dues	400	400	400	0.00%
231-4003-462.61-01	General Office Supplies	1,500	1,500	1,500	0.00%
231-4003-462.61-02	Postage	275	275	275	0.00%
231-4003-462.61-04	Field Work Supplies	2,500	2,500	2,500	0.00%
231-4003-462.61-05	Printing and Forms	1,000	1,000	1,000	0.00%
231-4003-462.61-22	Chemicals	20,000	20,000	20,000	0.00%
231-4003-462.61-23	Educational & Literature	500	400	500	0.00%
231-4003-462.63-01	Gas	3,000	3,000	3,000	0.00%
231-4003-462.63-02	Routine Maintenance	3,000	3,000	3,000	0.00%
231-4003-462.63-03	Major Repairs	2,000	2,000	2,000	0.00%
231-4003-462.65-01	PC Software	1,050	1,050	1,150	9.52%
231-4003-462.72-01	Remodeling	2,000	2,000	2,000	0.00%
231-4003-462.74-01	Computer Equipment	4,000	4,000	2,200	-45.00%
231-4003-462.74-15	Equipment	30,000	30,000	3,500	-88.33%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
231-4003-462.80-10	Reimbursements - LAP	20,000	20,000	20,000	0.00%
231-4003-462.80-11	Lythrum Plant Exchange	5,000	5,000	5,000	0.00%
<b>*** TOTAL WEED CONTROL FUND EXPENDITURES</b>		<b>458,323</b>	<b>460,157</b>	<b>437,056</b>	<b>-4.64%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(96,347)	(78,517)	(51,306)	-46.75%
Estimated Beginning Balance, January 1, 2012 / 2013		340,469	340,469	261,952	-23.06%
Estimated Ending Balance, December 31, 2012 / 2013		244,122	261,952	210,646	-13.71%

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>VECTOR CONTROL FUND:</b>					
<b>REVENUES:</b>					
232-4004-311.01-00	Property Tax	477,801	484,563	495,931	3.79%
232-4004-311.02-00	Mobile Home	964	896	917	-4.88%
232-4004-311.04-00	Interest & Penalty	2,799	2,064	2,112	-24.54%
232-4004-335.10-00	State Aid Distribution	23,089	34,671	36,118	56.43%
232-4004-335.11-00	Homestead Credit	1,121	1,170	1,197	6.78%
232-4004-335.14-00	Financial Institution Tax	2,894	2,752	4,072	40.70%
232-4004-335.15-00	Telephone Gross Rec Tax	1,909	1,909	1,909	0.00%
232-4004-335.17-00	Veteran's Credit	1,244	1,443	1,480	18.97%
232-4004-345.60-46	Cities	428,500	289,000	364,500	-14.94%
232-4004-361.70-01	Interest	903	663	679	-24.81%
232-4004-392.70-02	Sale of Property	-	100	-	0.00%
<b>*** TOTAL VECTOR CONTROL FUND REVENUE</b>		<b>941,224</b>	<b>819,231</b>	<b>908,915</b>	<b>-3.43%</b>
<b>EXPENDITURES:</b>					
232-4004-442.10-05	Full Time Salaries	136,342	136,342	143,531	5.27%
232-4004-442.10-20	Hourly Salaries	260,000	260,000	260,000	0.00%
232-4004-442.10-35	Overtime Salaries	20,000	20,000	20,000	0.00%
232-4004-442.20-01	Social Security	25,695	25,695	26,092	1.55%
232-4004-442.20-05	Medicare	6,009	6,009	6,102	1.55%
232-4004-442.20-10	Retirement	12,434	13,989	16,162	29.98%
232-4004-442.20-15	Workers Compensation	5,307	10,000	11,040	108.03%
232-4004-442.20-20	Unemployment	-	883	-	0.00%
232-4004-442.20-25	Health Insurance	10,176	10,176	11,976	17.69%
232-4004-442.20-35	Dental Insurance	960	960	960	0.00%
232-4004-442.33-02	Auditing Fees	1,500	1,750	2,250	50.00%
232-4004-442.35-02	Medical Expense	150	100	150	0.00%
232-4004-442.41-01	Water and Sewer	300	300	300	0.00%
232-4004-442.41-02	Electricity	1,500	1,500	1,500	0.00%
232-4004-442.46-01	Repairs	3,500	3,500	3,500	0.00%
232-4004-442.53-01	Telephone/Radio	1,800	1,800	1,800	0.00%
232-4004-442.53-10	Cell Phones	6,600	6,600	6,600	100.00%
232-4004-442.57-02	Seminar Registration	3,700	3,700	3,700	0.00%
232-4004-442.58-01	Travel Costs & Per Diem	3,500	3,500	3,500	0.00%
232-4004-442.59-06	Vector Dues	170	170	170	0.00%
232-4004-442.61-01	General Office Supplies	1,000	1,000	1,000	0.00%
232-4004-442.61-02	Postage	50	100	80	60.00%
232-4004-442.61-04	Field Work Supplies	10,000	10,000	10,000	0.00%
232-4004-442.61-05	Aerial Spraying	16,440	8,000	7,000	-57.42%
232-4004-442.61-22	Chemicals	225,000	140,000	180,000	-20.00%
232-4004-442.61-30	Shop & Building Supplies	6,500	8,000	10,000	53.85%
232-4004-442.63-01	Gas	13,500	13,500	13,500	0.00%
232-4004-442.63-02	Routine Maintenance	15,000	15,000	15,000	0.00%
232-4004-442.65-01	PC Software	2,150	2,300	2,300	6.98%
232-4004-442.74-01	Computer Equipment	850	850	3,350	294.12%
232-4004-442.74-04	Field Equipment-Spraying	32,200	30,864	34,800	8.07%
232-4004-442.80-06	Chemical Waste Removal	1,400	700	500	-64.29%
232-4004-471.83-01	Principal	98,140	98,140	102,348	4.29%
232-4004-471.83-02	Interest	8,601	8,601	4,391	-48.95%
<b>*** TOTAL VECTOR CONTROL FUND EXPENDITURES</b>		<b>930,474</b>	<b>844,029</b>	<b>903,602</b>	<b>-2.89%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		10,750	(24,798)	5,313	-50.58%
Estimated Beginning Balance, January 1, 2012/ 2013		142,080	142,080	117,282	-17.45%
Estimated Ending Balance, December 31, 2012 / 2013		152,830	117,282	122,595	-19.78%

