2021 Final Budget

CASS COUNTY
GOVERNMENT

PREPARED BY:
THE CASS COUNTY FINANCE OFFICE

Cass County Final Budget 2021
Executive Summary

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RESOLUTION ON BUDGET POLICY

WHEREAS, the Cass County Commission adopted the following mission statement for Cass County Government on January 28, 1991:

The mission of the Cass County Board of Commissioners:

(1) To develop, approve and administer yearly budgets and set appropriate mill levies within statutory constraints.

(2) To determine county policy and strategic planning decisions in conjunction with county functional directors to assure that county services mandated by statute, or determined by policy, are provided equitably to the citizens of Cass County.

(3) To assure that property tax assessment and collection is accomplished as dictated by statute, and determined by service level in serving the citizens of Cass County.

In addition, the Commission shall manage and maintain all county property, purchase and dispose of such property and supervise the electoral process for the citizens of Cass County.

WHEREAS, in order to properly carry out the mission policy adopted by the Commission, we need to establish goals and strategies that we as a Commission will strive to follow this year and in future years concerning the county budget.

THEREFORE, BE IT RESOLVED, that the goal of the County Commission is to maintain the financial stability of Cass Government, while at the same time providing the services mandated by its constituents and mandates by State and Federal governments. Some of the strategies of the Commission in meeting this goal are as follows:

(1) The Commission will budget in a manner that maintains cash reserves equal to 7%-10% of expected expenditures for each fund.

(2) The Commission will seek, and will encourage all departments to seek, alternative funding sources for those programs that may be eligible for outside funding.

Budget items, particularly capital projects and salaries, must be detailed in each department's annual budget request, and if departments see a need to deviate from the original request, they will inform the County Commission prior to any expenditure.

SUMMARY OF FUND BALANCE POLICY

FUND BALANCE RESERVES: In accordance with GASB Statement No. 54

SCOPE/PURPOSE: To accurately report and classify fund balances in accordance with GASB Statement No. 54 and to ensure the County maintains adequate fund balance reserves for the following:

a. Provide sufficient cash flow for daily financial needs,
b. Secure and maintain investment grade bond ratings,
c. Offset significant economic downturns or revenue shortfalls, and
d. Provide funds for unforeseen expenditures related to emergencies.

GOVERNMENTAL FUND DEFINITIONS:

Fund type definitions: The following definitions will be used in reporting activities in governmental funds throughout County's financial statements. The County may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

General Fund is used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Funds are used to account for all financial resources restricted, committed or assigned to expenditures for principal, interest and debt service related fees.

Capital Projects Funds are used to account for all financial resources restricted, committed or assigned to expenditures for the acquisition of construction of capital assets.

MINIMUM FUND BALANCES:

General Fund: The County shall maintain a minimum unassigned fund balance in the General Fund ranging from not less than 17 percent to 25 percent of the subsequent year's budgeted expenditures and outgoing transfers. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

County Road and Bridge Fund: The County shall maintain a minimum unassigned fund balance in the County Road and Bridge Fund of 17 percent to 25 percent of the subsequent year's budgeted operating expenditures. Operating expenditures are the total fund expenditures less the bridge and road construction expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Human Service Zone Fund: The Human Service Zone Fund is used to account for State of North Dakota grant funds and other income for the operation of the Human Service Zone. State law requires the Fund Balance of the County's Social Service Fund be transferred to the Human Service Zone Fund on January 1, 2020. After calendar year 2020, the Fund is limited to no more than $500,000. If, due to unforeseen or other extenuating circumstances, a Human Service Zone's formula distribution payment, the County's cost allocation of indirect costs, and balance of moneys carried over pursuant to the $500,000 limitation above are not sufficient to meet the expenses of the Zone, the director of State Human Services may approve a transfer from the State Human Service Finance Fund to the Zone. If the Human Service Zone Fund on January 1st of each year after calendar year 2020 exceeds the limit noted above, the state will reduce the Human Service Zone's formula payment for that year.

Replenishing Deficiencies: When the fund balance falls below the minimum 17% to 25% target range, the County will replenish shortages/deficiencies using the budget strategies and timeframes described below:

- Reduce recurring expenditures to eliminate any structural deficit or;
- Increase revenue, pursue other funding sources, or;

- Some combination of the two options above.

Minimum fund balance reserves shall be replenished within the following timeframes:

- Fund balances that fall between 15% and 17% shall be corrected within 1 year;
- Fund balances that fall between 10% and 15% shall be corrected within 3 years or less;
- Fund balances that fall between 0% and 10% shall be corrected within 5 years of less.

Special Revenue Funds: Special levy funds account for the proceeds of specific revenues. Special Revenue funds will have unique criteria for reserves based on the use and objective of the fund, for special revenue funds other than the Human Service Zone Fund and County Road and Bridge Fund as noted above, the County shall maintain a minimum unassigned fund balance from 7% to 10% of the preceding year's operating expense with the exception of the Emergency and Flood Mitigation Fund. The Emergency and Flood Mitigation Fund is used to provide funds for emergencies caused by nature and for flood mitigation (control) projects. This Fund is the major source of dollars to bridge the time period when funds are expended on emergency measures and the reimbursement of dollars from state and federal agencies which may take several years. As such, the minimum unassigned fund balance will be stated in terms of dollars and be adjusted periodically based upon the history of emergencies and the dollars needed to fund those emergencies. The Cass County Commission will review the fund balance requirements when considering the next year's budget.

Debt Service Funds: The objective of designated Debt Service Funds is to accumulate principal and interest payments maturing in future years. At a minimum, each debt service fund shall maintain reserves sufficient to meet bond covenants and current year obligations. A viable revenue source must be identified and maintained for all long term obligations. Debt service fund balances, revenues, and expenses will be reviewed during the annual budget process; insufficient revenue and or reserves shall be addressed as part of the annual budget process.

Capital Project Funds: The County will maintain a Capital Projects Fund to fund the County's five-year master facilities plan. The fund will be supported by a property tax levy as determined by the Cass County Commission. Additional capital project funds will accumulate costs, any off-setting revenue, and debt proceeds related to long term capital projects. Capital project funds will typically be resolved with permanent long term debt financing, which will be determined prior to incurring any expenditures. At the time of completion the capital project fund will be closed with proceeds from permanent financing, and multiple projects will require separate and distinct capital project funds.

Internal Service Funds: The business type activity funds of the County include Motor Pool, Telephone Trust, Health Insurance Trust and Dental Insurance Trust; these funds shall systematically retain an unassigned fund balance between 25% and 50% of the preceding year's operating budget. Internal Service Funds are required to be self-sufficient in activity and will establish rates sufficient to maintain and grow fund equity. In the event a Commission directive allocates funding from equity, a plan and time frame not to exceed 3 years needs to be included in the budget process to restore the established one year's operating fund equity requirement.

Expending Fund Balance Reserves: Fund balance reserves are maintained to prohibit and or minimize interruption in operations, unmet obligations and opportunity costs. Fund balance reserves will only be made available for extraordinary events such as:

1. Major projects that are long term in nature.
2. Temporary gap financing pending permanent financing and/or grant monies.
3. Disaster recovery.
4. Potential service disruptions.

Reserves may only be committed upon approval of the Cass County Commission.

Cass County Government
Budget/Levy Summary 2021

	2020			2021		2021	2019	2020
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
101 General Fund	39,917,236	39,350,804	10,035,362	38,795,574	39,320,945	9,509,991	31.00	30.00
Special Revenue Funds								
211 Road and Bridge	19,653,418	20,294,282	2,907,618	17,933,887	18,752,754	2,088,751	10.00	10.00
219 Parenting Workshop	18,000	1,850	38,012	10,950	22,000	26,962		
221 Sheriff Asset Forfeiture	175,383	191,783	106,322	74,500	118,883	61,939		
222 Senior Citizens Fund	1,719,629	1,719,629	273,312	1,760,696	1,913,840	120,168	1.00	1.00
224 911 Service Fund	4,454,338	4,463,179	0	4,555,147	4,555,147	0		
225 Asset Forfeiture (States Atty)	2,500	2,500	252,324	6,000	2,500	255,824		
226 JAIBG Fund (Sheriff)	4,000	2,500	67,424	4,550	4,000	67,974		
229 Emergency/Flood Mitigation Fund	2,000,000	-	4,809,956	65,000	2,000,000	2,874,956	-	-
220 24/7 Sobriety Program	410,189	359,239	180,338	463,000	421,807	221,531		
235 Jail Commissary Fund (Sheriff)	461,429	258,333	370,254	176,580	175,092	371,742		
236 Hazardous Plan/Response Fund (EM)	8,000	3,635	37,943	8,500	8,000	38,443		
237 Valley Water Rescue Fund (Sheriff)	43,500	43,500	19,502	42,961	43,500	18,963		
238 NDRIN Fund (Recorder)	1,301,100	1,301,600	1,532,453	800,000	1,111,300	1,221,153		
239 Document Preservation (Recorder)	175,635	175,635	339,778	90,000	214,401	215,377		
241 Swat Vehicle Replacement	-	-	7,458	2,470	-	9,928		
247 Public Safety Communications Ops Fund	-	-	-	176,142	176,142	-		
Total Special Revenue Funds	30,427,121	28,817,665	10,942,695	26,170,383	29,519,366	7,593,712	11.00	11.00
Total General and Special Revenue Funds Mill Levy							42.00	41.00
Debt Service Fund (Special Assessment)								
303 Grey Hawk Estates Sub	26,150	33,438	(0)	-	-	(0)		
311 Wild Rice River Estate Sub	16,273	16,273	4,302	15,309	16,013	3,598		
318 Grandberg/Amber Plains Subdivision	28,782	29,082	8,065	24,306	27,968	4,403		
319 Courthouse Debt Service	888,648	888,648	63,909	874,317	873,218	65,008	1.00	0.92
Total Debt Service Funds	959,853	967,441	76,276	913,932	917,199	73,009	1.00	0.92
Capital Projects Funds								
401 Building Fund	11,007,000	13,516,072	(4,969,039)	4,699,486	176,142	(445,695)	5.00	5.00
402 Round Hill Subdivision	-	-	28,943	500	-	29,443		
413 Forest River Subdivision	-	-	31,151	500	-	31,651		
418 Grandberg Amber Plains	-	-	7,314	100	-	7,414		
420 Flood Control Sales Tax	17,724,461	15,102,820	7,754,104	15,600,000	15,570,000	7,784,104		
421 Flood Control Loan Fund	3,000,000	1,571,850	3,857	1,195,293	1,195,293	3,857		
422 Career Workforce Academy	-	-	902,672	949,459	1,800,000	52,131	1.00	1.00
Total Capital Project Funds	31,731,461	30,190,742	3,759,002	22,445,338	18,741,435	7,462,905	6.00	6.00
Capital Project Funds								
Internal Service Funds								
501 Health Insurance Fund	5,469,713	5,261,751	5,858,320	5,571,044	5,402,157	6,027,207		
502 Telephone Service Fund	219,300	220,300	271,480	577,200	547,400	301,280		
504 Motor Pool Service Fund	40,065	46,304	86,273	30,400	54,304	62,369		
505 Dental Insurance Fund	390,143	322,200	471,405	403,732	393,732	481,405		
Total Internal Service Funds	6,119,221	5,850,555	6,687,478	6,582,376	6,397,593	6,872,261	-	-
Total "County" Mill Levy							49.00	47.92
Other County Agencies								
231 Weed Control Fund	568,870	569,596	216,290	498,805	559,582	155,513	1.40	1.30
232 Vector Control Fund	1,297,000	1,239,706	307,133	1,336,083	1,378,143	265,073	0.90	0.85
233 County Park Fund	41,000	43,150	94,550	39,500	39,500	94,550	-	-
Southeast Cass WRD	7,088,470	7,088,470	22,986,155	9,140,335	8,108,745	24,017,745	2.61	2.43
Rush River WRD	418,565	418,565	1,219,850	544,550	649,395	1,115,005	4.00	4.00
Maple River WRD	3,577,990	3,577,990	3,989,566	2,530,845	3,802,640	2,717,771	4.00	3.00
North Cass WRD	331,790	331,790	2,021,003	514,095	707,095	1,828,003	4.00	4.00
Red River Joint WRD	-	-	-	1,327,797	1,327,797	-	1.50	1.50
Total Other County Agencies	13,323,685	13,269,267	30,834,547	15,932,010	16,572,897	30,193,660	18.41	17.08
Total All County Funds	122,478,577	118,446,474	62,335,359	110,839,613	111,469,435	61,705,537	61.41	65.00
Maximum County Mill Rate on any Property							56.80	54.57

Cass County, North Dakota
New Positions
2021

Department	Position	Start Date	Total Cost
Administrator	B23 Payroll Clerk	Jan-21	89,280
State Attorney	D62A Senior Attorney	Jan-21	131,549
Highway	B31 Shop Foreman early hire for training	Jul-21	31,814
			252,643

SUMMARY OF WAGE AND SALARY POLICY

Cass County shall maintain wage and salary administration system for all employees. Annually, as part of the budget development cycle, the Board of County Commissioners shall set the specific structure for pay administration plan based on the financial condition of the County, changing personnel needs/concerns that are identified through Department reviews, and the changing community pay standards. The Commission may choose to distribute salary adjustments based on cost of living increases, merit, changes in the grades/classification, and/or changes in community salary standards.

Every three years, Cass County will conduct a comprehensive system review that includes both a review of all positions and a market study to determine the base for the County salary scale. Between studies only special adjustments will be considered based on documented significant changes.

Each department head is accountable to forecast and control salary expenditures within the approved annual salary budget. Salary adjustment increases outside the annual pay administration schedule shall be initiated by the request of the department head, approved by the County Commission and administered by the Personnel Office.

Overview of the Classification System: All positions within Cass County have been assigned a Decision Band Method (DBM) rating by the County's professional consultant. These ratings are the current structure for the pay and classification system. A Position Analysis Questionnaire (PAQ) or Position Information Questionnaire (PIQ) for Social Services are filed in the Human Resources Department for all standard positions. These positions will all be assigned a position number. PAQs are to be completed by the employee and to be reviewed by supervisor and department head. Each PAQ/PIQ designates essential functions according to the Americans with Disabilities Act.

Certain designated positions have specific training and/or experience requirements related to their DBM rating/classification. When an employee meets those specific requirements the positions classification (DBM rating) is adjusted. Currently, this policy applies to Sheriff’s Staff, State's Attorneys, and Social Services financial workers.

Lateral Transfer: If an employee is transferred or transfers to a class of comparable value or worth as determined by the DBM rating method, he or she will not receive an adjustment in pay, and the employment status date will not change.

Salary Increases: All salary increases are contingent on satisfactory performance of assigned duties and responsibilities as documented through annual performance evaluations and subject to County Commission approval. Employment status date will change.

CASS COUNTY GOVERNMENT - 2021 FINAL BUDGET
BUDGET SUMMARY - ALL COUNTY FUNDS

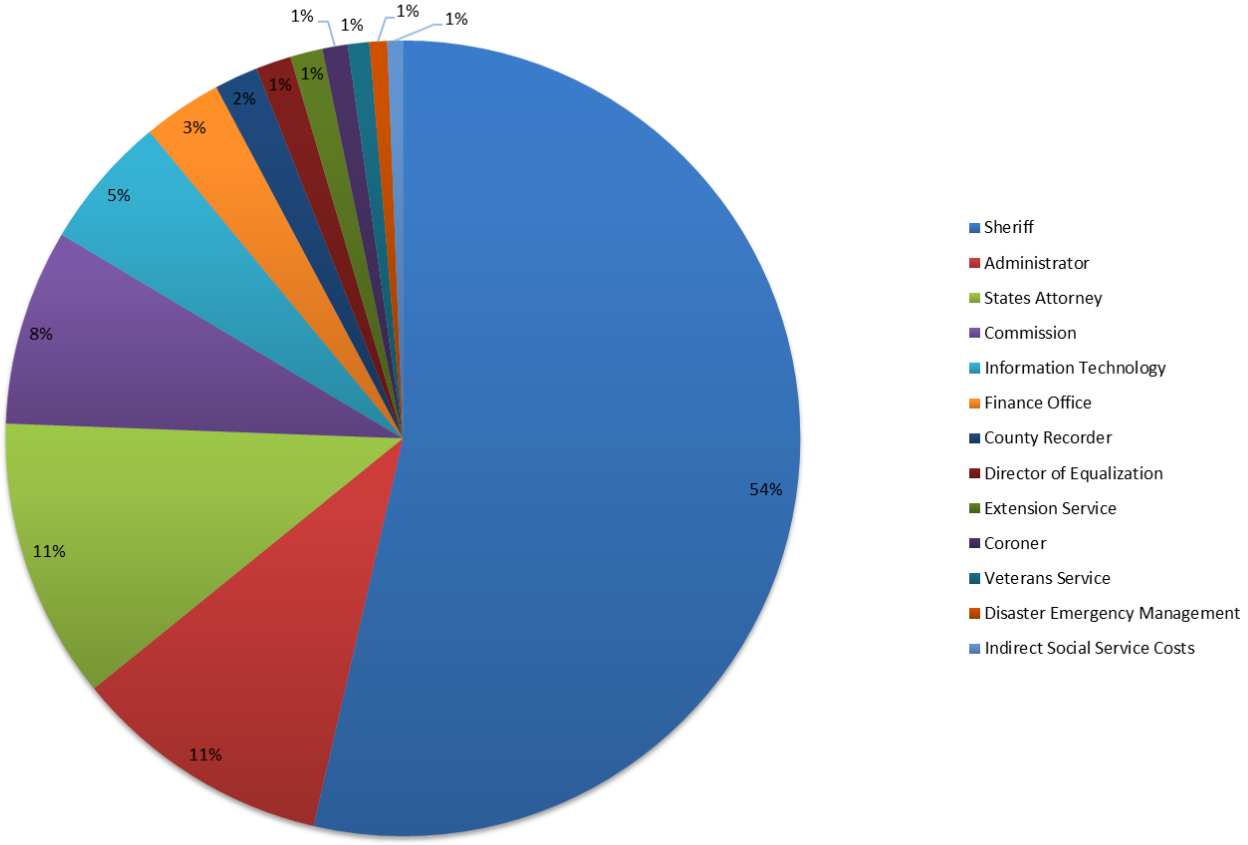
Fund	Estimated Beginning Balance Jan 1, 2021	Estimated Revenue	Estimated Total Resources	Budgeted Expenditures	Estimated Ending Balance Dec 31, 2021
County General Fund	10,035,362	38,795,574	48,830,936	39,320,945	9,509,991
Special Revenue Funds					
Road & Bridge Fund	2,907,618	17,933,887	20,841,505	18,752,754	2,088,751
Parenting Workshop Fund	38,012	10,950	48,962	22,000	26,962
24/7 Sobriety Program	180,338	463,000	643,338	421,807	221,531
911 Fund	-	4,555,147	4,555,147	4,555,147	-
Document Preservation	339,778	90,000	429,778	214,401	215,377
Drug Restitution Fund	106,322	74,500	180,822	118,883	61,939
Emergency / Flood Mitigation Fund	4,809,956	65,000	4,874,956	2,000,000	2,874,956
Hazardous Plan	37,943	8,500	46,443	8,000	38,443
JAIGB Fund	67,424	4,550	71,974	4,000	67,974
Jail Commissary Fund	370,254	176,580	546,834	175,092	371,742
Swat Vehicle Replacement	7,458	2,470	9,928	-	9,928
NDRIN Fund	1,532,453	800,000	2,332,453	1,111,300	1,221,153
Senior Citizens Fund	273,312	1,760,696	2,034,008	1,913,840	120,168
States Atty Asset Forfeiture	252,324	6,000	258,324	2,500	255,824
Valley Water Rescue Fund	19,502	42,961	62,463	43,500	18,963
Public Safety Comm Ops Fund	-	176,142	176,142	176,142	-
Total Special Revenue Funds	10,942,694	26,170,383	37,113,077	29,519,366	7,593,711
Debt Service Funds					
Wild Rice River Estates	4,302	15,309	19,611	16,013	3,598
Grandberg/Amber Plains Subdivision S & I	8,065	24,306	32,371	27,968	4,403
Courthouse Debt Service	63,909	874,317	938,226	873,218	65,008
Total Debt Service Funds	76,276	913,932	990,208	917,199	73,009
Capital Project Funds					
Building Fund	(4,969,039)	4,699,486	(269,553)	176,142	(445,695)
Round Hill Subdivision	28,943	500	29,443	-	29,443
Forest River Subdivision	31,151	500	31,651	-	31,651
Grandberg/Amber Plains Subdivision	7,314	100	7,414	-	7,414
Flood Control Sales Tax	7,754,104	15,600,000	23,354,104	15,570,000	7,784,104
Flood Control Loan Funds	3,857	1,195,293	1,199,150	1,195,293	3,857
Career Workforce Academy	902,672	949,459	1,852,131	1,800,000	52,131
Total Capital Project Funds	3,759,002	22,445,338	26,204,340	18,741,435	7,462,905
Internal Service Funds					
Health Insurance Trust	5,858,320	5,571,044	11,429,364	5,402,157	6,027,207
Motor Pool	86,273	30,400	116,673	54,304	62,369
Telephone Trust	271,480	577,200	848,680	547,400	301,280
Dental Insurance Trust	471,405	403,732	875,137	393,732	481,405
Total Internal Service Funds	6,687,478	6,582,376	13,269,854	6,397,593	6,872,261
Other Related Boards					
Weed Control Fund	216,290	498,805	715,095	559,582	155,513
Vector Control Fund	307,133	1,336,083	1,643,216	1,378,143	265,073
County Park Fund	94,550	39,500	134,050	39,500	94,550
Southeast Cass WRD	22,986,155	9,140,335	32,126,490	8,108,745	24,017,745
Rush River WRD	1,219,850	544,550	1,764,400	649,395	1,115,005
Maple River WRD	3,989,566	2,530,845	6,520,411	3,802,640	2,717,771
North Cass WRD	2,021,003	514,095	2,535,098	707,095	1,828,003
Red River Joint WRD	-	1,327,797	1,327,797	1,327,797	-
Total Other Related Boards	30,834,547	15,932,010	46,766,557	16,572,897	30,193,660
Total	62,335,359	110,839,613	173,174,972	111,469,435	61,705,537

