August 11, 2014
Monday

8:15 AM - 8:45 AM	2015 Budget Overview - Mike Montplaisir
8:45 AM - 9:15 AM	County Administrator - Keith Berndt
9:15 AM - 9:45 AM	Information Technology - Terry Schmaltz
9:45 AM - 10:00 AM	Red River Valley Fair Association - Bryan Schulz
10:00 AM - 10:15 AM	Lake Agassiz Regional Council - Irv Rustad
10:00 AM - 10:15 AM	Valley Senior Services - Brian Arett; Council on Aging - Betty Gibbons
10:15 AM - 10:30 AM	Break
10:30 AM - 10:45 AM	Recorder - Jewel Spies
10:45 AM - 11:00 AM	Emergency Management - Dave Rogness
11:00 AM - 11:15 AM	Water Resource Districts - Carol Lewis
11:15 AM - 11:30 AM	Tax Director - Frank Klein
11:30 AM - 11:45 AM	GFMEDC - Jim Gartin
11:45 AM - 12:00 PM	Historical Society - Emily Wehlander
12:00 PM - 1:00 PM	Lunch
1:00 PM - 1:30 PM	State's Attorney - Birch Burdick
1:30 PM - 1:45 PM	Rural Ambulance Association - Jim Jager
1:45 PM - 2:00 PM	Valley Water Rescue - Pete Fendt
2:00 PM - 3:00 PM	Sheriff's Office - Paul Laney

August 12, 2014
Tuesday

8:15 AM - 8:30 AM	Weed Control - Stan Wolf
8:30 AM - 8:45 AM	Extension Services - John Kringler
8:45 AM - 9:00 AM	Veteran's Service - Launette Figliuzzi
9:00 AM - 9:15 AM	First Link - Cindy Miller
9:15 AM - 9:30 AM	Fargo Cass Public Health - Ruth Bachmeier
9:30 AM - 9:45 AM	County Park Board
9:45 AM - 10:00 AM	Auditor/Treasurer
10:00 AM - 10:15 AM	Miscellaneous County Funds
10:15 AM - 10:30 AM	Break
10:30 AM - 12:00 PM	Social Services - Chip Ammerman
12:00 PM - 1:00 PM	Lunch
1:00 PM - 2:00 PM	Highway Department/Vector Control/Planning - Jason Benson
2:00 PM - 2:15 PM	County Coroner - Dr. John Baird
2:15 PM - 2:30 PM	FM Humane Society - Nukhet Hendricks
2:30 PM - 2:45 PM	MetroCOG - Wade Kline

2015 Budget

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Cass County Government
Budget/Levy Summary 2015

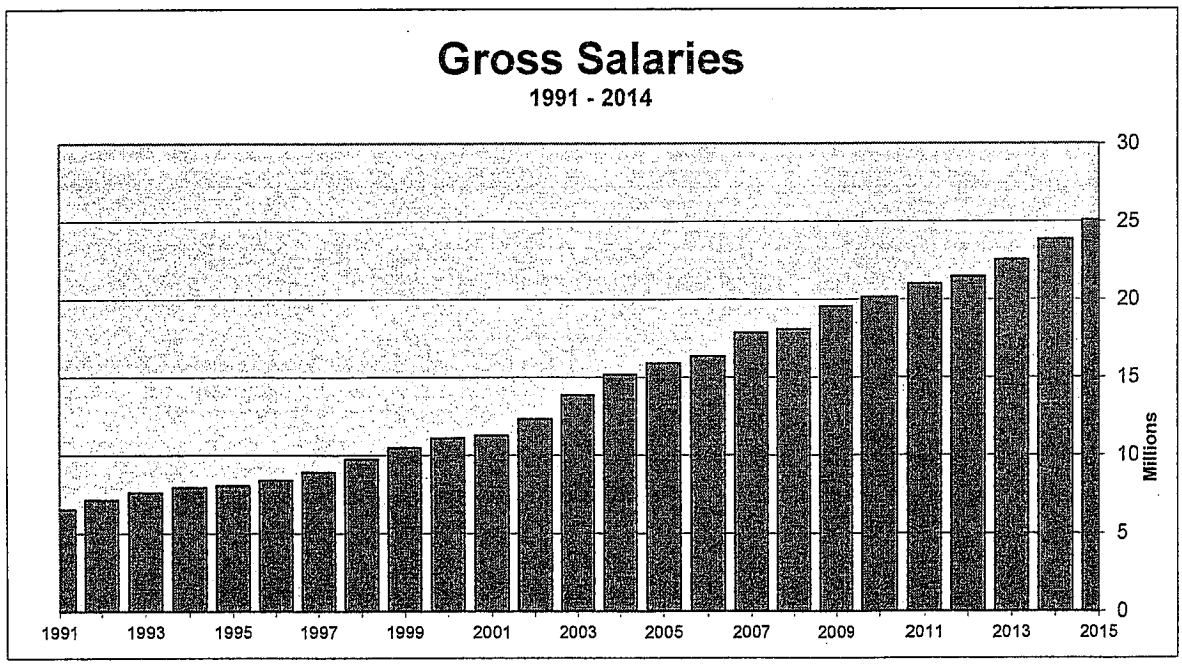
	2014			2015		2015	2014	2014
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Approved Budget	Projected Fund Balance	Mill Levy	Mill Levy
101 General Fund	28,739,338	28,947,390	6,951,023	27,345,190	30,933,012	3,363,201	27.34	26.23
Special Revenue Funds								
201 Human Services	14,132,517	14,123,377	1,986,089	14,055,538	14,861,711	1,179,916	19.50	18.71
211 Road and Bridge	21,786,036	21,764,046	1,237,512	12,750,120	13,897,711	89,921	10.25	9.83
219 Parenting Workshop	20,000	20,000	29,794	15,530	20,000	25,324		
221 Sheriff Asset Forfeiture	59,100	156,600	72,003	100,200	56,110	116,093		
222 Senior Citizens Fund	947,596	947,596	103,399	1,046,618	1,023,421	126,596	1.00	1.00
224 911 Service Fund	356,013	358,263	420	364,000	364,355	65		
225 Asset Forfeiture (States Atty)	3,000	2,000	213,188	15,300	3,000	225,488		
226 JAIBG Fund (Sheriff)	10,000	10,000	65,401	-	-	65,401		
229 Emergency/ Flood Mitigation Fund	1,200,000	1,877,260	1,534,379	1,673,285	3,174,000	33,664	3.00	2.88
220 24/7 Sobriety Program	40,000	180,608	63,866	200,150	214,252	49,764		
235 Jail Commissary Fund (Sheriff)	130,548	130,548	275,938	160,600	138,116	298,422		
236 Hazardous Plan/Response Fund (EM)	6,000	-	37,590	6,000	6,000	37,590		
237 Valley Water Rescue Fund (Sheriff)	34,290	34,290	8,272	42,706	43,500	7,478		
238 NDRIN Fund (Recorder)	1,286,000	1,286,000	1,397,182	1,442,000	1,300,000	1,539,182		
239 Document Preservation (Recorder)	206,346	217,916	235,975	125,000	56,956	304,019		
241 Swat Vehicle Replacement	-	-	7,805	2,355	-	10,160		
Total Special Revenue Funds	40,217,446	41,108,504	7,268,814	31,999,402	35,159,132	4,109,084	33.75	32.42
Total General and Special Revenue Funds Mill Levy							61.09	58.65
Debt Service Fund (Special Assessment)								
303 Greyhawk Estates Sub	32,994	32,994	45,753	27,761	31,957	41,557		
306 Holmen's 3rd Subdivision	8,352	8,352	2,370	5,769	8,352	(213)		
318 Grandberg/Amber Plains Subdivision	35,638	35,638	11,866	32,311	34,625	9,552		
Courthouse Debt Service	945,283	943,683	104,957	935,568	936,225	104,300	1.58	1.45
Total Debt Service Funds	1,022,267	1,020,667	164,946	1,001,409	1,011,159	155,196	1.58	1.45
Internal Service Funds								
501 Health Insurance Fund	3,914,731	4,146,503	1,343,260	4,384,376	4,472,375	1,255,261		
502 Telephone Service Fund	193,700	205,427	102,936	190,100	189,000	104,036		
504 Motor Pool Service Fund	27,000	35,189	57,263	32,100	35,189	54,174		
505 Dental Insurance Fund	303,980	326,984	164,048	358,431	381,892	140,587		
Total Internal Service Funds	4,439,411	4,714,103	1,667,507	4,965,007	5,078,456	1,554,058	-	-
Total "County" Mill Levy							62.67	60.10
Other County Agencies								
231 Weed Control Fund	464,846	465,230	229,918	420,653	497,612	152,959	1.80	1.80
232 Vector Control Fund	950,704	946,777	190,200	1,088,048	1,075,047	203,201	1.00	1.00
233 County Park Fund	32,903	38,564	62,726	48,400	54,480	56,646	0.35	0.35
Southeast Cass WRD	8,473,030	18,396,192	8,163,596	7,068,985	9,784,135	5,448,446	4.00	4.00
Rush River WRD	344,885	608,830	1,138,001	697,700	1,201,470	634,231	4.00	4.00
Maple River WRD	569,995	1,361,606	2,063,436	1,634,465	1,142,775	2,555,126	4.00	4.00
North Cass WRD	508,740	636,190	1,027,292	1,097,270	1,167,800	956,762	4.00	4.00
Red River Joint WRD	2,185,160	3,658,551	5,932,607	2,305,905	2,305,905	5,932,607	2.00	2.00
Total Other County Agencies	13,530,263	26,111,940	18,807,776	14,361,426	17,229,224	15,939,978	21.15	21.15
Total All County Funds	87,948,725	101,902,604	34,860,065	79,672,434	89,410,983	25,121,516	83.82	81.25
Maximum County Mill Rate on any Property							71.82	69.25

Cass County, North Dakota
New Positions
2015

Department	Position	Start Date	Total Cost
Tax Equalization	B31 Assessor	Jan-15	68,180
States Attorney	A13 Secretary	Jan-15	55,071
Sheriff	4 - Patrol Deputies	Jan-15	528,184
Jail	Promote B32 to a C41 Court Transport	Jan-15	2,000
Jail	Change 1 Part time to Full Time	Jan-15	32,006
Social Service	3 - B23	Jan-15	194,595
Social Service	C44 Social Worker	Jan-15	85,569
24/7 Sobriety Program	Half Time Employee change to Full Time	Jan-15	32,006
			997,611.00

CASS COUNTY GOVERNMENT
Gross Salaries

Year	Gross Salaries	Percent Increase	
1991	6,532,349	3.6%	
1992	7,134,406	12.8%	
1993	7,623,454	6.9%	2.5% COLA + Step
1994	7,929,926	4.0%	2.5% COLA + Step where applicable
1995	8,047,241	1.5%	3.0% COLA + Step
1996	8,388,373	4.2%	3% COLA + Step
1997	8,904,709	6.2%	3% COLA + Step
1998	9,744,063	9.4%	New Scale- Minimum 2.5% increase + step
1999	10,479,042	7.5%	2.5% COLA + Step
2000	11,087,318	5.8%	2.2% COLA + Step
2001	11,272,031	1.7%	1.77 Scale Adjustment + 2.5% COLA +Step
2002	12,299,727	9.1%	4% COLA + Step+ Staff for New Jail
2003	13,845,072	12.6%	3% COLA + Step+ Full year Staff for New Jail+ 10 New Staff
2004**	15,168,449	9.6%	3.4% Grade/Step Table 2.4% COLA + 10 New Staff
2005	15,883,482	4.7%	2.5% COLA + Step + SS budgeted to opt out of State Merit System
2006	16,353,847	3.0%	3.25% COLA + Step + SS budget less for State Merit System
2007	17,846,607	9.1%	2.10% Grade/Step Table 3.50% COLA + 9 New Staff
2008	18,090,463	1.4%	2.30% COLA + Step + 9 New Staff- Child Support went to State
2009	19,561,647	8.1%	4.00% COLA + Step + 3 New Staff
2010	20,144,443	3.0%	1.40% Grade/Step Table NO COLA + 7 New Staff
2011	21,012,104	4.3%	3.00% COLA + Step + 3 New Staff
2012	21,467,515	2.2%	2.40% COLA + Step + 7 New Employees and SS Reducing 5.5 FTE's
2013	22,545,854	5.0%	2.40% COLA + Step + 5 New Employees
2014	23,846,483	5.8%	1.0% COLA + Step + 21 New Employees
2015	25,091,664	5.2%	2.0% COLA + Step + 10 New Employees



NDACo

NORTH DAKOTA ASSOCIATION OF COUNTIES

NDACo BUDGET MEMO For CY2015 Budgets

As we have since 1991, the NDACo staff has compiled an analysis of projected State Aid, State Highway Funding and a variety of other revenues along with some anticipated expenditures. We have also included brief discussions of the assumptions and qualifications of these various budget items, and identified other budget issues that we think may warrant consideration. We hope you will find this information valuable to your budgeting efforts.

A one-page, county-specific analysis was emailed to each county. The analysis, however, is most effective if it is used in conjunction with the following narrative. *As always, please remember that these are estimates and relative changes in valuation, taxable sales, population, staffing levels, motor vehicles, etc., may affect some of the actual revenues and costs throughout the next year.*

REVENUES

STATE AID DISTRIBUTION FUND

As reported last year, not only did the Governor and the 2013 Legislature continue to honor their commitment to local government by allowing the State Aid Distribution Fund to operate as proposed in 1997, but the formula was actually increased (effective with the October 2014 distribution) to more than offset the loss of county revenue through the repeal of the financial institutions tax. The dedication of 40% of a penny of sales will become 43.5% of a penny. This mid-biennium change, along with the very robust growth of sales tax collections, is expected to boost state aid revenues by the end of this year by 6%. The formula increase for the full year, coupled with continued growth in taxable sales, is projected to grow state aid by 10% for CY2015.

Your county's estimated funding for CY2014 and our projection for CY2015 (both gross and net of our estimate of township share) are included in the county-specific memo. As always, we urge you to keep in mind that the overall revenue for this program is very "economy-dependent." While the Legislature has taken a "hands-off" approach to this Fund since 1997, any dramatic change to consumer spending will affect this fund as it affects the state's budget.

As noted in the past, only counties and cities receive direct allocations from this program – NDCC 57-39.2-26.1 states:

> *"A county shall deposit all revenues received under this subsection in the county general fund. Each county shall reserve a portion of its allocation under this subsection for further distribution to, or expenditure on behalf of, townships, rural fire protection districts, rural ambulance districts, soil conservation districts, county recreation service districts, county hospital districts, the Garrison Diversion Conservancy District, the southwest water authority, and other taxing districts within the county, excluding school districts, cities, and taxing districts within cities. The share of the county allocation under this subsection to be distributed to a township must be equal to the percentage of the county share of state aid distribution fund allocations that township received during calendar year 1996. The governing boards of the county and township may agree to a different distribution."*

The common interpretation of this language is that the individual amounts that counties "pass-

through" to the other jurisdictions and to special funds within the county, are totally in county commission control, with the exception of organized townships. Townships must receive their proportionate share, unless they agree with the county to a "different distribution."

Our understanding of the purpose of this "different distribution" language is to allow the possibility for creatively assisting townships. Such things as "writing down" the cost of township road maintenance were suggested in one of the committee hearings as a possible way of dedicating the township portion. When a township becomes unorganized, their proportional State Aid amount should remain in the county general fund. The amounts on the county-specific schedule indicate the "total county amount" that we project will be allocated to each county including the township share and then a "net" amount with the historic township share subtracted. If your county has experienced a reduction in the number of organized townships since 1996, this "net" amount will obviously be larger. Questions on our projections can be directed to Terry Traynor.

STATE HIGHWAY DISTRIBUTION FUND

Although there have been no formula changes made to the State Highway Distribution Fund in the last four years, we have seen moderate and steady growth due to our fairly robust fuel sales and additional vehicle registrations. As each county's share is driven by the actual number of vehicles registered in that county and the county's urban vs. rural population, the increase will vary somewhat from county to county, although overall we are projecting an annual 2% growth. Our projections, based on past trends, are included on the county-specific data sheet. Questions on these projections can also be directed to Terry Traynor.

ONE-TIME HIGHWAY FUNDING

As everyone is aware, the Legislature provided significant "one-time funding" to counties for local road construction and repair last session. These funds, however, have all been distributed and any additional one-time funding for CY2015 will be dependent on legislative action in 2015.

It is encouraging that additional one-time funding is under discussion among legislators for oil- and non-oil counties. This is driven by the UGPTI study establishing that the county and township road investment necessary over the next 20 years is $8.5 BILLION. Specifically, for the upcoming biennium, the research indicates that counties need to spend $606 million on gravel roads, $367 million on paved roads, and $70 million for bridge replacement – for a 2-year total of $1 billion. Since counties regularly collect about $40 million in road levies and $100 million in gas tax revenue, the gap is huge. It seems that most legislators are 'on-board" with making an appropriation, and many agree it should be "fast-tracked" so amounts are known early in the year to maximize the funds "on the road" in the summer of 2015.

Unfortunately, for budgeting purposes, it is very difficult to advise individual counties on what a likely funding level might be. Counties are urged to look to the actions of the last legislative session, and also the county-specific figures in the UGPTI final report. It can be found at the following website: http://www.ugpti.org/downloads/road_needs/

TOWNSHIP ROAD FUNDING

As most counties have at least some unorganized townships and almost all counties have some role in organized township road maintenance, county budget planning may need to consider the Legislature's action with respect to township road funding. Like counties, the townships' base funding through the SHDF is expected to increase by about 2%. Also, it seems likely that townships will also see one-time funding again from the Legislature, but as with counties, the amounts are unknown. Again, looking to what the Legislature did in 2013 may be the only reasonable gauge.

PROPERTY TAX RELIEF/CREDIT PAYMENTS

The 2013 Legislature made several changes to the way property tax relief is provided to taxpayers – all of which changed how counties did business. The good news is that these changes to the homestead and veterans' tax credit programs, as well as the administration of property tax relief, will remain unchanged for CY2015.

SENIOR MILL LEVY MATCH

The 2013 Legislature readjusted the formula for this program, increasing the amount of state funding distributed from 75% of a mill to 85% - if the county is levying at least 1 mill. So, if you aren't levying at least one mill, you are leaving state funds "on the table." The county-specific data indicate the CY2014 actual distribution, contrasted with our calculation of the CY2015 distribution that is based on your 2013 mill value.

CLERK OF COURT FUNDING

For those counties that contract with the Supreme Court to provide clerk of court services, the new contract amounts take effect July 1, 2015 for the entire biennium. The monthly reimbursements will therefore change for the final six months of CY2015 and be in effect for all of CY2016. The amounts are based on the updated time-study and salary information finalized and reported to the clerks. The figures in the county-specific data sheet compare the current rate for CY2014 with the blended amount of the old and new contracts for CY2015. It should be noted that clerks in two counties (Barnes and McKenzie) will be transitioning to state employment in 2015 due to caseload increases, so the reimbursement amount for these two counties are for part of the year only. Questions on these estimates can be directed to Terry.

INDIRECT COST PLANS (REIMBURSEMENTS & FEES)

In accordance with the statewide agreement for this service, Maximus, Inc. has annually (since 1988) completed all countywide cost allocation plans and submitted them to the Department of Human Services (DHS). NDACo annually bills DHS the total consultant fee for all plans and DHS leverages and remits a portion of the federal share of the total plan fee, with the balance of the fee taken from the counties' share of the recoveries. This program continues to provide a direct financial benefit to every county – totaling just slightly less than $1 million statewide. With some management and staffing changes at Maximus, NDACo may be looking at other options for plan preparation, but possible legislative changes regarding social service financing may have profound effects on this program.

9-1-1 FEE REVENUE & EXPENDITURES

Counties were notified last year that all 9-1-1 jurisdictions, (except Sioux County, which is dispatched out of South Dakota) signed the updated joint powers agreement to facilitate the transition from the current "phone line network" to a broadband network for emergency calls. The amended agreement changed (as of January 1, 2013) the county contribution from **20%** of the wireless 9-1-1 fee, to **15%** of **all** 9-1-1 fees collected (First $1 only). With the continued growth of wireless and the shrinking of landline revenue, we expect that in the relatively near term this will generate about the same amount of revenue statewide. The governing board of the Joint Powers Agreement made no change to this contribution level for CY2015.

On the revenue side, remember that the Legislature eliminated both the requirement that the county commission "re-impose" the fee 6 years after it is approved by the voters, and the requirement that the citizens vote on the issue after twelve years just to keep it in place. Additionally, the Legislature allowed every county (by citizen vote) to increase the fee up to a statutory maximum of $1.50 per telecommunication device. Just for information, the voters in 13 counties and one city have increased their fee to the new statutory maximum.

RESTITUTION FEES

Since 2003, state law has provided a revenue source for those counties in which county staff members are responsible for restitution collection related to bad checks. In the four largest counties, the county state's attorney's office is responsible for this function. In the counties with "county-employed" clerks, the clerk of court is generally responsible. NDCC 12.1-32-08(2) now requires that the court "*impose as costs the greater of the sum of ten dollars or an amount equal to twenty-five percent of the amount of restitution ordered. The costs imposed... may not exceed one thousand dollars.*" If county staff provides the administrative support for restitution collection, this revenue stays with the county. Those counties that have state-employed clerks (other than the largest four) will not receive funding from this fee, as the state will receive the revenue since state employees are responsible for the administration of restitution.

COURT FACILITIES GRANTS

State law governing court fees and costs associated with criminal convictions includes a provision dedicating a significant share of those revenues to the county grant program for court facilities improvement and maintenance. Grant applications for the expected $800,000+ in grant funds will be due no later than December 31, 2014 with awards in January or February of 2015. The rules adopted for this grant program require that the funds be for an "*improvement or maintenance project that is a necessary improvement to court facilities or essential to remodel or maintain existing court facilities.*" The grant program requires a 25% local match.

JUVENILE JUSTICE FUNDING

Attendant Care Reimbursement: The North Dakota Division of Juvenile Services and the ND Juvenile Justice Advisory Group have agreed to continue to use federal funds received under the Juvenile Justice and Delinquency Prevention Act for the statewide Attendant Care Program. However, due to a reduction in the congressional appropriation, funding cannot be provided at the level that it has for the past 20+ years. Therefore, funding reimbursement is being provided solely for the direct costs of operation. Costs associated with administration and overhead, including costs of a third-party provider, will now need to be budgeted by the county. This

change is effective January 1, 2015. Lisa Jahner has been in contact with those counties impacted by the change in funding structure. Please do not hesitate to contact her for additional information.

Juvenile Transportation: County sheriff's departments are able to apply for reimbursement of costs related to the transport of juveniles in state custody (NDCC 27-20-49). This funding can be applied for through the ND Dept. of Corrections and Rehabilitation. The current reimbursement is 29 cents per mile for staff time plus 56 cents per mile for the state mileage rate, for a total reimbursement of 85 cents per mile. Since 2009, the state mileage rate has been equal to the mileage rate established by the U.S General Services Administration (i.e. Federal GSA rates) so it can vary throughout the year. OMB posts the mileage rate on their website as it changes and NDACo will continue to coordinate a notice to all counties when changes are made. Call Terry with any questions.

STATE PROGRAM COSTS

SPECIAL OPERATIONS FUND

This optional "insurance" fund was created in the Attorney General's Office by the Legislature to address the growing cost of deploying the Special Operations (SWAT) units maintained by several of the larger law enforcement agencies in the state. The Fund has been annually funded with a federal grant, and counties have been asked to contribute the necessary matching dollars. A population-based formula was created to generate the match.

Counties wishing to participate, and therefore avoid being charged for the direct costs of special operations services (if needed), must contribute as indicated in the county-specific data sheet for 2015 – the same amount as last year. As in the past, NDACo will collect the funds on behalf of the Attorney General, so we will send an invoice shortly after the first of the year.

PROBATIONER RECOVERY FUND

This statutory, state-maintained fund was created to reduce and normalize county costs of recovering probationers from out-of-state locations. This fund receives $150 from every probationer requesting permission to relocate to another state, and for the first several years, the resident county was billed $150 if the request was approved by both North Dakota and the receiving state. The 2007 Legislature approved language in the Dept. of Corrections Budget Bill, permitting the agency to stop billing the counties when the special fund reaches a level of $75,000 at the end of a state fiscal year. The fund reached that level in 2006 and the county billings stopped in June of 2007. The fund remains at a level that DOCR will not begin billing in 2014 and currently does not anticipate a need to begin billing counties in 2015.

ELECTION COSTS

As County Auditors are assembling their budgets for 2015 there are two election costs that need to be considered. First, even though there isn't a scheduled election, the annual maintenance still has to be performed on all of your election equipment. The cost breakdown for 2015 is:

M100	$219.00 x 75% = $ 164.25/unit – county share
AutoMARK	$252.48 x 75% = $ 189.36/unit – county share

ERM – Software License Agreement
$1,069 x 75.% = $807.75/county – county share

M650 Hardware – $2,844.29 x 75% = $2,133.22 county share
Firmware – $322.72 x 75% = $242.04 county share

The other consideration is the possibility of special elections that may be held. You may choose to set aside some funds to be used in case you do have to administer a special election.

Just an election reminder – NDCC 40-01.1-02 was amended in 2009, eliminating the requirement that counties include a ballot question every five years regarding the appointment of a "local advisory study committee." Also, as noted previously, the legislation to remove the automatic 12-year ballot question on 9-1-1 fees was finally successful and this issue will need to be included on your ballot only if required by commission action or citizen petition. John Arnold is your contact for questions on election issues.

PUBLIC ADMINISTRATOR/GUARDIANSHIP FUNDING
The Legislature took a large step towards eliminating the ambiguous responsibility of counties for funding public administrators/guardians for indigent persons. They appropriated $828,600 of state funds to OMB, to begin the assumption of these costs. HOWEVER, as discussed in our last budget memo, we are not out of the woods for one more year, and counties are to provide a 50% county cost share for this service for all public wards that have been assigned guardians before July 1, 2013. Future public guardians assigned are to be funded totally by the state.

NDACo was asked to assist OMB in implementing this funding effort by using our existing Master Joint Powers Agreement (JPA) to pool the local funding and manage this like a two-year insurance program. To continue participation, it will be necessary to again allocate the equivalent of 1/10 of a mill for this coming year – to cover the costs for the second year of the biennium.

STATE RADIO 9-1-1 DISPATCH/TELETYPE FEES
For Teletype access and for those counties that contract with State Radio for 9-1-1 dispatch, the agency analyzes their costs and addresses rates as part of their biennial budget-setting process in the Legislature. From July 1, 2015 through June 30, 2017, the following rates are expected to be in effect:

9-1-1 Dispatch	44¢/device per month (Up from 42¢)
Teletype (LETS)	$325.33/terminal/month (Up from $304.91)

PERSONNEL COST ISSUES

DRUG & ALCOHOL TESTING
For those counties participating as part of the NDACo "testing pool" for the random drug and alcohol testing required of Commercial Driver's License (CDL) holders employed in "safety sensitive" positions, this program is being impacted by the economy of the state in general and oil production specifically.

Industry is willing to pay ever-increasing collection fees, rapidly driving up the costs of testing. As our current contract will expire at the end of 2014, NDACo is seeking new pricing from our current vendor, as well as others, in an attempt to maintain quality service and reasonable fees.

Since the results of our discussions and ultimately negotiations are not yet known, it is difficult to advise counties of a budget amount. The county-specific data sheet therefore shows the random testing amount for this year, but nothing specific for next year. It is also possible that the base fees will not change, but that the increased collection costs and additional fees that are being charged for drive time, mileage and gas surcharges may become direct bill costs to the individual counties in the future. We will update this information as soon as possible.

We expect that the "no show" fee, initiated for situations where the sampler is not informed ahead of time that an individual selected for a random drug or alcohol test will be absent or otherwise unavailable for testing, will remain in place in the new contract. Contract testers can no longer draw an "alternate name" for an individual who is unavailable to test. The individual must be tested when they return to work; they may be tested by the contractor or the county's local clinic. Also, it is very important for counties that have a "no-show" to document why the situation occurred (i.e. vacation, illness, work location, etc.). Otherwise, it may become an exception if the federal DOT should audit your testing program. In addition to no show fees, if the collector has a wait time (for shy bladder) or a county requests to be tested outside regular business hours (before 8:00am – after 5:00pm), additional fees may apply. Unfortunately, we expect that drive time and mileage costs, something our current contractor "ate," will be additional charges in the future.

Remember, if new full-time, part-time, or temporary employees that meet the testing requirement are added to the county payroll, a "pre-employment" drug test is required by federal regulation. Our testing contractor will complete pre-employment testing, as well as post-accident and reasonable suspicion/cause at the same per-test rate; however, that is in addition to the annual fee for the random testing.

If any counties with CDL holders are not currently involved in a random testing program, we strongly encourage participation. An employer found to be out of compliance could face stiff fines and penalties. Contact Genny Dienstmann with questions.

WORKER'S COMPENSATION PREMIUM ESTIMATES

NDACo's County Employers Group (CEG) continues to work to provide the efficient risk and claims management services that will maintain the group's excellent loss history and relatively low premiums. In order to provide a true estimate of the county's worker's compensation premium for budgeting purposes, NDACo, in cooperation with ND Workforce Safety and Insurance (WSI), accelerated the process of calculating the estimated premium billings several years ago. The county-specific memo compares your current year adjusted premium with the estimated premium for 2015.

PERS HEALTH INSURANCE PREMIUMS

For the 40 counties that purchase employee health insurance through the ND Public Employees Retirement System (NDPERS), the premiums negotiated by the state for the 2015-17 Biennium

are important to your next year's budget. The current rates will remain effective through June of 2015; however the upcoming rate adjustment will affect your costs for the final 6-months of your CY2015 budget and the full twelve months of CY2016.

NDPERS is currently analyzing their expense history and developing premium levels for the coming biennium; therefore, final figures are unknown at this time. However, we have been informed that costs have been trending about 7% higher per year, suggesting a two-year increase of 14%. It would likely be prudent at this time to anticipate rates to increase 14% on July 1, 2015.

PERS RETIREMENT

As discussed over the last several years, investment losses to the PERS retirement fund prompted the Legislature to gradually increase the contribution level for all participants – state, county, city, public health, etc. As with current contributions, county boards in participating counties can decide whether they wish to fund any, or all, of the "employee share" with county funds, but the "employer share" must be paid by the county. The table below illustrates the phased-in changes that were enacted.

NDPERS Retirement Contribution Levels - Percentage of Employee Salary

	Jan. 1, 2013	Jan. 1, 2014	Jan. 1, 2015
Employer Share (Employer MUST Pay)	6.12%	7.12%	7.12%
Employee Share (Employer MAY Pay)	6.00%	7.00%	7.00%
Post Retirement Health-Employee (Employer MAY Pay)	1.14%	1.14%	1.14%
Total	**13.26%**	**15.26%**	**15.26%**

As you can see, the Legislature did not schedule an increase for CY2015. Although I am sure they will be examining this issue again during the next Session, we would not expect to see changes before CY2016.

COUNTY SALARIES

Effective July 1, 2013, state agencies were authorized to grant employee raises that averaged 4% and are scheduled to receive another 3% (average) increase on July 1, 2014. Please remember that legislative action on state employee salaries generally causes an adjustment in the upper and lower ends of each payroll "bracket" within the state merit system. Some of these adjustments can impact county budgets, as federal law requires social service employees to be included in a merit system and currently all counties use the state's merit system to meet the requirement. If you have an employee at the very bottom of a bracket that gets adjusted up, you can be forced into a mandatory salary increase – however, state law (54-44.3-12.1) permits counties to delay this adjustment until the start of their next budget if they choose.

STATE TRAVEL REIMBURSEMENT RATES

Mileage: In 2009 the Legislature amended NDCC 54-06-09 regarding use of an employee's vehicle to state: "*The director of the office of management and budget shall adopt rules... to set reimbursement at the same rate as established by the United States general services administration for privately owned vehicles.*"

While a county board can establish a higher mileage reimbursement rate (pursuant to 11-10-15), the state rate is the minimum that counties may reimburse. The OMB personnel reimbursement website http://www.nd.gov/fiscal/accounting/rates/ will therefore need to be monitored; however, NDACo is working with OMB and will continue to inform counties of changes as they occur. The current federal GSA rate (effective 01/01/2014) is $0.56 per mile.

Lodging: NDCC 44-08-04 was amended to state that the director of the state Office of Management and Budget "*establish a policy to set the lodging reimbursement amount equal to ninety percent of the rate established by the United States general services administration reimbursement in this state.*" While a county board [pursuant to 44-08-04(2)(d)] can establish a higher lodging reimbursement rate (not to exceed actual costs), the state rate is the minimum that counties may reimburse. The OMB website http://www.nd.gov/fiscal/accounting/rates/ will therefore need to be monitored; however, (as with the mileage rate) NDACo will continue to work with OMB to inform counties as changes are made. The current (since Oct. 1, 2013) GSA rate of $83 results in a state rate of $74.70/night, with exceptions for travel in (currently) seven oil-impacted counties listed below. These rates are also subject to periodic change as the GSA does regional studies of prevailing costs.

Exceptions to Statewide Lodging Rate	OMB Rate
Stark, Mercer, Billings	$108.00
Ward	$112.50
Williams, Mountrail, McKenzie	$ 94.50

Meals: Although the Legislature also discussed "indexing" the in-state meal rates in 2013, they ultimately amended 44-08-04 to move the meal rates to $7.00, $10.50, and $17.50 – effective for official travel after July 31, 2013. These new rates remain effective through June 30, 2014. It is possible that meal rates will be addressed by the 2015 Legislature, and any changes would likely be effective July 1, 2015.

APPOINTED BOARD COMPENSATION

In 2013, the Legislature amended 15 sections of law to make the compensation for members of virtually all appointed boards the same (with the exception of water boards). The statutes addressing compensation of the boards listed below now all state the following: "*The appointing authority shall establish the rate of compensation for the board members and actual expenses incurred by the members may be reimbursed at the official reimbursement rates of the appointing authority.*"

Airport Authority
County Weed Board
Co. Home Rule Charter Commission
County Jobs Development Authority
County Park Board
County Planning Commission
County Port Authority
County Commerce Authority
Housing Authority
County Vector Control Board
Boards of Health
Special Assessment Commission
Library Board
Multicounty Social Service Board

County Social Service Board | Co. Weather Modification Board

Water boards, by statute, still establish their own compensation between $75 and $135 per day.

OUTLOOK VISION
In response to participants, NDACo will continue the two renewal and new enrollment dates for this excellent vision/hearing aid service discount program. Currently 122 county employees from 24 counties participate in NDACo's Outlook Vision Services. The most recent enrollment period just ended June 30th, and the next will be December 31st. The annual cost is, and has been for some time, $15 per household. We do not anticipate a change in this cost for the coming year. Since we started this service, a number of counties have offered it as a low-cost but highly appreciated county benefit, while others are allowing employees to purchase the coverage individually. Cathy Heidt is the contact for this program.

TECHNOLOGY COSTS

We have attempted to address several critical components to county technology costs and budgetary impacts that may need consideration in your CY2014 budget.

StageNet (NDIN) NETWORK ACCESS COSTS
The monthly costs for StageNet network access are expected to increase slightly, effective July 1, 2015. Therefore these costs will be higher for the second half of next of your next budget year. With the increase will come a doubling of network bandwidth. The exact changes to pricing and service are still be finalized, and we will provide you this information as soon as we receive it from the state's Information Technology Department.

TECHNOLOGY PLANNING & SUPPORT
While not a fixed cost for counties, we continue to encourage each county to carefully consider their technology planning and support needs for the coming year. ITD, with some assistance from NDACo Resources Group (NRG), will continue to manage the network to the "courthouse door"; technology within the courthouse will continue to be a local responsibility. We are encouraging each county to budget funds necessary to ensure adequate technical support, whether it's through various offerings from NRG Technology Services, another vendor, a staff person, or a combination of NRG and a staff person. Many government and industry sources quote "the 70/30 rule," which is the estimation that for effective use of your technology dollars, 70% of your investment should be in the planning, support, and training and 30% in hardware and software. Or, looking at it another way, for every $1 you plan to spend on hardware and software in the coming year, a little better than $2 should be budgeted for the technical staff or consultants necessary to get the most out of that hardware and software.

NETWORK-BASED VIRUS PROTECTION
Counties have several options available to them for network-based virus protection. NRG has developed a superior alternative network-based antivirus subscription. NRG Technology Services can provide more information on this and other anti-virus/spyware/malware products.

WINDOWS XP END OF LIFE
Replacement of all Windows XP machines prior to April of 2014 has been recommended. If you haven't done this yet, you should plan to replace XP machines in 2015. In April, Microsoft stopped providing security patches for Windows XP machines. Hackers and virus makers are already working to take advantage of security flaws in this older operating system, and these machines are vulnerable to attack. A average estimate of a replacement machine with MS Office and installation is around $1,500.

NRG TECHNOLOGY SERVICES
NRG Technology Services offers Managed IT Services to maximize your systems efficiency and budget dollars. NRG's Managed Services have various pricing levels that can be uniquely tailored to your county. NRG informs us that they have met with each contracted county individually to help set their budget for both technical support contract and equipment replacement. Contact Alan Ibach, Account Manager, or Steve Kelsch, Vice President, at 701-250-9400 for information specific to your county.

TECHNOLOGY LEVY
As you plan for technology costs in your budget, we remind you to include in your consideration the 5-mill technology and telecommunications levy. State law allows five mills within the 30-mill OASIS levy to be used for "planning, design, acquisition, development, operation, maintenance, and support of technology and telecommunications resources." This allows the creation of a countywide technology budget, or may permit a county to address technology needs that have not been fundable within the general fund. Even if no additional spending is anticipated in this area, the county may want to use it for current general fund technology costs; so additional general funds are available for other purposes. If you have any questions on the technology issues, call the Bismarck office of NRG. Questions regarding the use of the technology levy can be discussed with Terry Traynor.

ASSOCIATION SUPPORT/ILG TRAINING FEES

NDCCA DUES (County Commissioner)
The County Commissioners' Association Board of Directors voted to move to a two-year budget cycle – recognizing the budget fluctuations that occur due to legislative sessions. As a result of this decision, the Board addresses their dues on even-numbered years. Therefore, the NDCCA dues are expected to remain the same for CY2015 as they were in CY2014, as shown on the county-specific data sheet. The total includes the county's dues to the Western Interstate Region (WIR) of the National Association of Counties.

NDACo COUNTY DUES/CORE SERVICE SUPPORT
As detailed in previous years, the Association support formula is based 50% on valuation and 50% on average county revenues. (The revenue portion is a running average with the highest and lowest years thrown out.) To provide greater equity among the various county sizes, a minimum of one-third of the average paid by all of the counties and a maximum of five times the average were established. As each county's relative valuation and budget change over time, a county's relative dues share changes slightly each year.

Following a five-year effort to fund 40% of association "core services" with dues, the NDACo Board examined a detailed review of the budget and dues level and decided that setting a dues structure for multiple years was helpful to counties and the Association. They, therefore, adopted a dues plan that is reflected in the county-specific schedule.

NACo MEMBERSHIP. You may recall that the Board of Directors of the National Association of Counties froze county dues at 2008 levels through 2013; however, last year they integrated the 2010 census data and adjusted dues effective for CY2014. The CY2015 dues will remain at last year's levels and are shown on the county-specific data sheet. As you may know, North Dakota counties have maintained 100% NACo membership for several years – giving our counties two seats on the NACo Board of Directors. Continuing this representation is very beneficial to keeping rural county issues on the forefront of the NACo agenda.

PEACE OFFICERS STANDARDS & TRAINING (POST) BOARD FEES. POST Board fees (mandatory for licensed law enforcement officers) are set by administrative rule at $45 per officer for a three year licensing period. The POST Board has a staggered renewal process so generally the fee must be paid for only one-third of your officers each year, although rapid turnover can increase these costs. The application fee is $25 dollars.

OTHER COUNTY ASSOCIATION DUES

The following are the other County Official Associations that have members in the NDACo governance structure, and their current annual dues amounts.

	2014	2015
ND County Recorders Association	$ 100	$100
ND Clerk of Courts Association	$ 60	$ 60
Sheriffs & Deputies Association	Tiered	Tiered
0-5 Officers, $50 6-15 Officers, $100 16-50 Officers, $200	51+ Officers, $300	
ND County Auditors Association	Tiered (1)	Tiered (1)
ND County Treasurers Association	Tiered (1)	Tiered(1)
ND Association of Tax Equalization Directors	$ 30	$ 30(2)
ND County Social Service Board Directors Association	$ 50	$ 50(2)
North Dakota County Superintendent of Schools Association	$ 50	$ 50
North Dakota County Engineers Association	$ 200	$ 200(3)
North Dakota State's Attorneys Association	$300(4)	$300(4)

1. The Auditors and Treasurers Associations have both voted to move to a tiered dues structure based on county size for 2014.
2. Meeting yet this summer/fall, but no increase expected.
3. This group also has a $50 dues level for commissioners or other county road employees
4. Plus $150 for each assistant state's attorney

INSTITUTE OF LOCAL GOVERNMENT

In your budgeting efforts, we urge you to consider the benefits of continuing professional development for all county officials and employees, especially newly elected or appointed officials. Currently, ILG offers a variety of training webinars which provides all participants a valuable educational experience. These professional development sessions are tailored specifically for local government at a reasonable price. Members enjoy the high quality, interactive webinars that allow them to conveniently participate from the privacy of their office in addition to saving travel time and cost. Webinars are also attracting more county employees in

addition to county officials. ILG offers training webinars throughout the year as well as on-site training at various member conventions, the NDACo Annual Conference and by county request. In addition, ILG records the webinars which are available upon request. Members are recognized at the NDACo Annual Conference with awards once they achieve various ILG training hour levels (Hour Levels: 30 hours, 100 hours, 150 hours, 200 hours, 300 hours & 400 hours).

We encourage each county to set aside funds in its budget to allow county personnel to take part in ILG professional development. By doing so, constituents will benefit from the training their county officials receive. To continue and improve upon these efforts, we urge all county officials and personnel to support ILG, both financially and educationally.

In 2015, the ILG training will be $30 per hour. We are urging each county to consider including $4,000 to $5,000 in its upcoming budget for ILG training.

NDACo ANNUAL CONFERENCE AND EXPOSITION

The 2015 conference dates are set for October 11-13. The location for 2015 will be dependent on the attendee and vendor outcome of the 2014 conference. We may be moving to a larger venue in 2015. If a move is determined to be necessary, registration fees may be increased. We are suggesting that counties budget for a $15 per registration increase for 2015 to be on the safe side. We still plan to offer a discounted registration category for "first-time attendees."

OTHER ISSUES

COUNTY BUDGET MEETING NOTICE

The 2011 Legislature, county auditors will recall, proposed legislation originally titled "Truth in Taxation." The statute, as enacted, was reduced to one new section of law requiring counties, cities, city parks, and school districts (that levy over $100,000) to publish a new form of hearing notice in their official newspaper <u>if they expect that their upcoming budget will increase property taxes</u>. This notice is to have a statement indicating the percentage increase in taxes the average property will see if the preliminary budget is adopted. It has become obvious that there is a significant timing problem with this notice and the release of the finalized centrally-assessed property values, but the requirement remains.

The 2013 Legislature wanted "More Truth", so they have added a <u>new mandate</u> that if a jurisdiction is required to publish this notice, they must also <u>mail a copy of the meeting notice to all property owners that received from their local assessor a notice of valuation increase</u> earlier in the year. This mailing is a responsibility of the individual jurisdiction (city, school, park, or county).

Also included in this legislation was a requirement that the jurisdiction's budget hearing must be held no earlier than 6:00 pm, if the budget increase is such that the "Truth in Taxation" notice is required.

COUNTY TAX STATEMENT CHANGES

The 2013 Legislature directed the Tax Commissioner to develop a more standardized format for county tax statements. Working with a group of county officials, the Tax Department developed a model tax statement that was distributed to all counties. It is expected that this format will be used for tax statements mailed this December. It is my understanding that all software vendors are aware of the changes and have begun working on their implementation. If you haven't been notified by your vendor, however, we urge you to make that contact to ensure that your statements will meet the new requirements by tax time.

ROAD MACHINERY LEASE-PURCHASE

The 2013 Legislature amended the restrictions on counties with respect to the lease-purchase of road machinery. Counties had been limited to agreements with payments not exceeding $20,000 per year for a maximum of five years. Effective August 1, 2013, there is no dollar limit in law, and the term may be up to seven years.

AMBULANCE/EMS LEVY

As it was explained to the Taxation Committee, the 2013 language change to 23-27-04.7 (below), adopted as part of HB1106, was not to change practice – it was intended to clarify what counties were supposed to be doing for the last four years. After the Legislature (in 2002) mandated that the nearest (quickest) ambulance be dispatched to an emergency, the taxing district boundaries became (in many cases) significantly different from the service district boundaries. This prompted the Legislature to require counties to distribute ambulance/EMS levy dollars in a manner that didn't follow the taxing district boundary. In 2007, they replaced some rather vague requirement to "share" funds, with the original language of the section below. That 2007 language was obviously confusing, therefore, the Legislature attempted to clean it in 2013 by enacting the changes below – although their intent is the same. This section of HB1106 is effective "for tax years beginning after December 31, 2012".

> **23-27-04.7. County reporting - Use of property tax levies.** The board of county commissioners of every county in this state shall conduct an annual review of the emergency medical services coverage within that county and shall submit an annual report to the state health officer in a format approved by the state department of health. A taxing district that levies a special emergency medical services or ambulance service levy ~~shall ensure that every ambulance service that has portions of its service area in that taxing district receives a portion of the revenue from this tax. The taxing district~~ shall allocate all of the special tax levy revenue ~~to each ambulance service based upon the taxable value of the property within each township of the taxing district, allocating the taxable value of each township~~ collected in a particular township to the ambulance service that serves the largest area within that township.

STATE VEHICLE BID

As in the past, when the State Fleet Services Division bids cars, vans, pick-ups, and SUVs, the bid prices are generally extended to local government. The state bid prices and the successful bidders are posted each fall on the State Procurement website: https://apps.nd.gov/csd/spo/services/bidder/listCurrentContracts.htm Generally these prices are good for 90 days. Watch for our notice in the Leader Letter (usually October) that the successful bidders are posted. Many of the state's other purchase agreements are also open to local

government, and that same website has information about those. Terry Traynor is the contact for vehicle purchasing.

U.S. COMMUNITIES JOINT PURCHASE

Periodic information regarding this purchase option has been provided to county officials explaining the potential cost savings and the method of participating. U.S. Communities has a number of new programs that were launched this past year including an online Market Place, a new food service contract with Premier Foodservice and US Foodservice and a new office supply contract with Independent Stationers. You can find out more about these new money saving contracts by logging onto the US Communities website at www.uscommunities.org or contacting Cathy Heidt at the NDACo office.

* * * * *

I want to thank my entire staff for making this informational material available. Our goal with this memo is to provide information that is useful to you and your county board. If there are other data items or pieces of budget information that you think we could collect and provide, please let us know. – Mark

Cass County Data Sheet

	Estimated CY2014	Projected CY2015
REVENUES		
State Aid Distribution Fund (Gross)	$ 8,290,957	$ 9,013,637
Net of Township Percentage	$ 7,677,923	$ 8,347,167
State Highway Distribution Fund	$ 7,971,725	$ 7,966,736
One-Time Highway Funding	(See Discussion in Narrative)	
Senior Mill Levy Match Program	$ 442,880	$ 466,605
Clerk of Court Funding	$ St.Clk	$ St.Clk
Revenue Issues Discussed in Narrative		
Township Road Fund	Property Tax Relief	Indirect Cost Plans
9-1-1 Fee Revenue	Restitution Fees	Court Facilities Grants
		Juvenile Justice Funding
STATE PROGRAM COSTS		
Special Operations Fund	$ 800	$ 800
State Program Costs Discussed in Narrative		
Probationer Recovery Fund – County cost contribution discontinued		
Elections	Public Administrator JPA	State Radio Dispatch/Teletype
PERSONNEL COST ISSUES		
Drug/Alcohol Random Testing Fees	$ 731	See Narrative
CEG Premium Estimate	$ 186,681	$ 184,907
Personnel Costs Discussed in Narrative		
PERS Health Premiums	PERS Retirement	County Salaries
State Travel Rates	Outlook Vision	Appointed Board Compensation
TECHNOLOGY COSTS DISCUSSED IN NARRATIVE		
Network Access Costs	Planning & Support	Network-Based Virus Protection
Windows XP End of Life	NRG Technology Services	Technology Levy
ASSOCIATION SUPPORT/TRAINING FEES		
County Commissioners' Assoc.	$ 1,500	$ 1,500
NDACo Core Service Support	$ 50,531	$ 53,341
NACo (National) Dues	$ 2,793	$ 2,793
POST Board licensing	$45/officer for 3 years	$45/officer for 3 years
Dues/Fee Issues Discussed in Narrative		
Other County Associations Dues	Professional Development Fees	
NDACo Annual Conference & Exposition		
OTHER ISSUES DISCUSSED IN NARRATIVE		
Budget Meeting Notice	Tax Statement Changes	Road Machinery Lease-Purchase
Ambulance EMS Levy	State Vehicle Bid	U.S. Communities Joint Purchasing

STATE AID DISTRIBUTION

(J:\AUDITOR\PROPTAX\Stateaid)

	Percent	2014 Distribution	Account #			
ADDISON TWP	0.10%	7,923.51	701	8101	335	1000
AMENIA TWP	0.12%	9,774.21	702	8101	335	1000
ARTHUR TWP	0.08%	6,736.08	703	8101	335	1000
AYR TWP	0.07%	6,145.43	704	8101	335	1000
BARNES TWP	0.21%	17,222.94	705	8101	335	1000
BELL TWP	0.06%	5,276.44	706	8101	335	1000
BERLIN TWP	0.11%	9,242.62	707	8101	335	1000
BUFFALO TWP	0.07%	6,159.59	708	8101	335	1000
CASSELTON TWP	0.13%	10,880.49	709	8101	335	1000
CLIFTON TWP	0.07%	5,921.88	710	8101	335	1000
CORNELL TWP	0.08%	6,307.28	711	8101	335	1000
DAVENPORT TWP	0.13%	10,820.14	712	8101	335	1000
DOWS TWP	0.09%	7,796.94	713	8101	335	1000
DURBIN TWP	0.10%	7,974.96	714	8101	335	1000
ELDRED TWP	0.10%	8,109.57	715	8101	335	1000
EMPIRE TWP	0.11%	8,839.67	716	8101	335	1000
ERIE TWP	0.11%	9,143.80	717	8101	335	1000
EVEREST TWP	0.11%	9,192.11	718	8101	335	1000
GARDNER TWP	0.11%	8,919.49	720	8101	335	1000
GILL TWP	0.10%	8,197.21	721	8101	335	1000
GUNKLE TWP	0.07%	6,152.33	722	8101	335	1000
HARMONY TWP	0.11%	8,964.60	723	8101	335	1000
HARWOOD TWP	0.22%	18,404.09	724	8101	335	1000
HIGHLAND TWP	0.12%	10,063.82	725	8101	335	1000
HILL TWP	0.06%	5,012.06	726	8101	335	1000
HOWES TWP	0.09%	7,349.34	727	8101	335	1000
HUNTER TWP	0.13%	10,452.77	728	8101	335	1000
KINYON TWP	0.12%	9,542.07	729	8101	335	1000
LAKE TWP	0.05%	4,351.12	730	8101	335	1000
LEONARD TWP	0.14%	11,580.01	731	8101	335	1000
MAPLE RIVER TWP	0.14%	11,596.74	732	8101	335	1000
MAPLETON TWP	0.21%	17,519.14	733	8101	335	1000
NOBLE TWP	0.10%	8,153.70	734	8101	335	1000
NORMANNA TWP	0.25%	20,661.45	735	8101	335	1000
PAGE TWP	0.07%	5,665.95	736	8101	335	1000
PLEASANT TWP	0.28%	23,221.55	737	8101	335	1000
PONTIAC TWP	0.12%	10,043.33	738	8101	335	1000
RAYMOND TWP	0.21%	17,328.97	739	8101	335	1000
REED TWP	0.69%	57,611.76	740	8101	335	1000
RICH TWP	0.09%	7,240.79	741	8101	335	1000
ROCHESTER TWP	0.05%	4,454.16	742	8101	335	1000
RUSH RIVER TWP	0.11%	9,198.49	743	8101	335	1000
STANLEY TWP	1.22%	100,840.05	744	8101	335	1000
TOWER TWP	0.06%	4,629.71	745	8101	335	1000
WALBURG TWP	0.17%	14,173.12	746	8101	335	1000
WARREN TWP	0.10%	8,682.40	747	8101	335	1000
WATSON TWP	0.12%	10,141.27	748	8101	335	1000
WHEATLAND TWP	0.13%	11,043.89	749	8101	335	1000
WISER TWP	0.09%	7,560.47	750	8101	335	1000
TOTAL TWSP.	7.38%					

STATE AID DISTRIBUTION

(J:\AUDITOR\PROPTAX\Stateaid)

		Percent	2014 Distribution	Account #			
Alice Rural Fire	20	0.02%	1,266.22	815	8401	335	1000
Argusville Rural Fire	9	0.02%	1,596.77	816	8401	335	1000
Arthur Rural Fire	5	0.04%	2,942.09	817	8401	335	1000
Buffalo Rural Fire	12	0.03%	2,878.19	818	8401	335	1000
Davenport Rural Fire	22	0.03%	2,180.99	819	8401	335	1000
Enderlin Rural Fire	17	0.03%	2,109.26	820	8401	335	1000
Galesburg Rural Fire	6	0.00%	154.18	821	8401	335	1000
Grandin Rural Fire	8	0.06%	5,151.15	822	8401	335	1000
Horace Rural Fire	11	0.17%	14,497.90	823	8401	335	1000
Hunter Rural Fire	4	0.03%	2,438.83	824	8401	335	1000
Leonard Rural Fire	18	0.02%	1,804.82	825	8401	335	1000
Page Rural Fire	7	0.03%	2,496.97	826	8401	335	1000
Tower Rural Fire	2	0.01%	640.50	827	8401	335	1000
TOTAL FIRE		0.48%					
Garrison Diversion		0.76%	63,136.36	870	0000	335	1000
County General Fund		87.76%	7,276,110.62	101	1001	335	1000
Vector Control Dist		0.48%	39,851.11	232	4004	335	1000
County Park		0.08%	6,306.92	233	1001	335	1000
Weed Control Dist		0.17%	13,730.98	231	4003	335	1000
Soil Conservation Dist		0.00%	0.00	866	0000	335	1000
SE Cass WRD	**60**	1.78%	147,571.42	860	8701	335	1000
Maple River WRD	**70**	0.23%	19,096.45	862	8701	335	1000
Rush River WRD	**80**	0.09%	7,457.07	861	8701	335	1000
North Cass WRD	**90**	0.09%	7,678.34	863	8701	335	1000
Red River Joint		0.70%	57,636.38	864	8701	335	1000
		0.00%					
TOTAL		1.00	$8,290,957.00				
			$8,290,957.00				

STATE AID DISTRIBUTION

(J:\AUDITOR\PROPTAX\Stateaid) 2015

	Percent	Distribution	Account #			
ADDISON TWP	0.10%	8,614.17	701	8101	335	1000
AMENIA TWP	0.12%	10,626.18	702	8101	335	1000
ARTHUR TWP	0.08%	7,323.23	703	8101	335	1000
AYR TWP	0.07%	6,681.09	704	8101	335	1000
BARNES TWP	0.21%	18,724.17	705	8101	335	1000
BELL TWP	0.06%	5,736.36	706	8101	335	1000
BERLIN TWP	0.11%	10,048.26	707	8101	335	1000
BUFFALO TWP	0.07%	6,696.49	708	8101	335	1000
CASSELTON TWP	0.13%	11,828.89	709	8101	335	1000
CLIFTON TWP	0.07%	6,438.06	710	8101	335	1000
CORNELL TWP	0.08%	6,857.05	711	8101	335	1000
DAVENPORT TWP	0.13%	11,763.27	712	8101	335	1000
DOWS TWP	0.09%	8,476.56	713	8101	335	1000
DURBIN TWP	0.10%	8,670.09	714	8101	335	1000
ELDRED TWP	0.10%	8,816.44	715	8101	335	1000
EMPIRE TWP	0.11%	9,610.18	716	8101	335	1000
ERIE TWP	0.11%	9,940.82	717	8101	335	1000
EVEREST TWP	0.11%	9,993.34	718	8101	335	1000
GARDNER TWP	0.11%	9,696.96	720	8101	335	1000
GILL TWP	0.10%	8,911.72	721	8101	335	1000
GUNKLE TWP	0.07%	6,688.59	722	8101	335	1000
HARMONY TWP	0.11%	9,746.00	723	8101	335	1000
HARWOOD TWP	0.22%	20,008.28	724	8101	335	1000
HIGHLAND TWP	0.12%	10,941.04	725	8101	335	1000
HILL TWP	0.06%	5,448.94	726	8101	335	1000
HOWES TWP	0.09%	7,989.94	727	8101	335	1000
HUNTER TWP	0.13%	11,363.88	728	8101	335	1000
KINYON TWP	0.12%	10,373.80	729	8101	335	1000
LAKE TWP	0.05%	4,730.38	730	8101	335	1000
LEONARD TWP	0.14%	12,589.38	731	8101	335	1000
MAPLE RIVER TWP	0.14%	12,607.57	732	8101	335	1000
MAPLETON TWP	0.21%	19,046.19	733	8101	335	1000
NOBLE TWP	0.10%	8,864.42	734	8101	335	1000
NORMANNA TWP	0.25%	22,462.40	735	8101	335	1000
PAGE TWP	0.07%	6,159.82	736	8101	335	1000
PLEASANT TWP	0.28%	25,245.65	737	8101	335	1000
PONTIAC TWP	0.12%	10,918.75	738	8101	335	1000
RAYMOND TWP	0.21%	18,839.45	739	8101	335	1000
REED TWP	0.69%	62,633.48	740	8101	335	1000
RICH TWP	0.09%	7,871.93	741	8101	335	1000
ROCHESTER TWP	0.05%	4,842.40	742	8101	335	1000
RUSH RIVER TWP	0.11%	10,000.28	743	8101	335	1000
STANLEY TWP	1.22%	109,629.76	744	8101	335	1000
TOWER TWP	0.06%	5,033.25	745	8101	335	1000
WALBURG TWP	0.17%	15,408.51	746	8101	335	1000
WARREN TWP	0.10%	9,439.20	747	8101	335	1000
WATSON TWP	0.12%	11,025.24	748	8101	335	1000
WHEATLAND TWP	0.13%	12,006.53	749	8101	335	1000
WISER TWP	0.09%	8,219.48	750	8101	335	1000
TOTAL TWSP.	7.38%					

STATE AID DISTRIBUTION

(J:\AUDITOR\PROPTAX\Stateaid) 2015

		Percent	Distribution		Account #		
Alice Rural Fire	20	0.02%	1,376.59	815	8401	335	1000
Argusville Rural Fire	9	0.02%	1,735.96	816	8401	335	1000
Arthur Rural Fire	5	0.04%	3,198.54	817	8401	335	1000
Buffalo Rural Fire	12	0.03%	3,129.07	818	8401	335	1000
Davenport Rural Fire	22	0.03%	2,371.10	819	8401	335	1000
Enderlin Rural Fire	17	0.03%	2,293.11	820	8401	335	1000
Galesburg Rural Fire	6	0.00%	167.62	821	8401	335	1000
Grandin Rural Fire	8	0.06%	5,600.15	822	8401	335	1000
Horace Rural Fire	11	0.17%	15,761.61	823	8401	335	1000
Hunter Rural Fire	4	0.03%	2,651.41	824	8401	335	1000
Leonard Rural Fire	18	0.02%	1,962.13	825	8401	335	1000
Page Rural Fire	7	0.03%	2,714.61	826	8401	335	1000
Tower Rural Fire	2	0.01%	696.33	827	8401	335	1000
TOTAL FIRE		0.48%					
Garrison Diversion		0.76%	68,639.63	870	0000	335	1000
County General Fund		87.76%	7,910,331.69	101	1001	335	1000
Vector Control Dist		0.48%	43,324.72	232	4004	335	1000
County Park		0.08%	6,856.66	233	1001	335	1000
Weed Control Dist		0.17%	14,927.83	231	4003	335	1000
Soil Conservation Dist		0.00%	0.00	866	0000	335	1000
SE Cass WRD	**60**	1.78%	160,434.46	860	8701	335	1000
Maple River WRD	**70**	0.23%	20,760.99	862	8701	335	1000
Rush River WRD	**80**	0.09%	8,107.06	861	8701	335	1000
North Cass WRD	**90**	0.09%	8,347.63	863	8701	335	1000
Red River Joint		0.70%	62,660.24	864	8701	335	1000
		0.00%					
TOTAL		1.00	$9,013,637.00				
			$9,013,637.00				

County General Fund
Budget Summary
Fund Number 101

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Department Request
Revenues	26,616,604	25,357,562	27,685,751	20,568,509	26,928,731	27,345,190
Expenditures	24,350,852	25,160,346	28,739,338	16,361,951	28,947,390	30,933,012
Revenues Over (Under) Expenditures	2,265,752	197,216	(1,053,587)	4,206,558	(2,018,659)	(3,587,822)
Beginning Balance	6,506,714	8,772,466	8,969,682	8,969,682	8,969,682	6,951,023
Ending Balance	8,772,466	8,969,682	7,916,095	13,176,240	6,951,023.0	3,363,201
					24.01%	10.87%

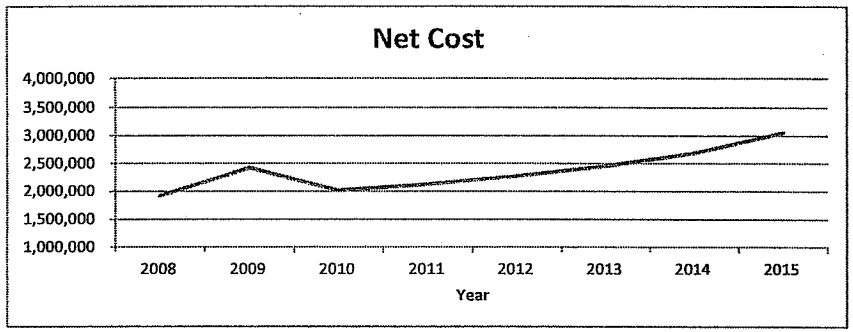
History

	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	8,379,912	9,128,860	1,917,334	27.59
Actual	1993	8,388,205	8,675,130	1,630,409	29.55
Actual	1994	8,314,978	8,689,703	1,255,684	29.50
Actual	1995	9,435,470	9,196,915	1,494,239	33.72
Actual	1996	9,455,194	9,286,528	1,662,905	30.39
Actual	1997	9,251,423	9,961,993	952,335	27.72
Actual	1998	10,189,446	10,692,618	449,163	29.13
Actual	1999	12,194,259	10,788,685	1,854,737	30.94
Actual	2000	11,973,821	12,255,277	1,573,281	30.40
Actual	2001	12,724,708	11,853,297	2,444,692	30.40
Actual	2002	13,475,764	13,853,062	2,067,394	29.52
Actual	2003	15,610,283	14,744,461	2,933,216	30.00
Actual	2004	16,056,852	15,991,857	2,986,413	31.20
Actual	2005	20,860,383	20,999,971	2,846,825	32.75
Actual	2006	19,873,919	20,290,099	2,430,645	31.25
Actual	2007	20,646,140	20,558,770	2,518,015	31.25
Actual	2008	20,459,229	19,865,078	3,112,166	32.25
Actual	2009	20,859,767	20,713,816	3,258,141	32.25
Actual	2010	22,709,775	21,496,990	4,470,926	32.25
Actual	2011	24,648,372	22,612,584	6,506,714	32.25
Actual	2012	26,616,604	24,350,852	8,772,466	32.25
Actual	2013	25,357,562	25,160,346	8,969,682	28.25
Projected	2014	26,928,731	28,947,390	6,951,023	27.34
Budget	2015	27,345,190	30,933,012	3,363,201	26.23

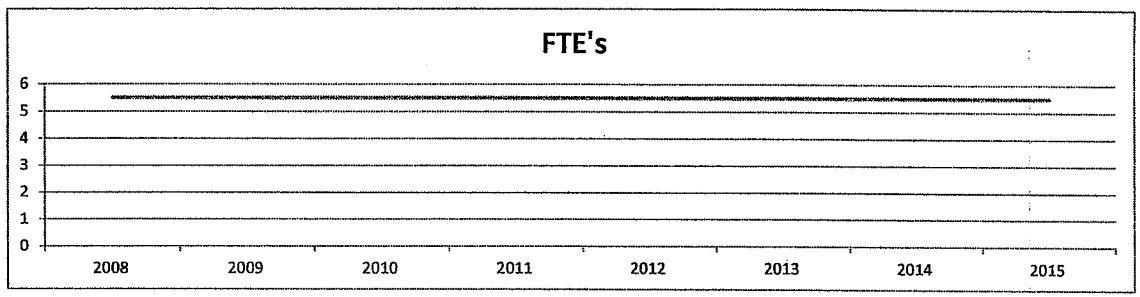
Revised 8/4/2014

County Commission

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Expenditures								
Operations	269,916	694,872	207,119	273,716	384,370	384,334	506,196	331,958
Commission Projects	367,091	393,289	413,608	416,638	467,912	507,757	543,859	968,085
Public Service Agency	1,281,067	1,334,066	1,393,591	1,437,151	1,424,277	1,563,093	1,638,136	1,753,298
Total Expenditures	1,918,074	2,422,227	2,014,318	2,127,505	2,276,559	2,455,184	2,688,191	3,053,341
Net Cost	1,918,074	2,422,227	2,014,318	2,127,505	2,276,559	2,455,184	2,688,191	3,053,341



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Commissoners	5	5	5	5	5	5	5	5
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5



DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
General Fund								
101-1001-311.01-00	Property Tax	15,542,158	14,265,791	14,472,326	14,158,559	14,688,168	15,026,516	3.83
101-1001-311.02-00	Mobile Home	29,131	23,486	27,260	17,869	28,387	29,041	6.53
101-1001-311.04-00	Interest & Penalty	62,852	47,464	48,633	20,573	40,127	41,051	15.59-
101-1001-313.01-00	Sales Tax	0	0	0	0	0	0	.00
101-1001-321.50-01	Beer & Liquor Licenses	7,370	8,175	7,500	500	7,500	7,500	.00
101-1001-335.10-00	State Aid Distribution	6,899,463	7,005,374	7,812,798	3,442,456	7,276,111	7,910,332	1.25
101-1001-335.11-00	Homestead Credit	37,743	39,474	39,725	66,650	66,657	60,241	51.65
101-1001-335.12-00	Transmission Line Tax	0	0	0	0	0	0	.00
101-1001-335.14-00	Financial Institution Tax	263,953	338,274	747,200	492,946	492,945	0	100.00-
101-1001-335.15-00	Telephone Gross Rec Tax	213,421	213,421	213,420	213,421	213,420	213,420	.00
101-1001-335.17-00	Veteran's Credit	46,549	46,225	46,525	57,878	57,878	55,179	18.60
101-1001-335.50-01	Gaming Funds	960	262	0	246	246	246	.00
101-1001-335.55-05	State Grant	0	27,195	0	0	0	0	.00
101-1001-335.55-38	District Court Revenues	84,895	72,149	90,000	36,967	64,000	64,000	28.89-
101-1001-341.60-01	Soc Services Cost Alloc	68,779	53,600	50,000	47,809	47,809	45,000	10.00-
101-1001-341.60-50	MIDA Financing Fees	20,000	0	0	10,000	10,000	0	.00
101-1001-343.60-04	Rent	0	0	0	0	0	0	.00
101-1001-343.60-41	Soc Serv In Lieu of Rent	24,505	23,771	37,000	15,361	30,000	30,000	18.92-
101-1001-369.70-07	Insurance Claim	44,386	55,388	60,000	33,685	33,685	30,000	50.00-
101-1001-391.99-01	Operating	0	0	0	0	0	0	.00
101-1001-395.10-00	Lease Proceeds	0	0	0	0	0	0	.00
*	Operations	23,346,165	22,220,049	23,652,387	18,614,920	23,056,933	23,512,526	.59-
**	General Fund	23,346,165	22,220,049	23,652,387	18,614,920	23,056,933	23,512,526	.59-
***	County Commission	23,346,165	22,220,049	23,652,387	18,614,920	23,056,933	23,512,526	.59-
		23,346,165	22,220,049	23,652,387	18,614,920	23,056,933	23,512,526	.59-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
General Fund								
101-1001-411.10-01	Department Head	105,796	108,120	109,204	63,700	109,204	111,388	2.00
101-1001-411.10-05	Full Time Salaries	24,363	25,739	25,775	14,998	25,775	26,660	3.43
101-1001-411.10-35	Overtime Salaries	35	0	0	93	100	0	.00
*	Salaries	130,194	133,859	134,979	78,791	135,079	138,048	2.27
101-1001-411.20-01	Social Security	7,624	7,010	7,036	4,110	7,036	7,101	.92
101-1001-411.20-05	Medicare	1,783	1,640	1,646	961	1,646	1,660	.85
101-1001-411.20-10	Retirement	13,031	15,008	16,548	9,648	16,548	16,925	2.28
101-1001-411.20-15	Workers Compensation	913	657	774	456	774	756	2.33-
101-1001-411.20-20	Unemployment	0	0	0	0	0	0	.00
101-1001-411.20-25	Health Insurance	36,102	49,524	50,688	29,568	50,688	54,768	8.05
101-1001-411.20-35	Dental Insurance	2,158	2,160	2,160	1,260	2,160	2,160	.00
*	Benefits	61,611	75,999	78,852	46,003	78,852	83,370	5.73
101-1001-411.53-01	Office Telephone	1,542	1,324	1,500	655	1,500	1,500	.00
101-1001-411.53-07	Dial Up Access	1,632	1,737	2,000	1,151	2,000	2,000	.00
101-1001-411.53-10	Cell Phones	632	46-	0	0	0	1,000	.00
*	Communication	3,806	3,015	3,500	1,806	3,500	4,500	28.57
101-1001-411.54-01	Legals	14,286	15,724	20,000	7,600	20,000	18,000	10.00-
*	Publishing	14,286	15,724	20,000	7,600	20,000	18,000	10.00-
101-1001-411.57-01	Education Travel&Per Diem	0	0	0	0	0	0	.00
101-1001-411.57-02	Seminar Registration	10	0	0	0	0	500	.00
*	Education & Seminars	10	0	0	0	0	500	.00
101-1001-411.58-01	Travel Costs & Per Diem	0	157	0	0	0	0	.00
101-1001-411.58-11	Commission District #1	704	642	3,000	0	1,000	0	100.00-
101-1001-411.58-12	Commission District #2	249	1,403	3,000	421	1,000	3,000	.00
101-1001-411.58-13	Commission District #3	559	1,971	3,000	0	1,000	3,000	.00
101-1001-411.58-14	Commission District #4	2,275	2,708	3,000	301	1,000	3,000	.00
101-1001-411.58-15	Commission District #5	40	1,379	3,000	342	1,000	3,000	.00
*	Travel Cost/Per Diem	3,827	8,260	15,000	1,064	5,000	12,000	20.00-
101-1001-411.59-01	East Central Commssioners	100	100	1,025	187	1,025	300	70.73-
*	Organization Memberships	100	100	1,025	187	1,025	300	70.73-
101-1001-411.61-01	General Office Supplies	899	1,033	800	666	800	800	.00
*	Supplies	899	1,033	800	666	800	800	.00
101-1001-411.64-02	ND Century Code	325	472	500	163	500	500	.00
*	Books & Subscriptions	325	472	500	163	500	500	.00
101-1001-411.65-01	PC Software	1,312	1,044	1,100	1,057	1,100	1,100	.00

LEVEL TEXT TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
General Fund								
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			1,100				
				1,100				
*	Software	1,312	1,044	1,100	1,057	1,100	1,100	.00
101-1001-411.74-01	Computer Equipment	0	1,083	0	0	0	6,500	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	LAPTOP REPLACEMENTS			6,500				
	- REPLACING WITH SURFACE TABLETS EXISTING LAPTOPS WERE SCHEDULED FOR REPLACEMENT IN 2014. TABLETS WOULD BE MORE PORTABLE FOR CONFERENCES, MEETINGS AND HOME USE WITH EMAIL, LASERFICHE, ETC.							
				6,500				
*	Equipment	0	1,083	0	0	0	6,500	.00
101-1001-411.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
101-1001-411.99-01	Operating	168,000	143,745	272,340	2,340	260,340	66,340	75.64-
LEVEL	TEXT		TEXT	AMT				
DEPT	TRANSFER TO 911 FUND			64,000				
	TRANSFER TO SWAT VEHICLE REPLACEMENT			2,340				
				66,340				
*	Transfers Out	168,000	143,745	272,340	2,340	260,340	66,340	75.64-
**	Operations	384,370	384,334	528,096	139,677	506,196	331,958	37.14-
101-1002-411.33-01	Staffing Studies	25,593	7,200	0	0	2,000	28,000	.00
101-1002-411.33-02	Auditing	14,730	15,480	16,000	15,805	15,000	16,000	.00
101-1002-411.33-03	Legal Services	2,041	624	5,000	0	2,000	5,000	.00
101-1002-411.33-05	NDACo Preparation Fee	0	0	0	0	0	0	.00
101-1002-411.33-06	Guardian Ad Litem	13,670	7,477	40,000	1,142	10,000	20,000	50.00-
101-1002-411.33-07	Public Defender	34,814	50,069	56,000	32,564	56,000	56,000	.00
101-1002-411.33-08	Defense - Sexual Offender	16,159	6,462	20,000	2,360	10,000	0	100.00-
101-1002-411.33-21	Public Administrator	0	0	54,400	54,895	54,895	58,776	8.04
LEVEL	TEXT		TEXT	AMT				
DEPT	PER HB1041 1/10TH OF A MILL TO BE DISTRIBUTED TO NACO. ESTIMATED VALUATION 587,768,760			58,776				
				58,776				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
General Fund								
*	Professional Services	107,007	87,312	191,400	106,766	149,895	183,776	3.98-
101-1002-411.45-04	Flood Lots	16,632	25,675	50,000	17,650	50,000	50,000	.00
*	General Maintenance	16,632	25,675	50,000	17,650	50,000	50,000	.00
101-1002-411.52-01	Property Insurance	18,633	19,766	25,000	0	25,000	25,000	.00
101-1002-411.52-02	Liability Insurance	228,967	225,102	220,000	1,912	220,000	230,000	4.55
*	Insurance	247,600	244,868	245,000	1,912	245,000	255,000	4.08
101-1002-411.55-01	Committee Expense	1,859	1,526	3,000	645	3,000	3,000	.00
101-1002-411.55-02	Travel and Incidental	8,586	11,620	10,000	3,023	5,000	10,000	.00
*	Committee Expense	10,445	13,146	13,000	3,668	8,000	13,000	.00
101-1002-411.56-01	Legislative Expense	0	133	0	0	0	0	.00
*	Legislative Expense	0	133	0	0	0	0	.00
101-1002-411.59-02	ND Assoc of Counties	45,044	47,721	50,531	50,531	50,531	50,531	.00
101-1002-411.59-03	Nat'l Assoc. of Counties	2,429	2,429	2,793	2,793	2,793	2,793	.00
101-1002-411.59-04	Water Users Association	0	1,000	1,000	1,200	1,200	1,200	20.00
101-1002-411.59-05	Metro Council of Govts.	7,518	9,336	9,800	9,798	9,798	10,285	4.95

LEVEL	TEXT	TEXT AMT
DEPT	LOCAL MEMBER DUES ASSESSMENT	10,195
	MISCELLANEOUS EXPENSES SPLIT BY MEMEBER UNITS	90
		10,285

101-1002-411.59-07	ND County Commissioners	1,425	1,425	1,500	1,500	1,500	1,500	.00
*	Organization Memberships	56,416	61,911	65,624	65,822	65,822	66,309	1.04
101-1002-411.72-01	Remodeling	0	0	0	0	0	350,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	ARCHTECTS FEE FOR JUVINILE JUSTICE CENTER AND OTHER JAIL REMODELING WORK	350,000
		350,000

*	Buildings	0	0	0	0	0	350,000	.00
101-1002-411.73-01	Special Assessments	17,812	74,712	20,000	25,141	25,142	25,000	25.00
*	Imp Other Than Buildings	17,812	74,712	20,000	25,141	25,142	25,000	25.00
101-1002-411.81-01	Contingency	12,000	0	25,000	0	0	25,000	.00
*	Contingency	12,000	0	25,000	0	0	25,000	.00
101-1002-432.62-02	Electricity	0	0	0	0	0	0	.00
*	Energy Supplies	0	0	0	0	0	0	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
General Fund								
**	Commission Projects	467,912	507,757	610,024	220,959	543,859	968,085	58.70
101-1003-411.38-11	Humane Society	2,000	3,000	3,000	3,000	3,000	3,000	.00
*	Donations	2,000	3,000	3,000	3,000	3,000	3,000	.00
101-1003-423.38-10	Ambulance Donation	145,000	195,000	195,000	195,000	195,000	210,000	7.69
LEVEL	TEXT		TEXT AMT					
DEPT	GENERAL OPERATIONS		195,000					
	MASS CASUALITIES INCIDENT TRUCK		15,000					
			210,000					
*	Donations	145,000	195,000	195,000	195,000	195,000	210,000	7.69
101-1003-441.51-12	Public Health/Rural Area	630,627	670,593	703,636	324,395	703,636	711,098	1.06
*	Cost Allocations	630,627	670,593	703,636	324,395	703,636	711,098	1.06
101-1003-452.38-01	County Fair Donation	75,000	85,000	90,000	90,000	90,000	100,000	11.11
*	Donations	75,000	85,000	90,000	90,000	90,000	100,000	11.11
101-1003-453.38-11	Historical Society	46,150	65,000	75,000	75,000	75,000	125,000	66.67
101-1003-453.38-14	First Link	5,000	5,000	5,000	5,000	5,000	5,000	.00
101-1003-453.38-17	Youth Commission	8,500	8,500	8,500	8,500	8,500	8,500	.00
*	Donations	59,650	78,500	88,500	88,500	88,500	138,500	56.50
101-1003-463.38-15	Lake Agassiz Rec Council	15,000	15,000	15,000	15,000	15,000	16,500	10.00
101-1003-463.38-16	Job Development Authority	497,000	516,000	543,000	543,000	543,000	574,200	5.75
*	Donations	512,000	531,000	558,000	558,000	558,000	590,700	5.86
**	Public Service Agencies	1,424,277	1,563,093	1,638,136	1,258,895	1,638,136	1,753,298	7.03
***	General Fund	2,276,559	2,455,184	2,776,256	1,619,531	2,688,191	3,053,341	9.98
****	County Commission	2,276,559	2,455,184	2,776,256	1,619,531	2,688,191	3,053,341	9.98

Fargo-Moorhead Metropolitan Council of Governments
701.232.3242 • FAX 701.232.5043 • Case Plaza Suite 232 • One 2nd Street North • Fargo, North Dakota 58102-4807
Email: metrocog@fmmetrocog.org http://www.fmmetrocog.org

May 22, 2014

Mike Montplaisir
Cass County
PO Box 2806
Fargo, ND 58108

RE: ESTIMATED Budget Request for 2015

Dear Mike,

The Fargo-Moorhead Metropolitan Council of Governments' (Metro COG) 2015 budget was approved by the Council's Policy Board on May 15, 2014. Metro COG's 2015 core operating budget totals $646,126.03. Additionally, Metro COG's 2015 budget includes $400,000 in Contracted Planning Services.