This department has 3 FTEs. During the summer months, approximately 20 temporary or seasonal employees are hired.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>COUNTY PARK FUND:</b>					
<b>REVENUES:</b>					
233-1001-311.01-00	Property Tax	20,791	21,527	21,367	2.77%
233-1001-311.02-00	Mobile Home	36	22	22	-38.89%
233-1001-311.04-00	Interest & Penalty	128	83	83	-35.16%
233-1001-335.10-00	State Aid Distribution	3,654	5,487	5,716	56.43%
233-1001-335.11-00	Homestead Credit	14	13	13	-7.14%
233-1001-335.15-00	Telephone Gross Rec Tax	291	291	291	0.00%
233-1001-335.17-00	Veteran's Credit	30	32	32	6.67%
233-1001-335.55-05	State Grant	20,125	3,750	10,125	100.00%
233-1001-341.60-04	Campground Fees	6,500	6,500	6,500	0.00%
233-1001-361.70-01	Interest	400	265	162	-59.50%
<b>*** TOTAL COUNTY PARK FUND REVENUES</b>		<b>51,969</b>	<b>37,970</b>	<b>44,311</b>	<b>-14.74%</b>
<b>EXPENDITURES:</b>					
233-1001-451.33-13	Contracted Services	15,000	12,000	12,500	-16.67%
233-1001-451.47-01	General Maintenance	10,000	10,000	10,000	0.00%
233-1001-451.53-10	Cell Phones	480	300	300	100.00%
233-1001-451.62-02	Electricity	2,200	2,200	2,200	0.00%
233-1001-451.62-06	Gasoline & Oil	2,000	2,000	2,000	0.00%
233-1001-451.81-10	County Park Projects	39,500	23,125	17,311	-56.17%
<b>*** TOTAL COUNTY PARK FUND EXPENDITURES</b>		<b>69,180</b>	<b>49,625</b>	<b>44,311</b>	<b>-35.95%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(17,211)	(11,655)	-	-100.00%
Estimated Beginning Balance, January 1, 2012 / 2013		64,052	64,052	52,397	-18.20%
Estimated Ending Balance, December 31, 2012 / 2013		46,841	52,397	52,397	11.86%

The County Park Board administers the County Park Funds. Most funds are used for the operation and maintenance at Brewer Lake.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>JAIL COMMISSARY FUND</b>					
<b>REVENUES:</b>					
235-3510-346.01-00	Telephone Commission	50,000	50,000	50,000	0.00%
235-3510-346.02-00	Taxable Sales	150,000	188,000	240,000	60.00%
235-3510-361.70-01	Interest	1,000	700	1,000	0.00%
<b>*** TOTAL JAIL COMMISSARY FUND REVENUES</b>		<b><u>201,000</u></b>	<b><u>238,700</u></b>	<b><u>291,000</u></b>	<b><u>44.78%</u></b>
<b>EXPENDITURES:</b>					
235-3510-422.01-01	North Dakota Sales Tax	6,500	13,000	6,500	0.00%
235-3510-422.01-02	Commissary	140,000	165,000	160,000	14.29%
235-3510-422.10-05	Full Time Salaries	78,894	33,886	31,661	-59.87%
235-3510-422.20-01	Social Security	4,740	2,087	1,938	-59.11%
235-3510-422.20-05	Medicare	1,108	488	453	-59.12%
235-3510-422.20-10	Retirement	7,195	3,477	3,565	-50.45%
235-3510-422.20-15	Workers Compensation	958	246	117	-87.79%
235-3510-422.20-25	Health Insurance	19,464	5,777	5,988	-69.24%
235-3510-422.20-35	Dental Insurance	480	-	-	-100.00%
<b>*** TOTAL JAIL COMMISSARY FUND EXPENDITURES</b>		<b><u>259,339</u></b>	<b><u>223,961</u></b>	<b><u>210,222</u></b>	<b><u>-18.94%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(58,339)</u>	<u>14,739</u>	<u>80,778</u>	<u>-238.46%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>147,539</u>	<u>147,539</u>	<u>162,278</u>	<u>9.99%</u>
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>89,200</u></b>	<b><u>162,278</u></b>	<b><u>243,056</u></b>	<b><u>172.48%</u></b>

This fund is used to account for commissary commissions in the County Jail. The funds are used to purchase furniture & fixtures, recreational and audio-visual equipment and miscellaneous items for the inmates at the jail.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>HAZARDOUS PLAN FUND</b>					
<b>REVENUES:</b>					
236-3503-333.00-00	Other Revenues	6,000	5,837	6,000	0.00%
236-3503-361.70-01	Interest	100	50	50	-50.00%
<b>*** TOTAL HAZARDOUS PLAN FUND REVENUES</b>		<b>6,100</b>	<b>5,887</b>	<b>6,050</b>	<b>-0.82%</b>
<b>EXPENDITURES:</b>					
236-3503-421.33-09	HazMat Response Team	7,400	5,500	6,000	-18.92%
<b>*** TOTAL HAZARDOUS PLAN FUND EXPENDITURES</b>		<b>7,400</b>	<b>5,500</b>	<b>6,000</b>	
Estimated Budget Revenues over (under) Budgeted Expenditures		(1,300)	387	50	-103.85%
Estimated Beginning Balance, January 1, 2012 / 2013		20,048	20,048	20,435	1.93%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>18,748</b>	<b>20,435</b>	<b>20,485</b>	<b>9.26%</b>

State Statute requires this fund to account for the collection of chemical fees paid by those under the local emergency planning commission. The funds collected are used to purchase equipment and supplies for the hazardous material response team. This fund is overseen by the Sheriff's department.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>VALLEY WATER RESCUE FUND</b>					
<b>REVENUES:</b>					
237-3505-333.55-01	Other Government Grants	33,673	33,673	33,604	-0.20%
237-3505-361.70-01	Interest	300	100	100	-66.67%
<b>*** TOTAL VALLEY WATER RESCUE FUND REVENUES</b>		<b>33,973</b>	<b>33,773</b>	<b>33,704</b>	<b>-0.79%</b>
<b>EXPENDITURES:</b>					
237-3505-426.20-15	Worker's Compensation	300	386	400	33.33%
237-3505-426.52-02	Liability Insurance	600	600	600	0.00%
237-3505-426.57-01	Training	4,470	4,470	4,470	0.00%
237-3505-426.61-04	Operational	10,770	10,770	10,770	0.00%
237-3505-426.74-01	Field Equipment	18,150	18,150	18,050	-0.55%
<b>*** TOTAL VALLEY WATER RESCUE FUND EXPENDITURES</b>		<b>34,290</b>	<b>34,376</b>	<b>34,290</b>	<b>0.00%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(317)	(603)	(586)	84.86%
Estimated Beginning Balance, January 1, 2012 / 2013		7,424	7,424	6,821	-8.12%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>7,107</b>	<b>6,821</b>	<b>6,235</b>	<b>-12.27%</b>