CASS COUNTY GOVERNMENT - 2021 FINAL BUDGET
GENERAL FUND

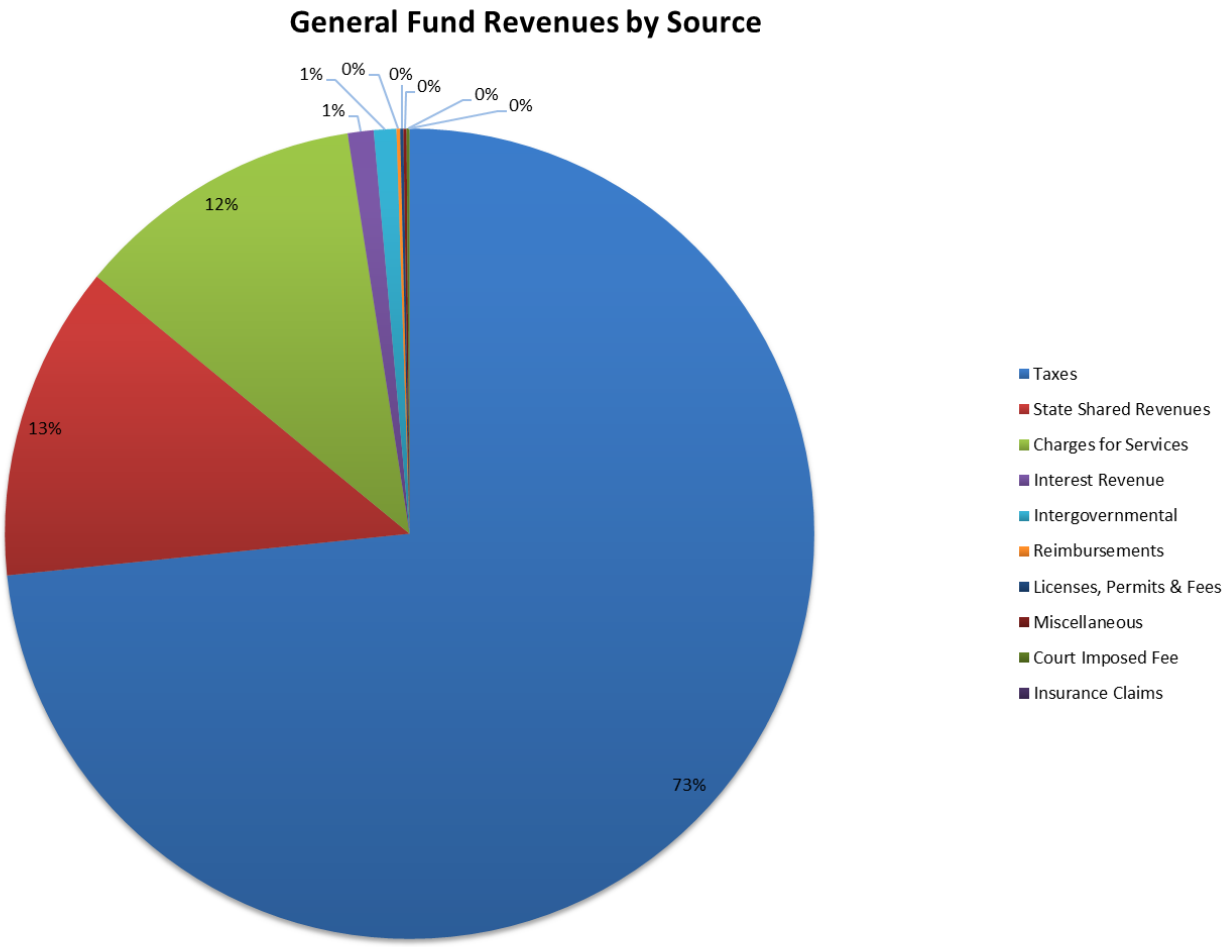
General Fund	Budget 2020	Projected 2020	Preliminary 2021
Revenue:			
County Commission	$ 35,608,905	$ 34,708,989	$ 34,551,342
Information Technology	11,600	13,315	-
County Auditor	478,715	485,121	469,115
County Recorder	769,650	769,650	769,650
Director of Equalization	102,468	102,468	109,068
State's Attorney Offices	91,100	72,200	89,200
Coroner	36,000	36,000	36,000
County Sheriff	2,677,648	2,672,319	2,556,375
Disaster Emergency Services	138,392	57,084	173,674
Planning	3,000	2,000	2,000
Extension Service	39,200	32,239	39,150
Total Revenue	$ 39,956,678	$ 38,951,385	$ 38,795,574
Expenditures:			
County Commission Operations	$ 2,521,369	$ 2,785,598	$ 1,144,014
Commission Projects	824,825	900,213	672,882
Public Service Agencies	2,076,907	2,066,907	2,322,502
County Administrator Operations	496,146	494,083	661,953
Buildings & Grounds Operations	268,577	269,062	273,700
Building & Grounds - Courthouse	722,500	729,500	639,500
Building & Grounds - County Jail	983,199	986,114	967,928
Buildings & Grounds - Annex	397,400	395,318	338,400
Buildings & Grounds - Law Enforcement Center	255,884	255,956	190,384
County Administrator - Risk Management	42,346	42,259	44,254
Information Technology	1,019,287	1,011,370	1,173,663
GIS System	253,150	256,486	403,364
AS400 System	301,603	294,284	554,896
County Auditor Operations	1,141,532	1,120,278	1,199,745
Cemetery	18,056	18,051	18,049
Elections	567,073	752,868	41,647
County Recorder	667,357	637,012	694,825
Director of Equalization	572,066	570,759	563,689
States Attorney Operations	3,415,724	3,399,087	3,650,374
Victim-Witness Program	238,716	241,747	246,105
Social Service Legal	734,952	606,914	573,635
Coroner	392,425	373,102	402,793
Sheriff Operations	7,913,528	7,591,297	8,254,960
Emergency Services Unit	56,183	31,500	46,390
County Jail	11,498,088	11,041,600	12,060,541
Detention Center	953,000	953,000	630,000
Disaster Emergency Management	255,897	288,116	281,024
Planning Department	168,454	151,428	164,517
Extension Service Operations	452,640	420,283	458,817
Parenting Resource Center	63,225	45,547	55,418
Social Service Indirect Costs	250,700	250,700	248,060
Veterans Service	394,427	370,365	342,916
Total Expenditures	$ 39,917,236	$ 39,350,804	$ 39,320,945
Estimated Budget Revenue over (under) Budgeted Expenditures	$ 39,442	$ (399,419)	$ (525,371)
Estimated Beginning Balance, January 1, 2018/2019	$ 10,434,781	$ 10,434,781	$ 10,035,362
Estimated Ending Balance, December 31, 2018/2019	$ 10,474,223	$ 10,035,362	$ 9,509,991

The General Fund levy for the 2020 budget is 30.00 mills which is the same as the previous year. The ending balance of $9,513,778 is 24.20% of budgeted expenditures.

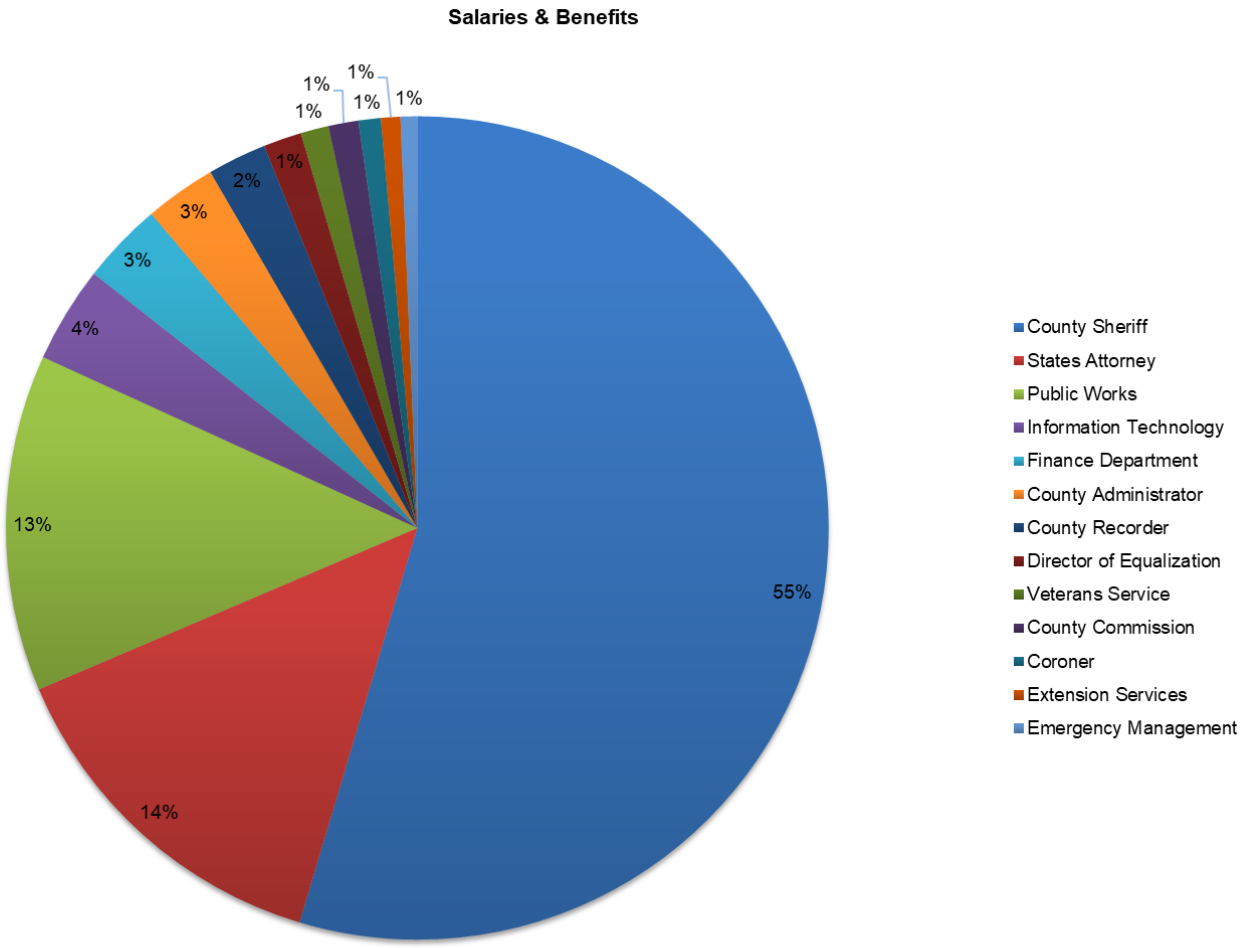
General Fund % of Budget



Department	Amount
Sheriff	20,991,891
Administrator	4,135,611
States Attorney	4,470,114
Commission	3,119,906
Information Technology	2,131,923
Finance Office	1,259,441
County Recorder	694,825
Director of Equalization	563,689
Extension Service	514,235
Coroner	402,793
Veterans Service	342,916
Disaster Emergency Management	281,024
Indirect Social Service Costs	248,060
Planning Department	164,517
	39,320,945



Object Type	Amount
Taxes	28,460,068
State Shared Revenues	4,883,955
Charges for Services	4,501,552
Interest Revenue	400,100
Intergovernmental	349,409
Reimbursements	56,490
Licenses, Permits & Fees	49,500
Miscellaneous	48,500
Court Imposed Fee	45,000
Insurance Claims	1,000
	38,795,574



Department	Amount
County Sheriff	15,950,730
States Attorney	4,077,560
Public Works	3,860,838
Information Technology	1,104,628
Finance Department	939,031
County Administrator	818,701
County Recorder	676,918
Director of Equalization	437,541
Veterans Service	320,641
County Commission	347,600
Coroner	257,003
Extension Services	222,416
Emergency Management	190,654
	29,204,261

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
GENERAL FUND:					
REVENUE BY DEPARTMENT:					
County Commission					
101-1001-311.01-00	Property Tax	27,441,139	27,424,504	27,881,194	1.60%
101-1001-311.02-00	Mobile Home	28,670	24,803	25,216	-12.05%
101-1001-311.04-00	Interest & Penalty	60,292	71,628	72,820	20.78%
101-1001-321.50-01	Beer & Liquor Licenses	8,500	8,500	8,500	0.00%
101-1001-335.10-00	State Aid Distribution	6,405,924	5,426,617	4,883,955	-23.76%
101-1001-335.11-00	Homestead Credit	134,078	137,150	139,434	3.99%
101-1001-335.15-00	Telephone Gross Rec Tax	213,712	213,712	213,712	0.00%
101-1001-335.17-00	Veteran's Credit	117,716	132,237	127,692	8.47%
101-1001-335.50-01	Gaming Funds	555	500	500	-9.91%
101-1001-335.55-05	State Grant	-	5,475	-	0.00%
101-1001-335.55-38	District Court Revenues	50,000	50,000	50,000	0.00%
101-1001-341.60-01	Soc Services Cost Alloc	1,148,319	1,148,319	1,148,319	0.00%
101-1001-341.60-50	MIDA Financing Fees	-	5,000	-	0.00%
101-1001-369.70-07	Insurance Claim	-	60,544	-	0.00%
101-1001-391.99-01	Operating Transfer	-	-	-	0.00%
** **Total County Commission**		35,608,905	34,708,989	34,551,342	-2.97%

The General Fund mill levy for the 2020 budget is 31.00 mills, for 2021 the mill levy is lowered to 30 mills.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Information Technology					
101-1801-333.60-34	In-House Training Fees	-	-	-	0.00%
101-1801-341.60-08	Miscellaneous	11,600	13,315	-	-100.00%
101-1801-341.60-09	Remote Access-Monthly Fee	-	-	-	0.00%
* **Information Technology**		11,600	13,315	-	-100.00%
GIS System					
101-1803-341.60-08	Miscellaneous	-	-	-	0.00%
* **GIS System**		-	-	-	0.00%
** **Total Information Technology**		11,600	13,315	-	-100.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Finance Office					
101-2101-322.50-02	Marriage License	30,000	20,000	20,000	-33.33%
101-2101-341.60-05	Game and Fish Fees	25	25	25	0.00%
101-2101-341.60-06	Expiration Fees	8,200	8,200	8,200	0.00%
101-2101-341.60-07	Taxable Sales	1,000	1,000	1,000	0.00%
101-2101-341.60-08	Miscellaneous	13,000	13,000	13,000	0.00%
101-2101-341.60-12	Miscellaneous Fees	6,000	6,000	6,000	0.00%
101-2101-341.60-13	Certified Copies	20,000	20,000	20,000	0.00%
101-2101-361.70-01	Interest	400,000	400,000	400,000	0.00%
101-2101-361.70-04	Loan Interest	-	100	100	0.00%
101-2101-364.01-00	Reimbursements	490	490	490	0.00%
* **Finance Office**		478,715	468,815	468,815	-2.07%
County Cemetery					
101-2102-341.60-08	Miscellaneous	-	300	300	0.00%
Elections					
101-2103-341.60-54	Election Materials	-	16,006	-	0.00%
** **Total Finance Office**		478,715	485,121	469,115	-2.01%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Recorder					
101-2301-341.60-12	Miscellaneous Fees	650	650	650	0.00%
101-2301-341.60-21	Burial Permits	9,000	9,000	9,000	0.00%
101-2301-341.60-30	Recording Fees	700,000	700,000	700,000	0.00%
101-2301-341.60-31	Miscellaneous Liens/State	-	-	-	0.00%
101-2301-341.60-99	Other Fees	60,000	60,000	60,000	0.00%
** **Total County Recorder**		769,650	769,650	769,650	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-341.60-58	Reassessment Fees	102,468	102,468	109,068	6.44%
** **Total Director of Equalization**		102,468	102,468	109,068	6.44%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-335.55-03	Witness Travel Reimburse	5,000	1,500	3,500	-30.00%
101-3101-341.55-08	Court Actions	1,000	350	500	-50.00%
101-3101-341.60-61	Copy Fees	100	250	200	100.00%
101-3101-364.01-00	Reimbursements	-	100	-	0.00%
* **State's Attorney Office**		6,100	2,200	4,200	-31.15%
Victim-Witness Program					
101-3104-331.55-05	Federal Grants	40,000	40,000	40,000	0.00%
101-3104-341.65-01	Victim Witness	45,000	30,000	45,000	0.00%
* **Victim-Witness Program**		85,000	70,000	85,000	0.00%
** **Total State's Attorney Office**		91,100	72,200	89,200	-2.09%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Coroner					
101-3201-364.01-03	Miscellaneous Revenues	36,000	36,000	36,000	0.00%
** **Total Coroner**		36,000	36,000	36,000	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Sheriff's Office					
101-3502-331.55-05	Federal Grants	42,100	42,100	42,935	1.98%
101-3502-341.60-14	Execution Fees	25,000	18,000	23,000	-8.00%
101-3502-341.60-19	Copies	1,000	1,000	1,000	0.00%
101-3502-341.60-22	Civil Actions	120,000	116,500	116,100	-3.25%
101-3502-341.60-23	Special Execution Sale	20,000	18,000	18,000	-10.00%
101-3502-341.60-24	Fingerprint/Backgr Fees	450	450	450	0.00%
101-3502-341.60-25	Mileage for Papers	70,000	62,500	62,500	-10.71%
101-3502-341.60-27	Sheriff Deeds	800	1,000	800	0.00%
101-3502-341.60-99	Other Fees	15,000	5,500	9,600	-36.00%
101-3502-341.70-99	Other Revenue	13,000	5,000	13,000	0.00%
101-3502-342.60-21	Extra Deputies	64,000	20,000	59,000	-7.81%
101-3502-342.60-22	Contract Policing	615,748	615,748	623,990	1.34%
101-3502-369.70-06	Vehicle Insurance Claims	1,000	6,000	1,000	0.00%
101-3502-392.70-02	Sale of Property	22,500	36,000	20,500	-8.89%
* **Sheriff Operations**		1,010,598	947,798	991,875	-1.85%

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.

County Jail					
101-3510-321.50-05	Inmate Reimb-Medical Service	21,000	24,521	21,000	0.00%
101-3510-333.55-05	Federal Grants	31,300	35,000	28,500	-8.95%
101-3510-341.60-35	Prisoner Boarding	1,600,000	1,650,000	1,500,000	-6.25%
101-3510-341.60-36	Work Release Fees	-	-	-	0.00%
101-3510-341.70-99	Other Revenue	14,750	15,000	15,000	1.69%
* **County Jail**		1,667,050	1,724,521	1,564,500	-6.15%

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 per day for this privilege.