Please find attached with this correspondence a summary of Cass County's 2015 Metro COG Budget Request. Cass County's 2015 Metro COG Budget Request totals **$13,966.66**. Included within the 2015 Budget Request is Cass County's share of Metro COG's core budget (Metro COG dues), miscellaneous non-dues assessments, and local match on Contracted Planning Services. As shown, the approved Cass County Dues share of Metro COG 2015 operating budget is $10,194.63. Additionally Cass County's 2015 non-dues request and local match on Contracted Planning Services totals $3,772.03. The Contracted Planning Services are studies and analysis which are being requested by the Metro COG Policy Board, for which an outside consultant will be procured. The non-Federal cost of these contracts is shared by Metro COG's member jurisdictions.

Please consider this letter your **estimated budget request for 2015**. Assuming the County Commission approves this request, you will receive a final invoice in December 2014 to be due to Metro COG January 30, 2015. I look forward to discussing this request with the County Commission at an upcoming meeting, and also to provide an update on on-going activities at Metro COG. Feel free to call me if there are any questions regarding our request for **$13,966.66**. Thank you very much for the County's continued support for the programs and services of Metro COG.

Sincerely,

Wade E. Kline
Executive Director

cc: Jason Benson
WEK/j

Cass County Assessments for 2015

Local Member Dues Assessment	$10,194.63
Miscellaneous Expenses Split by Member Units of Government	
Assoc. of Metro Planning Organization Dues	$89.12
Local Match on Contracted Planning Activities/Projects	
Metro COG Traffic Count Equipment Pool	$35.65
Metro COG GIS Software Update	$260.76
Metropolitan Travel Demand Model	$712.95
Metropolitan Traffic Count	$2,673.55
Transit Development Plan	$0.00
Total 2015 Dues and Assessments	**$13,966.66**

Metro - Cog

	Dues	Other
2015	10,285	3,683
2014	9,800	10,357
2013	9,336	3,832
2012	7,518	4,367
2011	8,600	2,520
2010	8,190	3,135
2009	8,190	5,550

Humane Society
Fargo-Moorhead

RECEIVED
CASS CO AUDITOR
JUL 09 2014 AM07:57

July 3, 2014

Cass County Commission
Mike Montplaisir, Auditor
P.O. Box 2806
Fargo ND 58108-2806

Dear Mr. Montplaisir and Cass County Commissioners;

Please accept our heartfelt thanks for the funding we have received over the years. The Humane Society Fargo-Moorhead provides a vital service to Fargo, Moorhead and the surrounding community and we are grateful for your support.

Cass County has been an incredible supporter of the Humane Society Fargo-Moorhead with an appropriation of $3,000 in previous years. We respectfully ask the $3,000 in funding to continue to enable us to do our work in animal welfare.

Humane Society Fargo-Moorhead has been serving the community since 1966 as a rescue and adoption organization. However, within the last five years, it has increased its services by ***becoming a major player in Emergency Animal Disaster Response, has been accepting owner surrendered pets when space is available, and most recently established a Safe Paws Program that will enable victims of domestic abuse to be able to leave the abusive situation with their pets.***

In addition, the Humane Society Fargo Moorhead accomplished the following in 2013 and continues to do so in 2014:

- Humane Society Fargo-Moorhead rescued 46% of all animals that ended up in the local municipal impounds in 2013 and in doing so, eliminated the unnecessary euthanasia of any adoptable animal pets in 2013.
- Humane Society Fargo-Moorhead successfully rescued 805 animals from the local municipal impounds, placed them in loving and permanent.
- To date, as of June 30th 2014, Humane Society Fargo-Moorhead rescued over 278 animals from the municipal impounds and placed them in loving and permanent homes.
- Humane Society Fargo-Moorhead spayed and neutered all animals that are 6 months or older prior to adoption.
- Humane Society Fargo-Moorhead ran 4 successful microchip clinics for the public in 2013, microchipping over 200 companion animals that belong to families who reside in Cass County.
- We have an increased presence in schools to help educate school age children in the humane care of animals.
- We partnered with the Rape and Abuse Crises Center and YWCA of Cass-Clay to provide foster care to the pets of the families who are leaving the domestic abuse situation under the Safe Paws Program.

1201 28th Avenue North | Fargo, ND 58102 | Phone: 701-239-0077
www.humanesocietyfargomoorhead.org

The Humane Society Fargo-Moorhead is certainly an organization worth funding because it successfully provides much needed animal welfare services to Cass County by providing rescue and adoptions as well as all of the services listed above. ***It relieves the County of the alternative of destroying unclaimed animals and the costs associated with doing so.***

If granted, Cass County funds will be used to:

- Supplement the cost of food and
- Supplement the veterinary care provided to the animals residing at the Humane Society Fargo-Moorhead while waiting for adoption

In 2015, the organization will continue to generate its annual revenue from:

- Adoption fees
- Fundraisers, i.e., Giving Hearts Day, Paws Walk; Wags, Whiskers & Wine event and direct mail
- Donations from corporate and individual sponsors, as well as support from: City of Moorhead, and Clay County

The $3,000 requested represents less than 1.0% percent of the total budget; however, your continued support is vital to its well-being and sustainability.

On behalf of the countless animals we've served and will continue to serve, we thank you for your consideration.

Cordially,

Nukhet Hendricks,
Executive Director

Encl: Financial Statement

Humane Society

2015	3,000
2014	3,000
2013	3,000
2012	2,000
2011	3,000
2010	3,000
2009	2,000

2013-14

Budget Review

2015

Budget Proposal

Rural Cass County Ambulance and Rescue Association

Rural Cass County Ambulance & Rescue Association

July 30, 2014

Dear Commissioners,

Please find attached our budget request, along with all corresponding documentation to help in your decision. We thank you for inviting us to be part of the budget process for the upcoming 2015 fiscal year.

We continue to maintain a strong relationship with FM Ambulance; they continue to provide all training at individual squad meetings and for our educational needs in initial training, refresher courses, etc. We emphasize on good quality training, and it continues to be a huge strong point within our Organization.

The Rural Cass County Ambulance and Rescue Association's Mass Causality Incident Response Truck that was donated to us last year continues to be a work in progress. We have completed the almost eleven thousand dollar grant from the North Dakota Department of Health to assist with this project. This money allowed us to buy medical equipment to treat 20 patients in the event of a disaster within the Cass County, along with some communication equipment.

After much discussion and consideration, we are once again requesting $195,000.00 from the Cass County Commission. We feel this amount is necessary to provide the excellent emergency medical services we provide to everyone within Rural Cass County. This year we would like to request a line item request of an additional $15,000.00, to be designated to the Mass Causality Incident Truck. We are in need of emergency lighting, scene lighting, lettering, roll out shelves, etc. to make this a road ready emergency vehicle.

Casualties

We could not do what we do without your financial support and encouragement. As always, we appreciate the opportunity to meet with you to discuss our year in review and to project our future needs.

We would like to thank you in advance for this consideration.

Respectfully yours,

Jim Jager, Buffalo Area Quick Response Unit - President
Ken Habiger, Casselton Ambulance Service – Vice President
Melissa Bring, Hunter Ambulance Service - Board Member
Dale Torgeson, Kindred Ambulance Service - Board Member
Nancy Satrom, Page Ambulance Service - Secretary
Mike Drees, Harwood Quick Response Unit - Treasurer
Steve Larson, Horace Quick Response Unit – Board Member
Deb Schumacher, Leonard Quick Response Unit - Board Member

Rural Cass County Ambulance

2015	210,000
2014	195,000
2013	195,000
2012	145,000
2011	145,000
2010	145,000
2009	145,000

	Casselton	Hunter	Kindred	Page	Harwood	Horace	Buffalo	Leonard	Grandin	Assoc	Totals
Runs	391	79	164	36	77	89	81	25	36	NA	978
Expenses											
Equipment	$69,562.41	$4,073.48	$19,246.18	$12,224.05	$2,760.00	$275.00	$2,395.00	$3,566.00	$0.00	$10,838.64	$124,940.76
Supplies	$10,188.97	$6,684.56	$14,339.07	$5,956.97	$592.00	$1,525.63	$1,972.65	$2,725.00	$558.00	$0.00	$44,542.85
Training	$1,089.75	$701.10	$5,428.18	$4,092.16	$3,424.00	$1,725.00	$0.00	$311.50	$300.00	$33,207.20	$50,278.89
Staffing/Payroll	$126,702.19	$32,542.00	$58,895.74	$25,981.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$244,120.94
ALS Charges	$31,109.58	$10,033.88	$9,872.68	$3,471.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$54,487.48
Building Expenses	$13,156.48	$32,400.03	$12,698.42	$1,223.02	$3,795.00	$0.00	$1,200.00	$0.00	$0.00	$0.00	$64,472.95
Vehicle Expenses	$10,415.44	$2,796.63	$5,861.43	$2,457.74	$2,864.00	$0.00	$979.00	$519.60	$5,137.11	$120.00	$31,150.95
Bad Debt Write-offs	$0.00	$3,070.03	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,070.03
Misc (Insurance, etc.)	$13,132.19	$2,636.59	$14,084.32	$18,183.16	$1,516.00	$0.00	$1,215.00	$1,270.69	$1,063.00	$4,601.90	$57,702.85
Medical Director										$4,000.00	$4,000.00
Paid to Squads										$135,900.00	$135,900.00
Total Expenses	*$275,357.01*	*$94,938.30*	*$140,426.02*	*$73,589.45*	*$14,951.00*	*$3,525.63*	*$7,761.65*	*$8,392.79*	*$7,058.11*	*$188,667.74*	*$814,667.70*
Income											
Received from the Co.	$23,000.00	$23,000.00	$23,000.00	$23,000.00	$10,600	$10,600.00	$10,600.00	$10,600.00	$6,597.56	$195,000.00	$335,997.56
Memberships	$26,555.00	$7,910.00	$24,150.00	$3,300.00	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$61,915.00
Donations/Memorials	$15,368.25	$4,040.00	$5,395.00	$3,045.88	$100	$0.00	$200.00	$425.00	$250.00	$0.00	$28,824.13
Fundraising	$0.00	$0.00	$0.00	$1,236.00	$0	$0.00	$4,750.00	$0.00	$0.00	$0.00	$5,986.00
Run Income	$176,521.08	$47,522.06	$52,590.05	$24,487.69	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$301,120.88
Subsidies	$94,033.20	$12,369.63	$68,551.28	$0.00	$1,800	$0.00	$1,500.00	$0.00	$0.00	$0.00	$178,254.11
Other	$1,658.24	$627.43	$2,285.76	38,030.17	$0	$0.00	$0.00	$0.00	$1,800.00	$3,000.00	$47,401.60
Total Received	*$337,135.77*	*$95,469.12*	*$175,972.09*	*$93,099.74*	*$12,500.00*	*$10,600.00*	*$17,050.00*	*$11,025.00*	*$8,647.56*	*$198,000.00*	*$959,499.28*
Profit/Loss w/ Co. Funding	$61,778.76	$530.82	$35,546.07	$19,510.29	-$2,451.00	$7,074.37	$9,288.35	$2,632.21	$1,589.45	$9,332.26	$144,831.58
P/L w/o Co. Funding	**$38,778.76**	**-$22,469.18**	**$12,546.07**	**-$3,489.71**	**-$13,051.00**	**-$3,525.63**	**-$1,311.65**	**-$7,967.79**	**-$5,008.11**	**-$49,767.74**	**-$191,165.98**

Public Health
Prevent. Promote. Protect.
Fargo Cass Public Health

Fargo Cass Public Health
Ruth Bachmeier, Director of Public Health
401 Third Avenue North
Fargo, ND 58102
Phone 701-241-1380
Fax 701-241-8559

July 31, 2014

Mary Matheson, CPA
Cass County Courthouse
211 9th St South
PO Box 2806
Fargo, ND 58108-2806

Dear Mary,

Attached is our proposed Cass County and Jail budget for 2015. I have also included a full department budget and other requested information.

If you have any questions please feel free to call.

Sincerely,

Ruth Bachmeier
Director of Public Health

Enclosures

The mission of Fargo Cass Public Health is to assure a healthy community for all people through on-going assessment, education, advocacy, intervention, prevention and collaboration

Public Health - Operations

2015	711,098
2014	703,636
2013	670,593
2012	630,627
2011	616,851
2010	590,091
2009	562,570

Public Health - Jail

2015	381,786
2014	378,182
2013	359,289
2012	345,605
2011	300,966
2010	311,298
2009	287,756

CASS COUNTY
2015 Budget

PUBLIC HEALTH	ANNUAL SALARY	% OF TIME	2015 PROPOSED	SUBTOTAL	2014 Budget	2014 Jan-May	2013 Actual
Director of Nursing	183,476	20%	36,695		35,775	14,306	33,167
RN 3.6 FTE	230,860	100%	230,860		240,827	89,881	236,514
Nutritionist 1.25 FTE	64,170	100%	64,170		63,274	26,720	60,060
Director	143,069	10%	14,307		13,569	5,110	15,716
Office Support	48,711	100%	48,711		58,244	18,750	54,678
County Environ Practioner	54,715	100%	54,715		52,050	17,909	47,288
EP Supervisor	78,262	25%	19,566		18,045	9,875	23,699
PHN Coordinator	76,805	10%	7,681		7,453	2,803	7,418
Accountant	80,392	10%	8,039		7,721	3,136	8,390
TOTAL SALARIES	230,860			484,743	496,958	188,491	486,931
Fringe (FICA, Pen, WC, Ins)			130,881	130,881	133,264	50,466	134,329
TOTAL SALARY & FRINGE				**615,624**	**630,222**	**238,957**	**621,260**
Health Officer	85,200	20%	17,040		14,400	6,180	14,616
School Nursing	126,376	40%	50,550		36,095	19,959	40,032
TOTAL CONTRACT				**67,590**	**50,495**	**26,139**	**54,648**
Mileage Nurses			17,200		17,200	4,433	14,783
Milege EHP's			3,000		5,000	178	2,925
Seminar/Conferences			1,000		1,000	154	2,100
Travel			1,500		1,500	165	1,132
Postage			500		500	120	208
Printing			6,000		6,000	2,743	5,265
Supplies			4,200		4,200	1,403	7,930
Equipment			3,200		3,200		5,169
Memberships SACCHO			2,500		2,500		2,500
Interpreters			3,500			1,743	2,861
Phone 4 cells/4 mifi's $83/mth			3,984		2,200	917	2,200
Rental Fee 450 sq ft @ $14			6,300		4,619	1,925	4,619
TOTAL OPERATING EXPENSE				**52,884**	**47,919**	**13,779**	**51,692**
Sub Total Estimated Budget 2015				**736,098**	**728,636**	**278,876**	**727,601**
Total Estimated Credits for 2014				25,000	25,000	20,166	40,815
Total Estimated Budget 2015				**711,098**	**703,636**	**258,710**	**686,786**

Percent Increase 1.06%

CASS COUNTY JAIL HEALTH
2015 Budget

JAIL	Actual SALARY	% OF TIME	2015 PROPOSED	2014 Budget	2014 Jan-May	2013 Actual
Supervisor	82,267	100%	**82,267**	81,034	31702	77,242
RN	63,177	100%	**63,177**	60,629	23540	57,744
PT RN .75 FTE	43,192	75%	**32,394**	31,069	12584	31,487
LPN's						124,988
LPN	40,373	100%	**40,373**	45,541	18495	
LPN	46,587	100%	**46,587**	44,653	18181	
PT LPN .5 FTE	42,890	50%	**21,445**	20,529	8384	
PT LPN .5 FTE	42,938	50%	**21,469**	20,529	9140	
Office Support		100%	-		1193	
Fringe Benefits			**70,774**	69,898	30444	67,354
Supplies			**200**	200		52
Travel			**1,500**	1,500		
Seminar/Conference			**500**	500		79
Lab Coat Cleaning			**1,000**	500	312	844
Uniforms				1,500		
Dues/Memberships			**100**	100		
TOTAL JAIL			**381,786**	378,182	153,975	359,789
Percent Increase 1%						
New position requests						
PT LPN .5 FTE	40373	50%	20187			
PT LPN .5 FTE	40373	50%	20187			
PT LPN .5 FTE	40373	50%	20187			
TOTAL JAIL with added positions			**442,345**			
Percent Increase 17%						

West Fargo Budget 2015

	% of Time	2015 Proposed	2014 Budget
Environ Health Prac	100%	60154	52,704
EHP Supervisor	0%	0	
Office Support	0.0%	0	5,366
Nursing	100%	55488	26,790
Director of Public Health	2%	2831	2,741
Health Officer Contract	2%	1278	4,017
Fringe Benefits		36357	19,282
Travel		1000	1,000
Operating Expense		1200	1,190
Rent		540	515
Phone		720	720
Supplies		432	
Subtotal		160000	114,324
City Administration			5,675
Total Estimated Budget		**160000**	**119,999**

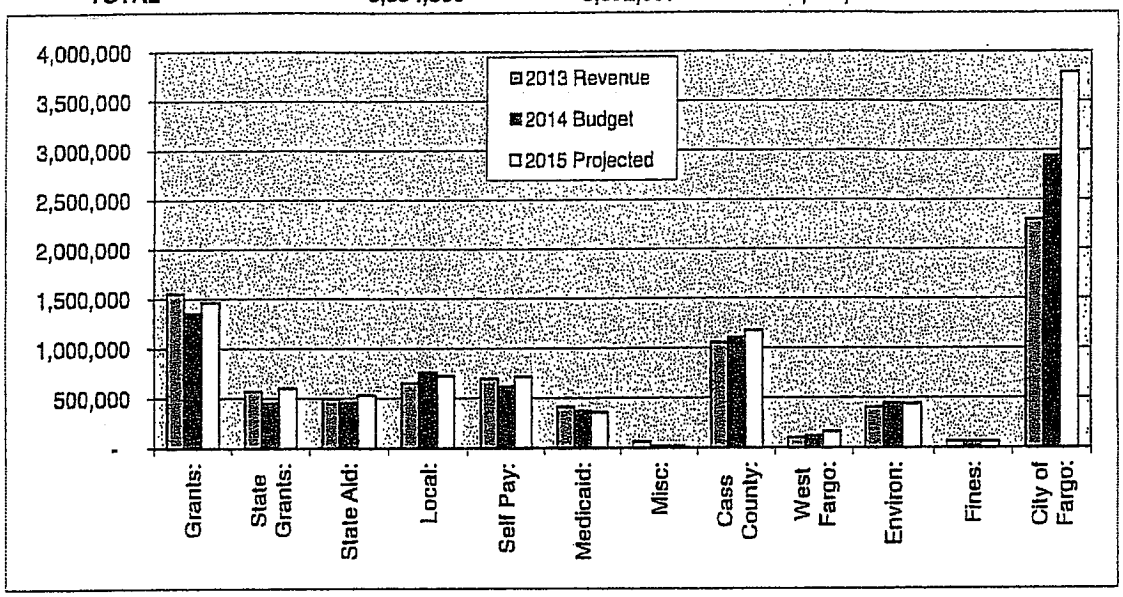
Fargo Cass Public Health

Revenues		2013 Actual	2014 Original BUDGET	2014 Actual YTD	2015 Projected Budget	Difference
GRANTS:						
101-0000-331-11-10	CDBG Shelter					
101-0000-331-12-01	MCH	114498	100,000	32915	100,000	0
101-0000-331-12-02	Cancer	61100	90,000	19320	90,000	0
101-0000-331-12-03	FP	164678	150,000	60175	160,000	10,000
101-0000-331-12-05	HIV	19660	20,000	3943	18,000	(2,000)
101-0000-331-12-06	Infant Imm	67234	80,000	27033	54,000	(26,000)
101-0000-331-12-07	TB	17000	17,000	5200	19,000	2,000
101-0000-331-12-08	ORR	29061	20,000	8866	20,000	0
101-0000-331-12-09	ND Cares	121486	70,000	19939	96,000	26,000
101-0000-331-12-10	Environ	7789	7,500		7,500	0
101-0000-331-12-29	WIC	399514	416,000	109906	425,000	9,000
101-0000-331-12-33	Emer Prep	488298	382,000	77938	382,000	0
101-0000-331-12-39	GRS ESG Federal			3636	20,000	20,000
101-0000-331-12-41	Immz Billing	60863		7105		0
101-0000-331-12-43	ND State Refugee Coor.				75,000	75,000
STATE GRANT:						
101-0000-334-10-16	Hep C	3733	2,500	843	2,500	0
101-0000-334-10-17	State Women's Way	16852		7000		0
101-0000-334-10-18	SPF SIG			5843	200,000	200,000
101-0000-334-10-45	Tobacco Settlement	417529	435,000	50054	350,000	(85,000)
101-0000-334-10-50	GRS ESG State	113645	0			0
101-0000-334-10-90	Suicide Grant	17903	14200		14,200	0
	GRS NDHG				35,500	35,500
STATE AID:						
101-0000-335-85-06	State Aid	388553	389,325	221608	531,744	142,419
101-0000-335-85-07	Regional Network Prj	110135	68,600	11951	-	(68,600)
LOCAL						
101-0000-337-10-02	United Way NFP	30690		32204	75,000	75,000
101-0000-337-30-01	NP-FP Contract			7710	15,000	15,000
101-0000-337-50-01	Cass/Clay School Wellness	17000				0
101-0000-337-51-00	County Schools	73169	74,160	31494	76,000	1,840
101-0000-337-67-00	Fargo Public School	299794	297,000	123836	317,000	20,000
101-0000-337-68-01	GRS/Detox Donations	232983	386,950	19651	50,000	(336,950)
101-0000-337-68-03	GRS VA Contract			43185	187,823	187,823
SELF PAY:						
101-0000-337-67-00	Family Planning	179743	225,000	83925	220,000	(5,000)
101-0000-345-10-02	Nursing	216753	150,000	44262	215,000	65,000
101-0000-345-10-03	Tobacco Cessation					0
101-0000-345-10-08	Colpo	13089	10,000	4828	10,000	0
101-0000-345-10-18	UND-FP	9000	9,000	3000	9,000	0
101-0000-345-10-19	FP-3rd Party	152539	110,000	62788	140,000	30,000
101-0000-345-10-23	International Travel	93888	85,000	38032	90,000	5,000
101-0000-345-10-25	Server Training	27520	26,000	13180	30,000	4,000
101-0000-345-10-26	YIELDD	80		20		0
MEDICAID:						
101-0000-345-10-04	Family Planning	31401	40,000	9965	25,000	(15,000)
101-0000-345-10-05	Nursing	233808	200,000	76896	200,000	0
101-0000-345-10-06	SPED	95846	80,000	31239	90,000	10,000
101-0000-345-10-07	ND Health Tracks	50824	50,000	11056	40,000	(10,000)
MISC:						
101-0000-345-10-09	Misc	60257	20,000	1310	20,000	0
101-0000-345-10-10	Health Maint-City	1101	1,500	670	1,500	0
CASS COUNTY:						
101-0000-345-20-01	Contract Rural Serv.	670593	703,636	176700	711,098	7,462
101-0000-345-20-03	Correctional Health	359789	378,182	109748	442,345	64,163
101-0000-345-20-02	Title XX	23412	20,000	5924	20,000	0
West Fargo:						
101-0000-345-30-07	West Fargo Contract	100475	120,000	30000	160,000	40,000
ENVIRON:						
101-0000-345-30-01	Water Testing	162778	200,000	54099	175,000	(25,000)
101-0000-345-30-02	Burning Permits	105		20		0
101-0000-345-30-03	Septic Testing	9000	12,000	2450	12,000	0
101-0000-320-70-00	Self Pay-Licenses	216118	215,000	5720	235,000	20,000
101-0000-345-30-04	Environmental Charges	7637	8,500	200	8,500	0
101-0000-345-30-05	County Contracts	8111	8,000	2028	8,000	0
101-0000-345-30-08	Lead Clearance Exams	1941	1,500	480	2,000	500
FINES:						
101-0000-351-10-06	VIP	48640	55,000	15046	55,000	0
101-0000-351-80-01	TTIP	375	500	125	500	0
101-0000-351-80-02	Alcohol Compliance	10250	5,000	2285	5,000	0
TOTAL		$6,058,240	$5,754,053	$1,717,351	$ 6,246,210	492,157

Fargo Cass Public Health

Revenues

	2013 Revenue	2014 Budget	2015 Projected
Grants:	1,551,181	1,352,500	1,466,500
State Grants:	569,662	451,700	602,200
State Aid:	498,688	457,925	531,744
Local:	653,636	758,110	720,823
Self Pay:	692,612	615,000	714,000
Medicaid:	411,879	370,000	355,000
Misc:	61,358	21,500	21,500
Cass County:	1,053,794	1,101,818	1,173,443
West Fargo:	100,475	120,000	160,000
Environ:	405,690	445,000	440,500
Fines:	59,265	60,500	60,500
City of Fargo:	2,296,566	2,938,304	3,786,638
TOTAL	8,354,806	8,692,357	10,032,848



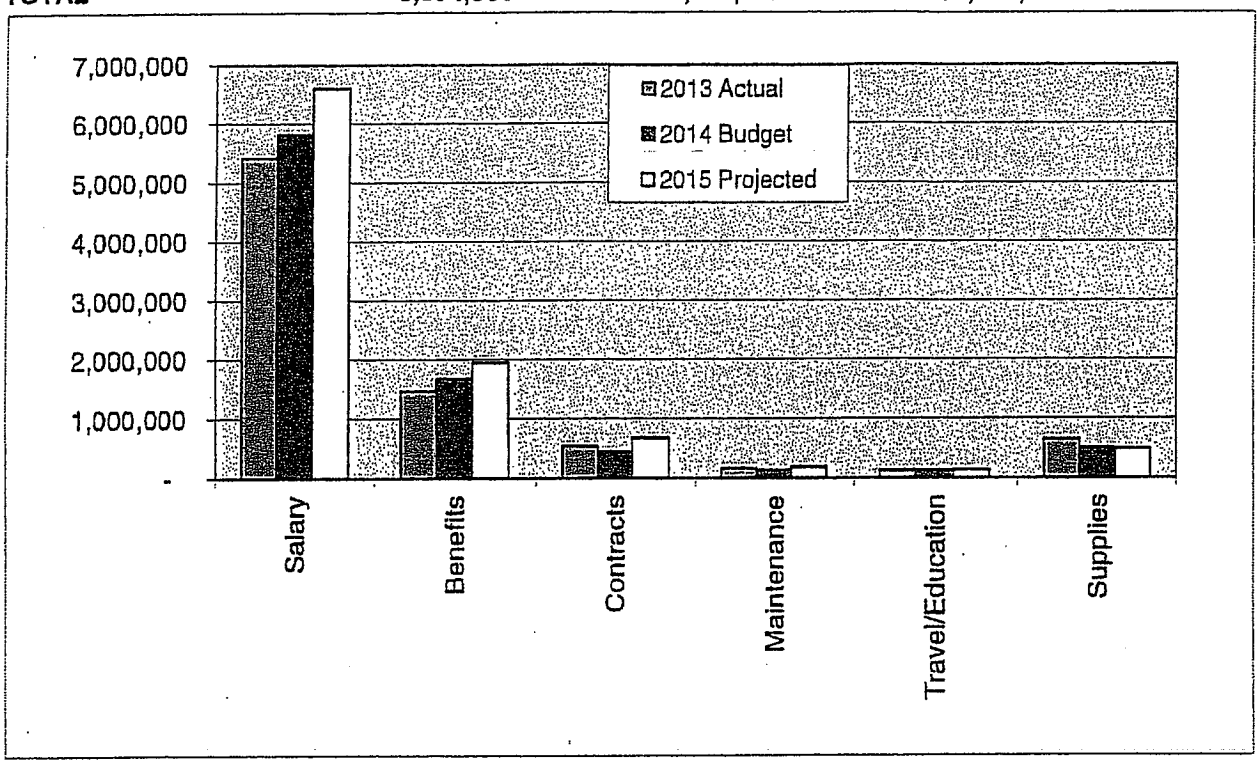
Fargo Cass Public Health
Expenses

	2013 ACTUAL	2014 BUDGET	2014 YTD	2015 PROJECTED	Difference
Full Time	4,167,111	4,498,819	1,866,473	5,068,117	569,298
Banked Sick	21,938	26,416	-	22,381	(4,035)
Contract	-	52,270	-	50,184	(2,086)
Part Time w/ bene	1,225,127	1,198,098	563,631	1,422,426	224,328
Part Time w/o bene	-	37,037	23,713	37,038	1
Health Insurance	500,868	583,660	239,008	726,656	142,996
Dental Insurance	32,967	36,424	16,418	44,742	8,318
LT Disability	10,755	11,449	5,056	13,684	2,235
Auto Allowance	902	900	358	902	2
FICA	315,821	339,238	143,772	384,667	45,429
Medicare	74,034	79,338	33,624	89,962	10,624
Pension	429,103	506,222	306,351	573,573	67,351
Actuarial Contrib	100,535	117,224	-	117,224	-
Unemployment Comp	-	-	-	-	-
Workers Comp	816	-	301	-	-
Subtotal	6,879,977	7,487,095	3,198,705	8,551,556	1,064,461
Intepreters	32,848	41,400	15,575	40,500	(900)
Reference Lab	27,590	18,000	9,956	33,800	15,800
Doctors	81,600	82,800	34,500	86,400	3,600
Pathology	6,309	20,000	-	8,000	(12,000)
ND Cares	61,937	66,500	15,757	90,000	23,500
Other Medical	-	-	-	-	-
Network	15,356	13,600	7,094	15,600	2,000
Marketing	6,488	11,000	6,560	27,000	16,000
Contract Services	111,575	182,000	30,049	349,500	167,500
Detox Services	-	-	-	-	-
Taxi Rides Detox/Hor	-	-	-	-	-
Mowing Services	7,815	8,500	150	8,500	-
Other Services	184,466	-	12,556	14,000	14,000
Water and Sewer	-	-	2,281	5,400	5,400
Custodial	8,266	6,950	4,927	12,850	5,900
Grounds Maint	-	-	760	2,000	2,000
Bldng Repairs	45	-	548	6,000	6,000
Equipment Repair	905	-	3,228	3,000	3,000
City Mechanic Servic	90	-	-	500	500
Maintenance Service	271	-	361	-	-
Bldng Rent	71,123	32,620	13,204	26,650	(5,970)
Equipment Rent	1,133	1,000	398	-	(1,000)
Operating Leases	14,546	16,460	6,850	15,960	(500)
Auto Liability	3,475	3,565	3,864	3,565	-
General Liability	22,086	21,800	24,055	21,800	-
Regular Phone	636	5,900	65	500	(5,400)
Cellular Phone	30,869	31,800	13,448	31,800	-
Advertising	87	-	51	4,000	4,000
Duplication & Copies	14,768	20,400	5,088	17,100	(3,300)
Mileage	60,127	58,500	19,708	60,500	2,000
In State Travel	4,861	11,000	2,627	12,500	1,500
Out State Travel	11,005	20,750	5,874	17,750	(3,000)
Dues & Members Insi	13,541	10,450	105	10,700	250
Dues & Members Out	1,115	950	-	1,300	350
Seminar-Instate	1,735	7,550	2,037	8,900	1,350
Seminar-Outstate	26,371	9,300	5,987	10,800	1,500
Reference Material	7,116	7,500	2,164	9,750	2,250
Office Supplies	28,115	19,700	8,319	34,500	14,800
Medical Supplies	34,987	32,800	8,058	38,300	5,500
Pharmacy	298,254	286,000	73,735	261,000	(25,000)
Lab Supplies	72,551	74,500	28,478	74,500	-
General Supplies	40,729	44,800	15,739	44,000	(800)
Program Materials	-	-	-	-	-
Postage	26,356	20,500	33	20,600	100
Fuel	11,986	15,667	3,733	14,624	(1,043)
Natural Gas	-	-	1,863	14,500	14,500
Electricity	107	-	4,028	9,143	9,143
Food	-	-	5,805	12,500	12,500
Uniforms	1,023	1,000	234	1,000	-
Misc.	3	-	75	-	-
Bad Debts	185	-	84	-	-
Machine &Equipment	13,717	-	-	-	-
Computer Equipment	87,788	-	4,912	-	-
Vehicles	-	-	-	-	-
Furn & Fixtures	28,853	-	-	-	-
Subtotal	1,474,829	1,205,262	404,923	1,481,292	276,030
TOTAL	8,354,806	8,692,357	3,603,628	10,032,848	1,340,491

Fargo Cass Public Health

Expenditures

	2013 Actual	2014 Budget	2015 Projected
Salary	5,414,176	5,812,640	6,600,146
Benefits	1,465,801	1,674,455	1,951,410
Contracts	536,004	443,800	673,300
Maintenance	165,625	135,762	184,792
Travel/Education	125,871	126,000	132,200
Supplies	647,329	499,700	491,000
TOTAL	8,354,806	8,692,357	10,032,848



Fargo Cass Public Health

	2013 Actual	2014 Budget	2015 Projection
Total Expense	8,354,806	8,692,357	10,032,848
Revenue:			
City of Fargo	2,296,566	2,938,304	3,786,638
	27%	34%	38%
Cass County	1,053,794	1,101,818	1,173,443
	13%	13%	12%
State Aid	388,553	389,325	531,744
	5%	4%	5%
West Fargo	100,475	120,000	160,000
	1%	1%	2%
Grants/Self Pay/Fee for Service	4,515,418	4,142,910	4,381,023
	54%	48%	44%

Red River Valley Fair
Association

RECEIVED
CASS CO AUDITOR
JUL 28 2014 AM08:26

July 24, 2014

Mr. Mike Montplaisir, CPA
Cass County Auditor
P.O. Box 2806
Fargo ND 58107-2806

Dear Mr. Montplaisir:

Enclosed you will find our 2013 end of year financial statement and auditor's report. Also, the following is our request for funding for your approval.

As in the past, funds appropriated to the Red River Valley Fair Association will be used for premiums, trophies, ribbons, judges and superintendents and insurance for the 2015 Red River Valley Fair. In 2013, the $85,000 Cass County appropriation was used for premiums, judges and superintendents pay of $64,872, trophies and ribbons of $4,230, and $41,510 towards insurance totaling $110,612.

To date in 2014 we have paid out $44,165 for premiums, $13,566 for judges and superintendents, $8,856 for insurance and $4,813 for trophies and ribbons expenses for a total of $71,400. There are additional premiums and expenses for judges, superintendents and insurance premiums still outstanding. Estimated expense once all items are paid will be $98,644.

We are requesting $100,000 for the 2015 fiscal year. This $100,000 will be used to cover the items stated above and also infrastructure updates across the Fairgrounds.

Funding sources other than the Red River Valley Fair include revenues from facility and campground rentals, storage rentals, sales of promotional items, concession's and the Big Iron Farm Show.

On behalf of the Red River Valley Fair Association, I would like to thank the Cass County Commission in advance for their continued support of the Red River Valley Fair Association and its other entities. If you have any questions, please contact me at 701-282-2200 or bryan@redrivervalleyfair.com.

Sincerely,

Bryan K. Schulz, CFE
General Manager

Enclosures

cc: Susan Hogen, President
Duane Hauck, Vice President
Mary McIntyre, Secretary/Treasurer

P.O. Box 797 * West Fargo, ND 58078-0797 * (701) 282-2200 * FAX: (701) 282-6909
www.redrivervalleyfair.com

Red River Valley Fair

2015	100,000
2014	90,000
2013	85,000
2012	75,000
2011	105,000
2010	105,000
2009	100,000

Bonanzaville
CASS COUNTY HISTORICAL SOCIETY

1351 West Main Ave.
PO Box 719
West Fargo, ND 58078
Phone (701) 282-2822
Fax (701) 282-7606
www.bonanzaville.com

Cass County Historical Society request for funds in 2015

August 1st, 2014

Dear Cass County Commissioners:

The Cass County Historical Society/Bonanzaville requests $125,000 for general operating support, which includes building maintenance, staffing, school tours and programming, as well as community events.

As you know, the organization faces challenges, the most recent being the loss of St. John's church to fire last week. However, the board and staff are committed to finding effective and efficient ways to help the organization gain financial, operational and administrative stability. In April, the Board welcomed several new members and the entire, renewed board is committed to moving the organization forward. The executive members of the board include President John Monilaws, Vice President Brenda Warren, Secretary Kathleen Toft and Treasurer Jordan Kelly. Also serving on the board are Nancy Johnson, Ben Hanson, Colin Kloster, John Strand, Carol Siegert, and Cheryl Severson.

Support from Cass County plays a significant role in our ability to accomplish our work and impact our community by preserving our shared history and heritage. Detailed below are some of the ways in which the county's funding will be put to use in 2015.

Building Preservation and Maintenance

With multiple, century-old buildings on the site, routine maintenance is a daunting task. Nevertheless, as any homeowner knows, the smallest maintenance or repair job can turn into a Sisyphean task if ignored. In addition to a multitude of smaller repairs, we have three pressing preservation and maintenance issues.

The loss of the beloved St. John's Church earlier this month was an unexpected blow, and yet it offers the opportunity to actively re-engage the community. Its loss is a poignant reminder that Bonanzaville preserves history that is very precious not only to our immediate community but also to the entire region. We are already planning fundraisers to help offset costs related to the church's demolition and replacement. We are confident these fundraisers can build upon the success of the 2nd Annual Honorable Mayor of Bonanzaville Fundraiser, held this past May, which brought together community leaders, our members, and the general public to celebrate Bonanzaville. The event raised just over $15,000, almost $5,000 more than the previous year.

Unfortunately, many of our other buildings are also in need of significant repairs. Indeed, two buildings – the Wheatland Town Jail and the Forness Cabin – have been closed to visitors because they are unstable.

1351 West Main Ave.
PO Box 719
West Fargo, ND 58078
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Fax (701) 282-7606
www.bonanzaville.com

Two other buildings – Fargo's First House and the Thue-Brink Store – need immediate repairs not only to ensure that they can remain open and safe for visitors but also to prevent break-ins. A conservative estimate for the repairs to all four buildings would be $12,000. Many of the other buildings, such as Arthur Town Hall, also need new windows and doors.

Finally, our security system needs proper updates to ensure both the safety of our artifacts and of our employees and visitors. Costs for an up-to-date security system range between $2,000 to $7,000.

Staffing

The organization has been operating with a bare-bones staff for the past several months. With a newly reengaged board, the timing is right to proceed with the hire of an Executive Director as well as a curator and office manager.

School Tours and Programming

In May 2014, 4,513 students (primarily 4th and 8th graders from North Dakota, South Dakota, and Minnesota) toured Bonanzaville as part of their North Dakota curriculum. New programming initiatives have improved our school tours, in part by adding more hands on demonstrations, such as having dozens of volunteers dress up and demonstrate and present how pioneer life was typically lived. Topics included daily chores, life in a one-room schoolhouse, and more engaging information about the different buildings we have in our village.

We partnered with West Fargo Parks for the second summer to offer educational camps for kids with a goal of fueling a passion for history. Success is measured in part by the fact that the maximum number of participants enrolled in every class offered. In an age of rapid innovation, we feel it is vital that today's youth learn our region's history. Only by preserving (and sharing) the past will we have an educated future.

Community Events

This year's 4th of July Celebration built upon the success of the first celebration in 2013, growing attendance from 2,600 people to more than 3,000 this year. The significant boost in attendance allowed us to make a profit from the event. We partnered with community business sponsors, who offset all costs for event advertising. (Building additional relationships with the business community will continue to strengthen the organization – partnering with them on community events is a terrific win-win for all.) . Given this positive response, we believe that Bonanzaville's celebration will remain the premier 4th of July event in the Fargo-Moorhead area.

Pioneer Days, a two-day event celebrating those who settled our state, is our longest running annual event. The event showcases what Bonanzaville is all about, while providing a dependable revenue source.

Bonanzaville
CASS COUNTY HISTORICAL SOCIETY

1351 West Main Ave.
PO Box 719
West Fargo, ND 58078
Phone (701) 282-2822
Fax (701) 282-7606
www.bonanzaville.com

Our village comes to life with demonstrations, docent-led tours, and activities for all ages. We rely on sponsorships and general operating support to cover the costs of putting on this mission-focused event.

Key uses for the 2014 funds received from Cass County included:

Operating Costs for the Lucien C. Barnes Pavilion

Less than two years old, this building allows us to stay open during the winter months. It houses the Cass County Museum, which has permanent displays about Native Americans of the Red River Valley, bonanza farms and homesteading, and the modernization of North Dakota. Exhibits rotate every four months in our Rotating Exhibit Gallery, which gives people a reason to make return visits. The event center serves as a wedding venue, meeting/luncheon room, and venue for other corporate events. More strategic marketing is in the works to increase rentals and thus rental income.

School Tours

County funds helped offset costs associated with readying the village for school tours. A seasonal facilities employee was hired in April to handle lawn care, cleaning, and set-up required for the hundreds of students visiting every day during the month of May.

Membership Mailing

A membership drive in June 2014 was organized to both attract new and reengage lapsed members. The direct mailing resulted in 85 new memberships during the month of June alone. Another 58 memberships were sold in a single day, during the July 4th celebration. Overall, the drive proved a cost-efficient way to reach those who may not be familiar with our museum. New and renewed members of course provide monetary support to Bonanzaville. But perhaps more importantly, memberships help encourage active community engagement in Bonanzaville and in our region's history. We currently have 527 members, and continue to promote the benefits of membership.

Thank you for your consideration of support for the Bonanzaville museum. We need the support of the county and of our community to help the organization thrive.

Sincerely,

Emily Wehlander

Emily Wehlander
Interim Director

Bonanzaville
CASS COUNTY HISTORICAL SOCIETY

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West Fargo, ND 58078
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Cass County Historical Society Request for Funds in 2015

Other Funding Resources for 2014

Mineral Rights	$40,000
ND Community Foundation	$37,580
Fargo Moorhead Convention & Visitors Bureau	$25,000
FM Area Foundation	$19,500
4th of July Sponsorships	$11,150
Clara Evenson Irrevocable Trust	$5,000
Pioneer Days Sponsorships	$5,000
Christmas on the Prairie Sponsorships	$5,000
Total	$148,230

Anticipated Requests for 2015:

Mineral Rights	$42,000
ND Community Foundation	$38,000
Fargo Moorhead Convention & Visitors Bureau	$25,000
FM Area Foundation	$20,000
4th of July Sponsorships	$15,000
Clara Evenson Irrevocable Trust	$5,000
Pioneer Days Sponsorships	$8,000
Christmas on the Prairie Sponsorships	$5,000
Total	$158,000

Bonanzaville

2015	125,000
2014	75,000
2013	65,000
2012	46,150
2011	65,000
2010	62,000
2009	60,000

April 25, 2014

Cass County
Attn: Dave Rogness and Mike Montplaisir
Fargo, ND

Cass County Commissioners,

FirstLink is requesting $5,000 for the services we provide to Cass County for the fiscal year, January 1, 2015 – December 31, 2015. These services include: volunteer site assistance, call center coordination in the event of a disaster, and ongoing assistance to volunteers and nonprofit organizations in Cass County.

If you need any other information about our program or services, please contact me at 701-293-6462 or Cindym@myfirstlink.org. We greatly appreciate your continued support and financial assistance. If you need a copy of our latest audit or latest balance sheet please let me know.

Sincerely,

Cindy Miller
Executive Director
FirstLink

First Link

2015	5,000
2014	5,000
2013	5,000
2012	5,000
2011	5,000
2010	5,000
2009	5,000

CASS COUNTY
GOVERNMENT

Cass County
Youth
Commission

Contact:
Charlotte Sandvik
Treasurer
701-241-5614

Monique Snelgrove
Extension
701-241-5700

Terry Schmaltz
Information Technology

Birch Burdick
States Attorney

Alicia Hildebrand
Auditor's Office

Andy Frobig
Sheriff's Office

DeAnn Buckhouse
Auditor's Office

Stan Wolf
Weed Control

Box 2806
211 Ninth Street South
Fargo, North Dakota 58108

youthcommission
@co.cass.nd.us

www.casscountynd.gov

TO: Cass County Commission

FROM: Youth Commission Committee

DATE: August 1, 2014

SUBJECT: 2015 Summary Budget Request

Commissioners,

The Cass County Youth Commission (CCYC) is about to start its 10th successful year hosting local high school students to provide them with the opportunity to learn more about county government and give back to their community.

Every year we make minor adjustments to our education programs. We plan to continue to involve students in regular County Commission meetings, from the feedback the students found the process interesting.

Due to the county's continued growth, we would like to welcome the addition of West Fargo Sheyenne high school. In the 2014-2015 school year we have 24 students.

Below are some survey questions and answers from last year's CCYC members:

What did you enjoy the most about CCYC?

- I have learned so much about government since I've joined CCYC. I liked that each meeting was focused on one thing. For example, one meeting it was about the attorney's office, the next would be about the auditor's office. I also really enjoyed the Bismarck trip. It was a great experience and learned a lot about myself as well. I have met some incredible people since I've been on CCYC.
- I really liked sitting in on the county commission meeting as well as meeting with local legislators in Bismarck.
- I really enjoyed the leadership activities. Planning and raising money for the Make-A-Wish Foundation® of North Dakota was one of the highlights of the program. I liked getting an insight on county governments and jobs/fields in the area.

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Youth Commission								
Youth Commission								
678-0000-361.70-01	Interest	50	29	50	7	50	50	.00
678-0000-393.70-06	Private Sources	10,567	10,115	4,000	4,543	4,543	4,000	.00
678-0000-393.70-08	County Contribution	8,500	8,500	8,500	8,500	8,500	8,500	.00
678-0000-393.70-10	Raffle Ticket Sales	0	0	0	3,300	3,300	0	.00
*	Youth Commission	19,117	18,644	12,550	16,350	16,393	12,550	.00
**	Youth Commission	19,117	18,644	12,550	16,350	16,393	12,550	.00
***	Youth Commission	19,117	18,644	12,550	16,350	16,393	12,550	.00
		19,117	18,644	12,550	16,350	16,393	12,550	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Youth Commission								
Youth Commission								
678-0000-403.38-18	Charitable Events	7,050	8,370	8,500	5,250	5,250	8,500	.00
*	Donations	7,050	8,370	8,500	5,250	5,250	8,500	.00
678-0000-403.51-28	Translator Services	849	1,612	0	0	0	0	.00
*	Other Purchased Services	849	1,612	0	0	0	0	.00
678-0000-403.57-02	Seminar Registration	800	0	800	875	1,750	875	9.38
LEVEL	TEXT		TEXT AMT					
DEPT	SKILLS & TECHNOLOGY LEADERSHIP COURSE		875					
			875					
*	Education & Seminars	800	0	800	875	1,750	875	9.38
678-0000-403.58-10	Travel Expenses	1,944	1,665	3,000	868	3,000	3,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MILEAGE REIMBURSEMENT TO STUDENTS		3,000					
			3,000					
*	Administrative Expenses	1,944	1,665	3,000	868	3,000	3,000	.00
678-0000-403.61-01	Operational Supplies	3,845	6,760	2,250	3,360	4,500	4,500	100.00
LEVEL	TEXT		TEXT AMT					
DEPT	MEALS & SUPPLIES		4,500					
			4,500					
678-0000-403.61-02	Postage	50	0	0	12	12	50	.00
678-0000-403.61-05	Printing & Forms	0	0	0	0	0	0	.00
678-0000-403.61-06	Training Supplies	0	0	0	0	0	0	.00
678-0000-403.61-07	Projects	3,149	3,974	4,000	3,429	4,000	4,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	EVENT EXPENDITURES		4,000					
			4,000					
*	Supplies	7,044	10,734	6,250	6,801	8,512	8,550	36.80
678-0000-403.74-01	Computer Equipment	0	0	0	0	0	0	.00
*	Equipment	0	0	0	0	0	0	.00
**	Youth Commission	17,687	22,381	18,550	13,794	18,512	20,925	12.80
***	Youth Commission	17,687	22,381	18,550	13,794	18,512	20,925	12.80

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Youth Commission								
Youth Commission								
****		17,687	22,381	18,550	13,794	18,512	20,925	12.80

LAKE AGASSIZ DEVELOPMENT GROUP
LARC
LAKE AGASSIZ REGIONAL COUNCIL
417 Main Avenue • Fargo, ND 58103

• Cass County • Ransom County • Richland County
• Sargent County •Steele County • Traill County

RECEIVED
JUL 16 2014
CASS COUNTY COMMISSION

July 15, 2014

Cass County Commission
PO Box 2806
Fargo ND 58103

Dear Commissioner:

The Lake Agassiz Regional Council is requesting $16,500.00 for the 2015 budget year. The funds received from the county will be used to match Federal and/or State funds that Lake Agassiz Regional Council receives for administration and economic development.

The 2014 funds received were applied in the manner stated above. Other funding sources are:

U.S. Economic Development Administration - $62,000.00

Please feel free to contact me with any questions, and thank you for your support.

Sincerely,

Irvin D. Rustad
Executive Director

Lake Agassiz

2015	16,500
2014	15,000
2013	15,000
2012	15,000
2011	15,000
2010	15,000
2009	15,000

GREATER Fargo Moorhead
Economic Development Corporation

51 Broadway • Suite 500
Fargo, ND 58102
(701) 364-1900
Fax (701) 293-7819

July 30, 2014

The Greater Fargo Moorhead Economic Development Corporation continues its work to support and grow the regional economy through programming and strategies set forth in our plan of work.

Staff focuses on several key areas including business recruitment, business retention and expansion, workforce development including K-12 Science Engineering Technology Math (STEM) education, air service and entrepreneurial infrastructure.

Following are examples of ways we've executed our strategy:

With a focus on existing primary-sector companies, the GFMEDC conducted roughly 115 business retention visits through July. Through the business retention visits, the organization has learned about the continuing challenge to find adequate workforce, has connected companies with city, county and state resources and had provided connections with education and other industries to solve problems and fill gaps.

The GFMEDC continues to support the region's entrepreneurial ecosystem, assisting in organization and sponsorship of events like Startup Weekend, 1 Million Cups, Cultivate.YOU and TEDx. We've worked with partner organizations to help establish CoCo Fargo, the area's first collaborative coworking space. We are currently facilitating a focus group to instigate the creation of more angel funds for the region.

In the area of K-12 STEM education, GFMEDC staff continues to work with partner organizations both regionally and at a state level to evaluate and fill gaps in programming. In 2014, the GFMEDC brought Fargo, Moorhead and West Fargo Schools as well as the United Way of Cass Clay to form the Education that Works initiative. We have also established relationships with K-12 schools to get more students into manufacturing facilities for manufacturing day tours.

Air service, a critical part of infrastructure for both businesses and the traveling public, remains a high priority. The GFMEDC continues to work with the Airport Authority to try to recruit additional routes.

The GFMEDC is continually expanding its internal and external communications. We have cultivated relationships with local and regional media outlets doing numerous interviews particularly in print media. We have established ourselves as a thought leader in economic development. Our organization continues to utilize the website as a primary marketing and communication tool expanding our reach through various social media channels. The GFMEDC sends out monthly electronic newsletters, press releases and regularly updates blog posts.

Respectfully,

Jim Gartin
GFMEDC President

Economic Development

2015	574,200
2014	543,000
2013	516,000
2012	497,000
2011	473,800
2010	460,000
2009	435,000

GREATER Fargo Moorhead
Economic Development Corporation

Projects & Initiatives

General EDC Initiatives

FM Diversion Support- The GFMEDC participates in The Chamber's Business Leaders Taskforce regarding support of the diversion; encouraging business leaders to support diversion efforts and educating legislators on the impact of diversion.

Speakers Bureau – The GFMEDC coordinates with more than 50 business leaders, entrepreneurs, non-profit leaders and government representatives who have agreed to volunteer their time to speak to K-12 schools and higher-education institutions.

Valley Prosperity Partnership (VPP) - The VPP initiative, led by approximately twenty-eight leaders and the economic development corporations in Fargo Moorhead and Grand Forks, created an action-oriented strategy focused on six key areas for high value, sustained economic growth in the Red River Valley in both North Dakota and Minnesota. Those key areas will be carried out through the work of committees.

GFMEDC Board Committees - Committees formed to help further the goals and growth of the GFMEDC.

- Workforce
- Manufacturing Workforce
- Marketing
- Business Development

MSUM Sector Breakfasts- The GFMEDC helps to coordinate an ongoing series of meetings between the university and industry groups to better understand and respond to the skills needed for today's workforce. In 2014, the GFMEDC and the Education that Works Initiative added the sector "education".

Municipal & County Support – The GFMEDC staff attends city and county meetings answering questions and providing information to committees, councils, and commissions, as requested. The GFMEDC provided support to the City of Glyndon in regards to annexation and tax increment financing processes.

Technology – The GFMEDC uses Mircosoft Dynamics, a content management system. GFMEDC staff continues to implement and refine the system to track business retention and HR visits, projects and data to better service our primary-sector companies.

Immigration Roundtable– A roundtable discussion with Senator Heitkamp to discuss immigration reform and its impact on business.

Dakota Fiber Initiative-The GFMEDC participates in this statewide initiative focused on broadband policy and assessment. We have provided active leadership toward this effort to include a focus on the legislative and funding process to provide affordable, world class internet speed and reliability to residents and busineses.

GREATER Fargo Moorhead
Economic Development Corporation

Business Retention & Expansion/Research

Business Development Committee- This is a subcommittee of the GFMEDC Board of Directors that focuses on business development, assists with business contacts, and provides insight on local business community.

SmartBook – The GFMEDC developed this tool to provide an overview of state incentives in North Dakota and Minnesota for businesses. These books are regularly distributed to local lending institutions and other service providers to provide information on opportunities for local businesses.

Professional service provider awareness meetings- The GFMEDC meets annually with commercial brokers and business bankers to inform them of the GFMEDC programs and available incentives for clients. The SmartBook is used in these visits.

Business Retention & Expansion (BRE) Visit program –The GFMEDC visits approximately 150 businesses each year. These visits are to inform business leaders about incentives and assist in expansions and with workforce needs.

Targeted Attraction – The GFMEDC works with the state to attract businesses in targeted sectors by putting together comprehensive proposal packages. We also respond to direct inquiries or inquiries from site selectors. Our targeted industry sectors include IT, embedded technology and value-added ag.

Economic Development North Dakota- Mark Vaux, Executive VP of Business development, is an EDND board member and works on the Legislative Agenda.

ND Dept of Commerce Economic Development Foundation Collaboration- The GFMEDC provides feedback and insight to the advisory committee on programming and activities and attends ND Department of Commerce Roundtable events.

Sector Initiative Summits – The GFMEDC facilitates conversations with industry and education leaders to discuss synergies, opportunities and workforce readiness. We are in the planning phase of an IT sector summit to be held 3rd quarter of 2014. We are also exploring the idea of an engineering sector summit following the IT summit.

Economic Indicators– The GFMEDC gathers data that provides an overview of the current economic conditions of our metro. The Economic Indicators are distributed along with the GFMEDC newsletters. Indicator categories include Labor, Wages, Housing Permits, Cost of Living, Hector International Airport Boardings, and Sales & Use Tax.

Growth Initiative Fund (GIF) Management - The GIF manages a revolving loan pool for expanding primary-sector businesses. The GIF is exploring potential new funding programs to aid in financing gaps.

Public Inquiries – The GFMEDC responds to inquiries for demographic and community information from various organizations, businesses and other public members.

Annual Primary-Sector Employment and Capital Investment Survey – The GFMEDC administers an annual survey of primary-sector companies to get a pulse on employment and investment trends. Our organization has been collecting employment data since 2005 and instituted the capital investment section in 2013.

Cost of Living Data Collection — The GFMEDC collects cost of living data as a member of a larger organization, The Council for Community and Economic Research (C2ER) cost of living index. This index measures regional differences in the cost of consumer goods and services, excluding taxes and non-consumer expenditures for

professional and managerial households in the top income quintile. Fargo Moorhead is one of more than 300 participating MSA communities. The GFMEDC has been collecting this information since 2003.

SSBCI (State Small Business Credit Initiative) — The GFMEDC assists with the SSBCI which was formed when the government provided funding for small business to be used to enable growth or retention of employment. We serve as Fargo's representative on the steering committee and the loan committee.

Entrepreneurial Support and Development

CoWorking Space – The GFMEDC supports an initiative to develop a low cost space intended for budding start-up companies and entrepreneurs. The new facility is expected to open in August 2014.

Event Organization and Support

-Health Pitch- Platform for thought-leaders to share ideas regarding personal, community and global wellness.
-TEDxFargo- Independently organized TED events to spark conversations and connections.
-Startup Weekend- Fifty-four hour event in which teams take a business concept or idea from pitch to market. Since 2013, the GFMEDC has assisted in the sponsoring and facilitation of two Startup Weekends and one Women's Startup Weekend.
-Cultivate.you event- annual event to help support innovation and entrepreneurship in our community.
-Startup Drinks – Organized casual events allowing people to get together and talk about their ideas and gather entrepreneurial advice or support.
-1 Million Cups – Weekly program offering a local entrepreneur an opportunity to present their startup to a diverse audience of mentors, advisors, and entrepreneurs. The event draws more than 200 people every week.
-eCommerce Breakfasts – An opportunity for local companies in the eCommerce industry to gather to share ideas and provide support for each other.
-Hackathon – Originating from the winning pitch of the 2014 Startup Weekend, the Hackathons gather individuals to creatively develop tools that utilize open and accessible public data in the greater Fargo area.

Entrepreneurial Resource – The GFMEDC continues to build trusted relationships with the entrepreneurial community and providers who may be a resource to entrepreneurs. GFMEDC will meet with them, listen and learn about their current stage, and then provide any relevant information and make pertinent connections to assist the entrepreneurs.

Angel Fund – The GFMEDC is facilitating a focus group to explore the creation and administration of new Angel Funds in the area.

Workforce Attraction, Retention & Development

Health, Tech and Trades Expo – This expo is open to area 9th grade students early in December at the Fargodome. In 2013, there were 2,483 students that had the opportunity to visit, build, draw and operate equipment with 49 exhibitor companies that showcased 84 different careers. This expo allows companies to emphasize their job and educational opportunities while exposing students to all the careers early in high school to potentially build their curriculum around their interests.

Community Tours – The GFMEDC provides customized community tours for senior leadership positions and their spouses when they are in the Fargo Moorhead area interviewing for prospective positions. We provide them a community packet of local information to educate them on what the Fargo Moorhead area has to offer.

Workforce Committee – This committee focuses on workforce challenges within the FM metro including attraction, retention and development of workers.

Teachers in Industry – This program places K-12 teachers in a corporate work environment for a four-week internship in the summer. The internship focuses on the overall work process, moving the teacher through different departments in the organization. The GFMEDC developed and manages the program along with partner organizations.

Professors in Industry – The GFMEDC has partnered with higher education to place a professor in a local industry to allow the professor to focus on the engineering concepts used throughout that industry.

Job Shadow experience – The GFMEDC is partnering with area universities and businesses to give students an opportunity to learn more about all the different opportunities that exist within industry. The students can go and visit with a variety of businesses for two hours to ask questions and tour to learn more about what they do and the education required to work at that facility.

STEM Networks (ND, MN and Southeast Region)- the GFMEDC collaborates with various groups both statewide and regionally to work on initiatives to strengthen education industry connection and grow the talent pipeline.

CareerFM– The GFMEDC manages a jobs section on our website that markets careers in order to help recruit new residents to our region.

Manufacturing Day Tours – The GFMEDC has sponsored this event: October 2013 and April 2014. The events allowed area high school students to tour a diverse group of manufacturing companies and local community colleges to learn of the opportunities in manufacturing after high school graduation and where to obtain the education for those opportunities. In October approx. 70 students attended the event. In April, 92 students attended with their CTE instructors. Minn-Dak Manufacturing Association sponsored an IPad Air as the large give way to the students to promote taking the exit survey.

Education That *Works*– The GFMEDC has brought together local K-12 leaders and the United Way to work on three main initiatives:

- Teacher professional development
- Education and outreach regarding 21st century skills: 4C's
    - creativity
    - critical thinking
    - communication
    - collaboration
- Preparing teachers to teach differently- conversations have been held with MSUM to prepare current student teachers to be prepared to teach project- based learning in their classrooms once they graduate into the workforce.

Manufacturing Committee – This board committee is comprised of business leaders, k-12 and higher education and Job Service ND representatives that focus on manufacturing trends and various issues within manufacturing.

Venture Youth Alliance Board – GFMEDC participates as chair of the Community Board. The organizational vision is a community where the optimum conditions exist for all young people to thrive and reach their maximum potential.

FMHRA – The GFMEDC sits on the board of the local Human Resources Association as Workforce Readiness Director, providing information to the membership on local industry trends, economic indicators, incentives and workforce needs.

Counselors/Teachers to Minn-Dak meetings – Through our efforts and conversations at other meetings, the GFMEDC works with Minn-Dak Manufacturing Association to have all the area school counselors and Career & Tech Ed teachers to monthly Minn-Dak meetings in order to gain a clear understanding of the environment, opportunities that exist and skills that are needed within manufacturing today. Through April of 2014 there have been 22 teachers and counselors that have attended.

NDSCS Manufacturing grant and expansion- The GFMEDC has partnered with NDSCS and has been a member of the planning committee to address manufacturing needs. NDSCS has the support of 12 local manufacturing companies to help build a manufacturing technology training academy in Fargo. A request for funding will be submitted in the 2015 legislative session.

Alumni Relations – The GFMEDC collaborates with alumni organizations to sponsor events or giveaway items to market to alumni as motivation to return to the Fargo Moorhead area.
-Concordia Homecoming – gave away footballs at homecoming
-NDSU Football – banner ads on NDSU alumni football game watch sites
-MSUM – sponsored 4th of July and homecoming Color Race cups

HR Visits: The GFMEDC visits with HR representatives regarding various incentive programs, workforce needs and industry trends.

Career Fairs: The GFMEDC has attended career fairs to visit with graduating students and provide them quality of life and community information to retain them in the Fargo Moorhead area.

Presentations: Our organization has done numerous presentations to groups and continues to reach out to the public. Examples of recent presentations include: Chamber Economic Outlook Forum, FMHRA, Park Company, Small Business Innovation Summit, Governor's Summit, CareerX held at NDS, Kiwanis and Optimist's club.

Marketing

Fargo Moorhead Images Magazine – The GFMEDC partner with Livability to develop a yearly magazine that highlights the businesses and quality of life aspects of the region.

Digital Marketing Strategy – The GFMEDC maintains a robust digital marketing strategy including digital ads, Google AdWords campaigns and social media ads in order to increase traffic to our website.

Print Marketing – The GFMEDC maintains a presence in print media marketing to job seekers and businesses. We won two Addy Awards for our print ads.

Social Media Efforts - The GFMEDC manages several social media accounts including Facebook, Twitter, LinkedIn and Pinterest. Through our social media efforts we providing information and connect with potential businesses and residents.

Website – The GFMEDC uses the website to provide information and to market to people and businesses looking to relocate to the area. Our website won the Silver Award from the International Economic Development Council. We

also recently redesigned and incorporated Careerfm.com into the EDC site making it more relevant and user friendly for employers and job seekers.

Website Content Development – The GFMEDC continually reviews content, updates information, and adds pages and links.

SmartMove Fargo Moorhead "Agents" (Ambassador Campaign) – This campaign focuses on people who have moved to the area in order to tell their/our story in short videos. The campaign also contains a component that allows new residents (on a voluntary basis) to act as a resource for others moving into the area.

Marketing Committee— This subcommittee of the GFMEDC Board of Directors consists of local marketing and business leaders who focus on initiatives to market the region.

Media Relations: The GFMEDC manages relationships with local, regional and national media outlets. We cultivate relationships and respond to media inquiries. We have partnered with Flint Communications and the local entrepreneurial community to garner national media attention.

Investor Relations

Monthly Electronic Newsletter – The GFMEDC manages and distributes a monthly electronic newsletter that highlights the GFMEDC and economic development news.

Annual Meeting – The GFMEDC holds an annual meeting for investors and stakeholders providing an update on our initiatives.

Annual Report – The GFMEDC puts together a comprehensive annual report that highlights the focus of the EDC and recaps some of our major initiatives.

Blog (Area Voices) – The GFMEDC manages content for a blog that is featured on InForum's Area Voices.

Annual Investor Visits – The GFMEDC meets annually with current investors as well as past investors to update them on programs and initiatives of the GFMEDC.

Greater Fargo Moorhead Economic Development Corporation

2015 Plan of Work

Mission: The mission of the Greater Fargo Moorhead Economic Development Corporation is to grow and diversify the economy in Cass and Clay Counties by attracting, expanding, and retaining primary sector employers.

Objective 1	***Retain and expand existing major employers***	***Timeline (?)***
Strategy A	Maintain visitation program for all primary-sector companies located in Cass and Clay Counties.	Ongoing
	Tactic: Call on largest 100 primary sector employers annually, call on additional employers at least every other year or on an as-needed basis, utilize CRM system to track information	Ongoing
	Tactic: Identify companies that are primary-sector, provide assistance to new and existing primary-sector companies.	Ongoing
	Tactic: Facilitate access to state programs for primary-sector businesses, such as North Dakota New Jobs Training Program, PACE loans, tax credits, etc.	Ongoing
	Tactic: Continue with outreach programming to provide information about EDC services and connect primary-sector companies to programs	Ongoing
Strategy B	Respond to situations where a company currently located in Cass or Clay County is considering relocation outside the metropolitan area.	Ongoing
Strategy C	Respond to situations where a Cass or Clay County business is being acquired by an outside company.	Ongoing
Strategy D	Implement a corporate visitation plan for companies with headquarters outside of Cass and Clay County.	Ongoing
Objective 2	***Attract new businesses to Fargo Moorhead and help entrepreneurs start new businesses***	***Timeline***
Strategy A	Attract business prospects by marketing the Greater Fargo Moorhead area as a location for the expansion or relocation of primary-sector companies on a targeted basis.	Ongoing
	Tactic: Evaluate and develop a marketing strategy based on Fourth Economy's Strategic Plan for 2015	Ongoing
	Tactic: Work with municipalities to develop and support their recruitment strategies.	Ongoing
	Tactic: Maintain proposal and collateral materials.	Ongoing
Strategy B	Respond to leads and requests for information.	Ongoing
	Tactic: Respond to leads generated by the North Dakota Department of Commerce and the Minnesota Department of Employment and Economic Development.	Ongoing
	Tactic: Respond to all requests for information from prospective primary-sector	Ongoing

	businesses.	
Strategy C	Facilitate access to state programs for new primary sector businesses.	Ongoing
Objective 3	**Workforce attraction and development**	**Timeline**
Strategy A	Evaluate and execute a comprehensive national strategy to recruit new residents, including former residents, to alleviate workforce shortages in in-demand careers.	2015
	Tactic: Implement a comprehensive strategy of promoting local job opportunities in Greater FM, including the promotion of the SmartMove website, to various audiences outside of the region.	Ongoing
	Tactic: Work with university alumni associations to implement a comprehensive strategy aimed at alumni, including promotion of the SmartMove website, to the alumni of local universities.	Ongoing
Strategy B	Develop and implement an employee attraction and retention program.	Ongoing
	Tactic: Manage community tour program, provide packet of community information	Ongoing
	Tactic: Develop and maintain the Ambassador Program.	
Strategy C	Work with local universities to develop and implement a campaign to retain university students to Fargo Moorhead.	Ongoing
Strategy D	Become a national leader in STEM education reform and awareness	Ongoing
	Tactic: Partner with STEM-focused organizations to support asset mapping of STEM activities and education at area schools and businesses.	Ongoing
	Tactic: Participate in a plan for the coordinated delivery of STEM education activities.	Ongoing
	Tactic: Support the Health, Tech & Trades Career Expo and discuss expanding this event to include other STEM-based careers.	Ongoing/Annually
	Tactic: Support *Teachers in Industry* and *Professors in Industry* internship programs	Ongoing
	Tactic: Partner with United Way and area schools to support *Education That Works* initiatives	Ongoing
Strategy E	Work with local and regional organizations that focus on workforce development	Ongoing
	Tactic: Utilize the workforce and manufacturing committees to understand and address workforce needs including shortages of key employers and industries.	Ongoing
	Tactic: Engage manufacturing sector to participate in workforce development initiatives.	Ongoing
	Tactic: Convey identified needs to workforce council.	Ongoing
	Tactic: Maintain and build upon existing relationships with HR staff representing area employers.	Ongoing
Objective 4	**Entrepreneurial support and development**	
Strategy A	Support entrepreneurial infrastructure development.	Ongoing

	Tactic: Support CoCo Fargo co-working space with local programming and promoting utilization of the facility.	Ongoing
	Tactic: Provide staff and office support to local entrepreneurial efforts.	Ongoing
	Tactic: Pursue funding sources at a local, state and federal level.	Ongoing
Strategy B	Foster an environment for university/industry partnership and entrepreneurship by capitalizing on the economic development capacity of university faculty, researchers and students.	Ongoing
	Tactic: Continue to work with local universities to ensure the proper pathways exist for university faculty and students to partner with business and non-profit entities.	Ongoing
Objective 5	***Build regional capacity/implement Cass/Clay Economic Strategy***	***Timeline***
Strategy A	Work with local universities to promote strategic hiring and program and curriculum alignment, to work toward being nationally renowned in the target technologies.	Ongoing
	Tactic: Update as needed: course offerings at regional higher education institutions in the disciplines related to targeted technologies.	Ongoing
	Tactic: Organize a group of internal and external experts to review course offerings and faculty expertise and identify gaps that can be filled by curriculum alignment and/or strategic hiring.	
Strategy B	Pursue partnerships with national and international corporations, local, state and federal officials, and foundations, to facilitate job creation and develop research institutions in target technologies.	Ongoing
	Tactic: Continue to foster strategic research initiatives between the universities and private sector, focusing on commercialization and partnerships.	Ongoing
	Tactic: Hold meetings and industry sector summits with higher education and industry leaders to discuss strategies to develop talent to meet the needs of growing companies.	Ongoing
Strategy C	Continue to work with the Fargo Airport Authority to expand air service.	Ongoing
	Tactic: Continue to work on opening direct daily air service to Seattle, WA and Atlanta, GA	
Objective 6	***Monitor and research local, national and global economic conditions for purposes of reporting, forecasting and developing regional economic strategy***	***Timeline***
Strategy A	Maintain community intelligence including key areas of real estate, demographics, labor market, infrastructure and economic base/profile.	Ongoing/monthly
Strategy B	Provide (as needed) competitor city intelligence, including cost of doing business assessment, for comparative analysis, in target industries.	Ongoing
Strategy C	Maintain economic indicator series.	Ongoing
Strategy D	Continue participation in C2ER Cost of Living Survey.	Ongoing

Objective 7	Development Campaign	Timeline
Strategy A	Continue to implement targeted campaign strategy for investors	2015
Strategy B	Develop and implement targeted campaign strategy for new investors	2015
Objective 8	**Marketing and Communications**	**Timeline**
Strategy A	Utilize website as a marketing and communication tool.	Ongoing
	Tactic: Continue to review and update website content	Ongoing
	Tactic: Monitor and improve Search Engine Optimization (SEO)	Ongoing
Strategy B	Utilize social media to communicate with various target audiences	
Strategy C	Implement investor/public relations activities as described in Communication Plan.	Ongoing
	Tactic: Send out monthly electronic newsletter to investor and partner organizations	Ongoing/monthly
Strategy D	Utilize the Marketing Committee to develop and implement unique marketing strategies and/or to provide support to current strategies	
Strategy E	Implement community relations activities as described in Communication Plan.	Ongoing
Strategy F	Implement legislative relations activities.	Ongoing
Strategy G	Maintain, update and develop collateral material to support all objectives. Examples include quality of life DVD, quality of life brochure and student-focused brochure.	Ongoing/as needed
Objective 9	**Use the Growth Initiative Fund to further the region's economic development strategy**	**Timeline**
Strategy A	Administer existing loan programs.	Ongoing
Strategy B	Explore potential new funding programs that promote business development and are supportive of the economic strategy of GFMEDC and Cass County.	Ongoing
Objective 10	**Influence state economic development policy**	**Timeline**
Strategy A	Communicate, and provide testimony, to the Minnesota and North Dakota legislatures regarding economic development, when requested.	Ongoing
Strategy B	Develop a legislative agenda for economic development policy in Minnesota and North Dakota.	Ongoing
Strategy C	Be a leader in the development of legislation that will advance our region with globally competitive programs and infrastructure.	Ongoing
Strategy D	Work with partner economic development organizations to support legislation that enhances economic growth.	Ongoing

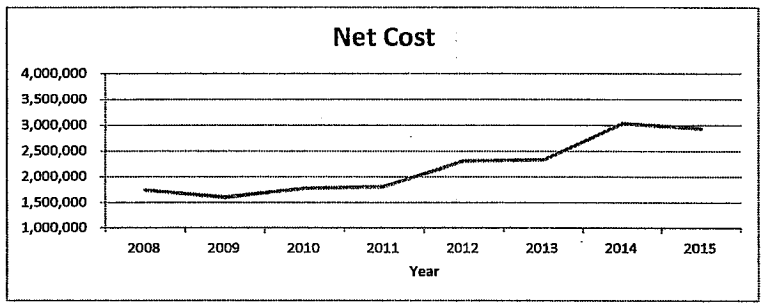
Greater Fargo Moorhead Economic Development Corporation Statement of Other Funding Sources for 2013 and 2014

As of June 30, 2014, the GFMEDC has received Private Sector Funding in the form of individual business contributions totaling $ 228,525 for 2014 budget year. As of June 30, 2014 the GFMEDC has received $ 630,500 Public Sector Funding for the budget year 2014. The GFMEDC anticipates the collection of an additional $ 349,175 Private Sector Funding and the remaining $ 25,000.00 Public Sector Funding.