Valley Water Rescue is a volunteer organization that provides rescue services to various law enforcement agencies in the surrounding area. The cities of Fargo, Moorhead, West Fargo and Dilworth, and the counties of Cass and Clay provide the funding for this organization. The county oversees this account.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>NDRIN FUND</b>					
<b>REVENUES:</b>					
238-2112-341.60-62	Internet Fee	1,350,000	1,350,000	1,380,000	2.22%
238-2112-361.70-01	Interest	7,500	5,000	5,000	-33.33%
<b>*** TOTAL NDRIN FUND REVENUES</b>		<b><u>1,357,500</u></b>	<b><u>1,355,000</u></b>	<b><u>1,385,000</u></b>	<b><u>2.03%</u></b>
<b>EXPENDITURES:</b>					
238-2112-411.33-13	Contract Services	40,000	40,000	53,000	32.50%
238-2112-411.33-14	NDRIN Board	10,000	15,000	10,000	0.00%
238-2112-411.33-15	Central Repository	725,000	725,000	730,000	0.69%
238-2112-411.33-17	Credit Card Service Fee	75,000	60,000	60,000	-20.00%
238-2112-411.33-19	Advertising/Marketing	15,000	15,000	15,000	0.00%
238-2112-411.43-03	Software	60,000	60,000	52,500	-12.50%
238-2112-411.46-04	General Maintenance	15,000	15,000	15,000	0.00%
238-2112-411.51-02	Microfilming	10,000	10,000	10,000	0.00%
238-2112-411.51-04	Miscellaneous Expense	5,000	5,000	5,000	0.00%
238-2112-411.61-01	General Office Supplies	5,000	5,000	2,500	-50.00%
238-2112-411.65-01	PC Software	10,000	10,000	10,000	100.00%
238-2112-411.74-01	Computer Equipment	190,000	190,000	105,000	-44.74%
<b>*** TOTAL NDRIN FUND EXPENDITURES</b>		<b><u>1,160,000</u></b>	<b><u>1,150,000</u></b>	<b><u>1,068,000</u></b>	<b><u>-7.93%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>197,500</u>	<u>205,000</u>	<u>317,000</u>	<u>60.51%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>1,194,041</u>	<u>1,194,041</u>	<u>1,399,041</u>	<u>17.17%</u>
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>1,391,541</u></b>	<b><u>1,399,041</u></b>	<b><u>1,716,041</u></b>	<b><u>23.32%</u></b>

This fund was established to account for funds held by the county for the North Dakota Recorders Information Network. This fund provides for the operation of a central repository for electronic land records from member counties and provides electronic access to those records over the internet. Funds are provided by electronic access fees charged to users of the system.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>DOCUMENT PRESERVATION FUND</b>					
<b>REVENUES:</b>					
239-2301-341.60-60	Preservation Fee	75,000	80,000	75,500	0.67%
239-2301-341.61-00	Miscellaneous Revenue	67,100	64,760	-	-100.00%
239-2301-361.70-01	Interest	1,000	500	-	-100.00%
<b>*** TOTAL DOCUMENT PRESERVATION FUND REVENUES</b>		<b>143,100</b>	<b>145,260</b>	<b>75,500</b>	<b>-47.24%</b>
<b>EXPENDITURES:</b>					
239-2301-411.33-09	Consulting	5,000	325	-	-100.00%
239-2301-411.33-18	Document Conversion	-	-	275,000	100.00%
239-2301-411.34-03	Programming	15,424	15,424	15,424	0.00%
239-2301-411.51-03	Microfilm Storage	2,200	2,200	2,200	0.00%
239-2301-411.61-01	General Office Supplies	-	2,000	-	0.00%
239-2301-411.61-07	Records Repair	5,000	3,000	3,000	-40.00%
239-2301-411.65-01	PC Software	7,600	7,600	8,400	10.53%
239-2301-411.74-01	Computer Equipment	20,600	20,600	18,200	-11.65%
<b>*** TOTAL DOCUMENT PRESERVATION FUND EXPENDITURES</b>		<b>55,824</b>	<b>51,149</b>	<b>322,224</b>	<b>477.21%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>87,276</u>	<u>94,111</u>	<u>(246,724)</u>	<u>-382.69%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>201,910</u>	<u>201,910</u>	<u>296,021</u>	<u>46.61%</u>
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>289,186</u></b>	<b><u>296,021</u></b>	<b><u>49,297</u></b>	<b><u>-82.95%</u></b>

This fund was established to account for the document preservation fee collected by the County Recorder when people file documents. By law, the fee needs to be accounted for separately and used for automation and document preservation.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>SWAT VEHICLE REPLACEMENT</b>					
<b>REVENUES:</b>					
241-3501-361.70-01	Interest	50	25	20	-60.00%
241-3501-391.99-01	Operating Transfers	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0.00%</u>
<b>*** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUES</b>		<b><u>3,050</u></b>	<b><u>3,025</u></b>	<b><u>3,020</u></b>	<b><u>-0.98%</u></b>
<b>EXPENDITURES:</b>					
241-3501-421.61-02	Postage	-	6,377	-	0.00%
<b>*** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES</b>		<b><u>-</u></b>	<b><u>6,377</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>3,050</u>	<u>(3,352)</u>	<u>3,020</u>	<u>-0.98%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>5,795</u>	<u>5,795</u>	<u>2,443</u>	<u>-57.84%</u>
Estimated Ending Balance, December 31, 2012 / 2013		<b><u>8,845</u></b>	<b><u>2,443</u></b>	<b><u>5,463</u></b>	<b><u>-38.24%</u></b>

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>DEBT SERVICE FUNDS:</b>					
<b>ROUND HILL SUBDIVISION:</b>					
<b>REVENUES:</b>					
302-2104-361.70-01	Interest	100	3	-	-100.00%
302-2104-391.99-02	Transfer In	<u>22,324</u>	<u>22,208</u>	-	<u>100.00%</u>
<b>*** TOTAL ROUND HILL REVENUES</b>		<u><b>22,424</b></u>	<u><b>22,211</b></u>	-	<u><b>-100.00%</b></u>
<b>EXPENDITURES:</b>					
302-2104-471.83-01	Principal	25,000	25,000	-	-100.00%
302-2104-471.83-02	Interest	650	650	-	-100.00%
302-2104-471.83-03	Fiscal Charges	500	592	-	-100.00%
<b>*** TOTAL ROUND HILL EXPENDITURES</b>		<u><b>26,150</b></u>	<u><b>26,242</b></u>	-	<u><b>-100.00%</b></u>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(3,726)</u>	<u>(4,031)</u>	-	<u>-100.00%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>4,031</u>	<u>4,031</u>	-	<u>-100.00%</u>
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<u><b>305</b></u>	<u><b>-</b></u>	-	<u><b>-100.00%</b></u>