** **Total County Sheriff**		2,677,648	2,672,319	2,556,375	-4.53%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Emergency Management					
Disaster Emergency Services					
101-3701-331.55-03	Disaster Emergency Serv	122,000	-	153,674	25.96%
101-3701-335.55-05	State Grant	-	40,692	-	0.00%
101-3701-364.01-02	Salary Reimbursements	16,392	16,392	20,000	22.01%
** **Total Disaster Emergency Services**		138,392	57,084	173,674	25.49%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Planning					
101-4002-341.60-64	Planning Fees	2,000	2,000	2,000	0.00%
101-4002-364.02-01	Other Revenue	1,000	-	-	-100.00%
** **Total County Planning**		3,000	2,000	2,000	-33.33%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Extension Service Office					
101-4501-335.55-39	Postage Reimbursement	-	-	-	0.00%
101-4501-341.60-33	Publications	1,700	1,414	1,700	0.00%
101-4501-341.60-34	Workshop Fees	7,700	7,638	7,650	-0.65%
101-4501-364.01-01	NDSU Cost Share	-	-	-	0.00%
* **Extension Service Operations**		9,400	9,052	9,350	-0.53%
Parenting Resource Center					
101-4502-335.55-08	Parent Resource Grant	29,800	23,187	29,800	0.00%
101-4502-341.60-34	Workshop Fees	-	-	-	0.00%
* **Parenting Resource Center**		29,800	23,187	29,800	0.00%
** **Total Extension Service**		39,200	32,239	39,150	-0.13%
*** **TOTAL GENERAL FUND REVENUE**		**39,956,678**	**38,951,385**	**38,795,574**	-2.91%
Total Tax Type Revenue:					
	Property Tax	27,441,139	27,424,504	27,881,194	1.60%
	Mobile Home	28,670	24,803	25,216	-12.05%
	Interest & Penalty	60,292	71,628	72,820	20.78%
	Homestead Credit	134,078	137,150	139,434	3.99%
	Veterans Credit	117,716	132,237	127,692	8.47%
	Telephone Gross Rec Tax	213,712	213,712	213,712	0.00%
		27,995,607	**28,004,034**	**28,460,068**	1.66%
Total Grant Type Revenue:					
	Elections	-	16,006	-	0.00%
	Victim Witness	41,000	40,350	40,500	-1.22%
	Drug Prosecutor				
	County Sheriff	42,100	42,100	42,935	1.98%
	County Jail	31,300	35,000	28,500	-8.95%
	Disaster Emergency Serv	122,000	-	153,674	25.96%
	Parent Resource Grant	29,800	23,187	29,800	0.00%
		266,200	**156,643**	**295,409**	10.97%
Other Revenue (Charges for Services, etc.)		**11,694,871**	**10,790,708**	**10,040,097**	-14.15%
		39,956,678	**38,951,385**	**38,795,574**	-2.91%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
GENERAL FUND:					
EXPENDITURES BY DEPARTMENT:					
County Commission					
101-1001-411.10-01	Department Head	120,210	119,883	169,081	40.65%
101-1001-411.10-05	Full Time Salaries	63,581	63,407	66,548	4.67%
101-1001-411.20-01	Social Security	9,933	9,933	12,872	29.59%
101-1001-411.20-05	Medicare	2,323	2,323	3,011	29.62%
101-1001-411.20-10	Retirement	22,533	22,533	22,672	0.62%
101-1001-411.20-15	Workers Compensation	581	581	516	-11.19%
101-1001-411.20-25	Health Insurance	51,116	51,116	70,980	38.86%
101-1001-411.20-35	Dental Insurance	2,888	2,888	1,920	-33.52%
101-1001-411.53-01	Office Telephone	1,600	1,600	1,600	0.00%
101-1001-411.54-01	Legals	24,000	26,000	25,000	4.17%
101-1001-411.57-01	Education Travel&Per Diem	1,500	500	1,500	0.00%
101-1001-411.57-02	Seminar Registration	2,000	1,000	2,000	0.00%
101-1001-411.58-01	Travel Costs & Per Diem	3,000	1,000	3,000	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	1,000	3,000	0.00%
101-1001-411.58-13	Commission District #3	3,000	1,000	3,000	0.00%
101-1001-411.58-14	Commission District #4	3,000	1,000	3,000	0.00%
101-1001-411.58-15	Commission District #5	3,000	1,000	3,000	0.00%
101-1001-411.61-01	General Office Supplies	900	900	1,100	22.22%
101-1001-411.64-02	ND Century Code	500	500	500	0.00%
101-1001-411.65-01	PC Software	2,455	2,455	2,847	15.97%
101-1001-411.74-01	Computer Equipment	5,500	2,854	1,380	-74.91%
101-1001-411.99-01	Operating	2,191,749	2,469,125	742,487	-66.12%
* **County Commission Operations**		2,521,369	2,785,598	1,144,014	-54.63%

This department consists of 6 FTEs - 5 Commissioners and a 1 FTE Administrative Secretary. The Operating Transfer budget request is for a transfer to the 911 Fund, SWAT Vehicle Replacement, and County Park Fund. In previous years it also included a transfer to the construciton fund.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Commission Projects					
101-1002-411.33-01	Staffing Studies	19,200	33,000	3,000	-84.38%
101-1002-411.33-02	Auditing	20,000	20,000	21,000	5.00%
101-1002-411.33-03	Legal Services	20,000	24,000	20,000	0.00%
101-1002-411.33-06	Guardian Ad Litem	20,000	20,000	20,000	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	15,000	15,000	15,000	0.00%
101-1002-411.33-22	SAVIN Cost Share	13,910	-	-	-100.00%
101-1002-411.45-04	Flood Lots	25,000	25,000	25,000	0.00%
101-1002-411.52-01	Property Insurance	25,000	25,000	25,000	0.00%
101-1002-411.52-02	Liability Insurance	300,000	375,000	375,000	25.00%
101-1002-411.55-01	Committee Expense	15,000	15,000	15,000	0.00%
101-1002-411.55-02	Travel and Incidental	-	-	-	0.00%
101-1002-411.59-02	ND Assoc of Counties	61,001	62,831	62,831	3.00%
101-1002-411.59-03	Nat'l Assoc. of Counties	2,793	2,793	2,793	0.00%
101-1002-411.59-04	Water Users Association	1,200	1,200	1,200	0.00%
101-1002-411.59-05	Metro Council of Govts.	13,071	12,684	13,408	2.58%
101-1002-411.59-07	ND County Commissioners	1,650	1,650	1,650	0.00%
101-1002-411.72-01	Remodeling	200,000	200,000	-	-100.00%
101-1002-411.73-01	Special Assessments	16,000	11,055	16,000	0.00%
* **Commission Projects**		824,825	900,213	672,882	-18.42%
County Commission Public Service Agencies					
101-1003-411.38-11	Homeward Animal Shelter	5,000	5,000	5,000	0.00%
101-1003-423.38-10	Ambulance Donation	255,000	255,000	255,000	0.00%
101-1003-441.51-12	Public Health/Rural Area	850,657	850,657	877,002	3.10%
101-1003-452.38-01	County Fair Donation	105,000	105,000	210,000	100.00%
101-1003-453.38-11	Historical Society	120,750	120,750	241,500	100.00%
101-1003-453.38-14	First Link	7,000	7,000	7,000	0.00%
101-1003-453.38-17	Youth Commission	10,000	-	-	-100.00%
101-1003-463.38-15	Lake Agassiz Rec Council	23,500	23,500	27,000	14.89%
101-1003-463.38-16	Job Development Authority	700,000	700,000	700,000	0.00%
* **Public Service Agencies**		2,076,907	2,066,907	2,322,502	11.83%
** **Total County Commission**		5,423,101	5,752,718	4,139,398	-23.67%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Administrator					
101-1501-411.01-05	Employee Recognition	13,800	13,800	13,800	0.00%
101-1501-411.10-01	Department Head	95,914	95,652	99,715	3.96%
101-1501-411.10-05	Full Time Salaries	183,084	172,383	192,887	5.35%
101-1501-411.10-25	Temp/Employment Agency	-	12,000	-	0.00%
101-1501-411.10-35	Overtime Salaries	-	400	400	0.00%
101-1501-411.20-01	Social Security	16,480	16,480	17,251	4.68%
101-1501-411.20-05	Medicare	3,854	3,854	4,035	4.70%
101-1501-411.20-10	Retirement	34,650	34,650	35,652	2.89%
101-1501-411.20-15	Workers Compensation	242	242	316	30.58%
101-1501-411.20-25	Health Insurance	42,523	42,523	36,357	-14.50%
101-1501-411.20-26	Group Life Insurance	1,551	1,551	1,116	-28.05%
101-1501-411.20-27	EAP	13,000	14,500	13,500	3.85%
101-1501-411.20-35	Dental Insurance	1,804	1,804	1,800	-0.22%
101-1501-411.33-09	Consulting	25,000	25,000	-	-100.00%
101-1501-411.34-02	Section 125 Admin.	14,000	14,000	14,000	0.00%
101-1501-411.43-01	Copier	2,500	3,000	2,700	8.00%
101-1501-411.53-01	Office Telephone	2,000	2,000	2,100	5.00%
101-1501-411.53-10	Cell Phones	1,200	1,200	1,200	0.00%
101-1501-411.54-02	Employment	11,000	8,000	8,000	-27.27%
101-1501-411.57-01	Education Travel&Per Diem	2,000	1,000	2,500	25.00%
101-1501-411.57-02	Seminar Registration	3,000	1,000	3,000	0.00%
101-1501-411.57-03	Human Resource Training	3,500	2,000	3,500	0.00%
101-1501-411.58-01	Travel Costs & Per Diem	4,100	4,100	4,100	0.00%
101-1501-411.59-08	Membership Dues	-	1,000	800	0.00%
101-1501-411.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-1501-411.61-02	Postage	1,500	2,500	2,000	33.33%
101-1501-411.61-05	Printing & Forms	3,000	3,000	3,100	3.33%
101-1501-411.64-01	Reference Books	500	500	500	0.00%
101-1501-411.65-01	PC Software	2,444	2,444	3,894	59.33%
101-1501-411.74-01	Computer Equipment	10,500	10,500	1,450	-86.19%
101-1501-411.91-11	New Employee	-	-	189,280	0.00%
* **County Administrator Operations**		496,146	494,083	661,953	33.42%

This department consists of 3.75 FTEs - .75 County Administrator (for the other .25 see page 28), 2 personnel positions, and a Public Informaiton Officer. A new B32 Payroll Clerk Position was approved. There is 100,000 in this pubdget to allocate to position updates.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Building & Grounds General Operation					
101-1502-411.10-05	Full Time Salaries	175,243	174,948	182,156	3.94%
101-1502-411.10-35	Overtime Salaries	1,000	1,000	1,000	0.00%
101-1502-411.20-01	Social Security	10,340	10,340	10,691	3.39%
101-1502-411.20-05	Medicare	2,419	2,419	2,500	3.35%
101-1502-411.20-10	Retirement	21,357	21,357	22,185	3.88%
101-1502-411.20-15	Workers Compensation	2,934	2,934	2,960	0.89%
101-1502-411.20-25	Health Insurance	30,085	30,085	28,168	-6.37%
101-1502-411.20-35	Dental Insurance	1,284	1,284	1,280	-0.31%
101-1502-411.42-04	Lawn Care	8,500	8,500	8,500	0.00%
101-1502-411.53-01	Office Telephone	450	450	450	0.00%
101-1502-411.53-10	Cell Phones	3,300	3,300	3,300	0.00%
101-1502-411.58-01	Travel Costs & Per Diem	500	500	500	0.00%
101-1502-411.62-06	Gasoline & Oil	5,000	5,000	5,000	0.00%
101-1502-411.63-02	Routine Maintenance	2,000	2,000	2,000	0.00%
101-1502-411.65-01	PC Software	1,815	2,595	1,660	-8.54%
101-1502-411.74-01	Computer Equipment	2,350	2,350	1,350	-42.55%
101-1502-411.74-06	Vehicles	-	-	-	0.00%
101-1502-411.91-11	New Employee	-	-	-	0.00%
*	**Buildings & Grounds Operations**	268,577	269,062	273,700	1.91%

There are 5 FTEs in the Buildings and Grounds department, they are allocated 2/3 to General Operations and 1/3 to County Jail Maintenance.

Courthouse Maintenance					
101-1503-411.41-01	Water,Sewer,Garbage	20,000	20,000	20,000	0.00%
101-1503-411.42-03	Custodial	165,000	165,000	165,000	0.00%
101-1503-411.43-04	HVAC System	48,000	48,000	48,000	0.00%
101-1503-411.43-05	Elevator	5,000	9,000	7,000	40.00%
101-1503-411.47-01	General Maintenance	200,000	200,000	115,000	-42.50%
101-1503-411.47-04	Signage	1,000	1,000	1,000	0.00%
101-1503-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1503-411.61-04	Operational Supplies	35,000	35,000	35,000	0.00%
101-1503-411.62-02	Electricity & Gas	235,000	235,000	235,000	0.00%
101-1503-411.62-04	Fuel Oil	3,000	3,000	3,000	0.00%
101-1503-411.74-02	Office Equipment	-	3,000	-	0.00%
101-1503-411.74-03	Maintenance Equipment	5,500	5,500	5,500	0.00%
*	**Building & Grounds - Courthouse**	722,500	729,500	639,500	-11.49%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Jail Maintenance					
101-1504-411.10-05	Full Time Salaries	87,084	87,479	90,481	3.90%
101-1504-411.10-07	On-Call	7,000	7,000	7,000	0.00%
101-1504-411.10-35	Overtime Salaries	-	2,000	2,000	0.00%
101-1504-411.20-01	Social Security	5,542	5,542	5,835	5.29%
101-1504-411.20-05	Medicare	1,296	1,296	1,365	5.32%
101-1504-411.20-10	Retirement	10,678	10,678	11,093	3.89%
101-1504-411.20-15	Workers Compensation	1,467	1,467	1,480	0.89%
101-1504-411.20-25	Health Insurance	15,040	15,040	14,084	-6.36%
101-1504-411.20-35	Dental Insurance	642	642	640	-0.31%
101-1504-411.41-01	Water,Sewer,Garbage	75,000	75,000	75,000	0.00%
101-1504-411.42-03	Custodial	55,000	55,000	55,000	0.00%
101-1504-411.42-04	Lawn Care	18,000	18,000	18,000	0.00%
101-1504-411.43-05	Elevator	1,000	2,000	1,500	50.00%
101-1504-411.47-01	General Maintenance	237,000	237,000	216,000	-8.86%
101-1504-411.47-02	Carpet/Tile	2,000	2,000	2,000	0.00%
101-1504-411.47-04	Signage	-	100	-	0.00%
101-1504-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1504-411.53-01	Office Telephone	450	450	450	0.00%
101-1504-411.61-04	Operational Supplies	35,000	35,000	35,000	0.00%
101-1504-411.62-02	Electricity & Gas	400,000	400,000	400,000	0.00%
101-1504-411.62-04	Fuel Oil	10,000	10,000	10,000	0.00%
101-1504-411.73-01	Special Assessments	13,000	12,220	13,000	0.00%
101-1504-411.74-01	Computer Equipment	-	200	-	0.00%
101-1504-411.74-06	Vehicles	3,000	3,000	3,000	0.00%
* **Building & Grounds - County Jail**		983,199	986,114	967,928	-1.55%
Buildings & Grounds - Annex					
101-1505-411.41-01	Water,Sewer,Garbage	9,800	9,800	9,800	0.00%
101-1505-411.42-03	Custodial	50,000	51,000	51,000	2.00%
101-1505-411.43-04	HVAC System	45,000	45,000	45,000	0.00%
101-1505-411.43-05	Elevator	3,000	3,000	3,000	0.00%
101-1505-411.47-01	General Maintenance	144,000	144,000	84,000	-41.67%
101-1505-411.47-04	Signage	1,000	1,000	1,000	0.00%
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 & Gas	100,000	100,000	100,000	0.00%
101-1505-411.62-04	Fuel Oil	5,000	5,000	5,000	0.00%
101-1505-411.73-01	Special Assessments	4,600	1,518	4,600	0.00%
* **Buildings & Grounds - Annex**		397,400	395,318	338,400	-14.85%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Buildings & Grounds - Law Enforcement Center					
101-1506-411.41-01	Water,Sewer,Garbage	4,000	4,000	4,000	0.00%
101-1506-411.42-03	Custodial	28,000	28,000	29,000	3.57%
101-1506-411.42-04	Lawn Care	6,000	6,000	6,500	8.33%
101-1506-411.44-06	Ground Lease	48,134	48,134	48,134	0.00%
101-1506-411.47-01	General Maintenance	130,000	130,000	63,000	-51.54%
101-1506-411.61-04	Operational Supplies	10,000	10,000	10,000	0.00%
101-1506-411.62-02	Electricity & Gas	28,000	28,000	28,000	0.00%
101-1506-411.62-04	Fuel Oil	1,000	1,000	1,000	0.00%
101-1506-411.73-01	Special Assessments	750	722	750	0.00%
101-1506-411.74-06	Vehicles	-	100	-	0.00%
*	**Buildings & Grounds - Law Enforcement Center**	255,884	255,956	190,384	-25.60%
Risk Management					
101-1510-411.10-01	Department Head	31,971	31,884	33,238	3.96%
101-1510-411.20-01	Social Security	1,874	1,874	1,949	4.00%
101-1510-411.20-05	Medicare	438	438	456	4.11%
101-1510-411.20-10	Retirement	3,920	3,920	4,075	3.95%
101-1510-411.20-15	Workers Compensation	22	22	21	-4.55%
101-1510-411.20-25	Health Insurance	4,001	4,001	4,395	9.85%
101-1510-411.20-35	Dental Insurance	120	120	120	0.00%
*	**Risk Management**	42,346	42,259	44,254	4.51%

The salary and benefits are for one fourth (.25 FTE) of the County Administrator's wages.

**	**Total County Administrator**	3,166,052	3,172,292	3,116,119	-1.58%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Information Technology					
101-1801-412.10-01	Department Head	100,870	100,870	103,411	2.52%
101-1801-412.10-05	Full Time Salaries	408,868	400,477	443,164	8.39%
101-1801-412.10-35	Overtime Salaries	3,000	3,000	3,000	0.00%
101-1801-412.20-01	Social Security	31,790	31,790	32,261	1.48%
101-1801-412.20-05	Medicare	7,435	7,435	7,545	1.48%
101-1801-412.20-10	Retirement	62,494	62,494	67,010	7.23%
101-1801-412.20-15	Workers Compensation	704	704	674	-4.26%
101-1801-412.20-25	Health Insurance	81,680	81,680	76,308	-6.58%
101-1801-412.20-35	Dental Insurance	3,850	3,850	3,360	-12.73%
101-1801-412.33-09	Consulting	25,000	25,000	35,000	40.00%
101-1801-412.43-01	Copier	500	500	500	0.00%
101-1801-412.43-12	Network Software	115,450	115,450	123,375	6.86%
101-1801-412.43-13	Network Equipment	24,650	24,650	24,750	0.41%
101-1801-412.46-01	Repairs	10,000	10,000	10,000	0.00%
101-1801-412.46-02	Replacements	5,000	5,000	5,000	0.00%
101-1801-412.46-03	Cabling	6,000	6,474	6,000	0.00%
101-1801-412.53-01	Office Telephone	3,000	3,000	3,000	0.00%
101-1801-412.53-06	Data Lines	30,880	30,880	39,340	27.40%
101-1801-412.53-10	Cell Phones	5,720	5,720	5,720	0.00%
101-1801-412.57-01	Education Travel&Per Diem	6,200	6,200	6,200	0.00%
101-1801-412.57-02	Seminar Registration	5,595	5,595	5,595	0.00%
101-1801-412.58-01	Travel Costs & Per Diem	500	500	250	-50.00%
101-1801-412.61-01	General Office Supplies	600	600	600	0.00%
101-1801-412.61-02	Postage-Information Ser	200	200	200	0.00%
101-1801-412.61-04	Operational Supplies	15,000	15,000	15,000	0.00%
101-1801-412.61-06	Training Program Supplies	11,100	11,100	8,100	-27.03%
101-1801-412.65-01	PC Software	3,251	3,251	2,850	-12.33%
101-1801-412.74-01	Computer Equipment	7,250	7,250	4,450	-38.62%
101-1801-412.74-02	Office Equipment	-	-	-	0.00%
101-1801-412.74-14	Network Equipment	42,700	42,700	141,000	230.21%
101-1801-412.91-11	New Employee	-	-	-	0.00%
* **Information Technology**		1,019,287	1,011,370	1,173,663	15.15%

This division contains 7 FTEs and a department head.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
GIS System					
101-1803-412.10-05	Full Time Salaries	142,106	145,442	151,501	6.61%
101-1803-412.20-01	Social Security	8,811	8,811	8,951	1.59%
101-1803-412.20-05	Medicare	2,061	2,061	2,094	1.60%
101-1803-412.20-10	Retirement	17,422	17,422	18,329	5.21%
101-1803-412.20-15	Workers Compensation	232	232	211	-9.05%
101-1803-412.20-25	Health Insurance	23,284	23,284	23,748	1.99%
101-1803-412.20-35	Dental Insurance	963	963	960	-0.31%
101-1803-412.33-09	Consulting	20,000	20,000	10,000	-50.00%
101-1803-412.33-13	Contracted Services	-	-	150,000	0.00%
101-1803-412.43-12	Network Software	30,000	30,000	30,000	0.00%
101-1803-412.53-01	Office Telephone	600	600	600	0.00%
101-1803-412.53-10	Cell Phones	700	700	700	0.00%
101-1803-412.57-01	Education Travel&Per Diem	4,000	4,000	4,000	0.00%
101-1803-412.57-02	Seminar Registration	2,245	2,245	550	-75.50%
101-1803-412.65-01	PC Software	726	726	670	-7.71%
101-1803-412.74-01	Computer Equipment	-	-	1,050	0.00%
101-1803-412.91-11	New Employee	-	-	-	0.00%
* **GIS System**		253,150	256,486	403,364	59.34%

This division consists of 2 FTEs.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
AS400 System					
101-1804-412.10-05	Full Time Salaries	129,038	120,477	126,023	-2.34%
101-1804-412.20-01	Social Security	8,000	8,000	7,510	-6.13%
101-1804-412.20-05	Medicare	1,871	1,871	1,756	-6.15%
101-1804-412.20-10	Retirement	15,820	15,820	15,328	-3.11%
101-1804-412.20-15	Workers Compensation	232	232	168	-27.59%
101-1804-412.20-25	Health Insurance	7,280	7,280	10,836	48.85%
101-1804-412.20-35	Dental Insurance	481	481	480	-0.21%
101-1804-412.33-09	Consulting	-	-	250,000	0.00%
101-1804-412.43-11	AS/400 Software & Equip	133,950	133,950	137,075	2.33%
101-1804-412.53-01	Office Telephone	600	600	600	0.00%
101-1804-412.53-10	Cell Phones	1,500	1,500	1,500	0.00%
101-1804-412.57-01	Education Travel&Per Diem	1,200	1,200	1,200	0.00%
101-1804-412.58-01	Travel Costs & Per Diem	250	250	-	-100.00%
101-1804-412.61-04	Operational Supplies	500	500	500	0.00%
101-1804-412.65-01	PC Software	881	881	670	-23.95%
101-1804-412.74-01	Computer Equipment	-	1,242	1,250	0.00%
101-1804-412.91-11	New Employee	-	-	-	0.00%
* **AS400 System**		301,603	294,284	554,896	83.98%

This division consists of 1.4 FTEs.