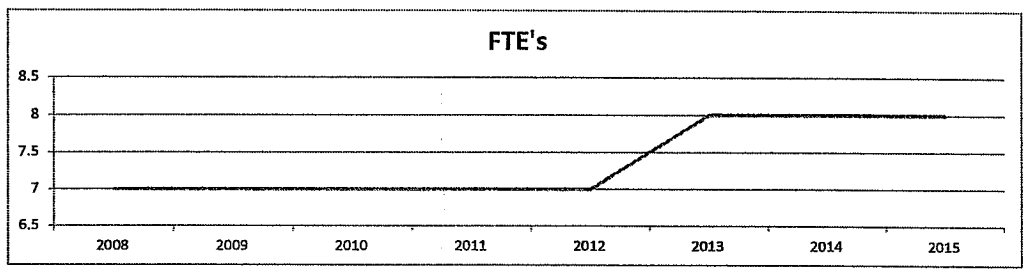
For the 2015 Budget Year, the GFMEDC anticipates Private Sector Funding totaling $ 581,325 and additional Public Sector Funding totaling $112,500.

Administrator's Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Expenditures								
Operations	224,700	246,869	247,645	288,317	298,200	314,497	319,171	311,219
Buildings & Grounds:								
General	132,504	141,919	149,113	158,656	164,194	241,137	233,008	243,736
Courthouse	367,680	312,345	581,065	382,231	934,508	638,997	790,800	1,020,500
Jail	675,922	598,967	523,753	705,027	610,876	848,037	839,814	804,196
Annex	307,102	268,383	237,321	229,442	260,024	243,010	809,923	519,040
Risk Management	29,288	30,958	33,743	41,131	40,363	42,707	41,199	42,585
Total Expenditures	1,737,197	1,599,440	1,772,640	1,804,804	2,308,165	2,328,385	3,033,915	2,941,276
Net Cost	1,737,197	1,599,440	1,772,640	1,804,804	2,308,165	2,328,385	3,033,915	2,941,276



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Administrator	1	1	1	1	1	1	1	1
Personal	2	2	2	2	2	2	2	2
Buildings & Grounds	4	4	4	4	4	5	5	5
Total	7	7	7	7	7	8	8	8



PROPOSED 2015 COUNTY ADMINSTRATOR BUDGET SUMMARY

AREA	2014 BUDGET	2014 PROJECTION	2015 DEPARTMENT REQUEST	CHANGE FROM 2014 BUDGET	PERCENT CHANGE FROM 2014 BUDGET
Operations	$323,652	$317,824	$311,219	-$12,433	-3.8%
Buildings and Grounds	$227,089	$233,008	$243,736	$16,647	7.3%
Courthouse	$831,500	$790,800	$1,020,500	$189,000	22.7%
Jail	$701,951	$782,396	$804,196	$102,245	14.6%
Annex	$465,540	$656,540	$519,040	$53,500	11.5%
Risk Management	$41,199	$41,199	$42,585	$1,386	3.4%
Total	$2,590,931	$2,821,767	$2,941,276	$350,345	13.5%

Summary of Discretionary Spending and Capital Items recommended in 2015

Furniture in the Annex conference room and Partial Sheriff's office	$270,000
Tuckpointing the masonry on the old portion of the courthouse building	$18,000
2 bathroom finish and fixture upgrades	$40,000
Replacement of the parking lot lights with more efficient LED lights	$23,000
Replacement of carpeting at the basement, 1st, and 4th floor of the annex	$185,000
Total	$536,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1501-411.10-01	Department Head	97,195	99,598	98,486	57,451	98,486	100,456	2.00
101-1501-411.10-05	Full Time Salaries	86,464	90,688	99,160	63,149	101,002	90,474	8.76-
101-1501-411.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-1501-411.10-35	Overtime Salaries	55	3,575	0	274	300	0	.00
*	Salaries	183,714	193,861	197,646	120,874	199,788	190,930	3.40-
101-1501-411.20-01	Social Security	10,152	10,375	9,878	7,260	10,246	10,827	9.61
101-1501-411.20-05	Medicare	2,535	2,691	2,745	1,698	2,868	2,677	2.48-
101-1501-411.20-10	Retirement	18,642	21,099	23,864	13,789	24,089	23,040	3.45-
101-1501-411.20-15	Workers Compensation	372	303	353	323	353	359	1.70
101-1501-411.20-20	Unemployment	0	0	0	0	0	0	.00
101-1501-411.20-25	Health Insurance	23,644	25,593	25,749	12,110	19,929	20,268	21.29-
101-1501-411.20-26	Group Life Insurance	1,335	1,366	1,347	834	1,347	1,448	7.50
101-1501-411.20-27	EAP	11,550	11,550	12,000	7,920	12,000	12,000	.00
101-1501-411.20-35	Dental Insurance	1,318	1,312	1,320	770	1,320	1,320	.00
*	Benefits	69,548	74,289	77,256	44,704	72,152	71,939	6.88-
101-1501-411.34-02	Section 125 Admin.	12,612	13,316	14,000	6,485	14,000	14,000	.00
*	Purchased Services	12,612	13,316	14,000	6,485	14,000	14,000	.00
101-1501-411.43-01	Copier	2,433	2,566	3,000	995	3,000	3,000	.00
*	Maintenance Agreements	2,433	2,566	3,000	995	3,000	3,000	.00
101-1501-411.53-01	Office Telephone	1,212	1,192	1,500	625	1,500	1,500	.00
101-1501-411.53-05	Computer Time Charges	0	0	2,100	0	0	0	100.00-
101-1501-411.53-10	Cell Phones	1,267	890	1,200	324	1,200	1,200	.00
*	Communication	2,479	2,082	4,800	949	2,700	2,700	43.75-
101-1501-411.54-02	Employment	4,097	6,362	8,000	3,180	8,000	8,000	.00
*	Publishing	4,097	6,362	8,000	3,180	8,000	8,000	.00
101-1501-411.57-01	Education Travel&Per Diem	643	1,678	1,000	811	1,000	1,000	.00
101-1501-411.57-02	Seminar Registration	2,791	1,280	1,500	3,700	4,000	1,500	.00
101-1501-411.57-03	Human Resource Training	76	0	1,000	757	1,000	1,500	50.00
*	Education & Seminars	3,510	2,958	3,500	5,268	6,000	4,000	14.29
101-1501-411.58-01	Travel Costs & Per Diem	2,181	3,630	4,000	1,991	2,000	4,000	.00
*	Travel Cost/Per Diem	2,181	3,630	4,000	1,991	2,000	4,000	.00
101-1501-411.59-08	Ass. of County Engineers	1,498	0	1,500	40	40	200	86.67-
*	Organization Memberships	1,498	0	1,500	40	40	200	86.67-
101-1501-411.61-01	General Office Supplies	1,925	3,604	2,500	1,478	2,500	3,000	20.00
101-1501-411.61-02	Postage	1,515	1,372	1,000	293	1,000	1,500	50.00
101-1501-411.61-05	Printing & Forms	2,669	3,580	4,000	2,797	5,000	4,000	.00
*	Supplies	6,109	8,556	7,500	4,568	8,500	8,500	13.33

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1501-411.64-01	Reference Books	239	20	500	827	826	800	60.00
*	Books & Subscriptions	239	20	500	827	826	800	60.00
101-1501-411.65-01	PC Software	787	690	650	634	650	650	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			650				
				650				
*	Software	787	690	650	634	650	650	.00
101-1501-411.74-01	Computer Equipment	299	4,605	800	1,016	1,015	2,000	150.00
LEVEL	TEXT		TEXT AMT					
DEPT	LAPTOP REPLACEMENT			2,000				
				2,000				
101-1501-411.74-02	Office Equipment	8,694	1,562	500	0	500	500	.00
*	Equipment	8,993	6,167	1,300	1,016	1,515	2,500	92.31
101-1501-411.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	298,200	314,497	323,652	191,531	319,171	311,219	3.84-
101-1502-411.10-05	Full Time Salaries	106,784	132,436	140,943	82,169	140,943	147,169	4.42
101-1502-411.10-35	Overtime Salaries	0	0	2,000	226	2,000	2,000	.00
*	Salaries	106,784	132,436	142,943	82,395	142,943	149,169	4.36
101-1502-411.20-01	Social Security	6,292	7,704	8,152	4,830	8,152	8,571	5.14
101-1502-411.20-05	Medicare	1,472	1,802	1,907	1,130	1,907	2,004	5.09
101-1502-411.20-10	Retirement	10,956	14,913	17,280	10,074	17,280	18,043	4.42
101-1502-411.20-15	Workers Compensation	2,706	2,690	3,181	2,554	3,181	3,371	5.97
101-1502-411.20-20	Unemployment	0	0	0	0	0	0	.00
101-1502-411.20-25	Health Insurance	17,376	23,494	24,096	15,302	26,499	28,648	18.89
101-1502-411.20-35	Dental Insurance	936	1,212	1,280	739	1,280	1,280	.00
*	Benefits	39,738	51,815	55,896	34,629	58,299	61,917	10.77
101-1502-411.33-09	Consulting	0	0	0	5,549	10,000	10,000	.00
*	Professional Services	0	0	0	5,549	10,000	10,000	.00
101-1502-411.42-02	Snow Removal	1,763	0	7,500	0	0	0	100.00-
101-1502-411.42-04	Lawn Care	6,125	6,125	8,500	2,835	8,500	8,500	.00
*	Cleaning Services	7,888	6,125	16,000	2,835	8,500	8,500	46.88-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1502-411.53-01	Office Telephone	399	384	800	193	800	800	.00
101-1502-411.53-10	Cell Phones	2,630	3,272	3,000	1,313	3,000	3,400	13.33
*	Communication	3,029	3,656	3,800	1,506	3,800	4,200	10.53
101-1502-411.58-01	Travel Costs & Per Diem	8	9	500	0	500	500	.00
*	Travel Cost/Per Diem	8	9	500	0	500	500	.00
101-1502-411.62-06	Gasoline & Oil	2,656	4,543	4,000	1,721	4,000	4,000	.00
*	Energy Supplies	2,656	4,543	4,000	1,721	4,000	4,000	.00
101-1502-411.63-02	Routine Maintenance	3,566	1,493	3,500	2,036	3,500	4,000	14.29
*	Vehicles	3,566	1,493	3,500	2,036	3,500	4,000	14.29
101-1502-411.65-01	PC Software	525	418	450	423	450	450	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			450				
				450				
*	Software	525	418	450	423	450	450	.00
101-1502-411.73-01	Special Assessments	0	0	0	0	0	0	.00
*	Imp Other Than Buildings	0	0	0	0	0	0	.00
101-1502-411.74-01	Computer Equipment	0	1,021	0	1,016	1,016	1,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	SCANNER			1,000				
				1,000				
101-1502-411.74-06	Vehicles	0	39,621	0	0	0	0	.00
*	Equipment	0	40,642	0	1,016	1,016	1,000	.00
101-1502-411.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Buildings & Grounds Gen	164,194	241,137	227,089	132,110	233,008	243,736	7.33
101-1503-411.41-01	Water,Sewer,Garbage	16,063	13,563	20,000	5,283	20,000	15,000	25.00-
*	Utilities	16,063	13,563	20,000	5,283	20,000	15,000	25.00-
101-1503-411.42-03	Custodial	82,191	139,871	150,000	81,658	150,000	160,000	6.67
*	Cleaning Services	82,191	139,871	150,000	81,658	150,000	160,000	6.67
101-1503-411.43-04	HVAC System	32,809	34,449	40,000	24,114	40,000	44,000	10.00
101-1503-411.43-05	Elevator	2,198	2,714	5,500	2,682	5,000	6,000	9.09

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1503-411.43-06	Emergency Generator	0	0	0	0	0	0	.00
*	Maintenance Agreements	35,007	37,163	45,500	26,796	45,000	50,000	9.89
101-1503-411.47-01	General Maintenance	117,626	154,272	280,000	60,903	140,000	173,000	38.21-

LEVEL	TEXT	TEXT AMT
DEPT	COURTHOUSE PROJECTS INCLUDE:	
	TUCKPOINTING MASONRY ON EXTERIOR OF OLD BUILDING	18,000
	COURTHOUSE BATHROOM FINISH UPGRADES	40,000
	REPLACE PARKING LOTS LIGHTS WITH LED LIGHTS	15,000
	OTHER ROUTINE MAINTENANCE WORK	100,000
		173,000

101-1503-411.47-02	Carpet/Tile	0	0	0	0	0	0	.00
101-1503-411.47-03	Filter Replacements	0	0	0	0	0	0	.00
101-1503-411.47-04	Signage	0	0	2,000	0	2,000	500	75.00-
101-1503-411.47-06	Painting	5,000	7,399	10,000	136	10,000	5,000	50.00-
101-1503-411.47-07	Masonry	0	0	0	0	0	15,000	.00
*	Building Repairs	122,626	161,671	292,000	61,039	152,000	193,500	33.73-
101-1503-411.57-01	Education Travel&Per Diem	0	0	0	0	0	0	.00
101-1503-411.57-02	Seminar Registration	20	0	0	200	200	0	.00
*	Education & Seminars	20	0	0	200	200	0	.00
101-1503-411.61-04	Operational Supplies	25,728	25,264	40,000	12,344	40,000	40,000	.00
*	Supplies	25,728	25,264	40,000	12,344	40,000	40,000	.00
101-1503-411.62-02	Electricity & Gas	184,790	232,851	270,000	134,783	270,000	270,000	.00
101-1503-411.62-04	Fuel Oil	7,966	10,167	10,000	0	10,000	10,000	.00
*	Energy Supplies	192,756	243,018	280,000	134,783	280,000	280,000	.00
101-1503-411.74-02	Office Equipment	457,560	14,233	0	0	0	278,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	COURTHOUSE PARTIAL SHERIFF OFFICE FURNITURE REPL	200,000
	REPLACE TABLES IN CHAIRS IN ANNEX TRAINING ROOM	78,000
		278,000

101-1503-411.74-03	Maintenance Equipment	2,557	4,214	4,000	4,620	5,000	4,000	.00
101-1503-411.74-15	Heavy Equipment	0	0	0	98,600	98,600	0	.00
*	Equipment	460,117	18,447	4,000	103,220	103,600	282,000	6,950.00
**	Courthouse	934,508	638,997	831,500	425,323	790,800	1,020,500	22.73
101-1504-411.10-05	Full Time Salaries	53,392	66,222	70,474	41,083	70,474	73,587	4.42
101-1504-411.10-07	On-Call	2,900	2,900	3,000	1,133	3,000	3,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1504-411.10-35	Overtime Salaries	0	0	0	251	300	0	.00
*	Salaries	56,292	69,122	73,474	42,467	73,774	76,587	4.24
101-1504-411.20-01	Social Security	3,305	3,992	4,262	2,476	4,262	4,472	4.93
101-1504-411.20-05	Medicare	773	934	997	579	997	1,046	4.91
101-1504-411.20-10	Retirement	5,478	7,456	8,640	5,037	8,640	9,022	4.42
101-1504-411.20-15	Workers Compensation	1,429	1,399	1,590	1,304	1,590	1,685	5.97
101-1504-411.20-20	Unemployment	0	0	0	0	0	0	.00
101-1504-411.20-25	Health Insurance	9,200	12,207	12,048	7,809	13,251	14,324	18.89
101-1504-411.20-35	Dental Insurance	494	630	640	376	640	640	.00
*	Benefits	20,679	26,618	28,177	17,581	29,380	31,189	10.69
101-1504-411.41-01	Water,Sewer,Garbage	68,240	59,077	50,000	22,415	50,000	60,000	20.00
*	Utilities	68,240	59,077	50,000	22,415	50,000	60,000	20.00
101-1504-411.42-02	Snow Removal	0	0	0	0	0	0	.00
101-1504-411.42-03	Custodial	46,497	41,549	52,000	24,237	52,000	52,000	.00
101-1504-411.42-04	Lawn Care	14,473	14,602	20,000	6,857	20,000	22,000	10.00
*	Cleaning Services	60,970	56,151	72,000	31,094	72,000	74,000	2.78
101-1504-411.43-04	HVAC System	0	0	0	0	0	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	COMBINED WITH GENERAL MAINTENANCE-NO BUDGET AMOUNT							
101-1504-411.43-05	Elevator	647	667	0	689	700	800	.00
*	Maintenance Agreements	647	667	0	689	700	800	.00
101-1504-411.47-01	General Maintenance	64,064	113,773	75,000	54,320	125,000	115,000	53.33
LEVEL	TEXT		TEXT AMT					
DEPT	UPGRADE HVAC CONTROLS		40,000					
	OTHER ROUTINE MAINTENANCE		75,000					
			115,000					
101-1504-411.47-02	Carpet/Tile	0	11,051	10,000	1,592	10,000	10,000	.00
101-1504-411.47-04	Signage	0	0	0	0	0	0	.00
101-1504-411.47-06	Painting	1,568	1,697	5,000	0	5,000	5,000	.00
*	Building Repairs	65,632	126,521	90,000	55,912	140,000	130,000	44.44
101-1504-411.53-01	Office Telephone	404	380	600	189	600	600	.00
*	Communication	404	380	600	189	600	600	.00
101-1504-411.61-04	Operational Supplies	19,542	15,913	12,000	12,157	15,000	20,000	66.67
*	Supplies	19,542	15,913	12,000	12,157	15,000	20,000	66.67
101-1504-411.62-02	Electricity & Gas	302,968	380,858	350,000	210,560	350,000	380,000	8.57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1504-411.62-04	Fuel Oil	0	0	25,000	42,481	50,000	25,000	.00
*	Energy Supplies	302,968	380,858	375,000	253,041	400,000	405,000	8.00
101-1504-411.63-02	Routine Maintenance	0	0	0	0	0	0	.00
*	Vehicles	0	0	0	0	0	0	.00
101-1504-411.65-01	PC Software	232	226	300	305	305	320	6.67
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES		320					
			320					
*	Software	232	226	300	305	305	320	6.67
101-1504-411.73-01	Special Assessments	14,448	112,106	400	638	637	700	75.00
LEVEL	TEXT		TEXT AMT					
DEPT	DRAIN MAINTENANCE ASSESSMENTS		700					
			700					
*	Imp Other Than Buildings	14,448	112,106	400	638	637	700	75.00
101-1504-411.74-01	Computer Equipment	822	398	0	0	0	5,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	SECURITY SYSTEM COMPUTER UPGRADES		5,000					
			5,000					
101-1504-411.74-06	Vehicles	0	0	0	0	0	0	.00
101-1504-411.74-15	Heavy Equipment	0	0	0	57,417	57,418	0	.00
*	Equipment	822	398	0	57,417	57,418	5,000	.00
101-1504-411.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
101-1504-425.34-10	Security	0	0	0	0	0	0	.00
*	Purchased Technical Serv	0	0	0	0	0	0	.00
**	County Jail	610,876	848,037	701,951	493,905	839,814	804,196	14.57
101-1505-411.41-01	Water,Sewer,Garbage	7,293	8,655	9,000	3,949	9,000	9,000	.00
*	Utilities	7,293	8,655	9,000	3,949	9,000	9,000	.00
101-1505-411.42-03	Custodial	44,651	44,796	58,000	26,046	58,000	58,000	.00
*	Cleaning Services	44,651	44,796	58,000	26,046	58,000	58,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1505-411.43-04	HVAC System	32,808	34,449	55,000	24,114	55,000	55,000	.00
101-1505-411.43-05	Elevator	2,198	2,264	3,500	1,753	3,500	3,500	.00
*	Maintenance Agreements	35,006	36,713	58,500	25,867	58,500	58,500	.00
101-1505-411.47-01	General Maintenance	62,233	38,213	115,000	39,568	270,000	68,000	40.87-

LEVEL	TEXT	TEXT AMT
DEPT	REPLACE PARKING LOT LIGHTS WITH LED	8,000
	WALL ADDITION IN LOBBY	10,000
	OTHER ROUTINE MAINTENANCE	50,000
		68,000

101-1505-411.47-02	Carpet/Tile	0	0	85,000	0	120,000	185,000	117.65

LEVEL	TEXT	TEXT AMT
DEPT	REPLACE CARPET AT ANNEX BASEMENT 1ST AND 4TH FLOOR	185,000
		185,000

101-1505-411.47-04	Signage	0	0	0	0	0	500	.00
101-1505-411.47-05	Sidewalks	0	0	0	0	0	0	.00
101-1505-411.47-06	Painting	5,000	1,510	5,000	0	5,000	5,000	.00
101-1505-411.47-07	Masonry	0	0	0	0	0	0	.00
*	Building Repairs	67,233	39,723	205,000	39,568	395,000	258,500	26.10
101-1505-411.61-04	Operational Supplies	16,266	17,936	30,000	11,885	30,000	30,000	.00
*	Supplies	16,266	17,936	30,000	11,885	30,000	30,000	.00
101-1505-411.62-02	Electricity & Gas	89,536	95,148	100,000	58,557	100,000	100,000	.00
101-1505-411.62-04	Fuel Oil	0	0	5,000	5,082	6,000	5,000	.00
*	Energy Supplies	89,536	95,148	105,000	63,639	106,000	105,000	.00
101-1505-411.73-01	Special Assessments	39	39	40	39	40	40	.00
*	Imp Other Than Buildings	39	39	40	39	40	40	.00
101-1505-411.74-11	Generator Lease	0	0	0	0	0	0	.00
101-1505-411.74-15	Heavy Equipment	0	0	0	153,383	153,383	0	.00
*	Equipment	0	0	0	153,383	153,383	0	.00
**	Annex	260,024	243,010	465,540	324,376	809,923	519,040	11.49
101-1510-411.10-01	Department Head	32,397	33,206	32,829	19,149	32,829	33,485	2.00
101-1510-411.10-05	Full Time Salaries	0	0	0	0	0	0	.00
101-1510-411.10-35	Overtime Salaries	0	1,192	0	0	0	0	.00
*	Salaries	32,397	34,398	32,829	19,149	32,829	33,485	2.00
101-1510-411.20-01	Social Security	1,706	1,703	1,362	1,158	1,362	1,814	33.19

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Administrator								
General Fund								
101-1510-411.20-05	Medicare	453	487	464	271	464	472	1.72
101-1510-411.20-10	Retirement	3,256	3,660	4,025	2,348	4,025	4,105	1.99
101-1510-411.20-15	Workers Compensation	34	27	32	33	32	33	3.13
101-1510-411.20-25	Health Insurance	2,397	2,315	2,367	1,381	2,367	2,556	7.98
101-1510-411.20-35	Dental Insurance	120	117	120	70	120	120	.00
*	Benefits	7,966	8,309	8,370	5,261	8,370	9,100	8.72
101-1510-411.53-01	Office Telephone	0	0	0	0	0	0	.00
*	Communication	0	0	0	0	0	0	.00
101-1510-411.57-04	Training Program	0	0	0	0	0	0	.00
*	Education & Seminars	0	0	0	0	0	0	.00
101-1510-411.58-01	Travel Costs & Per Diem	0	0	0	0	0	0	.00
*	Travel Cost/Per Diem	0	0	0	0	0	0	.00
101-1510-411.61-01	General Office Supplies	0	0	0	0	0	0	.00
*	Supplies	0	0	0	0	0	0	.00
101-1510-411.74-01	Computer Equipment	0	0	0	0	0	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	COMPUTER REPLACEMENTS							
*	Equipment	0	0	0	0	0	0	.00
**	Risk Management	40,363	42,707	41,199	24,410	41,199	42,585	3.36
***	General Fund	2,308,165	2,328,385	2,590,931	1,591,655	3,033,915	2,941,276	13.52
****	County Administrator	2,308,165	2,328,385	2,590,931	1,591,655	3,033,915	2,941,276	13.52

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: County Administrator

Period Covered (from-to): 1/1/15 through 12/31/15

Date:

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY:
o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
1. The County Administrator will continue to take a leadership role in planning, design, and construction of the FM Area Diversion project.						
2. During 2015 the County Administrator will complete the facility improvement projects contained in the 2015 budget						
3. During 2015 the County Administrator will continue to work with the newly hired Human Resource staff to provide training and strive to improve efficencies while complying with all legal requirements.						
4. During 2015 the County Administrator will continue to work with Federal and State Legislators to promote Cass County priorities						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ADMINISTRATION INCLUDING THE ADMINISTRATOR, HUMAN RESOURCE AND BUILDING/GROUNDS STAFF

ACTUAL YEAR 1												2015 YEAR 2												2016 YEAR 3												2017 YEAR 4												2018 YEAR 5												2019	CASS COUNTY GOVERNMENT
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D		Classifications
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		EXEMPT
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7		NON-EXEMPT
																																																														PARTTIME
																																																														OTHER

NARRATIVE:

YEAR

1

2

3

4

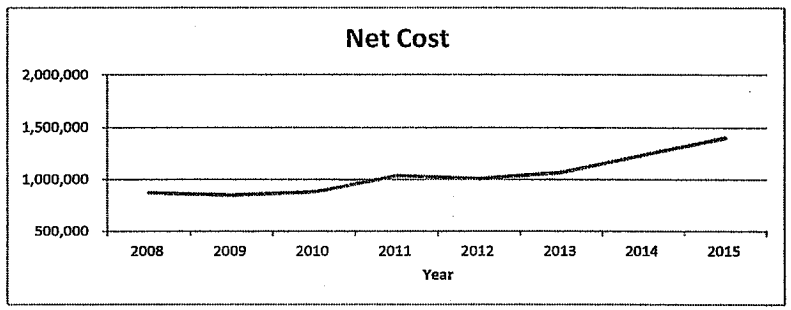
5

DEPARTMENT_____ For FY 2015

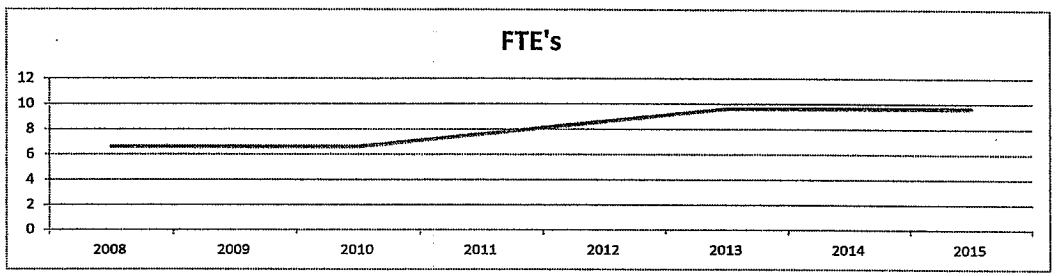
A

Information Technology

Revenues	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Operations	16,291	10,682	10,549	14,479	13,276	10,626	14,000	11,600
GIS	24,350	18,764	21,560	21,360	21,827	25,592	-	-
	40,641	29,446	32,109	35,839	35,103	36,218	14,000	11,600
Expenditures								
Operations	667,397	697,391	573,954	566,099	661,596	690,211	810,557	857,446
GIS System	246,274	181,559	137,389	294,184	176,995	188,886	204,021	224,675
AS400 System			201,176	213,974	204,796	225,875	240,842	335,184
Total Expenditures	913,671	878,950	912,519	1,074,257	1,043,387	1,104,972	1,255,420	1,417,305
Net Cost	873,031	849,504	880,410	1,038,418	1,008,284	1,068,754	1,241,420	1,405,705



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	4.6	4.6	3	4	5	6	6	6
GIS	2	2	2	2	2	2	2	2
AS400	0	0	1.6	1.6	1.6	1.6	1.6	1.6
Total	6.6	6.6	6.6	7.6	8.6	9.6	9.6	9.6



Cass County Information Technology

Terry Schmaltz
IT Director
701-241-5723
schmaltzt@casscountynd.gov

TO: Cass County Commission

FROM: Terry Schmaltz, IT Director

DATE: July 31, 2014

SUBJECT: 2015 Summary Budget Request

Commissioners,

During the budget process, I met with each department head to review their goals for the upcoming year. As a result, my budget is driven in part by natural replacement cycles but also by the needs, requirements and growth of other departments in the County.

Most of the major items in my summary are either a direct result of department head requests or are systems that benefit all departments in Cass County. If these items are removed from the IT overall budget the increase over 2014 is about 2.5%. The Information Technology normal operating expenses have remained fairly constant.

2015 IT Budget

Below is an outline of major budget items that reflect changes from 2014:

- Website development
- Sheriff alert system
- Network equipment annual maintenance
- Consolidation of software licensing and maintenance
- GIS maps/drawings plotter
- AS/400 replacement
- Training requirements

Website consulting and development

Our current website was designed in 2007 and is in need of updating to 2015 standards. Based on existing activity and web traffic reports on our current website, it was determined that there is very little that is driving visitors to our website. County has sporadic implementation and use of social media sites and along with our website update, Cass County needs to rethink our external communications strategies.

We will most likely be looking at developing our website under a new content management system. The use/integration needs study would include consultants reviewing our current website data sources and uses, interviewing departments and recommending a content management system (CMS) that will suit our needs.

Box 2806
211 Ninth Street South
Fargo, North Dakota 58108
www.casscountynd.gov

Currently our property tax lookup/payment system was developed using our current CMS, with the potential of our website moving to a new system, this will require our tax system to be redesigned.

101-1801-412.33-09	Use/Integration and needs study	**$28,000**
	Website Tax payment system redesign	**$35,000**
	Website content development and training	**$30,000**

Sheriff Alert system

The Sheriff's office has addressed the need for alerting staff in the event of a security issue in county facilities. Preliminary estimates were received from Foss Architects for installing an independent system at $750,000 or more. Instead we are proposing a system that will utilize much of our existing network infrastructure and broadcast messages directly to staff computers.

Includes initial network software setup, some one-time purchase of hardware devices and cable installation. Ongoing costs for software maintenance would be about $6,200 in following years. This is a system that ultimately the IT department will support and maintenance, therefore the main reason for entering this expense in the IT budget.

101-1801-412.65-03	Software licenses, setup and training	**$ 12,850**
	Hardware devices and installation	**$ 4,000**
101-1801-412.46-03	System cabling	**$ 7,000**

Network equipment annual maintenance

New or major items requiring hardware support include the backup power supply for the data center and network storage array. The UPS was installed with the building of the addition and included maintenance through 2015.

101-1801-412.43-13	Server room UPS (Backup power supply)	**$ 6,955**
	Storage array annual maintenance	**$ 16,133**

Consolidation of software licensing and maintenance

The initial development and implementation of the specials and tax systems have been budgeted the past few year in the Auditor's Office. For 2015, the maintenance and further development of the system has been moved to the IT budget.

ExecuTime-Time and Attendance system was moved from the Auditors budget. The Sheriff's office has been using another 3rd party scheduling system for about 5 years. This system is due to expire and the Sheriff's office intends to use the same system as the rest of the County. Maintenance for their existing scheduling system moved to IT budget. Below is an outline of those additional expenditures:

101-1801-412.33-09	Consulting for expected modifications to the tax system	
	Diversion modifications	**$ 15,000**
	Changes required due to legislative actions	**$ 15,000**
101-1801-412-43-12	Software maintenance for tax system	**$ 15,000**
	Software maintenance for specials system	**$ 17,000**
101-1804-412.43-11	Executime - Time and Attendance	**$ 14,880**
101-1804-412.43-11	Executime - Scheduling System	**$ 10,200**

GIS Plotter

Large format plotter for printing maps, drawings, educational material. Currently we have two printers recycled from other departments that are 10 and 12 years old devices. One cannot be repaired.

101-1803-412.74-01 Map/drawing plotter	**$ 16,500**

AS400 Replacement

The existing AS400 system was purchased in 2005 and added additional storage and performance capacity in 2010. The primary application running on the AS400 system is the GMBA program for managing accounting, personnel and purchase orders systems. The current model will be approaching its end of life support. We have had two incidents of hardware failure this year.

101-1804-412.33-09 AS400 Replacement consulting	**$ 3,000**
101-1804-412.43-11 Hardware/Software 3-year maintenance ($2,300/yr)	**$ 6,900**
If replacing the AS400 is not approved, adjust HW/SW maintenance to **$14,500**	
101-1804-412.65-01 AS-400 Software licenses	**$ 22,506**
101-1804-412.74-16 AS-400 Replacement	**$ 42,327**
	$ 74,733

Training

I spent a great deal of time rethinking staff development needs this year. More times than not, we get caught up in major events, elections, floods, equipment upgrades, etc that training tends to take a back seat to everything else. Although my staff are very knowledgeable, there are many areas for improvement especially when dealing with new technology.

We are currently piloting a system that provides live instructor-led technology training over the Internet. Additional training or conferences will supplement individual classes online.

We are also looking at a shift in the programming needs of various departments. In the past when there were custom program development needs in a department, this was done on the AS400. Although this is a very stable platform, the interface to the programs are not very user friendly and are not accessible for web-based or mobile applications which is increasing in demand.

In addition to specific classes for specific projects that Cass County would provide, our programming staff have taken upon themselves to seek additional training on their own to gain a foundation in other programming languages and further their development.

Computer Equipment Replacements

An attachment to this document lists the breakdown of computer equipment budgeted for all departments in 2015. Computer equipment is normally replaced on a 4-year cycle and I've been keeping department computer budgets fairly even to we replace almost the same number of systems every year. This helps to keep budgets flat and maintains a consistent workload for IT staff.

We recycle the old computers by having their hard drives erased and are submitted for a return rebate with the new orders. We typically get a return rebate of $40-$50 per PC based on its condition and age. Printers and other devices are replaced depending on its condition as they fail.

County-Wide Computer Equipment Replacement Summary

Department	Desktops	Laptops	Other	Total
1001-Commission		$6,500		**$6,500**
1501-Administration		$2,000		**$2,000**
1502-Administration			$1,000	**$1,000**
1801-Information Technology	$1,600	$2,000		**$3,600**
1803-IT-GIS			$16,500	**$16,500**
1804-IT-AS400	$850			**$850**
2101-Auditor	$850	$1,800	$2,300	**$4,950**
2103-Auditor-Elections				**$0**
2201-Treasurer	$1,700		$2,100	**$3,800**
2401-Tax Dir	$850	$4,200		**$5,050**
3101-State's Attorney	$6,000	$1,600	$2,750	**$10,350**
3201-Coroner		$1,600	$29,850	**$31,450**
3502-Sheriff	$10,200	$7,950	$1,300	**$19,450**
3510-Sheriff-Jail	$9,350	$2,800	$3,250	**$15,400**
3701-Emergency Mgmt		$2,000		**$2,000**
4501-Extension	$425	$1,800	$375	**$2,600**
5070-Veteran Services	$850	$1,600	$1,000	**$3,450**
5010-Social Services	$22,950	$12,750	$2,200	**$37,900**
4001-Highway	$1,000	$2,400	$15,000	**$18,400**
4003-Weed	$850		$250	**$1,100**
4004-Vector	$850	$1,500		**$2,350**
2301-Document Preservation	$2,550		$2,200	**$4,750**
	$60,875	**$52,500**	**$80,075**	**$193,450**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
101-1801-333.60-34	In-House Training Fees	0	0	0	0	0	0	.00
101-1801-341.60-08	Miscellaneous	13,276	10,626	14,100	9,477	14,000	11,600	17.73-

LEVEL	TEXT	TEXT AMT
DEPT	DISTRICT COURT IT SUPPORT	6,100
	WATER RESOURCE LASERFICHE LICENSES	5,500
		11,600

101-1801-341.60-09	Remote Access-Monthly Fee	0	0	0	0	0	0	.00
101-1801-341.60-10	Remote Access-Install/Sup	0	0	0	0	0	0	.00
101-1801-341.60-11	Remote Access-Usage	0	0	0	0	0	0	.00
*	Operations	13,276	10,626	14,100	9,477	14,000	11,600	17.73-
101-1803-341.60-08	Miscellaneous	21,827	25,592	0	0	0	0	.00
*	GIS System	21,827	25,592	0	0	0	0	.00
**	General Fund	35,103	36,218	14,100	9,477	14,000	11,600	17.73-
***	Information Technology	35,103	36,218	14,100	9,477	14,000	11,600	17.73-
		35,103	36,218	14,100	9,477	14,000	11,600	17.73-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
101-1801-412.10-01	Department Head	71,852	75,874	78,957	46,058	78,957	82,909	5.01
101-1801-412.10-05	Full Time Salaries	152,353	211,115	234,440	134,227	231,929	246,485	5.14
101-1801-412.10-07	On Call Salaries	900	1,000	1,000	800	1,000	1,000	.00
101-1801-412.10-15	Part Time Salaries	0	0	0	0	0	0	.00
101-1801-412.10-16	Intern	0	0	0	0	0	0	.00
101-1801-412.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-1801-412.10-35	Overtime Salaries	175	1,345	1,000	869	1,000	1,500	50.00
*	Salaries	225,280	289,334	315,397	181,954	312,886	331,894	5.23
101-1801-412.20-01	Social Security	13,304	17,164	19,083	10,954	19,202	20,010	4.86
101-1801-412.20-05	Medicare	3,112	4,014	4,462	2,562	4,491	4,680	4.89
101-1801-412.20-10	Retirement	22,471	32,023	38,423	22,224	38,115	40,384	5.10
101-1801-412.20-15	Workers Compensation	682	711	770	674	770	783	1.69
101-1801-412.20-20	Unemployment	0	0	0	0	0	0	.00
101-1801-412.20-25	Health Insurance	31,520	41,285	30,600	23,205	39,780	42,972	40.43
101-1801-412.20-35	Dental Insurance	1,514	1,919	1,440	1,120	1,920	1,920	33.33
*	Benefits	72,603	97,116	94,778	60,739	104,278	110,749	16.85
101-1801-412.33-09	Consulting	27,255	33,343	30,000	3,488	30,000	123,000	310.00

LEVEL	TEXT	TEXT AMT
DEPT	AUDITOR - VENDOR TAX SYSTEM MODIFICATIONS	
	- MODIFICATIONS FOR DIVERSION PROJECT	15,000
	- TAX SYSTEM MODIFICATIONS	15,000
	**	
	WEBSITE RE-DESIGN PROJECT	
	- USE/INTERGRATION CONSULTING	28,000
	- WEBSITE PLATFORM DEVELOPMENT	30,000
	- TAX SYSTEM REDESIGN	35,000
		123,000

*	Professional Services	27,255	33,343	30,000	3,488	30,000	123,000	310.00
101-1801-412.43-01	Copier	0	0	800	113	400	400	50.00-
101-1801-412.43-02	Computer Equipment	0	0	0	0	0	0	.00
101-1801-412.43-03	Computer Software	0	0	0	0	0	0	.00
101-1801-412.43-12	Network Software	90,196	87,322	94,116	73,523	90,000	94,826	.75

LEVEL	TEXT	TEXT AMT
DEPT	** ANNUAL SERVER SOFTWARE MAINTENANCE AGREEMENTS	
	SERVER ANNUAL LICENSING	20,800
	NETWORK AND PC MANAGEMENT SOFTWARE	8,700
	GOVDELIVERY(WEBSITE SUBSCRIPTION SERVICE)	8,200
	LASERFICHE	14,176
	INTERNET AND MALWARE FILTERING	10,950
	** AUDITOR	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
	- TAX SYSTEM			15,000				
	- SPECIALS SYSTEM			17,000				
				94,826				
101-1801-412.43-13	Network Equipment	14,876	12,076	34,800	25,600	34,800	40,238	15.63
LEVEL DEPT	TEXT		TEXT AMT					
	*** ANNUAL MAINTENANCE-NETWORK EQUIPMENT ***							
	CISCO NETWORK EQUIPMENT			12,500				
	SERVER EQUIPMENT			2,350				
	VPN GATEWAY MAINTENANCE			2,300				
	SERVER ROOM UPS-ANNUAL MAINTENANCE/SUPPORT			6,955				
	*							
	NETWORK STORAGE ARRAY HARDWARE MAINTENANCE			16,133				
	- SAN ARRAY PURCHASED IN 2011 WITH 3 YEARS OF MAINTENANCE UP FRONT. STARTING IN 2014 MAINTENANCE IS ANNUALLY							
				40,238				
*	Maintenance Agreements	105,072	99,398	129,716	99,236	125,200	135,464	4.43
101-1801-412.46-01	Repairs	10,945	6,402	10,000	3,629	10,000	10,000	.00
101-1801-412.46-02	Replacements	4,609	4,379	5,000	1,008	5,000	5,000	.00
101-1801-412.46-03	Cabling	12,451	12,650	12,000	4,481	10,000	16,500	37.50
LEVEL DEPT	TEXT		TEXT AMT					
	FIBER OPTIC CABLE LOCATING			4,500				
	MISC BUILDING CABLE INSTALLATION			4,000				
	*							
	* NETWORK WIRING INSTALLATION							
	- SOCIAL SERVICES OFFICE REMODELING			4,000				
	- SHERIFF COURTHOUSE ALERTING SYSTEM			4,000				
				16,500				
101-1801-412.46-04	General Maintenance	0	0	0	0	0	0	.00
*	Equipment Maintenance	28,005	23,431	27,000	9,118	25,000	31,500	16.67
101-1801-412.53-01	Office Telephones	2,140	3,272	3,000	1,710	3,000	3,000	.00
101-1801-412.53-05	Computer Time Charges	0	0	0	0	0	0	.00
101-1801-412.53-06	Data Lines	29,654	23,495	29,600	9,823	25,000	23,500	20.61-
LEVEL DEPT	TEXT		TEXT AMT					
	STATE WAN ACCESS-COURTHOUSE			7,500				
	- JAIL TO HIGHWAY LEASED FIBER			7,500				
	- HIGHWAY TO EOC LEASED FIBER			7,500				
	WEBSITE REGISTRATIONS/SSL CERTIFCATES			1,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
				23,500				
101-1801-412.53-10	Cell Phones	3,306	3,686	3,750	1,793	3,500	3,700	1.33-
*	Communications	35,100	30,453	36,350	13,326	31,500	30,200	16.92-
101-1801-412.57-01	Education Travel&Per Diem	990	209	2,000	0	2,000	2,000	.00
101-1801-412.57-02	Seminar Registration	2,916	525	3,500	0	3,500	3,500	.00
*	Education & Seminars	3,906	734	5,500	0	5,500	5,500	.00
101-1801-412.58-01	Travel Costs & Per Diem	227	317	500	10	500	500	.00
*	Administrative Travel	227	317	500	10	500	500	.00
101-1801-412.61-01	General Office Supplies	580	656	600	0	600	600	.00
101-1801-412.61-02	Postage-Information Ser	88	83	150	130	150	150	.00
101-1801-412.61-03	Computer Supplies	0	0	0	0	0	0	.00
101-1801-412.61-04	Operational Supplies	14,138	14,965	18,000	5,053	18,000	18,000	.00
101-1801-412.61-05	Printing & Forms	75	0	0	0	0	0	.00
101-1801-412.61-06	Training Program Supplies	0	0	0	0	0	2,600	.00

LEVEL	TEXT	TEXT AMT
DEPT	SECURITY AWARENESS TRAINING FOR EMPLOYEES AND NEW HIRES	2,600
		2,600

*	Supplies	14,881	15,704	18,750	5,183	18,750	21,350	13.87
101-1801-412.64-01	Reference Books	632	36	1,000	100	1,000	750	25.00-
*	Books & Subscriptions	632	36	1,000	100	1,000	750	25.00-
101-1801-412.65-01	PC Software	997	1,454	1,500	1,361	1,500	1,500	.00

LEVEL	TEXT	TEXT AMT
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES	1,500
		1,500

101-1801-412.65-03	Network Software	0	0	65,000	5,250	65,000	16,850	74.08-

LEVEL	TEXT	TEXT AMT
DEPT	** SHERIFF OFFICE COURTHOUSE ALERTING SYSTEM	
	- SYSTEM FOR THE SHERIFF TO NOTIFY STAFF IN THE COURTHOUSE AND ANNEX IN THE EVENT OF AN EMERGENCY.	
	- ALERT SYSTEM SOFTWARE LICENSE, SETUP, TRAINING	12,850
	- HARDWARE AND INSTALLATION	4,000
	- $4,000 INCLUDED IN 46-03 FOR CABLE INSTALL	
		16,850

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
*	Software	997	1,454	66,500	6,611	66,500	18,350	72.41-
101-1801-412.74-01	Computer Equipment	2,349	3,431	3,100	3,367	3,368	3,600	16.13
LEVEL DEPT	TEXT		TEXT	AMT				
	COMPUTER REPLACEMENT (2)			1,600				
	LAPTOP REPLACEMENT			2,000				
				3,600				
101-1801-412.74-02	Office Equipment	2,048	1,054	8,900	8,875	8,875	0	100.00-
101-1801-412.74-13	Reimburseable	0	0	0	0	0	0	.00
101-1801-412.74-14	Network Equipment	143,241	94,406	77,200	4,030	77,200	44,589	42.24-
LEVEL DEPT	TEXT		TEXT	AMT				
	ANNUAL SERVER ROTATION REPLACEMENTS			20,000				
	FIREWALL REPLACEMENT			24,589				
				44,589				
*	Equipment	147,638	98,891	89,200	16,272	89,443	48,189	45.98-
101-1801-412.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	661,596	690,211	814,691	396,037	810,557	857,446	5.25
101-1803-412.10-05	Full Time Salaries	105,675	111,589	118,619	68,844	120,119	123,669	4.26
101-1803-412.10-35	Overtime Salaries	0	574	0	114	150	0	.00
*	Salaries	105,675	112,163	118,619	68,958	120,269	123,669	4.26
101-1803-412.20-01	Social Security	6,471	6,850	7,251	4,215	7,251	7,546	4.07
101-1803-412.20-05	Medicare	1,513	1,602	1,695	986	1,696	1,765	4.13
101-1803-412.20-10	Retirement	10,610	12,565	14,543	8,440	14,543	15,162	4.26
101-1803-412.20-15	Workers Compensation	382	265	310	290	310	328	5.81
101-1803-412.20-20	Unemployment	0	0	0	0	0	0	.00
101-1803-412.20-25	Health Insurance	7,106	11,664	11,664	6,804	11,664	12,600	8.02
101-1803-412.20-35	Dental Insurance	859	960	960	560	960	960	.00
*	Benefits	26,941	33,906	36,423	21,295	36,424	38,361	5.32
101-1803-412.33-09	Consulting	20,159	22,076	23,000	6,272	23,000	15,200	33.91-
LEVEL DEPT	TEXT		TEXT	AMT				
	GIS SYSTEM MAINTENANCE			15,200				
	- SERVER UPGRADES							
	- LINK APPLICATION UPDATES							
	- GIS INTEGRATION WTIH TAX AND ASESSMENT SYSTEMS							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
	- AG LAND VALUATION UPDATES			15,200				
101-1803-412.33-13	Contracted Services	0	0	0	0	0	0	.00
*	Professional Services	20,159	22,076	23,000	6,272	23,000	15,200	33.91-
101-1803-412.43-12	Network Software	17,051	15,200	22,251	17,705	18,000	22,550	1.34
LEVEL DEPT	TEXT		TEXT AMT					
	** ANNUAL SOFTWARE MAINTENANCE LICENSES							
	- ARCINFO (2)		4,500					
	- ARCGIS SERVER STANDARD (2)		10,500					
	- ARCGIS PUBLISHER/ARCPAD		1,000					
	- SERVER LICENSES		4,550					
	- GIS LINK MAINTENANCE		2,000					
			22,550					
*	Maintenance Agreements	17,051	15,200	22,251	17,705	18,000	22,550	1.34
101-1803-412.53-01	Office Telephones	576	585	600	265	600	600	.00
101-1803-412.53-10	Cell Phones	698	693	600	313	600	600	.00
*	Communications	1,274	1,278	1,200	578	1,200	1,200	.00
101-1803-412.57-01	Education Travel&Per Diem	2,273	1,021	2,000	74	2,000	2,570	28.50
LEVEL DEPT	TEXT		TEXT AMT					
	ESRI GIS 5-DAY CONFERENCE SAN DIEGO (1)		1,800					
	- NORMALLY ATTEND EVERY 2-YEARS							
	- CONFERENCE FEES WAIVED							
	MN GIS 2-DAY CONFERENCE (2)		650					
	ARCGIS ONINE TRAINING (1)		120					
			2,570					
101-1803-412.57-02	Seminar Registration	495	965	1,500	0	1,500	3,975	165.00
LEVEL DEPT	TEXT		TEXT AMT					
	MN GIS CONFERENCE (2)		650					
	*							
	ONLINE CLASSES							
	ARCGIS ONLINE TRAINING		800					
	ARCGIS-PERFORMING ANALYSIS		1,010					
	ARCGIS SERVER CONFIGURATION AND ADMINISTRATION		1,515					
			3,975					
*	Education & Seminars	2,768	1,986	3,500	74	3,500	6,545	87.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
101-1803-412.65-01	PC Software	785	618	650	547	650	650	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES		650					
			650					
101-1803-412.65-02	AS-400 Software	0	0	0	0	0	0	.00
101-1803-412.65-03	Network Software	0	0	0	0	0	0	.00
*	Software	785	618	650	547	650	650	.00
101-1803-412.74-01	Computer Equipment	2,342	1,659	850	977	978	16,500	1,841.18
LEVEL	TEXT		TEXT AMT					
DEPT	GIS LARGE FORMAT MAP AND DRAWING PRINTER		16,500					
	* CURRENTLY HAVE TWO PRINTERS RECYCLED FROM OTHER DEPARTMENTS. 10YO AND 12 YO, CANNOT BE REPAIRED							
			16,500					
101-1803-412.74-02	Office Equipment	0	0	0	0	0	0	.00
101-1803-412.74-14	Network Equipment	0	0	0	0	0	0	.00
*	Equipment	2,342	1,659	850	977	978	16,500	1,841.18
101-1803-412.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	GIS System	176,995	188,886	206,493	116,406	204,021	224,675	8.81
101-1804-412.10-05	Full Time Salaries	102,633	106,501	113,547	63,330	108,611	116,394	2.51
101-1804-412.10-07	On Call Salaries	0	0	0	0	0	0	.00
101-1804-412.10-35	Overtime Salaries	0	109	0	0	0	0	.00
*	Salaries	102,633	106,610	113,547	63,330	108,611	116,394	2.51
101-1804-412.20-01	Social Security	6,163	6,344	6,775	3,811	6,469	7,004	3.38
101-1804-412.20-05	Medicare	1,441	1,484	1,585	891	1,513	1,638	3.34
101-1804-412.20-10	Retirement	10,530	11,992	13,920	7,764	13,316	14,270	2.51
101-1804-412.20-15	Workers Compensation	270	220	257	220	257	261	1.56
101-1804-412.20-20	Unemployment	0	0	0	0	0	0	.00
101-1804-412.20-25	Health Insurance	8,368	9,468	9,468	5,523	9,468	10,224	7.98
101-1804-412.20-35	Dental Insurance	480	480	480	280	480	480	.00
*	Benefits	27,252	29,988	32,485	18,489	31,503	33,877	4.29
101-1804-412.33-09	Consulting	150	0	12,000	0	5,000	3,500	70.83-
LEVEL	TEXT		TEXT AMT					
DEPT	REPLACEMENT AS400 MIGRATION		3,500					
			3,500					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
*	Professional Services	150	0	12,000	0	5,000	3,500	70.83-
101-1804-412.43-11	AS/400 Software & Equip	71,652	84,051	92,600	79,052	92,600	108,280	16.93

LEVEL DEPT	TEXT	TEXT AMT
	*** AS/400 ANNUAL SOFTWARE MAINTENANCE AGREEMENTS	
	- RVI	6,000
	- DTM	1,400
	- HTE	65,500
	- FEU	300
	- SYNON	3,600
	***	
	HARDWARE MAINTENANCE (3 YEAR-REPLACING AS400)	1,000
	SOFTWARE MAINTENANCE (3 YEAR-REPLACING AS400)	5,400
	- IF AS400 REPLACEMENT IS NOT APPROVED	
	HARDWARE MAINTENANCE 1-YEAR $7,500	
	SOFTWARE MAINTENANCE 1-YEAR $7,000	
	***	
	EXECUTIME TIME AND ATTENDANCE	14,880
	EXECUTIME SCHEDULING FOR SHERIFF	10,200
		108,280

*	Maintenance Agreements	71,652	84,051	92,600	79,052	92,600	108,280	16.93
101-1804-412.53-01	Office Telephones	0	0	600	0	300	0	100.00-
101-1804-412.53-05	Computer Time Charges	0	0	0	0	0	0	.00
101-1804-412.53-10	Cell Phones	1,395	1,365	1,200	571	900	900	25.00-
*	Communications	1,395	1,365	1,800	571	1,200	900	50.00-
101-1804-412.57-01	Education Travel&Per Diem	965	1,641	1,500	0	0	2,000	33.33
101-1804-412.57-02	Seminar Registration	75	530	1,000	0	0	3,500	250.00
*	Education & Seminars	1,040	2,171	2,500	0	0	5,500	120.00
101-1804-412.58-01	Travel Costs & Per Diem	0	20	0	0	0	100	.00
*	Administrative Travel	0	20	0	0	0	100	.00
101-1804-412.61-04	Operational Supplies	151	255	500	0	500	500	.00
*	Supplies	151	255	500	0	500	500	.00
101-1804-412.65-01	PC Software	523	418	450	423	450	450	.00

LEVEL DEPT	TEXT	TEXT AMT
	MICROSOFT ANNUAL SOFTWARE LICENSES	450
		450

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
General Fund								
101-1804-412.65-02	AS-400 Software	0	0	0	0	0	22,506	.00
LEVEL	TEXT		TEXT AMT					
DEPT	REPLACEMENT AS400 SOFTWARE LICENSES		22,506					
			22,506					
*	Software	523	418	450	423	450	22,956	5,001.33
101-1804-412.74-01	Computer Equipment	0	997	850	977	978	850	.00
LEVEL	TEXT		TEXT AMT					
DEPT	COMPUTER REPLACEMENT (1)		850					
			850					
101-1804-412.74-02	Office Equipment	0	0	0	0	0	0	.00
101-1804-412.74-16	AS/400 Equipment	0	0	0	0	0	42,327	.00
LEVEL	TEXT		TEXT AMT					
DEPT	REPLACEMENT AS400 SERVER		39,827					
	- SERVER USED FOR GMBA, PAYROLL, JOB COSTING PURCHASING AND INVOICING SYSTEMS. PROGRAMS AND APPLICATIONS FOR VARIOUS DEPARTMENTS. CURRENT SYSTEM PURCHASED 2005							
	TAPE BACKUP		2,500					
			42,327					
*	Equipment	0	997	850	977	978	43,177	4,979.65
101-1804-412.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	AS400 System	204,796	225,875	256,732	162,842	240,842	335,184	30.56
***	General Fund	1,043,387	1,104,972	1,277,916	675,285	1,255,420	1,417,305	10.91
****	Information Technology	1,043,387	1,104,972	1,277,916	675,285	1,255,420	1,417,305	10.91

EXHIBIT B

CASS COUNTY GOVERNMENT
WORK PLAN

Department: IT Dept

Period Covered (from-to): 1/1/2015 to 12/31/2015

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PERFORMANCE COMMENTS: Describe observed actions/results as the planning period progresses to be used as input for the performance appraisal.

* Progress Key
- 0 = objective is not planned for this review period
- + = objective completion is on schedule and quality is at least satisfactory
- - = objective completion is either behind schedule or quality is not satisfactory

OBJECTIVES:	PROGRESS REVIEW*	PERFORMANCE COMMENTS:				
Objectives	Due Date	1	2	3	Date	Comments
Complete planned computer and equipment upgrades for departments.	12/31/14					
Complete installation of planned infrastructure, network hardware and software upgrades.	12/31/14					
Complete upgrades to public GIS websites.	12/31/14					
Work on development and maintenance of AS400 applications.	12/31/14					
Continue working on development and improvements to Social Services and other AS/400 applications.	12/31/14					

GIS - Continue to improve and develop geo-database. Work with other departments to develop GIS applications.	12/31/14 12/31/14					

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1	2014												YEAR 2	2015											YEAR 3	2016											YEAR 4	2017											YEAR 5	2018											CASS COUNTY GOVERNMENT
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	5	5	5	5	5	5	5	5	5	5	5	6	EXEMPT
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	NON-EXEMPT
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	PARTTIME
																																																													OTHER

NARRATIVE:

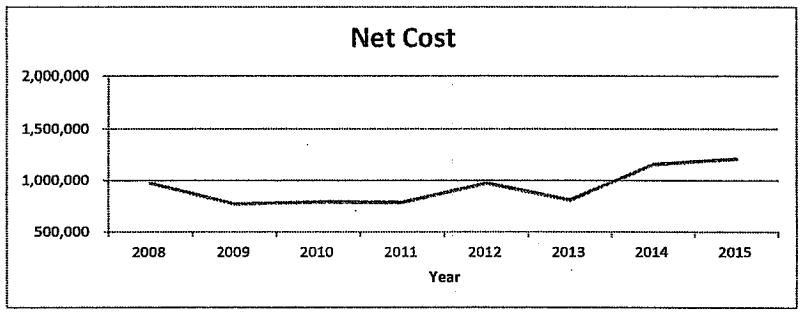
YEAR		
2014	1	1 - IT Director (D62) 1 - GIS Manager (C52) 1 - IT Analyst (C43) 2 - IT Analyst (C42) 1 - IT Analyst (C43) 60% FTE 1 - IT Specialist (B31) 2 - IT Specialist (B23) 1 - GIS Specialist (B23)
2015	2	1 - IT Director (D62) 1 - GIS Manager (C52) 1 - IT Analyst (C43) 2 - IT Analyst (C42) 1 - IT Analyst (C43) 60% FTE 1 - IT Specialist (B31) 2 - IT Specialist (B23) 1 - GIS Specialist (B23)
2016	3	1 - IT Director (D62) 1 - GIS Manager (C52) 1 - IT Analyst (C43) 2 - IT Analyst (C42) 1 - IT Analyst (C43) 60% FTE 3 - IT Specialist (B31) 1 - GIS Specialist (B31)
2017	4	1 - IT Director (D62) 1 - GIS Manager (C52) 3 - IT Analyst (C43) 1 - IT Analyst (C42) 1 - IT Analyst (C43) 60% FTE 3 - IT Specialist (B31) 1 - IT Specialist (B23) 1 - GIS Specialist (B23)
2018	5	1 - IT Director (D62) 1 - GIS Manager (C52) 3 - IT Analyst (C43) 1 - IT Analyst (C42) 1 - IT Analyst (C43) 60% FTE 3 - IT Specialist (B31) 1 - IT Specialist (B23) 1 - GIS Specialist (B23)

DEPARTMENT Information Technology For FY ## 2015

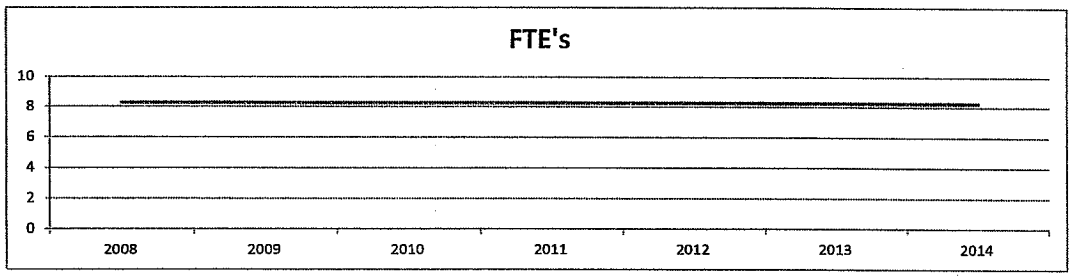
A

Auditor's Office

Revenues	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Operations	29,305	18,106	146,540	59,037	111,058	78,749	61,419	26,077
Cemetery	800	220	1,210	210	400	600	400	400
Elections	234	16,261	468	9,202	-	157	19,957	-
	30,338	34,587	148,218	68,449	111,458	79,506	81,776	26,477
Expenditures								
Operations	555,568	595,017	591,499	617,999	659,716	748,024	728,708	758,623
Cemetery	9,822	10,471	12,323	9,333	12,186	9,931	13,369	13,408
Elections	437,697	197,434	331,303	226,147	410,838	129,067	494,827	466,530
Total Expenditures	1,003,086	802,922	935,125	853,479	1,082,740	887,022	1,236,904	1,238,561
Net Cost	972,748	768,335	786,907	785,030	971,282	807,516	1,155,128	1,212,084



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
Total	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25



DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
101-2101-341.60-05	Game and Fish Fees	10,460	9,874	9,500	6,879	9,500	9,000	5.26-
101-2101-341.60-06	Expiration Fees	18,990	16,143	15,000	5,694	15,000	12,000	20.00-
101-2101-341.60-07	Taxable Sales	2,369	1,230	1,000	1,135	1,120	1,000	.00
101-2101-341.60-08	Miscellaneous	78,793	51,005	3,500	34,863	34,863	3,500	.00
101-2101-361.70-04	Loan Interest	446	497	0	581	936	577	.00
*	Operations	111,058	78,749	29,000	49,152	61,419	26,077	10.08-
101-2102-341.60-08	Miscellaneous	400	600	400	10	400	400	.00
*	Cemetary	400	600	400	10	400	400	.00
101-2103-341.60-54	Election Materials	0	157	0	19,957	19,957	0	.00
*	Elections	0	157	0	19,957	19,957	0	.00
**	General Fund	111,458	79,506	29,400	69,119	81,776	26,477	9.94-
***	County Auditor	111,458	79,506	29,400	69,119	81,776	26,477	9.94-
		111,458	79,506	29,400	69,119	81,776	26,477	9.94-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
101-2101-413.10-01	Department Head	104,691	108,526	110,951	64,721	110,951	114,533	3.23
101-2101-413.10-05	Full Time Salaries	321,578	345,134	360,361	207,790	360,361	374,434	3.91
101-2101-413.10-20	Hourly Salaries	0	0	0	0	0	0	.00
101-2101-413.10-35	Overtime Salaries	83	0	200	683	1,000	200	.00
*	Salaries	426,352	453,660	471,512	273,194	472,312	489,167	3.74
101-2101-413.20-01	Social Security	24,853	26,071	26,046	15,809	26,046	28,208	8.30
101-2101-413.20-05	Medicare	5,812	6,097	6,339	3,697	6,339	6,597	4.07
101-2101-413.20-10	Retirement	43,721	50,804	57,660	33,449	57,660	59,825	3.75
101-2101-413.20-15	Workers Compensation	1,238	1,015	1,165	1,043	1,165	1,210	3.86
101-2101-413.20-20	Unemployment	0	0	0	0	0	0	.00
101-2101-413.20-25	Health Insurance	57,384	76,071	79,236	44,403	75,600	81,678	3.08
101-2101-413.20-30	License Fees	150	170	170	85	170	0	100.00-
101-2101-413.20-35	Dental Insurance	3,049	3,920	3,960	2,310	3,960	3,960	.00
*	Benefits	136,207	164,148	174,576	100,796	170,940	181,478	3.95
101-2101-413.43-01	Copier-Auditor	2,454	2,893	3,000	3,271	3,271	3,300	10.00

LEVEL	TEXT	TEXT AMT
DEPT	BASE COPIES AT 320,000	3,225
	ADDITIONAL COPIES/FEES	75
		3,300

*	Maintenance Agreements	2,454	2,893	3,000	3,271	3,271	3,300	10.00
101-2101-413.46-01	Repairs-Auditor	0	59	500	639	650	600	20.00
*	Equipment Maintenance	0	59	500	639	650	600	20.00
101-2101-413.51-01	Filing Fees-Auditor	554	439	1,000	0	1,000	600	40.00-
101-2101-413.51-03	Microfilm Storage-Auditor	0	0	0	0	0	0	.00
101-2101-413.51-05	Collection Fees-Auditor	9,926	8,137	9,000	8,577	9,000	9,000	.00
101-2101-413.51-06	Off-Site Storage-Auditor	1,227	781	1,000	355	1,000	1,000	.00
*	Other Purchased Services	11,707	9,357	11,000	8,932	11,000	10,600	3.64-
101-2101-413.53-01	Office Telephone-Auditor	3,002	2,879	3,200	1,430	3,200	3,200	.00
101-2101-413.53-05	Computer Time Charges	0	0	0	0	0	0	.00
101-2101-413.53-10	Cell Phones	0	0	0	0	0	0	.00
*	Communications	3,002	2,879	3,200	1,430	3,200	3,200	.00
101-2101-413.54-01	Legals	5,451	2,412	6,000	0	6,000	6,000	.00
*	Publishing	5,451	2,412	6,000	0	6,000	6,000	.00
101-2101-413.57-01	Educ. Travel-Auditor	2,982	6,177	5,750	578	5,750	6,275	9.13

LEVEL	TEXT	TEXT AMT
DEPT	WE HAVE VERY WELL EDUCATED STAFF IN GENERAL	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
	ACCOUNTING AND NEED TO ENHANCE AND MAINTAIN THEIR TRAINING ON OUR SYSTEMS AND ON GOVERNMENTAL ACCOUNTING RULES. WE CAN DO A CERTAIN AMOUNT OF TRAINING ON-LINE BUT WE DO FIND THAT ON SITE TRAINING WITH PEERS IS AN IMPORTANT PART OF LEARNING							
	GFOA CONFERENCE 2 PEOPLE		3,550					
	SUGA CONFERENCE 2 PEOPLE		2,375					
	CPA CONVENTION 2 PEOPLE		350					
			6,275					
101-2101-413.57-02	Seminar Registration-Audi	3,231	3,631	3,500	1,659	3,500	4,000	14.29
LEVEL DEPT	TEXT		TEXT AMT					
	GFOA CONFERENCE 2 PEOPLE		760					
	SUGA CONFERENCE 2 PEOPLE		615					
	CPA CONVENTION 2 PEOPLE		750					
	LEGILATIVE CONFERENCE		500					
	NACO CONVENTION		540					
	NDACO		250					
	MISC TRAINING (DEFENSIVE DRIVING ETC.)		585					
			4,000					
*	Education & Seminars	6,213	9,808	9,250	2,237	9,250	10,275	11.08
101-2101-413.58-01	Travel Costs	3,206	5,303	5,000	3,896	5,000	5,000	.00
LEVEL DEPT	TEXT		TEXT AMT					
	LEGISLATIVE CONFERENCE		1,350					
	NACO CONVENTION		1,700					
	NDACO		250					
	MISC TRAVEL		1,700					
			5,000					
*	Administrative Travel	3,206	5,303	5,000	3,896	5,000	5,000	.00
101-2101-413.59-06	GFOA/Auditor's Assoc	1,160	1,160	1,910	1,785	1,785	1,860	2.62-
LEVEL DEPT	TEXT		TEXT AMT					
	AUDITOR'S ASSOCIATION		825					
	GOVERNMENT FINANCE OFFICERS ASSOCIATION		840					
	SUNGARD		195					
			1,860					
*	Organizational Membership	1,160	1,160	1,910	1,785	1,785	1,860	2.62-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
101-2101-413.61-01	Office Supplies	4,028	3,655	4,000	2,680	4,000	4,000	.00
101-2101-413.61-02	Postage	12,692	11,316	14,000	8,829	14,000	12,500	10.71-
101-2101-413.61-05	Printing & Forms	14,696	9,669	15,000	5,648	15,000	15,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	THIS LINE ITEM PAYS FOR THE BUDGET IN BRIEF THAT IS INCLUDED IN THE TAX STATEMENTS THE POPULAR REPORT IN THE PAPER AND OTHER FORMS THAT ARE REQUIRED IN THE OFFICE.	15,000
		15,000

*	Supplies	31,416	24,640	33,000	17,157	33,000	31,500	4.55-
101-2101-413.64-01	Reference Books-Auditor	1,868	247	2,000	1,521	2,000	2,000	.00
101-2101-413.64-02	ND Century Code-Auditor	325	472	400	163	400	400	.00
101-2101-413.64-03	Newspapers-Auditor	186	157	186	193	193	193	3.76
*	Books & Subscriptions	2,379	876	2,586	1,877	2,593	2,593	.27
101-2101-413.65-01	PC Software-Auditor	27,645	63,594	2,600	2,372	2,600	2,600	.00

LEVEL	TEXT	TEXT AMT
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES	2,600
	TAX SYSTEM ONGOING MAINTENANCE MOVED TO IT BUDGET	
		2,600

*	Software	27,645	63,594	2,600	2,372	2,600	2,600	.00
101-2101-413.74-01	Computer Equipment	2,524	6,539	2,700	1,607	1,607	4,950	83.33

LEVEL	TEXT	TEXT AMT
DEPT	COMPUTER REPLACEMENT (1)	850
	LAPTOP REPLACEMENT (1)	1,800
	PRINTER REPLACEMENT (1)	900
	SCANNER (1)	900
	MONITOR (2)	500
		4,950

101-2101-413.74-02	Office Equipment	0	682	5,500	0	5,500	5,500	.00

LEVEL	TEXT	TEXT AMT
DEPT	CHECK SIGNER	5,000
	MISC EQUIPMENT	500
		5,500

*	Equipment	2,524	7,221	8,200	1,607	7,107	10,450	27.44

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
101-2101-413.90-01	Account Adjustments	0	14	0	0	0	0	.00
*	Adjustments	0	14	0	0	0	0	.00
101-2101-413.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	659,716	748,024	732,334	419,193	728,708	758,623	3.59
101-2102-443.10-15	Part Time Salaries	1,670	1,710	1,726	1,009	1,726	1,762	2.09
101-2102-443.10-20	Hourly Salaries	0	0	0	0	0	0	.00
*	Salaries	1,670	1,710	1,726	1,009	1,726	1,762	2.09
101-2102-443.20-01	Social Security	104	106	107	63	107	109	1.87
101-2102-443.20-05	Medicare	24	25	25	15	25	26	4.00
101-2102-443.20-15	Workers Compensation	13	10	11	6	11	11	.00
101-2102-443.20-25	Health Insurance	0	0	0	0	0	0	.00
*	Benefits	141	141	143	84	143	146	2.10
101-2102-443.61-04	Maintenance Supplies	10,375	8,080	10,500	3,161	10,500	10,500	.00
101-2102-443.61-21	Markers	0	0	1,000	0	1,000	1,000	.00
*	Supplies	10,375	8,080	11,500	3,161	11,500	11,500	.00
**	Cemetary	12,186	9,931	13,369	4,254	13,369	13,408	.29
101-2103-413.10-05	Full Time Salaries	0	0	0	0	0	0	.00
101-2103-413.10-25	Temp/Employment Agency	13,785	0	8,000	0	8,000	0	100.00-
101-2103-413.10-35	Overtime Salaries	5,596	0	3,000	0	3,000	0	100.00-
*	Salaries	19,381	0	11,000	0	11,000	0	100.00-
101-2103-413.20-01	Social Security	330	0	200	0	200	0	100.00-
101-2103-413.20-05	Medicare	77	0	50	0	50	0	100.00-
101-2103-413.20-10	Retirement	0	0	0	0	0	0	.00
101-2103-413.20-15	Workers Compensation	0	0	0	0	0	0	.00
101-2103-413.20-25	Health Insurance	888	0	550	0	550	0	100.00-
101-2103-413.20-35	Dental Insurance	53	0	30	0	30	0	100.00-
*	Benefits	1,348	0	830	0	830	0	100.00-
101-2103-413.34-11	Election Boards	118,508	0	172,366	88,704	172,366	0	100.00-
*	Purchased Services	118,508	0	172,366	88,704	172,366	0	100.00-
101-2103-413.41-02	Electricity	381	546	500	480	1,000	500	.00
101-2103-413.41-03	Gas	714	770	1,000	846	1,600	800	20.00-
*	Utilities	1,095	1,316	1,500	1,326	2,600	1,300	13.33-
101-2103-413.42-03	Custodial	0	0	0	0	0	0	.00
*	Cleaning Services	0	0	0	0	0	0	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
101-2103-413.43-02	Computer Equipment	34,704	27,428	50,262	2,889	50,262	47,487	5.52-

LEVEL	TEXT	TEXT AMT
DEPT	MAINTENANCE AGREEMENTS	
	M100 - 68 @ 218.00 X 75%	11,169
	AUTOMARK - 68 @ 252.48 X 75%	12,877
	650 - 1 @ 2844.29 X 75%	2,133
	ERM - 1 @ 1069.00 X 75%	808
	EPOLLBOOK SOFTWARE MAINT/SUPPORT - 140 @ $128.40	17,976
	M100 FIRMWARE USAGE - 68 X $28 PER MACHINE	1,904
	650 SCANNER FIRMWARE USAGE 322.72 X 75%	242
	SOFTWARE LICENSE - 25% OF 1512	378
		47,487

101-2103-413.43-03	Firmware	161	148	0	0	0	0	.00

LEVEL	TEXT	TEXT AMT
DEPT	INCLUDED IN COMPUTER EQUIPMENT MAINTENANCE	

101-2103-413.43-04	Software	0	0	0	0	0	0	.00

LEVEL	TEXT	TEXT AMT
DEPT	INCLUDED IN COMPUTER EQUIPMENT MAINTENANCE	

101-2103-413.43-05	Coding Services	27,596	0	24,000	15,313	24,000	0	100.00-
*	Maintenance Agreements	62,461	27,576	74,262	18,202	74,262	47,487	36.05-
101-2103-413.44-01	Election Hall Rent	14,251	0	15,000	7,691	15,000	0	100.00-
101-2103-413.44-02	Storage Building Rent	13,570	27,023	27,023	27,023	27,023	27,023	.00
101-2103-413.44-03	Training Rentals	797	0	1,500	1,245	2,000	0	100.00-
*	Rentals	28,618	27,023	43,523	35,959	44,023	27,023	37.91-
101-2103-413.51-08	Moving Election Equipment	6,885	0	7,500	3,798	7,500	0	100.00-
*	Other Purchased Services	6,885	0	7,500	3,798	7,500	0	100.00-
101-2103-413.53-05	Computer Time Charges	172	213	245	113	245	245	.00

LEVEL	TEXT	TEXT AMT
DEPT	NDGOV USER ACCOUNTS @ 20.40 PER MONTH	245
		245

101-2103-413.53-08	Security Alarms	0	0	15,742	17,455	17,456	0	100.00-
101-2103-413.53-10	Cell Phones	3,135	766	3,000	4,317	4,500	800	73.33-
*	Communications	3,307	979	18,987	21,885	22,201	1,045	94.50-
101-2103-413.54-01	Legals	32,153	0	42,000	10,810	42,000	0	100.00-
*	Publishing	32,153	0	42,000	10,810	42,000	0	100.00-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
101-2103-413.57-02	Seminar Registration-Audi	240	1,687	500	150	150	2,200	340.00

LEVEL DEPT — TEXT
SEMINAR REGISTRATION IS FOR COUNTY AUDITOR, ELECTION COORDINATOR AND ONE ADDITIONAL STAFF TO ATTEND AN ELECTION CENTER CONFERENCE AS WELL AS AN ELECTION CENTER COURSE FOR THE ELECTION COORDINATOR TO MAINTAIN HER CERA CERTIFICATION.