Refunding Improvement Bonds of 1997 for construction in the Round Hill Subdivision final installment of \$25,000 was paid in 2012.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>GREYHAWK ESTATES SUBDIVISION:</b>					
<b>REVENUES:</b>					
303-2104-355.01-00	Assessments	34,995	34,995	32,500	-7.13%
303-2104-355.04-00	Interest and Penalty	-	163	-	0.00%
303-2104-361.70-01	Interest	200	200	100	-50.00%
<b>*** TOTAL GREYHAWK ESTATES REVENUES</b>		<b>35,195</b>	<b>35,358</b>	<b>32,600</b>	<b>-7.37%</b>
<b>EXPENDITURES:</b>					
303-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
303-2104-471.83-02	Interest	9,020	9,020	8,032	-10.95%
303-2104-471.83-03	Fiscal Charges	1,000	1,000	1,000	0.00%
<b>*** TOTAL GREYHAWK ESTATES EXPENDITURES</b>		<b>35,020</b>	<b>35,020</b>	<b>34,032</b>	<b>-2.82%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		175	338	(1,432)	-918.29%
Estimated Beginning Balance, January 1, 2012 / 2013		38,902	38,902	39,240	0.87%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>39,077</b>	<b>39,240</b>	<b>37,808</b>	<b>-3.25%</b>

Refunding Improvement Bonds of 2005 for construction in the Greyhawks Estates Subdivision due in annual installments of \$25,000 through 2020 with interest at 3.75% to 4.40%.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>HOLMEN'S 3<sup>rd</sup> SUBDIVISION:</b>					
<b>REVENUES:</b>					
306-2104-355.01-00	Assessments	6,615	6,615	6,335	-4.23%
306-2104-355.04-00	Interest and Penalty	-	14	-	0.00%
306-2104-361.70-01	Interest	100	40	50	-50.00%
<b>*** TOTAL HOLMEN'S 3<sup>rd</sup> REVENUES</b>		<b>6,715</b>	<b>6,669</b>	<b>6,385</b>	<b>-4.91%</b>
<b>EXPENDITURES:</b>					
306-2104-471.83-01	Principal	6,480	6,480	6,835	5.48%
306-2104-471.83-02	Interest	1,875	1,875	1,520	-18.93%
<b>*** TOTAL HOLMEN'S 3<sup>rd</sup> EXPENDITURES</b>		<b>8,355</b>	<b>8,355</b>	<b>8,355</b>	<b>0.00%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(1,640)	(1,686)	(1,970)	20.12%
Estimated Beginning Balance, January 1, 2012 / 2013		8,249	8,249	6,563	-20.44%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>6,609</b>	<b>6,563</b>	<b>4,593</b>	<b>-30.50%</b>

Refunding Improvement Bonds of 2001 for the construction in the Holmen's 3rd Subdivision due in annual installments of \$6,141 to \$8,024 through 2016 with interest at 5.42%.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>GRANDBERG/AMBER PLAINS SUBDIVISIONS</b>					
<b>REVENUES:</b>					
318-2104-355.01-00	Assessments	37,097	37,097	35,580	-4.09%
318-2104-355.04-00	Interest & Penalty	-	116	-	0.00%
318-2104-361.70-01	Interest	100	70	100	0.00%
<b>*** TOTAL GRANDBERG/AMBER PLAINS REVENUES</b>		<b>37,197</b>	<b>37,283</b>	<b>35,680</b>	<b>-4.08%</b>
<b>EXPENDITURES:</b>					
318-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
318-2104-471.83-02	Interest	11,088	11,088	10,115	-8.78%
318-2104-471.83-03	Fiscal Charges	1,500	1,500	1,500	0.00%
<b>*** TOTAL GRANDBERG/AMBER PLAINS EXPENDITURES</b>		<b>37,588</b>	<b>37,588</b>	<b>36,615</b>	<b>-2.59%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(391)	(305)	(935)	139.13%
Estimated Beginning Balance, January 1, 2012 / 2013		8,095	8,095	7,790	-3.77%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>7,704</b>	<b>7,790</b>	<b>6,855</b>	<b>-11.02%</b>

Refunding Improvement Bonds of 2007 for construction in the Grandberg/Amber Plains Subdivision due in annual installments of \$25,000 through 2022 with interest at 3.90% to 4.45%.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>2010 Bond Issue S &amp; I</b>					
<b>REVENUES:</b>					
319-2104-311.01-00	Property Tax	836,152	846,379	793,490	-5.10%
319-2104-311.02-00	Mobile Home	1,615	1,581	1,483	-8.17%
319-2104-311.04-00	Interest & Penalty	1,099	2,593	2,431	121.20%
319-2104-331.55-05	Federal Grants	120,770	120,770	115,972	-3.97%
319-2104-335.11-00	Homestead Credit	1,662	1,982	1,857	11.73%
319-2104-335.17-00	Veteran's Credit	2,180	2,494	2,338	7.25%
319-2104-361.70-01	Interest	2,000	741	695	-65.25%
<b>*** TOTAL COURTHOUSE DEBT SERVICE REVENUES</b>		<b>965,478</b>	<b>976,540</b>	<b>918,266</b>	<b>-4.89%</b>
<b>EXPENDITURES:</b>					
319-2104-471.83-01	Principal	685,000	685,000	690,000	0.73%
319-2104-471.83-02	Interest	268,379	268,379	257,715	-3.97%
319-2104-471.83-03	Fiscal Charges	2,000	2,000	2,000	0.00%
<b>*** TOTAL COURTHOUSE DEBT SERVICE EXPENDITURES</b>		<b>955,379</b>	<b>955,379</b>	<b>949,715</b>	<b>-0.59%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		10,099	21,161	(31,449)	-411.41%
Estimated Beginning Balance, January 1, 2012 / 2013		98,462	98,462	119,623	21.49%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>108,561</b>	<b>119,623</b>	<b>88,174</b>	<b>-18.78%</b>

2010 Taxable General Obligation Bonds for construction of the West Addition to the Courthouse due in annual installments of \$675,000 to \$840,000 through 2022 with interest at .90% to 4.70%.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>INTERNAL SERVICE FUNDS:</b>					
<b>HEALTH INSURANCE TRUST:</b>					
<b>REVENUES:</b>					
501-2106-341.60-46	Insurance Premiums	3,467,680	3,434,735	3,958,850	14.16%
501-2106-361.70-01	Interest	15,000	5,070	5,000	-66.67%
501-2106-369.70-05	Insurance Rebate	-	23,134	-	0.00%
<b>***TOTAL HEALTH INSURANCE TRUST REVENUES</b>		<b>3,482,680</b>	<b>3,462,939</b>	<b>3,963,850</b>	<b>13.82%</b>
<b>EXPENDITURES:</b>					
501-2106-413.35-02	Wellness Testing	5,000	5,000	5,000	0.00%
501-2106-413.95-01	Administration Fees	166,600	177,680	175,176	5.15%
501-2106-413.95-02	Blue Cross Claims	989,000	1,000,000	1,040,000	5.16%
501-2106-413.95-03	Blue Shield Claims	1,850,000	2,013,348	1,929,087	4.27%
501-2106-413.95-04	Stop Loss Premiums	478,000	478,000	528,744	10.62%
<b>***TOTAL HEALTH INSURANCE TRUST EXPENDITURES</b>		<b>3,488,600</b>	<b>3,674,028</b>	<b>3,678,007</b>	<b>5.43%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(5,920)	(211,089)	285,843	-4928.43%
Estimated Beginning Balance, January 1, 2012 / 2013		947,294	947,294	736,205	-22.28%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>941,374</b>	<b>736,205</b>	<b>1,022,048</b>	<b>8.57%</b>