** **Total Information Technology**	1,574,040	1,562,140	2,131,923	35.44%

The Information Technology Department generates non-tax revenue:

Non-Tax Revenue	$	-
Expenditures	$	2,131,923
Net Cost	$	2,131,923

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Finance Office					
101-2101-413.10-01	Department Head	132,472	132,108	135,173	2.04%
101-2101-413.10-05	Full Time Salaries	534,397	525,087	557,282	4.28%
101-2101-413.10-25	Temp/Employment Agency	-	5,000	30,000	0.00%
101-2101-413.10-35	Overtime Salaries	400	400	400	0.00%
101-2101-413.20-01	Social Security	39,679	39,679	41,531	4.67%
101-2101-413.20-05	Medicare	9,438	9,438	9,924	5.15%
101-2101-413.20-10	Retirement	75,916	74,916	83,609	10.13%
101-2101-413.20-15	Workers Compensation	1,049	1,049	1,053	0.38%
101-2101-413.20-25	Health Insurance	108,068	108,068	98,904	-8.48%
101-2101-413.20-30	License Fees	85	85	85	0.00%
101-2101-413.20-35	Dental Insurance	4,332	4,332	4,800	10.80%
101-2101-413.43-01	Copier-Auditor	3,215	5,000	5,000	55.52%
101-2101-413.46-01	Repairs-Auditor	600	600	600	0.00%
101-2101-413.51-01	Filing Fees-Auditor	500	500	500	0.00%
101-2101-413.51-05	Bank Fees/Collection Fees	36,780	36,780	36,780	0.00%
101-2101-413.51-06	Off-Site Storage-Auditor	2,000	1,000	1,000	-50.00%
101-2101-413.51-28	Translator Services	180	180	180	0.00%
101-2101-413.53-01	Office Telephone	4,800	4,500	4,800	0.00%
101-2101-413.54-01	Legals	3,600	3,600	3,600	0.00%
101-2101-413.57-01	Educ. Travel-Auditor	10,480	2,500	10,480	0.00%
101-2101-413.57-02	Seminar Registration	8,520	4,000	8,520	0.00%
101-2101-413.58-01	Travel Costs	16,715	3,000	16,715	0.00%
101-2101-413.59-06	Association Dues	2,590	2,190	2,190	-15.44%
101-2101-413.61-01	General Office Supplies	10,000	10,000	10,000	0.00%
101-2101-413.61-02	Postage	74,300	74,300	74,300	0.00%
101-2101-413.61-05	Printing & Forms	39,000	39,000	39,000	0.00%
101-2101-413.64-01	Reference Books-Auditor	1,200	1,200	1,200	0.00%
101-2101-413.64-02	ND Century Code	400	400	400	0.00%
101-2101-413.64-03	Newspapers-Auditor	194	244	244	25.77%
101-2101-413.65-01	PC Software	14,622	14,622	15,125	3.44%
101-2101-413.74-01	Computer Equipment	4,500	4,500	4,850	7.78%
101-2101-413.74-02	Office Equipment	1,500	12,000	1,500	0.00%
101-2101-413.90-01	Account Adjustments	-	-	-	0.00%
101-2101-413.91-11	New Employee	-	-	-	0.00%
* **Finance Office Operations**		1,141,532	1,120,278	1,199,745	5.10%

This department consists of 10 FTEs and a department head.

The Finance Office generates non-tax revenue:

Non-Tax Revenue	$	468,815
Expenditures	$	1,199,745
Net Cost	$	730,930

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Cemetery (Springvale)					
101-2102-443.10-15	Part Time Salaries	1,902	1,897	1,897	-0.26%
101-2102-443.20-01	Social Security	118	118	118	0.00%
101-2102-443.20-05	Medicare	28	28	27	-3.57%
101-2102-443.20-15	Workers Compensation	8	8	7	-12.50%
101-2102-443.61-04	Maintenance Supplies	15,000	15,000	15,000	0.00%
101-2102-443.61-21	Markers	1,000	1,000	1,000	0.00%
* **Cemetery**		18,056	18,051	18,049	-0.04%

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

Non-Tax Revenue	$	300
Expenditures	$	18,049
Net Cost	$	17,749

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Elections					
101-2103-413.10-25	Temp/Employment Agency	20,000	40,000	-	-100.00%
101-2103-413.10-35	Overtime Salaries	4,000	8,000	4,000	0.00%
101-2103-413.20-01	Social Security	249	249	248	-0.40%
101-2103-413.20-05	Medicare	58	100	58	0.00%
101-2103-413.20-25	Health Insurance	-	1,000	-	0.00%
101-2103-413.20-35	Dental Insurance	-	50	-	0.00%
101-2103-413.34-11	Election Boards	210,000	210,000	-	-100.00%
101-2103-413.41-02	Electricity	1,200	1,200	1,200	0.00%
101-2103-413.41-03	Gas	1,000	1,000	1,000	0.00%
101-2103-413.43-02	Computer Equipment	-	4,000	-	0.00%
101-2103-413.43-03	Firmware	-	-	-	0.00%
101-2103-413.43-04	Software	-	1,313	-	0.00%
101-2103-413.43-05	Coding Services	25,000	25,000	-	-100.00%
101-2103-413.44-01	Election Hall Rent	35,000	35,000	-	-100.00%
101-2103-413.44-02	Storage Building Rent	28,644	30,626	30,626	6.92%
101-2103-413.44-03	Training Rentals	2,500	2,500	-	-100.00%
101-2103-413.51-08	Moving Election Equipment	15,000	7,000	-	-100.00%
101-2103-413.53-05	Computer Time Charges	250	1,000	245	-2.00%
101-2103-413.53-10	Cell Phones	3,500	2,500	-	-100.00%
101-2103-413.54-01	Legals	80,000	100,000	-	-100.00%
101-2103-413.57-02	Seminar Registration	1,000	300	500	-50.00%
101-2103-413.58-01	Travel Costs	3,000	530	2,500	-16.67%
101-2103-413.58-02	Election Workers Travel	10,000	7,000	-	-100.00%
101-2103-413.61-01	General Office Supplies	10,000	10,000	-	-100.00%
101-2103-413.61-02	Postage	12,000	40,000	-	-100.00%
101-2103-413.61-05	Printing & Forms	12,000	8,000	-	-100.00%
101-2103-413.61-37	Printing Ballots	80,000	200,000	-	-100.00%
101-2103-413.65-01	PC Software	672	8,000	920	36.90%
101-2103-413.74-01	Computer Equipment	10,000	8,000	350	-96.50%
101-2103-413.74-17	Other Equipment	2,000	500	-	-100.00%
* **Elections**		567,073	752,868	41,647	-92.66%

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

Non-Tax Revenue	$	-
Expenditures	$	41,647
Net Cost	$	41,647

** **Total Finance Office**	1,726,661	1,891,197	1,259,441	-27.06%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Recorder					
101-2301-415.10-01	Department Head	76,126	75,918	80,207	5.36%
101-2301-415.10-05	Full Time Salaries	387,874	356,647	395,888	2.07%
101-2301-415.10-35	Overtime Salaries	1,000	1,000	1,000	0.00%
101-2301-415.20-01	Social Security	27,478	27,478	27,906	1.56%
101-2301-415.20-05	Medicare	6,426	6,426	6,526	1.56%
101-2301-415.20-10	Retirement	56,886	56,886	58,369	2.61%
101-2301-415.20-15	Workers Compensation	925	925	882	-4.65%
101-2301-415.20-25	Health Insurance	91,691	91,691	101,820	11.05%
101-2301-415.20-35	Dental Insurance	3,850	3,850	4,320	12.21%
101-2301-415.43-01	Copier	72	72	72	0.00%
101-2301-415.51-04	Ballot Storage	1,500	1,500	1,500	0.00%
101-2301-415.53-01	Office Telephone	3,550	3,550	3,550	0.00%
101-2301-415.57-02	Seminar Registration	1,070	1,070	1,370	28.04%
101-2301-415.58-01	Travel Costs & Per Diem	964	964	3,085	220.02%
101-2301-415.59-06	Register of Deed's Assocation	545	545	630	15.60%
101-2301-415.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-2301-415.61-02	Postage-Register of Deeds	4,000	4,000	4,000	0.00%
101-2301-415.64-02	ND Century Code	400	400	500	25.00%
101-2301-415.65-01	PC Software	-	90	-	0.00%
101-2301-415.74-02	Office Equipment	-	1,000	200	0.00%
** **County Recorder**		667,357	637,012	694,825	4.12%

This department consists of 9 FTEs and a department head.

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

Non-Tax Revenue	$	769,650
Expenditures	$	694,825
Net Profit	$	74,825

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-416.10-01	Department Head	90,416	91,010	94,206	4.19%
101-2401-416.10-05	Full Time Salaries	222,595	225,497	233,580	4.93%
101-2401-416.10-35	Overtime Salaries	1,000	1,000	1,000	0.00%
101-2401-416.20-01	Social Security	18,340	18,340	19,401	5.79%
101-2401-416.20-05	Medicare	4,289	4,289	4,537	5.78%
101-2401-416.20-10	Retirement	38,375	38,375	40,187	4.72%
101-2401-416.20-15	Workers Compensation	665	665	590	-11.28%
101-2401-416.20-25	Health Insurance	53,848	53,848	42,120	-21.78%
101-2401-416.20-35	Dental Insurance	1,925	1,925	1,920	-0.26%
101-2401-416.33-12	Reassessment Services	67,400	72,954	60,500	-10.24%
101-2401-416.43-01	Copiers	500	500	1,000	100.00%
101-2401-416.43-03	Computer Software	15,425	16,725	16,725	8.43%
101-2401-416.51-01	Filing Fees/Collection	3,300	3,300	3,300	0.00%
101-2401-416.53-01	Office Telephone	1,600	1,600	1,600	0.00%
101-2401-416.53-10	Cell Phones	2,500	2,500	2,500	0.00%
101-2401-416.57-01	Education Travel&Per Diem	7,450	7,450	8,700	16.78%
101-2401-416.57-02	Seminar Registration	4,000	2,500	4,000	0.00%
101-2401-416.58-01	Travel Costs & Per Diem	8,800	8,800	9,900	12.50%
101-2401-416.59-06	Tax Director's Assoc	1,500	1,500	1,500	0.00%
101-2401-416.61-01	General Office Supplies	2,000	2,000	2,000	0.00%
101-2401-416.61-02	Postage	19,200	8,000	8,000	-58.33%
101-2401-416.64-01	Reference Books	1,600	1,600	1,600	0.00%
101-2401-416.65-01	PC Software	1,738	1,992	2,648	52.36%
101-2401-416.74-01	Computer Equipment	3,000	3,789	1,575	-47.50%
101-2401-416.74-02	Office Equipment	600	600	600	0.00%
101-2401-416.91-11	New Employee	-	-	-	0.00%
** **Director of Equalization**		572,066	570,759	563,689	-1.46%

This office consists of 4 FTEs and a department head.

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

Non-Tax Revenue	$	109,068
Expenditures	$	563,689
Net Cost	$	454,621

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-419.10-01	Department Head	137,795	137,418	139,533	1.26%
101-3101-419.10-05	Full Time Salaries	2,185,906	2,188,846	2,293,175	4.91%
101-3101-419.10-20	Hourly Wages	11,500	11,500	12,000	4.35%
101-3101-419.10-25	Temp/Employment Agency	20,000	20,000	20,000	0.00%
101-3101-419.10-35	Overtime Salaries	10,000	10,000	10,000	0.00%
101-3101-419.20-01	Social Security	136,667	136,667	143,818	5.23%
101-3101-419.20-05	Medicare	32,248	32,248	33,951	5.28%
101-3101-419.20-10	Retirement	283,163	283,163	296,386	4.67%
101-3101-419.20-15	Workers Compensation	3,644	3,644	3,353	-7.99%
101-3101-419.20-20	Unemployment	-	3,200	-	0.00%
101-3101-419.20-25	Health Insurance	355,951	355,951	338,844	-4.81%
101-3101-419.20-30	License Fees Reimbursed	6,200	6,200	6,200	0.00%
101-3101-419.20-35	Dental Insurance	12,513	12,513	12,960	3.57%
101-3101-419.33-03	Contracted Legal Services	2,500	2,500	2,500	0.00%
101-3101-419.33-05	Transcripts	7,000	3,000	5,000	-28.57%
101-3101-419.33-06	Psych/Med Eval & Testing	5,000	2,500	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	10,000	4,000	10,000	0.00%
101-3101-419.43-01	Copier	7,000	7,000	7,000	0.00%
101-3101-419.51-06	Off-Site Storage	8,000	8,000	8,500	6.25%
101-3101-419.51-15	Supreme Court Filing Fee	100	-	-	-100.00%
101-3101-419.53-01	Office Telephone	10,500	10,500	10,500	0.00%
101-3101-419.53-05	Computer Time Charges	31,000	33,500	34,600	11.61%
101-3101-419.53-10	Cell Phones	1,500	1,500	1,500	0.00%
101-3101-419.57-01	Education Travel&Per Diem	8,500	6,000	8,500	0.00%
101-3101-419.57-02	Seminar Registration	2,500	1,500	2,500	0.00%
101-3101-419.58-01	Travel Costs & Per Diem	10,500	5,000	10,500	0.00%
101-3101-419.59-06	Agency Dues	2,400	2,400	2,400	0.00%
101-3101-419.61-01	General Office Supplies	37,400	37,400	38,200	2.14%
101-3101-419.61-02	Postage	14,300	12,000	14,000	-2.10%
101-3101-419.64-01	Reference Books	2,000	2,000	4,000	100.00%
101-3101-419.65-01	PC Software	33,187	33,187	28,605	-13.81%
101-3101-419.74-01	Computer Equipment	21,750	21,750	10,300	-52.64%
101-3101-419.74-02	Office Equipment	3,000	3,000	3,000	0.00%
101-3101-419.91-11	New Employee	-	-	131,549	0.00%
* **State's Attorney Operations**		3,415,724	3,399,087	3,650,374	6.87%

This division contains 32 FTEs and the State's Attorney, which is an elected position. A new D62A Attorney postion was approved.

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

Non-Tax Revenue	$	4,200
Transfer from Asset Forfeiture Fund for County Share		
Expenditures	$	3,650,374
Net Cost	$	3,646,174

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Victim-Witness Program					
101-3104-419.10-05	Full Time Salaries	173,767	175,664	182,782	5.19%
101-3104-419.10-35	Overtime Salaries	500	1,500	500	0.00%
101-3104-419.20-01	Social Security	10,805	10,805	10,772	-0.31%
101-3104-419.20-05	Medicare	2,527	2,527	2,519	-0.32%
101-3104-419.20-10	Retirement	21,304	21,304	22,409	5.19%
101-3104-419.20-15	Workers Compensation	433	433	379	-12.47%
101-3104-419.20-25	Health Insurance	21,840	21,840	18,504	-15.27%
101-3104-419.20-35	Dental Insurance	1,440	1,440	1,440	0.00%
101-3104-419.53-01	Office Telephone	1,200	1,200	1,200	0.00%
101-3104-419.53-10	Cell Phones	350	350	350	0.00%
101-3104-419.57-01	Education Travel&Per Diem	2,000	2,000	2,500	25.00%
101-3104-419.57-02	Seminar Registration	600	600	750	25.00%
101-3104-419.58-01	Travel Costs & Per Diem	100	100	100	0.00%
101-3104-419.61-01	General Office Supplies	1,350	1,350	1,400	3.70%
101-3104-419.74-02	Office Equipment	500	634	500	0.00%
* **Victim-Witness Program**		238,716	241,747	246,105	3.10%

This division contains 3 FTEs.

Social Service Legal					
101-3107-419.10-05	Full Time Salaries	526,734	405,721	425,372	-19.24%
101-3107-419.20-01	Social Security	32,004	32,004	25,897	-19.08%
101-3107-419.20-05	Medicare	7,465	7,465	6,057	-18.86%
101-3107-419.20-10	Retirement	64,595	64,595	51,709	-19.95%
101-3107-419.20-15	Workers Compensation	609	609	548	-10.02%
101-3107-419.20-25	Health Insurance	74,313	74,313	42,252	-43.14%
101-3107-419.20-30	License Fees Reimbursed	-	1,200	1,200	0.00%
101-3107-419.20-35	Dental Insurance	2,886	2,886	2,400	-16.84%
101-3107-419.37-01	Emergency Services	3,225	-	3,100	-3.88%
101-3107-419.43-01	Copier	700	700	700	0.00%
101-3107-419.53-01	Office Telephone	1,620	1,600	1,600	-1.23%
101-3107-419.53-05	Computer Time Charges	5,000	-	-	-100.00%
101-3107-419.57-01	Education Travel&Per Diem	100	100	500	400.00%
101-3107-419.57-02	Seminar Registration	1,600	1,600	1,600	0.00%
101-3107-419.59-06	Agency Dues	830	450	450	-45.78%
101-3107-419.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-3107-419.61-02	Postage	-	400	400	0.00%
101-3107-419.64-02	ND Century Code	500	500	1,000	100.00%
101-3107-419.65-01	PC Software	4,171	4,171	3,400	-18.48%
101-3107-419.74-01	Computer Equipment	5,600	5,600	1,450	-74.11%
101-3107-419.74-02	Office Equipment	6,800	6,000	1,000	-85.29%
101-3107-419.91-11	New Employee	-	-	-	0.00%
* **Social Service Legal**		734,952	606,914	573,635	-21.95%

This division contains 5 FTEs. These employees used to be included in the social service budget but due to changes in state law they are now required to be in the general fund.