TEXT AMT
2,200
2,200

*	Education & Seminars	240	1,687	500	150	150	2,200	340.00
101-2103-413.58-01	Travel Costs	2,622	3,250	1,500	2,377	2,500	5,000	233.33

LEVEL DEPT — TEXT
TRAVEL COST FOR THREE STAFF TO ATTEND ELECTION CENTER CONFERENCE, AS WELL AS AN ELECTION COURSE NECESSARY FOR THE ELECTION COORDINATOR TO MAINTAIN HER CERA CERTIFICATION.

TEXT AMT
5,000
5,000

101-2103-413.58-02	Election Workers Travel	10,480	0	9,000	5,101	9,000	0	100.00-
*	Administrative Travel	13,102	3,250	10,500	7,478	11,500	5,000	52.38-
101-2103-413.61-01	Office Supplies	8,140	9	12,700	6,135	12,700	0	100.00-
101-2103-413.61-02	Postage	10,745	64	8,000	1,598	7,000	0	100.00-
101-2103-413.61-05	Printing & Forms	4,834	0	8,000	6,590	8,000	0	100.00-
101-2103-413.61-37	Printing Ballots	78,915	165	55,000	17,887	55,000	0	100.00-
*	Supplies	102,634	238	83,700	32,210	82,700	0	100.00-
101-2103-413.65-01	PC Software-Auditor	0	201	200	249	250	250	25.00

LEVEL DEPT — TEXT
SOFTWARE LICENSING FOR ELECTION LAPTOP

TEXT AMT
200
200

*	Software	0	201	200	249	250	250	25.00
101-2103-413.74-01	Computer Equipment	17,860	66,797	12,000	12,262	17,520	382,225	3,085.21

LEVEL DEPT — TEXT
REPLACING POLLBOOKS FOR ELECTION POLLING SITES
- POLLBOOKS 175 @ $1200
- DRIVERS LICENSE SCANNERS 175 @ $300
- RECEIPT PRINTERS 175 @ $525

TEXT AMT
225,000
52,500
91,875

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
General Fund								
	- CASES AND SUPPLIES 175 @ $50			8,750				
	- STORAGE CONTAINERS 41 @ $100			4,100				
				382,225				
101-2103-413.74-17	Other Equipment	3,246	0	0	6,124	5,925	0	.00
*	Equipment	21,106	66,797	12,000	18,386	23,445	382,225	3,085.21
101-2103-413.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Elections	410,838	129,067	478,868	239,157	494,827	466,530	2.58-
***	General Fund	1,082,740	887,022	1,224,571	662,604	1,236,904	1,238,561	1.14
****	County Auditor	1,082,740	887,022	1,224,571	662,604	1,236,904	1,238,561	1.14

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: County Auditor

Period Covered (from-to): 1/1/15 through 12/31/15

Date: 8/5/14

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
* Prepare Financial Statements for the 2014 Calendar Year that complies with al professional reporting requirements.	30-Apr					
* Monitor bills in the Legislature for Property Tax and Elections and testify as needed. Some major bills are expected in the Property Tax area including mill levy consolidation (Governor), Mills to Percentages (major implications for property tax systems) and new Public Notice requirements that will be expensive. In Elections we expect some legislation that will pave the way for a new voting system in time for the 2018 elections, with the Legislature providing the majority of the funding. This would replace our scan system that we started purchasing in the late 1990's. Also we are hopeful for a funding bill to pay for the replacement of						

OBJECTIVES: PROGRESS REVIEW PERFORMANCE COMMENTS:

Objectives	Due Date	1	2	3	Date	Comments
our e-poll book system as the state considers using e-poll books state wide. So far, those counties that have implemented the e-poll books have done it at their own cost. We budgeted to replace the system in 2015 as our current hardware is outdated and the state is contracting for new software for the next election cycle. * Continue to work with fine tuning the property tax system and related web applications. * Assist with the process of moving forward on flood protection of the county through work with the Diversion Authority * Work with Personnel staff on additional training on Deferred Compensation and the different opportunities for employees through that program						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST
COUNTY AUDITOR'S OFFICE

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1 — 2015

J	F	M	A	M	J	J	A	S	O	N	D
8	8	8	8	8	8	8	8	8	8	8	8
5	5	5	5	5	5	5	5	5	5	5	5
3	3	3	3	3	3	3	3	3	3	3	3

YEAR 2 — 2016

J	F	M	A	M	J	J	A	S	O	N	D
8	8	8	8	10	10	8	8	8	10	10	8
5	5	5	5	5	5	5	5	5	5	5	5
3	3	3	3	3	3	3	3	3	3	3	3
				2	2				2	2	

YEAR 3 — 2017

J	F	M	A	M	J	J	A	S	O	N	D
8	8	8	8	8	8	8	8	8	8	8	8
5	5	5	5	5	5	5	5	5	5	5	5
3	3	3	3	3	3	3	3	3	3	3	3

YEAR 4 — 2018

J	F	M	A	M	J	J	A	S	O	N	D
8	8	8	8	10	10	8	8	8	10	10	8
5	5	5	5	5	5	5	5	5	5	5	5
3	3	3	3	3	3	3	3	3	3	3	3
				2	2				2	2	

YEAR 5 — 2019

J	F	M	A	M	J	J	A	S	O	N	D	Classifications
8	8	8	8	8	8	8	8	8	8	8	8	
5	5	5	5	5	5	5	5	5	5	5	5	EXEMPT
3	3	3	3	3	3	3	3	3	3	3	3	NON-EXEMPT
												PARTTIME
												OTHER

CASS COUNTY GOVERNMENT

NARRATIVE:

YEAR

1 We try to handle increased workload via better technology and processes instead of adding staff. So far this has worked for us and we expect it to continue in the future. To do that we rely on dedicated, competent, and highly motivated staff members. To keep these staff members we try to make sure that we can not only maintain their skills but also to allow them to have some decision making roles that allows them to do their job more effectively.

2

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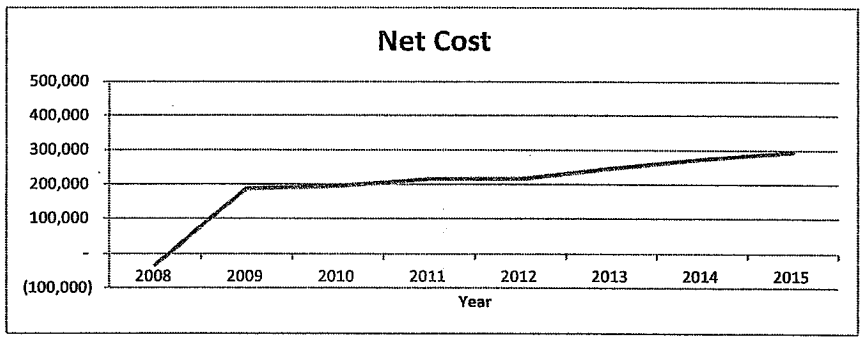
DEPARTMENT Auditor For FY 2015

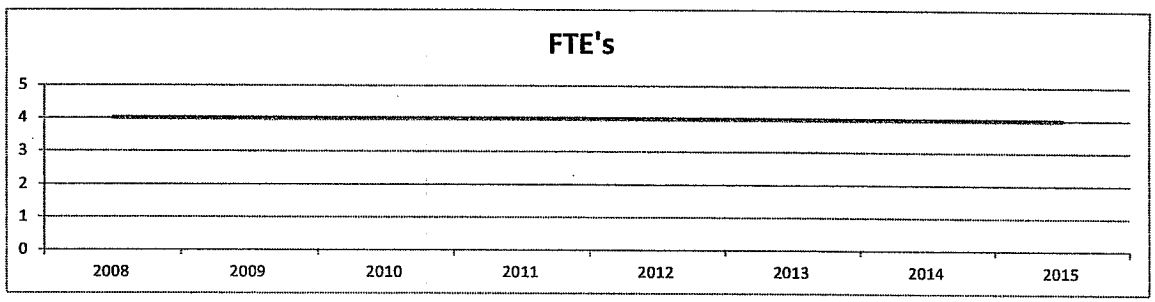
A

Treasurer's Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	335,695	154,303	138,191	106,692	107,498	96,651	84,500	87,500
	335,695	154,303	138,191	106,692	107,498	96,651	84,500	87,500
Expenditures								
Operations	302,412	341,629	332,302	322,453	323,543	343,748	357,727	382,075
Total Expenditures	302,412	341,629	332,302	322,453	323,543	343,748	357,727	382,075
Net Cost	(33,283)	187,327	194,111	215,761	216,045	247,097	273,227	294,575



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	4	4	4	4	4	4	4	4
Total	4	4	4	4	4	4	4	4



CASS COUNTY
GOVERNMENT

Auditor

Michael Montplaisir, CPA
701-241-5601

Treasurer

Charlotte Sandvik
701-241-5611

Director of Equalization

Frank Klein
701-241-5616

July 28, 2014

Summary for the 2015 Budget – Cass County Treasurer

The increase in the budget is $24,338.00. The $11,848.00 of the total increase is the salaries and benefits. There is an increase in the office supplies due to the fact there is an increase in the price of products. Also an increase in the postage as the cost of the postage stamp went up $.04 cents this year.

Added a line item for a translator of $200.00. Office Equipment line item added $5000.00 for the replacement of a folding machine which has not been replaced since 1992 and the machine can't be repaired anymore.

The rest of the line items are only minor increases and decreases.

If you have any questions please contact me at 241-5614.

Charlotte Sandvik
Cass County Treasurer

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

Fax 701-241-5728

www.casscountygov.com

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Treasurer								
General Fund								
101-2201-322.50-02	Marriage License	34,230	33,120	30,000	18,780	30,000	30,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	THE FEES THAT CASS COUNTY RECEIVES FROM THE ISSURANCE OF A MARRIAGE LICENSE WHICH IS $30.00 PER LICENSE.		30,000					
			30,000					
101-2201-341.60-12	Miscellaneous Fees	6,320	6,325	5,500	3,530	5,500	5,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	THE FEES THAT ARE COLLECTED FOR PERFORMING A MARRIAGE CEREMONY IN THE COURTHOUSE $30.00 A CEREMONY THAT IS SET BY STATUE		5,500					
			5,500					
101-2201-341.60-13	Certified Copies	17,307	16,405	14,000	8,800	14,000	14,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	THE FEES THAT ARE COLLECTED FOR CERTIFIED COPIES FOR MARRIAGE LICENSES		14,000					
			14,000					
101-2201-361.70-01	Interest	48,711	39,821	40,000	14,770	35,000	38,000	5.00-
LEVEL	TEXT		TEXT AMT					
DEPT	THE INTEREST THAT IS EARNED ON ALL THE INVESTMENTS WITH INTEREST RATES STAYING LOW THERE SHOWS NO CHANGE WITH AN INCREASE IN THE NEXT YEAR		38,000					
			38,000					
101-2201-364.01-00	Reimbursements	930	980	980	0	0	0	100.00-
LEVEL	TEXT		TEXT AMT					
DEPT	THE REIMBURSEMENT FROM THE ND TREASURER'S ASSOC. FOR REGISTRATION TO NACO LEGISLATIVE CONFERENCE & NACO ANNUAL CONFERENCE. I'M ND DIRECTOR FOR NATIONAL ASSOCIATION OF TREASURER'S AND FINANCE OFFICERS.		980					
			980					
*	Operations	107,498	96,651	90,480	45,880	84,500	87,500	3.29-
**	General Fund	107,498	96,651	90,480	45,880	84,500	87,500	3.29-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Treasurer								
General Fund								
***	County Treasurer	107,498	96,651	90,480	45,880	84,500	87,500	3.29-
		107,498	96,651	90,480	45,880	84,500	87,500	3.29-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Treasurer								
General Fund								
101-2201-414.10-01	Department Head	90,507	92,679	93,606	54,604	93,606	95,478	2.00
101-2201-414.10-05	Full Time Salaries	113,799	119,357	123,350	71,176	123,350	127,424	3.30
101-2201-414.10-15	Part Time Salaries	0	0	0	0	0	0	.00
101-2201-414.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-2201-414.10-35	Overtime Salaries	0	0	200	30	200	200	.00
*	Salaries	204,306	212,036	217,156	125,810	217,156	223,102	2.74
101-2201-414.20-01	Social Security	12,584	13,068	12,457	7,875	12,457	13,908	11.65
101-2201-414.20-05	Medicare	2,943	3,056	3,131	1,842	3,131	3,253	3.90
101-2201-414.20-10	Retirement	20,301	23,084	24,791	14,946	24,791	26,375	6.39
101-2201-414.20-15	Workers Compensation	602	485	567	483	567	588	3.70
101-2201-414.20-20	Unemployment	0	0	0	0	0	0	.00
101-2201-414.20-25	Health Insurance	29,912	33,948	33,948	19,803	33,948	36,672	8.02
101-2201-414.20-35	Dental Insurance	1,915	1,920	1,920	1,120	1,920	1,920	.00
*	Benefits	68,257	75,561	76,814	46,069	76,814	82,716	7.68
101-2201-414.43-07	Vaults/Safes	0	150	180	0	180	180	.00

LEVEL	TEXT	TEXT AMT
DEPT	THE FEE FOR CLEANING THE SAFE IN THE TREASUER'S VAULT	180
		180

*	Maintenance Agreements	0	150	180	0	180	180	.00
101-2201-414.51-05	Bank Charges	412	2,461	3,400	280	3,400	3,500	2.94

LEVEL	TEXT	TEXT AMT
DEPT	STOP PAYMENT CHARGES	100
	WIRE TRANSFER OR RELATED BANK CHARGES	200
	WELLS FARGO SERVICE CHARGE (SEE ATTACHED LETTER)	2,500
	SERVICE FEES FROM VARIOUS BANKS (VARIOUS ACCOUTS)	700
	SEE ATTACHED LETTER FROM WELLS FARGO	
		3,500

101-2201-414.51-28	Translator Services	0	0	0	106	0	200	.00

LEVEL	TEXT	TEXT AMT
DEPT	FEE FOR A TRANSLATOR	200
		200

*	Other Purchased Services	412	2,461	3,400	386	3,400	3,700	8.82
101-2201-414.53-01	Office Telephone	1,965	1,934	2,100	1,009	2,100	2,000	4.76-

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Treasurer								
General Fund								
DEPT	THE MONTHLY FEE FOR THE TELEPHONE USAGE			2,000				
				2,000				
*	Communications	1,965	1,934	2,100	1,009	2,100	2,000	4.76-
101-2201-414.57-01	Education Travel&Per Diem	0	0	0	0	0	0	.00
101-2201-414.57-02	Seminar Registration	1,734	1,773	2,500	1,335	2,500	2,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	NACO LEGISLATIVE CONFERENCE			490				
	NACO ANNUAL CONFERENCE			490				
	STAFF SEMINARS/TREASUER'S ANNUAL CONFERENCE			1,245				
	REGISTRATION NACTFO			275				
				2,500				
*	Education & Seminars	1,734	1,773	2,500	1,335	2,500	2,500	.00
101-2201-414.58-01	Travel Costs & Per Diem	4,526	5,224	5,500	4,767	5,500	5,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	ND TREAURERS CONVENTION, HOTEL,MILEAGE & MEALS							
	NACO LEGISLATIVE CONFERENCE,WASHINGTON, DC							
	AIRFARE,CAB,MEALS & HOTEL							
	NACO ANNUAL CONFERENCE							
	AIRFARE,MEALS,HOTEL & CAB							
	NDACO OCTOBER CONFERENCE BISMARCK			5,500				
				5,500				
*	Administrative Travel	4,526	5,224	5,500	4,767	5,500	5,500	.00
101-2201-414.59-06	Treasurer's Assoc	225	225	1,000	950	1,000	1,050	5.00
LEVEL	TEXT		TEXT AMT					
DEPT	NORTH DAKOTA TREASURER'S ASSOCIATION DUES/AUDITOR			750				
	NATIONAL TREASURER'S ASSOCIATION DUES			250				
	ND TREASURER'S DUES			50				
				1,050				
*	Organizational Membership	225	225	1,000	950	1,000	1,050	5.00
101-2201-414.61-01	General Office Supplies	12,100	12,556	16,002	1,772	16,000	17,052	6.56
LEVEL	TEXT		TEXT AMT					
DEPT	DEPOSIT SLIPS ORDER			100				
	CHECK BLANKS ORDER			200				
	PENS,INK PADS,RUBBER BANDS,STAPLES,ETC			125				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Treasurer								
General Fund								
	FOLDERS FOR DEATH & MARRIAGE CERTIFICATES			80				
	CALULATOR RIBBONS/TYPEWRITER RIBBONS			50				
	CALULATOR PAPER			70				
	PLAIN ENVELOPES			300				
	CALENDAR REFILLS, WALL CALENDAR & DESK LOG			150				
	ENVELOPES OTHER/BINDERS			100				
	COMPUTER PAPER,STORAGE SUPPLIES/COMPUTER SUPPLIES			400				
	POSTAL PERMIT (ANNUAL FEE)			200				
	TAX STATEMENTS LAZER			1,800				
	WINDOW ENVELOPES (100,000)			3,000				
	FOLDING TAX STATEMENTS & STUFFING			1,220				
	INSERTING TAX STATEMENTS & BUDGET REVIEW			2,347				
	SAFETY PAPER - MARRIAGE LICENSES			1,000				
	SPECIAL ENVELOPES - MARRIAGE CERTIFICATES			850				
	CARDS PRINTED FOR SOCIAL SECURITY & DRIVERS LICENS			100				
	ENVELOPES - MARRIAGE LICENSE RETURNS			150				
	MAINTENCE FOR TYPEWRITER			200				
	AUTOMATED BAR CODING (60,000) TAX STATEMENTS			2,135				
	TONER CARTRIDGES - REPLACE FOR 3 PRINTERS			1,500				
	SEE ATTACHED LETTER FROM AMERICAN MAIL HOUSE RE-GARING COST OF POSTAGE, BARCODING, STUFFING OF THE ENVELOPES FOR RETURN PAYMETS			150				
	SANITARY SUPPLIES			75				
	DIGITAL SCANNING OF OLD MARRIAGE LICENSE RECORDS			750				
				17,052				
101-2201-414.61-02	Postage-Treasurer	25,853	27,762	29,085	4,108	29,085	33,075	13.72

LEVEL	TEXT	TEXT AMT
DEPT	JANUARY-RECEIPTS,TAX STATEMENTS(RETURNED RESEND, & MARRIAGE LICENSES	300
	FEBRUARY-RECEIPTS, MARRIAGE & DEATH CERTIFICATES	375
	MARCH-RECEIPTS,DELINQUENT NOTICES, MARRIAGE &DEATH	1,850
	APRIL-RECEIPTS,DELINQUENT NOTICES,MARRIAGE & DEATH	500
	MAY-RECEITS,DELINQUENT NOTICES,MARRIAGE & DEATH	1,000
	JUNE-RECEIPTS,DELINGUENT NOTICES,MARRIAGE & DEATH	200
	JULY-RECEIPTS,DELIQUENT NOTICES,MARRIAGE & DEATH	800
	AUG-RECEIPTS, DELINQUENT NOTICES,MARRIAGE & DEATH	200
	SEPT-RECEIPTS,DELINQUENT NOTICES,MARRIAGE & DEATH	1,900
	OCT-RECEIPTS,DELINQUENT NOTICES,MARRIAGE & DEATH	300
	NOV-RECEIPTS,DELINQUENT NOTICS,MARRIAGE & DEATH	900
	DEC-TAX STATEMENTS,RECEIPTS, MARRIAGE, DEATH	23,000
	AND RETURN STATEMENTS THAT NEED TO BE RESENT	1,000
	RETURN ADDRESS CORRECTION CARDS FROM THE POST-OFFICE AT $.50 A CARD	750
		33,075

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Treasurer								
General Fund								
*	Supplies	37,953	40,318	45,087	5,880	45,085	50,127	11.18
101-2201-414.65-01	PC Software	2,460	1,154	2,400	1,670	2,400	2,400	.00
LEVEL DEPT	TEXT		TEXT	AMT				
	MICROSOFT ANNUAL SOFTWARE LICENSES			1,200				
	MARRIAGE LICENSE APPLICATIONS-NDACO SOFTWARE FEES			1,200				
				2,400				
*	Software	2,460	1,154	2,400	1,670	2,400	2,400	.00
101-2201-414.74-01	Computer Equipment	1,705	2,912	1,600	863	1,600	3,800	137.50
LEVEL DEPT	TEXT		TEXT	AMT				
	COMPUTER REPLACEMENTS 2 @ $850			1,700				
	MONITOR REPLACEMENTS AND STANDS 2 @ $600			1,200				
	CHECK PRINTER			900				
				3,800				
101-2201-414.74-02	Office Equipment	0	0	0	0	0	5,000	.00
LEVEL DEPT	TEXT		TEXT	AMT				
	FOLDING MACHINE REPLACEMENT/HAS NOT BEEN REPLACED SINCE 1992 AND CANNOT BE REPAIRED ANYMORE			5,000				
				5,000				
*	Equipment	1,705	2,912	1,600	863	1,600	8,800	450.00
101-2201-414.90-02	Account Adjustments	0	0	0	8-	8-	0	.00
*	Adjustments	0	0	0	8-	8-	0	.00
101-2201-414.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	323,543	343,748	357,737	188,731	357,727	382,075	6.80
***	General Fund	323,543	343,748	357,737	188,731	357,727	382,075	6.80
****	County Treasurer	323,543	343,748	357,737	188,731	357,727	382,075	6.80

Wells Fargo Bank, N.A.
MAC N9611-012
406 Main Avenue
Fargo, ND 58126

June 9, 2014

Charlotte Sandvik, Treasurer
Cass County Government
PO Box 2806
Fargo, ND 58108-2806

RE: 2015 Service Charge Volume Budget

Dear Charlotte:

Based on historical higher Average Collected balances in the checking account, and a higher Earnings Allowance Credit (EC) due to these higher average balances we would again recommend to budget for overall bank overall bank service fees of $2,500 for 2015.

Wells Fargo will continue to introduce Cass County to new financial services. If any of those products would be implemented, then it would be appropriate to have some cushion to absorb new costs. Our intention would remain to monitor the account closely to keep fees at a minimum with a goal of ending the year near $2,500, if possible.

Thanks so much for your business and we thoroughly enjoy working with you and your team at the Cass County Treasurer's office. Please call us with any questions or concerns.

Sincerely,

John R. Sweeney
Business Relationship Mgr

Judd Graham
Market President

Cc: Jonna Bischof

AMERICAN MAIL HOUSE INC

2615 N University Dr
PO Box 2162 Fargo ND 58107-2162
701-237-4248 701-237-4306 Fax
email:ammhouse@aol.com

Estimate to:
Cass County Government
Charlotte Sanvik
211 9th St S
Fargo ND 58103

Date: 06/27/2014

Job Description:

2015 Tax Statement Estimate

SERVICE	QUANTITY	RATE/1000	CHARGE
SORTING:			
Automated Barcoding\Sorting	61000	$35.00	$2,135.00
INSERTING:			
Automated Inserting	61000	$38.00	$2,318.00
Inserter Setup Charge			$29.00
FOLDING:			
Automated Folding	61000	$20.00	$1,220.00
Total Service and (or) Printing Charges			$5,702.00
Postage breakdown:			
Main Mailing Postage	61000		$23,485.00
TOTAL DUE			$29,187.00

30 Days Past Due Invoices Are Subject To A Monthly Service Charge Of 1.5% (18% APR)

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: Treasurer

Period Covered (from-to): 1/1/15 through 12/31/15

Date: June 24, 2014

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
Work the 3 year delinquent taxes on a continues basis.						
Staff attend at least one seminar in 2015.						
I will attend educational seminars in 2015 at the National Association of Counties Legislative and annual conferences.						
As president of the ND Treasurer's Region 6 (8 counties) will host a meeting once a year.						
I represent ND as director for the National Treasurer's Association. Also on the constitution & Bylaws committee & audit committee for the Treasurer's Association.						
I am a committee member on NACo Finance & Intergovermental Affairs steering committee.						

OBJECTIVES:

PROGRESS REVIEW

PERFORMANCE COMMENTS:

Objectives	Due Date	1	2	3	Date	Comments
I am on the Board of directors for NACo representing NDACo for ND.						
The office will purge old records and report to the state.						
Turn into the State Land Dept unclaimed checks that have not been cashed.						
Continue to chair the Cass County Youth Commission.						
Update addresses on the tax system on a continueous basis.						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
																																																												EXEMPT
																																																												NON-EXEMPT
																																																												PARTTIME
																																																												OTHER

NARRATIVE:

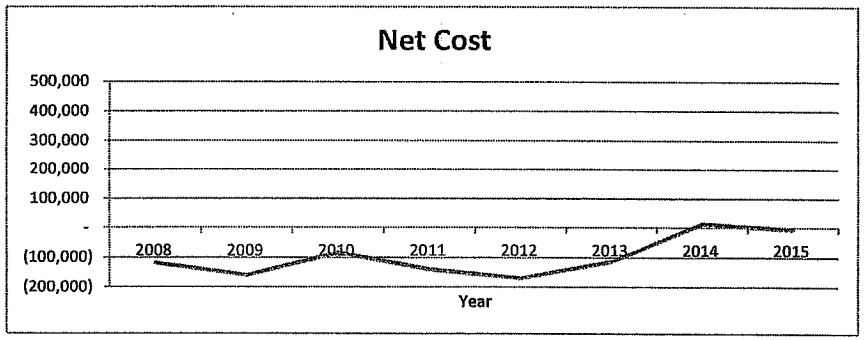
YEAR	
1	The Cass County Treasurer's office does not forsee any additional staff this year as the office has help from the Auditor's office during tax season, vascations or whenever this is a need.
2	If the office can keep up with technology and continue to make changes to our computer system the current staff of 3 and with the help from the Auditor's office we can handle the work load very efficiently. If there happens to be any major changes to the office then may have to hire some temporary help.
3	
4	
5	

DEPARTMENT Treasurer For FY 2015

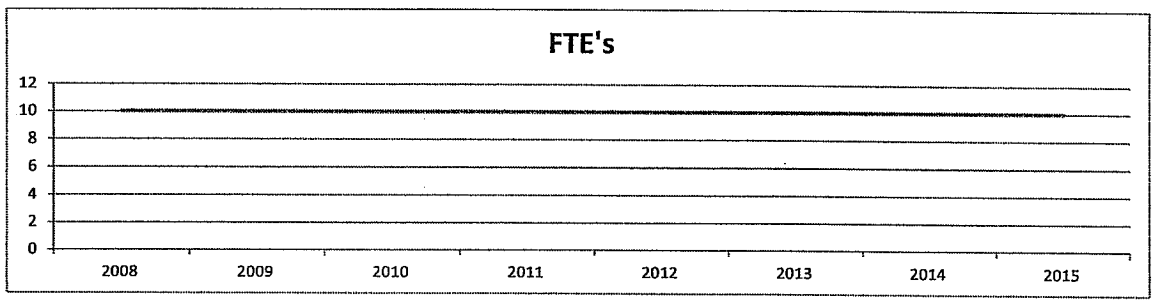
A

Recorder's Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	602,212	672,470	609,106	685,527	734,176	720,251	604,600	649,600
	602,212	672,470	609,106	685,527	734,176	720,251	604,600	649,600
Expenditures								
Operations	483,934	512,691	524,910	545,446	565,088	606,496	617,030	642,880
Total Expenditures	483,934	512,691	524,910	545,446	565,088	606,496	617,030	642,880
Net Cost	(118,278)	(159,779)	(84,196)	(140,081)	(169,088)	(113,755)	12,430	(6,720)



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	10	10	10	10	10	10	10	10
Total	10	10	10	10	10	10	10	10



CASS COUNTY
GOVERNMENT

Recorder

Jewel Spies

TO:	Cass County Commission
FROM:	Jewel A. Spies, Recorder
DATE:	July 29, 2014
RE:	2015 Budget

The budget figures for 2015 are based on the actual figures for the first six months of 2014. Real Estate recordings were down for the first couple months of the year, but have been rising steadily.

The major project in my office was digitizing the old books (deeds, mortgages, miscellaneous) and this project should be completed by this fall and fully loaded to NDRIN. I have no new projects planned for 2015, other than back indexing the 1984-1993 documents for ease of searching. This is done by the staff in the afternoons when they have time.

Electronic recording is going well, with a slow steady growth. We now have two title companies utilizing this feature and I believe it has increased the efficiency of their recording of closing documents.

NDRIN is still continuing a successful run. The oil companies in the West are the biggest users and supporters. We have received $34,103 in refunds so far this year. There is another refund scheduled for later in the fall.

At this time, we have no need for any major equipment purchases or any out of the ordinary expenses.

My office is running smoothly. We are keeping up with the work levels and returning documents according to schedule. Our revenues should still exceed any expenditure for 2015.

Box 2806
211 Ninth Street South
Fargo, North Dakota 58108

701-241-5620
Fax 701-241-5621

www.casscountygov.com

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Recorder								
General Fund								
101-2301-341.60-12	Miscellaneous Fees	620	460	500	340	600	600	20.00
LEVEL	TEXT		TEXT AMT					
DEPT	THIS FEE IS FOR THE FILING OF WILLS.		600					
			600					
101-2301-341.60-21	Burial Permits	9,560	10,220	8,000	6,490	9,000	9,000	12.50
LEVEL	TEXT		TEXT AMT					
DEPT	USING THE FIRST 5 MONTHS OF 2014 WE SEEM TO BE RIGHT ON TRACK FOR THIS ACCOUNT.		9,000					
			9,000					
101-2301-341.60-30	Recording Fees	617,467	604,804	570,000	281,346	500,000	550,000	3.51-
LEVEL	TEXT		TEXT AMT					
YREN	RECORDING FEES ARE NOT AS HIGH AS EXPECTED THIS YEAR.		500,000					
			500,000					
LEVEL	TEXT		TEXT AMT					
DEPT	BASED ON FIRST 6 MONTHS OF '14, REAL ESTATE		550,000					
			550,000					
101-2301-341.60-31	Chattel Mortgages	40,296	36,605	35,000	22,041	40,000	40,000	14.29
101-2301-341.60-99	Other Fees	66,233	68,162	60,000	34,296	55,000	50,000	16.67-
*	Operations	734,176	720,251	673,500	344,513	604,600	649,600	3.55-
**	General Fund	734,176	720,251	673,500	344,513	604,600	649,600	3.55-
***	County Recorder	734,176	720,251	673,500	344,513	604,600	649,600	3.55-
		734,176	720,251	673,500	344,513	604,600	649,600	3.55-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Recorder								
General Fund								
101-2301-415.10-01	Department Head	75,421	78,331	80,230	46,801	80,230	82,969	3.41
101-2301-415.10-05	Full Time Salaries	318,450	334,399	345,734	201,091	345,735	358,208	3.61
101-2301-415.10-20	Hourly Salaries	0	0	0	0	0	0	.00
101-2301-415.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-2301-415.10-35	Overtime Salaries	107	200	1,000	242	600	500	50.00-
*	Salaries	393,978	412,930	426,964	248,134	426,565	441,677	3.45
101-2301-415.20-01	Social Security	22,342	23,030	23,956	14,182	23,956	25,340	5.78
101-2301-415.20-05	Medicare	5,225	5,386	5,603	3,317	5,603	5,926	5.76
101-2301-415.20-10	Retirement	40,411	46,465	52,223	30,433	52,223	54,088	3.57
101-2301-415.20-15	Workers Compensation	1,413	1,145	1,337	982	1,337	1,371	2.54
101-2301-415.20-20	Unemployment	0	0	0	0	0	0	.00
101-2301-415.20-25	Health Insurance	82,608	93,528	93,528	49,830	82,908	89,568	4.23-
101-2301-415.20-35	Dental Insurance	4,797	4,800	4,800	2,800	4,800	4,800	.00
*	Benefits	156,796	174,354	181,447	101,544	170,827	181,093	.20-
101-2301-415.43-01	Copier	458	503	600	553	600	560	6.67-
101-2301-415.43-02	Computer Equipment	0	0	0	0	0	0	.00
101-2301-415.43-08	Microfilm Equipment	0	0	0	0	0	0	.00
*	Maintenance Agreements	458	503	600	553	600	560	6.67-
101-2301-415.51-04	Ballot Storage	1,211	787	900	679	900	900	.00

LEVEL DEPT	TEXT	TEXT AMT
	STORAGE AND DISPOSAL OF BALLOTS FROM THE PREVIOUS ELECTION AND STORAGE FOR THE CURRENT ELECTION.	900
		900

*	Other Purchased Service	1,211	787	900	679	900	900	.00
101-2301-415.53-01	Office Telephone	3,326	3,308	3,500	1,643	3,000	3,500	.00
101-2301-415.53-05	Computer Time Charges	0	0	0	0	0	0	.00
*	Communications	3,326	3,308	3,500	1,643	3,000	3,500	.00
101-2301-415.57-01	Education Travel&Per Diem	0	0	0	0	0	0	.00
101-2301-415.57-02	Seminar Registration	260	530	600	200	600	600	.00
*	Education & Seminars	260	530	600	200	600	600	.00
101-2301-415.58-01	Travel Costs & Per Diem	397	545	1,500	380	1,500	1,800	20.00

LEVEL DEPT	TEXT	TEXT AMT
	2015 CONFERENCE WILL BE IN MEDORA	1,800
		1,800

*	Administrative Travel	397	545	1,500	380	1,500	1,800	20.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Recorder								
General Fund								
101-2301-415.59-06	Register of Deed's Assoc.	138	338	238	138	238	500	110.08
LEVEL	TEXT		TEXT AMT					
DEPT	DUES FOR 3 ASSOCIATIONS, NDCRA, NACRC, PRIA		500					
			500					
*	Organizational Membership	138	338	238	138	238	500	110.08
101-2301-415.61-01	General Office Supplies	3,292	3,031	3,000	1,484	3,000	3,000	.00
101-2301-415.61-02	Postage-Register of Deeds	4,907	4,789	4,500	2,802	4,500	4,000	11.11-
LEVEL	TEXT		TEXT AMT					
DEPT	ERECORDING HAS ALLEVIATED SOME POSTAGE COSTS.		4,000					
			4,000					
101-2301-415.61-04	Operational Supplies	0	0	0	0	0	0	.00
101-2301-415.61-07	Records Repair	0	0	0	0	0	0	.00
*	Supplies	8,199	7,820	7,500	4,286	7,500	7,000	6.67-
101-2301-415.64-02	ND Century Code	325	472	250	163	300	250	.00
*	Books & Subscriptions	325	472	250	163	300	250	.00
101-2301-415.65-01	PC Software	0	0	0	0	0	0	.00
*	Software	0	0	0	0	0	0	.00
101-2301-415.74-01	Computer Equipment	0	0	0	0	0	0	.00
101-2301-415.74-02	Office Equipment	0	4,909	5,000	0	5,000	5,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	CABINETS TO STORE WILLS IN THE VAULT. WE WILL MOVE MICROFICHE TO THE SECOND FLOOR AND PUT THE WILL CABINETS IN THAT SPOT.		5,000					
			5,000					
*	Equipment	0	4,909	5,000	0	5,000	5,000	.00
101-2301-415.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	565,088	606,496	628,499	357,720	617,030	642,880	2.29
***	General Fund	565,088	606,496	628,499	357,720	617,030	642,880	2.29
****	County Recorder	565,088	606,496	628,499	357,720	617,030	642,880	2.29

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: RECORDER

Period Covered (from-to): 1/1/15 through 12/31/15

Date:

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
The Recorder's office will continue to record/file all documents and return them in a timely manner.						
The Recorder's office will continue to view our Microfilm for accuracy and archival quality prior to shipping to the Underground Vaults & Storage in Hutchinson, Kansas.						
The Recorder's office will continue to work with North Dakota Secretary of State's office filing personal property liens and Federal Tax Liens.						
Phases 1, 2 & 3 of the digitizing of the old books has been completed and they should all be loaded and out on NDRIN by the end of summer.						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
																																																												EXEMPT
																																																												NON-EXEMPT
																																																												PARTTIME
																																																												OTHER

NARRATIVE:
YEAR

1

Mainlain current staff levels and only use over time as necessary.

2

3

4

5

DEPARTMENT Recorder For FY 2015

140

A

NDRIN
Budget Summary
Fund Number 238

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	1,116,901	1,316,115	1,325,000	741,161	1,323,200	1,442,000
Expenditures	1,060,156	1,206,919	1,286,000	554,448	1,286,000	1,300,000
Revenues Over (Under) Expenditures	56,745	109,196	39,000	186,713	37,200	142,000
Beginning Balance	1,194,041	1,250,786	1,359,982	1,359,982	1,359,982	1,397,182
Prior Period Adjust	0					
Ending Balance	1,250,786	1,359,982	1,398,982	1,546,695	1,397,182	1,539,182
						118.40%

	History			
	Year	Revenue	Expenditures	Balance
Actual	2001	107,689	3,296	104,393
Actual	2002	265,170	177,868	191,695
Actual	2003	350,357	257,019	285,033
Actual	2004	338,787	290,839	332,981
Actual	2005	356,496	360,657	328,820
Actual	2006	319,110	290,321	357,609
Actual	2007	378,387	281,523	454,473
Actual	2008	589,185	393,229	650,429
Actual	2009	564,840	635,962	579,307
Actual	2010	883,031	594,496	867,842
Actual	2011	1,205,054	878,855	1,194,041
Actual	2012	1,116,901	1,060,156	1,250,786
Actual	2013	1,316,115	1,206,919	1,359,982
Projected	2014	1,323,200	1,286,000	1,397,182
Budget	2015	1,442,000	1,300,000	1,539,182

NDRIN

North Dakota Recorders Information Network

July 30, 2014

Ken Pawlik
Chairman, Cass County Commission
P.O. Box 2806
Fargo, ND 58108-2806

Dear Mr. Pawlik:

On behalf of the North Dakota Recorders Information Network (NDRIN) board I am writing to inform the Cass County Commission of the major changes to the 2015 NDRIN budget. The NDRIN budget as a whole contains a modest increase of $14,000 for the 2015 fiscal year.
In summary there are several major changes in the 2015 NDRIN Budget:

1. Central Site Hosting – This is an increase of $27,000 because of additional costs from our two equipment data centers in Fargo & Bismarck.
2. Software Maintenance Agreements – This is as decrease of $43,000 because many of our software maintenance agreements are three-year contracts and we not due in 2015.
3. Computer Equipment – This is an increase of $50,000 because of a need to replace our 6-year old backup storage devices that are no longer supported by the manufacture.

The NDRIN Board again approved a $750,000 refund to the NDRIN Counties as part of the 2015 NDRIN budget.

The NDRIN Board has tried to keep a fund balance that would equal 1½ times their annual expenses. The NDRIN Board proposed a refund of surplus funds in the 2015 budget and will continue to monitor any surplus funds during the 2015 fiscal year determine if any additional refunds should be given back to the NDRIN members during 2015.

If you have any questions or concerns regarding this matter, please contact me at (701) 271-4960.

Sincerely,

Michael Steiner

Michael Steiner
NDRIN Project Manager

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
NDRIN								
238-2112-341.60-60	Preservation Fee	0	0	0	0	0	0	.00
238-2112-341.60-61	Copy Fees	0	0	0	0	0	0	.00
238-2112-341.60-62	Internet Fee	1,111,769	1,311,748	1,320,000	864,824	1,320,000	1,440,000	9.09
238-2112-361.70-01	Interest	5,132	4,367	5,000	1,572	3,200	2,000	60.00-
238-2112-364.01-00	Reimbursements	0	0	0	0	0	0	.00
*	Administration	1,116,901	1,316,115	1,325,000	866,396	1,323,200	1,442,000	8.83
**	NDRIN	1,116,901	1,316,115	1,325,000	866,396	1,323,200	1,442,000	8.83
***	County Auditor	1,116,901	1,316,115	1,325,000	866,396	1,323,200	1,442,000	8.83
		1,116,901	1,316,115	1,325,000	866,396	1,323,200	1,442,000	8.83

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
NDRIN								
238-2112-411.33-13	Contract Services	43,161	27,488	48,000	14,767	48,000	38,000	20.83-
238-2112-411.33-14	NDRIN Board	7,427	14,497	10,000	9,131	10,000	10,000	.00
238-2112-411.33-15	Central Repository	720,671	938,382	995,000	403,756	995,000	1,022,000	2.71
238-2112-411.33-17	Credit Card Service Fees	59,448	70,531	75,000	39,420	75,000	75,000	.00
238-2112-411.33-19	Advertising/Marketing	9,469	7,370	15,000	1,862	15,000	10,000	33.33-
*	Professional Services	840,176	1,058,268	1,143,000	468,936	1,143,000	1,155,000	1.05
238-2112-411.34-03	Programming	0	0	0	0	0	0	.00
*	Purchased Services	0	0	0	0	0	0	.00
238-2112-411.43-03	Software	126,643	125,575	83,000	65,942	83,000	40,000	51.81-
*	Maintenance Agreements	126,643	125,575	83,000	65,942	83,000	40,000	51.81-
238-2112-411.46-04	General Maintenance	0	0	20,000	0	20,000	17,500	12.50-
*	Equipment Maintenance	0	0	20,000	0	20,000	17,500	12.50-
238-2112-411.51-02	Microfilming	7,378	9,534	10,000	7,250	10,000	12,500	25.00
238-2112-411.51-04	Miscellaneous Expenses	2,744	2,438	5,000	925	5,000	5,000	.00
*	Other Purchased Services	10,122	11,972	15,000	8,175	15,000	17,500	16.67
238-2112-411.52-02	Liability Insurance	0	0	0	0	0	0	.00
*	Insurance	0	0	0	0	0	0	.00
238-2112-411.61-01	General Office Supplies	378	96	2,500	50	2,500	2,500	.00
238-2112-411.61-03	Computer Supplies	0	0	0	0	0	0	.00
*	Supplies	378	96	2,500	50	2,500	2,500	.00
238-2112-411.65-01	PC Software	0	0	5,000	0	5,000	0	100.00-
*	Software	0	0	5,000	0	5,000	0	100.00-
238-2112-411.74-01	Computer Equipment	82,837	11,008	17,500	11,345	17,500	67,500	285.71
*	Equipment	82,837	11,008	17,500	11,345	17,500	67,500	285.71
238-2112-411.99-02	Residual Equity	0	0	0	0	0	0	.00
*	Transfers Out	0	0	0	0	0	0	.00
**	Administration	1,060,156	1,206,919	1,286,000	554,448	1,286,000	1,300,000	1.09
***	NDRIN	1,060,156	1,206,919	1,286,000	554,448	1,286,000	1,300,000	1.09
****	County Auditor	1,060,156	1,206,919	1,286,000	554,448	1,286,000	1,300,000	1.09

NDRIN
North Dakota Recorders Information Network

2015 NDRIN Budget - Approved

Revenues:

Preservation Fees	0
Internet Fees	1,440,000
Interest Income	2,000
Total Revenues	1,442,000

Expenses:

Contract Services	38,000
NDRIN Board Expenses	10,000
Central Repository	1,022,000
Credit Card Service Fees	75,000
Advertising / Marketing	10,000
Software Maintenance Agreements	40,000
General Maintenance Agreements	17,500
Microfilming	12,500
Miscellaneous	5,000
General Office Supplies	2,500
Computer Equipment	67,500
Total Expenses	1,300,000
Excess Revenues over Expenses	142,000
2014 Projected Year End Balance	1,407,000
2015 Projected Year End Balance	1,549,000

Document Preservation ROD
Budget Summary
Fund Number 239

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	164,990	167,599	191,000	78,363	158,250	125,000
Expenditures	45,900	192,958	206,346	176,963	217,916	56,956
Revenues Over (Under) Expenditures	119,090	(25,359)	(15,346)	(98,600)	(59,666)	68,044
Beginning Balance	201,910	321,000	295,641	295,641	295,641	235,975
Ending Balance	321,000	295,641	280,295	197,041	235,975	304,019
						533.78%

	History			
	Year	Revenue	Expenditures	Balance
Actual	2001	51,907	34,334	17,573
Actual	2002	111,829	74,252	55,150
Actual	2003	165,371	184,527	35,994
Actual	2004	133,428	106,459	62,963
Actual	2005	103,370	101,510	64,823
Actual	2006	96,137	101,088	59,872
Actual	2007	99,652	72,722	86,802
Actual	2008	133,864	184,752	35,914
Actual	2009	127,864	60,492	103,286
Actual	2010	89,105	53,832	138,559
Actual	2011	137,198	73,847	201,910
Actual	2012	164,991	45,900	321,001
Actual	2013	167,599	192,958	295,642
Projected	2014	158,250	217,916	235,976
Budget	2015	125,000	56,956	304,020

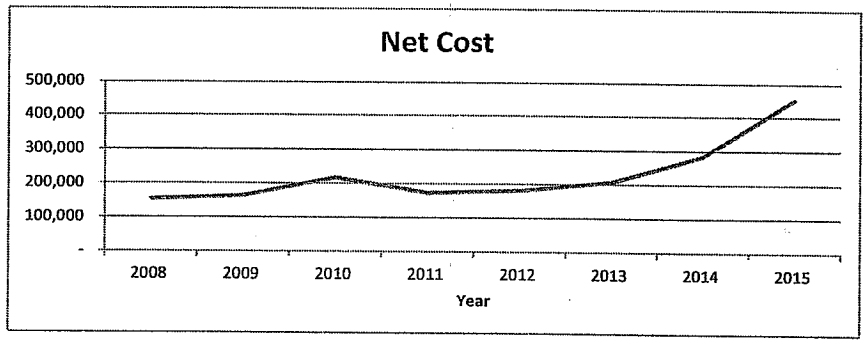
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Recorder								
Document Preservation-ROD								
239-2301-341.60-60	Preservation Fee	100,866	99,819	90,000	44,079	90,000	90,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	BASED ON THE FIRST 6 MOS OF 14' USING A PERCENTAGE OF THE RECORDING FEES.			90,000				
				90,000				
239-2301-341.61-00	Miscellaneous Revenue	63,118	66,940	101,000	34,103	68,000	35,000	65.35-
239-2301-361.70-01	Interest	1,006	840	0	181	250	0	.00
*	Operations	164,990	167,599	191,000	78,363	158,250	125,000	34.55-
**	Document Preservation-ROD	164,990	167,599	191,000	78,363	158,250	125,000	34.55-
***	County Recorder	164,990	167,599	191,000	78,363	158,250	125,000	34.55-
		164,990	167,599	191,000	78,363	158,250	125,000	34.55-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Recorder								
Document Preservation-ROD								
239-2301-411.33-09	Consulting	325	0	0	0	0	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	SERVER UPGRADE		5,000					
			5,000					
239-2301-411.33-16	Document Preservation Fee	0	0	0	0	0	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	NDRIN HAS VOTED TO NOT CHARGE THE COUNTIES FOR THEIR IMAGES/INFORMATION. NDRIN HAS BEEN EXTREMELY SUCCESSFUL.							
239-2301-411.33-18	Document Conversion	0	143,270	134,150	141,519	141,520	0	100.00-
LEVEL	TEXT		TEXT AMT					
YREN	THIS SHOULD BE THE FINAL AMMOUNT FOR THE DIGITIZING OF THE OLD BOOKS. IT SHOULD ALL BE ON LINE BY THE END OF THE SUMMER.		141,520					
			141,520					
LEVEL	TEXT		TEXT AMT					
DEPT	NO MAJOR PROJECTS PLANNED FOR THIS YEAR							
*	Professional Services	325	143,270	134,150	141,519	141,520	0	100.00-
239-2301-411.34-03	Programming	15,424	15,424	16,196	16,195	16,196	17,006	5.00
LEVEL	TEXT		TEXT AMT					
DEPT	SOFTWARE LICENSE SUPPORT. PART OF THIS REFUNDED THROUGH THE TWO CITIES FOR IDOC.		17,006					
			17,006					
*	Purchased Services	15,424	15,424	16,196	16,195	16,196	17,006	5.00
239-2301-411.46-04	General Maintenance	0	0	0	0	0	0	.00
*	Equipment Maintenance	0	0	0	0	0	0	.00
239-2301-411.51-03	Microfilm Storage	1,645	1,835	4,000	1,724	4,000	4,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	INCREASE IN STORAGE FOR NEW FILM SHIPPED		4,000					
			4,000					
*	Other Purchased Services	1,645	1,835	4,000	1,724	4,000	4,000	.00
239-2301-411.61-01	General Office Supplies	1,601	1,735	1,800	285	1,800	1,800	.00

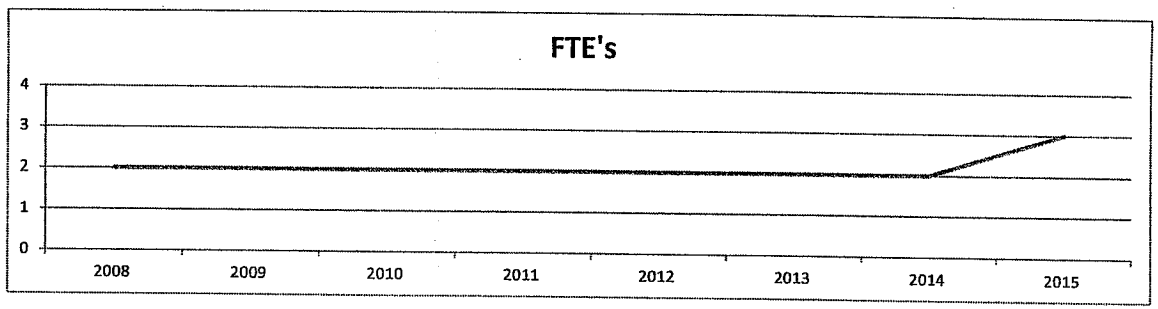
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Recorder								
Document Preservation-ROD								
239-2301-411.61-07	Records Repair	2,593	2,184	5,000	0	5,000	5,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	WE WILL NEED TO BUDGET A SUBSTANTIAL AMOUNT OVER THE NEXT YEARS TO REPAIR A NUMBER OF BOOKS.			5,000				
				5,000				
*	Supplies	4,194	3,919	6,800	285	6,800	6,800	.00
239-2301-411.65-01	PC Software	4,631	7,781	8,400	8,849	8,400	9,400	11.90
LEVEL	TEXT		TEXT	AMT				
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			3,400				
	SERVER SOFTWARE MAINTENANCE			6,000				
				9,400				
*	Software	4,631	7,781	8,400	8,849	8,400	9,400	11.90
239-2301-411.74-01	Computer Equipment	19,681	20,729	36,800	8,391	41,000	19,750	46.33-
LEVEL	TEXT		TEXT	AMT				
DEPT	COMPUTER REPLACEMENTS	3 @ $850		2,550				
	DATA STORAGE			15,000				
	PRINTER REPLACEMENT			2,200				
				19,750				
*	Equipment	19,681	20,729	36,800	8,391	41,000	19,750	46.33-
**	Operations	45,900	192,958	206,346	176,963	217,916	56,956	72.40-
***	Document Preservation-ROD	45,900	192,958	206,346	176,963	217,916	56,956	72.40-
****	County Recorder	45,900	192,958	206,346	176,963	217,916	56,956	72.40-

Tax Director's Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	2,250	3,250	10,100	8,000	11,950	13,488	7,100	7,100
	2,250	3,250	10,100	8,000	11,950	13,488	7,100	7,100
Expenditures								
Operations	155,726	166,667	227,111	180,937	192,991	220,657	290,012	459,265
Total Expenditures	155,726	166,667	227,111	180,937	192,991	220,657	290,012	459,265
Net Cost	153,476	163,417	217,011	172,937	181,041	207,169	282,912	452,165



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	2	2	2	2	2	2	2	3
Total	2	2	2	2	2	2	2	3



CASS COUNTY
GOVERNMENT

Auditor

Michael Montplaisir, CPA
701-241-5601

Treasurer

Charlotte Sandvik
701-241-5611

Director of Equalization

Frank Klein
701-241-5616

July 29th, 2014

Cass County Board of Commissioners
PO Box 2806
Fargo, ND 58108

Re: 2015 Budget

Dear Board Members:

I'm writing to explain the major expenditures in the Tax Equalization budget.

I have budgeted $125,000 to have Vanguard Appraisal reassess the cities of Mapleton, Page, Hunter and Gardner on a 50/50 cost share, with the local share being paid by the city over 5 years. The net cost to the county would be $62,500.

I have also budgeted an additional $25,000 for possible commercial reassessment services on the same cost share basis mentioned above.

I have also budgeted for a new employee to help modernize the assessment records. The person would assist with assessment administration, input data into the Vanguard appraisal system and collect property characteristic information on missing parcels. The timing of the hire would probably occur sometime after the legislative session. Also, the position may start out as a part time hire, depending upon the circumstances.

If you have any questions, please call me or stop in at your convenience.

Sincerely,

Frank Klein

Frank Klein
Cass County Director of Equalization

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

Fax 701-241-5728

www.casscountynd.gov

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Director of Equalization								
General Fund								
101-2401-341.60-58	Reassessment Fees	11,950	13,488	7,100	0	7,100	7,100	.00

LEVEL	TEXT	TEXT AMT
DEPT	VARIOUS CITIES AND TOWNSHIPS	2,100
	CITY OF KINDRED	5,000
		7,100

*	Operations	11,950	13,488	7,100	0	7,100	7,100	.00
**	General Fund	11,950	13,488	7,100	0	7,100	7,100	.00
***	Director of Equalization	11,950	13,488	7,100	0	7,100	7,100	.00
		11,950	13,488	7,100	0	7,100	7,100	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Director of Equalization								
General Fund								
101-2401-416.10-01	Department Head	88,750	92,005	91,934	53,395	91,934	94,910	3.24
101-2401-416.10-05	Full Time Salaries	47,656	48,175	51,657	28,383	51,657	52,631	1.89
101-2401-416.10-35	Overtime Salaries	0	0	0	0	0	0	.00
*	Salaries	136,406	140,180	143,591	81,778	143,591	147,541	2.75
101-2401-416.20-01	Social Security	8,243	8,456	8,432	4,939	8,432	8,892	5.46
101-2401-416.20-05	Medicare	1,928	1,978	2,027	1,155	2,027	2,080	2.61
101-2401-416.20-10	Retirement	13,726	15,549	17,236	10,026	17,236	17,721	2.81
101-2401-416.20-15	Workers Compensation	332	265	310	313	310	328	5.81
101-2401-416.20-20	Unemployment	0	0	0	0	0	0	.00
101-2401-416.20-25	Health Insurance	11,331	12,816	12,816	7,476	12,816	13,848	8.05
101-2401-416.20-35	Dental Insurance	960	960	960	560	960	960	.00
*	Benefits	36,520	40,024	41,781	24,469	41,781	43,829	4.90
101-2401-416.33-12	Reassessment Services	10,617	23,971	75,000	12,119	75,000	160,000	113.33

LEVEL	TEXT	TEXT AMT
DEPT	REAPPRAIAL OF THE CITIES OF MAPLETON, HUNTER	125,000
	PAGE AND GARDENER ON A 50/50 COST SHARE BASIS WITH	
	THE LOCAL SHARE BEING PAID BACK OVER 5 YEARS	
	POSSIBLE ADDITIONAL NECESSARY REAPPRAISAL WORK	25,000
	CONTRACT APPRAISAL INSPECTION SERVICES	6,000
	CONTRACT ANNUAL REAPPRAISAL SERVICE WORK	4,000
		160,000

*	Professional Services	10,617	23,971	75,000	12,119	75,000	160,000	113.33
101-2401-416.43-03	Computer Software	0	5,850	9,100	0	9,100	11,575	27.20

LEVEL	TEXT	TEXT AMT
DEPT	VANGUARD APPRAISAL SYSTEM MAINTENANCE PAYMENT	9,690
		9,690

*	Maintenance Agreements	0	5,850	9,100	0	9,100	11,575	27.20
101-2401-416.51-01	Filing Fees/Collection	11	55	200	0	200	200	.00
*	Other Purchased Services	11	55	200	0	200	200	.00
101-2401-416.53-01	Office Telephone	632	604	700	313	700	700	.00
101-2401-416.53-05	Computer Time Charges	0	0	0	0	0	0	.00
*	Communications	632	604	700	313	700	700	.00
101-2401-416.57-01	Education Travel&Per Diem	0	0	1,000	1,041	1,300	1,300	30.00
101-2401-416.57-02	Seminar Registration	389	610	800	609	800	800	.00
*	Education & Seminars	389	610	1,800	1,650	2,100	2,100	16.67

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Director of Equalization								
General Fund								
101-2401-416.58-01	Travel Costs & Per Diem	1,115	986	2,000	0	1,800	2,000	.00
101-2401-416.58-10	Assessors Mileage	1,132	822	900	888	900	900	.00
*	Administrative Travel	2,247	1,808	2,900	888	2,700	2,900	.00
101-2401-416.59-06	Tax Director's Assoc	759	775	600	193	950	950	58.33
*	Organizational Membership	759	775	600	193	950	950	58.33
101-2401-416.61-01	General Office Supplies	551	581	600	122	800	800	33.33
101-2401-416.61-02	Postage-Director of Equal	3,235	2,642	3,600	2,589	3,200	3,600	.00
*	Supplies	3,786	3,223	4,200	2,711	4,000	4,400	4.76
101-2401-416.64-01	Reference Books	837	899	1,000	395	1,500	1,500	50.00
101-2401-416.64-02	ND Century Code	0	0	0	0	0	0	.00
*	Books & Subscriptions	837	899	1,000	395	1,500	1,500	50.00
101-2401-416.65-01	PC Software	787	2,658	6,690	547	6,690	10,340	54.56

LEVEL	TEXT	TEXT AMT
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES	650
	VANGUARD APPRAISAL SYSTEM LICENSE	2,040
	VANGUARD APPRAISAL LICENSE AND PURCHASE OF ADDITIONAL MODULES	7,650
		10,340

*	Software	787	2,658	6,690	547	6,690	10,340	54.56
101-2401-416.74-01	Computer Equipment	0	0	1,700	800	1,700	5,050	197.06

LEVEL	TEXT	TEXT AMT
DEPT	LAPTOPS 3 @ $1400	4,200
	CHECKOUT FOR VARIOUS CITY ASSESSORS TO ENTER ASSESSMENT INFORMATION INTO OUR SYSTEM	
	DESKTOP REPLACEMENT	850
		5,050

*	Equipment	0	0	1,700	800	1,700	5,050	197.06
101-2401-416.91-11	New Employee	0	0	0	0	0	68,180	.00

LEVEL	TEXT	TEXT AMT
DEPT	ASSESSOR	
	**B31/1:	
	SALARY	41,756
	SOCIAL SECURITY	2,589
	MEDICARE	606
	RETIREMENT	5,120

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Director of Equalization								
General Fund								
	WORKERS COMP			131				
	HEALTH INSURANCE			13,848				
	DENTAL INSURANCE			480				
	EQUIPMENT:							
	DESK							
	CHAIR							
	LAPTOP/DOCKING STATION	74-01		1,600				
	MONITOR (2)	74-01		500				
	SOFTWARE	65-01		800				
	TELEPHONE/TELEPHONE SERVICE	53-01		750				
	FILE CABINET							
	CELL PHONE	53-10						
	TRAINING							
	TRAVEL							
				68,180				
*	Budget Request	0	0	0	0	0	68,180	.00
**	Operations	192,991	220,657	289,262	125,863	290,012	459,265	58.77
***	General Fund	192,991	220,657	289,262	125,863	290,012	459,265	58.77
****	Director of Equalization	192,991	220,657	289,262	125,863	290,012	459,265	58.77

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: Tax Equalization

Period Covered (from-to): 1/1/15 through 12/31/15

Date: 29-Jul-14

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
1. Continue implementation of the Vanguard CAMA (computer assisted mass appraisal system. Continue with inputting data into the database.						
2. Tax Director Development-Attend a regional or national seminar regarding appraisal or assessment.						
3. Maintain certification as an assessor and real property appraiser.						
4. Deputy Staff Development-Attend a seminar by the State Tax Dept or attend a local seminar regarding a relevant topic.						

OBJECTIVES: PROGRESS REVIEW PERFORMANCE COMMENTS:

Objectives	Due Date	1	2	3	Date	Comments
5. Monitor property tax legislation for 2015.						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
																																																												EXEMPT
																																																												NON-EXEMPT
																																																												PARTTIME
																																																												OTHER

NARRATIVE:

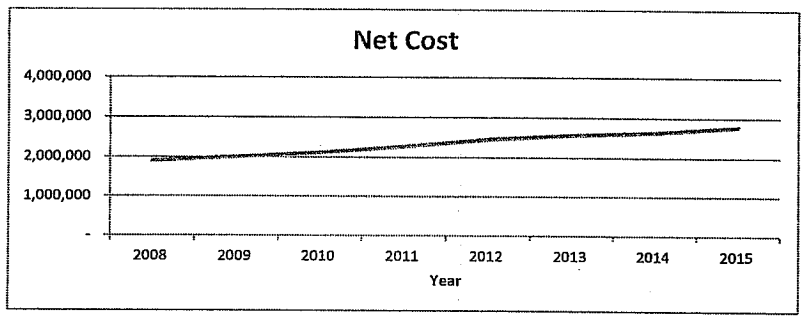
YEAR	
1	A new hire is planned to administer the property tax, to modernize the cass property assessment records and to inspect properties where information is missing. Some contract appraisal work is also being scheduled.
2	A property appraiser may need to be added depending on the direction the legislature deems appropriate concerning property assessments.
3	A property appraiser may need to be added depending on the direction the legislature deems appropriate concerning property assessments and if the local jurisdictions relinquish the assessment duties.
4	No additional hires are contemplated. It may be necessary to contract for some appraisal services.
5	No additional hires are contemplated. It may be necessary to contract for some appraisal services.

DEPARTMENT_____ For FY 2015

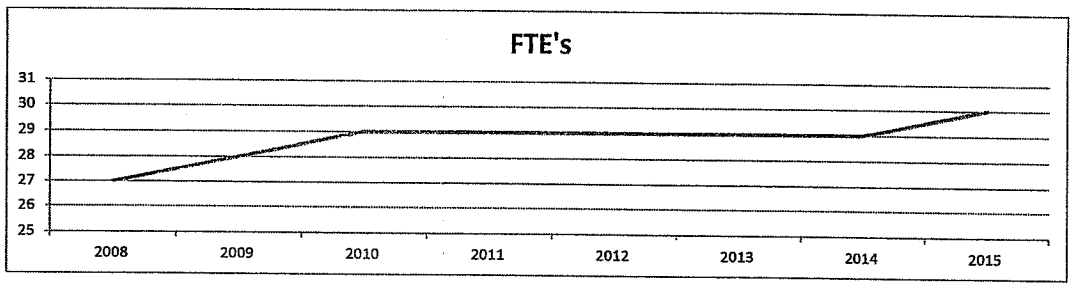
A

State's Attorney Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	75,403	76,460	33,316	36,277	5,174	15,837	11,500	10,200
Victim Witness	42,911	36,041	35,531	40,138	24,754	34,959	34,881	36,381
	118,314	112,501	68,847	76,415	29,928	50,796	46,381	46,581
Expenditures								
Operations	1,809,941	1,911,741	1,967,408	2,065,025	2,188,281	2,311,985	2,478,444	2,613,347
Victim Witness	115,493	120,789	137,215	176,381	186,649	193,481	204,671	212,674
County Coroner	100,944	88,360	86,319	109,695	107,874	108,579	-	-
Total Expenditures	2,026,378	2,120,890	2,190,942	2,351,101	2,482,804	2,614,045	2,683,115	2,826,021
Net Cost	1,908,064	2,008,389	2,122,095	2,274,686	2,452,876	2,563,249	2,636,734	2,779,440



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	25	26	26	26	26	26	26	27
Victim Witness	2	2	3	3	3	3	3	3
Total	27	28	29	29	29	29	29	30



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
General Fund								
101-3101-335.55-03	Witness Travel Reimburse	0	8,557	5,000	2,315	4,000	5,000	.00
LEVEL DEPT	TEXT ROUGH ESTIMATE. REIMBURSEMENT FROM AG'S OFFICE. REFER TO 101-3101-419.37-51 FOR RELATED EXPENSES.		TEXT AMT 5,000 5,000					
101-3101-335.55-09	Federal Grants	0	2,025	0	0	0	0	.00
LEVEL DEPT	TEXT THE COPS - METH GRANT CONCLUDED IN SPRING 2010.		TEXT AMT					
101-3101-341.55-08	Court Actions	4,301	5,018	4,500	4,189	7,000	5,000	11.11
101-3101-341.60-61	Copy Fees	873	237	200	310	500	200	.00
101-3101-364.01-00	Reimbursements	0	0	0	0	0	0	.00
101-3101-393.70-06	Private Sources	0	0	0	0	0	0	.00
*	Operations	5,174	15,837	9,700	6,814	11,500	10,200	5.15
101-3104-331.55-05	Federal Grants	19,504	29,559	30,381	12,191	30,381	30,381	.00
LEVEL DEPT	TEXT VOCA GRANT - VICTIM/WITNESS. GRANT RUNS FROM JULY 2014 JUNE 2015. INCLUDES MONEY FOR TRAVEL AND TRAINING. GRANT HAS NOT YET BEEN APPROVED. HOWEVER, NO REASON TO BELIEVE IT WILL BE REDUCED OR DENIED.		TEXT AMT 30,381 30,381					
101-3104-341.65-01	Victim Witness	5,250	5,400	6,000	2,275	4,500	6,000	.00
LEVEL DEPT	TEXT VICTIM FEE IMPOSED BY COURT. DIFFICULT TO ESTIMATE.		TEXT AMT 6,000 6,000					
*	Victim-Witness Program	24,754	34,959	36,381	14,466	34,881	36,381	.00
**	General Fund	29,928	50,796	46,081	21,280	46,381	46,581	1.09
***	States Attorney	29,928	50,796	46,081	21,280	46,381	46,581	1.09
		29,928	50,796	46,081	21,280	46,381	46,581	1.09

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
General Fund								
101-3101-419.10-01	Department Head	118,044	122,352	125,062	72,953	125,062	127,564	2.00
101-3101-419.10-05	Full Time Salaries	1,398,392	1,465,249	1,524,870	885,601	1,524,870	1,585,926	4.00
101-3101-419.10-15	Part Time Salaries	0	0	0	0	0	0	.00
101-3101-419.10-16	Intern/Law Clerk	0	0	0	0	0	0	.00
101-3101-419.10-20	Hourly Wages	5,866	7,518	11,000	6,069	10,000	11,000	.00
101-3101-419.10-25	Temp/Employment Agency	12,457	0	15,000	5,705	11,500	15,000	.00
101-3101-419.10-35	Overtime Salaries	6,483	7,090	10,000	3,039	10,000	10,000	.00
*	Salaries	1,541,242	1,602,209	1,685,932	973,367	1,681,432	1,749,490	3.77
101-3101-419.20-01	Social Security	87,575	91,824	93,170	56,562	93,170	98,770	6.01
101-3101-419.20-05	Medicare	20,751	21,777	22,635	13,228	22,635	23,454	3.62
101-3101-419.20-10	Retirement	154,511	177,790	199,724	116,884	199,724	208,657	4.47
101-3101-419.20-15	Workers Compensation	4,345	3,480	4,026	3,777	4,026	4,258	5.76
101-3101-419.20-20	Unemployment	0	0	0	0	0	0	.00
101-3101-419.20-25	Health Insurance	203,004	224,679	224,640	140,046	250,272	270,372	20.36
101-3101-419.20-30	License Fees	5,140	5,435	5,455	352	5,455	5,455	.00
101-3101-419.20-35	Dental Insurance	11,016	11,080	11,040	6,720	11,520	11,520	4.35
*	Benefits	486,342	536,065	560,690	337,569	586,802	622,486	11.02
101-3101-419.33-03	Contracted Legal Services	423	1,728	1,500	283	1,500	1,500	.00
101-3101-419.33-05	Transcripts	4,775	4,975	5,500	2,374	5,500	5,500	.00
101-3101-419.33-06	Psych/Med Eval & Testing	9,130	565	5,000	100	2,500	5,000	.00
101-3101-419.33-07	Inquiry Fund	562	624	2,000	1,243	2,300	2,000	.00
101-3101-419.33-17	Defense Atty Fee-Sex Offn	0	0	0	0	0	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	THIS ITEM IS BEING ADDRESSED UNDER THE COMMISSION OR AUDITOR'S BUDGET.							
*	Professional Services	14,890	7,892	14,000	4,000	11,800	14,000	.00
101-3101-419.37-51	Travel Expenses	5,019	10,196	8,000	1,591	5,000	8,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	THIS VALUE IS DIFFICULT TO FORECAST. IT DEPENDS ON HOW MANY TRIALS HAVE WITNESSES THAT LIVE OUTSIDE THE AREA. MANY OF THESE EXPENSES ARE REIMBURSED BY THE AG'S OFFICE; REFER TO 101-3101-335.5503			8,000				
				8,000				
*	Client/Witness Services	5,019	10,196	8,000	1,591	5,000	8,000	.00
101-3101-419.43-01	Copier	4,325	4,100	7,000	2,531	7,000	7,000	.00
*	Maintenance Agreements	4,325	4,100	7,000	2,531	7,000	7,000	.00
101-3101-419.46-01	Repairs	209	0	500	0	500	500	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
General Fund								
*	Equipment Maintenance	209	0	500	0	500	500	.00
101-3101-419.51-05	Bank Charge/Credit Bureau	0	0	200	0	200	200	.00
101-3101-419.51-06	Off-Site Storage	4,418	4,272	5,000	2,761	5,500	6,000	20.00
101-3101-419.51-15	Supreme Court Filing Fee	319	400	500	400	700	500	.00
*	Other Purchased Services	4,737	4,672	5,700	3,161	6,400	6,700	17.54
101-3101-419.53-01	Office Telephone	8,858	9,207	10,000	4,535	10,000	10,000	.00
101-3101-419.53-05	Computer Time Charges	25,263	25,992	29,000	13,439	27,500	30,000	3.45
101-3101-419.53-10	Cell Phones	807	797	700	332	700	800	14.29
*	Communications	34,928	35,996	39,700	18,306	38,200	40,800	2.77
101-3101-419.57-01	Education Travel&Per Diem	3,588	6,828	7,000	6,052	7,500	7,500	7.14
101-3101-419.57-02	Seminar Registration	3,433	1,721	3,500	2,549	3,500	3,500	.00
*	Education & Seminars	7,021	8,549	10,500	8,601	11,000	11,000	4.76
101-3101-419.58-01	Travel Costs & Per Diem	4,767	11,349	11,000	9,901	12,000	12,000	9.09
LEVEL	TEXT		TEXT AMT					
DEPT	STATE'S ATTORNEY HAS BEEN SEATED AS A MEMBER OF THE NATIONAL DISTRICT ATTORNEYS ASSOCIATION BOARD. ADDITIONAL EXPENSE SHOWN HERE IS RELATED TO BOARD-RELATED TRAVEL							
*	Administrative Travel	4,767	11,349	11,000	9,901	12,000	12,000	9.09
101-3101-419.59-06	States Attorney Assoc Due	2,050	2,100	2,100	2,100	2,100	2,100	.00
*	Organizational Membership	2,050	2,100	2,100	2,100	2,100	2,100	.00
101-3101-419.61-01	General Office Supplies	23,850	23,766	24,800	12,755	24,800	25,800	4.03
101-3101-419.61-02	Postage	9,814	10,515	12,000	6,456	11,500	12,000	.00
101-3101-419.61-05	Printing & Forms	926	1,000	1,000	457	500	1,000	.00
101-3101-419.61-06	Coffee Fund	0	24	50	0	50	50	.00
LEVEL	TEXT		TEXT AMT					
DEPT	EXPENDITURE FOR COURTESY REFRESHMENTS TO VICTIMS, WITNESSES AND LAW ENFORCEMENT REPRESENTATIVES.			50				
				50				
*	Supplies	34,590	35,305	37,850	19,668	36,850	38,850	2.64
101-3101-419.64-01	Reference Books	1,723	2,818	2,000	1,064	2,000	3,000	50.00
101-3101-419.64-02	ND Century Code	0	0	0	0	0	0	.00
101-3101-419.64-03	Newspapers	0	0	0	0	0	0	.00
*	Books & Subscriptions	1,723	2,818	2,000	1,064	2,000	3,000	50.00
101-3101-419.65-01	PC Software	25,954	26,285	33,360	16,974	33,360	31,000	7.07-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
General Fund								
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES		9,000					
	WINSCRIBE MAINTENANCE AND SUPPORT		3,000					
	ADOBE ACROBAT PRO LICENSES		1,800					
	**							
	CJIS STATES ATTORNEY SOFTWARE THROUGH ND		13,200					
	ACCESS TO STATE RADIO AND DRIVING ABSTRACTS		4,000					
			31,000					
*	Software	25,954	26,285	33,360	16,974	33,360	31,000	7.07-
101-3101-419.72-01	Remodeling	0	0	0	0	0	0	.00
*	Buildings	0	0	0	0	0	0	.00
101-3101-419.74-01	Computer Equipment	11,537	23,442	17,000	24,949	25,000	10,350	39.12-
LEVEL	TEXT		TEXT AMT					
DEPT	LAPTOP REPLACEMENT (1)		1,600					
	DESKTOP REPLACEMENTS (7)		6,000					
	MONITORS (1)		250					
	LABEL PRINTER		500					
	CONFERENCE PHONE		1,000					
	PRINTER REPLACEMENT		1,000					
			10,350					
101-3101-419.74-02	Office Equipment	8,947	1,007	19,700	17,225	19,000	1,000	94.92-
*	Equipment	20,484	24,449	36,700	42,174	44,000	11,350	69.07-
101-3101-419.81-01	Other Expenses	0	0	0	0	0	0	.00
*	Contingency	0	0	0	0	0	0	.00
101-3101-419.91-11	New Employee	0	0	0	0	0	55,071	.00
LEVEL	TEXT		TEXT AMT					
DEPT	SECRETARY							
	**B13/1							
	SALARY		31,075					
	SOCIAL SECURITY		1,927					
	MEDICARE		451					
	RETIREMENT		3,810					
	WORKERS COMP		130					
	HEALTH INSURANCE		13,848					
	DENTAL INSURANCE		480					
	EQUIPMENT:							
	CHAIR		450					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
General Fund								
	COMPUTER 74-01			850				
	MONITOR (2)	74-01		500				
	SOFTWARE	65-01		800				
	TELEPHONE/TELEPHONE SERVICE	53-01		750				
				55,071				
*	Budget Request	0	0	0	0	0	55,071	.00
**	Operations	2,188,281	2,311,985	2,455,032	1,441,007	2,478,444	2,613,347	6.45
101-3104-419.10-05	Full Time Salaries	136,794	142,184	146,275	85,047	146,275	151,412	3.51
101-3104-419.10-35	Overtime Salaries	1,071	274	500	64	500	500	.00
*	Salaries	137,865	142,458	146,775	85,111	146,775	151,912	3.50
101-3104-419.20-01	Social Security	8,368	8,654	8,926	5,165	8,926	9,197	3.04
101-3104-419.20-05	Medicare	1,957	2,024	2,087	1,208	2,087	2,151	3.07
101-3104-419.20-10	Retirement	13,955	16,005	17,933	10,427	17,933	18,563	3.51
101-3104-419.20-15	Workers Compensation	590	466	544	501	544	591	8.64
101-3104-419.20-20	Unemployment	0	0	0	0	0	0	.00
101-3104-419.20-25	Health Insurance	15,450	17,496	17,496	10,206	17,496	18,900	8.02
101-3104-419.20-35	Dental Insurance	960	960	960	560	960	960	.00
*	Benefits	41,280	45,605	47,946	28,067	47,946	50,362	5.04
101-3104-419.53-01	Office Telephone	998	972	1,200	476	1,000	1,200	.00
101-3104-419.53-10	Cell Phones	320	317	300	132	300	300	.00
*	Communications	1,318	1,289	1,500	608	1,300	1,500	.00
101-3104-419.57-01	Education Travel&Per Diem	2,681	1,854	3,500	1,524	3,500	3,500	.00
101-3104-419.57-02	Seminar Registration	840	1,024	1,200	625	1,200	1,200	.00
101-3104-419.57-04	Training	0	0	200	0	200	200	.00
*	Education & Seminars	3,521	2,878	4,900	2,149	4,900	4,900	.00
101-3104-419.58-01	Travel Costs & Per Diem	484	1,094	2,500	409	2,500	2,500	.00
*	Administrative Travel	484	1,094	2,500	409	2,500	2,500	.00
101-3104-419.61-01	General Office Supplies	554	157	1,100	0	1,000	1,000	9.09-
*	Supplies	554	157	1,100	0	1,000	1,000	9.09-
101-3104-419.65-01	PC Software	0	0	0	0	0	0	.00
*	Software	0	0	0	0	0	0	.00
101-3104-419.74-01	Computer Equipment	0	0	0	0	0	0	.00
101-3104-419.74-02	Office Equipment	1,627	0	500	0	250	500	.00
*	Equipment	1,627	0	500	0	250	500	.00
101-3104-419.91-11	New Employee	0	0	0	0	0	0	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
General Fund								
*	Budget Request	0	0	0	0	0	0	.00
**	Victim-Witness Program	186,649	193,481	205,221	116,344	204,671	212,674	3.63
101-3105-419.33-04	Coroner Contract	106,717	105,907	0	0	0	0	.00
LEVEL DEPT	TEXT NO PROJECTION FOR 2013 OR BUDGET FOR 2014 IS SHOWN HERE. REFER TO 101-3201-418 FOR CORONER'S BUDGET.		TEXT AMT					
*	Professional Services	106,717	105,907	0	0	0	0	.00
101-3105-419.53-10	Cell Phones	632	988	0	0	0	0	.00
*	Communications	632	988	0	0	0	0	.00
101-3105-419.65-01	PC Software	525	489	0	0	0	0	.00
*	Software	525	489	0	0	0	0	.00
101-3105-419.74-01	Computer Equipment	0	1,195	0	0	0	0	.00
*	Equipment	0	1,195	0	0	0	0	.00
**	Coroner	107,874	108,579	0	0	0	0	.00
***	General Fund	2,482,804	2,614,045	2,660,253	1,557,351	2,683,115	2,826,021	6.23
****	States Attorney	2,482,804	2,614,045	2,660,253	1,557,351	2,683,115	2,826,021	6.23

States Attorney Asset Forfeiture Fund
Budget Summary
Fund Number 225

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	36,142	9,510	15,300	88,103	90,250	15,300
Expenditures	8,777	9,376	3,000	-	2,000	3,000
Revenues Over (Under) Expenditures	27,365	134	12,300	88,103	88,250	12,300
Beginning Balance	97,439	124,804	124,938	124,938	124,938	213,188
Ending Balance	124,804	124,938	137,238	213,041	213,188	225,488
						7516.27%

	History				
	Year	Revenue	Expenditures	Balance	
Actual	1998	8,818	8,787	31	
Actual	1999	5,071	-	5,102	
Actual	2000	4,679	-	9,781	
Actual	2001	691		10,472	
Actual	2002	6,937	8,500	8,909	
Actual	2003	19,040	10,000	17,949	
Actual	2004	9,839	11,071	16,717	
Actual	2005	17,704	15,305	19,116	
Actual	2006	24,976	11,194	32,898	
Actual	2007	12,796	12,185	33,509	
Actual	2008	42,680	12,904	63,285	
Actual	2009	29,818	28,957	64,146	
Actual	2010	7,759	12,404	59,501	
Actual	2011	39,913	1,975	97,439	
Actual	2012	36,142	8,777	124,804	
Actual	2013	9,510	9,376	124,938	
Projected	2014	90,250	2,000	213,188	
Budget	2015	15,300	3,000	225,488	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
St. Atty Asset Forfeiture								
225-3101-361.70-01	Interest	411	382	300	170	250	300	.00
225-3101-371.65-03	Asset Forfeiture	35,731	9,128	15,000	87,933	90,000	15,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	THIS REVENUE STREAM IS DIFFICULT TO FORECAST. IT DEPENDS ON WHATEVER SEIZURES LAW ENFORCEMENT MAKES THE BUDGET IS MERELY A ROUGH ESTIMATE.	15,000
		15,000

*	Operations	36,142	9,510	15,300	88,103	90,250	15,300	.00
**	St. Atty Asset Forfeiture	36,142	9,510	15,300	88,103	90,250	15,300	.00
***	States Attorney	36,142	9,510	15,300	88,103	90,250	15,300	.00
		36,142	9,510	15,300	88,103	90,250	15,300	.00

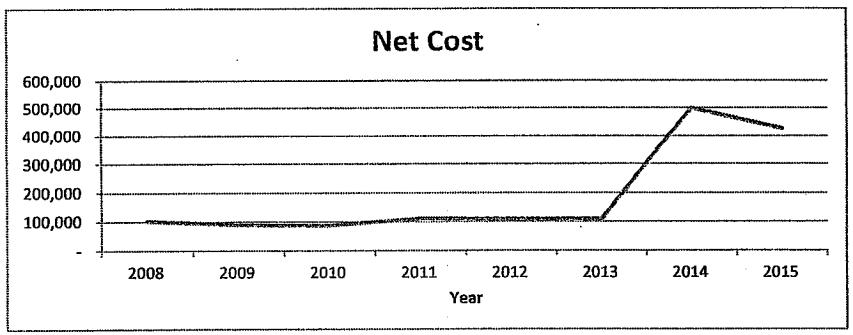
DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
States Attorney								
St. Atty Asset Forfeiture								
225-3101-419.74-02	Office Equipment	6,691	0	0	0	0	0	.00
*	Equipment	6,691	0	0	0	0	0	.00
225-3101-419.82-01	Supplies & Equipment	2,086	9,376	3,000	0	2,000	3,000	.00
*	Federal Grants	2,086	9,376	3,000	0	2,000	3,000	.00
225-3101-419.99-01	Operating Transfer	0	0	0	0	0	0	.00
*	Transfers Out	0	0	0	0	0	0	.00
**	Operations	8,777	9,376	3,000	0	2,000	3,000	.00
***	St. Atty Asset Forfeiture	8,777	9,376	3,000	0	2,000	3,000	.00
****	States Attorney	8,777	9,376	3,000	0	2,000	3,000	.00

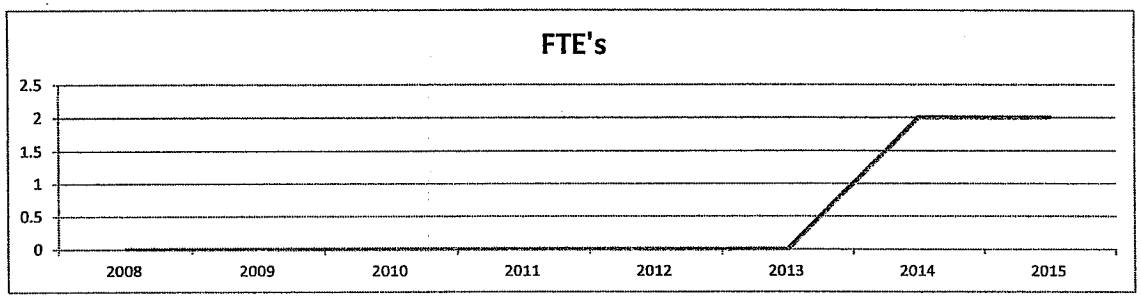
County Coroner

Revenues	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Operations	-	-	-	-	-	-	225	-
	-	-	-	-	-	-	225	-
Expenditures								
County Coroner **	100,944	88,360	86,319	109,695	107,874	108,579	499,706	426,157
Total Expenditures	100,944	88,360	86,319	109,695	107,874	108,579	499,706	426,157
Net Cost	100,944	88,360	86,319	109,695	107,874	108,579	499,481	426,157

** - The actual amounts for 2008 through 2013 are also included as part of the States Attorney budget. Shown here only for comparison purposes. This department was separated for the 2014 year.