The Health Insurance Trust Fund is the operating fund of our self-insurance program for health benefits. Departments and employees are charged a premium for health coverage. Actual claims, reinsurance premiums, and administrative fees are paid from the fund. The County tries to maintain a reserve of about 50% of expected expense in this fund to guard against large fluctuations in the premium dollars charged. Premiums are budgeted to increase approximately 17% for 2013. The county shares the premium cost with the employees. Premiums are set for single, single with dependent and family plans.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>TELEPHONE TRUST:</b>					
<b>REVENUES:</b>					
502-1802-341.60-47	Telephone Service	135,000	125,000	130,000	-3.70%
502-1802-341.60-67	Cell Phones	60,000	75,000	70,000	16.67%
502-1802-361.70-01	Interest	100	100	100	0.00%
<b>***TOTAL TELEPHONE TRUST REVENUES</b>		<b>195,100</b>	<b>200,100</b>	<b>200,100</b>	<b>2.56%</b>
<b>EXPENDITURES:</b>					
502-1802-412.43-10	Equipment	33,000	30,000	25,000	-24.24%
502-1802-412.43-12	Network Software	38,700	28,000	30,000	-22.48%
502-1802-412.45-01	Repairs	10,000	10,000	10,000	0.00%
502-1802-412.53-01	Office Telephones	30,000	30,000	35,000	16.67%
502-1802-412.53-02	Long Distance Service	12,000	12,000	12,000	0.00%
502-1802-412.53-10	Cell Phones	60,000	70,000	60,000	0.00%
502-1802-412.57-01	Education Travel & Per Diem	1,000	-	1,000	0.00%
502-1802-412.57-02	Seminar Registration	2,000	-	2,000	0.00%
502-1802-412.74-08	Telephones	5,400	5,400	2,000	-62.96%
502-1802-412.74-14	Network Equipment	8,000	8,000	8,000	0.00%
<b>***TOTAL TELEPHONE TRUST EXPENDITURES</b>		<b>200,100</b>	<b>193,400</b>	<b>185,000</b>	<b>-7.55%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(5,000)	6,700	15,100	-402.00%
Estimated Beginning Balance, January 1, 2012 / 2013		76,481	76,481	83,181	8.76%
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b>71,481</b>	<b>83,181</b>	<b>98,281</b>	<b>37.49%</b>

This fund is the operating fund for our phone service within the Courthouse, Annex, Jail and the Highway Department. The telephone switches and voice mail systems are owned by the Telephone Trust and are financed by the monthly line fee charged to each department for each telephone. The fund balance is used to upgrade the phone system when necessary.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>MOTOR POOL:</b>					
<b>REVENUES:</b>					
504-2108-341.60-57	Motor Pool Usage	47,000	41,000	47,000	0.00%
504-2108-361.70-01	Interest	100	100	100	0.00%
<b>***TOTAL MOTOR POOL REVENUES</b>		<b><u>47,100</u></b>	<b><u>41,100</u></b>	<b><u>47,100</u></b>	<b><u>0.00%</u></b>
<b>EXPENDITURES:</b>					
504-2108-411.63-01	Gas	17,000	17,000	17,000	0.00%
504-2108-411.63-02	Routine Maintenance	5,500	5,000	5,000	-9.09%
504-2108-411.63-03	Major Repairs	5,000	5,000	5,000	0.00%
504-2108-411.63-07	Depreciation Expense	26,700	13,730	13,730	-48.58%
<b>***TOTAL MOTOR POOL EXPENDITURES</b>		<b><u>54,200</u></b>	<b><u>40,730</u></b>	<b><u>40,730</u></b>	<b><u>-24.85%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(7,100)</u>	<u>370</u>	<u>6,370</u>	<u>-189.72%</u>
Estimated Beginning Balance, January 1, 2012 / 2013		<u>59,627</u>	<u>59,627</u>	<u>59,997</u>	<u>0.62%</u>
<b>Estimated Ending Balance, December 31, 2012 / 2013</b>		<b><u>52,527</u></b>	<b><u>59,997</u></b>	<b><u>66,367</u></b>	<b><u>26.35%</u></b>

The Motor Pool owns six vehicles and rents them out to departments at forty cents per mile. The revenue is used to maintain and operate the vehicles, as well as replace vehicles when necessary. The cost of the vehicles is not budgeted - the vehicle purchase is written off over the life of the vehicle through depreciation expense.

**CASS COUNTY GOVERNMENT  
2013 PRELIMINARY BUDGET**

Account Number	Account Description	2012 Adjusted Budget	2012 Projection	2013 Preliminary Budget	Budget Over Budget Percent Change
<b>DENTAL INSURANCE TRUST:</b>					
<b>REVENUES:</b>					
505-2109-341.60-46	Insurance Premiums	292,800	295,000	304,030	3.84%
505-2109-361.70-01	Interest	1,000	800	800	-20.00%
<b>***TOTAL DENTAL INSURANCE TRUST REVENUES</b>		<b>293,800</b>	<b>295,800</b>	<b>304,830</b>	<b>3.75%</b>
<b>EXPENDITURES:</b>					
505-2109-413.95-01	Administration Fees	16,000	15,340	16,938	5.86%
505-2109-413.95-03	Blue Shield Claims	276,600	260,000	287,042	3.78%
<b>***TOTAL DENTAL INSURANCE TRUST EXPENDITURES</b>		<b>292,600</b>	<b>275,340</b>	<b>303,980</b>	<b>3.89%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		1,200	20,460	850	-29.17%
Estimated Beginning Balance, January 1, 2012 / 2013		170,311	170,311	190,771	12.01%
<b>Estimated Ending Balance, December 31, 2012/ 2013</b>		<b>171,511</b>	<b>190,771</b>	<b>191,621</b>	<b>11.73%</b>

The county implemented a dental plan in 2006. The county shares the premium cost with the employees.