** **Total State's Attorney Office**		4,389,392	4,247,748	4,470,114	1.84%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Coroner					
101-3201-418.10-05	Full Time Salaries	169,442	140,539	146,099	-13.78%
101-3201-418.10-07	On Call Salaries	-	1,400	3,000	0.00%
101-3201-418.10-20	Hourly Wages	-	26,128	51,528	0.00%
101-3201-418.20-01	Social Security	10,233	10,233	11,525	12.63%
101-3201-418.20-05	Medicare	3,089	3,089	2,695	-12.75%
101-3201-418.20-10	Retirement	20,913	20,913	20,673	-1.15%
101-3201-418.20-15	Workers Compensation	479	479	915	91.02%
101-3201-418.20-25	Health Insurance	31,259	19,571	20,088	-35.74%
101-3201-418.20-35	Dental Insurance	720	480	480	-33.33%
101-3201-418.33-04	Coroner Contract	35,000	35,000	35,000	0.00%
101-3201-418.33-09	Contracted Services	70,000	70,000	50,000	-28.57%
101-3201-418.43-01	Copier	350	700	800	128.57%
101-3201-418.46-01	Repairs	500	2,000	2,000	300.00%
101-3201-418.53-01	Office Telephone	1,800	1,800	2,100	16.67%
101-3201-418.53-10	Cell Phones	2,400	2,400	4,500	87.50%
101-3201-418.57-01	Education Travel&Per Diem	5,950	-	9,420	58.32%
101-3201-418.57-02	Seminar Registration	1,920	-	3,170	65.10%
101-3201-418.58-01	Travel Costs & Per Diem	9,500	9,500	8,000	-15.79%
101-3201-418.59-06	Membership Dues	300	300	390	30.00%
101-3201-418.61-01	General Office Supplies	600	600	700	16.67%
101-3201-418.61-02	Postage	300	300	400	33.33%
101-3201-418.61-05	Printing & Forms	300	300	400	33.33%
101-3201-418.61-08	Uniforms	400	400	800	100.00%
101-3201-418.61-13	Investigations	10,000	10,000	12,000	20.00%
101-3201-418.62-02	Electricity & Gas	6,500	6,500	6,500	0.00%
101-3201-418.64-01	Reference Books	260	260	260	0.00%
101-3201-418.64-03	Newspapers	240	240	240	0.00%
101-3201-418.65-01	PC Software	6,470	6,470	6,410	-0.93%
101-3201-418.72-01	Remodeling	500	500	500	0.00%
101-3201-418.74-01	Computer Equipment	2,500	2,500	1,200	-52.00%
101-3201-418.74-02	Office Equipment	500	500	1,000	100.00%
** **Coroner**		392,425	373,102	402,793	2.64%

This department is for the contract with John R. Baird, MD, the County Coroner, and includes 4.95 FTE's.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Sheriff - Operations					
101-3502-421.10-01	Department Head	123,040	121,054	122,373	-0.54%
101-3502-421.10-05	Full Time Salaries	3,988,682	3,919,632	4,100,356	2.80%
101-3502-421.10-07	On Call	14,500	15,000	16,500	13.79%
101-3502-421.10-35	Overtime Salaries	264,000	200,000	264,000	0.00%
101-3502-421.10-36	Special Events Pay	52,364	20,000	65,000	24.13%
101-3502-421.20-01	Social Security	268,617	268,617	269,908	0.48%
101-3502-421.20-05	Medicare	62,696	62,696	63,124	0.68%
101-3502-421.20-10	Retirement	541,416	541,416	556,189	2.73%
101-3502-421.20-15	Workers Compensation	45,746	45,746	40,565	-11.33%
101-3502-421.20-25	Health Insurance	771,979	771,979	696,900	-9.73%
101-3502-421.20-30	License Fees	1,485	1,485	945	-36.36%
101-3502-421.20-35	Dental Insurance	24,063	24,063	22,560	-6.25%
101-3502-421.33-08	Animal Control	22,182	22,182	22,182	0.00%
101-3502-421.33-09	Contracted Services	132,025	132,025	377,846	186.19%
101-3502-421.33-10	Valley Water Rescue	3,872	3,872	3,872	0.00%
101-3502-421.33-11	RRV SWAT Team/Bomb Team	8,040	8,040	8,040	0.00%
101-3502-421.35-02	Wellness Testing	2,600	1,000	2,600	0.00%
101-3502-421.43-01	Copier	6,500	5,500	6,500	0.00%
101-3502-421.44-02	Teletype Line Lease	2,580	2,580	2,580	0.00%
101-3502-421.44-03	Training Center	25,500	25,000	25,500	0.00%
101-3502-421.46-01	Repairs	-	-	2,500	0.00%
101-3502-421.46-02	Mobile Data Terminals	15,040	28,186	32,040	113.03%
101-3502-421.53-01	Office Telephone	15,000	11,150	15,000	0.00%
101-3502-421.53-02	Mobile Phones/Equipment	-	125	-	0.00%
101-3502-421.53-03	Tower Rental	61,359	76,553	31,359	-48.89%
101-3502-421.53-10	Cell Phones	37,720	33,930	37,724	0.01%
101-3502-421.57-01	Education Travel&Per Diem	96,650	24,000	92,185	-4.62%
101-3502-421.57-02	Seminar Registration	48,380	19,000	57,345	18.53%
101-3502-421.58-01	Travel Cost & Per Diem	11,500	3,000	11,500	0.00%
101-3502-421.59-06	Sheriff's Assoc.	5,660	4,525	6,455	14.05%
101-3502-421.61-01	General Office Supplies	8,000	4,700	8,500	6.25%
101-3502-421.61-02	Postage-County Sheriff	8,600	6,800	8,600	0.00%
101-3502-421.61-03	Canine	4,250	2,500	3,750	-11.76%
101-3502-421.61-04	Operational Supplies	15,000	14,500	17,500	16.67%
101-3502-421.61-05	Printing & Forms	7,800	7,000	7,800	0.00%
101-3502-421.61-08	Uniforms	45,142	41,500	52,220	15.68%
101-3502-421.61-09	Batteries	2,785	6,000	3,230	15.98%
101-3502-421.61-11	Weapons/Ammunition	149,810	140,000	150,170	0.24%
101-3502-421.61-12	Drug Unit	5,000	2,500	5,000	0.00%
101-3502-421.61-13	Investigations	6,300	3,300	8,300	31.75%
101-3502-421.61-15	Awards/Commendations	2,215	1,500	2,435	9.93%
101-3502-421.61-16	Crime Prevention	78,500	58,500	55,888	-28.81%
101-3502-421.63-01	Gas	169,500	160,000	169,500	0.00%
101-3502-421.63-02	Routine Maintenance	60,000	60,000	62,000	3.33%
101-3502-421.63-03	Major Repairs	55,000	55,000	55,000	0.00%
101-3502-421.64-01	Reference Books	4,449	1,500	4,449	0.00%
101-3502-421.64-02	ND Century Code	100	50	100	0.00%
101-3502-421.65-01	PC Software	66,420	66,420	106,840	60.86%
101-3502-421.74-01	Computer Equipment	43,700	43,700	119,982	174.56%
101-3502-421.74-02	Office Equipment	10,710	10,710	8,000	-25.30%
101-3502-421.74-04	Field Equipment/Radios	43,185	40,000	72,753	68.47%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
101-3502-421.74-05	Vehicle Equipment/Radar	39,300	38,500	9,162	-76.69%
101-3502-421.74-06	Vehicles	409,261	409,261	354,833	-13.30%
101-3502-421.74-07	Furniture & Fixtures	19,305	19,000	9,300	-51.83%
101-3502-421.82-01	Other Expenses	6,000	6,000	6,000	0.00%
101-3502-421.91-11	New Employee	-	-	-	0.00%
* **Sheriff Operations Department**		7,913,528	7,591,297	8,254,960	4.31%

This department contains 62 FTEs and the County Sheriff, which is an elected position.

Emergency Services Unit

101-3504-421.33-06	Wellness Testing	4,200	4,200	4,830	15.00%
101-3504-421.57-01	Education Travel&Per Diem	2,100	500	2,150	2.38%
101-3504-421.57-02	Seminar Registration	325	100	350	7.69%
101-3504-421.61-04	Operational Supplies	2,000	500	3,000	50.00%
101-3504-421.61-08	Uniforms	43,000	22,000	32,860	-23.58%
101-3504-421.61-11	Weapons/Ammunition	-	-	1,200	0.00%
101-3504-421.61-15	Awards/Commendations	500	250	500	0.00%
101-3504-421.65-01	PC Software	1,432	1,400	1,500	4.75%
101-3504-421.74-04	Field Equipment/Radios	2,626	2,550	-	-100.00%
101-3504-421.74-06	Vehicles	-	-	-	0.00%
* **Emergency Services Unit**		56,183	31,500	46,390	-17.43%

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

The Sheriff's Department generates non-tax revenue:

Non-Tax Revenue	$	991,875
Expenditures	$	8,301,350
Net Cost	$	7,309,475

County Jail

101-3510-422.10-05	Full Time Salaries	6,079,640	5,873,985	6,408,533	5.41%
101-3510-422.10-20	Hourly Salaries	93,774	163,980	206,328	120.03%
101-3510-422.10-35	Overtime Salaries	351,000	351,000	351,000	0.00%
101-3510-422.20-01	Social Security	398,792	398,792	413,356	3.65%
101-3510-422.20-05	Medicare	93,163	93,163	96,672	3.77%
101-3510-422.20-10	Retirement	809,923	809,923	852,070	5.20%
101-3510-422.20-15	Workers Compensation	90,899	90,899	82,853	-8.85%
101-3510-422.20-20	Unemployment	-	-	-	0.00%
101-3510-422.20-25	Health Insurance	972,400	972,400	1,124,748	15.67%
101-3510-422.20-30	License Fees	870	870	1,185	36.21%
101-3510-422.20-35	Dental Insurance	38,140	38,140	43,536	14.15%
101-3510-422.33-01	Consulting	54,000	58,000	95,250	76.39%
101-3510-422.33-02	Jail Nurse	599,391	599,391	616,560	2.86%
101-3510-422.33-06	Wellness/Testing	20,300	18,000	17,800	-12.32%
101-3510-422.33-09	Contracted Services	55,346	60,000	38,846	-29.81%
101-3510-422.35-02	Medical Expense	450,000	350,000	450,000	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
101-3510-422.37-50	Board/Meals	444,000	350,000	472,200	6.35%
101-3510-422.37-53	Transport of Committed	20,000	19,000	20,000	0.00%
101-3510-422.37-56	Trustee Expense	44,500	44,500	44,500	0.00%
101-3510-422.37-59	Prisoner Boarding	11,500	8,500	17,000	47.83%
101-3510-422.37-62	On-Site Monitoring	87,600	37,000	58,400	-33.33%
101-3510-422.43-01	Copier	6,000	5,800	8,500	41.67%
101-3510-422.43-09	Equipment	10,130	5,000	10,568	4.32%
101-3510-422.44-02	Teletype Line Lease	2,580	2,580	2,580	0.00%
101-3510-422.44-03	Equipment Lease	750	750	750	0.00%
101-3510-422.46-01	Repairs	25,000	15,000	10,000	-60.00%
101-3510-422.53-01	Office Telephone	20,500	20,500	20,500	0.00%
101-3510-422.53-10	Cell Phones	17,000	17,000	17,000	0.00%
101-3510-422.57-01	Education Travel&Per Diem	24,780	2,500	20,900	-15.66%
101-3510-422.57-02	Seminar Registration	33,000	6,000	24,495	-25.77%
101-3510-422.58-01	Travel Costs & Per Diem	5,000	1,000	5,000	0.00%
101-3510-422.59-06	Sheriff's Assoc.	4,575	4,575	4,575	0.00%
101-3510-422.61-01	General Office Supplies	6,000	6,000	6,000	0.00%
101-3510-422.61-02	Postage	12,100	11,000	14,000	15.70%
101-3510-422.61-04	Operational Supplies	211,552	212,000	201,625	-4.69%
101-3510-422.61-05	Printing & Forms	17,500	12,000	14,000	-20.00%
101-3510-422.61-08	Uniforms	55,744	49,000	58,275	4.54%
101-3510-422.61-10	Film & Processing	7,500	6,500	7,500	0.00%
101-3510-422.61-11	Weapons/Ammo	25,737	30,000	15,345	-40.38%
101-3510-422.61-17	Resident Supplies	65,700	65,700	65,700	0.00%
101-3510-422.61-18	Food Services	27,850	37,000	14,750	-47.04%
101-3510-422.61-20	Laundry	23,100	18,000	23,100	0.00%
101-3510-422.64-01	Reference Books	6,550	6,000	6,594	0.67%
101-3510-422.65-01	PC Software	40,652	40,652	41,762	2.73%
101-3510-422.74-01	Computer Equipment	21,600	21,000	25,625	18.63%
101-3510-422.74-02	Office Equipment	-	-	-	0.00%
101-3510-422.74-04	Communications	3,500	3,500	3,570	2.00%
101-3510-422.74-06	Vehicles	85,000	85,000	4,500	-94.71%
101-3510-422.74-07	Furniture & Fixtures	23,450	20,000	22,490	-4.09%
101-3510-422.91-11	New Employees	-	-	-	0.00%
* **County Jail**		11,498,088	11,041,600	12,060,541	4.89%

This department consists of 121.4 FTE's

The County Jail generates non-tax revenue:

Non-Tax Revenue	$	1,564,500
Transfer in from Commissary	$	-
Expenditures	$	12,060,541
Net Cost	$	10,496,041

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Detention Center					
101-3511-422.33-09	Contracted Services	873,000	873,000	550,000	-37.00%
101-3511-422.35-02	Medical Expense	-	-	-	0.00%
101-3511-422.37-50	Board/Meals	80,000	80,000	80,000	0.00%
101-3511-422.61-17	Resident Supplies	-	-	-	0.00%
101-3511-422.61-19	Recreational & Craft	-	-	-	0.00%
* **Detention Center**		953,000	953,000	630,000	-33.89%

The Sheriff's Office will be contracting with Clay County to house the Juvenile's.

The Detention Center generates non-tax revenue:

Non-Tax Revenue	$	-
Expenditures	$	630,000
Net Cost	$	630,000

** **Total County Sheriff Department**	20,420,799	19,617,397	20,991,891	2.80%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Emergency Management					
101-3701-427.10-05	Full Time Salaries	115,936	116,331	129,260	11.49%
101-3701-427.10-25	Temp/Employment Agency	64,721	74,978	69,755	7.78%
101-3701-427.20-01	Social Security	6,285	6,285	7,364	17.17%
101-3701-427.20-05	Medicare	1,470	1,470	1,722	17.14%
101-3701-427.20-10	Retirement	14,214	14,214	15,847	11.49%
101-3701-427.20-15	Workers Compensation	936	936	821	-12.29%
101-3701-427.20-25	Health Insurance	32,008	32,008	35,160	9.85%
101-3701-427.20-35	Dental Insurance	481	480	480	-0.21%
101-3701-427.43-06	Emergency Generator	1,000	1,000	1,000	0.00%
101-3701-427.44-01	Rent/Lease	4,800	4,800	4,800	0.00%
101-3701-427.51-04	Contracted Services	-	22,275	-	
101-3701-427.53-01	Office Telephone	200	200	200	0.00%
101-3701-427.53-10	Cell Phones	1,550	1,550	1,200	-22.58%
101-3701-427.57-01	Education Travel&Per Diem	2,250	1,250	2,250	0.00%
101-3701-427.57-02	Seminar Registration	1,050	1,050	1,050	0.00%
101-3701-427.59-06	ND Emergency Mangmnt Assn	50	50	100	100.00%
101-3701-427.61-01	General Office Supplies	775	775	775	0.00%
101-3701-427.63-01	Gas	1,400	1,400	1,350	-3.57%
101-3701-427.63-02	Routine Maintenance	600	600	600	0.00%
101-3701-427.63-03	Major Repairs	500	500	500	0.00%
101-3701-427.65-01	PC Software	1,321	1,321	1,540	16.58%
101-3701-427.74-01	Computer Equipment	-	293	900	0.00%
101-3701-427.74-02	Office Equipment	850	850	850	0.00%
101-3701-427.74-04	Field Equipment/Radios	3,500	3,500	3,500	0.00%
101-3701-427.74-06	Vehicles	-	-	-	0.00%
101-3701-427.74-12	Homeland Security Equipment	-	-	-	0.00%
** **Total Emergency Management**		255,897	288,116	281,024	9.82%

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	$	153,674
Expenditures	$	281,024
Net Cost	$	127,350

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Planning					
101-4002-417.10-05	Full Time Salaries	61,153	44,127	63,218	3.38%
101-4002-417.20-01	Social Security	3,389	3,389	3,566	5.22%
101-4002-417.20-05	Medicare	793	793	834	5.17%
101-4002-417.20-10	Retirement	7,498	7,498	7,750	3.36%
101-4002-417.20-15	Workers Compensation	144	144	126	-12.50%
101-4002-417.20-25	Health Insurance	16,004	16,004	17,580	9.85%
101-4002-417.20-35	Dental Insurance	481	481	480	-0.21%
101-4002-417.33-09	Consulting/GIS	65,190	65,190	58,172	-10.77%
101-4002-417.51-01	Filing Fees	1,500	1,500	1,500	0.00%
101-4002-417.53-01	Office Telephone	350	350	350	0.00%
101-4002-417.53-10	Cell Phones	675	675	675	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	3,000	3,000	3,000	0.00%
101-4002-417.59-06	Membership Fees	935	935	935	0.00%
101-4002-417.61-01	General Office Supplies	700	700	700	0.00%
101-4002-417.61-02	Postage	500	500	500	0.00%
101-4002-417.61-05	Printing & Forms	250	250	250	0.00%
101-4002-417.64-01	Reference Books	100	100	100	0.00%
101-4002-417.65-01	PC Software	2,692	2,692	2,931	8.88%
101-4002-417.74-01	Computer Equipment	1,600	1,600	350	-78.13%
** **Total County Planning**		168,454	151,428	164,517	-2.34%

This department has 1 FTE - the County Planner.