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	0	0	0	0	0	0	2	2
Total	0	0	0	0	0	0	2	2



CASS COUNTY
GOVERNMENT

County Coroner

John R. Baird, MD, MPH

Cass County Coroner Budget - 2015

The coroner's office is charged with investigation of deaths in our county that are the result of criminal or violent means such as homicide, suicide, and accident, or deaths of individuals who die suddenly when in apparent good health, or deaths of a suspicious or unusual manner. We provide a medical assessment for cases when we work closely with law enforcement on investigations. Death certificates are signed for those deaths investigated indicating the cause of death and manner of death, whether that be homicide, suicide, accident, natural causes, or undetermined.

In November 2013 the operation of the coroner's office was changed significantly and the budget moved from a line item in the state's attorney's budget to a separately listed departmental budget. Office space has been occupied in the court house and the two deputy coroners are hired as employees of the county. These changes have made great improvement in the operation of the office. Functions and procedures of the office are being evaluated and changed to provide high quality, professional death investigation for our county. In the first six months of 2014 we have dealt with 189 cases of which there were 2 homicides, 14 accidents, 11 suicides, and 111 natural deaths.

The Commission approved a new morgue and coroner office space in the building on 13th Avenue and 25th Street South in Fargo. Remodeling costs for this space are shown as an addition to the 2014 approved budget with the remainder in the requested 2015 budget. The projection for 2014 expenditures is very close to the budgeted amount plus the amount for remodeling of the new county morgue space of $310,000.

The 2015 requested budget is similar to the 2014 budget with a few adjustments including cost of living increases. It also includes the remainder of the building remodeling costs and a new item for utility costs and some technology needs for the new morgue space. Another addition in the 2015 request is under contracted services to provide part time death investigation staff to cover two weekends a month of call coverage. Deaths happen any time of day or night and currently our two deputy coroners cover 365 days a year, 24 hours a day coverage. This addition of part time staff would give us an opportunity to enlarge our call staff pool and provide some needed relief for our staff.

211 9th Street South
Fargo, North Dakota 58103

701-241-5920
FAX 701-241-5922

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Coroner								
General Fund								
101-3201-364.01-03	Miscellaneous Revenues	0	0	0	225	225	0	.00
*	Operations	0	0	0	225	225	0	.00
**	General Fund	0	0	0	225	225	0	.00
***	Coroner	0	0	0	225	225	0	.00
		0	0	0	225	225	0	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Coroner								
General Fund								
101-3201-418.10-05	Full Time Salaries	0	8,503	52,501	30,058	52,501	54,805	4.39
101-3201-418.10-15	Part Time Salaries	0	6,377	38,646	22,544	38,646	41,104	6.36
101-3201-418.10-20	Hourly Wages	0	0	0	0	0	0	.00
101-3201-418.10-35	Overtime Salaries	0	0	0	0	0	0	.00
*	Salaries	0	14,880	91,147	52,602	91,147	95,909	5.22
101-3201-418.20-01	Social Security	0	836	5,651	2,796	5,651	5,140	9.04-
101-3201-418.20-05	Medicare	0	196	1,322	654	1,322	1,202	9.08-
101-3201-418.20-10	Retirement	0	1,676	11,175	6,449	11,175	11,758	5.22
101-3201-418.20-15	Workers Compensation	0	83	257	324	257	394	53.31
101-3201-418.20-20	Unemployment	0	0	0	0	0	0	.00
101-3201-418.20-25	Health Insurance	0	2,574	22,914	9,009	15,444	16,692	27.15-
101-3201-418.20-35	Dental Insurance	0	140	840	490	840	840	.00
*	Benefits	0	5,505	42,159	19,722	34,689	36,026	14.55-
101-3201-418.33-04	Coroner Contract	0	0	24,000	14,000	24,000	24,500	2.08
101-3201-418.33-09	Contracted Services	0	0	20,000	8,305	20,000	39,872	99.36
LEVEL	TEXT		TEXT	AMT				
DEPT	TRANSPORTING BODIES			20,000				
	WEEKEND ON CALL STAFFING			19,872				
				39,872				
*	Professional Services	0	0	44,000	22,305	44,000	64,372	46.30
101-3201-418.43-01	Copier	0	0	350	125	350	350	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	SCANNER/COPIER MAINTENACE AGREEMENT			350				
				350				
*	Maintenance Agreements	0	0	350	125	350	350	.00
101-3201-418.46-01	Repairs	0	0	0	0	0	0	.00
*	Equipment Maintenance	0	0	0	0	0	0	.00
101-3201-418.51-06	Off-Site Storage	0	0	0	0	0	0	.00
*	Other Purchased Services	0	0	0	0	0	0	.00
101-3201-418.53-01	Office Telephone	0	0	500	434	900	1,500	200.00
101-3201-418.53-10	Cell Phones	0	0	700	838	2,000	2,100	200.00
*	Communications	0	0	1,200	1,272	2,900	3,600	200.00
101-3201-418.57-01	Education Travel&Per Diem	0	0	2,000	764	2,000	3,500	75.00
LEVEL	TEXT		TEXT	AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Coroner								
General Fund								
DEPT	DEATH INVESTIGATION COURSE - ST LOUIS (2 PEOPLE)			1,500				
	OTHER CONFERENCES			2,000				
				3,500				
101-3201-418.57-02	Seminar Registration	0	20	500	395	500	2,150	330.00
LEVEL	TEXT		TEXT AMT					
DEPT	DEATH INVESTIGATION COURSE - ST LOUIS (2 PEOPLE)			1,650				
	OTHER CONFERENCE			500				
				2,150				
*	Education & Seminars	0	20	2,500	1,159	2,500	5,650	126.00
101-3201-418.58-01	Travel Costs & Per Diem	0	55	0	156	300	300	.00
*	Administrative Travel	0	55	0	156	300	300	.00
101-3201-418.59-06	Membership Dues	0	0	0	70	140	250	.00
LEVEL	TEXT		TEXT AMT					
DEPT	AMBDI MEMBERSHIP			100				
	SOMBDI MEMBERSHIP			150				
				250				
*	Organizational Membership	0	0	0	70	140	250	.00
101-3201-418.61-01	General Office Supplies	0	0	1,000	5,413	1,000	1,000	.00
101-3201-418.61-02	Postage	0	0	300	143	300	300	.00
101-3201-418.61-05	Printing & Forms	0	0	0	225	225	300	.00
101-3201-418.61-08	Uniforms	0	0	0	0	0	250	.00
101-3201-418.61-13	Investigations	0	0	0	0	5,000	5,000	.00
*	Supplies	0	0	1,300	5,781	6,525	6,850	426.92
101-3201-418.62-02	Electricity & Gas	0	0	0	0	0	10,000	.00
*	Energy Supplies	0	0	0	0	0	10,000	.00
101-3201-418.64-01	Reference Books	0	0	300	305	305	500	66.67
101-3201-418.64-02	ND Century Code	0	0	0	0	0	0	.00
101-3201-418.64-03	Newspapers	0	0	0	0	0	0	.00
*	Books & Subscriptions	0	0	300	305	305	500	66.67
101-3201-418.65-01	PC Software	0	0	750	510	750	750	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE MAINTENANCE			550				
	ADOBE ACROBE MAINTENANCE			200				
				750				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Coroner								
General Fund								
*	Software	0	0	750	510	750	750	.00
101-3201-418.72-01	Remodeling	0	0	0	0	310,000	170,000	.00
*	Buildings	0	0	0	0	310,000	170,000	.00
101-3201-418.74-01	Computer Equipment	0	0	2,650	2,148	2,200	31,450	1,086.79

LEVEL DEPT	TEXT	TEXT AMT
	LAPTOP REPLACEMENT	1,600
	MONITORS (2)	500
	SURFACE DOCKING STATION	150
	COLOR PRINTER	750
	EQUIPMENT NEEDED FOR NEW CORONERS OFFICE	
	- NETWORK SWITCH	5,000
	- WIRELESS ACCESS POINTS	1,200
	- OFFICE PHONES (5)	1,500
	- UPS	750
	VIDEO CONFERENCING SYSTEM TO BE USED WITH STATE PUBLIC HEALTH AND UND MEDICAL EXAMINERS OFFICE	
	- VIDEO CONFERENCING UNIT	17,000
	- TELEVISION	2,000
	- CONFERENCING PHONE	1,000
		31,450

101-3201-418.74-02	Office Equipment	0	0	3,500	3,847	3,900	150	95.71-

LEVEL DEPT	TEXT	TEXT AMT
	SHREDDER	150
		150

*	Equipment	0	0	6,150	5,995	6,100	31,600	413.82
101-3201-418.81-01	Other Expenses	0	0	0	0	0	0	.00
*	Contingency	0	0	0	0	0	0	.00
101-3201-418.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	0	20,460	189,856	110,002	499,706	426,157	124.46
***	General Fund	0	20,460	189,856	110,002	499,706	426,157	124.46
****	Coroner	0	20,460	189,856	110,002	499,706	426,157	124.46

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department:
Coroner

Period Covered (from-to):
1/1/15 through 12/31/15

Date:
8/5/2014

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
Hire, train, and incorporate part time staff into the call roation						
Move into the new office space and county morgue, adjusting operations and procedures						

173a

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

Coroner

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	EXEMPT
																																																												NON-EXEMPT
																																																												PARTTIME
																																																												OTHER

NARRATIVE:
YEAR

1

2

3

4

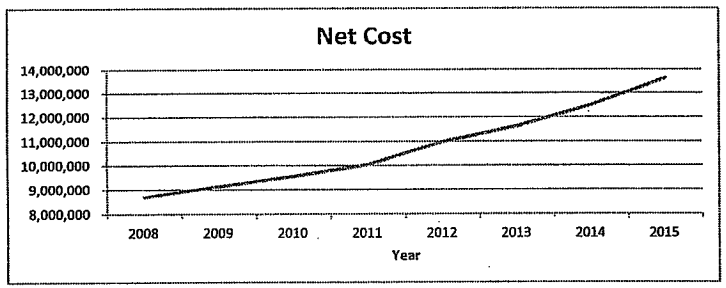
5

DEPARTMENT _____ For FY 2015

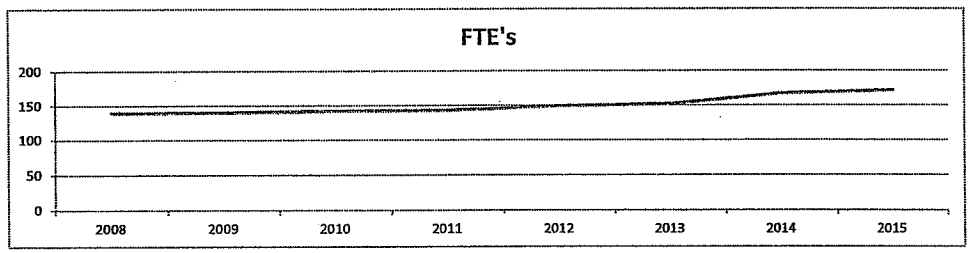
A

Sheriff Office

Revenue	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Sheriff Support	743,866	800,257	891,003	1,125,911	847,172			-
Sheriff Operations					5,216	770,542	649,744	657,600
Jail	824,557	924,995	1,072,542	1,116,297	1,015,896	1,066,072	2,015,287	2,060,000
Detention	50,770	26,543	25,978	23,623	57,203	32,336	85,000	85,000
Total Revenue	1,619,193	1,751,795	1,989,523	2,265,831	1,925,487	1,868,950	2,750,031	2,802,600
Expenditures								
Sheriff Support	821,913	839,022	877,471	1,109,762	1,006,477			-
Sheriff Operations	3,080,173	3,359,243	3,705,221	3,882,427	4,012,636	5,331,549	6,084,144	6,570,132
Emergency Service Unit	35,260	17,932	18,415	41,020	65,142	41,725	60,985	52,903
Jail	5,846,553	6,167,224	6,391,521	6,639,955	7,165,948	7,420,353	8,421,822	9,077,918
Detention	518,627	510,212	555,233	629,967	663,879	691,807	668,486	730,873
Total Expenditures	10,302,526	10,893,633	11,547,861	12,303,131	12,914,082	13,485,434	15,235,437	16,431,826
Net Cost	8,683,333	9,141,837	9,558,338	10,037,300	10,988,595	11,616,484	12,485,406	13,629,226



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Sheriff Support	13	12	12	12	12			
Sheriff Operations	32	33	35	36	38	50	52	56
Jail & Commissary	84	84	84	84	88	91	104	104
Detention	10.2	10.9	10.9	10.9	10.9	10.9	10.9	10.9
Total	139.2	139.9	141.9	142.9	148.9	151.9	166.9	170.9



CASS COUNTY GOVERNMENT

Office of the Sheriff

Paul D. Laney, Sheriff

Cass County Commission
Cass County Courthouse
Fargo, ND 58103

RE: 2015 Sheriff's Office Budget

July 30, 2014

Dear Commissioners:

My staff and I have proposed a budget that will allow us to meet our goals and mission of the Cass County Sheriff's Office in 2015. The majority of the growth is Salaries and Benefits along with other contractual items which as a department head I have no control.

There is an unfunded mandate by the State of North Dakota that requires payment of administrative costs of the Juvenile Attendant Care Program. In past years, grant funds from the State of North Dakota covered the administrative expense associated with the Program; consequently counties will now fund the administrative costs. Lutheran Social Services and Youthworks submitted proposals to our office and based on the level of services that Youthworks will provide, I would like to recommend Youthworks as Cass County Governments provider of Attendant Care Services.

Last year I requested (6) additional staff for the patrol division; after budget cuts two patrol positions were approved. My 2015 budget request is for (4) additional staff for our Patrol Unit at a total cost of $528,184. I am also requesting that the current part-time 24/7 slot be converted to a full-time position at a cost of $32,006. The revenue generated by the 24/7 program already pays for the ½ time position and we feel confident the current revenues can cover about ¾ of the position. Approximately ¼ of the salary/benefits would be requested from the Cass County General Fund.

The 2015 budget includes funds for replacement of (8) aging vehicles and at a cost of $219,365. We continue to utilize vehicles longer to conserve tax dollars and continue to rotate vehicles retained, into other divisions within the Sheriff's Office. I have included a vehicle listing which does reflect current mileage.

Cass County Sheriff
211 9 St. S.
PO Box 488
Fargo, ND 58107-0488
Phone: 701-241-5800
Fax: 701-241-5805

Cass County Jail
450 34 St. S.
Fargo, ND 58103-2229
Phone: 701-271-2900
Fax: 701-271-2967

Cass County Detention
450 34 St.S.
Fargo, ND 58103-2229
Phone: 701-241-5845
Fax: 701-241-5936

Our office continues to have a difficulties purchasing ammunition and the cost has risen significantly due to incidents that have occurred in other jurisdictions. Increased costs is not the only stumbling block, my office is also having issues with delivery of ammunition. Ammunition we ordered last year in October has yet to arrive.

Training continues to be a high priority of mine. Appropriate training allows our staff to become more proficient in performing their duties. Therefore, my request continues to show a high priority towards training and this is the reason for the increase in that line item.

In closing, as a leadership team we were very frugal in our requests as we know the Commission has tough budget decisions to make for fiscal year 2015. Our requested budget, even with the additional personnel, is a 2.45% growth, outside salary and benefits increases which we cannot control. Including salary and benefits, we are requesting a 4.9% total increase in our 2015 budget request.

Respectfully,

Paul D. Laney

Paul D. Laney, Sheriff
Cass County Government

Vehicle Listing

CASS COUNTY GOVERNMENT

Print Date/Time: 08/04/2014 15:03
Login ID: HarmonM
Station: All
Model: All

CASS COUNTY SHERIFF'S OFFICE
ORI: ND0090000

Vehicle Type: All

Make: All

Inventory #	Unit Number	Station	Vehicle Type	Make	Model	Year	Description
00	3500	CAS - Main Office	Emergency Vehicle	Ford	EXP	2010	8926 LANEY 51,245
01	3501	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2011	1158 MAJERUS 45,302
02	3502	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2011	6685 TOLLEFSON 51,675
03	3503	CAS - West Side	Emergency Vehicle	Chevrolet	IMP	2011	7664 BURRIS 44,442
04-01	3504	CAS - Jail	Emergency Vehicle	Ford	SUP	2002	1397 BUS 21,419
04-02	3504	CAS - Jail	Pickup / Van / Utility	Chevrolet	EXP	2012	3630 BLACK VAN 65,648
04-03	3504	CAS - Jail	Pickup / Van / Utility	Ford	EC3	2006	3568 VAN CELL 118,107
04-04	3504	CAS - Jail	Pickup / Van / Utility	Chevrolet	EXP	2011	1705 WHITE VAN 100,408
04-05	3504	CAS - Jail	Pickup / Van / Utility	Chevrolet	EXP	2011	7774 RED VAN 111,067
05	3505	CAS - Jail	Emergency Vehicle	Chevrolet	IMP	2006	9400 FROBIG 89,201
06	3506	CAS - Jail	Emergency Vehicle	Chrysler	SEB	2007	7480 HENRICKSON 87,169
07	3507	CAS - West Side	Emergency Vehicle	Chevrolet	IMP	2011	4400 JORGENSEN 32,000
08	3508	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2011	3267 JAHNER 82,836
10	3510	CAS - West Side	Emergency Vehicle	Ford	EPD	2014	6892 HAALAND 3,071
11	3511	CAS - West Side	Emergency Vehicle	Ford	EXP	2012	1140 GRABINGER 28,784
12	3512	CAS - West Side	Emergency Vehicle	Ford	EXP	2012	3506 ARTH 47,897

Vehicle Listing

CASS COUNTY GOVERNMENT

CASS COUNTY SHERIFF'S OFFICE
ORI: ND0090000

Print Date/Time: 08/04/2014 15:03
Login ID: HarmonM
Station: All
Model: All

Vehicle Type: All

Make: All

Inventory #	Unit Number	Station	Vehicle Type	Make	Model	Year	Description
13	3513	CAS - West Side	Emergency Vehicle	Chevrolet	TAH	2011	6019 HERMANN 83,599
14	3514	CAS - West Side	Emergency Vehicle	Ford	EXP	2013	3507 FLETCHER 50,881
15	3515	CAS - West Side	Emergency Vehicle	Chevrolet	TAH	2011	5859 BRIGGEMAN 51,174
16	3516	CAS - West Side	Emergency Vehicle	Ford	EXP	2012	3509 HAMES 47,736
17	3517	CAS - West Side	Emergency Vehicle	Ford	EXP	2014	4776 HEDIN 2,789
18	3518	CAS - West Side	Emergency Vehicle	Ford	EXP	2013	3510 ZUNDEL 56,219
20	3520	CAS - West Side	Emergency Vehicle	Ford	EPD	2014	6893 KROGH 6,184
21	3521	CAS - West Side	Emergency Vehicle	Ford	EXP	2013	1141 CANALES 30,625
22	3522	CAS - West Side	Emergency Vehicle	Ford	EXP	2012	3508 KITZAN 60,023
23	3523	CAS - West Side	Emergency Vehicle	Ford	EPD	2014	6894 WIEDENMAN 5,647
24	3524	CAS - West Side	Emergency Vehicle	Ford	EXP	2013	1139 THOMPSON 38,674
25	3525	CAS - West Side	Emergency Vehicle	Ford	EXP	2014	4777 VAN DEN EINDE 3,253
26	3526	CAS - West Side	Emergency Vehicle	Ford	EXP	2014	4778 SWENSON 2,800
27	3527	CAS - West Side	Emergency Vehicle	Ford	EXP	2014	4775 AGAYEV 5,552
28	3528	CAS - West Side	Emergency Vehicle	Ford	EXP	2014	4774 KING 5,020
30	3530	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2013	0829 FERCHO 19,865

Vehicle Listing

CASS COUNTY GOVERNMENT

CASS COUNTY SHERIFF'S OFFICE
ORI: ND0090000

Print Date/Time: 08/04/2014 15:03
Login ID: HarmonM
Station: All
Model: All

Vehicle Type: All

Make: All

Inventory #	Unit Number	Station	Vehicle Type	Make	Model	Year	Description
31	3531	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2010	5223 RENSHAW 63,791
33	3533	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2009	3619 HALL 80,119
34	3534	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2011	6353 DAWKINS 40,320
35	3535	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2013	1493 BEAULIEU 13,348
36	3536	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2012	7844 KORSMO 27,930
37	3537	CAS - Main Office	Emergency Vehicle	Dodge	CHA	2008	9925 CRAWFORD 119,327
38	3538	CAS - Main Office	Emergency Vehicle	Dodge	CHA	2008	9926 FIX 111,282
39	3539	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2010	4615 MORRIS 49,407
41	3541	CAS - West Side	Emergency Vehicle	Chevrolet	IMP	2011	8101 STADING 42,875
42	3542	CAS - West Side	Emergency Vehicle	Dodge	R15	2007	2531 GABRILESON 121,352
43	3543	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2012	3765 GETZ 29,491
44	3544	CAS - West Side	Emergency Vehicle	Chevrolet	IMP	2012	5724 WASMUTH 52,595
45	3545	CAS - Main Office	Emergency Vehicle	Ford	EXP	2014	8960 SPRECHER 10,605
46	3546	CAS - Main Office	Emergency Vehicle	Chevrolet	IMP	2008	1090 OLSON 59,911
47	3547	CAS - West Side	Emergency Vehicle	Dodge	R15	2013	5445 SMITH 19,858
48	3548	CAS - West Side	Emergency Vehicle	Dodge	R15	2011	8493 GRESS 45,487

Vehicle Listing

CASS COUNTY GOVERNMENT

CASS COUNTY SHERIFF'S OFFICE
ORI: ND0090000

Print Date/Time: 08/04/2014 15:03
Login ID: HarmonM
Station: All
Model: All

Vehicle Type: All

Make: All

Inventory #	Unit Number	Station	Vehicle Type	Make	Model	Year	Description
50	3503	CAS - West Side	Emergency Vehicle	Ford	EPD	2010	8764 FRT # 50 87,243
51	3503	CAS - West Side	Emergency Vehicle	Ford	EPD	2010	8763 FRT # 51 89,304
52	3503	CAS - West Side	Emergency Vehicle	Ford	EPD	2010	8762 FRT # 52 93,414
53	3503	CAS - West Side	Emergency Vehicle	Chevrolet	IMP	2011	3222 FRT # 53 75,303
54	3503	CAS - West Side	Emergency Vehicle	Ford	EXP	2013	3511 FRT # 54 55,306
55	3508	CAS - Main Office	Emergency Vehicle	Freightline r Corp.		1998	1FV6GFAC8WH898444 BOMB TRUCK
56	3504	CAS - Main Office	Emergency Vehicle	Ford	F35	2010	1FT7W3BT1BEA16008 BOMB PICKUP
60		CAS - Main Office	Emergency Vehicle	Dodge	DUR	2012	4386 DAVE ROGNESS
65	3504	CAS - West Side	Emergency Vehicle	Harley-Davidson	Super Glide	2012	1HD1FMM18CB617876 BURRIS
66	3504	CAS - West Side	Emergency Vehicle	Harley-Davidson	Super Glide	2012	1HD1FMM11CB621591 BURRIS
70	3508		Emergency Vehicle	Ford	F25	2011	1FT7W2B62BEC16593 3/4 ton Pickup
71	3508		Emergency Vehicle	Ford	F25	2011	1FT7W2B60BEC16592 3/4 ton Pickup
73	3508		Trailer	Rolls Intl. Trailer		2011	1R5AB0825B1016192 ROLLS AXLE TRAILER
74	3508		Trailer	Rolls Intl. Trailer		2011	1R5AB0827B1016193 ROLLS AXLE AIR BOAT TRAILER
75	3508	CAS - Main Office	Boat	PAP		2011	PAP00010C011 PANTHER AIR BOAT
76	3508	CAS - Main Office	Boat	PAP		2011	PAP00009C011 PANTHER AIR BOAT

Vehicle Listing

CASS COUNTY GOVERNMENT

CASS COUNTY SHERIFF'S OFFICE
ORI: ND0090000

Print Date/Time: 08/04/2014 15:03
Login ID: HarmonM
Station: All
Model: All

Vehicle Type: All

Make: All

Inventory #	Unit Number	Station	Vehicle Type	Make	Model	Year	Description
80	3502	CAS - Main Office	Snowmobile	YAMAHA		2007	JYE8GJ0077A000712 VENTURE LITE SNOWMOBILE
81	3502	CAS - Main Office	Snowmobile	YAMAHA		2011	JYE8GJ006BA009216 VENTURE LITE SNOWMOBILE
85	3502	CAS - Main Office	Emergency Vehicle	Continenta l Wheel & Trailer		2012	5NHUSKZ22CN069577 TRAILER-SNOWMOBILES
90	3502	CAS - Main Office	Emergency Vehicle	Polaris		2012	4XAMH76A7CA512413 ATV
91	3502	CAS - Main Office	Emergency Vehicle	Polaris		2012	4XAMH76A9CA512414 ATV

Total Number of Vehicles: 69

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
101-3502-331.55-05	Federal Grants	5,216	209,700	296,311	121,014	121,014	38,900	86.87-
LEVEL	TEXT		TEXT AMT					
DEPT	DUI GRANT		7,200					
	SEATBELT		7,200					
	UNDERAGE DRINKING		4,500					
	JLEO GRANT		20,000					
			38,900					
101-3502-331.55-10	Block Grant Funds	0	0	0	0	0	0	.00
101-3502-341.60-14	Execution Fees	0	15,998	19,000	8,662	16,500	19,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	EXECUTION FEES		19,000					
			19,000					
101-3502-341.60-19	Copies	0	879	1,000	728	1,200	1,200	20.00
101-3502-341.60-22	Civil Actions	0	99,300	115,000	53,501	94,000	110,000	4.35-
LEVEL	TEXT		TEXT AMT					
DEPT	CIVIL ACTIONS		110,000					
			110,000					
101-3502-341.60-23	Special Execution Sale	0	19,876	22,000	11,289	20,000	20,000	9.09-
101-3502-341.60-24	Fingerprint/Backgr Fees	0	2,150	3,000	1,340	2,500	2,500	16.67-
LEVEL	TEXT		TEXT AMT					
DEPT	FINGERPRINT FEES		2,500					
			2,500					
101-3502-341.60-25	Mileage for Papers	0	58,012	76,000	31,308	65,000	70,000	7.89-
LEVEL	TEXT		TEXT AMT					
DEPT	MILEAGE AT .565 PER MILE		70,000					
			70,000					
101-3502-341.60-26	Transportation of Subject	0	0	0	0	0	0	.00
101-3502-341.60-27	Sheriff Deeds	0	1,460	2,000	700	1,300	1,300	35.00-
101-3502-341.60-99	Other Fees	0	18,456	12,000	6,537	13,000	12,500	4.17
LEVEL	TEXT		TEXT AMT					
DEPT	CHARGES FOR CIVIL NOTARY AND PHONE FEES		12,500					
			12,500					
101-3502-341.70-99	Other Revenue	0	30,417	13,500	1,998	10,000	10,000	25.93-
101-3502-342.60-21	Extra Deputies	0	64,032	46,000	32,295	59,000	50,000	8.70

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	LEVEL TEXT / DEPT **DANCES, FARGODOME, BISON, ETC		TEXT AMT 32,000					
	**RED RIVER VALLEY FAIR		18,000					
			50,000					
101-3502-342.60-22	Contract Policing	0	238,205	235,780	123,201	235,780	311,300	32.03
	LEVEL TEXT / DEPT CASSELTON 2 % INCREASE OVER 2014		TEXT AMT 133,080					
	HORACE " "		20,328					
	KINDRED " "		20,328					
	MAPLETON " "		19,632					
	SCHOOL RESOURCE DEPUTIES (FOUR DISTRICTS)							
	** CENTRAL CASS		7,500					
	** KINDRED		7,500					
	** MAPLE VALLEY		51,466					
	** NORTHERN CASS		51,466					
			311,300					
101-3502-365.70-03	School Resource Deputies	0	0	200	0	50	200	.00
	LEVEL TEXT / DEPT DONATIONS		TEXT AMT 200					
			200					
101-3502-369.70-06	Vehicle Insurance Claims	0	993	0	142	400	700	.00
101-3502-392.70-02	Sale of Property	0	11,064	10,000	0	10,000	10,000	.00
	LEVEL TEXT / DEPT COUNTY VEHICLES SOLD AT AUCTION		TEXT AMT 10,000					
			10,000					
101-3502-393.70-06	Private Sources	0	0	0	0	0	0	.00
*	Operations	5,216	770,542	851,791	392,715	649,744	657,600	22.80-
101-3510-321.50-05	Inmate Reimb-Medical Serv	5,382	7,844	6,000	22,286	22,287	20,000	233.33
	LEVEL TEXT / DEPT INMATE CO-PAY		TEXT AMT 20,000					
	** INMATE CHARGE FOR MEDICAL SERVICE		20,000					
101-3510-333.55-05	Federal Grants	12,069	12,367	11,000	0	11,000	8,000	27.27-
	LEVEL TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
YREN	SCAAP			11,000				
				11,000				
LEVEL	TEXT			TEXT AMT				
DEPT	STATE CRIMINAL ALIEN APPREHENSION PROGRAM (SCAAP)			8,000				
				8,000				
101-3510-341.60-35	Prisoner Boarding	947,198	984,566	1,926,000	865,442	1,926,000	1,926,000	.00
LEVEL	TEXT			TEXT AMT				
DEPT	PRISONER BOARDING							
	** CITY OF FARGO, CITY OF WEST FARGO			831,000				
	** MARSHAL SERVICE 40 BEDS @ $75/DAY			1,095,000				
				1,926,000				
101-3510-341.60-36	Work Release Fees	44,899	56,056	50,000	26,468	50,000	100,000	100.00
LEVEL	TEXT			TEXT AMT				
DEPT	COST TO INMATE FOR WORK RELEASE PROGRAM			100,000				
				100,000				
101-3510-341.60-37	House Arrest	0	0	0	0	0	0	.00
101-3510-341.70-99	Other Revenue	6,348	5,239	6,000	2,020	6,000	6,000	.00
LEVEL	TEXT			TEXT AMT				
DEPT	INMATE POSTAGE REIMBURSEMENT			5,500				
	MISC			500				
				6,000				
*	County Jail	1,015,896	1,066,072	1,999,000	916,216	2,015,287	2,060,000	3.05
101-3511-341.60-35	Prisoner Boarding	41,930	21,855	57,000	40,145	70,000	70,000	22.81
101-3511-341.60-38	Detention Meals	15,273	10,481	15,000	7,038	15,000	15,000	.00
LEVEL	TEXT			TEXT AMT				
DEPT	REIMBURSEMENT FROM STATE OF NORTH DAKOTA			15,000				
				15,000				
101-3511-341.60-40	Attendant Care Meals	0	0	0	0	0	0	.00
*	Detention Center	57,203	32,336	72,000	47,183	85,000	85,000	18.06
**	General Fund	1,078,315	1,868,950	2,922,791	1,356,114	2,750,031	2,802,600	4.11-
***	County Sheriff	1,078,315	1,868,950	2,922,791	1,356,114	2,750,031	2,802,600	4.11-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff General Fund		1,078,315	1,868,950	2,922,791	1,356,114	2,750,031	2,802,600	4.11-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
101-3502-421.10-01	Department Head	0	107,761	110,358	64,303	110,358	113,853	3.17
101-3502-421.10-05	Full Time Salaries	2,271,423	2,842,286	2,965,546	1,704,131	2,915,286	2,996,328	1.04
101-3502-421.10-07	On Call	4,150	3,050	0	1,850	1,600	12,100	.00

LEVEL	TEXT	TEXT AMT
DEPT	ON CALL PAY	12,100
	** JESSE JAHNER	
	** MYRON CANALES	
	** JOE HEDIN	
	** DAN KORSMO	
	** OPEN SLOT	
	** INVESTIGATOR	12,100

101-3502-421.10-20	Hourly Salaries	0	6,179	5,400	3,649	5,400	3,819	29.28-
101-3502-421.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-3502-421.10-35	Overtime Salaries	85,634	109,775	90,000	61,668	115,000	115,000	27.78

LEVEL	TEXT	TEXT AMT
DEPT	50 EMPLOYEES	115,000
	REMOVAL OF COMP TIME	
	ADDITION OF SUPPORT STAFF TO BUDGET	115,000

101-3502-421.10-36	Special Events Pay	54,226	56,163	50,000	46,200	50,000	60,000	20.00

LEVEL	TEXT	TEXT AMT
DEPT	TO HIRE DEPUTIES FOR OUTSIDE EVENTS	60,000
		60,000

*	Salaries	2,415,433	3,125,214	3,221,304	1,881,801	3,197,644	3,301,100	2.48
101-3502-421.20-01	Social Security	146,972	186,938	190,569	111,702	184,726	192,990	1.27
101-3502-421.20-05	Medicare	34,373	43,719	44,882	26,124	43,277	45,135	.56
101-3502-421.20-10	Retirement	225,604	322,653	368,413	211,715	352,896	376,779	2.27
101-3502-421.20-15	Workers Compensation	36,483	33,285	39,899	41,232	39,899	43,003	7.78
101-3502-421.20-20	Unemployment	0	0	0	0	0	0	.00
101-3502-421.20-25	Health Insurance	269,403	423,237	444,456	261,958	430,061	492,900	10.90
101-3502-421.20-30	License Fees	725	765	1,260	0	1,000	765	39.29-

LEVEL	TEXT	TEXT AMT
DEPT	H-M $45 X 17	765
	N-Z 2016	765

101-3502-421.20-35	Dental Insurance	10,153	16,194	17,280	10,092	16,600	17,760	2.78

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
*	Benefits	723,713	1,026,791	1,106,759	662,823	1,068,459	1,169,332	5.65
101-3502-421.33-08	Animal Control	19,806	20,049	20,000	9,968	20,000	20,000	.00
	LEVEL TEXT		TEXT AMT					
	DEPT THREE YEAR CONTRACT WITH VALLEY VET YEAR 3 OF 3		20,000					
			20,000					
101-3502-421.33-09	Contracted Services	44,974	41,292	54,190	72,972	55,000	60,003	10.73
	LEVEL TEXT		TEXT AMT					
	DEPT EVAC FOR TRAFFIC CONTROL, SEARCH AND RESCUE, REIMB		1,250					
	NEW WORLD MAINTENANCE		58,753					
			60,003					
101-3502-421.33-10	Valley Water Rescue	3,600	3,052	3,600	3,052	3,600	3,872	7.56
	LEVEL TEXT		TEXT AMT					
	DEPT WATER RESCUE TEAM FOR SHERIFF'S OFFICE		3,872					
			3,872					
101-3502-421.33-11	RRV SWAT Team/Bomb Team	7,152	8,949	7,167	7,467	8,000	8,167	13.95
	LEVEL TEXT		TEXT AMT					
	DEPT RED RIVER VALLEY SWAT		7,367					
	STATE CONTRACT FOR SWAT RESPONSE		800					
			8,167					
*	Professional Services	75,532	73,342	84,957	93,459	86,600	92,042	8.34
101-3502-421.35-02	Wellness Testing	303	274	2,000	650	1,800	2,500	25.00
	LEVEL TEXT		TEXT AMT					
	DEPT DOCTOR CLEARANCE		2,500					
	** DRUG SCREENING							
	** EMPLOYEE RETURN FROM TRANSITIONAL DUTY		2,500					
*	Medical Services	303	274	2,000	650	1,800	2,500	25.00
101-3502-421.43-01	Copier	0	7,001	12,000	9,234	12,500	14,000	16.67
	LEVEL TEXT		TEXT AMT					
	DEPT MAINTENANCE CONTRACTS FOR COPIERS		10,000					
	TONER AND SUPPLIES FROM AUDITORS OFFICE		4,000					
			14,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
*	Maintenance Agreements	0	7,001	12,000	9,234	12,500	14,000	16.67
101-3502-421.44-01	Storage Rent	0	0	0	0	0	0	.00
101-3502-421.44-02	Teletype Line Lease	0	2,400	5,750	1,200	5,750	6,954	20.94

LEVEL	TEXT	TEXT AMT
DEPT	TELETYPE MAIN TERMINAL	3,904
	MOBILE DATE TERMINALS	2,850
	NDLETS SOFTWARE LIC	200
		6,954

101-3502-421.44-03	Training Center	0	38,335	38,585	22,134	38,585	22,184	42.51-

LEVEL	TEXT	TEXT AMT
DEPT	OPERATING BUDGET, CASS COUNTY SHARE 32%	21,934
	MOORHEAD RANGE FOR RIFLE TRAINING	250
		22,184

101-3502-421.44-05	Office Space	0	51,263	50,000	50,057	50,000	51,000	2.00

LEVEL	TEXT	TEXT AMT
DEPT	KOSCIOLEK RENTAL FOR WEST STATION AND GARAGE	48,000
	UTILITIES	3,000
		51,000

*	Rentals	0	91,998	94,335	73,391	94,335	80,138	15.05-
101-3502-421.46-01	Repairs-Radios	25	9,124	12,000	2,258	6,000	12,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	REPAIRS AND BATTERY REPLACEMENTS	12,000
		12,000

101-3502-421.46-02	Mobile Data Terminals	21,213	29,659	58,600	40,382	58,600	78,700	34.30

LEVEL	TEXT	TEXT AMT
DEPT	REGULAR MAINTENANCE	10,000
	CELLULAR SERVICES	12,000
	** ANNUAL MDT REPLACEMENTS AND INSTALLATION	
	- COMPUTER REPLACEMENTS 8 @ $4500	36,000
	- DOCKING STATION 8 @ $900	7,200
	- INSTALLATION 8 @ $250	2,000
	** REPLACE LAPTOPS WITH RUGGED TOUGHBOOKS FOR	
	** SCHOOL RESOURCE DEPUTIES	
	- COMPUTER REPLACEMENTS 2 @ $4500	9,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	- DOCKING STATION 2 @ $900			1,800				
	- MOUNTING HARDWARE 2 @ $200			400				
	- INSTALLATION 2 @ $300			300				
				78,700				
*	Equipment Maintenance	21,238	38,783	70,600	42,640	64,600	90,700	28.47
101-3502-421.51-01	Sheriff's Fees	0	0	0	0	0	0	.00
101-3502-421.51-02	Microfilming	0	31,331	10,000	0	0	0	100.00-
101-3502-421.51-04	Blood Alcohol Tests	0	0	0	0	0	0	.00
*	Other Purchased Services	0	31,331	10,000	0	0	0	100.00-
101-3502-421.53-01	Office Telephone	0	12,341	18,000	6,096	18,000	18,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	MONTHLY FEE $1500 WITH LONG DISTANCE			18,000				
				18,000				
101-3502-421.53-02	Mobile Phones/Equipment	0	0	960	0	0	0	100.00-
101-3502-421.53-03	Tower Rental	0	20,580	24,975	20,977	24,975	24,975	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	CASSELTON AT&T TOWER USED FOR PAGING			3,000				
	AMENIA KFNW TOWER USED FOR DISPATCH & HWY DEPT			10,500				
	POWER FOR PAGING TOWER @ HIGHWAY DEPT			175				
	CASS COUNTY ELECTRIC PAGING AND DISPATCH			4,200				
	POWER AT CASS COUNTY ELECTRIC SITE & KINDRED TOWER			2,100				
	ALICE TOWER RENTAL			1,500				
	MISC COSTS AND REPAIRS			3,500				
				24,975				
101-3502-421.53-05	Computer Time Charges	0	0	0	0	0	0	.00
101-3502-421.53-10	Cell Phones	687	31,750	25,720	15,825	25,000	25,300	1.63-
LEVEL	TEXT		TEXT	AMT				
DEPT	CELL PHONE EQUIPMENT AND MONTHLY USAGE CHARGE			25,000				
	ACCESSORIES			300				
				25,300				
*	Communications	687	64,671	69,655	42,898	67,975	68,275	1.98-
101-3502-421.57-01	Education Travel&Per Diem	25,588	31,056	51,466	25,837	51,466	61,879	20.23
LEVEL	TEXT		TEXT	AMT				
DEPT	STAFF-MANDATORY TRAINING			13,500				
	INSTRUCTOR			3,785				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	MCPA CONFERENCE	4 @ $588		2,352				
	SRO SCHOOL SAFETY CONFERENCE	3 @ $410		1,230				
	NASRO TRAINING CONFERENCE	2 @ $2740		5,480				
	FIRST RESPONDER TRAINING & RECERTIFICATION			6,000				
	YEARLY TRAINING FOR SUPPORT EMPLOYEES			7,900				
	SPECIALIZED TRAINING FOR DEPUTIES			4,000				
	NSA CONFERENCES			3,500				
	USPCA COMPETITION MISSISSIPPI DOG TRAINING			1,000				
	RESPONSE TO RESISTANCE			1,000				
	BAND-IT RECERTIFICATION			100				
	NRA JEFF OLSON CERTIFICATE			3,140				
	LOCK UP INSTRUCTOR			1,500				
	TASER RECERTIFICATION	2 @ $300		600				
	SRD BASIC TRAINING	2 @ $2740		5,480				
	MN JUVENILE JUSTICE TRAINING CONFERENCE	2 @ $321		642				
	ND EMERGENCY MANAGMENT CONFERENCE			670				
				61,879				
101-3502-421.57-02	Seminar Registration	12,425	19,735	21,120	11,466	20,000	20,500	2.94-
LEVEL DEPT	TEXT		TEXT AMT					
	STAFF YEARLY TRAINING REGISTRATION			15,000				
	INSTRUCTOR RECERT & TRAINING			5,000				
	CPR RECERTIFICATION			500				
				20,500				
*	Education & Seminars	38,013	50,791	72,586	37,303	71,466	82,379	13.49
101-3502-421.58-01	Travel Cost & Per Diem	2,436	8,115	12,000	8,491	12,000	13,500	12.50
LEVEL DEPT	TEXT		TEXT AMT					
	CHAPLAIN ANNUAL CONFERENCE			3,500				
	EDUCATION AND TRAVEL FOR SHERIFF & ADMIN STAFF			10,000				
				13,500				
*	Administrative Travel	2,436	8,115	12,000	8,491	12,000	13,500	12.50
101-3502-421.59-06	Sheriff's Assoc.	1,895	2,667	3,365	1,457	3,365	4,240	26.00
LEVEL DEPT	TEXT		TEXT AMT					
	NDPOA DUES			1,650				
	MOCIC			300				
	NATIONAL SHERIFF'S ASSOCIATION, COMMAND STAFF			400				
	INTERNATIONAL ASSOC FOR PROPERTY AND EVIDENCE			150				
	US POLICE CANINE ASSOCIATION			60				
	NASRO	4 @ $40		160				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	NATIONAL INTERNAL AFFAIRS			50				
	YOUTH INTERVENTION PROGRAM ASSOCIATION	4 @ $35		140				
	ND SHERIFF'S AND DEPUTIES ASSOCIATION DUES			100				
	FBINAA			300				
	911 STATE DUES			20				
	MN CRIME PREVENTION			45				
	FBI-LEEDA			50				
	FARGO MOORHEAD ASSOCIATION OF HUMAN RESOURCES			190				
	PUBLIC EMPLOYMENT LAW REVIEW			450				
	SOCIETY FOR HR RESOURCE MANAGEMENT			175				
				4,240				
*	Organizational Membership	1,895	2,667	3,365	1,457	3,365	4,240	26.00
101-3502-421.61-01	General Office Supplies	0	6,354	6,500	3,168	6,500	6,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	SUPPLIES FOR MAIN OFFICE AND WEST STATION		6,500					
			6,500					
101-3502-421.61-02	Postage-County Sheriff	0	6,432	8,000	3,008	7,000	8,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	BLOOD ALCOHOL KITS		5,000					
	DRE URINE KITS		3,000					
			8,000					
101-3502-421.61-04	Operational Supplies	9,428	11,403	12,500	6,989	12,500	12,000	4.00-
LEVEL	TEXT		TEXT AMT					
DEPT	OPERATIONAL SUPPLIES		12,000					
			12,000					
101-3502-421.61-05	Printing & Forms	3,615	6,066	11,000	2,848	9,500	11,000	.00
101-3502-421.61-08	Uniforms	29,548	33,691	43,850	20,856	43,580	39,300	10.38-
LEVEL	TEXT		TEXT AMT					
DEPT	REPLACEMENT BODY ARMOR	4 @ $750		3,000				
	NORMAL UNIFORM REPLACEMENT COSTS			15,550				
	EQUIPMENT FOR UNIFORMS LEATHER,ETC.			11,450				
	HONOR GUARD EQUIPMENT & UNIFORM			4,100				
	BLAUER VEST CARRIERS PATROL	20 @ $95		1,900				
	BIKE PATROL ARMOR SKIN SHIRTS			400				
	TRAINING SHIRTS AIRBOAT	24 @ $30		720				
	AIR BOAT PANTS (REPLACEMENT)	6 @ $50		300				
	UNIFORM SHIRTS AIRBOAT (REPLACEMENT)	12 @ $40		480				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	WINDSHIRT AIRBOAT (REPLACEMENT) 6 @ $45			270				
	ICE SUIT FOR MUSKRATS 2 @ $400			800				
	MUCK BOOTS (MUSKRATS) 2 @ $110			220				
	COLD WEATHER GLOVES (MUSKRATS) 2 @ $45			90				
	FACE MASKS (MUSKRATS) 2 @ $10			20				
				39,300				
101-3502-421.61-09	Batteries	0	0	150	65	150	150	.00
LEVEL	TEXT		TEXT AMT					
DEPT	BATTERIES FOR CAMERAS,RECORDERS,ETC.			150				
				150				
101-3502-421.61-10	Film	0	0	0	0	0	0	.00
101-3502-421.61-11	Weapons/Ammunition	26,918	63,346	55,040	28,538	57,580	78,216	42.11
LEVEL	TEXT		TEXT AMT					
DEPT	COST OF 9MM AMMO 55 @ $260.00			14,300				
	QUARTERLY SHOOTS							
	12 REMEDIAL SHOOTS TO KEEP UP PROFICIENCY							
	DUTY AMMO 9MM 15 CASES @ $733			11,000				
	SIMUNITION TRAIN RIFLE/20 @25 /HANDGUN 12 @ $40			980				
	FIELD RIFLE DUTY 223 AMMO			2,000				
	TARGETS, CLEANING SUPPLIES, REPAIR PARTS & UPDATES			4,250				
	10 TASERS AND REPLACEMENTS HOLSTERS			14,000				
	TASER CARTRIDGES 50 @ $27			1,350				
	GLOCK 9MM HANDGUNS - INVENTORY/LOANERS 5 @ $470			2,350				
	ELECTRONIC EAR MUFFS RANGE 2 @ $250			500				
	EAR MUFFS REPLACEMENT 15 @ $40			600				
	FIRING LINE GLASSES 15 @ $15			225				
	LASERLYTE TRAINING SYSTEM			230				
	RUBBER GROUND TARGETS 5 @ $35			175				
	BRASS WIZARD			60				
	MAGLULA AR-15 LOADING TOOL			400				
	WEAPON FIELD KIT			225				
	AR-15 CLEANING SYSTEM			95				
	BENCH BLOCK			20				
	HANDGUN RACK			30				
	TORQUE WRENCH ASSEMLY OF M-16 RIFLE			150				
	AR-15 UPPER VISE BLOCK			50				
	M-4 CONVERSION KITS PATROL RIFLES 10 @ $550			5,500				
	TACTICAL PATROL RIFLE CASES 20 @ $95			1,900				
	SUREFIRE BATTERIES CH RIFLE SAFE 36 @ $2.50			90				
	LUXO BENCH MAGNIFY LAMP			400				
	BROWNELLS PUNCH BENCH SET			90				
	BROWNELL ALIGHMENT AND PUSH PUNCH SET			60				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	BROWNELLS MAG TIP SCREWDRIVER SET			110				
	TRAINING COVER KIT RIFLE SIMUNITION	3 @ $200		600				
	9 MM DUMMY ROUNDS			38				
	223 DUMMY ROUNDS			38				
	INSTRUCTOR SHOOT GLASSES	5 @ $200		1,000				
	RIFLE PRACTICE AMMO 20 CASES 650	20 @ $650		13,000				
	SRD RIFLE CONVERSION	4 @ $600		2,400				
				78,216				
101-3502-421.61-12	Drug Unit	1,055	0	5,000	5,000	5,000	5,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	BUY FUND			5,000				
				5,000				
101-3502-421.61-13	Investigations	6,016	2,829	11,000	2,226	11,000	11,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	NORMAL OPERATING COSTS			6,000				
	OUTDATED EQUIPMENT REPLACEMENT MOLDING, BULLET PROJECTILE ETC.			5,000				
				11,000				
101-3502-421.61-14	Gambling Enforcement	0	0	0	0	0	0	.00
101-3502-421.61-15	Awards/Commendations	571	2,550	1,500	1,916	2,500	3,325	121.67
LEVEL	TEXT		TEXT	AMT				
DEPT	COMMENDATIONS BARS & MEDALS			3,000				
	** AWARD BAR	1 @ 8.95						
	** AWARD BOX	1 @ $105						
	PLAQUES RETIREMENTS			250				
	ENGRAVING			75				
				3,325				
101-3502-421.61-16	Crime Prevention	5,040	17,639	17,500	8,192	17,500	20,200	15.43
LEVEL	TEXT		TEXT	AMT				
DEPT	MEDIA MARKETING FOR SHERIFF'S OFFICE			10,000				
	CITIZEN ACADEMY / SHINING STAR KIDS PROGRAMS			4,000				
	RECRUITMENT FAIRS TO INCLUDE HAND OUT SUPPLIES			6,000				
	ND VOLUNTEER FIRE DEPARTMENT MAGAZINE BACKDRAFT			200				
				20,200				
*	Supplies	82,191	150,310	172,040	82,806	172,810	194,691	13.17
101-3502-421.63-01	Gas	201,831	183,603	220,000	105,955	183,000	220,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
LEVEL	TEXT		TEXT AMT					
DEPT	55,000 GALS @ $4.00/GALLON		220,000					
			220,000					
101-3502-421.63-02	Routine Maintenance	35,146	38,418	36,000	27,010	40,000	46,800	30.00
LEVEL	TEXT		TEXT AMT					
DEPT	OIL CHANGES,TUNE-UPS,TIRE REPAIR, ETC		40,000					
	TINT ALL WINDOWS BEHIND THE DRIVER FOR CIVIL		1,800					
	PROCESS AND WARRANTS 8-SQUADS							
	SQUAD CAR WASHES		5,000					
			46,800					
101-3502-421.63-03	Major Repairs	40,738	40,965	40,000	13,802	40,000	40,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	ENGINE AND TRANSMISSION REPAIR, CRASH REPAIR, ETC		40,000					
			40,000					
*	Vehicles	277,715	262,986	296,000	146,767	263,000	306,800	3.65
101-3502-421.64-01	Reference Books	0	12,544	14,400	12,410	14,400	14,150	1.74-
LEVEL	TEXT		TEXT AMT					
DEPT	PROFESSIONAL JOURNALS, BOOKS AND SUBSCRIPTIONS		3,000					
	LEXIPOL STANDARD OPERATION POLICIES		11,150					
	** DAILY TRAINING BULLETINS (DTB)							
			14,150					
101-3502-421.64-02	ND Century Code	0	472	1,800	347	1,800	1,800	.00
LEVEL	TEXT		TEXT AMT					
DEPT	CENTURY CODE BOOKS		1,800					
	** ND CRIMINAL AND TRAFFIC LAW MANUAL							
			1,800					
*	Books & Subscriptions	0	13,016	16,200	12,757	16,200	15,950	1.54-
101-3502-421.65-01	PC Software	7,049	35,841	40,230	34,225	40,230	31,212	22.42-
LEVEL	TEXT		TEXT AMT					
DEPT	*** MICROSOFT ANNUAL SOFTWARE LICENSES							
	- MAIN OFFICE		16,000					
	- WEST STATION		4,000					
	WINSCRIBE SOFTWARE MAINTENANCE AND SUPPORT		4,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	***							
	LEADSONLINE (INVESTIGATIVE PAWN SALES)			3,162				
	CLEAR (WARRANT RESEARCH)			2,500				
	B-PAD CORRECTIONS AND LE TESTING			1,300				
	MINNESOTA PAWN SHOPS			250				
				31,212				
*	Software	7,049	35,841	40,230	34,225	40,230	31,212	22.42-
101-3502-421.74-01	Computer Equipment	31,304	59,340	33,300	22,451	33,300	19,450	41.59-
LEVEL DEPT	TEXT			TEXT AMT				
	ANNUAL COMPUTER REPLACEMENTS							
	** MAIN OFFICE							
	-DESKTOP REPLACEMENTS	7 @ $850		5,950				
	-LAPTOP REPLACEMENTS	4 @ $1400		5,600				
	-DOCKING STATION	1 @ $150		150				
	-TABLET	1 @ $1100		1,100				
	** WEST STATION							
	-DESKTOP REPLACEMENTS	5 @ $850		4,250				
	-TABLET	1 @ $1100		1,100				
	DICTATION MICROPHONES			500				
	PRINTER REPLACEMENT			800				
				19,450				
101-3502-421.74-02	Office Equipment	454	21,136	26,375	23,722	26,000	25,850	1.99-
LEVEL DEPT	TEXT			TEXT AMT				
	EVIDENCE ROOM EQUIPMENT			850				
	ELECTRONIC DOOR ACCESS HARDWARE AND INSTALLATION			25,000				
	** EVIDENCE ROOM							
	** ADMINISTATION COURT SERVICES							
	** 4 SURVEILLANCE CAMERAS FOR SHERIFF'S OFFICE ENTRY AND EXIT DOORS							
				25,850				
101-3502-421.74-04	Field Equipment/Radios	15,282	45,935	66,797	72,301	74,000	112,099	67.82
LEVEL DEPT	TEXT			TEXT AMT				
	REPLACE RADIOS IN VEHICLES 5 YEAR PLAN X 10 YR 3/5			42,000				
	AED	6 @ $2255		13,530				
	PERSONAL RESPIRATOR	6 @ $770		4,620				
	RESPIRATOR FILTERS			2,150				
	ATV STORAGE COVERS	2 @ $100		200				
	ATV MAINTENANCE			500				
	TINT METERS	5 @ $200		1,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	LEVEL 3 SPARTAN SHIELD BODY BUNKER	2 @ $4946		9,892				
	BATTERING RAM	2 @ $275		550				
	HALLAGEN PRY TOOL	2 @ $235		470				
	V VIEW BODY RECORDER	4 @ $849		3,396				
	STAKER RADAR TRAILER PORTABLE (REPLACEMENT)			9,021				
	APR HOLSTER FOR RESPIRATOR	25 @ $50		1,250				
	MED BAG REPLACEMENT SUPPLIES			2,000				
	TASER SUIT	1 @ $600		600				
	OC SPRAY	50 @ $15		750				
	INERT OC SPRAY TRAINING	10 @ $12		120				
	BLACK HAWK HOLSTER LIGHT SYSTEM	26 @ $325		8,450				
	RAY MARINE HAND HELD THERMAL IMAGER (F.L.I.R)			6,000				
	BOW MOUNT BOAT LIGHTING	2 @ $1600		3,200				
	BLACK HAWK THIGH RIG HOLSTER	6 @ $400		2,400				
				112,099				
101-3502-421.74-05	Vehicle Equipment/Radar	30,303	48,242	129,156	69,481	129,156	105,254	18.51-
LEVEL DEPT	TEXT		TEXT AMT					
	RADAR EQUIPMENT	5 @ $2468	12,340					
	PANASONIC IN CAR VIDEO	5 @ $6460	32,300					
	EQUIP/INSTALLATION MINUS RADAR AND CAMERA		55,814					
	VIDEO SYSTEM MAINTENANCE		4,800					
			105,254					
101-3502-421.74-06	Vehicles	272,818	159,758	297,458	314,339	316,000	309,436	4.03
LEVEL DEPT	TEXT		TEXT AMT					
	8 PATROL VEHICLES		219,365					
	EQUIPMENT AND INSTALLATION		90,071					
	** MARKED PATROL SQUAD	7 @ 28,493						
	** UNMARKED	1 @ 19,914						
			309,436					
101-3502-421.74-07	Furniture & Fixtures	0	2,500	3,000	364	1,000	3,000	.00
LEVEL DEPT	TEXT		TEXT AMT					
	CHAIR REPLACEMENT		3,000					
			3,000					
101-3502-421.74-15	Truck Scales	0	0	0	0	0	0	.00
*	Equipment	350,161	336,911	556,086	502,658	579,456	575,089	3.42
101-3502-421.82-01	Other Expenses	0	3,072	37,090	43,704	44,000	0	100.00-
101-3502-421.82-03	JAIBG Funds	16,270	8,435	12,000	5,975	12,000	0	100.00-
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
DEPT	JAIBG							
	CONGRESS DID NOT FUND THIS PROGRAM FOR 2015							
*	Federal Grants	16,270	11,507	49,090	49,679	56,000	0	100.00-
101-3502-421.91-11	New Employee	0	0	275,704	0	275,704	528,184	91.58

LEVEL	TEXT			TEXT AMT
DEPT	(4) PATROL DEPUTIES		4 @ $70362	281,448
	SQUADS	74-06	4 @ $28493	113,972
	EQUIP AND INSTALL	74-05	4 @ $11000	44,000
	UNIFORM	61-08	4 @ $3000	12,000
	TRAINING	57-01	4 @ $4000	16,000
	COMPUTER EQUIUPMENT	46-02	4 @ $6000	24,000
	SOFTWARE LICENSE	65-01	4 @ $800	3,200
	CELL PHONES	53-10	4 @ $368	1,472
	MODEM SERVICE TOTAL	46-02	4 @ $360	1,440
	SQUAD MARKING	74-05	4 @ $695	2,780
	PANASONIC IN CAR CAMERA	74-05	4 @ $4500	18,000
	RADAR	74-05	4 @ $2468	9,872
				528,184

*	Budget Request	0	0	275,704	0	275,704	528,184	91.58
**	Operations	4,012,636	5,331,549	6,164,911	3,683,039	6,084,144	6,570,132	6.57
101-3504-421.10-15	Part Time Salaries	0	0	0	0	0	0	.00
101-3504-421.10-36	Special Events Pay	0	0	0	0	0	0	.00
*	Salaries	0	0	0	0	0	0	.00
101-3504-421.20-01	Social Security	0	0	0	0	0	0	.00
101-3504-421.20-05	Medicare	0	0	0	0	0	0	.00
101-3504-421.20-15	Workers Compensation	0	0	0	0	0	0	.00
101-3504-421.20-20	Unemployment	0	0	0	0	0	0	.00
101-3504-421.20-30	License Fees	0	45	270	0	45	450	66.67

LEVEL	TEXT		TEXT AMT
DEPT	RESERVES LICENSING	10 @ $45	450
			450

*	Benefits	0	45	270	0	45	450	66.67
101-3504-421.33-06	Wellness Testing	220	4,652	4,500	978	2,000	4,725	5.00

LEVEL	TEXT	TEXT AMT
DEPT	RESERVE BACKGROUND CHECKS,DRUG SCREENING,PHYSICALS	4,725
		4,725

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
*	Professional Services	220	4,652	4,500	978	2,000	4,725	5.00
101-3504-421.57-01	Education Travel&Per Diem	290	151	3,000	950	2,500	3,000	.00

LEVEL DEPT	TEXT		TEXT AMT
	TRAINING FOR RESERVES OUTSIDE OF CASS COUNTY		500
	NSA CONFERENCE		2,500
			3,000

101-3504-421.57-02	Seminar Registration	665	130	1,000	485	1,000	1,000	.00

LEVEL DEPT	TEXT		TEXT AMT
	REGISTRATION FOR RESERVES FOR TRAINING OUTSIDE OF CASS COUNTY		1,000
			1,000

*	Education & Seminars	955	281	4,000	1,435	3,500	4,000	.00
101-3504-421.59-06	Sheriff's Assoc.	0	100	125	100	125	125	.00

LEVEL DEPT	TEXT		TEXT AMT
	SHERIFF AND DEPUTY ASSOC		125
			125

*	Organizational Membership	0	100	125	100	125	125	.00
101-3504-421.61-04	Operational Supplies	993	823	1,000	93	850	1,000	.00
101-3504-421.61-08	Uniforms	21,138	11,452	32,390	18,959	32,390	28,208	12.91-

LEVEL DEPT	TEXT		TEXT AMT
	UNIFORM, REPLACEMENT		3,000
	REPLACEMENT BODY ARMOR	3 @ $750	2,250
	5 NEW MEMBERS	5 @ $3000	15,000
	HOLSTER LIGHT COMBO	10 @ 325	3,250
	BLAUER ARMOR STREET SHIRT		
	**SHORT SLEEVE	25 @ $40	1,000
	**LONG SLEEVE	25 @ $45	1,125
	BLAUER OUTER VEST CARRIERS	25 @ $95	2,375
	TASER HOLSTERS	4 @ $52	208
			28,208

101-3504-421.61-11	Weapons/Ammunition	3,000	6,354	9,450	3,649	9,450	10,650	12.70

LEVEL DEPT	TEXT		TEXT AMT
	4 TASERS	4 @ $1000	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	25 TASER CARTRIDGES	25 @ $26		650				
	9MM AMMO			6,000				
				10,650				
101-3504-421.61-15	Awards/Commendations	440	322	400	308	350	500	25.00
*	Supplies	25,571	18,951	43,240	23,009	43,040	40,358	6.67-
101-3504-421.65-01	PC Software	0	361	500	280	450	500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT SOFTWARE LICENSES			500				
				500				
*	Software	0	361	500	280	450	500	.00
101-3504-421.74-04	Field Equipment/Radios	1,891	15,236	11,825	10,121	11,825	2,745	76.79-
LEVEL	TEXT		TEXT AMT					
DEPT	SINGLE RADIO CHARGER	6 @ $125		750				
	BINNOCULAR	3 @ $120		360				
	DIGITAL POCKET RECORDER	8 @ $120		960				
	FLASHLIGHTS	5 @ $135		675				
				2,745				
101-3504-421.74-06	Vehicles	36,505	2,099	0	0	0	0	.00
*	Equipment	38,396	17,335	11,825	10,121	11,825	2,745	76.79-
**	Emergency Services Unit	65,142	41,725	64,460	35,923	60,985	52,903	17.93-
101-3510-422.10-05	Full Time Salaries	4,076,060	4,234,108	4,900,128	2,793,745	4,670,224	4,848,089	1.06-
101-3510-422.10-07	On-Call Salaries	0	0	0	0	0	0	.00
101-3510-422.10-20	Hourly Salaries	30,032	54,453	45,787	13,367	22,894	23,352	49.00-
101-3510-422.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-3510-422.10-35	Overtime Salaries	106,915	189,401	96,000	130,161	228,000	220,000	129.17
LEVEL	TEXT		TEXT AMT					
DEPT	JAIL OVERTIME			174,000				
	COURT/TRANSPORT OVERTIME			30,000				
	CERT TRAINING			16,000				
				220,000				
101-3510-422.10-36	Special Events Pay	0	0	0	0	0	0	.00
*	Salaries	4,213,007	4,477,962	5,041,915	2,937,273	4,921,118	5,091,441	.98
101-3510-422.20-01	Social Security	250,597	264,986	291,799	175,000	299,806	295,737	1.35
101-3510-422.20-05	Medicare	58,608	61,973	70,086	40,927	70,349	70,658	.82

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
101-3510-422.20-10	Retirement	406,137	465,827	579,475	331,157	573,598	595,450	2.76
101-3510-422.20-15	Workers Compensation	81,747	71,065	87,732	78,520	91,841	95,269	8.59
101-3510-422.20-16	Vol Exp/Workers Comp	4,832	0	0	0	0	0	.00
101-3510-422.20-20	Unemployment	0	0	0	0	0	0	.00
101-3510-422.20-25	Health Insurance	601,313	693,843	855,288	434,423	757,506	808,434	5.48-
101-3510-422.20-30	License Fees	1,275	1,160	1,335	355	220	1,020	23.60-

LEVEL	TEXT		TEXT AMT
DEPT	H-M	21 @ $45	945
	MENTAL HEALTH COORD		75
			1,020

101-3510-422.20-35	Dental Insurance	32,639	34,347	39,840	23,593	40,880	41,520	4.22
*	Benefits	1,437,148	1,593,201	1,925,555	1,083,975	1,834,200	1,908,088	.91-
101-3510-422.33-01	Consulting	16,538	16,765	24,500	0	15,000	24,000	2.04-

LEVEL	TEXT		TEXT AMT
DEPT	PSYCHIATRIC SERVICES		24,000
	** INCREASE NEED FOR MENTAL HEALTH SERVICES		
			24,000

101-3510-422.33-02	Jail Nurse	345,605	360,075	376,682	185,165	376,682	442,347	17.43

LEVEL	TEXT		TEXT AMT
DEPT	FARGO CASS PUBLIC HEALTH JAIL CONTRACT		381,786
	** 3 PART TIME NURSES	@ 20 HRS/WEEK	60,561
			442,347

101-3510-422.33-06	Wellness/Testing	5,604	7,469	16,180	4,487	8,500	10,600	34.49-

LEVEL	TEXT		TEXT AMT
DEPT	PSYCHOLOGICAL TESTING	15 @ $440	6,600
	PHYSICALS, PRE-SCREENING, DRUG TESTING		4,000
			10,600

101-3510-422.33-09	Contracted Services	2,687	2,721	500	1,145	2,700	12,200	2,340.00