**SOUTHEAST CASS WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
<b>Revenues:</b>		
<b>310000 Taxes</b>		
310501 Property Tax	1,823,260	1,880,340
310502 Mobile Home Tax	4,000	4,000
310503 Interest and Penalty	4,500	8,000
310504 Financial Institution Tax	15,000	17,000
310505 Telecom Gross Receipts	8,175	8,175
310506 State Aid Distribution	60,000	100,000
310507 Homestead Credit	4,100	4,400
31508 Veterans Credit	4,500	5,400
<b>* Tax Income</b>	<u>1,923,535</u>	<u>2,027,315</u>
<b>330000 Intergovernmental Revenue</b>		
<b>333802 Other Income</b>	<u>200,000</u>	<u>200,000</u>
<b>340000 Spccial Projects</b>		
340202 Sheyene River Snagging	<u>150,000</u>	-
340402 Wild Rice Snagging	<u>30,000</u>	-
<b>Total Special Projects</b>	<u>180,000</u>	<u>-</u>
<b>360000 Miscellaneous Income</b>		
360801 Interest Income	30,000	100,000
360803 North Dakota Insurance	2,000	-
360840 Red River Joint	13,200	-
360850 Maple River Annual	26,345	-
360870 No Cass Annual	13,605	-
360890 Rush River Annual	<u>13,605</u>	<u>-</u>
<b>* Miscellaneous Income</b>	<u>98,755</u>	<u>100,000</u>
<b>** Total General Fund Revenues</b>	<u>2,222,290</u>	<u>2,327,315</u>
<b>Expenditures:</b>		
<b>410000 Administrative Costs</b>		
101 Board Per Diem	43,315	40,000
102 Secretary-Treasurer Wages	144,005	132,730
103 Travel Expense	5,000	5,000
104 Meal Expense	50	50
105 Lodging Expense	500	500
106 Manager Telephone	-	-
110 Office Telephone	615	900
111 Office Telephone-Maple	615	625
112 Office Telephone-North	615	555
113 Office Telephone-Rush	615	555
115 Office Supplies	6,900	7,000
116 Office Supplies-Maple	2,300	2,300
117 Office Supplies-North	1,150	1,150
118 Office Supplies-Rush	1,150	1,150
119 Postage	1,000	1,000
120 Conventions/Seminars	500	1,400
121 Conventions/Seminars-Maple	100	200
122 Conventions/Seminars-North	100	100
123 Conventions/Seminars-Rush	100	100
125 Membership Dues	1,500	1,405
126 Membership Dues-Maple	250	180
127 Membership Dues-North	100	100
128 Membership Dues-Rush	100	100
130 Miscellaneous Expenses	1,500	1,500
131 Miscellaneous	500	500
132 Miscellaneous	250	250
133 Miscellaneous	250	250
140 Office	1,200	2,400
141 Office	400	800
142 Office	200	400
143 Office	200	400
144 Postage Expense-Maple	800	800
145 Postage Expense-North	500	300
146 Postage Expense-Rush	500	300

**SOUTHEAST CASS WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
151 Diversion Authority	-	15,000
153 Diversion Authority	-	5,000
<b>* Total Administrative Expenditures</b>	<u>216,880</u>	<u>225,000</u>
<b>420000 Benefits</b>		
201 Social Security Match	11,000	10,710
202 Diversion Authority		930
205 NDPERS	10,435	13,010
206 NDPERS -Maple River	3,480	4,335
207 NDPERS -North Cass	1,740	2,170
208 NDPERS -Rush River	1,740	2,170
210 Health Insurance	7,805	10,080
211 Health Insurance-Maple	2,600	3,360
212 Health Insurance-North	1,300	1,680
213 Health Insurance-Rush	1,300	1,680
216 Workers Compensation	250	475
217 Medicare Match	2,570	2,505
219 Medicare Match - Diversion		215
220 Sick Leave Accumulation	900	1,500
221 Sick Leave	300	500
222 Sick Leave	150	250
223 Sick Leave	2,000	250
225 NDPERS		2,310
226 NDPERS		770
227 NDPERS		385
228 NDPERS		385
230 Dental		830
231 Dental		270
232 Dental		140
233 Dental		140
	-	-
<b>* Total Benefit Expenditures</b>	<u>47,570</u>	<u>61,050</u>
<b>430000 Professional Fees</b>		
301 Legal Fees	25,000	25,000
302 Engineering Fees	40,000	40,000
303 Auditing Fees	7,800	9,000
304 Legal Fees-Maple River	7,000	7,000
305 Legal Fees-North Cass	3,500	3,500
306 Legal Fees-Rush River	3,500	3,500
307 Engineering Fees-Maple	8,000	8,000
308 Engineering Fees-North	4,000	4,000
310 Court Reporting	4,000	4,000
309 Engineering Fees-Rush	5,000	5,000
<b>* Total Professional Fees</b>	<u>107,800</u>	<u>109,000</u>
<b>Projects:</b>		
441002 Sheyenne River Snag & Clear	275,000	400,000
441003 Red River Development	45,000	50,000
441004 Wild Rice Snagging & Clearing	100,000	150,000
441005 Liability Insurance	30,000	30,000
441010 USGS	157,445	60,000
441017 Animal Damage Control	10,000	30,000
441021 Project Development Funds	3,230	980
441022 Drainage Imp Rural Subdiv	25,000	25,000
441023 Water Education Program	5,000	5,000
441024 River Bank Technical Support	10,000	10,000
441032 SWC Ring Dike Program	25,000	50,000
441034 Sheyenne Maple	23,245	26,000
441043 Red River Basin Board/Comm	75,000	75,000
441047 Legal Drain Improvements	125,000	165,000
441051 Cass County Flood Insurance Studies	-	25,000
441057 FM Metro Study	125,000	250,000
441063 FM Metro Study Development	250,000	
441062 Flood Control Mitigation	455,815	470,085
441054 Share of Real Estate tax	110,155	110,200
<b>* Total Projects Expenditures</b>	<u>1,849,890</u>	<u>1,932,265</u>
<b>** Total General Fund Expenditures</b>	<u>2,222,140</u>	<u>2,327,315</u>