Note that County Planning is partially funded by fees:

Non-Tax Revenue	$	-
Expenditures	$	164,517
Net Cost	$	164,517

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
County Extension					
Extension Service Operations					
101-4501-464.10-05	Full Time Salaries	156,153	155,727	160,003	2.47%
101-4501-464.10-10	Shared Salaries with NDSU	136,070	136,069	139,226	2.32%
101-4501-464.10-25	Temp/Employment Agency	5,000	1,000	4,500	-10.00%
101-4501-464.20-01	Social Security	9,010	9,010	9,174	1.82%
101-4501-464.20-05	Medicare	2,107	2,107	2,146	1.85%
101-4501-464.20-10	Retirement	19,144	19,144	19,616	2.47%
101-4501-464.20-15	Workers Compensation	264	264	253	-4.17%
101-4501-464.20-25	Health Insurance	30,564	30,564	29,784	-2.55%
101-4501-464.20-35	Dental Insurance	1,444	1,444	1,440	-0.28%
101-4501-464.43-09	Equipment	4,500	4,000	4,500	0.00%
101-4501-464.44-01	Meeting Room Rent	1,500	1,500	1,500	0.00%
101-4501-464.46-01	Repairs	300	300	300	0.00%
101-4501-464.53-01	Office Telephone	4,000	3,425	4,000	0.00%
101-4501-464.53-10	Cell Phones	720	719	720	0.00%
101-4501-464.54-03	Office Marketing	4,000	3,999	4,000	0.00%
101-4501-464.57-02	Seminar Registration	6,375	2,300	6,000	-5.88%
101-4501-464.57-04	Workshop Expense	16,150	8,784	16,400	1.55%
101-4501-464.58-01	Travel Costs & Per Diem	20,000	9,001	20,000	0.00%
101-4501-464.59-06	Various Memberships	875	875	875	0.00%
101-4501-464.61-01	General Office Supplies	7,200	7,199	7,200	0.00%
101-4501-464.61-02	Postage-Extension Agent	8,500	6,129	8,500	0.00%
101-4501-464.61-05	Printing & Forms	6,500	4,940	6,500	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
101-4501-464.64-01	Reference Books	500	500	500	0.00%
101-4501-464.64-04	Publications for Resale	2,750	2,110	2,750	0.00%
101-4501-464.65-01	PC Software	3,764	3,924	5,530	46.92%
101-4501-464.74-01	Computer Equipment	4,650	4,649	2,800	-39.78%
101-4501-464.74-02	Office Equipment	600	600	600	0.00%
* **Extension Service Operations**		452,640	420,283	458,817	1.36%

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	$	9,350
Expenditures	$	458,817
Net Cost	$	449,467

Parenting Resource Center

101-4502-464.10-10	Shared Salaries with NDSU	28,000	16,000	19,693	-29.67%
101-4502-464.37-78	Educational Program	30,300	25,122	30,800	1.65%
101-4502-464.57-05	Professional Development	825	825	825	0.00%
101-4502-464.58-01	Travel Costs & Per Diem	2,000	1,500	2,000	0.00%
101-4502-464.61-01	General Office Supplies	600	600	600	0.00%
101-4502-464.61-05	Printing & Forms	1,500	1,500	1,500	0.00%
* **Parenting Resource Center**		63,225	45,547	55,418	-12.35%

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	$	29,800
Expenditures	$	55,418
Net Cost	$	25,618

** **Total Extension Service Department**	515,865	465,830	514,235	-0.32%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Social Service Indirect Costs					
101-5012-444.43-01	Copier	13,000	13,000	13,000	0.00%
101-5012-444.43-03	Software	2,500	2,500	2,500	0.00%
101-5012-444.52-02	Malpractice	9,500	9,500	9,500	0.00%
101-5012-444.53-01	Office Telephone	60,000	60,000	60,000	0.00%
101-5012-444.54-02	Publishing	1,000	1,000	1,000	0.00%
101-5012-444.59-06	Agency Dues	8,500	8,500	8,500	0.00%
101-5012-444.61-01	General Office Supplies	11,000	11,000	11,000	0.00%
101-5012-444.61-02	Postage	32,500	32,500	32,500	0.00%
101-5012-444.61-03	Computer Supplies	4,500	4,500	4,500	0.00%
101-5012-444.61-05	Printing & Forms	11,000	11,000	11,000	0.00%
101-5012-444.65-01	PC Software	79,100	79,100	77,660	-1.82%
101-5012-444.74-01	Computer Equipment	3,100	3,100	1,900	-38.71%
101-5012-444.74-02	Office Equipment	15,000	15,000	15,000	0.00%
***** Total Social Service Indiret Expenditures**		250,700	250,700	248,060	-1.05%

This division was created to track the indirect social service cost that must now be paid out of the general fund per state law.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Veterans Service Office					
101-5070-444.10-01	Department Head	68,438	51,973	64,667	-5.51%
101-5070-444.10-05	Full Time Salaries	182,285	174,655	175,319	-3.82%
101-5070-444.10-35	Overtime Salaries	1,000	5,000	1,000	0.00%
101-5070-444.20-01	Social Security	14,790	14,790	14,637	-1.03%
101-5070-444.20-05	Medicare	3,460	3,460	3,423	-1.07%
101-5070-444.20-10	Retirement	30,739	30,739	29,422	-4.28%
101-5070-444.20-15	Workers Compensation	352	352	421	19.60%
101-5070-444.20-25	Health Insurance	62,528	62,528	30,312	-51.52%
101-5070-444.20-35	Dental Insurance	5,763	5,763	1,440	-75.01%
101-5070-444.43-01	Copier	500	500	500	0.00%
101-5070-444.53-01	Office Telephone	2,000	2,000	2,000	0.00%
101-5070-444.53-05	Computer Time Charges	100	80	80	-20.00%
101-5070-444.57-02	Seminar Registration	1,500	240	2,300	53.33%
101-5070-444.58-01	Travel Costs & Per Diem	6,500	1,500	6,500	0.00%
101-5070-444.59-06	Agency Dues	250	250	250	0.00%
101-5070-444.61-01	General Office Supplies	2,500	2,500	2,500	0.00%
101-5070-444.61-02	Postage	500	513	525	5.00%
101-5070-444.65-01	PC Software	8,122	8,122	5,520	-32.04%
101-5070-444.74-01	Computer Equipment	3,100	5,000	1,600	-48.39%
101-5070-444.74-02	Office Equipment	-	400	500	0.00%
101-5070-444.91-11	New Employee	-	-	-	0.00%
***** Total Veterans Service Expenditures**		394,427	370,365	342,916	-13.06%

This department consists of 5 FTE's.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
***	**TOTAL GENERAL FUND EXPENDITURES**	**39,917,236**	**39,350,804**	**39,320,945**	-1.49%
	Estimated Budgeted Revenue over (under) Budgeted Expenditures	39,442	(399,419)	(525,371)	-1432.01%
	Estimated Beginning Balance, January 1, 2020 / 2021	10,434,781	10,434,781	10,035,362	-3.83%
	Estimated Ending Balance, December 31, 2020 / 2021	**10,474,223**	**10,035,362**	**9,509,991**	-9.21%

The county strives to budget to maintain an ending reserve of 17% to 25% of expenditures. The projected fund balance for December 31, 2021 is $9,513,778 which is 24.20% of the total budgeted expenditures.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
COUNTY ROAD & BRIDGE FUND:					
REVENUE:					
211-4001-311.01-00	Property Tax	8,851,980	8,846,614	9,293,731	4.99%
211-4001-311.02-00	Mobile Home	9,299	8,006	8,411	-9.55%
211-4001-311.04-00	Interest & Penalty	20,039	23,011	24,174	20.63%
211-4001-321.50-06	Over Dimensional Permits	50,000	60,000	50,000	0.00%
211-4001-321.50-07	Overload Fines	7,000	54,625	7,000	0.00%
211-4001-321.50-08	Permit Application Fees	1,500	1,500	1,500	0.00%
211-4001-331.55-05	Federal Grants	-	-	1,200,000	0.00%
211-4001-331.55-15	Other Revenues	-	909	-	0.00%
211-4001-335.11-00	Homestead Credit	43,499	44,210	46,445	6.77%
211-4001-335.17-00	Veteran's Credit	38,069	42,647	42,584	11.86%
211-4001-335.55-20	Highway Distribution Tax	8,213,483	7,484,255	7,110,042	-13.43%
211-4001-344.60-46	Cities	-	3,348	-	0.00%
211-4001-344.60-47	Townships	-	750	-	0.00%
211-4001-344.60-48	Water Resource	-	146	-	0.00%
211-4001-344.60-50	Private	-	842	-	0.00%
211-4001-361.70-01	Interest	140,000	140,000	140,000	0.00%
211-4001-364.02-01	Other Revenue	-	27,183	-	0.00%
211-4001-369.70-07	Insurance Claim	-	7,923	-	0.00%
211-4001-392.70-02	Sale of Property	10,000	15,000	10,000	0.00%
***** TOTAL CO RD & BRIDGE FUND REVENUE**		**17,384,869**	**16,760,969**	**17,933,887**	3.16%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
COUNTY ROAD & BRIDGE FUND:					
EXPENDITURES:					
211-4001-431.10-01	Department Head	137,795	137,418	139,533	1.26%
211-4001-431.10-05	Full Time Salaries	1,849,038	1,742,997	1,837,107	-0.65%
211-4001-431.10-20	Hourly Salaries	135,000	135,000	145,000	7.41%
211-4001-431.10-35	Overtime Salaries	55,000	55,000	55,000	0.00%
211-4001-431.20-01	Social Security	136,231	136,231	126,799	-6.92%
211-4001-431.20-05	Medicare	31,860	31,860	29,655	-6.92%
211-4001-431.20-10	Retirement	239,907	239,907	240,792	0.37%
211-4001-431.20-15	Workers Compensation	42,155	42,155	38,954	-7.59%
211-4001-431.20-20	Unemployment Insurance	-	1,500	-	
211-4001-431.20-25	Health Insurance	345,591	345,591	362,334	4.84%
211-4001-431.20-30	License Fees (50% Reimb)	-	300	-	
211-4001-431.20-35	Dental Insurance	12,752	12,752	12,720	-0.25%
211-4001-431.33-01	Engineering	410,000	410,000	355,000	-13.41%
211-4001-431.33-09	Consulting	619	13,689	7,266	1073.83%
211-4001-431.41-01	Water and Sewer	15,000	10,000	15,000	0.00%
211-4001-431.41-02	Electricity	48,000	-	48,000	0.00%
211-4001-431.41-03	Natural Gas	30,000	30,000	30,000	0.00%
211-4001-431.44-03	Equipment	265,000	265,000	265,000	0.00%
211-4001-431.45-01	Routine Repairs/Maint.	230,000	250,000	250,000	8.70%
211-4001-431.45-02	Chip Sealing	-	797,523	-	
211-4001-431.45-03	Crack Sealing	250,000	200,000	250,000	0.00%
211-4001-431.45-06	Traffic Services	250,000	257,326	270,000	8.00%
211-4001-431.45-08	Bridge & Culvert Repair	100,000	100,000	100,000	0.00%
211-4001-431.45-50	Bridge Construction	1,355,000	1,764,415	2,535,000	87.08%
211-4001-431.45-75	Road Construction	10,175,000	10,044,784	8,200,000	-19.41%
211-4001-431.46-01	Repairs	100,000	100,000	100,000	0.00%
211-4001-431.47-01	General Maintenance	80,000	80,000	80,000	0.00%
211-4001-431.51-04	Drug and Alcohol Testing	2,500	2,500	2,500	0.00%
211-4001-431.53-01	Office Telephone	7,800	7,800	7,800	0.00%
211-4001-431.53-10	Cell Phones	16,000	16,000	16,000	0.00%
211-4001-431.54-01	Publishing	3,200	3,200	3,200	0.00%
211-4001-431.57-01	Travel & Per Diem	16,600	16,600	18,500	11.45%
211-4001-431.57-02	Seminar Registration	9,800	9,800	10,500	7.14%
211-4001-431.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
211-4001-431.59-06	Dues	3,000	3,000	3,500	16.67%
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	12,000	12,000	12,000	0.00%
211-4001-431.61-30	Shop and Buildng Supplies	40,000	40,000	50,000	25.00%
211-4001-431.61-32	Highway Repair Supplies	100,000	100,000	100,000	0.00%
211-4001-431.61-33	Traffic Service Supplies	65,000	65,000	65,000	0.00%
211-4001-431.61-34	Resurface/Graveling Supply	1,000,000	1,000,000	1,000,000	0.00%
211-4001-431.61-35	Bridge & Culvert Supplies	60,000	60,000	60,000	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
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	350,000	350,000	275,000	-21.43%
211-4001-431.63-02	Vehicle/Equipment Parts	130,000	130,000	130,000	0.00%
211-4001-431.64-01	Reference Books	1,200	1,200	1,200	0.00%
211-4001-431.65-01	PC Software	26,670	26,670	26,030	-2.40%
211-4001-431.72-01	Remodeling	400,000	150,000	25,000	-93.75%
211-4001-431.73-01	Special Assessments	6,500	7,864	6,500	0.00%
211-4001-431.73-03	Right of Ways	475,000	475,000	800,000	68.42%
211-4001-431.74-01	Computer Equipment	12,200	12,200	28,050	129.92%
211-4001-431.74-02	Office Equipment	2,000	2,000	2,000	0.00%
211-4001-431.74-15	Heavy Equipment	545,000	525,000	510,000	-6.42%
211-4001-431.91-11	New Employee	-	-	31,814	0.00%
***** TOTAL CO RD & BRIDGE FUND EXPENDITURES**		**19,653,418**	**20,294,282**	**18,752,754**	-4.58%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(2,268,549)	(3,533,313)	(818,867)	-63.90%
Estimated Beginning Balance, January 1, 2020 / 2021		6,440,931	6,440,931	2,907,618	-54.86%
Estimated Ending Balance, December 31, 2020 / 2021		**4,172,382**	**2,907,618**	**2,088,751**	-49.94%

The County Highway Department contains 31.25 FTEs. During the summer, approximately 12 additional personnel are hired. These employees are temporary or seasonal and not considered full time employees (FTEs).
The estimated fund balance at the end of 2021 represents 11.14% of the annual appropriations.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
PARENTING WORKSHOP FUND:					
REVENUE:					
219-4501-341.60-34	Workshop Fees	5,500	4,365	10,750	95.45%
219-4501-361.70-01	Interest	90	484	200	122.22%
***** TOTAL PARENTING WORKSHOP FUND REVENUE**		**5,590**	**4,849**	**10,950**	95.89%
EXPENDITURES:					
219-4501-464.57-04	Workshop Expense	18,000	1,850	22,000	22.22%
***** TOTAL PARENTING WORKSHOP FUND EXPENDITURES**		**18,000**	**1,850**	**22,000**	22.22%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(12,410)	2,999	(11,050)	-10.96%
Estimated Beginning Balance, January 1, 2020 / 2021		35,013	35,013	38,012	8.57%
Estimated Ending Balance, December 31, 2020 / 2021		**22,603**	**38,012**	**26,962**	19.29%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
24/7 SOBRIETY PROGRAM FUND:					
REVENUE:					
220-3512-341.60-66	Drug Testing	530,000	400,000	460,000	-13.21%
220-3512-361.70-01	Interest	3,000	2,264	3,000	0.00%
***** TOTAL 24/7 SOBRIETY PROGRAM FUND REVENUE**		**533,000**	**402,264**	**463,000**	-13.13%
EXPENDITURES:					
220-3512-421.10-05	Full Time Salaries	58,494	59,665	62,113	6.19%
220-3512-421.10-35	Overtime Salaries	-	2,000	3,500	0.00%
220-3512-421.20-01	Social Security	3,276	3,276	3,487	6.44%
220-3512-421.20-05	Medicare	766	766	816	6.53%
220-3512-421.20-10	Retirement	7,867	7,867	8,354	6.19%
220-3512-421.20-15	Workers Compensation	848	848	737	-13.09%
220-3512-421.20-25	Health Insurance	16,004	16,004	17,580	9.85%
220-3512-421.20-35	Dental Insurance	481	480	480	-0.21%
220-3512-421.53-10	Cell Phones	-	344	1,000	0.00%
220-3512-421.61-21	Drug Testing	309,000	256,000	309,000	0.00%
220-3512-421.65-01	PC Software	1,453	1,453	1,340	-7.78%
220-3512-421.74-01	Computer Equipment	-	-	1,400	0.00%
220-3512-421.80-10	Refund Fee	12,000	10,536	12,000	0.00%
***** TOTAL 24/7 SOBRIETY PROGRAM FUND EXPENDITURES**		**410,189**	**359,239**	**421,807**	2.83%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		122,811	43,025	41,193	-66.46%
Estimated Beginning Balance, January 1, 2020 / 2021		137,313	137,313	180,338	31.33%
Estimated Ending Balance, December 31, 2020 / 2021		**260,124**	**180,338**	**221,531**	-14.84%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
DRUG RESTITUTION FUND:					
REVENUE:					
221-3507-333.55-05	Federal Grants	20,000	20,000	20,000	0.00%
221-3507-361.70-01	Interest	1,000	1,000	1,000	0.00%
221-3507-371.65-02	Drug Restitution	8,000	9,000	8,500	6.25%
221-3508-333.55-05	Federal Grants	110,000	85,000	40,000	-63.64%
221-3508-371.65-02	Drug Restitution	60,000	1,000	5,000	-91.67%
***** TOTAL DRUG RESTITUTION FUND REVENUE**		**199,000**	**116,000**	**74,500**	-62.56%
EXPENDITURES:					
221-3507-421.61-12	Drug Unit	2,000	2,000	2,000	0.00%
221-3507-421.81-01	Forfeiture Distribution	5,000	10,000	5,000	0.00%
221-3507-421.82-01	Other Expenses	18,000	30,000	25,000	38.89%
221-3508-421.44-05	Office Space	30,683	30,683	30,683	0.00%
221-3508-421.53-02	Mobile Phones/Equipment	2,100	2,100	2,100	0.00%
221-3508-421.57-02	Seminar Registration	5,000	5,000	5,000	0.00%
221-3508-421.61-12	Drug Unit	58,600	58,000	5,000	-91.47%
221-3508-421.63-01	Gas	300	300	300	0.00%
221-3508-421.65-01	PC Software	3,700	3,700	3,800	2.70%
221-3508-421.81-01	Forfeiture Distribution	50,000	50,000	40,000	-20.00%
***** TOTAL DRUG RESTITUTION FUND EXPENDITURES**		**175,383**	**191,783**	**118,883**	-32.22%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		23,617	(75,783)	(44,383)	-287.93%
Estimated Beginning Balance, January 1, 2020 / 2021		182,105	182,105	106,322	-41.62%
Estimated Ending Balance, December 31, 2020 / 2021		**205,722**	**106,322**	**61,939**	-69.89%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
SENIOR CITIZENS FUND:					
REVENUE:					
222-1003-311.01-00	Property Tax	885,198	884,661	929,373	4.99%
222-1003-311.02-00	Mobile Home	930	801	841	-9.57%
222-1003-311.04-00	Interest & Penalty	2,010	2,301	2,417	20.25%
222-1003-335.11-00	Homestead Credit	4,351	4,421	4,645	6.76%
222-1003-335.17-00	Veteran's Credit	3,807	4,054	4,258	11.85%
222-1003-335.55-23	Senior Citizen Matching	756,287	756,287	807,162	6.73%
222-1003-361.70-01	Interest	9,000	14,475	12,000	33.33%
***** TOTAL SENIOR CITIZENS FUND REVENUE**		**1,661,583**	**1,667,000**	**1,760,696**	5.96%
EXPENDITURES:					
222-1003-454.81-02	Valley Seniors	1,600,000	1,600,000	1,800,000	12.50%
222-1003-454.81-03	Rural Seniors	119,629	119,629	113,840	-4.84%
***** TOTAL SENIOR CITIZENS FUND EXPENDITURES**		**1,719,629**	**1,719,629**	**1,913,840**	11.29%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(58,046)	(52,629)	(153,144)	163.83%
Estimated Beginning Balance, January 1, 2020 / 2021		325,941	325,941	273,312	-16.15%
Estimated Ending Balance, December 31, 2020 / 2021		**267,895**	**273,312**	**120,168**	-55.14%

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

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
911 FUND:					
REVENUE:					
224-2101-341.60-39	911 Land Lines	888,000	850,000	885,000	-0.34%
224-2101-341.60-65	911 Wireless	2,858,000	2,950,000	2,950,000	3.22%
224-2101-361.70-01	Interest	-	-	-	0.00%
224-2101-391.99-01	Operating	708,338	663,179	720,147	1.67%
***** TOTAL 911 FUND REVENUE**		**4,454,338**	**4,463,179**	**4,555,147**	2.26%
EXPENDITURES:					
224-2101-424.53-04	911 Service Contract	3,327,223	3,327,223	3,418,057	2.73%
224-2101-424.53-05	Line Charges	3,315	3,315	3,315	0.00%
224-2101-424.53-07	Statewide Upgrade	187,300	188,775	188,775	0.79%
224-2101-424.53-11	SIRN Fund	936,500	943,866	945,000	0.91%
***** TOTAL 911 FUND EXPENDITURES**		**4,454,338**	**4,463,179**	**4,555,147**	2.26%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		-	-	-	0.00%
Estimated Ending Balance, December 31, 2020 / 2021		**-**	**-**	**-**	0.00%

Beginning in January 2015 the voters approved a county wide 911 fee of $1.50 per telephone which elimates the individual fees in Fargo and West Fargo. At that time the county is funding the entire North Dakota portion of the Red River Regional Dispatch Center. The statewide upgrade is based on 10% of the total fees collected. Starting 07/01/2017 we are also collecting and remitting to the state a $.50 fee.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
STATES ATTORNEY ASSET FORFEITURE FUND:					
REVENUE:					
225-3101-361.70-01	Interest	1,500	3,400	3,000	100.00%
225-3101-371.65-03	Asset Forfeiture	15,000	1,000	3,000	-80.00%
***** TOTAL SA ASSET FORFEITURE FUND REVENUE**		**16,500**	**4,400**	**6,000**	-63.64%
EXPENDITURES:					
225-3101-419.74-02	Office Equipment	-	-	-	0.00%
225-3101-419.82-01	Supplies & Equipment	2,500	2,500	2,500	0.00%
225-3101-419.99-01	Operating Transfer	-	-	-	0.00%
***** TOTAL SA ASSET FORFEITURE FUND EXPENDITURES**		**2,500**	**2,500**	**2,500**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		14,000	1,900	3,500	-75.00%
Estimated Beginning Balance, January 1, 2020 / 2021		250,424	250,424	252,324	0.76%
Estimated Ending Balance, December 31, 2020 / 2021		**264,424**	**252,324**	**255,824**	-3.25%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
JAIBG FUND					
REVENUE:					
226-3501-361.70-01	Interest	500	600	550	10.00%
226-3501-371.65-04	JAIBG	4,000	1,000	4,000	0.00%
***** TOTAL JAIBG FUND REVENUE**		**4,500**	**1,600**	**4,550**	1.11%
EXPENDITURES:					
226-3501-421.81-03	JAIBG Distribution	4,000	2,500	4,000	0.00%
***** TOTAL JAIBG FUND EXPENDITURES**		**4,000**	**2,500**	**4,000**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		500	(900)	550	10.00%
Estimated Beginning Balance, January 1, 2020 / 2021		68,324	68,324	67,424	-1.32%
Estimated Ending Balance, December 31, 2020 / 2021		**68,824**	**67,424**	**67,974**	-1.24%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
COUNTY EMERGENCY/ FLOOD MITIGATION FUND:					
REVENUE:					
229-1001-311.01-00	Property Tax	-	370	-	0.00%
229-1001-311.02-00	Mobile Home	-	2	-	0.00%
229-1001-311.04-00	Interest & Penalty	-	80	-	0.00%
229-1001-335.11-00	Homestead Credit	-	35	-	0.00%
229-1001-335.17-00	Veteran's Credit	-	7	-	0.00%
229-1001-361.70-01	Interest	65,000	60,000	65,000	0.00%
***** TOTAL EMERGENCY FUND REVENUE**		**65,000**	**60,494**	**65,000**	0.00%
EXPENDITURES:					
229-1001-411.81-01	Contingency	2,000,000	-	2,000,000	0.00%
***** TOTAL EMERGENCY/ FLOOD MITIGATION FUND EXPENDITURE**		**2,000,000**	**-**	**2,000,000**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(1,935,000)	60,494	(1,935,000)	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		4,749,462	4,749,462	4,809,956	1.27%
Estimated Ending Balance, December 31, 2020 / 2021		**2,814,462**	**4,809,956**	**2,874,956**	2.15%