LEVEL	TEXT	TEXT AMT
DEPT	EDUCATIONAL VERIFICATION SERVICES	500
	JUSTICE BENEFITS (SCAAP)	2,850
	THERAPYNOTES WEB BASED	1,100
	PREA MODULE (SECURUS) WEB BASED	2,750
	PREA AUDIT	5,000
		12,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
101-3510-422.33-10	Security	0	0	0	0	0	0	.00
*	Professional Services	370,434	387,030	417,862	190,797	402,882	489,147	17.06
101-3510-422.35-02	Medical Expense	331,917	261,486	424,250	145,594	350,000	466,675	10.00

LEVEL	TEXT	TEXT AMT
DEPT	PAST AVERAGE OF INMATES NOW FIGURED AT 275/DAY	466,675
	REPRICING DONE WHEN POSSIBLE & ACCORDING TO STATE LAW	
		466,675

*	Medical Services	331,917	261,486	424,250	145,594	350,000	466,675	10.00
101-3510-422.37-50	Board/Meals	255,082	265,582	337,237	117,691	337,237	370,361	9.82

LEVEL	TEXT	TEXT AMT
DEPT	INMATE MEALS,AVERAGE COST OVER YEAR PERIOD	364,361
	** PER DAY AVERAGE FOR MEALS 275 X $3.63	
	** NOON MEAL FOR UNIFORMED LINE STAFF	6,000
		370,361

101-3510-422.37-53	Transport of Committed	8,937	9,948	20,000	6,612	15,000	20,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	RETURN PRISONERS ON OUT OF STATE WARRANTS	20,000
		20,000

101-3510-422.37-56	Trustee Expense	19,073	21,147	40,850	20,563	40,850	40,850	.00

LEVEL	TEXT		TEXT AMT
DEPT	22 INMATE WORKERS	@ $5/DAY	40,150
	WSI ENROLLMENT CHARGE	@ $3/TRUSTEE	700
			40,850

101-3510-422.37-59	Prisoner Boarding	1,679	2,774	2,000	558	2,000	1,500	25.00-

LEVEL	TEXT	TEXT AMT
DEPT	INCIDENTAL HOUSING, CASS INMATES AT OTHER JURISDICTIONS	2,000
		2,000

101-3510-422.37-62	On-Site Monitoring	0	0	36,500	11,279	20,000	36,500	.00

LEVEL	TEXT	TEXT AMT
DEPT	GPS UNIT FOR WORK RELEASE $4/DAY COVERED BY WORK RELEASE FEE	36,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund				36,500				
*	Client Services	284,771	299,451	436,587	156,703	415,087	469,211	7.47
101-3510-422.43-01	Copier	10,440	4,024	13,300	5,732	11,000	13,500	1.50
LEVEL	TEXT		TEXT	AMT				
DEPT	COPIER MAINTENANCE & USAGE			10,000				
	TONER AND SUPPLIES			3,500				
				13,500				
101-3510-422.43-09	Equipment	10,802	0	9,750	6,941	9,750	12,250	25.64
LEVEL	TEXT		TEXT	AMT				
DEPT	AFIS FINGERPRINT UNIT MAINTENANCE			7,500				
	KITCHEN DISHWASHING MACHINE			4,750				
				12,250				
*	Maintenance Agreements	21,242	4,024	23,050	12,673	20,750	25,750	11.71
101-3510-422.44-02	Teletype Line Lease	2,400	2,400	2,860	1,200	2,860	4,064	42.10
LEVEL	TEXT		TEXT	AMT				
DEPT	TELETYPE TERMINAL			3,904				
	NDLETS SOFTWARE LICENSE			160				
				4,064				
101-3510-422.44-03	Equipment Lease	0	0	750	0	500	750	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	RENTAL OF EQUIPMENT IF NEEDED FOR BREAKDOWNS			750				
				750				
*	Rentals	2,400	2,400	3,610	1,200	3,360	4,814	33.35
101-3510-422.46-01	Repairs	3,425	8,333	5,000	2,074	5,000	5,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	REPAIR OF EQUIPMENT IN FACILITY			5,000				
				5,000				
*	Equipment Maintenance	3,425	8,333	5,000	2,074	5,000	5,000	.00
101-3510-422.53-01	Office Telephone	19,497	19,789	19,200	10,260	18,000	18,000	6.25-
101-3510-422.53-02	Mobile Phones	0	0	0	0	0	0	.00
LEVEL	TEXT		TEXT	AMT				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
DEPT	MOVED TO NEW CELL PHONE LINE ITEM							
101-3510-422.53-05	Computer Time Charges	0	0	0	0	0	0	.00
101-3510-422.53-10	Cell Phones	5,193	6,157	9,400	3,362	7,500	7,500	20.21-
*	Communications	24,690	25,946	28,600	13,622	25,500	25,500	10.84-
101-3510-422.57-01	Education Travel&Per Diem	14,142	11,976	15,500	11,397	15,550	18,500	19.35

LEVEL	TEXT		TEXT AMT
DEPT	TRAINING FOR JAIL DEPUTIES		10,000
	NORTHWEST SHUTTLE CONFERENCE COURT TRANSPORT		2,000
	AJA CONFERENCE		
	NW CONFERENCE		
	NSA CONFERENCE		3,500
	PRISON RIOT TRAINING	2 @ $1250	2,500
	CPR RECERTIFICATION		500
			18,500

101-3510-422.57-02	Seminar Registration	19,501	18,229	21,250	9,743	18,500	24,250	14.12

LEVEL	TEXT		TEXT AMT
DEPT	REGULAR TRAINING		15,000
	** POST BASIC TRAINING FOR	3 @ $3000	9,000
	NW SHUTTLE CONFERENCE		250
			24,250

*	Education & Seminars	33,643	30,205	36,750	21,140	34,050	42,750	16.33
101-3510-422.58-01	Travel Costs & Per Diem	3,163	4,935	5,000	2,430	2,000	5,000	.00

LEVEL	TEXT	TEXT AMT
DEPT	JAIL ADMIN TRAINING	5,000
		5,000

*	Administrative Travel	3,163	4,935	5,000	2,430	2,000	5,000	.00
101-3510-422.59-06	Sheriff's Assoc.	2,265	2,115	3,655	695	3,655	4,055	10.94

LEVEL	TEXT	TEXT AMT
DEPT	NDPOA ASSOCIATION DUES	2,910
	AMERICAN JAIL ASSOCIATION, DEPT MEMBERSHIP	300
	** PROVIDES REDUCED COST FOR TRAINING AS WELL	
	AMERICAN CORRECTIONAL ASSOCIATION	35
	NATIONAL SHERIFF'S ASSOCIATION - COMMAND STAFF	35
	FM COALITION FOR HOMELESS	75
	ND SHERIFF'S AND DEPUTIES ASSOCIATION DUES	100
	ND CORRECTIONAL CENTER ADMINISTRATORS	100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	CRISIS INTERVENTION TRAINING (CIT)	20 @ $25		500				
				4,055				
101-3510-422.59-07	Accredidation by ACA	0	0	0	0	0	0	.00
*	Organizational Membership	2,265	2,115	3,655	695	3,655	4,055	10.94
101-3510-422.61-01	General Office Supplies	5,049	8,835	6,000	1,861	5,000	6,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	GENERAL OFFICE SUPPLIES		6,000					
			6,000					
101-3510-422.61-02	Postage	7,286	7,350	8,500	4,854	8,500	8,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	REIMBURSED BY INMATES		4,500					
	JAIL POSTAGE		4,000					
			8,500					
101-3510-422.61-04	Operational Supplies	100,431	116,649	130,712	60,798	110,000	137,623	5.29
LEVEL	TEXT		TEXT AMT					
DEPT	FOUR YEAR AVERAGE OF $1.37 PER 275 INMATE DAILY		137,513					
	HANDCUFFS	5 @ $22	110					
			137,623					
101-3510-422.61-05	Printing & Forms	10,275	11,024	11,000	9,766	13,000	13,000	18.18
LEVEL	TEXT		TEXT AMT					
DEPT	PRINT & FORMS		13,000					
			13,000					
101-3510-422.61-08	Uniforms	15,862	18,057	36,800	19,441	36,800	45,900	24.73
LEVEL	TEXT		TEXT AMT					
DEPT	UNIFORM REPLACEMENT FOR JAIL DEPUTIES		25,000					
	VEST CARRIERS	10 @ $95	950					
	NURSES UNIFORMS		1,500					
	SAFARILAND RAPID LIGHT SYSTEM (CT)	15 @ $110	1,650					
	REPLACEMENT BALLISTIC VEST	7 @ $750	5,250					
	NEW HIRE BALLISTIC VESTS	7 @ $750	5,250					
	UNIFORM PANTS C.E.R.T	5 @ $45	225					
	UNIFORM SHIRT CERT	10 @ $35	350					
	ENTRY VEST (C.E.R.T)	4 @ 1000	4,000					
	CUT RESISTANT ENTRY GLOVES (C.E.R.T)	15 @ $75	1,125					
	DUTY BELTS (C.E.R.T.)	5 @ $60	300					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	HANDCUFF CASE	5 @ $30		150				
	OC CASES	5 @ $30		150				
				45,900				
101-3510-422.61-10	Film & Processing	3,332	2,888	10,000	1,148	10,000	5,000	50.00-
LEVEL DEPT	TEXT		TEXT AMT					
	SUPPLIES & PRINTER EQUIPMENT - INMATE IDS		4,000					
			4,000					
101-3510-422.61-11	Weapons/Ammo	16,900	10,171	22,600	13,727	22,600	28,198	24.77
LEVEL DEPT	TEXT		TEXT AMT					
	TASER DUTY CARTRIDGES	100 @ $35	3,500					
	TASER X26-P	4 @ $1000	4,000					
	TASER HOLSTERS	4 @ $40	160					
	LESS LETHAL FN ROUND (C.E.R.T)		500					
	TASER BATTERY REPLACEMENTS	10 @ $50	500					
	NEW HIRE GLOCKS	10 @ $440	4,400					
	FIELD TRAMA KIT (C.E.R.T)		80					
	TOURNIQUETS (C.E.R.T)	15 @ $25	375					
	STINGER BALL GRENADES (C.E.R.T)	4 @ $32	128					
	40 MM FOAM ROUNDS CERT (C.E.R.T)	48 @ $20	960					
	SHOT GUN BEAN BAG ROUNDS (C.E.R.T)	75 @ $5	375					
	GAS MASK FILTER (C.E.R.T)	20 @ $50	1,000					
	9 MM PRACTICE AMMO	47 CASES @ $260	12,220					
			28,198					
101-3510-422.61-17	Resident Supplies	93,553	37,962	41,062	37,062	41,062	65,000	58.30
LEVEL DEPT	TEXT		TEXT AMT					
	FOUR YEAR AVERAGE COST @ 45 CENTS/INMATE DAY		45,168					
	.45 X DAILY POPULATION OF 275							
			45,168					
101-3510-422.61-18	Food Services	14,136	14,745	18,000	8,254	16,500	16,000	11.11-
LEVEL DEPT	TEXT		TEXT AMT					
	DAY TO DAY SUPPLIES AND EQUIPMENT		18,000					
			18,000					
101-3510-422.61-20	Laundry	16,731	17,831	17,000	10,494	20,000	20,000	17.65
LEVEL DEPT	TEXT		TEXT AMT					
	LAUNDRY FOR INMATES		18,000					
	LAUNDRY BAGS DISTRIBUTED TO INMATES		2,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
				20,000				
*	Supplies	283,555	245,512	301,674	167,405	283,462	345,221	14.44
101-3510-422.64-01	Reference Books	3,917	5,115	10,850	8,073	10,580	11,480	5.81
LEVEL	TEXT		TEXT	AMT				
DEPT	LAW BOOKS FOR INMATES			3,500				
	LEXIPOL CUSTODY MANUAL			7,980				
				11,480				
*	Books & Subscriptions	3,917	5,115	10,850	8,073	10,580	11,480	5.81
101-3510-422.65-01	PC Software	11,603	11,808	22,470	18,822	22,470	28,404	26.41
LEVEL	TEXT		TEXT	AMT				
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			21,000				
	ADDEM (VISITOR TRACKING)			5,964				
	MENTAL HEALTH EVALUATION SOFTWARE			1,440				
				28,404				
*	Software	11,603	11,808	22,470	18,822	22,470	28,404	26.41
101-3510-422.74-01	Computer Equipment	15,461	26,343	19,900	13,313	19,900	38,900	95.48
LEVEL	TEXT		TEXT	AMT				
DEPT	COMPUTER REPLACEMENTS	11 @ $850		9,350				
	LAPTOP REPLACEMENTS (2)	2 @ $1400		2,800				
	PRINTER REPLACEMENTS (2)			3,000				
	MONITOR REPLACEMENTS (1)			250				
	** COURT TRANSPORT VIDEO EQUIPMENT AND INSTALL							
	- CAMERA EQUIPMENT	2 @ $7000		14,000				
	- INSTALLATION	2 @ $1000		2,000				
	- SERVER CONFIGURATION			7,500				
				38,900				
101-3510-422.74-02	Office Equipment	2,400	6,650	2,000	0	2,000	12,600	530.00
LEVEL	TEXT		TEXT	AMT				
YREN	SHREDDER			2,000				
				2,000				
LEVEL	TEXT		TEXT	AMT				
DEPT	MISC OFFICE EQUIPMENT REPLACEMENT			2,000				
	CONFERENCE SPEAKER PHONE			1,100				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
	REPLACEMENT COPIERS							
	** BOOKING			3,000				
	** WORK RELEASE			1,600				
	** PROGRAMS AREA			2,500				
	** MEDICAL			2,400				
				12,600				
101-3510-422.74-04	Communications	11,484	14,323	11,500	9,225	10,000	14,900	29.57
LEVEL	TEXT		TEXT	AMT				
DEPT	DIGITAL RADIOS, ADMN & NURSES			13,900				
	BANK CHARGERS FOR XP RADIOS			1,000				
				14,900				
101-3510-422.74-06	Vehicles	27,301	0	39,516	21,506	33,310	35,726	9.59-
LEVEL	TEXT		TEXT	AMT				
DEPT	COURT AND TRANSPORT TRANSPORT VAN (REPLACEMENT)			30,426				
	EQUIPMENT AND INSTALL			5,300				
				35,726				
101-3510-422.74-07	Furniture & Fixtures	80,007	13,514	16,198	6,567	16,198	17,000	4.95
LEVEL	TEXT		TEXT	AMT				
DEPT	MATTRESS (REPLACEMENTS)	100 @ $80		8,000				
	OFFICE CHAIRS (REPLACEMENTS)	10 @ $500		5,000				
	TELEVISIONS IN PODS (REPLACEMENTS)	4 @ $1000		4,000				
				17,000				
101-3510-422.74-08	Electronic Equipment	2,115	0	6,300	0	6,300	2,250	64.29-
LEVEL	TEXT		TEXT	AMT				
DEPT	AED REPLACEMENT			2,250				
				2,250				
*	Equipment	138,768	60,830	95,414	50,611	87,708	121,376	27.21
101-3510-422.90-01	Account Adjustment	0	0	0	0	0	0	.00
*	Inventory Adjustments	0	0	0	0	0	0	.00
101-3510-422.91-11	New Employee	0	0	0	0	0	34,006	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	B 32 TO C 41 COURT TRANSPORT			2,000				
	PART TIME TO FULL TIME 24/7			32,006				
				34,006				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
*	Budget Request	0	0	0	0	0	34,006	.00
**	County Jail	7,165,948	7,420,353	8,782,242	4,813,087	8,421,822	9,077,918	3.37
101-3511-422.10-05	Full Time Salaries	279,252	290,532	235,533	165,322	280,057	330,890	40.49
101-3511-422.10-20	Hourly Salaries	189,758	209,434	200,819	90,884	169,594	142,044	29.27-
101-3511-422.10-35	Overtime Salaries	15,015	13,472	20,000	6,422	20,000	10,000	50.00-
*	Salaries	484,025	513,438	456,352	262,628	469,651	482,934	5.82
101-3511-422.20-01	Social Security	29,027	30,595	26,350	15,683	27,643	28,923	9.76
101-3511-422.20-05	Medicare	6,788	7,155	6,163	3,668	6,465	6,764	9.75
101-3511-422.20-10	Retirement	46,526	53,726	53,497	29,384	54,646	57,982	8.38
101-3511-422.20-15	Workers Compensation	11,505	10,033	10,549	7,447	12,151	11,645	10.39
101-3511-422.20-20	Unemployment	0	0	0	0	0	0	.00
101-3511-422.20-25	Health Insurance	47,259	50,136	44,546	23,878	53,606	62,615	40.56
101-3511-422.20-30	License Fees	0	0	0	0	0	0	.00
101-3511-422.20-35	Dental Insurance	3,799	3,353	3,264	1,192	2,744	2,784	14.71-
*	Benefits	144,904	154,998	144,369	81,252	157,255	170,713	18.25
101-3511-422.35-01	Medical Expense	0	0	0	0	0	0	.00
101-3511-422.35-02	Medical Expense	0	0	0	0	0	0	.00
*	Medical Services	0	0	0	0	0	0	.00
101-3511-422.37-50	Board/Meals	15,975	10,431	18,546	10,000	23,000	51,796	179.28

LEVEL	TEXT		TEXT AMT
DEPT	12 RESIDENTS	@ $3.66 PER DAY	15,900
	** RESIDENT SNACKS	@ 0.75 PER DAY	1,916
	** 2 STAFF	@ $1.00 PER DAY	730
	ATTENDANT CARE SERVICES		33,250
			51,796

*	Client Services	15,975	10,431	18,546	10,000	23,000	51,796	179.28
101-3511-422.43-01	Copier	0	0	500	0	250	500	.00

LEVEL	TEXT	TEXT AMT
DEPT	TONER	500
		500

*	Maintenance Agreements	0	0	500	0	250	500	.00
101-3511-422.46-01	Repairs	0	0	0	0	0	0	.00
*	Equipment Maintenance	0	0	0	0	0	0	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
101-3511-422.53-01	Office Telephone	748	637	1,780	329	1,780	1,780	.00
LEVEL	TEXT		TEXT AMT					
DEPT	TELEPHONE		1,290					
	LONG DISTANCE		225					
	CELL PHONE		265					
			1,780					
*	Communications	748	637	1,780	329	1,780	1,780	.00
101-3511-422.57-01	Education Travel&Per Diem	308	0	1,500	529	1,200	1,500	.00
101-3511-422.57-02	Seminar Registration	240	239	1,250	317	1,000	1,250	.00
*	Education & Seminars	548	239	2,750	846	2,200	2,750	.00
101-3511-422.59-06	Sheriff's Assoc.	0	0	0	0	0	0	.00
*	Organizational Membership	0	0	0	0	0	0	.00
101-3511-422.61-01	General Office Supplies	294	1,631	2,600	253	550	2,600	.00
101-3511-422.61-08	Uniforms	2,502	1,644	6,000	1,201	4,500	6,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	UNIFORM, SLACKS AND PULLOVERS FOR JUVENILE STAFF		6,000					
			6,000					
101-3511-422.61-10	Film & Processing	0	0	0	0	0	0	.00
101-3511-422.61-17	Resident Supplies	7,351	5,237	6,000	2,840	6,000	6,000	.00
101-3511-422.61-19	Recreational & Craft	669	1,096	2,500	599	2,000	2,500	.00
*	Supplies	10,816	9,608	17,100	4,893	13,050	17,100	.00
101-3511-422.65-01	PC Software	525	675	1,700	1,291	1,300	0	100.00-
*	Software	525	675	1,700	1,291	1,300	0	100.00-
101-3511-422.72-01	Remodeling	0	0	0	0	0	0	.00
*	Buildings	0	0	0	0	0	0	.00
101-3511-422.74-01	Computer Equipment	1,374	688	0	0	0	0	.00
101-3511-422.74-02	Office Equipment	0	0	0	0	0	0	.00
101-3511-422.74-04	Communications	0	0	0	0	0	2,600	.00
LEVEL	TEXT		TEXT AMT					
DEPT	(2) PORTABLE RADIOS & ACCESSORIES		2,600					
			2,600					
101-3511-422.74-07	Furniture & Fixtures	4,964	1,093	0	0	0	700	.00
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
General Fund								
DEPT	(2) REPLACEMENT CHAIRS			700 700				
*	Equipment	6,338	1,781	0	0	0	3,300	.00
101-3511-422.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Detention Center	663,879	691,807	643,097	361,239	668,486	730,873	13.65
***	General Fund	11,907,605	13,485,434	15,654,710	8,893,288	15,235,437	16,431,826	4.96
****	County Sheriff	11,907,605	13,485,434	15,654,710	8,893,288	15,235,437	16,431,826	4.96

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department:
Cass County Sheriff's Office

Period Covered (from-to):
1/1/15 through 12/31/15

Date:
18-Jul-14

Department Head Signature:
Paul D. Laney, Sheriff

Portfolio Commissioner Signature:
Darrell Vanyo

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY:
o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
The Cass County Sheriff's Office will provide educational material, training sessions and guidance to the general public on crime prevention measures and traffic safety. TRIAD, Click It or Ticket, and Cops-N-Shops are three that our office promotes in our communities.	Quarterly					
The Cass County Sheriff's Office will continue the "Adopt a Community" program within Cass County and work with our rural school districts to promote a unified school response for safe and secure schools through our School Resource Deputies.	Quarterly					

OBJECTIVES: PROGRESS PERFORMANCE COMMENTS:

REVIEW

Objectives	Due Date	1	2	3	Date	Comments
The Cass County Sheriff's Office will continue to cooperate and coordinate activities that reduce criminal activities and promote safer communities. This will include alcohol and drug interdiction programs. Develop a long range Strategic Plan.	Quarterly					
The Cass County Sheriff's Office will continue to provide law enforcement services to those cities within Cass County that desire contract policing agreements. Currently Casselton, Mapelton, Horace and Kindred are under contract with Cass County.	Quarterly					
The Cass County Sheriff's Office will recruit, train and utilize part time Sheriff's Reserve Unit deputies for special events whenever possible. Our office will also utilze POST licensed jail staff who have completed Field readiness Training (FRT) to fill patrol slots during emergencies or shortages, and to compliment patrol deputies.	Quarterly					
The Cass County Sheriff's Office and our Schools are committed to ensuring a safe learning experience for our youth. Our Unified School Response Safety Coordinator will provide assistance and training whenever requested or as situations change or new one emerge to support this objective.	Quarterly					
The Cass County Sheriff's Office will provide a yearly training program which will provide pertinent training to staff according to their assigned duties and in accordance with standards mandated by state statute and the ND POST Board.	December					

Objectives	Due Date	1	2	3	Date	Comments
Grants will continue to be sought to help fund programs that will make our roads in Cass County safe for the motoring public. Working with the State of ND to promote electronic means to transmit data on violators including traffic and criminal information.	Yearly					
Administrative staff will scan the majority of of documents into New World to reduce the amount of hard copies and originals kept in-house, and the Supreme Court mandate of e-filing most all documents within the Clerk of District Court Office.	Monthly					

OBJECTIVES: PROGRESS REVIEW PERFORMANCE COMMENTS:

Objectives	Due Date	1	2	3	Date	Comments
Corrections will continue to work with Fargo Cass Public Health and now the State of ND Medicade to reduce the medical costs incurred by inmates. Those with private insurance will be asked to pay any medical treatment offered by an outside health provider according to state law repricing of medical procedures and pharmaceuticals will be sought after for payment.	Quarterly					
The Jail and Juvenile Detention Center will provide a safe and secure facility for individuals awaiting trial or serving sentence. Residents will be held accountable for actions which are unacceptable. This includes behavioral, physical confrontations and property damage.	Monthly					

Video arraignments will be used when possible to reduce the number of inmates transported to court. Each year we have approximately 10 inmates that refuse this venue and they are required to be transported for the arraignment. Our staff continue to encourage the expanded use of ITV for hearings held between arraignment and trial.	Monthly						
Training will be provided for new and current employees to provide our staff with the knowledge necessary to maintain safe and secure facilities.	December						
Continue to use existing educational and faith based programs but will also develop when possible other programs that will benefit inmates and the community. Utilizing inmates and residents when possible to reduce the need for taxpayer support.	Yearly						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
																																																													EXEMPT
																																																													NON-EXEMPT
																																																													PARTTIME
																																																													OTHER

NARRATIVE:
YEAR

1 4 Patrol Deputies

2 No Anticpated Staff Additions

3 No Anticpated Staff Additions

4 No Anticpated Staff Additions

5 No Anticpated Staff Additions

DEPARTMENT SHERIFF - OPERATIONS For FY 2015

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5																		CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019																		
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	Classifications
																																																																				EXEMPT
																																																																			NON-EXEMPT
																																																																			PARTTIME
																																																																			OTHER

NARRATIVE:
YEAR

1 (1) 24/7 Part-time to Full-time B32
(1) Court Transport B-32 to C-41

2 2 Part-time to Full-time Court Transport

3 No Anticpated Staff Additions

4 No Anticpated Staff Additions

5 No Anticpated Staff Additions

DEPARTMENT SHERIFF - JAIL For FY 2015

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

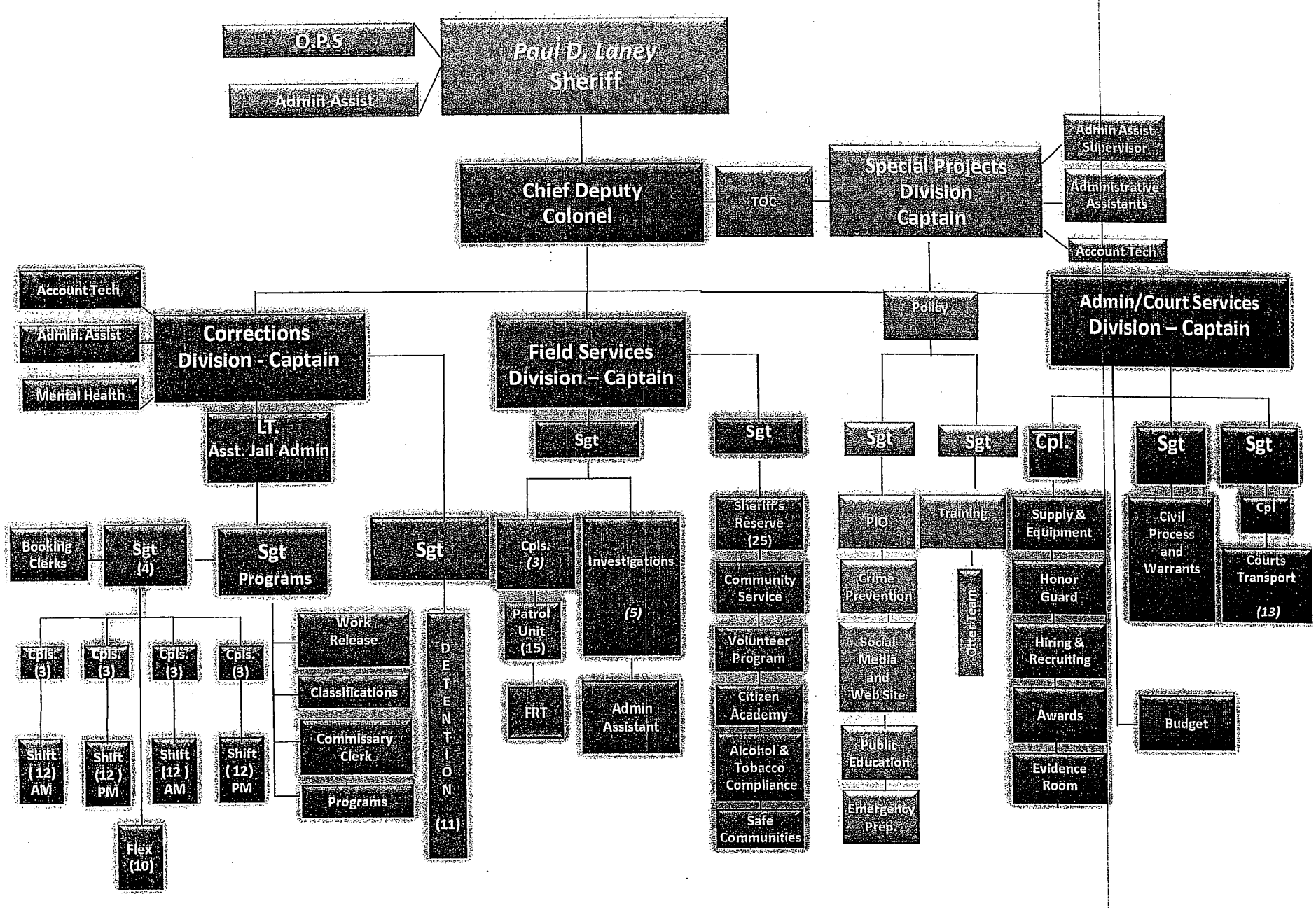
BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												CASS COUNTY GOVERNMENT
2015												2016												2017												2018												2019												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
																																																												EXEMPT
																																																												NON-EXEMPT
																																																												PARTTIME
																																																												OTHER

NARRATIVE:

YEAR	
1	No new staff anticipated at this time.
2	No new staff anticipated at this time.
3	No new staff anticipated at this time.
4	No new staff anticipated at this time.
5	No new staff anticipated at this time.

DEPARTMENT SHERIFF - DETENTION FOR FY 2015


O.P.S
Admin Assist
Paul D. Laney
Sheriff
Chief Deputy
Colonel
TOC
Special Projects
Division
Captain
Admin Assist
Supervisor
Administrative
Assistants
Account Tech
Account Tech
Admin. Assist
Mental Health
Corrections
Division - Captain
LT.
Asst. Jail Admin
Booking
Clerks
Sgt
(4)
Sgt
Programs
Cpls.
(3)
Cpls.
(3)
Cpls.
(3)
Cpls.
(3)
Shift
(12)
AM
Shift
(12)
PM
Shift
(12)
AM
Shift
(12)
PM
Flex
(10)
Work
Release
Classifications
Commissary
Clerk
Programs
Sgt
DETENTION
(11)
Field Services
Division – Captain
Sgt
Cpls.
(3)
Patrol
Unit
(15)
FRT
Investigations
(5)
Admin
Assistant
Sgt
Sheriff's
Reserve
(25)
Community
Service
Volunteer
Program
Citizen
Academy
Alcohol &
Tobacco
Compliance
Safe
Communities
Policy
Sgt
PIO
Crime
Prevention
Social
Media
and
Web Site
Public
Education
Emergency
Prep.
Sgt
Training
Other Team
Cpl.
Supply &
Equipment
Honor
Guard
Hiring &
Recruiting
Awards
Evidence
Room
Admin/Court Services
Division – Captain
Sgt
Civil
Process
and
Warrants
Sgt
Cpl
Courts
Transport
(13)
Budget

Sheriff Asset Forfeiture Fund
Budget Summary
Fund Number 221

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	264,197	67,630	101,100	139,228	191,993	100,200
Expenditures	258,260	60,136	59,100	147,653	156,600	56,110
Revenues Over (Under) Expenditures	5,937	7,494	42,000	(8,425)	35,393	44,090
Beginning Balance	23,179	29,116	36,610	36,610	36,610	72,003
Ending Balance	29,116	36,610	78,610	28,185	72,003	116,093
						207%

	History			
	Year	Revenue	Expenditures	Balance
Actual	1992	15,440	17,645	3,536
Actual	1993	22,285	8,183	17,638
Actual	1994	13,037	22,902	7,773
Actual	1995	14,232	14,309	7,696
Actual	1996	6,256	2,928	11,024
Actual	1997	9,243	15,017	5,250
Actual	1998	28,450	14,285	19,415
Actual	1999	20,202	14,221	25,396
Actual	2000	18,069	9,848	33,617
Actual	2001	9,069	39,898	2,788
Actual	2002	105,863	88,049	20,602
Actual	2003	205,713	191,113	35,202
Actual	2004	142,930	151,212	26,920
Actual	2005	135,593	103,794	58,719
Actual	2006	161,150	156,410	63,464
Actual	2007	148,857	236,267	-23,946
Actual	2008	212,878	188,169	763
Actual	2009	167,436	137,485	30,714
Actual	2010	163,711	144,880	49,545
Actual	2011	184,777	211,143	23,179
Actual	2012	264,197	258,260	29,116
Actual	2013	67,630	60,136	36,610
Projected	2014	191,993	156,600	72,003
Budget	2015	100,200	56,110	116,093

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Sheriff Asset Forfeiture								
221-3507-333.55-05	Federal Grants	0	0	0	0	0	0	.00
221-3507-342.60-22	Contract Policing	0	0	0	0	0	0	.00
221-3507-361.70-01	Interest	67	321	100	164	200	200	100.00
221-3507-371.65-02	Drug Restitution	14,094	13,570	20,000	20,272	23,000	20,000	.00
221-3507-391.99-01	Operating	0	0	0	0	0	0	.00
*	Drug Restitution	14,161	13,891	20,100	20,436	23,200	20,200	.50
221-3508-333.55-05	Federal Grants	209,459	35,500	50,000	0	50,000	50,000	.00
221-3508-361.70-01	Interest	0	0	0	0	0	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	INTEREST							
221-3508-365.70-05	Canine	0	0	0	0	0	0	.00
221-3508-371.65-02	Drug Restitution	40,578	18,239	31,000	118,792	118,793	30,000	3.23-
*	Cass Cnty Drug Task Force	250,037	53,739	81,000	118,792	168,793	80,000	1.23-
**	Sheriff Asset Forfeiture	264,198	67,630	101,100	139,228	191,993	100,200	.89-
***	County Sheriff	264,198	67,630	101,100	139,228	191,993	100,200	.89-
		264,198	67,630	101,100	139,228	191,993	100,200	.89-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Sheriff Asset Forfeiture								
221-3507-421.10-35	Overtime Salaries	0	0	0	0	0	0	.00
*	Salaries	0	0	0	0	0	0	.00
221-3507-421.33-07	Contract Policing	0	0	0	0	0	0	.00
*	Professional Services	0	0	0	0	0	0	.00
221-3507-421.57-02	Seminar Registration	4,162	0	0	0	0	0	.00
*	Education & Seminars	4,162	0	0	0	0	0	.00
221-3507-421.61-12	Drug Unit	116	5,060	5,000	12,422	13,000	5,000	.00
LEVEL	TEXT		TEXT AMT					
YREN	CORWIN DODGE 2013 RAM CREW 1500		12,000					
			12,000					
*	Supplies	116	5,060	5,000	12,422	13,000	5,000	.00
221-3507-421.81-01	Forfeiture Distribution	7,574	0	0	0	0	0	.00
*	Other Expenses	7,574	0	0	0	0	0	.00
221-3507-421.82-01	Other Expenses	0	0	0	0	0	0	.00
*	Federal Grants	0	0	0	0	0	0	.00
221-3507-421.99-01	Operating	0	0	0	0	0	0	.00
*	Transfer Out	0	0	0	0	0	0	.00
**	Drug Restitution	11,852	5,060	5,000	12,422	13,000	5,000	.00
221-3508-421.10-05	Full Time Salaries	0	0	0	0	0	0	.00
*	Salaries	0	0	0	0	0	0	.00
221-3508-421.20-01	Social Security	0	0	0	0	0	0	.00
221-3508-421.20-05	Medicare	0	0	0	0	0	0	.00
221-3508-421.20-10	Retirement	0	0	0	0	0	0	.00
221-3508-421.20-15	Workers Compensation	0	0	0	0	0	0	.00
*	Benefits	0	0	0	0	0	0	.00
221-3508-421.33-12	Reimbursed Salaries	0	0	0	0	0	0	.00
*	Professional Services	0	0	0	0	0	0	.00
221-3508-421.44-04	Vehicles	0	0	0	0	0	0	.00
*	Rentals	0	0	0	0	0	0	.00
221-3508-421.53-02	Mobile Phones/Equipment	5,812	10,492	5,100	2,410	5,100	5,100	.00
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Sheriff Asset Forfeiture								
DEPT	CONTINUE CELLULAR PHONE CONTRACTS FOR FOUR (4) AT $320 PER MONTH FOR 12 MONTHS = $3,840			3,840				
	CONTINUE WIRELESS MOBILE DEVICE CONTRACTS FOR TWO AT $40 PER MONTH FOR 12 MONTHS = $960			960				
	CONTINUE LASER SYSTEMS SECURITY SYSTEM OFFICE FEES AT $19 PER MONTH INCLUDING A $72 CUSHION FOR AND/OR REPLACEMENT ACCESS KEYS AND ACCESS CODE FOR 12 MONTHS = $300			300				
				5,100				
*	Communications	5,812	10,492	5,100	2,410	5,100	5,100	.00
221-3508-421.57-02	Seminar Registration	3,350	1,786	3,000	272	1,500	5,010	67.00
LEVEL	TEXT		TEXT AMT					
DEPT	TRAINING			3,960				
				3,960				
*	Education & Seminars	3,350	1,786	3,000	272	1,500	5,010	67.00
221-3508-421.61-03	Canine	0	0	0	0	0	0	.00
221-3508-421.61-12	Drug Unit	7,951	6,606	6,000	3,585	7,000	6,000	.00
*	Supplies	7,951	6,606	6,000	3,585	7,000	6,000	.00
221-3508-421.63-01	Gas	0	0	0	0	0	0	.00
*	Vehicles	0	0	0	0	0	0	.00
221-3508-421.81-01	Forfeiture Distribution	229,296	36,192	40,000	128,964	130,000	35,000	12.50-
*	Other Expenses	229,296	36,192	40,000	128,964	130,000	35,000	12.50-
**	Cass Cnty Drug Task Force	246,409	55,076	54,100	135,231	143,600	51,110	5.53-
***	Sheriff Asset Forfeiture	258,261	60,136	59,100	147,653	156,600	56,110	5.06-
****	County Sheriff	258,261	60,136	59,100	147,653	156,600	56,110	5.06-

JAIGB FUND
Budget Summary
Fund Number 226

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	7,455	13,276	10,200	1,287	10,150	-
Expenditures	3,545	9,612	10,000	2,173	10,000	-
Revenues Over (Under) Expenditures	3,910	3,664	200	(886)	150	-
Beginning Balance	57,677	61,587	65,251	65,251	65,251	65,401
Ending Balance	61,587	65,251	65,451	64,365	65,401	65,401
						#DIV/0!

	History			
	Year	Revenue	Expenditures	Balance
Actual	2001	17,515		17,515
Actual	2002	12,299	0	29,814
Actual	2003	7,685	3,834	33,665
Actual	2004	6,688	6,663	33,690
Actual	2005	5,663	6,927	32,426
Actual	2006	8,860	5,115	36,171
Actual	2007	10,172	6,075	40,268
Actual	2008	9,596	2,893	46,971
Actual	2009	7,708	2,724	51,955
Actual	2010	8,987	6,178	54,764
Actual	2011	7,756	4,844	57,676
Actual	2012	7,455	3,545	61,586
Actual	2013	13,276	9,612	65,250
Projected	2014	10,150	10,000	65,400
Budget	2015	0	0	65,400

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
JAIBG Fund								
226-3501-361.70-01	Interest	239	194	200	64	150	0	100.00-
LEVEL	TEXT		TEXT AMT					
DEPT	NO INTEREST 2015							
226-3501-371.65-04	JAIBG	7,216	13,082	10,000	1,223	10,000	0	100.00-
LEVEL	TEXT		TEXT AMT					
DEPT	CONGRESS VOTED NOT TO FUND JAIBG IN 2015							
226-3501-391.99-01	Operating	0	0	0	0	0	0	.00
*	Support	7,455	13,276	10,200	1,287	10,150	0	100.00-
**	JAIBG Fund	7,455	13,276	10,200	1,287	10,150	0	100.00-
***	County Sheriff	7,455	13,276	10,200	1,287	10,150	0	100.00-
		7,455	13,276	10,200	1,287	10,150	0	100.00-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
JAIBG Fund								
226-3501-421.81-03	JAIBG Distribution	3,545	9,612	10,000	2,173	10,000	0	100.00-
*	Other Expenses	3,545	9,612	10,000	2,173	10,000	0	100.00-
**	Support	3,545	9,612	10,000	2,173	10,000	0	100.00-
***	JAIBG Fund	3,545	9,612	10,000	2,173	10,000	0	100.00-
****	County Sheriff	3,545	9,612	10,000	2,173	10,000	0	100.00-

Jail Commissary Fund
Budget Summary
Fund Number 235

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	228,363	215,779	201,000	89,081	130,600	160,600
Expenditures	184,682	131,113	130,548	80,768	130,548	138,116
Revenues Over (Under) Expenditures	43,681	84,666	70,452	8,313	52	22,484
Beginning Balance	147,539	191,220	275,886	275,886	275,886	275,938
Ending Balance	191,220	275,886	346,338	284,199	275,938	298,422
						216.07%

	History			
	Year	Revenue	Expenditures	Balance
Actual	2002	119,495	135,564	153,470
Actual	2003	218,507	202,542	169,435
Actual	2004	231,983	230,530	170,888
Actual	2005	259,084	225,440	204,532
Actual	2006	294,337	255,876	242,993
Actual	2007	294,336	304,843	232,486
Actual	2008	274,036	289,261	217,261
Actual	2009	199,026	238,259	178,028
Actual	2010	211,960	241,774	148,214
Actual	2011	246,767	247,442	147,539
Actual	2012	228,363	184,682	191,220
Actual	2013	215,779	131,113	275,886
Projected	2014	130,600	130,548	275,938
Budget	2015	160,600	138,116	298,422

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DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Jail Commissary Fund								
235-3510-346.01-00	Telephone Commission	43,813	125,540	120,000	50,425	60,000	80,000	33.33-
235-3510-346.02-00	Taxable Sales	183,755	89,347	80,000	38,311	70,000	80,000	.00
235-3510-361.70-01	Interest	795	892	1,000	345	600	600	40.00-
235-3510-391.99-01	Operating	0	0	0	0	0	0	.00
*	County Jail	228,363	215,779	201,000	89,081	130,600	160,600	20.10-
**	Jail Commissary Fund	228,363	215,779	201,000	89,081	130,600	160,600	20.10-
***	County Sheriff	228,363	215,779	201,000	89,081	130,600	160,600	20.10-
		228,363	215,779	201,000	89,081	130,600	160,600	20.10-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNTING PERIOD 08/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Jail Commissary Fund								
235-3510-422.01-01	North Dakota Sales Tax	14,082	8,925	5,000	4,188	5,000	5,000	.00
235-3510-422.01-02	Commissary	124,518	78,584	80,000	50,319	80,000	85,000	6.25
*	Miscellaneous	138,600	87,509	85,000	54,507	85,000	90,000	5.88
235-3510-422.10-05	Full Time Salaries	33,887	31,661	33,043	19,016	33,043	34,794	5.30
235-3510-422.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
235-3510-422.10-35	Overtime Salaries	48	45	0	0	0	0	.00
*	Salaries	33,935	31,706	33,043	19,016	33,043	34,794	5.30
235-3510-422.20-01	Social Security	2,065	1,938	2,021	1,163	2,021	2,128	5.29
235-3510-422.20-05	Medicare	483	453	473	272	473	498	5.29
235-3510-422.20-10	Retirement	3,477	3,565	4,051	2,331	4,051	4,266	5.31
235-3510-422.20-15	Workers Compensation	284	110	128	77	128	130	1.56
235-3510-422.20-20	Unemployment	0	0	0	0	0	0	.00
235-3510-422.20-25	Health Insurance	5,839	5,832	5,832	3,402	5,832	6,300	8.02
235-3510-422.20-35	Dental Insurance	0	0	0	0	0	0	.00
*	Benefits	12,148	11,898	12,505	7,245	12,505	13,322	6.53
235-3510-422.61-11	Weapons/Ammo	0	0	0	0	0	0	.00
*	Supplies	0	0	0	0	0	0	.00
235-3510-422.65-01	PC Software	0	0	0	0	0	0	.00
*	Software	0	0	0	0	0	0	.00
235-3510-422.74-01	Computer Equipment	0	0	0	0	0	0	.00
235-3510-422.74-07	Furniture & Fixtures	0	0	0	0	0	0	.00
235-3510-422.74-09	Recreational Equipment	0	0	0	0	0	0	.00
235-3510-422.74-10	Audio-Visual Equipment	0	0	0	0	0	0	.00
*	Equipment	0	0	0	0	0	0	.00
235-3510-422.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
235-3510-422.99-01	Operating	0	0	0	0	0	0	.00
*	Transfers Out	0	0	0	0	0	0	.00
**	County Jail	184,683	131,113	130,548	80,768	130,548	138,116	5.80
***	Jail Commissary Fund	184,683	131,113	130,548	80,768	130,548	138,116	5.80
****	County Sheriff	184,683	131,113	130,548	80,768	130,548	138,116	5.80

SWAT Vehicle Replacement
Budget Summary
Fund Number 241

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	3,015	3,013	2,360	2,345	2,360	2,355
Expenditures	6,378	-	-	-		
Revenues Over (Under) Expenditures	(3,363)	3,013	2,360	2,345	2,360	2,355
Beginning Balance	5,795	2,432	5,445	5,445	5,445	7,805
Ending Balance	2,432	5,445	7,805	7,790	7,805	10,160
						#DIV/0!

	History				
	Year	Revenue	Expenditures	Balance	
Actual	2001				
Actual	2002			0	
Actual	2003			0	
Actual	2004			0	
Actual	2005			0	
Actual	2007	0	0	0	
Actual	2008	3,009		3,009	
Actual	2009	3,045	0	6,054	
Actual	2010	3,060	0	9,114	
Actual	2011	3,058	6,377	5,795	
Actual	2012	3,015	6,378	2,432	
Actual	2013	3,013	0	5,445	
Projected	2014	2,360	0	7,805	
Budget	2015	2,355	0	10,160	

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
SWAT Vehicle Replacement								
241-3501-361.70-01	Interest	15	13	20	5	20	15	25.00-
241-3501-364.01-00	Reimbursements	0	0	0	0	0	0	.00
241-3501-391.99-01	Operating	3,000	3,000	2,340	2,340	2,340	2,340	.00

LEVEL	TEXT	TEXT AMT
DEPT	CAPITAL EXPENSE SWAT BUDGET	2,340
		2,340

*	Support	3,015	3,013	2,360	2,345	2,360	2,355	.21-
**	SWAT Vehicle Replacement	3,015	3,013	2,360	2,345	2,360	2,355	.21-
***	County Sheriff	3,015	3,013	2,360	2,345	2,360	2,355	.21-
		3,015	3,013	2,360	2,345	2,360	2,355	.21-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
SWAT Vehicle Replacement								
241-3501-421.74-06	Vehicles	6,378	0	0	0	0	0	.00
*	Equipment	6,378	0	0	0	0	0	.00
**	Support	6,378	0	0	0	0	0	.00
***	SWAT Vehicle Replacement	6,378	0	0	0	0	0	.00
****	County Sheriff	6,378	0	0	0	0	0	.00

24/7 Sobriety Program
Budget Summary
Fund Number 220

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	26,643	81,553	70,100	147,238	188,150	200,150
Expenditures	16,798	53,353	40,000	106,762	180,608	214,252
Revenues Over (Under) Expenditures	9,845	28,200	30,100	40,476	7,542	(14,102)
Transfer In/Out						
Beginning Balance	18,279	28,124	56,324	56,324	56,324	63,866
Ending Balance	28,124	56,324	86,424	96,800	63,866	49,764
						23.23%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	2009				
Actual	2010	5,529	29	5,500	
Actual	2011	14,408	1,630	18,278	
Actual	2012	26,643	16,798	28,123	
Actual	2013	81,553	53,353	56,323	
Projected	2014	188,150	180,608	63,865	
Budget	2015	200,150	214,252	49,763	

Revised 8/4/2014

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
24/7 Sobriety Program								
220-3512-341.60-66	Drug Testing	26,542	81,411	70,000	147,153	188,000	200,000	185.71
220-3512-361.70-01	Interest	100	142	100	85	150	150	50.00
*	Sobriety Program	26,642	81,553	70,100	147,238	188,150	200,150	185.52
**	24/7 Sobriety Program	26,642	81,553	70,100	147,238	188,150	200,150	185.52
***	County Sheriff	26,642	81,553	70,100	147,238	188,150	200,150	185.52
		26,642	81,553	70,100	147,238	188,150	200,150	185.52

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
24/7 Sobriety Program								
220-3512-421.10-05	Full Time Salaries	0	0	0	13,199	22,509	23,679	.00
220-3512-421.10-35	Overtime Salaries	0	0	0	135	10	0	.00
*	Salaries	0	0	0	13,334	22,519	23,679	.00
220-3512-421.20-01	Social Security	0	0	0	818	1,396	1,448	.00
220-3512-421.20-05	Medicare	0	0	0	191	326	339	.00
220-3512-421.20-10	Retirement	0	0	0	1,539	2,760	2,903	.00
220-3512-421.20-15	Workers Compensation	0	0	0	383	451	487	.00
220-3512-421.20-20	Unemployment	0	0	0	0	0	0	.00
220-3512-421.20-25	Health Insurance	0	0	0	1,701	2,916	3,150	.00
220-3512-421.20-30	License Fees	0	0	0	0	0	0	.00
220-3512-421.20-35	Dental Insurance	0	0	0	140	240	240	.00
*	Benefits	0	0	0	4,772	8,089	8,567	.00
220-3512-421.61-21	Drug Testing	16,504	53,353	40,000	88,656	150,000	150,000	275.00
*	Supplies	16,504	53,353	40,000	88,656	150,000	150,000	275.00
220-3512-421.80-10	Refund Fee	294	0	0	0	0	0	.00
*	Other Expenditures	294	0	0	0	0	0	.00
220-3512-421.91-11	New Employee	0	0	0	0	0	32,006	.00

LEVEL	TEXT	TEXT AMT
DEPT	CURRENTLY THIS FUND PAYS FOR A HALF TIME POSITION	
	WE WOULD LIKE TO INCREASE THIS TO A FULL TIME	
	POSITION - SALARY AND BENEFITS	32,006
		32,006

*	Budget Request	0	0	0	0	0	32,006	.00
**	Sobriety Program	16,798	53,353	40,000	106,762	180,608	214,252	435.63
***	24/7 Sobriety Program	16,798	53,353	40,000	106,762	180,608	214,252	435.63
****	County Sheriff	16,798	53,353	40,000	106,762	180,608	214,252	435.63

Valley Water Rescue

2015 Budget Proposal

Valley Water Rescue, formed in 1993, is a non-profit organization made up of 27 public safety scuba divers and surface support personnel with the purpose of responding to all water related incidents including drownings, evidence searches, missing people reports, and most emergency water rescues in Cass and Clay Counties as well as the surrounding areas. We have searched and successfully recovered automobiles, snowmobiles, weapons used in crimes and other criminal evidence, stolen property, and numerous drowning victims. We have also become a vital part of support to the local Sheriff's departments during the recent spring flooding events.

Our team has four K-9 search dogs that have assisted local law enforcement by engaging in ground searches for missing individuals. These K-9 search dogs and their handlers have tested with nationally recognized testing agencies and are experts in mantrailing, cadaver searches, human decomposition, and human remains detection. Our team purchased a sonar and ROV unit that assists our team in conducting underwater searches and/or recoveries without having to deploy an actual diver. This unit has been deployed several times to surrounding communities to assist in locating missing individuals. This tool is critical in conducting searches in high current or highly dangerous situations where deploying a diver isn't applicable. It is also a great tool to clear a larger area in a shorter amount of time. The unit is equipped with a camera and recording device so that all searches can be looked at if further review is needed. The unit has been used to in the recovery of drowning victims from the Jamestown Reservoir and the Red River. Recently, the team has purchased a 2014 Lund Boat through a NDDES FY 2013 SHSP Regional Response Team Grant. The boat is equipped to operate our sonar equipment as needed in both river and lake searching environments. The boat can also be used to deploy divers during an incident.

The mission of Valley Water Rescue is to act in cooperation with city and county public safety agencies as a first response unit to all emergency water and ground rescues, recoveries, or search operations. We have conducted training seminars for rural emergency responders in both Minnesota and North Dakota in addition to several city fire departments and most recently with FM Ambulance Service. The strength of Valley Water Rescue is the dedication of our members to train on a regular basis together in search, rescue, and recovery techniques and to make the commitment to quickly respond to all callouts. Valley Water Rescue has some of the most experienced and highly trained divers in the area. We conduct monthly training sessions with additional practice sessions throughout the year including; Rapid Response, Black Water Diving, Swift Water Rescue, Ice Training, Ground Search, Sonar Operations, K-9 Training, and Boat Operations. Our training consists of developing and practicing internationally accepted search, rescue, and recovery techniques in the local waters where most of our incidents occur such as the Red River, area gravel pits, lakes, sloughs, and ponds. Most of our work is done in cold water with no visibility and oftentimes contains hazardous snag potentials, hidden sharp objects, and moving water. This is sometimes done under the stress of underwater searching in these conditions for a drowning victim or conducting a ground search for a missing person. In 2013 members of Valley Water Rescue volunteered 2,904 hours to our community including searches, recoveries, training, and other volunteering events.

In the event of an incident, Valley Water Rescue is contacted by Red River Regional Dispatch using the Code-Red calling system. We are an all-volunteer organization and have become a vital tool for public safety agencies in this area. Our effectiveness is measured by the organizations that we work with the most including the Cass and Clay County Sheriff's Departments along with local police and fire departments. Assistance to local public safety agencies includes the following; investigations, drowning, all water related searches as well as occasional ground searches with our K-9 units, welfare checks during flood events, assistance in evacuation from homes, and delivering necessities including medications to residents during flood events

Our general operating budget is supplied by MetroCOG which consists of the City of Fargo, City of Moorhead, City of West Fargo, Cass County, and Clay County. This annual budget is used to pay for monthly training exercises, to purchase dive and surface support equipment, to attend training seminars for both divers, surface support personnel, sonar team, and K-9 teams, and to pay for annual maintenance costs of the team's equipment. As local law enforcement and public safety officials have become more familiar with our abilities, we are called out for more diverse diving and non-diving situations. As the scope of our activities expands, so does our need for increased training, more advanced support equipment, and continued funding.

For the last five years, the team has operated with a budget of just under $34,000. As explained above, our team has grown from solely a dive team to an overall search, rescue, and recovery team that includes both ground and water incidents. The team has acquired additional equipment to further assist all the agencies that we support. Over the last five years, the team has added K-9 units, a sonar division, and most recently our own team boat. We understand everyone's effort to balance their annual budgets and therefore have not asked for an increase in our requested budget amount for the past five years and actually reduced our budget in 2010 to assist in maintaining a balance. However, with the additional assets that our team now provides and must support, we are asking for an increase in our budget amount. Valley Water Rescue is requesting $43,500 for the 2015 budget cycle. We are very appreciative of the funding you have supplied for our team in the past and depend upon this level of support to continue our efforts and support services to the local public safety agencies. It is our vision, that we can maintain a balanced budget for following years while continuing to support the agencies as best we can. We would ask that you visit with your Sheriff, Police, and Fire Departments about our role in water and non-water related search, rescue, or recoveries in our community. We would be happy to address your leadership group if you have any questions or concerns regarding continued funding for Valley Water Rescue or to explain in greater detail the services we can provide to you.

We thank you for your consideration.

Sincerely,

Valley Water Rescue

Christopher M Gross, Treasurer

Valley Water Rescue
Budget Summary
Fund Number 237

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	33,780	33,704	33,704	33,634	33,704	42,706
Expenditures	24,038	42,012	34,290	11,075	34,290	43,500
Revenues Over (Under) Expenditures	9,742	(8,308)	(586)	22,559	(586)	(794)
Beginning Balance	7,424	17,166	8,858	8,858	8,858	8,272
Ending Balance	17,166	8,858	8,272	31,417	8,272	7,478
						0

	History			
	Year	Revenue	Expenditures	Balance
Actual	2001	32,580	32,031	549
Actual	2002	39,057	38,603	1,003
Actual	2003	37,478	37,946	535
Actual	2004	37,828	38,071	292
Actual	2005	38,729	32,783	6,238
Actual	2006	38,527	32,580	12,185
Actual	2007	30,030	26,058	16,157
Actual	2008	39,061	30,875	24,343
Actual	2009	38,054	36,018	26,379
Actual	2010	34,218	25,566	35,031
Actual	2011	33,986	61,593	7,424
Actual	2012	33,780	24,038	17,166
Actual	2013	33,704	42,012	8,858
Projected	2014	33,704	34,290	8,272
Budget	2015	42,706	43,500	7,478

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Valley Water Rescue								
237-3505-333.55-01	Other Government Grants	33,673	33,604	33,604	33,604	33,604	42,631	26.86

LEVEL DEPT	TEXT	TEXT AMT
	CITY OF FARGO - 50%	21,750
	CITY OF MOORHEAD - 18.4%	8,004
	CITY OF WEST FARGO - 12.5%	5,438
	CLAY COUNTY - 8.2%	3,567
	CASS COUNTY - 8.9%	3,872
		42,631

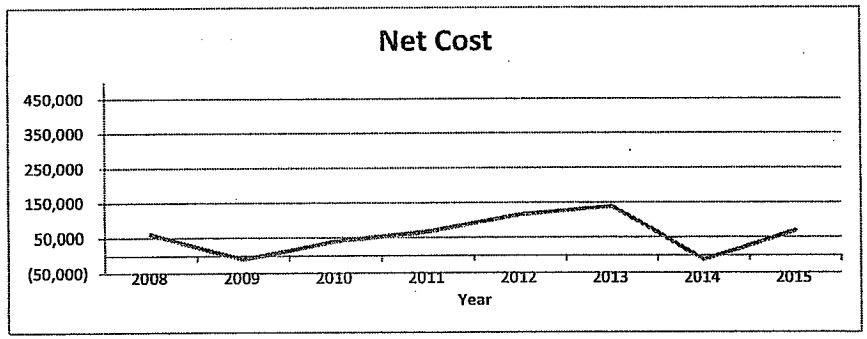
237-3505-361.70-01	Interest	107	86	100	30	100	75	25.00-
237-3505-364.01-00	Reimbursements	0	0	0	0	0	0	.00
*	Valley Water Rescue	33,780	33,690	33,704	33,634	33,704	42,706	26.71
**	Valley Water Rescue	33,780	33,690	33,704	33,634	33,704	42,706	26.71
***	County Sheriff	33,780	33,690	33,704	33,634	33,704	42,706	26.71

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

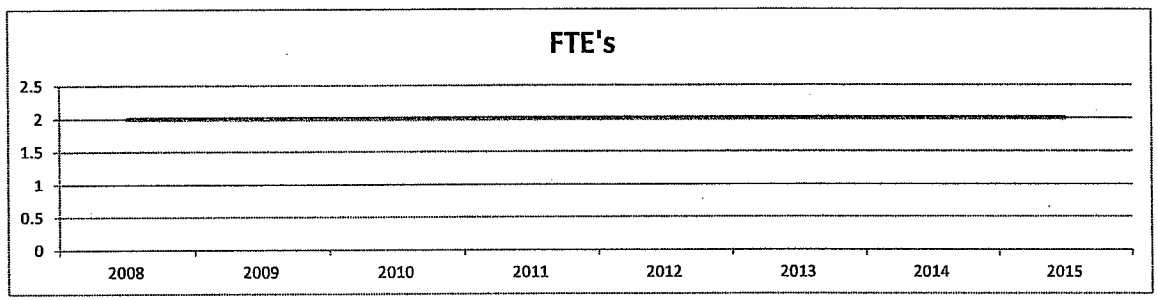
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Sheriff								
Valley Water Rescue								
237-3505-426.20-15	Worker's Compensation	385	0	400	0	400	400	.00
*	Benefits	385	0	400	0	400	400	.00
237-3505-426.52-02	Liability Insurance	712	0	600	0	600	600	.00
*	Insurance	712	0	600	0	600	600	.00
237-3505-426.57-01	Training	2,079	7,445	4,470	940	4,470	4,470	.00
*	Education/Seminars	2,079	7,445	4,470	940	4,470	4,470	.00
237-3505-426.61-04	Operational	11,536	18,013	10,770	8,648	10,770	10,770	.00
*	Supplies	11,536	18,013	10,770	8,648	10,770	10,770	.00
237-3505-426.74-01	Field Equipment	9,325	16,554	18,050	1,722	18,050	27,260	51.02
*	Equipment	9,325	16,554	18,050	1,722	18,050	27,260	51.02
**	Valley Water Rescue	24,037	42,012	34,290	11,310	34,290	43,500	26.86
***	Valley Water Rescue	24,037	42,012	34,290	11,310	34,290	43,500	26.86
****	County Sheriff	24,037	42,012	34,290	11,310	34,290	43,500	26.86

Emergency Management Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	221,553	242,002	225,264	187,614	241,638	196,713	232,700	160,836
	221,553	242,002	225,264	187,614	241,638	196,713	232,700	160,836
Expenditures								
Operations	281,942	232,499	265,451	253,178	356,478	335,013	220,148	229,169
Total Expenditures	281,942	232,499	265,451	253,178	356,478	335,013	220,148	229,169
Net Cost	60,389	(9,502)	40,187	65,564	114,840	138,300	(12,552)	68,333



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	2	2	2	2	2	2	2	2
Total	2	2	2	2	2	2	2	2



July 22, 2014

Board of Commissioners
Cass County Government
211 9 St. South
Fargo, ND 58103

2015 Budget Summary for Emergency Management

Expenses
The total 2015 budget request is $229,169. This request reflects an increase of $10,307 from the 2014 budget request. The increase is related to cost of living expenses for salary and benefits.

Income
This office attempts to recover a portion of salary, benefit, and program costs from the state through grant income and program assessments to other local governments. The availability of grant funds varies from year to year depending on federal funding received by the state. Based on projections, I expect department program income to be $160,836; a decrease from last year. The decrease is attributed to grant project income realized in 2014 of $57,882 and a decrease of $5,000 in state funding for Cass County Emergency Management Program income from 2014 to 2015.

Additional income from this and other grants received will be reflected in budget adjustments as grant awards are made.

Dave Rogness
Emergency Manager

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Emergency Management								
General Fund								
101-3701-331.55-03	Disaster Emergency Serv	205,346	179,053	187,882	62,403	219,700	148,836	20.78-
LEVEL	TEXT		TEXT AMT					
DEPT	EMERGENCY MANAGEMENT PROGRAM GRANT - STATE EST.		143,836					
	TRAINING AND EXERCISE GRANT - STATE EST.		5,000					
			148,836					
101-3701-364.01-02	Salary Reimbursements	12,371	12,160	13,000	6,136	13,000	12,000	7.69-
LEVEL	TEXT		TEXT AMT					
DEPT	REIMBURSE 1/4 CLERICAL SALARY - FARGO REIMBURSE		12,000					
			12,000					
101-3701-364.01-03	Miscellaneous Revenues	23,921	5,500	0	0	0	0	.00
101-3701-369.70-06	Vehicle Insurance Claims	0	0	0	0	0	0	.00
*	Operations	241,638	196,713	200,882	68,539	232,700	160,836	19.94-
**	General Fund	241,638	196,713	200,882	68,539	232,700	160,836	19.94-
***	Emergency Management	241,638	196,713	200,882	68,539	232,700	160,836	19.94-
		241,638	196,713	200,882	68,539	232,700	160,836	19.94-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Emergency Management								
General Fund								
101-3701-427.10-05	Full Time Salaries	97,987	102,327	104,834	58,126	101,902	102,763	1.98-
101-3701-427.10-25	Temp/Employment Agency	44,894	49,314	50,804	36,962	50,804	54,543	7.36

LEVEL	TEXT	TEXT AMT
DEPT	50% OF FARGO'S EM RELATED SAL/BEN, REIMBURSED FROM STATE EMPG FUNDS	54,543
		54,543

101-3701-427.10-35	Overtime Salaries	65	217	0	0	0	0	.00
*	Salaries	142,946	151,858	155,638	95,088	152,706	157,306	1.07
101-3701-427.20-01	Social Security	5,524	5,944	6,082	3,374	6,043	6,062	.33-
101-3701-427.20-05	Medicare	1,292	1,390	1,422	789	1,413	1,418	.28-
101-3701-427.20-10	Retirement	10,053	11,522	12,853	7,126	12,493	12,599	1.98-
101-3701-427.20-15	Workers Compensation	1,084	882	1,030	1,045	1,161	1,103	7.09
101-3701-427.20-20	Unemployment	0	0	0	0	0	0	.00
101-3701-427.20-25	Health Insurance	22,589	18,490	18,648	10,392	22,140	27,696	48.52
101-3701-427.20-35	Dental Insurance	960	954	960	520	960	960	.00
*	Benefits	41,502	39,182	40,995	23,246	44,210	49,838	21.57
101-3701-427.43-01	Copier	0	0	0	0	0	0	.00
101-3701-427.43-06	Emergency Generator	941	687	700	0	700	1,000	42.86

LEVEL	TEXT	TEXT AMT
DEPT	ANNUAL MAINTENANCE COSTS FOR GENERATORS	700
	ANNUAL MAINTENANCE COSTS FOR TWO PROPANE GENERATORS	300
		1,000

*	Maintenance Agreements	941	687	700	0	700	1,000	42.86
101-3701-427.44-01	Rent/Lease	4,800	4,800	4,800	4,800	4,800	4,800	.00

LEVEL	TEXT	TEXT AMT
DEPT	OFFICE SPACE LEASE W/FARGO FOR EM OFFICE	4,800
		4,800

*	Rentals	4,800	4,800	4,800	4,800	4,800	4,800	.00
101-3701-427.53-01	Office Telephone	438	316	438	96	80	200	54.34-
101-3701-427.53-09	Satellite Service	1,017	1,187	1,200	0	1,200	1,200	.00

LEVEL	TEXT	TEXT AMT
DEPT	ANNUAL SERVICE FOR PORTABLE SAT PHONE FOR E. MNGR.	600
	ANNUAL SERVICE FOR SAT PHONE FOR CMD POST VEH.	600
		1,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Emergency Management								
General Fund								
101-3701-427.53-10	Cell Phones	1,194	807	780	330	780	900	15.38
*	Communications	2,649	2,310	2,418	426	2,060	2,300	4.88-
101-3701-427.57-01	Education Travel&Per Diem	1,645	1,609	2,350	0	2,350	2,350	.00

LEVEL	TEXT	TEXT AMT
DEPT	IAEM TRAVEL COST, REIMB FROM STATE EMPG FUNDS	1,400
	IAEM PER DEIM, REIMB FROM STATE EMPG FUNDS	700
	ND EM MEETINGS (2)	250
		2,350

101-3701-427.57-02	Seminar Registration	721	450	825	185	825	825	.00

LEVEL	TEXT	TEXT AMT
DEPT	IAEM CONFERENCE REGISTRATION - REIMB FROM EMPG $	475
	STATE CONFERENCE	350
		825

101-3701-427.57-06	Homeland Security Trainin	0	0	0	0	0	0	.00
*	Education & Seminars	2,366	2,059	3,175	185	3,175	3,175	.00
101-3701-427.59-06	ND Emergency Mangmnt Assn	50	100	50	0	100	50	.00
*	Organizational Membership	50	100	50	0	100	50	.00
101-3701-427.61-01	General Office Supplies	835	847	500	436	500	500	.00

LEVEL	TEXT	TEXT AMT
DEPT	GENERAL OFFICE SUPPLIES	500
		500

101-3701-427.61-05	Printing & Forms	0	201	0	0	0	0	.00
*	Supplies	835	1,048	500	436	500	500	.00
101-3701-427.63-01	Gas	2,077	2,085	2,800	1,101	2,200	2,600	7.14-

LEVEL	TEXT	TEXT AMT
DEPT	BASED ON PROJECTED MILEAGE AT $3.50 PER GAL	2,600
		2,600

101-3701-427.63-02	Routine Maintenance	245	357	500	17	200	500	.00
101-3701-427.63-03	Major Repairs	50	375	500	0	0	500	.00
*	Vehicles	2,372	2,817	3,800	1,118	2,400	3,600	5.26-
101-3701-427.65-01	PC Software	1,050	883	850	672	850	850	.00

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Emergency Management								
General Fund								
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			850 850				
*	Software	1,050	883	850	672	850	850	.00
101-3701-427.74-01	Computer Equipment	116	1,571	2,000	2,338	2,511	2,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	LAPTOP REPLACEMENT			1,800				
	DOCKING STATION			200				
				2,000				
101-3701-427.74-02	Office Equipment	0	390	0	0	0	750	.00
LEVEL	TEXT		TEXT AMT					
DEPT	TABLETOP TRI FOLD DISPLAY BOARD			500				
	10 X 10 OUTDOOR CANOPY			250				
				750				
101-3701-427.74-04	Field Equipment/Radios	3,000	3,388	3,000	458	1,000	3,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	PAGING SYSTEM SITE MAINTENANCE AND RADIO REPAIR			3,000				
				3,000				
101-3701-427.74-06	Vehicles	29,829	0	0	0	0	0	.00
101-3701-427.74-12	Homeland Security Equip	124,022	123,920	0	5,136	5,136	0	.00
LEVEL	TEXT		TEXT AMT					
DEPT	BUDGET ADJUSTMENTS WILL BE REQUESTED WHEN GRANTS AWARDED							
*	Equipment	156,967	129,269	5,000	7,932	8,647	5,750	15.00
101-3701-427.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	356,478	335,013	217,926	133,903	220,148	229,169	5.16
***	General Fund	356,478	335,013	217,926	133,903	220,148	229,169	5.16
****	Emergency Management	356,478	335,013	217,926	133,903	220,148	229,169	5.16

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: Emergency Management

Period Covered (from-to): 1/1/15 through 12/31/15

Date: 8/1/2014

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
Integrate hazard data into GIS system	4/1/2015					
Complete THIRA / phase 2	10/1/2015					
Conduct Cass LEPC meetings	quarterly					
Work with local partners to plan, train, & exercise for disaster preparedness as described in training & exercise plan.	ongoing					
Review, update & update mutual aid agreements for disaster response	3/1/2015					
Conduct maintenance and update of rural responder paging system	9/1/2015					
Evaluate and update crisis communications plans and capabilities	4/1/2015					

Conduct public information activities for disaster preparedness	ongoing				
Submit financial and program reports to NDDE in a timely manner	quarterly				
Attend one national and one state Emergency Management training conference	12/1/2015				
Complete 2015 Homeland Security grant process	2/1/2015				
Maintain effective, ongoing communication with local and state emergency response agencies	ongoing				
Promote use of ICS for all events / disaster response activities	ongoing				
Reconcile Tier II reports	11/1/2015				
Review and update Cass EOP / annexes	9/1/2015				

Hazardous Plan/Response
Budget Summary
Fund Number 236

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	6,158	6,743	6,000	13,199	13,215	6,000
Expenditures	7,844	730	6,000	-	-	6,000
Revenues Over (Under) Expenditures	(1,686)	6,013	-	13,199	13,215	-
Beginning Balance	20,048	18,362	24,375	24,375	24,375	37,590
Ending Balance	18,362	24,375	24,375	37,574	37,590	37,590
						626.50%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	1997	4,750	2,324	14,823	
Actual	1998	4,913	1,908	17,828	
Actual	1999	7,850	6,240	19,438	
Actual	2000	3,488	1,926	21,000	
Actual	2001	7,177	5,019	23,158	
Actual	2002	4,856	1,887	26,127	
Actual	2003	4,151	640	29,638	
Actual	2004	4,168	3,737	30,069	
Actual	2005	4,781	309	34,541	
Actual	2006	5,962	18,940	21,563	
Actual	2007	6,538	339	27,762	
Actual	2008	5,055	10,647	22,170	
Actual	2009	22,897	20,281	24,786	
Actual	2010	26,442	29,021	22,207	
Actual	2011	12,209	14,368	20,048	
Actual	2012	6,158	7,844	18,362	
Actual	2013	6,743	730	24,375	
Projected	2014	13,215	0	37,590	
Budget	2015	6,000	6,000	37,590	

Revised 8/4/2014

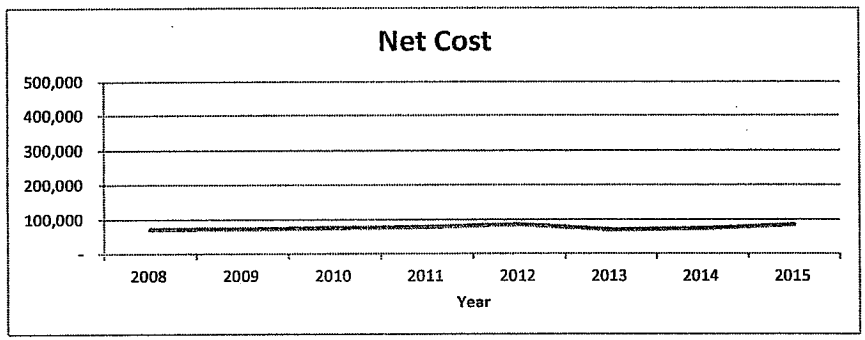
DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Emergency Management								
Hazardous Plan/Response								
236-3703-333.55-02	Hazardous Plan/Response	0	6,675	6,000	13,175	13,175	6,000	.00
236-3703-361.70-01	Interest	0	68	0	24	40	0	.00
236-3703-391.99-01	Operating	0	0	0	0	0	0	.00
*	Hazardous Plan	0	6,743	6,000	13,199	13,215	6,000	.00
**	Hazardous Plan/Response	0	6,743	6,000	13,199	13,215	6,000	.00
***	Emergency Management	0	6,743	6,000	13,199	13,215	6,000	.00
		0	6,743	6,000	13,199	13,215	6,000	.00

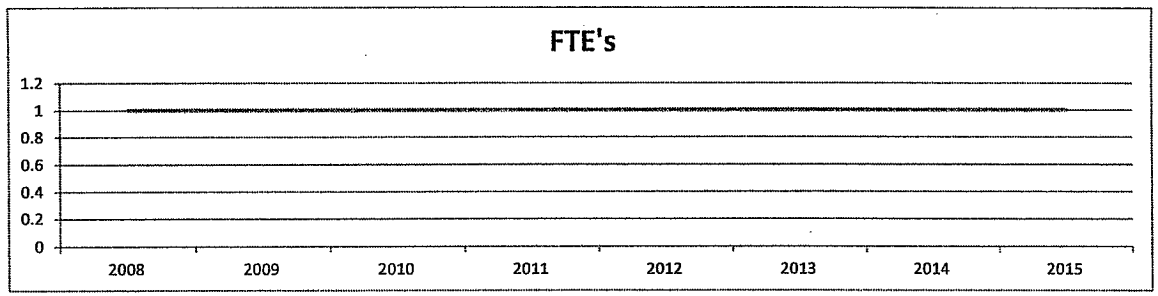
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Emergency Management								
Hazardous Plan/Response								
236-3703-421.33-09	Contracted Services	0	730	6,000	0	0	6,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MISC COSTS TO SUPPORT HAZMAT PREPAREDNESS & RESPONSE			6,000				
				6,000				
*	Professional Services	0	730	6,000	0	0	6,000	.00
236-3703-421.61-01	General Office Supplies	0	0	0	0	0	0	.00
*	Supplies	0	0	0	0	0	0	.00
236-3703-421.74-01	Computer Equipment	0	0	0	0	0	0	.00
236-3703-421.74-04	Field Equipment/Radios	0	0	0	0	0	0	.00
*	Equipment	0	0	0	0	0	0	.00
236-3703-421.99-01	Operating	0	0	0	0	0	0	.00
*	Transfer Out	0	0	0	0	0	0	.00
**	Hazardous Plan	0	730	6,000	0	0	6,000	.00
***	Hazardous Plan/Response	0	730	6,000	0	0	6,000	.00
****	Emergency Management	0	730	6,000	0	0	6,000	.00

County Planner's Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	480	1,302	276	85	645	1,288	646	200
	480	1,302	276	85	645	1,288	646	200
Expenditures								
Operations	71,754	73,262	75,288	77,941	85,759	70,403	73,934	83,793
Total Expenditures	71,754	73,262	75,288	77,941	85,759	70,403	73,934	83,793
Net Cost	71,274	71,960	75,012	77,856	85,114	69,115	73,288	83,593



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	1	1	1	1	1	1	1	1
Total	1	1	1	1	1	1	1	1



Proposed 2015 Planning Budget Summary

Proposed 2015 budget of $83,113 compared with the 2014 budget of $86,550, 2014 projected of $73,734 and the 2013 budget of $95,858. The 2013 budget was significantly higher due to the previous Planner at step 6. The large difference between the 2014 budget versus the 2014 projected is the fact the current planner did not utilize the County health care plan. The 2015 budget includes payroll increases of the Planner going from step 1 to step 2 and the addition of the single health care plan.