**SOUTHEAST CASS WATER RESOURCE DISTRICT  
2012 PRELIMINARY BUDGET**

Account	2013 Preliminary Revenue Budget	2013 Preliminary Expenditure Budget
<b><u>Special Revenue Funds:</u></b>		
Red River Joint Board		
1101 SMFCD #1 Maintenance	491,690	450,000
1102 SMFCD #2 Maintenance	304,725	300,000
1103 Drain #3	195,275	940,000
1109 Drain #9	9,045	1,000
1110 Drain #10	214,135	925,000
1112 Maple River Dam Maintenance	488,140	200,000
1121 Drain #21	15,220	50,000
1122 Drain #21C	26,510	5,000
1127 Drain #27	417,365	400,000
1135 Drain #35	5,620	2,000
1140 Drain #40	307,115	300,000
1145 Drain #45	12,815	5,000
1147 Drain #47	4,090	20,000
1150 Drain #50	2,090	500
1151 Drain #51	1,360	500
1153 Drain #53	36,940	500
1154 Country Acres Improvement 2001-6	690	500
1160 Normanna Township Improvement No. 60	7,185	1,000
1164 Holmen's Stormwater Improvement 2004-1	2,060	1,000
1165 Harwood Township Impr. Dist. #65	2,120	500
1205 Flood Control Mitigation	-	250,000
1226 Oblig Southside Rural Sewer	-	10,000
1250 Oblig Contingencies	-	25,000
	<hr/>	<hr/>
<b>** Total Special Revenue Funds</b>	<b>2,544,190</b>	<b>3,887,500</b>
<b><u>Debt Service Funds:</u></b>		
1403 Sheyenne Maple P&I	368,320	368,320
1404 Sheyenne Maple P&I	168,640	168,640
1406 St. Benedict Sewer - Principal & Interest	12,970	12,295
1407 Eagle Run Improvement - Principal & Interest	246,560	208,915
1408 Holmen's Stormwater Improvement - Principal & Interest	9,425	9,385
1409 Maple Grove Improvement - Principal & Interest	73,570	74,155
1411 Normanna Township Improvement - Principal & Interest	15,085	10,325
1412 Maple River Dam - Principal & Interest	222,745	233,870
1414 Kensington Place P&I	12,500	12,500
1415 Bakke Subdivision	55,980	58,870
1416 Round Hill Sewer	41,850	33,350
1427 Drain #27 P&I	153,740	153,740
1465 Harwood Township Imp. #65 - Principal & Interest	16,210	16,205
	<hr/>	<hr/>
<b>** Total Debt Service Funds</b>	<b>1,397,595</b>	<b>1,360,570</b>
	<hr/>	<hr/>
<b>** Total Other Funds</b>	<b>3,941,785</b>	<b>5,248,070</b>

**RUSH RIVER WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
<b>Revenues:</b>		
<b>310000 Taxes</b>		
310501 Property Tax	51,300	57,400
310502 Mobile Home Tax	50	50
310503 Interest and Penalty	500	250
310504 Financial Instiution	825	-
310505 Telecom Gross Receipts	315	315
310506 State Aid Distribution	3,000	3,200
310507 Homestead Credit	20	20
310508 Veteran's Credit	75	75
<b>* Tax Income</b>	<u>56,085</u>	<u>61,310</u>
<b>360000 Miscellaneous Income</b>		
360801 Interest Income	8,200	9,665
<b>* Miscellaneous Income</b>	<u>8,200</u>	<u>9,665</u>
<b>** Total General Fund Revenues</b>	<u>64,285</u>	<u>70,975</u>
<b>Expenditures:</b>		
<b>410000 Administrative Costs</b>		
101 Board Per Diem	7,925	10,000
102 Secretary-Treasurer Wages	24,000	22,125
103 Travel Expense	1,200	500
104 Meal Expense	50	50
105 Lodging Expense	450	450
110 Office Telephone	615	600
115 Office Supplies	1,150	1,150
119 Postage	500	300
120 Conventions/Seminars	300	350
125 Membership Dues	875	900
130 Miscellaneous Expenses	650	1,000
140 Office	200	400
<b>* Total Administrative Expenditures</b>	<u>37,915</u>	<u>37,825</u>
<b>420000 Benefits</b>		
201 Social Security Match	1,875	2,000
205 NDPERS	1,740	2,170
210 Health Insurance	1,300	1,680
216 Workers Compensation	600	250
217 Medicare Match	440	470
254 State	665	100
220 Sick Leave Accumulation	150	250
225 NDPERS Employee		385
230 Dental Insurance	-	140
<b>* Total Benefit Expenditures</b>	<u>6,770</u>	<u>7,445</u>

**RUSH RIVER WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
<b>430000 Professional Fees</b>		
301 Legal Fees	4,750	8,500
302 Engineering Fees	4,750	5,000
310 Court Reporting	1,400	1,500
303 Auditing Fees	200	200
<b>* Total Professional Fees</b>	<u>11,100</u>	<u>15,200</u>
 <b>Projects:</b>		
444032 SWC Ring Dike	500	500
444002 Rush River Snagging/Cleaning	500	1,000
444005 Erie Dam	500	500
444017 Animal Damage Control	500	1,000
444035 Flood Mitigation	6,415	7,175
444021 Project Development	85	330
<b>* Total Projects Expenditures</b>	<u>8,500</u>	<u>10,505</u>
 <b>** Total General Fund Expenditures</b>	<u>64,285</u>	<u>70,975</u>

**RUSH RIVER WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2013 Revenue Budget	2013 Expenditure Budget
<b><u>Special Revenue Funds:</u></b>		
Red River Joint Board		
4101 Rush River Maintenance	122,670	120,000
4128 Drain #29A Maintenance	25,450	25,000
4129 Drain #29	2,065	2,000
4130 Drain #30	20,670	2,000
4167 Raymond Township	740	500
4275 Oblig Flood Control	-	12,000
4370 Berlin Twp Dist No. 70	2,333,000	2,333,000
4372 Berlin-Harwood No. 72	80,000	80,000
4374 Amenia Dist. No. 74	1,420,000	1,420,000
4152 Drain #52	<u>22,635</u>	<u>2,000</u>
<b>** Total Special Revenue Funds</b>	<u>4,027,230</u>	<u>3,996,500</u>
<b><u>Debt Service Funds:</u></b>		
4429 Drain 29A - Principal & Interest	78,030	69,390
4470 Berlin Twp		123,100
4472 Berlin-Harwood Twp		5,130
4467 Raymond Township 67	<u>50,375</u>	<u>53,770</u>
<b>** Total Debt Service Funds</b>	<u>128,405</u>	<u>251,390</u>
<b>** Total Other Funds</b>	<u>4,155,635</u>	<u>4,247,890</u>

**MAPLE RIVER WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
<b>Revenues:</b>		
<b>310000 Taxes</b>		
310501 Property Tax	139,600	170,540
310502 Mobile Home Tax	150	150
310503 Interest and Penalty	650	650
310504 Financial Institution Tax	1,700	1,700
310505 Telecom Gross Receipts	2,445	2,445
310506 State Aid Distribution	7,500	8,500
310508 Veterans Credit	260	260
<b>* Tax Income</b>	<u>152,305</u>	<u>184,245</u>
<b>360000 Miscellaneous Income</b>		
<b>Short Term Financing</b>		
360801 Interest Income	1,000	1,000
360803 North Dakota Insurance	500	-
<b>* Miscellaneous Income</b>	<u>1,000</u>	<u>1,000</u>
<b>** Total General Fund Revenues</b>	<u>153,305</u>	<u>185,245</u>
<b>Expenditures:</b>		
<b>410000 Administrative Costs</b>		
101 Board Per Diem	15,850	20,000
102 Secretary-Treasurer Wages	48,000	44,245
103 Travel Expense	4,500	4,500
104 Meal Expense	50	50
105 Lodging Expense	350	350
110 Office Telephone	615	625
115 Office Supplies	2,300	2,300
119 Postage	800	800
120 Conventions/Seminars	250	250
125 Membership Dues	1,000	1,000
130 Miscellaneous Expenses	800	1,500
140 Office	400	800
<b>* Total Administrative Expenditures</b>	<u>74,915</u>	<u>76,420</u>
<b>420000 Benefits</b>		
201 Social Security Match	3,750	3,985
205 NDPERS	3,480	4,335
210 Health Insurance	2,600	3,360
215 Unemployment	150	150
216 Workers Compensation	600	250
217 Medicare Match	875	930
220 Sick Leave Accumulation	300	500
225 NDPERS -Employee	-	770
230 Dental Insurance	-	270
<b>* Total Benefit Expenditures</b>	<u>11,755</u>	<u>14,550</u>