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.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
WEED CONTROL FUND:					
REVENUE:					
231-4003-311.01-00	Property Tax	441,350	441,008	434,660	-1.52%
231-4003-311.02-00	Mobile Home	529	450	444	-16.07%
231-4003-311.04-00	Interest & Penalty	1,169	1,252	1,234	5.56%
231-4003-335.10-00	State Aid Distribution	12,078	10,232	9,208	-23.76%
231-4003-335.11-00	Homestead Credit	1,620	1,640	1,616	-0.25%
231-4003-335.15-00	Telephone Gross Rec Tax	2,273	2,731	2,273	0.00%
231-4003-335.17-00	Veteran's Credit	2,053	2,343	2,170	5.70%
231-4003-335.55-09	Federal Grants	-	1,649	-	0.00%
231-4003-345.60-46	Cities	-	543	-	0.00%
231-4003-345.60-48	Water Resource	-	588	-	0.00%
231-4003-345.60-51	State	40,000	40,000	40,000	0.00%
231-4003-361.70-01	Interest	8,288	8,288	7,200	-13.13%
231-4003-392.70-09	Miscellaneous	-	-	-	0.00%
***** TOTAL WEED CONTROL FUND REVENUE**		**509,360**	**510,724**	**498,805**	-2.07%
EXPENDITURES:					
231-4003-462.10-05	Full Time Salaries	79,626	79,409	81,174	1.94%
231-4003-462.10-20	Hourly Salaries	8,900	8,900	8,900	0.00%
231-4003-462.10-35	Overtime Salaries	200	200	200	0.00%
231-4003-462.20-01	Social Security	5,110	5,110	5,285	3.42%
231-4003-462.20-05	Medicare	1,195	1,195	1,236	3.43%
231-4003-462.20-10	Retirement	9,762	9,762	9,952	1.95%
231-4003-462.20-15	Workers Compensation	1,246	1,381	1,412	13.32%
231-4003-462.20-25	Health Insurance	16,004	16,004	11,808	-26.22%
231-4003-462.20-35	Dental Insurance	480	480	480	0.00%
231-4003-462.33-02	Auditing Fees	3,000	3,000	3,000	0.00%
231-4003-462.41-01	Water and Sewer	300	300	300	0.00%
231-4003-462.41-02	Electricity	2,500	2,500	2,700	8.00%
231-4003-462.43-01	Copier	240	240	275	14.58%
231-4003-462.45-11	Spraying	390,000	390,000	390,000	0.00%
231-4003-462.45-12	Certification Expense	350	350	350	0.00%
231-4003-462.46-01	Repairs	500	500	500	0.00%
231-4003-462.47-01	General Maintenance	500	500	500	0.00%
231-4003-462.52-02	Liability Insurance	1,000	1,000	1,000	0.00%
231-4003-462.53-01	Office Telephone	500	500	360	-28.00%
231-4003-462.53-10	Cell Phones	1,200	1,200	600	-50.00%
231-4003-462.57-02	Seminar Registration	500	500	500	0.00%
231-4003-462.58-01	Travel Costs & Per Diem	2,600	2,600	2,600	0.00%
231-4003-462.59-06	Dues	425	425	425	0.00%
231-4003-462.61-01	General Office Supplies	1,500	1,500	1,500	0.00%
231-4003-462.61-02	Postage	375	375	375	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	200	200	200	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
231-4003-462.61-22	Chemicals	12,000	12,000	12,000	0.00%
231-4003-462.61-23	Educational & Literature	200	200	200	0.00%
231-4003-462.63-01	Gas	2,800	2,800	2,500	-10.71%
231-4003-462.63-02	Routine Maintenance	2,000	2,000	2,000	0.00%
231-4003-462.63-03	Major Repairs	2,000	2,000	2,000	0.00%
231-4003-462.65-01	PC Software	957	957	900	-5.96%
231-4003-462.72-01	Remodeling	500	500	500	0.00%
231-4003-462.74-01	Computer Equipment	1,600	1,659	350	-78.13%
231-4003-462.74-02	Office Equipment	-	749	-	0.00%
231-4003-462.74-15	Equipment	6,000	6,000	1,000	-83.33%
231-4003-462.80-10	Reimbursements - LAP	10,000	10,000	10,000	0.00%
231-4003-462.80-11	Lythrum Plant Exchange	100	100	-	-100.00%
***** TOTAL WEED CONTROL FUND EXPENDITURES**		**568,870**	**569,596**	**559,582**	-1.63%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(59,510)	(58,872)	(60,777)	2.13%
Estimated Beginning Balance, January 1, 2020 / 2021		275,162	275,162	216,290	-21.40%
Estimated Ending Balance, December 31, 2020 / 2021		**215,652**	**216,290**	**155,513**	-27.89%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
VECTOR CONTROL FUND:					
REVENUE:					
232-4004-311.01-00	Property Tax	796,678	796,195	789,967	-0.84%
232-4004-311.02-00	Mobile Home	849	720	715	-15.78%
232-4004-311.04-00	Interest & Penalty	1,872	2,110	2,094	11.86%
232-4004-335.10-00	State Aid Distribution	35,054	29,695	26,726	-23.76%
232-4004-335.11-00	Homestead Credit	3,958	3,989	3,958	0.00%
232-4004-335.15-00	Telephone Gross Rec Tax	1,908	-	-	-100.00%
232-4004-335.17-00	Veteran's Credit	3,448	3,651	3,623	5.08%
232-4004-345.60-46	Cities	498,250	425,000	498,500	0.05%
232-4004-361.70-01	Interest	-	8,500	8,500	0.00%
232-4004-392.70-02	Sale of Property	4,000	2,000	2,000	-50.00%
***** TOTAL VECTOR CONTROL FUND REVENUE**		**1,346,017**	**1,271,860**	**1,336,083**	-0.74%
EXPENDITURES:					
232-4004-442.10-05	Full Time Salaries	194,050	184,859	202,292	4.25%
232-4004-442.10-20	Hourly Salaries	295,000	295,000	315,000	6.78%
232-4004-442.10-35	Overtime Salaries	24,000	24,000	26,500	10.42%
232-4004-442.20-01	Social Security	33,076	33,076	33,087	0.03%
232-4004-442.20-05	Medicare	7,736	7,736	7,738	0.03%
232-4004-442.20-10	Retirement	22,916	22,916	24,801	8.23%
232-4004-442.20-15	Workers Compensation	4,431	8,809	7,843	77.00%
232-4004-442.20-25	Health Insurance	45,627	45,627	40,002	-12.33%
232-4004-442.20-35	Dental Insurance	1,683	1,683	1,680	-0.18%
232-4004-442.33-02	Auditing Fees	1,750	1,750	1,750	0.00%
232-4004-442.35-02	Medical Expense	300	300	300	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	7,000	6,000	7,000	0.00%
232-4004-442.53-01	Telephone/Radio	1,600	1,600	1,600	0.00%
232-4004-442.53-10	Cell Phones	11,000	9,000	11,000	0.00%
232-4004-442.57-02	Seminar Registration	5,100	3,000	6,500	27.45%
232-4004-442.58-01	Travel Costs & Per Diem	4,500	3,000	6,500	44.44%
232-4004-442.59-06	Vector Dues	550	550	750	36.36%
232-4004-442.61-01	General Office Supplies	2,000	2,000	2,000	0.00%
232-4004-442.61-02	Postage	250	250	250	0.00%
232-4004-442.61-04	Field Work Supplies	16,500	18,000	18,500	12.12%
232-4004-442.61-05	Aerial Spraying	80,000	80,000	145,000	81.25%
232-4004-442.61-22	Chemicals	230,000	200,000	230,000	0.00%
232-4004-442.61-30	Shop & Building Supplies	16,500	16,500	18,500	12.12%
232-4004-442.63-01	Gas	26,000	20,000	26,000	0.00%
232-4004-442.63-02	Routine Maintenance	16,000	16,000	16,000	0.00%
232-4004-442.65-01	PC Software	36,381	10,000	36,800	1.15%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
232-4004-442.72-01	Remodeling	-	12,000	37,500	0.00%
232-4004-442.74-01	Computer Equipment	5,750	5,750	8,650	50.43%
232-4004-442.74-04	Field Equipment-Spraying	205,000	205,000	138,300	-32.54%
232-4004-442.80-06	Chemical Waste Removal	500	3,500	4,500	800.00%
232-4004-442.91-11	New Employee	-	-	-	0.00%
***** TOTAL VECTOR CONTROL FUND EXPENDITURES**		**1,297,000**	**1,239,706**	**1,378,143**	6.26%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		49,017	32,154	(42,060)	-185.81%
Estimated Beginning Balance, January 1, 2020 / 2021		274,979	274,979	307,133	11.69%
Estimated Ending Balance, December 31, 2020 / 2021		**323,996**	**307,133**	**265,073**	-18.19%

This department has 4 FTEs. During the summer months, approximately 40 temporary or seasonal employees are hired.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
COUNTY PARK FUND:					
REVENUE:					
233-1001-335.55-05	State Grant	-	-	-	0.00%
233-1001-341.60-04	Campground Fees	18,000	18,000	18,000	0.00%
233-1001-361.70-01	Interest	3,000	1,500	1,500	-50.00%
233-1001-391.99-01	Operating	20,000	20,000	20,000	0.00%
*** **TOTAL COUNTY PARK FUND REVENUE**		**41,000**	**39,500**	**39,500**	-3.66%
EXPENDITURES:					
233-1001-451.33-13	Contracted Services	14,700	15,250	16,000	8.84%
233-1001-451.47-01	General Maintenance	14,000	15,000	15,000	7.14%
233-1001-451.53-10	Cell Phones	700	700	700	0.00%
233-1001-451.62-02	Electricity	3,200	3,200	3,200	0.00%
233-1001-451.62-06	Gasoline & Oil	650	650	650	0.00%
233-1001-451.65-01	PC Software	-	150	150	
233-1001-451.74-15	Heavy Equipment	7,000	8,200	-	-100.00%
233-1001-451.81-10	County Park Projects	750	-	3,800	406.67%
*** **TOTAL COUNTY PARK FUND EXPENDITURES**		**41,000**	**43,150**	**39,500**	-3.66%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	(3,650)	-	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		98,200	98,200	94,550	-3.72%
Estimated Ending Balance, December 31, 2020 / 2021		**98,200**	**94,550**	**94,550**	-3.72%

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

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
JAIL COMMISSARY FUND					
REVENUE:					
235-3510-346.01-00	Telephone Commission	120,000	39,447	41,580	-65.35%
235-3510-346.02-00	Taxable Sales	200,000	200,000	130,000	-35.00%
235-3510-361.70-01	Interest	9,800	9,800	5,000	-48.98%
***** TOTAL JAIL COMMISSARY FUND REVENUE**		**329,800**	**249,247**	**176,580**	-46.46%
EXPENDITURES:					
235-3510-422.01-01	North Dakota Sales Tax	7,100	1,260	7,100	0.00%
235-3510-422.01-02	Commissary	397,481	200,000	110,300	-72.25%
235-3510-422.10-05	Full Time Salaries	41,114	41,339	42,427	3.19%
235-3510-422.20-01	Social Security	2,452	2,452	2,602	6.12%
235-3510-422.20-05	Medicare	573	573	609	6.28%
235-3510-422.20-10	Retirement	5,041	5,041	5,202	3.19%
235-3510-422.20-15	Workers Compensation	88	88	84	-4.55%
235-3510-422.20-25	Health Insurance	7,280	7,280	6,168	-15.27%
235-3510-422.65-01	PC Software	300	300	250	-16.67%
235-3510-422.74-01	Computer Equipment	-	-	350	0.00%
235-3510-422.91-11	New Employee	-	-	-	0.00%
***** TOTAL JAIL COMMISSARY FUND EXPENDITURES**		**461,429**	**258,333**	**175,092**	-62.05%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(131,629)	(9,086)	1,488	-101.13%
Estimated Beginning Balance, January 1, 2020 / 2021		379,340	379,340	370,254	-2.40%
Estimated Ending Balance, December 31, 2020 / 2021		**247,711**	**370,254**	**371,742**	50.07%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
HAZARDOUS PLAN FUND					
REVENUE:					
236-3703-333.55-02	Hazardous Plan/Response	8,000	8,788	8,500	6.25%
236-3703-361.70-01	Interest	-	400	-	0.00%
***** TOTAL HAZARDOUS PLAN FUND REVENUE**		**8,000**	**9,188**	**8,500**	6.25%
EXPENDITURES:					
236-3703-421.33-09	Contracted Services	8,000	3,635	4,000	-50.00%
236-3703-421.61-07	Projects	-	-	4,000	0.00%
236-3503-421.74-04	Field Equipment	-	-	-	0.00%
***** TOTAL HAZARDOUS PLAN FUND EXPENDITURES**		**8,000**	**3,635**	**8,000**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	5,553	500	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		32,390	32,390	37,943	17.14%
Estimated Ending Balance, December 31, 2020 / 2021		**32,390**	**37,943**	**38,443**	18.69%

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 Emergency Management department.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
VALLEY WATER RESCUE FUND					
REVENUE:					
237-3505-333.55-01	Other Government Grants	42,631	42,631	42,361	-0.63%
237-3505-361.70-01	Interest	75	403	600	700.00%
237-3505-364.01-00	Reimbursements	-	-	-	0.00%
***** TOTAL VALLEY WATER RESCUE FUND REVENUE**		**42,706**	**43,034**	**42,961**	0.60%
EXPENDITURES:					
237-3505-426.57-01	Training	4,470	4,470	4,470	0.00%
237-3505-426.61-04	Operational	11,770	11,770	11,770	0.00%
237-3505-426.74-01	Field Equipment	27,260	27,260	27,260	0.00%
***** TOTAL VALLEY WATER RESCUE FUND EXPENDITURES**		**43,500**	**43,500**	**43,500**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(794)	(466)	(539)	-32.12%
Estimated Beginning Balance, January 1, 2020 / 2021		19,968	19,968	19,502	-2.33%
Estimated Ending Balance, December 31, 2020 / 2021		**19,174**	**19,502**	**18,963**	-1.10%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
NDRIN FUND					
REVENUE:					
238-2112-341.60-62	Internet Fee	948,000	948,000	768,000	-18.99%
238-2112-361.70-01	Interest	40,000	40,000	32,000	-20.00%
238-2112-364.01-00	Reimbursements	-	-	-	0.00%
***** TOTAL NDRIN FUND REVENUE**		**988,000**	**988,000**	**800,000**	-19.03%
EXPENDITURES:					
238-2112-411.33-13	Contract Services	28,500	28,500	17,200	-39.65%
238-2112-411.33-14	NDRIN Board	30,000	30,000	15,000	-50.00%
238-2112-411.33-15	Central Repository	1,058,600	1,058,600	706,600	-33.25%
238-2112-411.33-17	Credit Card Service Fees	65,000	65,000	54,000	-16.92%
238-2112-411.33-19	Advertising/Marketing	15,000	15,000	10,000	-33.33%
238-2112-411.43-03	Software	78,500	78,500	40,000	-49.04%
238-2112-411.46-04	General Maintenance	9,500	10,000	14,000	47.37%
238-2112-411.51-02	Microfilming	4,000	4,000	-	-100.00%
238-2112-411.51-04	Miscellaneous Expenses	2,500	2,500	2,500	0.00%
238-2112-411.61-01	General Office Supplies	500	500	500	0.00%
238-2112-411.74-01	Computer Equipment	9,000	9,000	251,500	2694.44%
***** TOTAL NDRIN FUND EXPENDITURES**		**1,301,100**	**1,301,600**	**1,111,300**	-14.59%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(313,100)	(313,600)	(311,300)	-0.57%
Estimated Beginning Balance, January 1, 2020 / 2021		1,846,053	1,846,053	1,532,453	-16.99%
Estimated Ending Balance, December 31, 2020 / 2021		**1,532,953**	**1,532,453**	**1,221,153**	-20.34%

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 ectronic access fees charged to users of the system.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
DOCUMENT PRESERVATION FUND					
REVENUE:					
239-2301-341.60-60	Preservation Fee	70,000	70,000	70,000	0.00%
239-2301-341.61-00	Miscellaneous Revenue	20,000	20,000	20,000	0.00%
239-2301-361.70-01	Interest	-	4,000	-	0.00%
***** TOTAL DOCUMENT PRESERVATION FUND REVENUE**		**90,000**	**94,000**	**90,000**	0.00%
EXPENDITURES:					
239-2301-411.33-16	Document Preservation Fee	114,735	114,735	142,101	23.85%
239-2301-411.33-18	Document Conversion	5,000	5,000	5,000	0.00%
239-2301-411.34-03	Programming	23,700	23,700	23,700	0.00%
239-2301-411.51-03	Microfilm Storage	5,000	5,000	5,000	0.00%
239-2301-411.57-02	Seminar Registration	-	-	500	0.00%
239-2301-411.58-01	Travel Costs & Per Diem	-	-	1,500	0.00%
239-2301-411.61-01	General Office Supplies	2,000	2,000	2,000	0.00%
239-2301-411.61-07	Records Repair	500	500	500	0.00%
239-2301-411.65-01	PC Software	23,000	23,000	23,600	2.61%
239-2301-411.74-01	Computer Equipment	1,700	1,700	10,500	517.65%
***** TOTAL DOCUMENT PRESERVATION FUND EXPENDITURES**		**175,635**	**175,635**	**214,401**	22.07%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(85,635)	(81,635)	(124,401)	45.27%
Estimated Beginning Balance, January 1, 2020 / 2021		421,413	421,413	339,778	-19.37%
Estimated Ending Balance, December 31, 2020 / 2021		**335,778**	**339,778**	**215,377**	-35.86%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
SWAT VEHICLE REPLACEMENT					
REVENUE:					
241-3501-361.70-01	Interest	130	81	130	0.00%
241-3501-391.99-01	Operating	2,340	2,340	2,340	0.00%
***** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUE**		**2,470**	**2,421**	**2,470**	0.00%
EXPENDITURES:					
241-3501-421.61-02	Postage	-	-	-	0.00%
***** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES**		**-**	**-**	**-**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		2,470	2,421	2,470	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		5,037	5,037	7,458	48.06%
Estimated Ending Balance, December 31, 2020 / 2021		**7,507**	**7,458**	**9,928**	32.25%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
PUBLIC SAFETY Communications System Operating Fund					
REVENUE:					
247-3502-391.70-01	Interest	-	-	-	0.00%
247-3502-391.99-01	Operating	-	-	176,142	0.00%
***** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUE**		**-**	**-**	**176,142**	0.00%
EXPENDITURES:					
247-3502-421.44-06	Ground Lease	-	-	27,699	0.00%
247-3502-421.46-01	Repairs	-	-	45,000	0.00%
247-3502-421.50-01	Licenses	-	-	19,460	0.00%
247-3502-421.52-01	Property Insurance	-	-	1,183	0.00%
247-3502-421.62-02	Electricity & Gas	-	-	52,800	0.00%
247-3502-421.74-18	Armer System	-	-	30,000	0.00%
***** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES**		**-**	**-**	**176,142**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		-	-	-	0.00%
Estimated Ending Balance, December 31, 2020 / 2021		**-**	**-**	**-**	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
GREYHAWK ESTATES SUBDIVISION:					
REVENUE:					
303-2104-355.01-00	Assessments	-	-	-	0.00%
303-2104-355.04-00	Interest and Penalty	-	-	-	0.00%
303-2104-361.70-01	Interest	300	192	-	-100.00%
303-2104-391.99-01	Operating Transfer	-	-	-	0.00%
***** TOTAL GREYHAWK ESTATES REVENUE**		**300**	**192**	**-**	-100.00%
EXPENDITURES:					
303-2104-471.83-01	Principal	25,000	25,000	-	-100.00%
303-2104-471.83-02	Interest	550	550	-	-100.00%
303-2104-471.83-03	Fiscal Charges	600	780	-	-100.00%
303-2104-471.99-01	Transfers Out	-	7,108	-	0.00%
***** TOTAL GREYHAWK ESTATES EXPENDITURES**		**26,150**	**33,438**	**-**	-100.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(25,850)	(33,246)	-	-100.00%
Estimated Beginning Balance, January 1, 2020 / 2021		33,246	33,246	-	-100.00%
Estimated Ending Balance, December 31, 2020 / 2021		**7,396**	**-**	**-**	-100.00%