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
General Fund								
101-4002-331.55-05	Federal Grants	0	0	0	0	0	0	.00
101-4002-341.60-64	Planning Fees	645	1,288	200	646	646	200	.00
*	Planning	645	1,288	200	646	646	200	.00
**	General Fund	645	1,288	200	646	646	200	.00
***	Public Works	645	1,288	200	646	646	200	.00
		645	1,288	200	646	646	200	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
General Fund								
101-4002-417.10-05	Full Time Salaries	57,728	48,331	52,729	30,058	52,729	55,287	4.85
101-4002-417.10-35	Overtime Slaries	0	689	0	0	0	0	.00
*	Salaries	57,728	49,020	52,729	30,058	52,729	55,287	4.85
101-4002-417.20-01	Social Security	3,381	2,925	3,269	1,862	3,269	3,425	4.77
101-4002-417.20-05	Medicare	791	684	765	435	765	801	4.71
101-4002-417.20-10	Retirement	5,923	5,247	6,465	3,685	6,465	6,778	4.84
101-4002-417.20-15	Workers Compensation	197	274	181	181	181	197	8.84
101-4002-417.20-25	Health Insurance	11,331	5,226	12,816	0	0	6,300	50.84-
101-4002-417.20-35	Dental Insurance	40	196	480	0	0	480	.00
*	Benefits	21,663	14,552	23,976	6,163	10,680	17,981	25.00-
101-4002-417.33-09	Consulting/GIS	0	1,497	2,000	0	2,000	2,000	.00
LEVEL DEPT	TEXT PROFESSIONAL REVIEW/CONSULTATION OF MODEL ZONING ORDINANCE		TEXT AMT 2,000 2,000					
*	Professional Services	0	1,497	2,000	0	2,000	2,000	.00
101-4002-417.51-01	Filing Fees	99	274	200	100	200	200	.00
*	Other Purchased Services	99	274	200	100	200	200	.00
101-4002-417.53-01	Office Telephone	287	237	350	150	350	350	.00
*	Communication	287	237	350	150	350	350	.00
101-4002-417.57-02	Seminar Registration	645	722	1,500	995	1,500	1,500	.00
*	Education & Seminars	645	722	1,500	995	1,500	1,500	.00
101-4002-417.58-01	Travel Costs & Per Diem	1,813	1,818	2,500	1,750	2,500	2,500	.00
*	Administrative Travel	1,813	1,818	2,500	1,750	2,500	2,500	.00
101-4002-417.59-06	Membership Fees	310	50	425	264	425	425	.00
*	Organizational Membership	310	50	425	264	425	425	.00
101-4002-417.61-01	Office Supplies	132	94	200	14	200	200	.00
101-4002-417.61-02	Postage	225	154	500	31	500	500	.00
101-4002-417.61-05	Printing & Forms	36	45	200	0	200	200	.00
*	Supplies	393	293	900	45	900	900	.00
101-4002-417.64-01	Reference Books	92	0	150	0	150	150	.00
*	Books & Subscriptions	92	0	150	0	150	150	.00
101-4002-417.65-01	PC Software	2,729	1,940	2,500	1,911	2,500	2,500	.00
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
General Fund								
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			300				
	ARCINFO/ARCGIS LICENSING			2,200				
				2,500				
*	Software	2,729	1,940	2,500	1,911	2,500	2,500	.00
101-4002-417.74-01	Computer Equipment	0	0	0	0	0	0	.00
101-4002-417.74-02	Office Equipment	0	0	0	0	0	0	.00
*	Equipment	0	0	0	0	0	0	.00
101-4002-417.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Planning	85,759	70,403	87,230	41,436	73,934	83,793	3.94-
***	General Fund	85,759	70,403	87,230	41,436	73,934	83,793	3.94-
****	Public Works	85,759	70,403	87,230	41,436	73,934	83,793	3.94-

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: Planning

Period Covered (from-to): 1/1/15 through 12/31/15

Date: 8/1/2014

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
Develop a plan to enforce the County Right of Way along County Highways in order to stay in compliance with the Federal Aid requirements.						
Work directly with the County Engineer and engineering staff on submitting applications for safety, transportation, and other Federal and State						
Finalize the model zoning ordinance for townships to use as a tool in writing new ordinances.						
Assist in developing additional information to be collected and utilized regarding asset management of the County's roads, bridges, and other infrastructure						
Complete an update to the permit applications, develop an online application form, and serve as the chief proponent for leading meetings for these improvements.						
Review/update the Cass County Comprehensive Plan and County Subdivision Ordinance.						
Review/update the Storm Water Pollution Prevention Plan.						
Develop a database for stormwater construction permits.						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

CASS COUNTY GOVERNMENT

ACTUAL YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												Classifications
2015												2016												2017												2018												2019											
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	EXEMPT
																																																												NON-EXEMPT
																																																												PART-TIME
																																																												OTHER

NARRATIVE:
YEAR

1

2

3

4

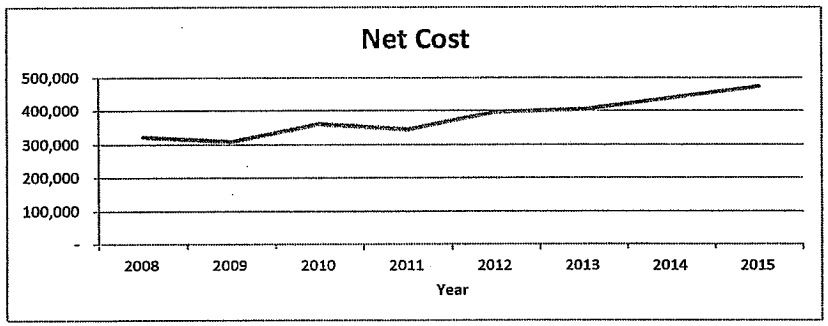
5

DEPARTMENT PLANNING For FY 2015

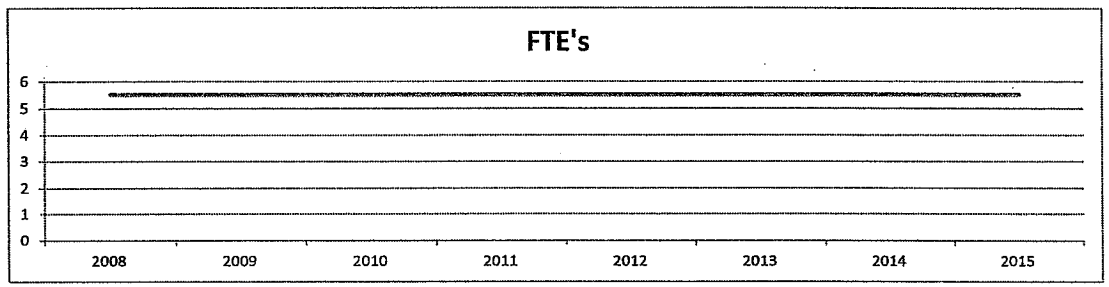
A

County Extension Office

Revenues	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Operations	42,266	47,696	37,359	34,934	37,836	31,871	25,189	16,170
Parenting Resource	105,577	111,093	67,293	85,931	34,722	41,781	24,650	24,000
	147,843	158,789	104,652	120,865	72,558	73,652	49,839	40,170
Expenditures								
Operations	346,185	357,787	360,404	381,875	412,239	414,805	445,805	464,045
Parenting Resource	123,706	109,776	103,759	83,051	55,501	62,433	42,676	49,427
Total Expenditures	469,891	467,563	464,163	464,926	467,740	477,238	488,481	513,472
Net Cost	322,048	308,774	359,511	344,061	395,182	403,586	438,642	473,302



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Total	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5



County Extension Budget Overview – 2015

The mission of the Cass County Office of the NDSU Extension Service is to create learning partnerships that help youth and adults enhance their lives and communities. We provide educational opportunities to address the needs of Cass County residents through programs in agriculture and natural resources, horticulture, family and consumer sciences, 4-H youth development, parenting, youth and adult nutrition programs.

Projected Income – County Extension **$16,170**

Budgeted 2014 *$24,180* *Projected 2014* *$25,189*

Projected Income – Parenting Resource Center (full year budget) **$24,000**

Budgeted 2014 *$24,650* *Projected 2014* *$24,650*

Confirmed to June 30, 2013

DHS Cap Grant	$9,000
Nurturing Grant – Prevent Child Abuse ND	$15,000

Projected Income – Parent Workshop 219 account

Contribution from collaborating agencies and workshop fees **$15,530**

Budgeted 2014 *$15,530* *Projected 2014* *$15,227*

(Income sources similar to previous years – grants, workshop fees, postage reimbursement, publication charges, etc.)

Expenses – County Extension **$464,045**

Operating

Salary, benefits, travel, workshops, printing, publications

Capital Requests –

Desktop & two laptop computers/monitors $ 2,600

NDSU 50% cost-share

2015 Budget Request	*$ 464,045*
2014 Budget	*$ 461,093*
2014 Budget Projection	*$ 445,805*

Expenses – Parenting Resource Center **$ 49,427**

Operating: Salary, benefits, travel, workshops, printing, publications

Nurturing – Prevent Child Abuse ND	$ 15,000
DHS Cap Grant	$ 9,000
Cass County	$ 26,427

2015 Budget Request	*$49,427*
2014 Budget	*$49,411*
2014 Budget Projection	*$42,676*

Expenses – Parenting Workshop 219 Account **$ 20,000**

Operating: Collaborated workshop expenses

2015 Budget Request	*$ 20,000*
2014 Budget	*$ 20,000*
2014 Budget Projection	*$ 20,000*

Overall Budget Request

2015 Budget Request	***$ 533,472***
2014 Approved Budget	***$ 530,504***
2014 Budget Projection	***$ 508,481***

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
101-4501-335.55-01	Mini-Grants	0	0	0	0	0	0	.00
101-4501-335.55-39	Postage Reimbursement	10,261	5,000	2,500	0	2,500	0	100.00-

LEVEL	TEXT	TEXT AMT
YREN	EXPECT TO TAKE IN TO YEAR END	2,500
		2,500

101-4501-341.60-33	Publications	2,591	2,801	3,000	1,012	2,983	3,000	.00

LEVEL	TEXT	TEXT AMT
YREN	INCOME AS OF JUNE 30	983
	EXPECT TO TAKE IN TO YEARS END	2,000
		2,983

LEVEL	TEXT	TEXT AMT
DEPT	EXTENSION PUBLICATIONS	300
	4-H MANUALS	2,700
		3,000

101-4501-341.60-34	Workshop Fees	24,984	24,070	18,680	18,492	19,706	13,170	29.50-

LEVEL	TEXT	TEXT AMT
YREN	INCOME AS OF JUNE 30	18,206
	EXPECT TO TAKE IN TO YEARS END	1,500
		19,706

LEVEL	TEXT	TEXT AMT
DEPT	PESTICIDE CERTIFICATION (200 $13.20)	2,640
	PARENTS FOREVER (10 X 6 X $55)	3,300
	PARENTS FOREVER ON LINE CLASS (5 X 12 X $28)	1,680
	PROGRAM DEVELOPMENT FEE 4-H $10/FAMILY	2,500
	HORTICULTURE WORKSHOPS	1,500
	YOUTH GARDENS (20 X $10)	200
	HUMAN DEVELOPMENT/FOOD & NUTRITION WORKSHOP	500
	AG RELATED WORKSHOPS	400
	YOUTH RELATED WORKSHOPS AFTER SCHOOL 10 X $25	250
	HORTICULTURE HOUSE CALLS	200
		13,170

101-4501-364.01-01	NDSU Cost Share	0	0	0	0	0	0	.00

LEVEL	TEXT	TEXT AMT
DEPT	COMPUTER EQUIPMENT REPLACEMENTS ARE HALF COST	
	NDSU ORDERS EQUIPMENT AND BILLS CASS COUNTY THEIR	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
	HALF OF THE COST.							
*	Operations	37,836	31,871	24,180	19,504	25,189	16,170	33.13-
101-4502-335.55-01	Mini-Grants	0	0	0	0	0	0	.00
101-4502-335.55-08	Parent Resource Grant	34,722	41,781	24,650	18,292	24,650	24,000	2.64-

LEVEL	TEXT	TEXT AMT
YREN	TAKEN IN AS OF JUNE 30	11,261
	EXPECT TO TAKE IN TO YEARS END	13,389
		24,650

LEVEL	TEXT	TEXT AMT
DEPT	NURTURING GRANT- PREVENT CHILD ABUSE	
	TWO SIX MONTH GRANTS AT 7,500	15,000
	DHS CAP GRANT 1/1/15-6/30/15 AND 7/1/15-12/31/15	9,000
		24,000

101-4502-341.60-34	Workshop Fees	0	0	0	0	0	0	.00
101-4502-393.70-06	Private Sources	0	0	0	0	0	0	.00
*	Parenting Resource Center	34,722	41,781	24,650	18,292	24,650	24,000	2.64-
**	General Fund	72,558	73,652	48,830	37,796	49,839	40,170	17.73-
***	Extension Services	72,558	73,652	48,830	37,796	49,839	40,170	17.73-
		72,558	73,652	48,830	37,796	49,839	40,170	17.73-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
101-4501-464.10-05	Full Time Salaries	136,138	140,029	141,941	82,216	141,941	145,391	2.43
101-4501-464.10-10	Shared Salaries with NDSU	141,708	142,837	161,701	80,176	153,175	167,360	3.50

LEVEL	TEXT	TEXT AMT
YREN	AS OF JUNE 30,	80,175
	EXPEND TO SPEND TO YEARS END	73,000
		153,175

LEVEL	TEXT	TEXT AMT
DEPT	COUNTY SHARE OF EXTENSION AGENTS	167,360
	NDSU EXTENSION SERVICE IS PROJECTING AN AVERAGE	
	SALARY ADJUSTMENT OF 3.5% EFFECTIVE JULY 1, 2015	
	SALARY ADJUSTMENTS WILL BE FINALIZED SPRING 2015	
	ACCORDING TO NDSU SALARY ADMINISTRATION PLANS AND	
	ND LEGISLATIVE INTENT	
		167,360

101-4501-464.10-20	Hourly Salaries	0	0	0	0	0	0	.00
101-4501-464.10-25	Temp/Employment Agency	4,911	120	10,840	428	7,627	8,000	26.20-

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	427
	EXPECT TO SPEND TO YEARS END	7,200
		7,627

LEVEL	TEXT	TEXT AMT
DEPT	TEMPORARY STAFF FOR OFFICE SUPPORT DURING	600
	PROFESSIONAL DEVELOPMENT TRAINING PERIODS	
	INTERN/ASSISTANT FOR YOUTH ACTIVITIES	7,400
		8,000

101-4501-464.10-35	Overtime Salaries	55	0	0	0	0	0	.00
*	Salaries	282,812	282,986	314,482	162,820	302,743	320,751	1.99
101-4501-464.20-01	Social Security	8,174	8,437	8,543	4,955	8,543	8,724	2.12
101-4501-464.20-05	Medicare	1,922	1,987	1,998	1,165	1,998	2,040	2.10
101-4501-464.20-10	Retirement	13,859	15,644	17,279	10,080	17,279	17,703	2.45
101-4501-464.20-15	Workers Compensation	405	330	385	312	385	391	1.56
101-4501-464.20-25	Health Insurance	15,450	17,496	17,496	10,206	17,496	18,900	8.02
101-4501-464.20-35	Dental Insurance	1,440	1,440	1,440	840	1,440	1,440	.00
*	Benefits	41,250	45,334	47,141	27,558	47,141	49,198	4.36
101-4501-464.43-09	Equipment	5,504	3,187	4,000	3,639	3,690	3,500	12.50-

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
YREN	SPENT AS OF JUNE 30			2,290				
	EXPECT TO SPEND TO YEARS END			1,400				
				3,690				
LEVEL	TEXT		TEXT AMT					
DEPT	MAINTENANCE AGREEMENT FOR COPY MACHINE			3,500				
	INCLUDES TONER, PARTS, & LABOR							
				3,500				
*	Maintenance Agreements	5,504	3,187	4,000	3,639	3,690	3,500	12.50-
101-4501-464.44-01	Meeting Room Rent	70	440	500	483	483	500	.00
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 30			483				
	NO FURTHER EXPENSES TO YEARS END							
				483				
LEVEL	TEXT		TEXT AMT					
DEPT	MEETING ROOM RENTAL FOR WORKSHOPS			300				
	4-H EVENTS			200				
				500				
101-4501-464.44-03	Equipment Lease	0	0	0	0	0	0	.00
*	Rentals	70	440	500	483	483	500	.00
101-4501-464.46-01	Repairs	0	263	300	0	300	300	.00
LEVEL	TEXT		TEXT AMT					
YREN	EXPECT TO SPEND TO YEARS END			300				
				300				
LEVEL	TEXT		TEXT AMT					
DEPT	REPAIRS FOR OFFICE MACHINES AND AUDIO VISUAL EQUIP			300				
				300				
*	Equipment Maintenance	0	263	300	0	300	300	.00
101-4501-464.53-01	Office Telephone	4,843	4,876	4,810	2,330	4,803	4,810	.00
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 30			1,563				
	EXPECT TO SPEND TO YEARS END			3,240				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
				4,803				
LEVEL	TEXT		TEXT AMT					
DEPT	15 LINES @ 22.50		4,050					
	1 FAX AT $5/MONTH		60					
	LONG DISTANCE CHARGES		700					
			4,810					
101-4501-464.53-05	Computer Time Charges	0	0	0	0	0	0	.00
101-4501-464.53-10	Cell Phones	697	629	720	263	670	720	.00
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 20		210					
	EXPECT TO SPEND TO YEARS END		460					
			670					
LEVEL	TEXT		TEXT AMT					
DEPT	DEPARTMENT HEAD MOBILE PHONE $60 PER MONTH		720					
			720					
*	Communications	5,540	5,505	5,530	2,593	5,473	5,530	.00
101-4501-464.54-03	Office Marketing	3,616	1,151	4,010	1,101	4,009	4,026	.40
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 30		738					
	EXPECT TO SPEND TO YEARS END		3,271					
			4,009					
LEVEL	TEXT		TEXT AMT					
DEPT	QUARTERLY FORUM ADS 2 @ $363		726					
	PROGRAM PROMOTION AND BOOTH RENTALS		1,000					
	4H RECRUITMENT		1,000					
	MARKETING BROCHURES AND MATERIALS		1,300					
			4,026					
*	Publishing	3,616	1,151	4,010	1,101	4,009	4,026	.40
101-4501-464.57-01	Education Travel&Per Diem	0	0	0	0	0	0	.00
101-4501-464.57-02	Seminar Registration	2,740	2,970	6,120	1,978	5,917	5,800	5.23-
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 30		1,917					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
	EXPECT TO SPEND TO YEARS END			4,000				
				5,917				

LEVEL	TEXT	TEXT AMT
DEPT	EXTENSION SUBJECT MATTER TRAINING FOR AGENTS (TWO PLANNED 6 AGENTS/$100X2)	1,200
	CROP ADVISORS WORKSHOP	100
	PROFESSIONAL DEVELOPMENT/NATIONAL ASSOC. SEMINARS (6 AGENTS @ $500 EACH)	3,000
	EFNEP/FNP CONFERENCE/TRAINING 2 AGENTS @ $500	1,000
	OTHER SUBJECT MATTER AND PROCESS SKILL TRAINING	500
	SUPPORT STAFF CONFERENCE (NOT HELD IN 2015)	5,800

101-4501-464.57-04	Workshop Expense	22,801	22,978	26,470	10,457	26,213	21,300	19.53-

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	10,213
	EXPECT TO SPEND TO YEARS END	16,000
		26,213

LEVEL	TEXT	TEXT AMT
DEPT	PARENTS FOREVER WORKSHOP HANDBOOKS $8 X200	1,600
	FACILITATOR 2 @ $125 X 6	1,500
	MEETING EXPENSES	900
	AG RELATED WORKSHOPS	1,500
	HORTICUTLURE WORKSHOPS (INCLUDES MASTER GARDENER)	200
	GARDEN SATURDAY SPEAKER & CATERING	3,500
	GENERAL WORKSHOP EXPENSES	450
	4-H/YOUTH AFTERSCHOOL PROGRAM AND WORKSHOPS	1,900
	HUMAN DEVELOPMENT/FOOD & NUTRITION WORKSHOPS	750
	LANGUAGE INTERPRETER FOR WORKSHOPS	1,000
	ANNUAL PARENT EDUCATIONAL WORKSHOP SPEAKER FEE	8,000
		21,300

*	Education & Seminars	25,541	25,948	32,590	12,435	32,130	27,100	16.85-
101-4501-464.58-01	Travel Costs & Per Diem	12,856	11,660	17,000	7,707	16,419	17,000	.00

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	5,419
	EXPECT TO SPEND TO YEARS END	11,000
		16,419

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
	LEVEL TEXT		TEXT AMT					
	DEPT TRAVEL, MILEAGE, MEALS & LODGING FOR PROGRAM AND ADMINISTRATIVE WORK		17,000					
			17,000					
*	Administrative Travel	12,856	11,660	17,000	7,707	16,419	17,000	.00
101-4501-464.59-06	Various Memberships	420	465	880	0	880	880	.00
	LEVEL TEXT		TEXT AMT					
	YREN EXPECT TO SPEND TO YEARS END		880					
			880					
	LEVEL TEXT		TEXT AMT					
	DEPT AGENT MEMBERSHIP DUES FOR PROFESSIONAL ASSOCIATION							
	6 AGENTS @ $110		660					
	2 EFNEP/FNP AGENTS @ $110		220					
			880					
*	Organizational Membership	420	465	880	0	880	880	.00
101-4501-464.61-01	General Office Supplies	4,883	6,503	7,200	2,418	6,999	7,200	.00
	LEVEL TEXT		TEXT AMT					
	YREN SPENT AS OF JUNE 30		1,499					
	EXPECT TO SPEND TO YEARS END		5,500					
			6,999					
	LEVEL TEXT		TEXT AMT					
	DEPT OFFICE SUPPLIES TO SUPPORT PROGRAM		4,200					
	PRINTER SUPPLIES		3,000					
			7,200					
101-4501-464.61-02	Postage-Extension Agent	5,929	5,871	8,000	3,329	7,479	8,000	.00
	LEVEL TEXT		TEXT AMT					
	YREN SPENT AS OF JUNE 30		2,979					
	EXPECT TO SEND TO YEARS END		4,500					
			7,479					
	LEVEL TEXT		TEXT AMT					
	DEPT POSTAGE		8,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
				8,000				
101-4501-464.61-05	Printing & Forms	5,900	3,867	6,500	1,252	5,487	6,500	.00

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	487
	EXPECT TO SPEND	5,000
		5,487

LEVEL	TEXT	TEXT AMT
DEPT	PRINTING OF AG NEWSLETTERS	3,000
	PRINTING OF 4-H NEWSLETTER AND PROGRAM MATERIALS	2,000
	PRINTING OF LETTERHEAD, ENCLOSURES, ENVELOPES	1,500
		6,500

101-4501-464.61-10	Film & Processing	113	200	200	0	200	200	.00

LEVEL	TEXT	TEXT AMT
YREN	EXPECT TO SPEND TO YEARS END	200
		200

LEVEL	TEXT	TEXT AMT
DEPT	PHOTO PROCESSING AND CAMERAL SUPPLIES	200
		200

101-4501-464.61-20	Copy Machine Usage	0	0	0	0	0	0	.00
*	Supplies	16,825	16,441	21,900	6,999	20,165	21,900	.00
101-4501-464.64-01	Reference Books	67	588	500	284	499	500	.00

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	284
	EXPECT TO SPEND TO YEARS END	215
		499

LEVEL	TEXT	TEXT AMT
DEPT	REFERENCE BOOKS TO SUPPORT PROGRAM	500
		500

101-4501-464.64-04	Publications for Resale	1,785	924	3,750	1,391	3,389	3,750	.00

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	389

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
	EXPECT TO SPEND TO YEARS END			3,000				
				3,389				
LEVEL	TEXT		TEXT AMT					
DEPT	EXTENSION PUBLICATIONS			750				
	4-H MANUALS			3,000				
				3,750				
*	Books & Subscriptions	1,852	1,512	4,250	1,675	3,888	4,250	.00
101-4501-464.65-01	PC Software	5,328	3,920	4,510	3,518	4,500	4,510	.00
LEVEL	TEXT		TEXT AMT					
YREN	EXPECT TO SPEND TO YEARS END			4,500				
				4,500				
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			4,000				
	PROGRAM SPECIFIC SOFTWARE INCLUDING EDUCATIONAL			200				
	ADOBE CREATIVE SUITE (NDSU SITE LICENSE)			310				
				4,510				
*	Software	5,328	3,920	4,510	3,518	4,500	4,510	.00
101-4501-464.74-01	Computer Equipment	9,388	5,943	2,000	1,634	1,984	2,600	30.00
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 30			1,634				
	EXPECT TO SPEND TO YEARS END			350				
				1,984				
LEVEL	TEXT		TEXT AMT					
DEPT	DESKTOP REPLACEMENT (1) INTERN STATION $850			425				
	50% COST SHARE WITH NDSU							
	LAPTOP REPLACEMENTS 2 @ 1800 =$3600			1,800				
	FOR TODD WEINMANN AND AG POSITION							
	50% COST SHARE WITH NDSU							
	MONITOR REPLACMENTS (3) $750 50% COST SHARE NDSU			375				
				2,600				
101-4501-464.74-02	Office Equipment	1,237	10,050	2,000	489	2,000	2,000	.00
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
YREN	EXPECT TO SPEND TO YEARS END			2,000				
				2,000				
LEVEL	TEXT		TEXT AMT					
DEPT	REPLACEMENT OF OFFICE EQUIPMENT			2,000				
				2,000				
*	Equipment	10,625	15,993	4,000	2,123	3,984	4,600	15.00
101-4501-464.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Operations	412,239	414,805	461,093	232,651	445,805	464,045	.64
101-4502-464.10-10	Shared Salaries with NDSU	15,142	18,041	19,051	3,062	13,014	19,717	3.50
LEVEL	TEXT		TEXT AMT					
YREN	SPENT AS OF JUNE 30			3,062				
	EXPECT TO SPEND TO YEARS END			9,952				
				13,014				
LEVEL	TEXT		TEXT AMT					
DEPT	NDSU IS PROJECTING AN AVERAGE SALARY ADJUSTMENT OF 3.5% EFFECTIVE JULY 1, 2015. SALARY ADJUSTMENTS WILL BE FINALIZED SPRING 2015 ACCORDING TO NDSU ADMINISTRATION PLANS AND ND LEGISLATIVE INTENT DHS SALARY FUNDS AT NDSU PAYING PORTION OF CASS COUNTY'S COST SHARE WITH NDSU			19,717				
				19,717				
101-4502-464.10-20	Hourly Salaries	0	0	0	0	0	0	.00
101-4502-464.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
*	Salaries	15,142	18,041	19,051	3,062	13,014	19,717	3.50
101-4502-464.20-01	Social Security	8	0	0	1	0	0	.00
101-4502-464.20-05	Medicare	4	0	0	0	0	0	.00
*	Benefits	12	0	0	1	0	0	.00
101-4502-464.37-75	Parent Transportation	0	0	0	0	0	0	.00
101-4502-464.37-76	Child Care	0	0	0	0	0	0	.00
101-4502-464.37-77	Train-the-Trainer	0	0	0	0	0	0	.00
101-4502-464.37-78	Educational Program	34,882	40,360	25,150	11,268	24,968	24,500	2.58-
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
YREN	SPENT AS OF JUNE 30			9,968				
	EXPECT TO SPEND TO YEARS END			15,000				
				24,968				
LEVEL	TEXT			TEXT AMT				
DEPT	CONTRACTED FEES 1/1/15-6/30/15 & 7/1/15-12/31/15							
	NURTURING PREVENT CHILD ABUSE ND			11,050				
	DHS CAP GRANT			7,693				
	PROGRAM MATERIAL, PUBLICATIONS AND POSTAGE							
	NURTURING PREVENT CHILD ABUSE ND			450				
	DHS CAP GRANT			807				
	SNACKS/MEALS							
	NURTURING PREVENT CHILD ABUSE ND			3,300				
	PARTICIPANT TRAVEL							
	NURTURING PREVENT CHILD ABUSE ND			200				
	TRAVEL FOR FACILITATORS DHS GRANT			500				
	OTHER PARENT ED PROGRAM MATERIALS CASS CO. FUNDS			500				
				24,500				
101-4502-464.37-82	Mini-Grants	0	0	0	0	0	0	.00
*	Client Services	34,882	40,360	25,150	11,268	24,968	24,500	2.58-
101-4502-464.46-01	Repairs	0	0	0	0	0	0	.00
*	Equipment Maintenance	0	0	0	0	0	0	.00
101-4502-464.53-01	Office Telephone	0	0	0	0	0	0	.00
LEVEL	TEXT			TEXT AMT				
DEPT	PHONE LINE INCLUDED WITH EXTENSION PHONE BUDGET LINE 101 4501 464 53 01							
*	Communications	0	0	0	0	0	0	.00
101-4502-464.57-05	Professional Development	1,123	660	1,110	10	1,000	1,110	.00
LEVEL	TEXT			TEXT AMT				
YREN	EXPECT TO SPEND TO YEARS END			1,000				
				1,000				
LEVEL	TEXT			TEXT AMT				
DEPT	EXTENSION CONFERENCES 2 @ $100 COUNTY			200				
	PARENT ED SEMINARS COUNTY			800				
	PROFESSIONAL ASSOCIATION DUES COUNTY			110				
				1,110				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
*	Education & Seminars	1,123	660	1,110	10	1,000	1,110	.00
101-4502-464.58-01	Travel Costs & Per Diem	731	929	2,000	116	1,594	2,000	.00

LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	94
	EXPECT TO SPEND TO YEARS END	1,500
		1,594

LEVEL	TEXT	TEXT AMT
DEPT	TRAVEL, MEALS & LODGING	
	CASS COUNTY	2,000
		2,000

*	Administrative Travel	731	929	2,000	116	1,594	2,000	.00
101-4502-464.61-01	General Office Supplies	851	634	600	0	600	600	.00

LEVEL	TEXT	TEXT AMT
YREN	EXPECT TO SPEND TO YEARS END	600
		600

LEVEL	TEXT	TEXT AMT
DEPT	GENERAL OFFICE SUPPLIES	
	COUNTY	600
		600

101-4502-464.61-02	Postage-Extension Agent	0	0	0	0	0	0	.00
101-4502-464.61-05	Printing & Forms	2,760	1,809	1,500	0	1,500	1,500	.00

LEVEL	TEXT	TEXT AMT
YREN	EXPECT TO SPEND TO YEARS END	1,500
		1,500

LEVEL	TEXT	TEXT AMT
DEPT	PRINTING OF NEWSLETTERS AND PARENTING MATERIAL	
	COUNTY 2 NEWSLETTERS @$700	1,500
	BUSINESS CARDS $100	
		1,500

101-4502-464.61-20	Copy Machine Usage	0	0	0	0	0	0	.00
*	Supplies	3,611	2,443	2,100	0	2,100	2,100	.00

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
General Fund								
101-4502-464.64-01	Reference Books	0	0	0	0	0	0	.00
*	Books & Subscriptions	0	0	0	0	0	0	.00
101-4502-464.65-01	PC Software	0	0	0	0	0	0	.00
*	Software	0	0	0	0	0	0	.00
101-4502-464.74-01	Computer Equipment	0	0	0	0	0	0	.00
101-4502-464.74-02	Office Equipment	0	0	0	0	0	0	.00
*	Equipment	0	0	0	0	0	0	.00
**	Parenting Resource Center	55,501	62,433	49,411	14,457	42,676	49,427	.03
***	General Fund	467,740	477,238	510,504	247,108	488,481	513,472	.58
****	Extension Services	467,740	477,238	510,504	247,108	488,481	513,472	.58

EXHIBIT B

CASS COUNTY GOVERNMENT
WORK PLAN

Department: Extension Service Period Covered (from-to): 1-1-15 to 12-31-15 Date: 7-30-14

Department Head Signature: John Kringler Portfolio Commissioner Signature: Marys Scherling

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PERFORMANCE COMMENTS: Describe observed actions/results as the planning period progresses to be used as input for the performance appraisal.

OBJECTIVES:

Objectives	Due Date	PROGRESS REVIEW* 1	2	3	Date	PERFORMANCE COMMENTS: Comments
Administration:						
Ensure that communication exists between the county office and County Commission.						
Provide leadership for office coordination of program development, personnel, budget and public relations.						
Facilitate effective lines of communication among office personnel.						
Consult with District Director as necessary to reach acceptable solutions on matters concerning personnel and programming issues.						
Office Management:						
Initiate regular staff conferences to discuss program, personnel and budget matters.						
Facilitate a favorable work environment.						

(Cont.)

Encourage program development using the Logic Model format.						
Keep the District Director informed about personnel, program and budget matters.						
Manage the County Extension Budget following the County and NDSU Extension Service guidelines and policy.						
Work with all partners in assuring compliance for Civil Rights, Equal Opportunity and Affirmative Action, America with Disabilities Act in employment, risk and Safety Management, youth protection policy, and other policies relating to program participation and facilities.						

* Progress Key
0 = objective is not planned for this review period
+ = objective completion is on schedule and quality is at least satisfactory
- = objective completion is either behind schedule or quality is not satisfactory

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT C

BUDGET - MANPOWER - FORECAST

CASS COUNTY GOVERNMENT

ACTUAL YEAR 1 — 2015

Classifications	J	F	M	A	M	J	J	A	S	O	N	D
EXEMPT	10											
NON-EXEMPT	2											
PARTTIME	4											
OTHER												

YEAR 2 — 2016

Classifications	J	F	M	A	M	J	J	A	S	O	N	D
EXEMPT	10											
NON-EXEMPT	2											
PARTTIME	4											
OTHER												

YEAR 3 — 2017

Classifications	J	F	M	A	M	J	J	A	S	O	N	D
EXEMPT	10											
NON-EXEMPT	2											
PARTTIME	4											
OTHER												

YEAR 4 — 2018

Classifications	J	F	M	A	M	J	J	A	S	O	N	D
EXEMPT	10											
NON-EXEMPT	2											
PARTTIME	4											
OTHER												

YEAR 5 — 2019

Classifications	J	F	M	A	M	J	J	A	S	O	N	D
EXEMPT	10											
NON-EXEMPT	2											
PARTTIME	4											
OTHER												

NARRATIVE:
YEAR

1 The Cass County Extension Office has 6 professional staff as extension agents and 3 support staff in partnership with Cass County government and the NDSU Extension Service. Additional Extension Agents have appointments through grant and special funded projects. They currently include: a part time special project 4-H Youth Program Assistants and 1 FTE as extension agent/parenting resource center coordinator, funded with ND Department of Human Service Funds (DHS). Proposals to support this program are submitted regularly to other collaborators. The Family Nutrition Program (FNP) and Expanded Food and Nutrition Education Program (EFNEP) programs targeting limited resource/food stamp eligible families, has been restructured into two positions. The two positions will oversee paraprofessionals who will work with specific audiences in addition to having some direct educational responsibilities.

2 Changes in Exempt and Non-exempt staff numbers occur consistent with narrative outlined in year one above. Any other changes will be based on availability of funds to support programs efforts. New staff will be primarily supported by funds from grants and contracts with new or existing partners. Staff are encouraged to identify new sources of funds to implement new program efforts. Demographic changes in the state may also influence availablity of funds from state and/or federal sources dedicated for extension service use. These changes will likely impact Cass County in a positive way. Current, and/or new, staff arrangements could also continue based on Extension Service priorities and needs.

3 Changes in Exempt and Non-exempt staff numbers occur consistent with narrative outlined in year one above. Any other changes will be based on availability of funds to support programs efforts. New staff will be primarily supported by funds from grants and contracts with new or existing partners. Staff are encouraged to identify new sources of funds to implement new program efforts. Demographic changes in the state may also influence availability of funds from state and/or federal sources dedicated for extension service use. These changes will likely impact Cass County in a positive way. Current, and/or new, staff arrangements could also continue based on Extension Service priorities and needs.

4 Changes in Exempt and Non-exempt staff numbers occur consistent with narrative outlined in year one above. Any other changes will be based on availability of funds to support programs efforts. New staff will be primarily supported by funds from grants and contracts with new or existing partners. Staff are encouraged to identify new sources of funds to implement new program efforts. Demographic changes in the state may also influence availability of funds from state and/or federal sources dedicated for extension service use. These changes will likely impact Cass County in a positive way. Current, and/or new, staff arrangements could also continue based on Extension Service priorities and needs.

5 Changes in Exempt and Non-exempt staff numbers occur consistent with narrative outlined in year one above. Any other changes will be based on availability of funds to support programs efforts. New staff will be primarily supported by funds from grants and contracts with new or existing partners. Staff are encouraged to identify new sources of funds to implement new program efforts. Demographic changes in the state may also influence availability of funds from state and/or federal sources dedicated for extension service use. These changes will likely impact Cass County in a positive way. Current, and/or new, staff arrangements could also continue based on Extension Service priorities and needs.

DEPARTMENT Extension Service   For FY 2015

A

Parenting Workshop
Budget Summary
Fund Number 219

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	42,621	23,331	15,530	1,704	15,227	15,530
Expenditures	26,483	23,942	20,000	2,418	20,000	20,000
Revenues Over (Under) Expenditures	16,138	(611)	(4,470)	(714)	(4,773)	(4,470)
Transfer In/Out						
Beginning Balance	19,040	35,178	34,567	34,567	34,567	29,794
Ending Balance	35,178	34,567	30,097	33,853	29,794	25,324
						1.2662

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	2009				
Actual	2010	52,870	43,867	9,002	
Actual	2011	43,105	33,067	19,040	
Actual	2012	42,621	26,483	35,178	
Actual	2013	23,331	23,942	34,567	
Projected	2014	15,227	20,000	29,794	
Budgeted	2015	15,530	20,000	25,324	

Revised 8/4/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
Parenting Workshop								
219-4501-341.60-34	Workshop Fees	42,524	23,232	15,500	1,670	15,170	15,500	.00

LEVEL	TEXT	TEXT AMT
YREN	TAKEN IN TO JUNE 30`	1,670
	EXPECT TO TAKE IN TO YEARS END	13,500
		15,170

LEVEL	TEXT	TEXT AMT
DEPT	COMMUNITY AGENCY SPONSORSHIPS	2,000
	REGISTRATION FEES FOR PROFESSIONAL WRKSHOP	12,000
	REGISTRATION FEES FOR PARENT PARTICIPANTS	1,000
	BOOK SALES	500
		15,500

219-4501-361.70-01	Interest	97	99	30	34	57	30	.00

LEVEL	TEXT	TEXT AMT
YREN	INTEREST AS OF JUNE 30	27
	EXPECTED INTEREST TO YEARS END	30
		57

LEVEL	TEXT	TEXT AMT
DEPT	EXPECTED INTEREST	30
		30

*	Operations	42,621	23,331	15,530	1,704	15,227	15,530	.00
**	Parenting Workshop	42,621	23,331	15,530	1,704	15,227	15,530	.00
***	Extension Services	42,621	23,331	15,530	1,704	15,227	15,530	.00
		42,621	23,331	15,530	1,704	15,227	15,530	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Extension Services								
Parenting Workshop								
219-4501-464.57-04	Workshop Expense	26,483	23,942	20,000	2,418	20,000	20,000	.00

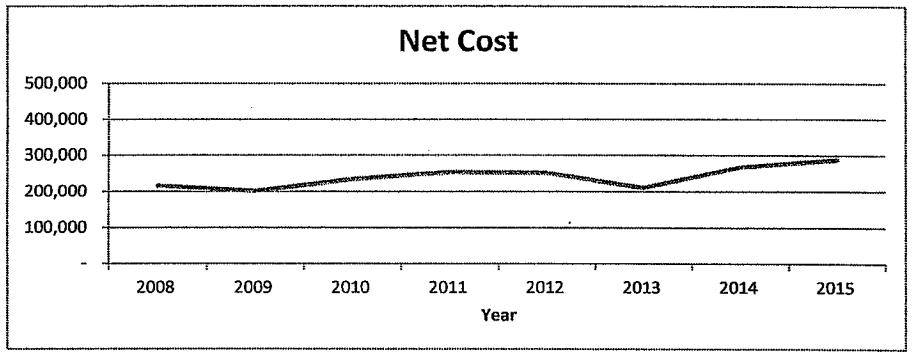
LEVEL	TEXT	TEXT AMT
YREN	SPENT AS OF JUNE 30	2,418
	EXPECT TO SPEND TO YEARS END	17,582
		20,000

LEVEL	TEXT	TEXT AMT
DEPT	SPEAKER FEE WILL BE TAKEN OUT OF 101-4501-454-5704	
	WORKSHOP EXPENSES	6,000
	FACILITATOR, TRAINERS, CHILDCARE	6,000
	PRINTING	2,000
	MARKETING	1,000
	BOOKS AND INSTRUCTIONAL SUPPLIES	4,000
	OFFICE SUPPLIES	1,000
		20,000

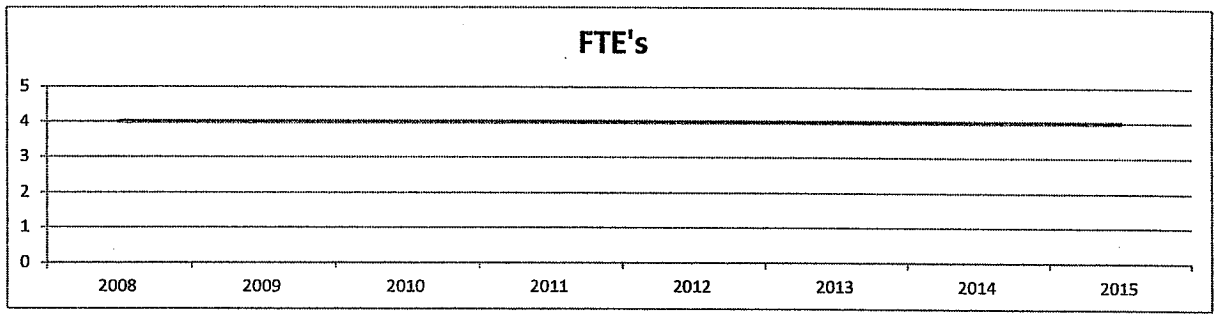
*	Education & Seminars	26,483	23,942	20,000	2,418	20,000	20,000	.00
**	Operations	26,483	23,942	20,000	2,418	20,000	20,000	.00
***	Parenting Workshop	26,483	23,942	20,000	2,418	20,000	20,000	.00
****	Extension Services	26,483	23,942	20,000	2,418	20,000	20,000	.00

Veteran Service Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Expenditures								
Operations	216,429	201,497	234,368	253,447	251,533	211,289	267,370	287,871
Total Expenditures	216,429	201,497	234,368	253,447	251,533	211,289	267,370	287,871
Net Cost	216,429	201,497	234,368	253,447	251,533	211,289	267,370	287,871



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	4	4	4	4	4	4	4	4
Total	4	4	4	4	4	4	4	4



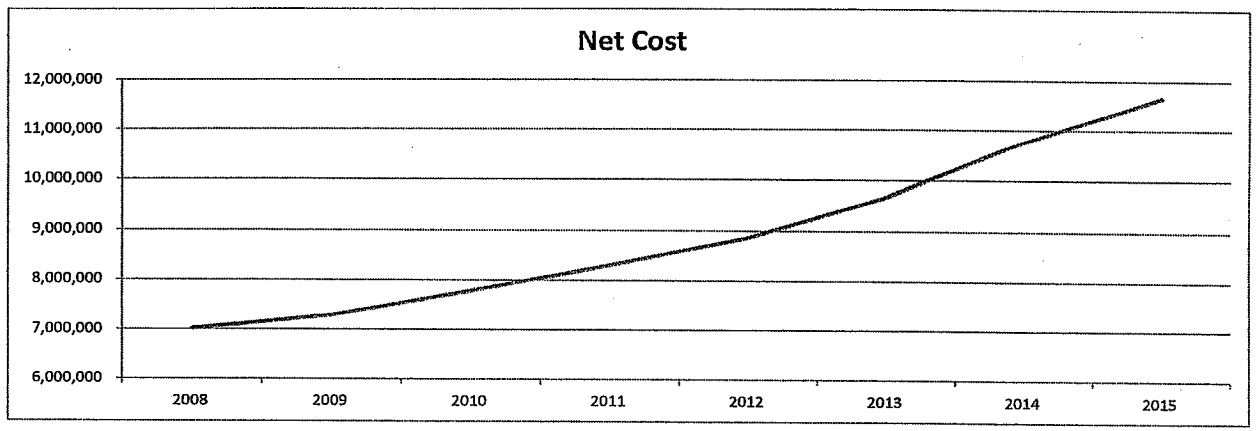
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
General Fund								
101-5070-444.10-01	Department Head	58,665	60,938	62,411	36,322	62,411	64,545	3.42
101-5070-444.10-05	Full Time Salaries	118,170	89,452	122,502	72,208	124,788	130,013	6.13
101-5070-444.10-15	Part Time Salaries	0	0	0	0	0	0	.00
101-5070-444.10-25	Temp/Employment Agency	0	0	0	0	0	0	.00
101-5070-444.10-35	Overtime Salaries	106	0	1,000	825	1,000	1,000	.00
*	Salaries	176,941	150,390	185,913	109,355	188,199	195,558	5.19
101-5070-444.20-01	Social Security	10,726	9,188	11,365	6,699	11,569	11,957	5.21
101-5070-444.20-05	Medicare	2,508	2,149	2,658	1,567	2,706	2,796	5.19
101-5070-444.20-10	Retirement	17,878	16,887	22,670	13,306	22,951	23,853	5.22
101-5070-444.20-15	Workers Compensation	616	365	514	412	514	522	1.56
101-5070-444.20-20	Unemployment	0	0	0	0	0	0	.00
101-5070-444.20-25	Health Insurance	22,540	19,632	30,312	13,608	23,328	25,200	16.86-
101-5070-444.20-35	Dental Insurance	1,480	1,440	1,920	840	1,440	1,440	25.00-
*	Benefits	55,748	49,661	69,439	36,432	62,508	65,768	5.29-
101-5070-444.43-01	Copier	665	732	800	1,031	800	800	.00
LEVEL	TEXT		TEXT AMT					
DEPT	ANNUAL MAINTENANCE ON NEW COPIER		800					
			800					
*	Maintenance Agreements	665	732	800	1,031	800	800	.00
101-5070-444.44-02	Rent/Lease	0	0	0	0	0	0	.00
*	Rentals	0	0	0	0	0	0	.00
101-5070-444.53-01	Office Telephone	1,820	1,769	2,000	883	2,000	2,000	.00
*	Communications	1,820	1,769	2,000	883	2,000	2,000	.00
101-5070-444.57-02	Seminar Registration	760	330	920	600	600	920	.00
LEVEL	TEXT		TEXT AMT					
DEPT	REGISTRATION FOR 2 VETERANS SERVICE STAFF TO ATTEND NATIONAL ACCREDITATION TRAINING IN 2015, DEFENSIVE DRIVERS, & OTHER COUNTY TRAINING.		920					
			920					
*	Education & Seminars	760	330	920	600	600	920	.00
101-5070-444.58-01	Travel Costs & Per Diem	7,575	2,516	7,775	4,913	6,000	7,775	.00
LEVEL	TEXT		TEXT AMT					
DEPT	16 UNITS (CEU'S) TO MAINTAIN NATIONAL ACCREDITATION. BUDGET REFLECTS ATTENDANCE BY 3 STAFF TO ATTEND TRAINING AT A ND DEPARTMENT		7,775					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
General Fund								
	OF VETERANS AFFAIRS CONFERENCE IN BISMARCK; AND 2 STAFF TO ATTEND NATIONAL CONFERENCE IN WISCONSIN IN 2015. REFLECTS TRAVEL COSTS ASSOCIATED WITH OUTREACH EVENTS AND REINTERGRATIN.			7,775				
*	Administrative Travel	7,575	2,516	7,775	4,913	6,000	7,775	.00
101-5070-444.59-06	Agency Dues	240	180	240	240	240	300	25.00
LEVEL DEPT	TEXT		TEXT AMT					
	PROFESSIONAL DUES ARE REQUIRED FOR 3 STAFF FOR THE STATE AND NATIONAL ASSOCIATIONS (PROFESSIONAL VETERANS ADVOCATES OF ND			150				
	NATIONAL ASSOCATION OF COUNTY VETERANS SERVICE OFFICERS.			150				
				300				
*	Organizational Membership	240	180	240	240	240	300	25.00
101-5070-444.61-01	General Office Supplies	2,205	1,245	2,500	1,304	2,500	2,500	.00
LEVEL DEPT	TEXT		TEXT AMT					
	ALLOWS FOR STANDARD OFFICE SUPPLIES, PRINTER TONER, PAPER, COLOR COPIES, SIGNATURE PADS RETRACTABLE BANNER FOR REINTEGRATION EVENTS.			2,500				
				2,500				
101-5070-444.61-02	Postage	999	500	500	0	500	500	.00
LEVEL DEPT	TEXT		TEXT AMT					
	THIS IS THE PROJECTED COST OF MAILING CLAIMS & REQUIRED CORRESPONDANCE TO THE FEDERAL AND STATE, VETERANS, AND AGENCIES. MAXIMUM USE OF ELECTRONIC MAIL/TRANSMITTALS.			500				
				500				
*	Supplies	3,204	1,745	3,000	1,304	3,000	3,000	.00
101-5070-444.65-01	PC Software	2,756	2,468	2,800	1,494	2,800	2,800	.00
LEVEL DEPT	TEXT		TEXT AMT					
	MICROSOFT ANNUAL SOFTWARE LICENSES			1,200				
	VETERANS SERVICE OFFICERS SOFTWARE			1,600				
				2,800				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
General Fund								
*	Software	2,756	2,468	2,800	1,494	2,800	2,800	.00
101-5070-444.74-01	Computer Equipment	1,824	1,498	800	1,222	1,223	3,450	331.25
LEVEL	TEXT		TEXT AMT					
DEPT	COMPUTER REPLACEMENT		850					
	SCANNER REPLACEMENT		1,000					
	LAPTOP REPLACEMENT		1,600					
			3,450					
101-5070-444.74-02	Office Equipment	0	0	0	0	0	5,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	COPIER REPLACEMENT		5,500					
			5,500					
*	Equipment	1,824	1,498	800	1,222	1,223	8,950	1,018.75
101-5070-444.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
**	Veterans Service	251,533	211,289	273,687	157,474	267,370	287,871	5.18
***	General Fund	251,533	211,289	273,687	157,474	267,370	287,871	5.18
****	Human Services	251,533	211,289	273,687	157,474	267,370	287,871	5.18

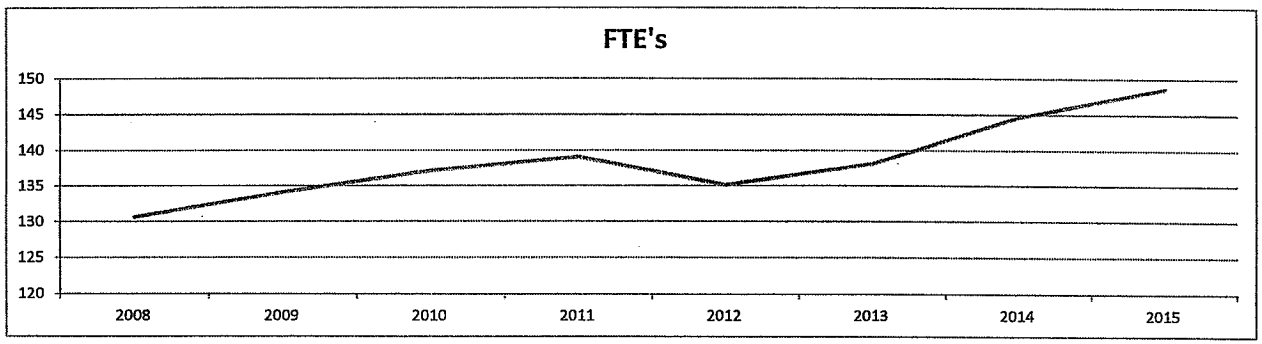
Social Service

Revenue	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Operations	3,069,523	2,914,797	3,146,893	3,270,120	3,345,832	3,439,889	3,363,740	3,208,486
Total Revenue	3,069,523	2,914,797	3,146,893	3,270,120	3,345,832	3,439,889	3,363,740	3,208,486
Expenditures								
Human Service Board (5005)	344	344	387	387	258	301	302	517
Administration (5010)	1,079,639	955,072	935,694	944,658	984,307	1,093,370	1,483,475	1,359,660
Daycare (5015)	191,636	200,199	209,566	220,417	236,881	266,781	300,837	318,370
High Risk Child Care (5016)	2,639	4,065	7,412	7,602	7,830	10,636	10,000	15,000
MFP/ADRC (5018)				85,403	93,860	97,959	22,245	-
Adult Protective (5020)	244,400	255,189	265,576	274,606	287,754	255,920	282,182	295,037
Home & Comm (5025)	676,598	683,074	716,200	746,560	795,294	867,796	954,746	997,240
Family Service (5030)	811,483	801,736	834,288	870,833	860,539	930,921	1,044,581	1,135,177
Children Special (5035)	42,019	40,747	44,245	47,972	50,509	53,953	56,747	58,156
Economic Assistance (5040)	2,294,052	2,502,696	2,751,213	3,384,718	3,587,597	3,892,968	4,103,642	4,484,429
Food Stamp (5045)	60,330	36,351	30,097	31,657	32,533	32,523	35,000	36,173
Family Assessment(5050)	897,235	949,876	994,021	1,031,183	1,118,914	1,174,676	1,216,440	1,357,450
Family Based (5055)	889,417	1,015,065	1,071,060	1,125,342	1,172,322	1,259,371	1,315,175	1,342,655
Family Focused (5056)	531,518	584,294	605,967	623,866	641,657	695,917	713,964	726,385
Parent Aide (5060)	148,553	145,411	154,262	171,327	169,182	173,845	182,271	191,366
Homemakers (5065)	194,675	201,889	195,436	241,205	99,818	102,775	112,000	132,000
Foster Care (5075)	2,071	6,893	16,466	23,629	33,234	21,780	20,000	20,000
TANF (5085)	446,911	458,913	472,065	-		-	-	-
TANF 100% (5086)	45,599	48,598	50,909	34,943	70	-	-	-
Foster Care (5090)	26,464	21,019	19,731	23,236	16,786	20,060	25,650	25,770
State Programs (5099)	1,499,339	1,286,506	1,551,550	1,685,186	2,018,398	2,173,705	2,244,120	2,366,326
Total Expenditures	10,084,922	10,197,939	10,926,145	11,574,730	12,207,743	13,125,257	14,123,377	14,861,711
Net Cost	7,015,399	7,283,143	7,779,252	8,304,610	8,861,911	9,685,368	10,759,637	11,653,225



Social Service

FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Human Service Board (5005)	2	2	2	2	2	2	2	2
Administration (5010)	7	7	7	7	7	8	8	8
Daycare (5015)	3	3	3	3	3	3	4	4
MFP/ADRC (5018)				2	2	2	0	0
Adult Protective (5020)	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Home & Comm (5025)	8.75	9.75	9.75	9.75	9.75	9.75	10.75	10.75
Family Service (5030)	14.5	14.5	14.5	14.5	14.5	14.5	14	14
Children Special (5035)	1	1	1	1	1	1	1	1
Economic Assistance (5040)	41	42	45	45	54	56	61	64
Family Assessment(5050)	13	13	13	13	13	13	14	15
Family Based (5055)	13	14	14	14	14	14	15	15
Family Focused (5056)	7.5	8	8	8	8	8	8	8
Parent Aide (5060)	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Homemakers (5065)	4	4	4	4	0		0	0
TANF (5085)	8	8	8	8	0		0	0
TANF 100% (5086)	1	1	1	1	0		0	0
Total	130.6	134.1	137.1	139.1	135.1	138.1	144.6	148.6



Human Service Fund
Budget Summary
Fund Number 201

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	11,861,391	13,340,319	13,961,145	11,872,312	13,968,620	14,055,538
Expenditures	12,207,748	13,125,257	14,132,517	8,044,606	14,123,377	14,861,711
Revenues Over (Under) Expenditures	(346,357)	215,062	(171,372)	3,827,706	(154,757)	(806,173)
Revenue Adjustment (1%)						
Expenditure Adjustment (1%)						
Beginning Balance	2,272,141	1,925,784	2,140,846	2,140,846	2,140,846	1,986,089
Ending Balance	1,925,784	2,140,846	1,969,474	5,968,552	1,986,089	1,179,916
					14.06%	7.94%

History

	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	4,767,062	4,603,898	1,169,701	15.98
Actual	1993	5,265,260	4,966,736	1,468,225	15.29
Actual	1994	5,434,619	5,302,788	1,600,056	16.68
Actual	1995	4,963,652	5,649,546	914,162	12.82
Actual	1996	5,873,767	5,870,303	917,626	16.47
Actual	1997	6,377,700	6,355,994	939,332	16.88
Actual	1998	6,031,548	5,889,859	1,081,021	18.14
Actual	1999	6,630,768	6,317,407	1,394,382	20.94
Actual	2000	6,884,534	6,743,415	1,535,501	20.15
Actual	2001	7,287,571	7,277,875	1,545,197	19.89
Actual	2002	7,612,399	7,802,582	1,355,014	19.89
Actual	2003	8,067,075	7,903,909	1,518,198	21.00
Actual	2004	8,439,969	8,420,107	1,538,060	21.00
Actual	2005	9,429,345	8,917,652	2,049,753	21.00
Actual	2006	9,396,648	9,411,070	2,035,331	21.00
Actual	2007	9,866,244	10,214,922	1,686,653	19.00
Actual	2008	10,303,436	10,084,921	1,905,168	18.00
Actual	2009	10,440,708	10,197,931	2,147,945	18.00
Actual	2010	11,093,944	10,926,268	2,315,621	17.50
Actual	2011	11,622,184	11,665,664	2,272,141	17.50
Actual	2012	11,861,391	12,207,748	1,925,784	17.50
Actual	2013	13,340,319	13,125,257	2,140,846	19.50
Projected	2014	13,968,620	14,123,377	1,986,089	19.50
Budget	2014	14,055,538	14,861,711	1,179,916	18.71

Revised 8/4/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5005-444.10-01	Department Head	240	280	480	160	280	480	.00
*	Salaries	240	280	480	160	280	480	.00
201-5005-444.20-01	Social Security	15	17	30	10	15	30	.00
201-5005-444.20-05	Medicare	3	4	7	2	7	7	.00
*	Benefits	18	21	37	12	22	37	.00
**	Human Service Board	258	301	517	172	302	517	.00
201-5010-444.10-01	Department Head	93,573	98,767	102,734	59,308	102,734	107,063	4.21
201-5010-444.10-05	Full Time Salaries	379,469	431,614	449,167	261,476	449,167	468,646	4.34
LEVEL	TEXT		TEXT AMT					
DEPT	8 FTE'S INCLUDING THE DIRECTOR							
201-5010-444.10-35	Overtime Salaries	0	0	50,000	156	90,000	50,000	.00
201-5010-444.10-40	Employment Service Agency	20,350	23,480	32,500	16,449	32,500	34,000	4.62
LEVEL	TEXT		TEXT AMT					
DEPT	PREF PERSONNEL (23500-5800)		24,000					
	LIHEAP/EA		10,000					
			34,000					
*	Salaries	493,392	553,861	634,401	337,389	674,401	659,709	3.99
201-5010-444.20-01	Social Security	28,634	32,041	35,583	19,583	35,583	36,886	3.66
201-5010-444.20-05	Medicare	6,697	7,493	8,588	4,580	8,588	8,627	.45
201-5010-444.20-10	Retirement	48,534	59,547	67,663	39,328	67,663	70,582	4.31
201-5010-444.20-15	Workers Compensation	1,213	1,131	1,239	1,208	1,239	1,310	5.73
201-5010-444.20-25	Health Insurance	40,299	51,050	54,792	31,962	54,792	59,196	8.04
201-5010-444.20-30	License Fees Reimbursed	770	4,599	1,050	570	800	5,000	376.19
LEVEL	TEXT		TEXT AMT					
DEPT	2 ATTORNEYS AND ALL SOCIAL WORKERS		800					
	THE SOCIAL WORKERS LICENSE IS RENEWED THIS YEAR		4,200					
			5,000					
201-5010-444.20-35	Dental Insurance	3,360	3,723	3,840	2,240	3,840	3,840	.00
*	Benefits	129,507	159,584	172,755	99,471	172,505	185,441	7.34
201-5010-444.36-01	Sponsorship	50,000	43,500	0	0	0	0	.00
*	Discretionary Funds	50,000	43,500	0	0	0	0	.00
201-5010-444.37-01	Emergency Services	7,896	5,957	10,000	2,196	10,000	10,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	BIRTH CERTS, TEMP PLACEMENT		2,500					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
	DRUG TESTING/SUPPLIES			2,500				
	WITNESS EXPENSES FOR COURT			5,000				
				10,000				
201-5010-444.37-28	Translator Services Grant	6,148	6,507	8,000	4,536	8,000	7,000	12.50-
201-5010-444.37-82	100% Funded Projects	0	0	100,000	0	100,000	100,000	.00
*	Client Services	14,044	12,464	118,000	6,732	118,000	117,000	.85-
201-5010-444.43-01	Copier	10,874	9,386	14,500	11,063	11,000	12,000	17.24-
201-5010-444.43-03	Software	1,250	1,282	1,300	0	1,300	1,300	.00
LEVEL	TEXT		TEXT AMT					
DEPT	SAMS ANNUAL LICENSE FEE			1,300				
				1,300				
*	Maintenance Agreements	12,124	10,668	15,800	11,063	12,300	13,300	15.82-
201-5010-444.44-01	In-Lieu of Rent	24,505	23,771	25,000	15,361	25,000	25,000	.00
*	Rentals	24,505	23,771	25,000	15,361	25,000	25,000	.00
201-5010-444.46-01	Repairs	194	790	1,000	0	1,000	1,000	.00
*	Equipment Maintenance	194	790	1,000	0	1,000	1,000	.00
201-5010-444.51-01	Filing Fees	0	86	100	86	100	100	.00
201-5010-444.51-04	Contracted Services	0	0	213,080	160,650	160,500	40,000	81.23-
LEVEL	TEXT		TEXT AMT					
DEPT	CONTRACTED ATTORNEY FOR POST TPR CHILDREN			40,000				
				40,000				
201-5010-444.51-10	Cost Allocation	68,779	53,600	55,000	47,809	55,000	55,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	THIS AMOUNT REPRESENTS CWCW FOR SOCIAL SERVICES ONLY			55,000				
				55,000				
*	Other Purchased Services	68,779	53,686	268,180	208,545	215,600	95,100	64.54-
201-5010-444.52-02	Malpractice	144	136	450	0	450	850	88.89
LEVEL	TEXT		TEXT AMT					
DEPT	DIRECTOR			150				
	ATTORNEY'S			700				
				850				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5010-444.52-03	Employee Auto Coverage	8,678	8,175	10,000	0	10,000	10,000	.00
*	Insurance	8,822	8,311	10,450	0	10,450	10,850	3.83
201-5010-444.53-01	Office Telephone	41,211	42,560	48,440	22,845	48,440	49,000	1.16
LEVEL	TEXT		TEXT	AMT				
DEPT	TOTAL AGENCY			49,000				
				49,000				
201-5010-444.53-10	Cell Phones	2,034	2,746	2,200	1,351	2,200	4,800	118.18
LEVEL	TEXT		TEXT	AMT				
DEPT	CELL PHONE COST			4,800				
				4,800				
*	Communications	43,245	45,306	50,640	24,196	50,640	53,800	6.24
201-5010-444.54-02	Publishing	380	305	1,000	284	1,000	1,000	.00
*	Publishing	380	305	1,000	284	1,000	1,000	.00
201-5010-444.57-01	Education Travel&Per Diem	0	24	1,500	64	1,500	0	100.00-
201-5010-444.57-02	Seminar Registration	594	105	3,709	650	3,709	5,750	55.03
*	Education & Seminars	594	129	5,209	714	5,209	5,750	10.39
201-5010-444.58-01	Travel Costs & Per Diem	5,120	5,357	6,000	3,132	6,000	6,500	8.33
201-5010-444.58-10	Client Related	14	0	0	0	0	0	.00
*	Administrative Travel	5,134	5,357	6,000	3,132	6,000	6,500	8.33
201-5010-444.59-06	Agency Dues	620	5,158	6,000	4,650	6,000	6,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	MISC DUES			1,500				
	SEXUAL ABUSE TREATMENT			1,500				
	RRCAC			3,000				
	PARENTING TIME							
	ICPC							
	ANYTIME TRANS							
	SOMALI MENTOR GRANT							
				6,000				
*	Organizational Membership	620	5,158	6,000	4,650	6,000	6,000	.00
201-5010-444.61-01	General Office Supplies	18,337	25,252	23,000	10,519	23,000	25,000	8.70
201-5010-444.61-02	Postage	40,383	37,405	40,000	24,542	40,000	40,000	.00
201-5010-444.61-03	Computer Supplies	4,704	4,783	5,000	2,259	5,000	5,000	.00
201-5010-444.61-04	Program Supplies	1,331	713	1,500	286	1,500	1,500	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
LEVEL	TEXT		TEXT AMT					
DEPT	PROGRAM SUPPLIES		1,500					
			1,500					
201-5010-444.61-05	Printing & Forms	4,680	3,017	6,000	3,045	6,000	6,000	.00
*	Supplies	69,435	71,170	75,500	40,651	75,500	77,500	2.65
201-5010-444.65-01	PC Software	34,112	28,543	39,120	30,587	39,120	40,000	2.25
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES		37,000					
	ADOBE STANDARD SOFTWARE 5 @ $200		1,000					
	VISIO 5 @ $400		2,000					
			40,000					
*	Software	34,112	28,543	39,120	30,587	39,120	40,000	2.25
201-5010-444.74-01	Computer Equipment	29,045	48,556	55,340	58,962	59,000	37,900	31.51-
LEVEL	TEXT		TEXT AMT					
DEPT	** ANNUAL COMPUTER EQUIPMENT REPLACEMENTS							
	** ADMINISTRATION							
	DESKTOP REPLACEMENTS							
	** ADULT SERVICES							
	DESKTOP REPLACEMENTS 3 @ $850		2,550					
	SURFACE TABLETS 3 $ $1100		3,300					
	DOCKING STATIONS 3 @ $200		600					
	ACCESSORIES 3 @ $100		300					
	** ECONOMIC ASSISTANCE							
	DESKTOP REPLACEMENTS 11 @ $850		9,350					
	** FAMILY SERVICES							
	DESKTOP REPLACEMENTS 12 @ $850		10,200					
	SCANNER REPLACEMENTS 2 @ $1100		2,200					
	LAPTOP REPLACEMENTS 3 @ $1400		4,200					
	DOCKING STATION 1 @ $150		150					
	SURFACE TABLETS-DAYCARE WORKERS 3 @ $1100		3,300					
	EXISTING COMPUTERS ON NORMAL ROTATION							
	DOCKING STATIONS 3 @ 200		600					
	ACCESSORIES 3 @ 100		300					
	** LEGAL							
	DESKTOP REPLACEMENTS 1 @ 850		850					
			37,900					
201-5010-444.74-02	Office Equipment	375	22,211	11,750	3,088	11,750	23,810	102.64
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
DEPT	COPIER REPLACEMENT FOR 2ND FLOOR (MP5002 SP)			8,310				
	REPLACE CHAIRS (10)@$550 EACH			5,500				
	WALL/WORK STATIONS FOR 3RD FLOOR CONF ROOM			10,000				
				23,810				
*	Equipment	29,420	70,767	67,090	62,050	70,750	61,710	8.02-
**	Administration	984,307	1,093,370	1,496,145	844,825	1,483,475	1,359,660	9.12-
201-5015-444.10-05	Full Time Salaries	171,426	192,469	197,762	124,177	218,375	228,707	15.65
LEVEL	TEXT		TEXT AMT					
DEPT	3.8 FTE'S							
*	Salaries	171,426	192,469	197,762	124,177	218,375	228,707	15.65
201-5015-444.20-01	Social Security	9,815	10,898	11,227	7,174	12,910	13,159	17.21
201-5015-444.20-05	Medicare	2,295	2,549	2,625	1,678	3,019	3,078	17.26
201-5015-444.20-10	Retirement	17,588	21,672	24,246	15,224	26,773	28,039	15.64
201-5015-444.20-15	Workers Compensation	590	466	544	647	724	751	38.05
201-5015-444.20-25	Health Insurance	28,067	31,752	31,752	18,522	31,752	34,296	8.01
201-5015-444.20-35	Dental Insurance	1,000	1,440	1,440	840	1,440	1,440	.00
*	Benefits	59,355	68,777	71,834	44,085	76,618	80,763	12.43
201-5015-444.57-02	Seminar Registration	30	20	344	20	344	700	103.49
*	Education & Seminars	30	20	344	20	344	700	103.49
201-5015-444.58-01	Travel Costs & Per Diem	1,166	1,032	500	36	500	1,000	100.00
201-5015-444.58-10	Client Related	4,904	4,483	5,000	3,152	5,000	7,200	44.00
LEVEL	TEXT		TEXT AMT					
DEPT	CLIENT TRAVEL			7,200				
				7,200				
*	Administrative Travel	6,070	5,515	5,500	3,188	5,500	8,200	49.09
**	Daycare Lic. & Spec Needs	236,881	266,781	275,440	171,470	300,837	318,370	15.59
201-5016-444.37-03	High Risk Child Care St.	7,830	10,636	15,000	4,596	10,000	15,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	90% REIMBURSED			15,000				
				15,000				
*	Client Services	7,830	10,636	15,000	4,596	10,000	15,000	.00
**	Family Serv/Special Needs	7,830	10,636	15,000	4,596	10,000	15,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5018-444.10-15	Part Time Salaries	86,824	90,418	105,278	20,544	20,545	0	100.00-
201-5018-444.10-35	Overtime Salaries	0	291	0	0	0	0	.00
*	Salaries	86,824	90,709	105,278	20,544	20,545	0	100.00-
201-5018-444.20-01	Social Security	5,383	5,624	6,527	1,274	1,274	0	100.00-
201-5018-444.20-05	Medicare	1,259	1,315	1,526	298	298	0	100.00-
201-5018-444.20-15	Workers Compensation	394	311	363	127	128	0	100.00-
201-5018-444.20-20	Unemployment	0	0	0	1,401	0	0	.00
*	Benefits	7,036	7,250	8,416	3,100	1,700	0	100.00-
**	MFP/ADRC	93,860	97,959	113,694	23,644	22,245	0	100.00-
201-5020-444.10-05	Full Time Salaries	218,478	190,707	211,014	122,109	211,014	218,864	3.72
LEVEL	TEXT		TEXT AMT					
DEPT	3.25 FTE'S							
*	Salaries	218,478	190,707	211,014	122,109	211,014	218,864	3.72
201-5020-444.20-01	Social Security	13,007	11,288	12,547	7,299	12,547	13,056	4.06
201-5020-444.20-05	Medicare	3,042	2,640	2,936	1,707	2,936	3,053	3.99
201-5020-444.20-10	Retirement	21,903	21,400	25,870	14,970	25,870	26,833	3.72
201-5020-444.20-15	Workers Compensation	771	554	589	628	589	641	8.83
201-5020-444.20-25	Health Insurance	23,616	24,282	34,668	12,747	21,852	23,610	31.90-
201-5020-444.20-35	Dental Insurance	1,540	1,280	1,560	630	1,080	1,080	30.77-
*	Benefits	63,879	61,444	78,170	37,981	64,874	68,273	12.66-
201-5020-444.52-02	Malpractice	433	409	450	0	450	450	.00
LEVEL	TEXT		TEXT AMT					
DEPT	3 STAFF @$150 EA		450					
			450					
*	Insurance	433	409	450	0	450	450	.00
201-5020-444.57-02	Seminar Registration	407	180	344	30	344	950	176.16
*	Education & Seminars	407	180	344	30	344	950	176.16
201-5020-444.58-01	Travel Costs & Per Diem	0	0	750	21	500	500	33.33-
201-5020-444.58-10	Client Related	4,557	3,180	5,000	3,073	5,000	6,000	20.00
LEVEL	TEXT		TEXT AMT					
DEPT	CLIENT TRAVEL		5,000					
			5,000					
*	Administrative Travel	4,557	3,180	5,750	3,094	5,500	6,500	13.04