**MAPLE RIVER WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
<b>430000 Professional Fees</b>		
301 Legal Fees	15,000	12,000
302 Engineering Fees	20,000	10,000
303 Auditing Fees	2,500	2,900
310 Court Reporting	<u>2,000</u>	<u>500</u>
<b>* Total Professional Fees</b>	<u>39,500</u>	<u>25,400</u>
 <b>Projects:</b>		
442002 Maple River Snag & Clear	-	5,000
442007 Projects To Be Determined	185	11,555
442016 SWC Ring Dike	-	500
442023 Upper Maple River	5,000	20,000
442017 Animal Damage Control	5,000	10,000
442024 Flood Control Mitigation	17,450	21,320
442019 NRCS Dams	<u>-</u>	<u>500</u>
 <b>* Total Projects Expenditures</b>	<u>27,635</u>	<u>68,875</u>
 <b>** Total General Fund</b>	<u>153,805</u>	<u>185,245</u>

**MAPLE RIVER WATER RESOURCE DISTRICT  
2013 PRELIMINARY BUDGET**

Account	2013 Revenue Budget	2013 Expenditure Budget
<b><u>Special Revenue Funds:</u></b>		
Red River Joint Board		
2101 Drain Cass Richland #1	41,100	20,000
2102 Swan Creek Maintenance	113,565	105,000
2111 MR-1	48,895	30,000
2112 MR-2	111,875	110,000
2137 Drain #37	44,195	44,200
2146 Drain #46	43,025	20,000
2154 Drain #54	5,600	1,000
2156 Drain #56	17,990	10,000
2162 Casselton Township Improvement #62	9,715	500
2164 Casselton Township Improvement #64	12,500	500
<b>** Total Special Revenue Funds</b>	<b>448,460</b>	<b>341,200</b>
<b><u>Debt Service Funds:</u></b>		
2414 Drain 14	108,395	108,900
2437 Drain 37	44,200	37,210
2460 Casselton Township Improvement #62 - Principal & Interest	14,340	20,025
2461 Casselton Township Improvement #64 - Principal & Interest	21,925	20,900
<b>** Total Debt Service Funds</b>	<b>188,860</b>	<b>187,035</b>
<b>** Total Other Funds</b>	<b>637,320</b>	<b>528,235</b>

**NORTH CASS WATER RESOURCE DISTRICT  
2013 PRLIMINARY BUDGET**

Account	2012 Budget	2013 Preliminary Budget
<b>Revenues:</b>		
<b>310000 Taxes</b>		
310501 Property Tax	54,755	58,920
310502 Mobile Home Tax	50	50
310503 Interest and Penalty	300	300
310504 Financial Instituion Tax	815	550
310505 Telecom Gross Receipts	625	625
310506 State Aid Distribution	3,025	4,725
310508 Veteran's Credit	50	50
<b>* Tax Income</b>	<u>59,620</u>	<u>65,220</u>
<b>360000 Miscellaneous Income</b>		
360801 Interest Income	2,475	900
<b>* Miscellaneous Income</b>	<u>2,475</u>	<u>900</u>
<b>** Total General Fund Revenues</b>	<u>62,095</u>	<u>66,120</u>
<b>Expenditures:</b>		
<b>410000 Administrative Costs</b>		
101 Board Per Diem	11,620	15,000
102 Secretary-Treasurer Wages	24,000	22,120
103 Travel Expense	2,500	2,500
104 Meal Expense	200	100
105 Lodging Expense	400	500
106 Manager Telephone	-	-
110 Office Telephone	615	600
115 Office Supplies	1,150	1,150
119 Postage	500	300
120 Conventions/Seminars	300	500
125 Membership Dues	850	900
130 Miscellaneous Expenses	400	500
140 Office	200	400
<b>* Total Administrative Expenditures</b>	<u>42,735</u>	<u>44,570</u>
<b>420000 Benefits</b>		
201 Social Security Match	2,090	2,300
205 NDPERS	1,740	2,170
210 Health Insurance	1,300	1,680
216 Workers Compensation	600	250
217 Medicare Match	490	385
215 Unemployment	-	50
220 Sick Leave Accumulation	150	500
225 NDPERS - Employee	-	385
230 Dental Insurance	-	140
<b>* Total Benefit Expenditures</b>	<u>6,370</u>	<u>7,860</u>
<b>430000 Professional Fees</b>		
301 Legal Fees	2,500	1,755
302 Engineering Fees	2,500	1,700
310 Court Reporting	1,000	1,500
303 Auditing Fees	200	200
<b>* Total Professional Fees</b>	<u>6,200</u>	<u>5,155</u>
<b>Projects:</b>		
441032 SWC Ring Dike	500	500
443002 Elm River	-	-
443017 Animal Damage Control	-	670
443022 Flood Control Mitigation	6,290	7,365
<b>* Total Projects Expenditures</b>	<u>6,790</u>	<u>8,535</u>
<b>** Total General Fund Expenditures</b>	<u>62,095</u>	<u>66,120</u>

**NORTH CASS WATER RESOURCE DISTRICT  
2013 FINAL BUDGET**

<u>Account</u>	2013 Preliminary Revenue Budget	2013 Preliminary Expenditure Budget
<b><u>Special Revenue Funds:</u></b>		
Red River Joint Board		
3101 Drain NC-1	46,800	5,000
3102 Drain NC-2	56,345	66,635
3113 Drain #13	125,320	150,000
3123 Drain #24C	6,400	5,000
3124 Drain #24	9,960	5,000
3125 Drain #25	6,655	5,000
3126 Drain #26	20,000	5,000
3141 Drain #41	6,670	2,000
3155 Drain #55	8,165	10,000
3275 Oblig Flood Control	-	-
<b>** Total Special Revenue Funds</b>	<u>286,315</u>	<u>253,635</u>
<b><u>Debt Service Funds:</u></b>		
3401 Elm River Snagging & Clearing Principal & Interest	11,500	11,000
3413 Drain 13	-	53,100
3424 Drain #24 Principal & Interest	18,900	20,000
34324 NC2-32 Principal & Interest	<u>56,345</u>	<u>58,200</u>
<b>** Total Debt Service Funds</b>	<u>86,745</u>	<u>142,300</u>
<b>** Total Other Funds</b>	<u>373,060</u>	<u>395,935</u>