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%. This will be eliminated next year.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
WILD RICE RIVER ESTATES:					
REVENUE:					
311-2104-355.01-00	Assessments	15,009	15,009	15,009	0.00%
311-2104-355.04-00	Interest and Penalty	-			0.00%
311-2104-361.70-01	Interest	300	300	300	0.00%
***** TOTAL WILD RICE RIVER ESTATE'S REVENUE**		**15,309**	**15,309**	**15,309**	0.00%
EXPENDITURES:					
311-2104-471.83-01	Principal	10,000	10,000	10,000	0.00%
311-2104-471.83-02	Interest	4,973	4,973	4,713	-5.23%
311-2104-471.83-03	Fiscal Charges	1,300	1,300	1,300	0.00%
***** TOTAL WILD RICE RIVER ESTATE'S EXPENDITURES**		**16,273**	**16,273**	**16,013**	-1.60%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(964)	(964)	(704)	-26.97%
Estimated Beginning Balance, January 1, 2020 / 2021		5,266	5,266	4,302	-18.31%
Estimated Ending Balance, December 31, 2020 / 2021		**4,302**	**4,302**	**3,598**	-16.36%

Refunding Improvement Bonds of 2017 for construction in the Wild Rice River Estates due in annual installments of $5,000 to $15,000 through 2035 with interest at 2.6% to 3.25%.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
GRANDBERG/AMBER PLAINS SUBDIVISIONS					
REVENUE:					
318-2104-355.01-00	Assessments	25,616	27,002	23,906	-6.68%
318-2104-355.04-00	Interest & Penalty	-	235	200	0.00%
318-2104-361.70-01	Interest	300	250	200	-33.33%
318-2104-391.99-01	Operating	-	-	-	0.00%
***** TOTAL GRANDBERG/AMBER PLAINS REVENUE**		**25,916**	**27,487**	**24,306**	-6.21%
EXPENDITURES:					
318-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
318-2104-471.83-02	Interest	2,782	2,782	1,668	-40.04%
318-2104-471.83-03	Fiscal Charges	1,000	1,300	1,300	30.00%
***** TOTAL GRANDBERG/AMBER PLAINS EXPENDITURES**		**28,782**	**29,082**	**27,968**	-2.83%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(2,866)	(1,595)	(3,662)	27.77%
Estimated Beginning Balance, January 1, 2020 / 2021		9,660	9,660	8,065	-16.51%
Estimated Ending Balance, December 31, 2020 / 2021		**6,794**	**8,065**	**4,403**	-35.19%

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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
2010 Bond Issue S & I					
REVENUE:					
319-2104-311.01-00	Property Tax	885,198	884,661	855,023	-3.41%
319-2104-311.02-00	Mobile Home	933	801	774	-17.04%
319-2104-311.04-00	Interest & Penalty	2,108	2,373	2,294	8.82%
319-2104-331.55-05	Federal Grants	39,164	-	-	-100.00%
319-2104-335.11-00	Homestead Credit	4,379	4,449	4,300	-1.80%
319-2104-335.17-00	Veteran's Credit	3,807	4,062	3,926	3.13%
319-2104-361.70-01	Interest	10,000	8,000	8,000	-20.00%
319-2104-391.99-01	Operating Transfer	-	-	-	0.00%
***** TOTAL COURTHOUSE DEBT SERVICE REVENUE**		**945,589**	**904,346**	**874,317**	-7.54%
EXPENDITURES:					
319-2104-471.83-01	Principal	795,000	795,000	815,000	2.52%
319-2104-471.83-02	Interest	93,248	93,248	57,818	-38.00%
319-2104-471.83-03	Fiscal Charges	400	400	400	0.00%
***** TOTAL COURTHOUSE DEBT SERVICE EXPENDITURES**		**888,648**	**888,648**	**873,218**	-1.74%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		56,941	15,698	1,099	-98.07%
Estimated Beginning Balance, January 1, 2020 / 2021		48,211	48,211	63,909	32.56%
Estimated Ending Balance, December 31, 2020 / 2021		**105,152**	**63,909**	**65,008**	-38.18%

2010 Taxable General Obligation Bonds for construction of the West Addition to the Courthouse due in annual installments of $735,000 to $840,000 through 2022 with interest at .90% to 4.70%.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Building Fund					
REVENUE:					
401-2105-311.01-00	Property Tax	4,425,990	4,423,307	4,646,866	4.99%
401-2105-311.02-00	Mobile Home	4,242	3,942	4,141	-2.38%
401-2105-311.04-00	Interest & Penalty	5,403	6,524	6,854	26.86%
401-2105-333.55-15	Other Revenues	-	2,076,000	-	
401-2105-335.11-00	Homestead Credit	20,101	20,017	21,029	4.62%
401-2105-335.17-00	Veteran's Credit	18,658	19,606	20,596	10.39%
401-2105-361.70-01	Interest	20,000	32,000	-	-100.00%
401-2105-391.99-01	Operating	1,461,071	1,783,606	-	-100.00%
***** TOTAL BUILDING FUND REVENUE**		**5,955,465**	**8,365,002**	**4,699,486**	-21.09%
EXPENDITURES:					
401-2105-421.33-09	Contracted Services	11,007,000	11,013,672	-	-100.00%
401-2105-421.62-02	Electricity & Gas	-	2,400	-	
401-2105-481.73-02	Construction	-	2,500,000	-	0.00%
401-2105-481.99-01	Operating	-	-	176,142	0.00%
***** TOTAL BUILDING FUND EXPENDITURES**		**11,007,000**	**13,516,072**	**176,142**	-98.40%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(5,051,535)	(5,151,070)	4,523,344	-189.54%
Estimated Beginning Balance, January 1, 2020 / 2021		182,031	182,031	(4,969,039)	-2829.78%
Estimated Ending Balance, December 31, 2020 / 2021		**(4,869,504)**	**(4,969,039)**	**(445,695)**	-90.85%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Round Hill Subdivision					
REVENUE:					
402-2105-361.70-01	Interest	500	500	500	0.00%
***** TOTAL ROUND HILL SUBDIVISION REVENUE**		**500**	**500**	**500**	0.00%
EXPENDITURES:					
402-2105-482.73-02	Construction	-	-	-	0.00%
402-2105-471.99-01	Transfers Out	-	-	-	0.00%
***** TOTAL ROUND HILL SUBDIVISION EXPENDITURES**		**-**	**-**	**-**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		500	500	500	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		28,443	28,443	28,943	1.76%
Estimated Ending Balance, December 31, 2020 / 2021		**28,943**	**28,943**	**29,443**	1.73%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Wild Rice River Estates					
REVENUE:					
411-2105-361.70-01	Interest	-	-	-	0.00%
411-2105-394.70-07	Bond Sale	-	-	-	0.00%
***** TOTAL WILD RICE RIVER ESTATES REVENUE**		**-**	**-**	**-**	0.00%
EXPENDITURES:					
411-2105-481.99-01	Transfers Out	-	-	-	0.00%
411-2105-482.33-02	Discount on Bond Sale	-	-	-	0.00%
411-2105-482.33-03	Legal Fees	-	-	-	0.00%
411-2105-482.73-02	Construction	-	-	-	0.00%
***** TOTAL WILD RICE RIVER ESTATES EXPENDITURES**		**-**	**-**	**-**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		-	-	-	0.00%
Estimated Ending Balance, December 31, 2020 / 2021		**-**	**-**	**-**	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Forest River Subdivision					
REVENUE:					
413-2105-361.70-01	Interest	500	500	500	0.00%
***** TOTAL FOREST RIVER SUBDIVISION REVENUE**		**500**	**500**	**500**	0.00%
EXPENDITURES:					
413-2105-482.73-02	Construction	-	-	-	0.00%
413-2105-471.99-01	Transfers Out	-	-	-	0.00%
***** TOTAL FOREST RIVER SUBDIVISION EXPENDITURES**		**-**	**-**	**-**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		500	500	500	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		30,651	30,651	31,151	1.63%
Estimated Ending Balance, December 31, 2020 / 2021		**31,151**	**31,151**	**31,651**	1.61%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Grandberg Amber Plains					
REVENUE:					
418-2105-361.70-01	Interest	600	100	100	-83.33%
***** TOTAL GRANDBERG AMBER PLAINS REVENUE**		**600**	**100**	**100**	-83.33%
EXPENDITURES:					
418-2105-482.73-02	Construction	-	-	-	0.00%
418-2105-471.99-01	Transfers Out	-	-	-	0.00%
***** TOTAL GRANDBERG AMBER PLAINS EXPENDITURES**		**-**	**-**	**-**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		600	100	100	-83.33%
Estimated Beginning Balance, January 1, 2020 / 2021		7,214	7,214	7,314	1.39%
Estimated Ending Balance, December 31, 2020 / 2021		**7,814**	**7,314**	**7,414**	-5.12%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Flood Control Sales Tax					
REVENUE:					
420-1001-313.01-00	Sales Tax	16,724,461	15,003,000	15,500,000	-7.32%
420-1001-361.70-01	Interest	150,000	100,000	100,000	-33.33%
***** TOTAL FLOOD CONTROL SALES TAX REVENUE**		**16,874,461**	**15,103,000**	**15,600,000**	-7.55%
EXPENDITURES:					
420-4005-465.73-04	County Projects	1,000,000	1,000,000	1,000,000	0.00%
420-4006-466.33-01	Engineering	16,724,461	14,102,820	14,570,000	-12.88%
***** TOTAL FLOOD CONTROL SALES TAX EXPENDITURES**		**17,724,461**	**15,102,820**	**15,570,000**	-12.16%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		(850,000)	180	30,000	-103.53%
Estimated Beginning Balance, January 1, 2020 / 2021		7,753,924	7,753,924	7,754,104	0.00%
Estimated Ending Balance, December 31, 2020 / 2021		**6,903,924**	**7,754,104**	**7,784,104**	12.75%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
Flood Control Loan Funds					
REVENUE:					
421-4005-364.01-03	Miscellaneous Revenues	3,000,000	1,571,850	1,195,293	-60.16%
421-4005-394.70-07	Loan Proceeds	-	-	-	0.00%
***** TOTAL FLOOD CONTROL LOAN FUNDS REVENUE**		**3,000,000**	**1,571,850**	**1,195,293**	-60.16%
EXPENDITURES:					
421-4005-465.10-05	Full Time Salaries	-	247,650	861,147	0.00%
421-4005-465.20-01	Social Security	-	14,000	45,228	0.00%
421-4005-465.20-05	Medicare	-	4,000	12,355	0.00%
421-4005-465.20-10	Retirement	-	30,000	105,576	0.00%
421-4005-465.20-15	Workers Compensation	-	400	979	0.00%
421-4005-465.20-25	Health Insurance	-	20,000	111,648	0.00%
421-4005-465.20-35	Dental Insurance	-	800	3,360	0.00%
421-4005-465.33-03	Legal Fees	-	15,000	15,000	0.00%
421-4005-465.53-05	Computer Time Charges	-	1,000	1,000	0.00%
421-4005-465.53-10	Cell Phones	-	1,000	1,000	0.00%
421-4005-465.55-01	Committee Expense	-	8,000	8,000	0.00%
421-4005-465.57-01	Travel Cost & Per Diem	-	1,000	1,000	0.00%
421-4005-465.57-02	Seminar Registration	-	1,000	1,000	0.00%
421-4005-465.58-01	Travel Costs & Per Diem	-	2,000	2,000	0.00%
421-4005-465.61-01	General Office Supplies	-	3,000	3,000	0.00%
421-4005-465.65-01	PC Software	-	3,000	3,000	0.00%
421-4005-465.74-01	Computer Equipment	-	20,000	20,000	0.00%
421-4005-471.83-01	Principal	-	-	-	0.00%
421-4005-471.83-02	Interest	3,000,000	1,200,000	-	-100.00%
421-4005-471.83-03	Fiscal Charges	-	-	-	0.00%
421-4005-471.99-01	Transfers Out	-	-	-	0.00%
***** TOTAL FLOOD CONTROL LOAN FUNDS EXPENDITURES**		**3,000,000**	**1,571,850**	**1,195,293**	-60.16%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2020 / 2021		3,857	3,857	3,857	0.00%
Estimated Ending Balance, December 31, 2020 / 2021		**3,857**	**3,857**	**3,857**	0.00%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
CAREER WORKFORCE ACADEMY					
REVENUE:					
422-2105-311.01-00	Property Tax	885,198	884,661	929,373	4.99%
422-2105-311.02-00	Mobile Home	848	848	891	5.07%
422-2105-311.04-00	Interest & Penalty	250	1,000	1,051	320.40%
422-2105-335.11-00	Homestead Credit	4,020	4,020	4,223	5.05%
422-2105-335.17-00	Veteran's Credit	3,732	4,129	3,921	5.06%
422-2105-361.70-01	Interest	-	8,000	10,000	0.00%
***** TOTAL CAREER WORKFORCE ACADEMY REVENUE**		**894,048**	**902,658**	**949,459**	6.20%
EXPENDITURES:					
422-2105-421.33-09	Contracted Services	-	-	1,800,000	0.00%
422-4005-471.99-01	Transfers Out	-	-	-	0.00%
***** TOTAL CAREER WORKFORCE ACADEMY EXPENDITURES**		**-**	**-**	**1,800,000**	0.00%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		894,048	902,658	(850,541)	-195.13%
Estimated Beginning Balance, January 1, 2020 / 2021		14	14	902,672	6447557.14%
Estimated Ending Balance, December 31, 2020 / 2021		**894,062**	**902,672**	**52,131**	-94.17%

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
INTERNAL SERVICE FUNDS:					
HEALTH INSURANCE TRUST:					
REVENUE:					
501-2106-341.60-46	Insurance Premiums	5,625,877	5,335,889	5,371,044	-4.53%
501-2106-361.70-01	Interest	100,000	100,000	100,000	0.00%
501-2106-369.70-05	Insurance Rebate	50,000	100,000	100,000	100.00%
*****TOTAL HEALTH INSURANCE TRUST REVENUE**		**5,775,877**	**5,535,889**	**5,571,044**	-3.55%
EXPENDITURES:					
501-2106-413.35-02	Wellness Testing	30,000	30,000	30,000	0.00%
501-2106-413.95-01	Administration Fees	261,000	241,151	255,637	-2.05%
501-2106-413.95-03	Medical Claims	4,078,193	3,767,994	3,994,330	-2.06%
501-2106-413.95-04	Stop Loss Premiums	1,098,020	1,222,606	1,122,190	2.20%
501-2106-413.95-07	ACA Costs	2,500	-	-	-100.00%
*****TOTAL HEALTH INSURANCE TRUST EXPENDITURES**		**5,469,713**	**5,261,751**	**5,402,157**	-1.24%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		306,164	274,138	168,887	-44.84%
Estimated Beginning Balance, January 1, 2020 / 2021		5,584,182	5,584,182	5,858,320	4.91%
Estimated Ending Balance, December 31, 2020 / 2021		**5,890,346**	**5,858,320**	**6,027,207**	2.32%

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 remain the same for 2021. The county shares the premium cost with the employees. Premiums are currently set for single, single with dependent and family plans but new plans are being considered. They would include Individual, Parent and Child, Parent and Children, Two Person (adults), and Family.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
TECHNOLOGY TRUST:					
REVENUE:					
502-1802-341.60-47	Telephone Service	125,000	125,000	125,000	0.00%
502-1802-341.60-67	Cell Phones	130,000	130,000	130,000	0.00%
502-1802-341.60-69	Computer Software	-	-	208,000	
502-1802-341.60-70	Computer Equipment	-	-	113,000	
502-1802-361.70-01	Interest	1,000	1,000	1,200	
502-1802-396.70-06	Gain(Loss) on Disposal	-	2,400	-	0.00%
***TOTAL TECHNOLOGY TRUST REVENUE		**256,000**	**258,400**	**577,200**	125.47%
EXPENDITURES:					
502-1802-412.43-12	Network Software	13,800	13,800	18,900	36.96%
502-1802-412.43-13	Network Equipment	4,500	4,500	4,500	0.00%
502-1802-412.45-01	Repairs	10,000	10,000	10,000	0.00%
502-1802-412.53-01	Office Telephone	38,000	38,000	38,000	0.00%
502-1802-412.53-10	Cell Phones	130,000	130,000	130,000	0.00%
502-1802-412.57-01	Education Travel&Per Diem	3,000	3,000	3,000	0.00%
502-1802-412.57-02	Seminar Registration	-	1,000	-	0.00%
502-1802-412.65-01	PC Software	-	-	208,000	0.00%
502-1802-412.74-01	Computer Equipment	-	-	115,000	
502-1802-412.74-08	Telephones	10,000	10,000	10,000	0.00%
502-1802-412.74-14	Network Equipment	10,000	10,000	10,000	0.00%
*****TOTAL TECHNOLOGY TRUST EXPENDITURES**		**219,300**	**220,300**	**547,400**	149.61%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		36,700	38,100	29,800	-18.80%
Estimated Beginning Balance, January 1, 2020 / 2021		233,380	233,380	271,480	16.33%
Estimated Ending Balance, December 31, 2020 / 2021		**270,080**	**271,480**	**301,280**	11.55%

This fund is the operating fund for our phone, computer and software 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.

CASS COUNTY GOVERNMENT
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
MOTOR POOL:					
REVENUE:					
504-2108-341.60-57	Motor Pool Usage	48,000	30,000	30,000	-37.50%
504-2108-361.70-01	Interest	2,000	400	400	-80.00%
504-2108-392.70-02	Sale of Property	-	-	-	0.00%
*****TOTAL MOTOR POOL REVENUE**		**50,000**	**30,400**	**30,400**	-39.20%
EXPENDITURES:					
504-2108-411.63-01	Gas	16,000	10,000	16,000	0.00%
504-2108-411.63-02	Routine Maintenance	10,000	8,000	10,000	0.00%
504-2108-411.63-03	Major Repairs	5,000	5,000	5,000	0.00%
504-2108-411.63-07	Depreciation Expense	9,065	23,304	23,304	157.08%
504-2108-411.74-06	Vehicles	-	-	-	0.00%
*****TOTAL MOTOR POOL EXPENDITURES**		**40,065**	**46,304**	**54,304**	35.54%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		9,935	(15,904)	(23,904)	-340.60%
Estimated Beginning Balance, January 1, 2020 / 2021		102,177	102,177	86,273	-15.57%
Estimated Ending Balance, December 31, 2020 / 2021		**112,112**	**86,273**	**62,369**	-44.37%

The Motor Pool owns 12 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
2021 BUDGET

Account Number	Account Description	2020 Adjusted Budget	2020 Projection	2021 Preliminary Budget	Budget Over Budget Percent Change
DENTAL INSURANCE TRUST:					
REVENUE:					
505-2109-341.60-46	Insurance Premiums	403,350	393,500	393,732	-2.38%
505-2109-361.70-01	Interest	10,000	8,500	10,000	0.00%
*****TOTAL DENTAL INSURANCE TRUST REVENUE**		**413,350**	**402,000**	**403,732**	-2.33%
EXPENDITURES:					
505-2109-413.95-01	Administration Fees	26,887	22,200	27,140	0.94%
505-2109-413.95-03	Medical Claims	363,256	300,000	366,592	0.92%
*****TOTAL DENTAL INSURANCE TRUST EXPENDITURES**		**390,143**	**322,200**	**393,732**	0.92%
Estimated Budgeted Revenue over (under) Budgeted Expenditures		23,207	79,800	10,000	-56.91%
Estimated Beginning Balance, January 1, 2020 / 2021		391,605	391,605	471,405	20.38%
Estimated Ending Balance, December 31, 2020 / 2021		**414,812**	**471,405**	**481,405**	16.05%

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