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
**	Adult Protective Services	287,754	255,920	295,728	163,214	282,182	295,037	.23-
201-5025-444.10-05	Full Time Salaries	591,209	633,506	698,172	402,355	693,901	719,732	3.09
LEVEL	TEXT		TEXT AMT					
DEPT	10.75 FTE'S							
*	Salaries	591,209	633,506	698,172	402,355	693,901	719,732	3.09
201-5025-444.20-01	Social Security	34,423	36,805	40,793	23,422	40,834	41,792	2.45
201-5025-444.20-05	Medicare	8,051	8,608	9,545	5,478	9,555	9,774	2.40
201-5025-444.20-10	Retirement	59,835	71,333	85,595	49,335	85,072	88,239	3.09
201-5025-444.20-15	Workers Compensation	1,918	1,470	1,965	1,958	1,965	2,053	4.48
201-5025-444.20-25	Health Insurance	84,156	100,656	114,756	61,632	106,488	115,050	.26
201-5025-444.20-35	Dental Insurance	4,120	3,720	4,200	2,410	4,200	4,200	.00
*	Benefits	192,503	222,592	256,854	144,235	248,114	261,108	1.66
201-5025-444.37-01	Emergency Services	859	1,217	1,000	705	1,000	2,000	100.00
LEVEL	TEXT		TEXT AMT					
DEPT	HCBS EMERGENCY		2,000					
			2,000					
*	Client Services	859	1,217	1,000	705	1,000	2,000	100.00
201-5025-444.52-02	Malpractice	1,298	1,364	1,500	0	1,500	1,500	.00
LEVEL	TEXT		TEXT AMT					
DEPT	10 STAFF @$150 EA		1,500					
			1,500					
*	Insurance	1,298	1,364	1,500	0	1,500	1,500	.00
201-5025-444.57-02	Seminar Registration	890	732	1,031	219	1,031	3,400	229.78
*	Education & Seminars	890	732	1,031	219	1,031	3,400	229.78
201-5025-444.58-01	Travel Costs & Per Diem	2,431	2,867	1,800	2,277	2,200	2,500	38.89
201-5025-444.58-10	Client Related	6,104	5,518	7,000	2,717	7,000	7,000	.00
*	Administrative Travel	8,535	8,385	8,800	4,994	9,200	9,500	7.95
**	Home & Comm Based Service	795,294	867,796	967,357	552,508	954,746	997,240	3.09
201-5030-444.10-05	Full Time Salaries	585,470	638,666	720,004	424,770	718,754	765,617	6.34
LEVEL	TEXT		TEXT AMT					
DEPT	13 FTE'S							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5030-444.10-20	Hourly Salaries	24,189	16,660	0	0	0	0	.00
201-5030-444.10-35	Overtime Salaries	13	0	0	685	0	0	.00
*	Salaries	609,672	655,326	720,004	425,455	718,754	765,617	6.34
201-5030-444.20-01	Social Security	35,907	38,603	42,601	24,965	42,728	44,834	5.24
201-5030-444.20-05	Medicare	8,398	9,028	9,963	5,839	9,993	10,485	5.24
201-5030-444.20-10	Retirement	62,551	73,797	88,272	51,901	88,119	93,865	6.34
201-5030-444.20-15	Workers Compensation	2,183	1,774	2,290	1,880	2,290	2,412	5.33
201-5030-444.20-20	Unemployment	0	0	0	399	0	0	.00
201-5030-444.20-25	Health Insurance	90,372	101,326	113,338	70,362	118,746	133,014	17.36
201-5030-444.20-35	Dental Insurance	5,643	5,428	5,664	3,220	5,520	6,000	5.93
*	Benefits	205,054	229,956	262,128	158,566	267,396	290,610	10.87
201-5030-444.37-09	Wrap Around Program	13,924	23,588	20,000	11,597	21,000	20,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	90% REIMBURSED			20,000				
				20,000				
201-5030-444.37-24	Shelter Care Expenses	1,609	3,478	14,000	4,384	14,000	28,000	100.00
LEVEL	TEXT		TEXT	AMT				
DEPT	EMERGENCY FC			6,000				
	CONTRACT WITH YOUTHWORKS			12,000				
	CONTRACT WITH DB&GR			10,000				
				28,000				
*	Client Services	15,533	27,066	34,000	15,981	35,000	48,000	41.18
201-5030-444.52-02	Malpractice	865	818	900	0	900	900	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	6 STAFF @ $150			900				
				900				
*	Insurance	865	818	900	0	900	900	.00
201-5030-444.57-01	Education Travel&Per Diem	499	581	0	0	0	0	.00
201-5030-444.57-02	Seminar Registration	290	1,496	1,031	50	1,031	3,300	220.08
*	Education & Seminars	789	2,077	1,031	50	1,031	3,300	220.08
201-5030-444.58-01	Travel Costs & Per Diem	1,042	1,521	1,500	801	1,500	3,750	150.00
201-5030-444.58-10	Client Related	27,584	14,157	28,000	8,828	20,000	23,000	17.86-
LEVEL	TEXT		TEXT	AMT				
DEPT	CLIENT/VISITATION TRAVEL (INC MOTORPOOL)			23,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
				23,000				
*	Administrative Travel	28,626	15,678	29,500	9,629	21,500	26,750	9.32-
**	Family Service Program	860,539	930,921	1,047,563	609,681	1,044,581	1,135,177	8.36
201-5035-444.10-05	Full Time Salaries	37,966	40,157	41,947	23,747	41,947	42,500	1.32
LEVEL	TEXT		TEXT AMT					
DEPT	1 FTE							
*	Salaries	37,966	40,157	41,947	23,747	41,947	42,500	1.32
201-5035-444.20-01	Social Security	2,200	2,303	2,415	1,364	2,415	2,440	1.04
201-5035-444.20-05	Medicare	515	539	565	319	565	571	1.06
201-5035-444.20-10	Retirement	3,895	4,522	5,143	2,923	5,143	5,210	1.30
201-5035-444.20-15	Workers Compensation	135	110	128	96	128	130	1.56
201-5035-444.20-25	Health Insurance	5,150	5,832	5,832	3,402	5,832	6,300	8.02
201-5035-444.20-35	Dental Insurance	480	480	480	280	480	480	.00
*	Benefits	12,375	13,786	14,563	8,384	14,563	15,131	3.90
201-5035-444.57-01	Education Travel&Per Diem	69	0	0	0	0	0	.00
201-5035-444.57-02	Seminar Registration	99	10	137	0	137	175	27.74
LEVEL	TEXT		TEXT AMT					
DEPT	STAFF DEVELOPMENT			200				
				200				
*	Education & Seminars	168	10	137	0	137	175	27.74
201-5035-444.58-10	Client Related	0	0	100	0	100	350	250.00
LEVEL	TEXT		TEXT AMT					
DEPT	ADMIN TRAVEL			250				
	CLIENT TRAVEL			100				
				350				
*	Administrative Travel	0	0	100	0	100	350	250.00
**	Children Special Health	50,509	53,953	56,747	32,131	56,747	58,156	2.48
201-5040-444.10-05	Full Time Salaries	2,477,727	2,637,000	2,767,194	1,601,627	2,756,687	2,890,261	4.45
LEVEL	TEXT		TEXT AMT					
DEPT	62 FTE'S							
201-5040-444.10-35	Overtime Salaries	35,490	20,731	0	61,889	0	0	.00
*	Salaries	2,513,217	2,657,731	2,767,194	1,663,516	2,756,687	2,890,261	4.45

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5040-444.20-01	Social Security	146,511	153,515	159,968	96,716	161,305	167,956	4.99
201-5040-444.20-05	Medicare	34,265	35,903	37,476	22,619	37,788	39,280	4.81
201-5040-444.20-10	Retirement	252,474	295,940	339,257	193,132	337,818	354,107	4.38
201-5040-444.20-15	Workers Compensation	8,034	6,376	7,868	6,195	8,395	8,006	1.75
201-5040-444.20-25	Health Insurance	401,021	480,120	508,944	292,395	525,669	566,544	11.32
201-5040-444.20-35	Dental Insurance	24,057	24,553	25,920	15,260	26,680	26,880	3.70
*	Benefits	866,362	996,407	1,079,433	626,317	1,097,655	1,162,773	7.72
201-5040-444.37-10	GA-Burials	84,710	108,441	90,000	58,979	120,000	100,000	11.11
201-5040-444.37-23	GA - Other Exp In Kind	573	390	300	0	300	300	.00
*	Client Services	85,283	108,831	90,300	58,979	120,300	100,300	11.07
201-5040-444.53-05	Computer Time Charges	120,757	121,335	125,000	122,322	125,000	129,000	3.20
*	Communications	120,757	121,335	125,000	122,322	125,000	129,000	3.20
201-5040-444.57-02	Seminar Registration	310	561	1,581	118	1,500	4,250	168.82
*	Education & Seminars	310	561	1,581	118	1,500	4,250	168.82
201-5040-444.58-01	Travel Costs & Per Diem	1,668	8,103	4,000	863	2,500	3,250	18.75-
*	Administrative Travel	1,668	8,103	4,000	863	2,500	3,250	18.75-
201-5040-444.91-11	New Employee	0	0	0	0	0	194,595	.00

LEVEL DEPT	TEXT # 1	TEXT AMT
	**EWI B23: ($64865)	
	SALARY	38,745
	SOC SEC	2,402
	MEDICARE	562
	RETIREMENT	4,750
	WSI	250
	HEALTH INSURANCE	12,816
	DENTAL INSURANCE	480
	LICENSE FEE REIMB	
	EQUIPMENT:	
	DESK	1,000
	CHAIR(S)	850
	COMPUTER	850
	MONITOR (2)	500
	SOFTWARE	800
	TELEPHONE	200
	OTHER:	
	STAFF DEVELOPMENT	300
	TRAVEL	
	MALPRACTICE INSURANCE	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
	TELEPHONE SERVICE			360				
	# 2							
	**EWI B23: ($64865)							
	SALARY			38,745				
	SOC SEC			2,402				
	MEDICARE			562				
	RETIREMENT			4,750				
	WSI			250				
	HEALTH INSURANCE			12,816				
	DENTAL INSURANCE			480				
	LICENSE FEE REIMB							
	EQUIPMENT:							
	DESK			1,000				
	CHAIR(S)			850				
	COMPUTER			850				
	MONITOR (2)			500				
	SOFTWARE			800				
	TELEPHONE			200				
	OTHER:							
	STAFF DEVELOPMENT			300				
	TRAVEL							
	MALPRACTICE INSURANCE							
	TELEPHONE SERVICE			360				
	***							
	#3							
	**EWI B23: ($64865)							
	SALARY			38,745				
	SOC SEC			2,402				
	MEDICARE			562				
	RETIREMENT			4,750				
	WSI			250				
	HEALTH INSURANCE			12,816				
	DENTAL INSURANCE			480				
	LICENSE FEE REIMB							
	EQUIPMENT:							
	DESK			1,000				
	CHAIR(S)			850				
	COMPUTER			850				
	MONITOR (2)			500				
	SOFTWARE			800				
	TELEPHONE			200				
	OTHER:							
	STAFF DEVELOPMENT			300				
	TRAVEL							
	TELEPHONE SERVICE			360				
	# 4 (AGED)							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
	**EWI B23: ($64865)							
	SALARY							
	SOC SEC							
	MEDICARE							
	RETIREMENT							
	WSI							
	HEALTH INSURANCE							
	DENTAL INSURANCE							
	LICENSE FEE REIMB							
	EQUIPMENT:							
	DESK							
	CHAIR(S)							
	COMPUTER							
	MONITOR (2)							
	SOFTWARE							
	TELEPHONE							
	OTHER:							
	STAFF DEVELOPMENT							
	TRAVEL							
	MALPRACTICE INSURANCE							
	TELEPHONE SERVICE							
	# 5							
	**EW SUPERVISOR C41: ($76599)							
	SALARY							
	SOC SEC							
	MEDICARE							
	RETIREMENT							
	WSI							
	HEALTH INSURANCE							
	DENTAL INSURANCE							
	EQUIPMENT:							
	DESK							
	CHAIR(S)							
	COMPUTER							
	MONITOR (2)							
	SOFTWARE							
	TELEPHONE							
	OTHER:							
	STAFF DEVELOPMENT							
	TRAVEL							
	TELEPHONE SERVICE							
				194,595				
*	Budget Request	0	0	0	0	0	194,595	.00
**	Economic Assistance	3,587,597	3,892,968	4,067,508	2,472,115	4,103,642	4,484,429	10.25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5045-444.37-26	Issuance Costs	32,533	32,523	35,000	15,960	35,000	36,173	3.35
LEVEL	TEXT		TEXT AMT					
DEPT	6400 CASES/MONTH @$.471/CASE FOR 12 MONTHS		36,173					
			36,173					
*	Client Services	32,533	32,523	35,000	15,960	35,000	36,173	3.35
**	Food Stamp Program	32,533	32,523	35,000	15,960	35,000	36,173	3.35
201-5050-444.10-05	Full Time Salaries	829,034	863,563	849,918	491,071	835,139	864,304	1.69
LEVEL	TEXT		TEXT AMT					
DEPT	14 FTE'S							
201-5050-444.10-15	Part Time Salaries	0	0	0	32,789	59,886	65,149	.00
*	Salaries	829,034	863,563	849,918	523,860	895,025	929,453	9.36
201-5050-444.20-01	Social Security	47,443	49,098	48,462	29,711	50,954	52,490	8.31
201-5050-444.20-05	Medicare	11,096	11,483	11,334	6,949	12,134	12,276	8.31
201-5050-444.20-10	Retirement	85,059	97,237	104,199	64,225	109,730	113,951	9.36
201-5050-444.20-15	Workers Compensation	2,558	2,257	2,176	2,584	2,534	2,757	26.70
201-5050-444.20-25	Health Insurance	122,555	130,899	126,144	72,294	123,516	133,434	5.78
201-5050-444.20-35	Dental Insurance	4,800	4,460	4,320	2,520	4,320	4,320	.00
*	Benefits	273,511	295,434	296,635	178,283	303,188	319,228	7.62
201-5050-444.52-02	Malpractice	1,875	1,773	2,000	0	2,000	2,100	5.00
LEVEL	TEXT		TEXT AMT					
DEPT	14 STAFF @$150		2,100					
			2,100					
*	Insurance	1,875	1,773	2,000	0	2,000	2,100	5.00
201-5050-444.57-01	Education Travel&Per Diem	276	0	0	2,227	2,227	0	.00
201-5050-444.57-02	Seminar Registration	1,020	560	825	325	500	4,200	409.09
*	Education & Seminars	1,296	560	825	2,552	2,727	4,200	409.09
201-5050-444.58-01	Travel Costs & Per Diem	1,118	1,657	2,000	573	1,500	1,500	25.00-
201-5050-444.58-10	Client Related	12,080	11,689	12,000	6,231	12,000	15,400	28.33
*	Administrative Travel	13,198	13,346	14,000	6,804	13,500	16,900	20.71
201-5050-444.91-11	New Employee	0	0	0	0	0	85,569	.00
LEVEL	TEXT		TEXT AMT					
DEPT	**SOCIAL WORKER III C44/L (3RD FLOOR)							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
	SALARY:			54,614				
	SOCIAL SEC			3,386				
	MEDICARE			792				
	RETIREMENT			6,696				
	WORKERS COMP			250				
	HEALTH INS			12,816				
	DENTAL INS			480				
	LICENSE REIMB			75				
	**EQUIPMENT							
	DESK			1,000				
	CHAIR(S)			850				
	COMPUTER			850				
	MONITOR			250				
	SOFTWARE			800				
	TELEPHONE			200				
	FILE CABINET			300				
	STAFF DEVELOPMENT			500				
	TRAVEL			1,200				
	TELEPHONE			360				
	MALPRACTICE INS			150				
				85,569				
*	Budget Request	0	0	0	0	0	85,569	.00
**	Family Service Assessment	1,118,914	1,174,676	1,163,378	711,499	1,216,440	1,357,450	16.68
201-5055-444.10-05	Full Time Salaries	826,071	886,503	922,381	494,965	850,309	878,058	4.81-
LEVEL	TEXT		TEXT AMT					
DEPT	14 FTE'S							
201-5055-444.10-15	Part Time Salaries	60,410	68,424	65,710	68,262	119,915	124,018	88.74
201-5055-444.10-35	Overtime Salaries	5,467	238	0	0	0	0	.00
*	Salaries	891,948	955,165	988,091	563,227	970,224	1,002,076	1.42
201-5055-444.20-01	Social Security	51,990	55,439	57,386	32,793	57,075	58,288	1.57
201-5055-444.20-05	Medicare	12,159	12,966	13,421	7,669	13,348	13,632	1.57
201-5055-444.20-10	Retirement	90,725	107,011	121,140	69,051	118,949	122,855	1.42
201-5055-444.20-15	Workers Compensation	3,010	2,253	2,614	2,648	2,715	2,824	8.03
201-5055-444.20-25	Health Insurance	88,379	94,801	96,876	60,956	117,232	110,954	14.53
201-5055-444.20-35	Dental Insurance	4,480	4,264	4,320	3,196	5,352	5,376	24.44
*	Benefits	250,743	276,734	295,757	176,313	314,671	313,929	6.14
201-5055-444.52-02	Malpractice	2,019	2,045	2,250	0	2,250	2,250	.00
LEVEL	TEXT		TEXT AMT					
DEPT	15 STAFF @$150		2,250					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
				2,250				
*	Insurance	2,019	2,045	2,250	0	2,250	2,250	.00
201-5055-444.57-01	Education Travel&Per Diem	395	0	0	0	0	0	.00
201-5055-444.57-02	Seminar Registration	800	560	1,031	200	1,030	4,100	297.67
*	Education & Seminars	1,195	560	1,031	200	1,030	4,100	297.67
201-5055-444.58-01	Travel Costs & Per Diem	453	676	1,200	1,856	2,000	1,200	.00
201-5055-444.58-10	Client Related	25,964	24,191	26,000	11,346	25,000	19,100	26.54-
*	Administrative Travel	26,417	24,867	27,200	13,202	27,000	20,300	25.37-
**	Family Based Services	1,172,322	1,259,371	1,314,329	752,942	1,315,175	1,342,655	2.16
201-5056-444.10-05	Full Time Salaries	486,478	528,003	534,732	296,290	533,120	535,761	.19
LEVEL	TEXT		TEXT AMT					
DEPT	7.5 FTE'S							
201-5056-444.10-35	Overtime Salaries	15	0	0	0	0	0	.00
*	Salaries	486,493	528,003	534,732	296,290	533,120	535,761	.19
201-5056-444.20-01	Social Security	28,389	31,109	31,444	17,427	31,320	31,551	.34
201-5056-444.20-05	Medicare	6,639	7,275	7,354	4,076	7,325	7,379	.34
201-5056-444.20-10	Retirement	49,885	58,233	65,558	36,242	65,360	65,684	.19
201-5056-444.20-15	Workers Compensation	1,626	1,294	1,398	1,374	1,550	1,445	3.36
201-5056-444.20-25	Health Insurance	54,828	57,999	60,912	31,085	60,629	66,270	8.80
201-5056-444.20-35	Dental Insurance	3,251	3,180	3,360	1,769	3,349	3,120	7.14-
*	Benefits	144,618	159,090	170,026	91,973	169,533	175,449	3.19
201-5056-444.52-02	Malpractice	865	955	1,050	0	1,050	1,050	.00
LEVEL	TEXT		TEXT AMT					
DEPT	7 STAFF @$150			1,050				
				1,050				
*	Insurance	865	955	1,050	0	1,050	1,050	.00
201-5056-444.53-01	Office Telephone	2,557	2,367	3,000	1,186	2,500	3,000	.00
201-5056-444.53-10	Cell Phones	320	317	324	132	324	325	.31
*	Communications	2,877	2,684	3,324	1,318	2,824	3,325	.03
201-5056-444.57-01	Education Travel&Per Diem	268	14	0	0	0	0	.00
201-5056-444.57-02	Seminar Registration	690	275	687	55	687	2,600	278.46
*	Education & Seminars	958	289	687	55	687	2,600	278.46
201-5056-444.58-01	Travel Costs & Per Diem	753	78	500	564	750	1,200	140.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5056-444.58-10	Client Related	5,093	4,818	6,000	2,905	6,000	7,000	16.67
*	Administrative Travel	5,846	4,896	6,500	3,469	6,750	8,200	26.15
**	Family Focused Project	641,657	695,917	716,319	393,105	713,964	726,385	1.41
201-5060-444.10-20	Hourly Salaries	117,710	124,635	129,840	75,036	129,840	136,126	4.84
LEVEL	TEXT		TEXT AMT					
DEPT	3.6 FTE'S							
*	Salaries	117,710	124,635	129,840	75,036	129,840	136,126	4.84
201-5060-444.20-01	Social Security	6,436	6,936	7,258	4,081	7,258	7,461	2.80
201-5060-444.20-05	Medicare	1,505	1,622	1,698	955	1,698	1,745	2.77
201-5060-444.20-10	Retirement	11,897	14,034	15,918	9,199	15,918	16,689	4.84
201-5060-444.20-15	Workers Compensation	769	606	725	447	725	784	8.14
201-5060-444.20-25	Health Insurance	23,607	20,056	20,056	11,699	20,056	21,665	8.02
201-5060-444.20-35	Dental Insurance	1,548	1,296	1,296	756	1,296	1,296	.00
*	Benefits	45,762	44,550	46,951	27,137	46,951	49,640	5.73
201-5060-444.53-01	Office Telephone	968	798	1,000	530	1,000	1,000	.00
*	Communications	968	798	1,000	530	1,000	1,000	.00
201-5060-444.57-02	Seminar Registration	710	660	481	480	480	600	24.74
*	Education & Seminars	710	660	481	480	480	600	24.74
201-5060-444.58-01	Travel Costs & Per Diem	0	0	0	0	0	500	.00
201-5060-444.58-10	Client Related	4,032	3,202	4,000	1,182	4,000	3,500	12.50-
LEVEL	TEXT		TEXT AMT					
DEPT	CLIENT TRAVEL		3,500					
			3,500					
*	Administrative Travel	4,032	3,202	4,000	1,182	4,000	4,000	.00
**	Parent Aide Project	169,182	173,845	182,272	104,365	182,271	191,366	4.99
201-5065-444.37-05	Purch Home Health Aide	9,559	8,726	15,000	4,508	12,000	12,000	20.00-
*	Client Services	9,559	8,726	15,000	4,508	12,000	12,000	20.00-
201-5065-444.51-04	Contracted Services	90,238	94,049	120,000	44,610	100,000	120,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	CONTRACTING HOMEMAKER SERVICES		120,000					
			120,000					
*	Other Purchased Services	90,238	94,049	120,000	44,610	100,000	120,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5065-444.58-10	Client Related	21	0	0	0	0	0	.00
*	Administrative Travel	21	0	0	0	0	0	.00
**	Adult Service Homemakers	99,818	102,775	135,000	49,118	112,000	132,000	2.22-
201-5075-444.20-01	Social Security	88	41	0	55	0	0	.00
201-5075-444.20-05	Medicare	21	9	0	13	0	0	.00
*	Benefits	109	50	0	68	0	0	.00
201-5075-444.37-29	Foster Care Travel-Admin	3,764	2,625	5,000	3,244	5,000	5,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	FAMILY REUNIFICATION AND VISITATION TRAVEL			5,000				
				5,000				
201-5075-444.37-30	Foster Care Travel-Grant	29,361	19,105	15,000	8,542	15,000	15,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	TRAVEL FOR STAFF RELATING TO FACE TO FACE REQUIREMENTS (ESTIMATE) TO INCLUDE IN AND OUT-OF-STATE TRAVEL.			15,000				
				15,000				
*	Client Services	33,125	21,730	20,000	11,786	20,000	20,000	.00
**	Foster Care Travel	33,234	21,780	20,000	11,854	20,000	20,000	.00
201-5086-444.53-01	Office Telephone	70	0	0	0	0	0	.00
*	Communications	70	0	0	0	0	0	.00
**	TANF- 100% Funded	70	0	0	0	0	0	.00
201-5090-444.33-09	Contracted Services	0	0	2,500	0	2,500	2,500	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	THE AMOUNTS IN THIS COST CENTER ARE REIMBURSED 100% BY NDDHS			2,500				
				2,500				
*	Professional Services	0	0	2,500	0	2,500	2,500	.00
201-5090-444.53-01	Office Telephone	0	0	120	0	0	120	.00
*	Communications	0	0	120	0	0	120	.00
201-5090-444.61-02	Postage	366	462	480	175	480	480	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
201-5090-444.61-04	Program Supplies	16,420	19,598	22,670	8,253	22,670	22,670	.00
*	Supplies	16,786	20,060	23,150	8,428	23,150	23,150	.00
**	Foster Care Recruit-CSCC	16,786	20,060	25,770	8,428	25,650	25,770	.00
201-5099-444.37-16	Foster Care Medicaid	66,849	61,068	68,250	35,539	72,000	75,600	10.77

LEVEL TEXT TEXT AMT
DEPT FC SERVICES
THE COST OF GROUP/RCCF/REHAB/THERAPUETIC
THERAPUETIC SERVICES
SED OUT OF HOME CARE
NO NUMBERS FROM DHS ESTIMATE (5% OVER PROJECTED
FOR 2014) 75,600
75,600

201-5099-444.37-17	Foster Care	1,770,562	1,878,084	1,942,500	977,842	1,950,000	2,086,500	7.41

LEVEL TEXT TEXT AMT
DEPT FOSTER CARE MAINTENANCE:
IV E
EA
REGULAR
SUBSIDIZED ADOPTION:
FEDERAL MATCH COUNTY SHARE
REGULAR MATCH COUNTY SHARE
NO NUMBERS FROM DHS (7% OVER PROJECTED FOR 2014) 2,086,500
2,086,500

201-5099-444.37-20	SPED	31,230	40,249	34,000	24,644	42,120	44,226	30.08

LEVEL TEXT TEXT AMT
DEPT NO NUMBERS FROM DHS, BEST GUESS 44,226
44,226

201-5099-444.37-83	MA Match - SPOC	149,757	194,304	160,000	84,954	180,000	160,000	.00

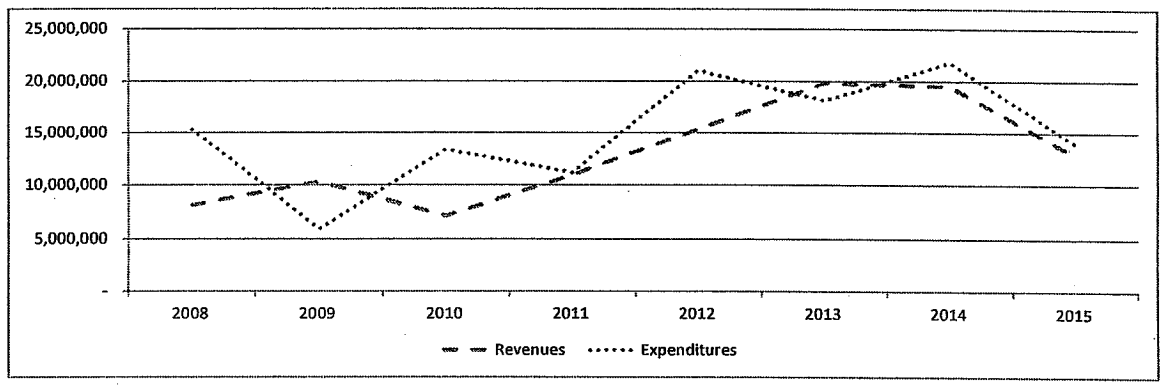
LEVEL TEXT TEXT AMT
DEPT APPROXIMATELY 50% PAY BACK ON $320000 REVENUE
RECEIVED 160,000
160,000

*	Client Services	2,018,398	2,173,705	2,204,750	1,122,979	2,244,120	2,366,326	7.33
**	State Programs	2,018,398	2,173,705	2,204,750	1,122,979	2,244,120	2,366,326	7.33

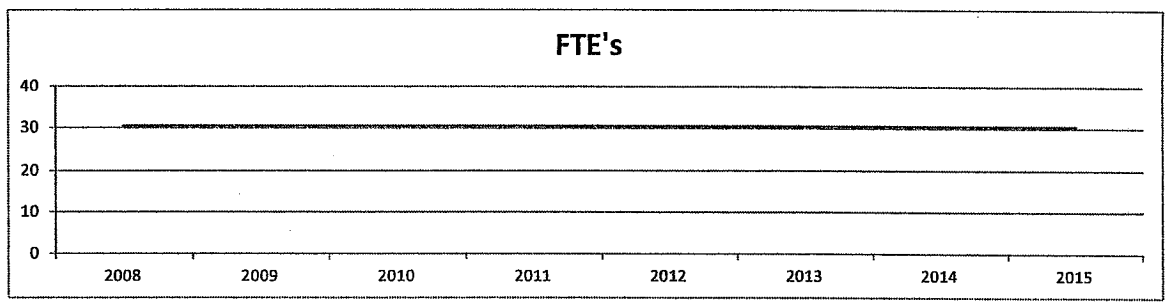
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Human Services								
Human Service Fund								
***	Human Service Fund	12,207,743	13,125,257	14,132,517	8,044,606	14,123,377	14,861,711	5.16
****	Human Services	12,207,743	13,125,257	14,132,517	8,044,606	14,123,377	14,861,711	5.16

Road & Bridge

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenues								
Operations	8,109,255	10,253,852	7,119,796	10,903,440	15,314,448	19,808,207	19,494,642	12,750,120
	8,109,255	10,253,852	7,119,796	10,903,440	15,314,448	19,808,207	19,494,642	12,750,120
Expenditures								
Operations	15,257,242	5,891,286	13,287,912	11,136,741	20,991,421	18,094,497	21,764,046	13,897,711
Total Expenditures	15,257,242	5,891,286	13,287,912	11,136,741	20,991,421	18,094,497	21,764,046	13,897,711
Net Cost	7,147,987	(4,362,566)	6,168,116	233,301	5,676,973	(1,713,710)	2,269,404	1,147,591



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	30.25	30.25	30.25	30.25	30.25	30.25	30.25	30.25
Total	30.25	30.25	30.25	30.25	30.25	30.25	30.25	30.25



County Road and Bridge Fund
Budget Summary
Fund Number 211

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	15,314,448	19,808,206	19,568,005	15,197,986	19,494,642	12,750,120
Expenditures	20,991,422	18,094,493	21,786,036	10,625,485	21,764,046	13,897,711
Revenues Over (Under) Expenditures	(5,676,974)	1,713,713	(2,218,031)	4,572,501	(2,269,404)	(1,147,591)
Transfer In/Out						
Beginning Balance	7,470,177	1,793,203	3,506,916	3,506,916	3,506,916	1,237,512
Ending Balance	1,793,203	3,506,916	1,288,885	8,079,418	1,237,512	89,921
						0.65%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	3,062,152	2,534,564	1,263,390	1.00
Actual	1993	3,007,363	2,891,815	1,378,938	0.26
Actual	1994	3,375,120	3,986,431	767,627	0.25
Actual	1995	3,538,113	3,982,565	323,175	0.25
Actual	1996	4,013,792	3,195,527	1,141,440	0.25
Actual	1997	8,319,440	7,837,108	1,623,772	0.25
Actual	1998	4,697,383	5,984,973	336,182	0.25
Actual	1999	5,436,900	4,871,267	901,815	0.25
Actual	2000	5,093,940	5,111,375	884,380	0.25
Actual	2001	6,187,775	6,794,746	909,224	0.25
Actual	2002	7,390,517	7,226,358	1,073,383	0.25
Actual	2003	8,009,296	7,129,641	1,953,038	1.50
Actual	2004	7,277,263	7,069,253	2,161,057	0.25
Actual	2005	8,701,780	10,267,603	595,234	10.25
Actual	2006	11,865,173	10,379,695	2,080,712	10.25
Actual	2007	12,188,333	12,548,605	1,720,446	10.75
Actual	2008	11,601,551	15,257,244	-1,935,247	10.25
Actual	2009	13,882,525	5,891,286	6,055,992	10.25
Actual	2010	10,951,765	13,287,912	3,719,845	10.25
Actual	2011	14,887,074	11,136,742	7,470,177	10.25
Actual	2012	15,314,448	20,991,422	1,793,203	10.25
Actual	2013	19,808,206	18,094,493	3,506,916	10.25
Projection	2014	19,494,642	21,764,046	1,237,512	10.25
Budget	2015	12,750,120	13,897,711	89,921	9.83

Revised 8/4/2014

August 1, 2014

Proposed 2015 Highway Budget Summary

- $13.9 million proposed 2015 expenditures compared with $21.7 million in 2014.
- Projected 2015 revenues of $12.7 million compared with $19.9 million projected in 2014.
- Decreased revenues and expenditures are due to the end of 2013-2014 biennium funding from the ND State Legislature in SB2176 and HB1358. Additional funding from the 2015 ND Legislative Session is expected for 2015 and 2016 but cannot be budgeted at this time. Both bridge and highway projects have been identified for 2015 if additional funding becomes available.
- When looking at operating costs (those cost outside of project design, construction, and right of way), the 2015 budget is $5.92 million compared to $5.85 million in 2014. The main increase in operating cost is the request for $50,000 more for gravel.
- Proposed 2015 Budget has several high dollar equipment purchases, to include a
- Excavator (repl. #454) $280,000, Mini excavator $70,000, 1 - ¾ ton Pickup (repl. #26) $27,000, One ton Pickup w/flatbed & accessories $60,000, 22' Equipment trailer (repl. #635) $7,000, Snow Plows for Motor Graders (repl. existing) $30,000, and 8 CY Scraper (repl. #603 & 604) $30,000
- No staff additions requested.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
County Road & Bridge								
211-4001-311.01-00	Property Tax	4,061,637	4,255,327	4,479,258	4,374,062	4,538,068	4,651,253	3.84
211-4001-311.02-00	Mobile Home	7,545	6,854	8,318	5,616	8,946	9,170	10.24
211-4001-311.04-00	Interest & Penalty	16,420	13,155	13,886	5,953	11,621	11,911	14.22-
211-4001-321.50-06	Over Dimensional Permits	67,540	63,650	40,000	62,840	70,000	40,000	.00
211-4001-321.50-07	Overload Fines	0	6,850	0	2,975	2,975	0	.00
211-4001-331.55-05	Federal Grants	0	0	0	0	0	0	.00
211-4001-331.55-15	Other Revenues	0	0	0	6,555,123	6,555,124	0	.00
211-4001-331.55-22	Gas & Diesel Tax Federal	5,064	0	0	0	0	0	.00
211-4001-335.10-00	State Aid Distribution	0	0	0	0	0	0	.00
211-4001-335.11-00	Homestead Credit	9,662	11,272	11,760	19,992	19,994	18,068	53.64
211-4001-335.17-00	Veteran's Credit	11,994	13,501	14,088	17,606	17,606	16,550	17.48
211-4001-335.55-20	Highway Distribution Tax	10,590,794	14,831,513	14,970,136	3,880,841	7,971,725	7,966,736	46.78-
211-4001-335.55-21	Gas & Diesel Tax State	0	0	0	0	0	0	.00
211-4001-344.60-46	Cities	3,168	536,824	2,000	1,036	2,000	0	100.00-
211-4001-344.60-47	Townships	5,366	5,041	5,000	4,956	5,000	0	100.00-
211-4001-344.60-48	Water Resource	294,920	0	0	159,999	160,000	0	.00
211-4001-344.60-49	County	0	2,740	100	661	662	0	100.00-
211-4001-344.60-50	Private	38,193	4,582	500	72,260	72,261	0	100.00-
211-4001-344.60-51	State	90,659	0	5,000	1,553	1,553	0	100.00-
211-4001-344.60-52	Rental Income	0	0	0	0	0	0	.00
211-4001-355.01-00	Assessments	0	0	0	0	0	0	.00
211-4001-355.04-00	Interest & Penalty	0	0	0	0	0	0	.00
211-4001-361.70-01	Interest	26,996	20,497	17,959	11,437	16,032	16,432	8.50-
211-4001-361.70-02	Patronage Dividends	0	0	0	0	0	0	.00
211-4001-364.02-01	Other Revenue	10,797	17,434	0	14,998	14,998	0	.00
211-4001-369.70-07	Insurance Claim	10,126	0	0	6,077	6,077	0	.00
211-4001-391.99-01	Operating	3,885	0	0	0	0	0	.00
211-4001-392.70-02	Sale of Property	59,682	18,967	0	0	20,000	20,000	.00
*	County Road & Bridge	15,314,448	19,808,207	19,568,005	15,197,985	19,494,642	12,750,120	34.84-
**	County Road & Bridge	15,314,448	19,808,207	19,568,005	15,197,985	19,494,642	12,750,120	34.84-
***	Public Works	15,314,448	19,808,207	19,568,005	15,197,985	19,494,642	12,750,120	34.84-
		15,314,448	19,808,207	19,568,005	15,197,985	19,494,642	12,750,120	34.84-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
County Road & Bridge								
211-4001-431.10-01	Department Head	82,062	86,977	90,820	52,358	90,820	95,676	5.35
211-4001-431.10-05	Full Time Salaries	1,323,514	1,395,213	1,414,659	866,696	1,506,279	1,555,518	9.96
211-4001-431.10-07	Call Back Pay	0	0	0	0	0	0	.00
211-4001-431.10-20	Hourly Salaries	224,202	187,704	135,000	103,684	171,084	172,223	27.57
211-4001-431.10-35	Overtime Salaries	28,054	66,575	50,000	24,635	50,000	60,000	20.00
*	Salaries	1,657,832	1,736,469	1,690,479	1,047,373	1,818,183	1,883,417	11.41
211-4001-431.20-01	Social Security	97,675	102,140	99,243	61,764	107,334	110,746	11.59
211-4001-431.20-05	Medicare	22,844	23,888	23,254	14,445	25,147	25,901	11.38
211-4001-431.20-10	Retirement	147,013	168,631	182,855	115,211	198,512	205,285	12.27
211-4001-431.20-15	Workers Compensation	38,810	31,574	27,605	35,028	36,978	36,692	32.92
211-4001-431.20-20	Unemployment Insurance	13	715	0	4,350	4,350	0	.00
211-4001-431.20-25	Health Insurance	218,145	242,766	236,736	149,253	258,444	279,210	17.94
211-4001-431.20-30	License Fees (50% Reimb)	356	0	0	0	400	0	.00
211-4001-431.20-35	Dental Insurance	10,580	11,308	11,160	7,110	12,360	12,360	10.75
*	Benefits	535,436	581,022	580,853	387,161	643,525	670,194	15.38
211-4001-431.33-01	Engineering	504,277	543,244	520,000	457,589	520,000	395,000	24.04-

LEVEL	TEXT	TEXT AMT
DEPT	BRIDGE DESIGN (2015-2017 DESIGN)	100,000
	BRIDGE HYDRAULIC STUDIES	70,000
	HIGHWAY & BRIDGE GEOTECH STUDIES	50,000
	CASS 31 DESIGN (NORTH OF CASS 20)	50,000
	SURVEY OF COUNTY ROAD SECTION CORNERS	50,000
	UNANTICIPATED DESIGN & CONSTRUCTION SERVICES	60,000
	INSPECTION OF MINOR STRUCTURES	15,000
		395,000

211-4001-431.33-02	Planning Expenses	0	0	0	0	0	0	.00
211-4001-431.33-09	Consulting	4,367	9,952	10,357	19,622	19,622	15,000	44.83

LEVEL	TEXT	TEXT AMT
DEPT	METROCOG STUDIES	

211-4001-431.33-30	Convenience Fee	896	803	1,500	281	281	0	100.00-
*	Professional Services	509,540	553,999	531,857	477,492	539,903	410,000	22.91-
211-4001-431.41-01	Water and Sewer	9,298	9,630	8,500	2,215	8,500	10,000	17.65
211-4001-431.41-02	Electricity	38,382	43,783	38,000	24,850	38,000	48,000	26.32
211-4001-431.41-03	Natural Gas	13,979	22,841	34,000	21,303	34,000	34,000	.00
211-4001-431.41-04	Fuel Oil	0	0	0	0	0	0	.00
*	Utilities	61,659	76,254	80,500	48,368	80,500	92,000	14.29
211-4001-431.44-03	Equipment	163,788	202,247	210,000	104,390	210,000	225,000	7.14

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
County Road & Bridge								
DEPT	ANNUAL RENTAL OF MOTOR GRADERS			225,000				
	SHORT TERM CONSTRUCTION EQUIPMENT RENTALS							
				225,000				
*	Rentals	163,788	202,247	210,000	104,390	210,000	225,000	7.14
211-4001-431.45-01	Routine Repairs/Maint.	44,936	81,950	200,000	4,031	196,177	200,000	.00
211-4001-431.45-02	Chip Sealing	591,657	403,833	1,000,000	0	970,000	900,000	10.00-
211-4001-431.45-03	Crack Sealing	119,142	171,181	200,000	162,067	165,000	200,000	.00
211-4001-431.45-06	Traffic Services	226,454	218,566	130,000	5,392	210,000	230,000	76.92
211-4001-431.45-08	Bridge & Culvert Repair	28,539	59,180	200,000	79,751	200,000	200,000	.00
211-4001-431.45-09	Winter Maintenance	0	0	0	0	0	0	.00
211-4001-431.45-10	Spring Flood	0	19,840	100,000	0	100,000	100,000	.00
211-4001-431.45-50	Bridge Construction	963,906	593,594	2,820,000	514,492	4,071,054	545,000	80.67-

LEVEL	TEXT	TEXT AMT
YREN	BRIDGE PROJECTS WERE COMPLETED AS APPROVED IN THE 2014 BUDGET. HOWEVER, SEVERAL OF THESE PROJECTS HAD BIDS SIGNIFICANTLY LARGER THAN WHAT WAS ORIGINALLY ESTIMATED. ESPECIALLY THE BRIDGE REPLACEMENTS ON CASS 32 WEST OF AMENIA AND CASS 36 SW OF HORACE WHICH COMBINED WERE $800,000 OVER THE ESTIMATE.	4,071,054
		4,071,054

LEVEL	TEXT	TEXT AMT
DEPT	10 DURBIN TOWNSHIP - MAPLE RIVER	270,000
	36 BUFFALO/31 WHEATLAND TWP TRIB OF BULLALO CREEK	275,000
		545,000

211-4001-431.45-75	Road Construction	11,299,705	10,279,470	9,680,000	6,600,899	9,223,000	4,400,000	54.55-

LEVEL	TEXT	TEXT AMT
DEPT	CASS 4 FROM CASS 3 TO CASS 4N	1,000,000
	CASS 3 FROM AYR TO CASS 4	100,000
	CASS 5 FROM CASS 4 TO CASS 34	700,000
	CASS 10 FROM CASS 19 TO 45TH ST N	1,000,000
	CASS 19 FROM DRAIN 21 TO CASS 10	700,000
	CASS 1 FROM TOWER CITY TO CASS 32	900,000
		4,400,000

*	Contract Repairs & Maint	13,274,339	11,827,614	14,330,000	7,366,632	15,135,231	6,775,000	52.72-
211-4001-431.46-01	Repairs	77,533	107,457	90,000	53,755	90,000	100,000	11.11
*	Contract Vehicle & Equip	77,533	107,457	90,000	53,755	90,000	100,000	11.11

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
County Road & Bridge								
211-4001-431.47-01	General Maintenance	53,361	70,653	80,000	28,719	90,000	80,000	.00
*	Contract Building Repairs	53,361	70,653	80,000	28,719	90,000	80,000	.00
211-4001-431.51-04	Drug and Alcohol Testing	1,286	1,443	2,500	1,146	2,500	2,500	.00
*	Other Purchased Services	1,286	1,443	2,500	1,146	2,500	2,500	.00
211-4001-431.53-01	Office Telephone	6,783	6,629	6,800	3,311	6,800	6,800	.00
211-4001-431.53-10	Cell Phones	17,768	13,852	18,000	6,174	18,000	18,000	.00
*	Communications	24,551	20,481	24,800	9,485	24,800	24,800	.00
211-4001-431.54-01	Publishing	2,588	3,257	3,200	1,693	3,200	3,200	.00
*	Publishing	2,588	3,257	3,200	1,693	3,200	3,200	.00
211-4001-431.57-01	Travel & Per Diem	4,864	7,465	6,000	11,216	12,000	11,000	83.33
211-4001-431.57-02	Seminar Registration	4,615	8,998	13,000	5,685	7,000	9,000	30.77-
*	Education & Seminars	9,479	16,463	19,000	16,901	19,000	20,000	5.26
211-4001-431.58-01	Travel Costs & Per Diem	397	15	3,500	372	3,500	2,500	28.57-
*	Administrative Travel	397	15	3,500	372	3,500	2,500	28.57-
211-4001-431.59-06	Dues	490	525	600	2,201	2,201	2,000	233.33
*	Organization Memberships	490	525	600	2,201	2,201	2,000	233.33
211-4001-431.61-01	General Office Supplies	4,712	9,150	10,000	5,056	10,000	10,000	.00
211-4001-431.61-02	Postage	1,319	1,500	2,500	13	2,500	2,500	.00
211-4001-431.61-04	Engineering	2,374	1,415	4,000	4,624	4,700	4,500	12.50
211-4001-431.61-30	Shop and Buildng Supplies	32,376	29,705	36,000	19,723	36,000	36,000	.00
211-4001-431.61-31	Water, Sewer, Elec, Gas	0	0	0	0	0	0	.00
211-4001-431.61-32	Highway Repair Supplies	160,795	39,079	160,000	42,902	160,000	160,000	.00
211-4001-431.61-33	Traffic Service Supplies	34,720	48,867	55,000	5,103	55,000	55,000	.00
211-4001-431.61-34	Resurface/Graveling Supp.	754,787	766,766	850,000	22,916	850,000	900,000	5.88
211-4001-431.61-35	Bridge & Culvert Supplies	67,556	83,593	80,000	19,403	80,000	80,000	.00
211-4001-431.61-36	Winter Maint. Supplies	23,761	51,330	60,000	19,798	60,000	60,000	.00
*	Supplies	1,082,400	1,031,405	1,257,500	139,538	1,258,200	1,308,000	4.02
211-4001-431.62-04	Fuel Oil	0	0	0	0	0	0	.00
*	Energy Supplies	0	0	0	0	0	0	.00
211-4001-431.63-01	Gas, Fuel and Fluids	497,532	544,397	540,000	182,658	540,000	550,000	1.85
211-4001-431.63-02	Vehicle/Equipment Parts	99,195	98,064	130,000	63,789	130,000	130,000	.00
211-4001-431.63-03	Major Repairs	0	0	0	0	0	0	.00
*	Vehicles & Equip Supplies	596,727	642,461	670,000	246,447	670,000	680,000	1.49
211-4001-431.64-01	Reference Books	1,028	1,829	1,000	1,018	1,019	1,000	.00
*	Books & Subscriptions	1,028	1,829	1,000	1,018	1,019	1,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
County Road & Bridge								
211-4001-431.65-01	PC Software	9,963	31,832	13,000	32,687	32,857	17,500	34.62

LEVEL	TEXT	TEXT AMT
YREN	INCREASED SOFTWARE DUE TO NEW ENGINEER TECHNICIAN AND TO CONVERSION OF REQUIRED AUTOCAD SOFTWARE AT GREATER THAN ANTICIPATED COST	

LEVEL	TEXT	TEXT AMT
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES	5,200
	-	
	CAD SOFTWARE UPDATES	11,000
	ARCVIEW LICENSE	1,300
		17,500

*	Software	9,963	31,832	13,000	32,687	32,857	17,500	34.62
211-4001-431.72-01	Remodeling	2,137,769	236,497	210,000	223,559	223,559	265,700	26.52

LEVEL	TEXT	TEXT AMT
DEPT	EXTERIOR BRICK AND TUCK POINT WORK	40,000
	CONCRETE DRIVEWAY FOR EAST SIDE OF NEW BUILDING	170,000
	SEAL AND STRIPE ASPHALT PARKING LOT	6,200
	REPLACE GARAGE HEATER PIPING	4,000
	REPLACE CONCRETE AND DRAIN IN WASHBAY	35,000
	LED REPLACEMENT FOR OUTSIDE LIGHTS	10,500
		265,700

*	Buildings	2,137,769	236,497	210,000	223,559	223,559	265,700	26.52
211-4001-431.73-01	Special Assessments	3,445	3,086	6,500	3,021	6,500	6,500	.00
211-4001-431.73-03	Right of Ways	235,581	27,810	1,100,000	150,955	250,000	800,000	27.27-
*	Imp. Other than Buildings	239,026	30,896	1,106,500	153,976	256,500	806,500	27.11-
211-4001-431.74-01	Computer Equipment	4,364	10,474	18,900	8,031	18,900	18,400	2.65-

LEVEL	TEXT	TEXT AMT
DEPT	DESKTOP REPLACEMENTS	1,000
	LAPTOP REPLACEMENTS-SURFACE TABLETS 2 @ $1200	2,400
	VIDEO CONFERENCING SYSTEM	15,000
	TO BE USED FOR REMOTE TRAINING SESSIONS	
		18,400

211-4001-431.74-02	Office Equipment	0	0	1,000	0	1,000	6,000	500.00

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
County Road & Bridge								
DEPT	NEW STORAGE SHELVES AND CABINETS FOR VAULT			5,000				
	MISCELLANEOUS EQUIPMENT/REPLACEMENT FOR UNEXPECTED			1,000				
				6,000				
211-4001-431.74-15	Heavy Equipment	511,980	134,519	860,847	274,541	639,468	504,000	41.45-
LEVEL	TEXT		TEXT AMT					
DEPT	EXCAVATOR (REPLACEMENT FOR #454)		280,000					
	MINI EXCAVATOR		70,000					
	1 - 3/4 TON PICKUP		27,000					
	ONE TON PICKUP WITH FLATBED		60,000					
	5 CY DUMP TRAILER		7,000					
	3 - SNOW PLOWS FOR MOTOR GRADERS		30,000					
	8 CY SCRAPER		30,000					
			504,000					
*	Equipment	516,344	144,993	880,747	282,572	659,368	528,400	40.01-
211-4001-431.80-01	Equipment (WorkOrders)	0	0	0	0	0	0	.00
211-4001-431.80-02	Overhead (WorkOrders)	0	0	0	0	0	0	.00
211-4001-431.80-03	NonInventory Materials WO	0	0	0	0	0	0	.00
211-4001-431.80-04	Fleet Management	0	0	0	0	0	0	.00
211-4001-431.80-05	Payments to Townships	3,726	0	0	0	0	0	.00
211-4001-431.80-10	Pay Back to State	5,474	0	0	0	0	0	.00
*	Other Expenditures	9,200	0	0	0	0	0	.00
211-4001-431.90-01	Account Adjustments	0	0	0	0	0	0	.00
*	Adjustments	0	0	0	0	0	0	.00
211-4001-431.91-11	New Employee	0	0	0	0	0	0	.00
*	Budget Request	0	0	0	0	0	0	.00
211-4001-431.99-01	Operating	0	750,000	0	0	0	0	.00
*	Transfers Out	0	750,000	0	0	0	0	.00
211-4001-471.83-01	Principal	24,535	25,587	0	0	0	0	.00
211-4001-471.83-02	Interest	2,150	1,098	0	0	0	0	.00
*	Loan Payment	26,685	26,685	0	0	0	0	.00
**	County Road & Bridge	20,991,421	18,094,497	21,786,036	10,625,485	21,764,046	13,897,711	36.21-
***	County Road & Bridge	20,991,421	18,094,497	21,786,036	10,625,485	21,764,046	13,897,711	36.21-
****	Public Works	20,991,421	18,094,497	21,786,036	10,625,485	21,764,046	13,897,711	36.21-

EXHIBIT A

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: Highway

Period Covered (from-to): 1/1/15 through 12/31/15

Date: 8/1/2014

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is either behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
• Complete planned 2015 highway and bridge projects						
• Review and update the Cass County Highway & Bridge Comprehensive Plan 2016-2020.						
• Continue active participation in the planned flood diversion project and other flood control projects						
• Work with Township and local residence to improve communication with those affected by the diversion project.						
• Further develop tools for asset management and tracking through engineering and GIS systems						
• Participate in MetroCOG committees and planning events, to include the SW Metro Transporation Study and working with the City of Horace to further improve their planning for future growth.						

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT B

BUDGET - MANPOWER - FORECAST

ACTUAL — 2015 — 2016 — 2017 — 2018 — 2019 — CASS COUNTY GOVERNMENT

YEAR 1												YEAR 2												YEAR 3												YEAR 4												YEAR 5												
J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	EXEMPT
23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	NON-EXEMPT
2	2	2	2	4	19	19	19	4	2	2	2	2	2	2	2	4	19	19	19	4	2	2	2	2	2	2	2	4	19	19	19	4	2	2	2	2	2	2	2	4	19	19	19	4	2	2	2	2	2	2	2	4	19	19	19	4	2	2	2	PART-TIME
																																																												OTHER

NARRATIVE:

YEAR

1

2

3

4

5

DEPARTMENT HIGHWAY For FY 2015

316

A

Senior Citizens Fund
Budget Summary
Fund Number 222

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	846,952	880,857	985,154	965,407	985,858	1,046,618
Expenditures	811,834	867,852	947,596	947,596	947,596	1,023,421
Revenues Over (Under) Expenditures	35,118	13,005	37,558	17,811	38,262	23,197
Beginning Balance	17,014	52,132	65,137	65,137	65,137	103,399
Ending Balance	52,132	65,137	102,695	82,948	103,399	126,596
						12.37%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	222,940	224,663	6	1.00
Actual	1993	228,729	223,000	5,735	1.00
Actual	1994	238,995	223,000	21,730	1.00
Actual	1995	248,504	245,000	25,234	1.00
Actual	1996	281,500	260,000	46,734	1.00
Actual	1997	278,729	278,000	47,463	1.00
Actual	1998	301,909	305,000	44,372	1.00
Actual	1999	297,650	314,254	27,768	1.00
Actual	2000	324,768	325,875	26,661	1.00
Actual	2001	340,012	344,600	22,073	1.00
Actual	2002	396,016	404,137	13,952	1.00
Actual	2003	423,090	411,420	25,622	1.00
Actual	2004	445,633	429,050	42,205	1.00
Actual	2005	465,970	483,588	24,587	1.00
Actual	2006	564,541	557,982	31,146	1.00
Actual	2007	626,713	653,182	4,677	1.00
Actual	2008	680,501	676,789	8,389	1.00
Actual	2009	716,652	721,679	3,362	1.00
Actual	2010	754,532	747,292	10,602	1.00
Actual	2011	781,231	774,819	17,014	1.00
Actual	2012	846,952	811,834	52,132	1.00
Autual	2013	880,857	867,852	65,137	1.00
Projected	2014	985,858	947,596	103,399	1.00
Budget	2015	1,046,618	1,023,421	126,596	1.00

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNTING PERIOD 08/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
Senior Citizens								
222-1003-311.01-00	Property Tax	480,406	502,757	529,346	516,548	535,892	572,879	8.22
222-1003-311.02-00	Mobile Home	908	822	997	652	1,035	1,107	11.03
222-1003-311.04-00	Interest & Penalty	1,948	1,552	1,633	705	1,372	1,466	10.23-
222-1003-335.10-00	State Aid Distribution	0	0	0	0	0	0	.00
222-1003-335.11-00	Homestead Credit	1,170	1,359	1,419	2,420	2,420	2,297	61.87
222-1003-335.17-00	Veteran's Credit	1,443	1,623	1,695	2,109	2,109	2,104	24.13
222-1003-335.55-23	Senior Citizen Matching	360,774	372,545	449,944	442,880	442,880	466,605	3.70
222-1003-361.70-01	Interest	301	199	120	93	150	160	33.33
*	Public Service Agencies	846,950	880,857	985,154	965,407	985,858	1,046,618	6.24
**	Senior Citizens	846,950	880,857	985,154	965,407	985,858	1,046,618	6.24
***	County Commission	846,950	880,857	985,154	965,407	985,858	1,046,618	6.24
		846,950	880,857	985,154	965,407	985,858	1,046,618	6.24

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
Senior Citizens								
222-1003-454.81-02	Fargo Seniors	725,000	775,000	850,000	850,000	850,000	925,000	8.82
222-1003-454.81-03	Rural Seniors	86,834	92,852	97,596	97,596	97,596	98,421	.85
*	Other Expense	811,834	867,852	947,596	947,596	947,596	1,023,421	8.00
**	Public Service Agencies	811,834	867,852	947,596	947,596	947,596	1,023,421	8.00
***	Senior Citizens	811,834	867,852	947,596	947,596	947,596	1,023,421	8.00
****	County Commission	811,834	867,852	947,596	947,596	947,596	1,023,421	8.00

Valley Senior's

2015	925,000
2014	850,000
2013	775,000
2012	725,000
2011	675,000
2010	655,000
2009	615,000

Rural Seniors

2015	98,421
2014	97,596
2013	92,852
2012	86,834
2011	99,819
2010	92,292
2009	106,679

SENIOR PROGRAMMING FOR

CASS COUNTY IN 2015

Valley Senior Services
July 2014

INTRODUCTION

The following proposal is designed to provide for the needs of the senior population of Cass County. Services included in this proposal include:

Congregate Dining - in Fargo, West Fargo and various sites in rural Cass County.

Home Delivered Meals - for people throughout Cass County unable to come to congregate dining facilities and unable to prepare meals for themselves.

Transportation - in Fargo and West Fargo provided Monday through Friday from 7:30 a.m. to 4:30 p.m. for medical appointments, grocery shopping, rides to senior centers and other trips. In rural Cass County provided every Tuesday and Thursday and every other Friday.

Outreach Assistance/Options Counseling - throughout Cass County to inform seniors of services available and to assist them in accessing these services.

Health Screening - in Fargo and West Fargo - blood pressure readings, flu shots and other screening performed by Fargo/Cass Public Health.

Recreational Programming - activities scheduled at senior centers, outdoor activities and trips to various sites of interest.

Newsletter - the "Silver Quill" published monthly and distributed to over 5,000 people.

Senior Companion Program - a program offering volunteer opportunities for persons age 60 or older and providing supportive person-to-person services to other adults who want to live independently.

Retired Senior Volunteer Program - a program matching the abilities and interests of retired persons with volunteer jobs that meet the needs of their community.

In addition to these services, Valley Senior Services maintains a high level of visibility in the community and is pro-active in the development of new services beneficial to the senior population. An area that we continue to work on involves efforts to develop expanded funding for in-home services for senior citizens. We are active with the North Dakota Senior Service Providers and AARP North Dakota to track legislative efforts throughout the session and during the interim to promote an expansion of the continuum of care for seniors.

Through this involvement, we have worked with the legislature and state officials in redesigning funding for long-term care and in-home services for the senior citizens of our state. During the 2013 legislative session we worked with the legislature to increase the amount of state funds allocated to the State Aid for Public Transit program in support of the

transportation services we provide throughout the region. In addition we worked with the Governor and Legislature to secure additional funds in support of the senior nutrition program. We also were successful in convincing the legislature to increase the state match of the Senior Mill Levy to 85 cents on the dollar which represents an increase in funds available in Cass County of approximately $62,000 in 2014.

Because our agency receives federal funds under Title III of the Older Americans Act, our services are available to anyone age 60 and older. The target population for services includes low income, frail and isolated seniors with an emphasis on those persons age 75 and older.

The following listing is breakdown of the number of units of service we provided in 2013 and an estimate of the units we will provide in 2014 and 2015.

	2013	**2014***	**2015***
Community Dining	88,340	88,000	88,000
Meals on Wheels	94,687	106,600	108,000
Rides	46,730	52,700	55,000
Outreach Units	8,637	12,000	12,000

*** Estimated**

Demand for Home Delivered Meals has been going up fairly consistently for the past three years because of growth in the number of seniors age 80 and older and because of an increase in the number of persons moving into the Fargo/West Fargo area in need of this and other supportive services. We think the demand for this service will begin to level off in 2015 but expect it to continue to grow at a slightly slower pace for the foreseeable future.

The demand for transportation continues to grow as the number of seniors living in Fargo and West Fargo increases. We have gradually increased the number of vehicles scheduled as demand warrants. We also have expanded the number of days of service for rural Cass County to meet this growing demand. In September of 2014 we are adding a new van service to communities within a twenty mile radius of Fargo.

Our overall goal continues to be to assist the senior citizens of Cass County in maintaining their independence. Through the cooperation of a number of entities, including the seniors who use our services and are budgeted to provide 24% of our funds, we feel that we can meet this objective. The participation of Cass County through the Senior Citizen Mill Levy is an essential part of this effort.

FUNDING

The estimated budget for services in Fargo, West Fargo and rural Cass County in 2015 has total expenses of $2,757,971 and revenues of $2,748,670.

Funding will come from the following sources:

Revenues

Federal Funds - allocated under Title III of the Older Americans Act.
Project Income - contributions from individuals utilizing our services.
Mill Levy - Cass County Mill Levy and State Mill Levy Match.
Commodity Cash - payment from the United States Department of Agriculture based on the number of meals we serve.
Transit Funding - reimbursement from the North Dakota Highway Department for a portion of transportation expenses.
City of Fargo
Fargo Park District
Donations - from a variety of sources.
Ransom, Sargent, Richland, Traill, and Steele County senior programs - The Aging Services Division of the North Dakota Department of Human Services contracts with our agency to administer the delivery of services through Title III of the Older Americans Act throughout Region V in southeastern North Dakota. We accomplish this through agreements with Ransom/Sargent Senior Services, Southeast Senior Services, Traill County Senior Citizens Grantee Board, Inc., and the Steele County Council on Aging.

Expenditures

Personnel - thirteen full time, forty-four part time. Thirty-five of our staff are over the age of sixty.
Travel/Training - reimbursement for project staff that use their vehicle as part of their job; funds for on-going training needs of our staff.
Supplies - gas and oil; office; meal supplies; postage; newsletter costs; recreation expenses.
Food Costs - includes meal costs in Fargo through a contract with NDSU, West Fargo where we prepare our own meals and restaurants in Hunter, Leonard and Page.
Utilities/Rent - telephone expense at each of our centers and rent for one of our centers.
Other - vehicle insurance; vehicle repairs; annual audit; computer services; volunteer recognition; health screening; funding for the Retired Senior Volunteer Program and the Senior Companion Program; debt service on new transit garage in north Fargo.

Please note under the Other category that we have allocated $5,000 in pass through funding to the Retired Senior Volunteer Program and $1,500 to the Senior Companion Program in support of the services they provide to the senior citizens of Cass County.

APPLICATION FOR SENIOR CITIZEN MILL LEVY/MATCH FUNDS

OFFICE OF STATE TREASURER
SFN 58236 (10-2008)

Name of Organization Valley Senior Services			
Address P.O. Box 2217	City Fargo	State ND	Zip Code 58108
Contact Person Brian Arett			
Title Executive Director		Telephone Number (701) 356-1420	
Estimate the number of Senior Citizens your organization will serve in the coming calendar year. (This includes Senior Citizens from ALL funding sources).	7,500		

North Dakota Century Code (57-15-56 Mill Levy) states:"To receive any funds under this section, an organization or agency must file with the governming body from which funds are being requested a report of its program for the fiscal year for which the funds are requested. The report must show **ALL financial resources available to the organization or agency and its programs, how those resources are budgeted or intended to be used in that fiscal year or in the future, AND the purpose for which the funds being requested under this section are to be used."**

ANTICIPATED REVENUES

A. Anticipated Mill Levy/Match Funds on hand December 31 of this current year:	$0.00	
B. Mill Levy/Match Funds applying for next year. (January 1-December 31):	$925,000.00	
C. TOTAL LINES A & B:		$925,000.00
D. All anticipated cash resources (other than mill levy/match) on hand this December 31 and for next calendar year. (Include anticipated year end balances in checking and savings accounts; CD's investments; dues; fund raising; memorials/bequests/donations; rent; interest; State Aid for Transportation; federal grant awards; service donations; non-federal grants; other):		$1,837,971.00
E. GRAND TOTAL OF ASSETS AND ANTICIPATED REVENUES: (add lines C and D)		$2,762,971.00

ALL ANTICIPATED EXPENSES - under each column (Mill Levy/Match Dollars and all other Funds) list the anticipated expense amounts for the following items:		**MILL LEVY/MATCH DOLLARS**	**FUNDS OTHER THAN MILL LEVY/MATCH**
F. SERVICES:	Transportation	$159,323.00	$428,631.00
	Congregate Meals	$318,554.00	$410,767.00
	Home Delivered Meals	$360,470.00	$578,427.00
	Outreach	$83,320.00	$166,640.00
	Health Maintenance	$0.00	$2,000.00
	Chore Services	$0.00	
	Other (List): Newsletter	$3,333.00	$13,333.00
	Other (List):		

		MILL LEVY/MATCH DOLLARS	FUNDS OTHER THAN MILL LEVY/MATCH
G. PROGRAMS:	List:		
	List:		
H. SENIOR CENTERS: (For utilities; repair and maintenance; insurance & taxes; other)	Expenses		
I. SET ASIDE FUNDS: Money to be set aside for a specific future purpose - (examples: match for a new bus, or next	Money Set Aside For: Agency fund balance		$238,173.00
	Money Set Aside For:		
	Money Set Aside For:		
J. SUB TOTAL OF Lines F-I under the Mill Levy/Match Dollars Column:		$925,000.00	
K. SUB TOTAL OF Lines F-I under the Funds Other Than Mill Levy Column:			$1,837,971.00
L. GRAND TOTAL ANTICIPATED EXPENSES (add lines J and K) **(This total will equal Line E)**			$2,762,971.00
M. ANTICIPATED CARRYOVER (Line E-Line L)			

The individual signing this report makes the following assurances:

YES	NO	(Please Initial):
X		1. The organization is incorporated as a non-profit organization.
X		2. The budget was approved by the membership and governing body.
X		3. The mill levy dollars received were kept in a separate fund.
X		4. Generally accepted accounting principals were followed.
X		5. Funds were expended for the purposes budgeted.
X		6. The money applied for under this section (NDCC 57-15-56) was used for the purpose of establishing or maintaining services and programs for senior citizens, including the maintenance of existing senior citizen centers which provide informational, health, welfare, counseling and referral services for senior citizens, and assisting such persons in providing volunteer community or civic services.
X		7. Annual reports will be supplied to the County/City Auditor by the due date.

INDIVIDUAL COUNTY/CITY COMMISSIONS MAY REQUIRE ADDITIONAL INFORMATION NOT CONTAINED IN THIS REPORT.

FORWARD THIS APPLICATION FOR SENIOR CITIZEN MILL LEVY FUNDS TO YOUR COUNTY/CITY AUDITOR BY AUGUST 1.

Signature	
Title: Executive Director	Date 7/31/2014

CASS COUNTY RURAL COUNCIL ON AGING

620 9th Ave, Oriska, ND 58063

July 25,2014

Cass County Auditor

P.O.Box 2806

Fargo, ND 58104

Good Afternoon:

The combined Rural Cass Senior Citizen Clubs request a mill levy of $98,421 for the year 2015.

Enclosed are:

The Mill Levy request forms of each rural senior club.

I will be at the commission meeting on August 11 at 10:00 AM.

Yours Truly,

Betty L. Gibbons, Treas.

Betty L. Gibbons

RECEIVED
CASS CO AUDITOR
JUL 28 2014 AM08:26

	Total Rural		Rural Council		Silver Threads - Casselton	
	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars
Budget						
pated Beg Balance	23,423.54	$0.00	4,800.00		1,587.54	
evy Request	98,421.00	$0.00	1,825.00		6,775.00	
Resources	-	$162,257.92				$17,859.92
	121,844.54	$162,257.92	6,625.00	$0.00	$8,362.54	$17,859.92
l Total Assets & Revenues		$284,102.46		$6,625.00		$26,222.46
nses:						
Maintenance	3,340.00	$0.00	2,500.00			
regate Meals	49,325.14	$29,494.00			6,513.14	$2,038.00
Del Meals	-	$0.00				
ach	400.00	$10.00				
	1,010.00	$0.00				
h	6,145.00	$390.00				
portation	3,364.00	$990.00	800.00			
- Rent	4,825.00	$0.00				
- Programs	2,400.00	$11,835.00	1,650.00		200.00	
- Senior Centers	28,817.00	$14,118.00			660.00	$538.00
- Miscellaneous	9,514.00	$200.00	175.00			
gal	10.00	$0.00				
wsletter	-	$0.00				
tertainment	600.00	$0.00				
side Funds	8,590.00	$100,834.38	1,500.00			$16,272.38
	118,340.14	$157,871.38	6,625.00	$0.00	$7,373.14	$18,848.38
All Expenses		$276,211.52		$6,625.00		$26,221.52
evy Balance		$7,890.94		$0.00		$0.94

	Tower City		Fun & Friendship - Page		Four Corners - Embden		Buffalo Seniors		Hunter Friends	
	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars
Budget										
	900.00		65.00		200.00		50.00		23.00	
pated Beg Balance	1,000.00		300.00		1,842.00				990.00	
evy Request	6,440.00		8,960.00		8,500.00		11,000.00		6,300.00	
· Resources		$2,600.00		$3,000.00		$8,290.00		$4,770.00		
	$7,440.00	$2,600.00	9,260.00	$3,000.00	$10,342.00	$8,290.00	11,000.00	$4,770.00	$7,290.00	$0.00
d Total Assets & Revenues		$10,040.00		$12,260.00		$18,632.00		$15,770.00		$7,290.00
nses:										
Maintenance									840.00	
regate Meals	4,700.00	$2,600.00	1,790.00		1,300.00		8,400.00	$4,570.00	4,950.00	
e Del Meals										
each					250.00					
e			960.00							
h	60.00		120.00		100.00		1,000.00		480.00	
sportation	255.00			$500.00			300.00		150.00	
r - Rent	325.00						1,000.00			
r - Programs	100.00								125.00	$300.00
r - Senior Centers			5,400.00		7,800.00				205.00	
r - Miscellaneous	400.00		990.00				300.00	$200.00	240.00	
r gal										
r wsletter										
r tertainment	600.00									
aside Funds		$1,000.00		$2,500.00		$8,290.00				
	$6,440.00	$3,600.00	$9,260.00	$3,000.00	$9,450.00	$8,290.00	$11,000.00	$4,770.00	$6,990.00	$300.00
All Expenses		$10,040.00		$12,260.00		$17,740.00		$15,770.00		$7,290.00
Levy Balance		$0.00		$0.00		$892.00		$0.00		$0.00

329

Budget	Leonard Seniors		Kindred Seniors		Young At Heart - Gardner		Harwood Seniors		Pleasant Seniors - Hickson	
	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars	Mill Levy	Other Dollars
			16.00		216.00				118.00	
ipated Beg Balance	250.00		8,700.00		54.00		2,000.00			
.evy Request	4,700.00				2,546.00		6,000.00		12,000.00	
r Resources		$19,878.00		$30,000.00		$600.00		$6,900.00		$27,900.00
l	$4,950.00	$19,878.00	$8,700.00	$30,000.00	$2,600.00	$600.00	$8,000.00	$6,900.00	$12,000.00	$27,900.00
d Total Assets & Revenues		$24,828.00		$38,700.00		$3,200.00		$14,900.00		$39,900.00
nses:										
/Maintenance										
gregate Meals			252.00		1,236.00		2,300.00	$6,900.00	8,830.00	$12,140.00
e Del Meals										
each						$10.00	150.00			
e			50.00							
th					360.00		1,500.00		1,185.00	$390.00
sportation			100.00		405.00		175.00		600.00	$490.00
r - Rent			1,200.00		500.00		1,800.00			
r - Programs		$770.00			100.00	$165.00				$10,300.00
r - Senior Centers					200.00				1,385.00	$4,580.00
r - Miscellaneous	7,200.00		100.00		74.00		35.00			
r 3 gal										
r 3 ewsletter										
r 0 ntertainment										
Aside Funds	4,150.00	$12,708.00		$30,000.00		$150.00	2,040.00			
l	$11,350.00	$13,478.00	$1,702.00	$30,000.00	$2,875.00	$325.00	$8,000.00	$6,900.00	$12,000.00	$27,900.00
l All Expenses		$24,828.00		$31,702.00		$3,200.00		$14,900.00		$39,900.00
Levy Balance		$0.00		$6,998.00		$0.00		$0.00		$0.00

	Horace Seniors		Golden Age Club - Arthur		Davenport Seniors	
	Mill Levy	Other Dollars	Units	Dollars	Units	Dollars
Budget						
	74.00		50.00		21.00	
ipated Beg Balance			1,000.00		900.00	
evy Request	14,275.00		4,000.00		5,100.00	
r Resources		$36,502.00		$2,158.00		$1,800.00
	$14,275.00	$36,502.00	$5,000.00	$2,158.00	$6,000.00	$1,800.00
d Total Assets & Revenues		$50,777.00		$7,158.00		$7,800.00
nses:						
Maintenance						
regate Meals	3,000.00		4,279.00	$1,246.00	1,775.00	
e Del Meals						
each						
e						
h	1,200.00				140.00	
sportation	300.00		79.00		200.00	
r - Rent						
r - Programs			225.00			$300.00
r - Senior Centers	9,775.00	$9,000.00	407.00		2,985.00	
r - Miscellaneous						
r gal			10.00			
r ewsletter						
r tertainment						
side Funds		$27,502.00		$912.00	900.00	$1,500.00
	$14,275.00	$36,502.00	$5,000.00	$2,158.00	$6,000.00	$1,800.00
All Expenses		$50,777.00		$7,158.00		$7,800.00
Levy Balance		$0.00		$0.00		$0.00

Emergency / Flood Mitigation Fund
Budget Summary
Fund Number 229

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	1,444,857	2,469,918	1,502,974	1,570,235	1,632,903	1,673,285
Expenditures	707,662	1,456,450	1,200,000	42,057	1,877,260	3,174,000
Revenues Over (Under) Expenditures	737,195	1,013,468	302,974	1,528,178	(244,357)	(1,500,715)
Beginning Balance	28,073	765,268	1,778,736	1,778,736	1,778,736	1,534,379
Ending Balance	765,268	1,778,736	2,081,710	3,306,915	1,534,379	33,664
						1.06%

History

	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	85	-	425,656	
Actual	1993	21,799	29,520	417,935	
Actual	1994	21,944	50,878	389,001	
Actual	1995	28,821	16,422	401,400	
Actual	1996	32,122	-	433,522	
Actual	1997	32,534	-	466,056	
Actual	1998	36,292	25,000	477,348	
Actual	1999	35,660		513,008	
Actual	2000	39,684	203	552,489	
Actual	2001	159,228	431,172	280,545	0.50
Actual	2002	136,585	14,135	402,995	0.50
Actual	2003	73,610	99,000	377,605	0.25
Actual	2004	77,169	-	454,774	0.25
Actual	2005	13,832		468,606	0.00
Actual	2006	24,801	239,915	253,492	0.00
Actual	2007	215,132		468,624	0.50
Actual	2008	19,305	-	487,929	0.00
Actual	2009	3,050	489,000	1,979	0.00
Actual	2010	915	-	2,894	0.00
Actual	2011	462,525	437,345	28,074	1.00
Actual	2012	1,444,857	707,662	765,269	3.00
Actual	2013	2,469,918	1,456,450	1,778,737	3.00
Projected	2014	1,632,903	1,877,260	1,534,380	3.00
Budget	2015	1,673,285	3,174,000	33,665	2.88

Revised 8/5/2014

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
Emergency&Fld Mitigation								
229-1001-311.01-00	Property Tax	1,428,216	1,505,492	1,588,039	1,549,797	1,607,839	1,648,850	3.83
229-1001-311.02-00	Mobile Home	2,511	2,467	2,992	1,956	3,106	3,186	6.48
229-1001-311.04-00	Interest & Penalty	2,888	3,719	3,817	2,112	4,112	4,217	10.48
229-1001-331.55-15	Other Revenues	0	136,039	0	0	0	0	.00
229-1001-335.10-00	State Aid Distribution	0	0	0	0	0	0	.00
229-1001-335.11-00	Homestead Credit	3,077	3,907	4,081	7,259	7,260	6,610	61.97
229-1001-335.17-00	Veteran's Credit	4,133	4,819	5,035	6,328	6,328	6,055	20.26
229-1001-361.70-01	Interest	4,032	4,470	2,608	2,952	4,258	4,367	67.45
*	Operations	1,444,857	1,660,913	1,606,572	1,570,404	1,632,903	1,673,285	4.15
**	Emergency&Fld Mitigation	1,444,857	1,660,913	1,606,572	1,570,404	1,632,903	1,673,285	4.15
***	County Commission	1,444,857	1,660,913	1,606,572	1,570,404	1,632,903	1,673,285	4.15
		1,444,857	1,660,913	1,606,572	1,570,404	1,632,903	1,673,285	4.15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
Emergency&Fld Mitigation								
229-1001-411.81-01	Contingency	20,000	0	2,000,000	0	1,033,245	2,154,000	7.70

LEVEL	TEXT	TEXT AMT
YREN	BALANCE OF COUNTY FUNDS FOR 2010 FLOOD	927,028
	(THIS IS THE AMOUNT TO ZERO OUT THE REMAINING COUNTY COST OF THE 2010 FLOOD FIGHT AND REPAIRS)	
	2010 FLOOD AUDIT PAYBACK	106,217
		1,033,245

LEVEL	TEXT	TEXT AMT
DEPT	BALANCE OF COUNTY FUNDS FOR 2011 FLOOD	654,000
	THIS IS THE REMAINING COUNTY COSTS FOR THE 2011 FLOOD FIGHT AND REPAIRS	
	CONTIGENCY FOR 2015 FLOOD	1,500,000
		2,154,000

*	Contingency	20,000	0	2,000,000	0	1,033,245	2,154,000	7.70
229-1001-463.80-09	Buyouts	137,402	11,222	0	42,057	844,015	1,020,000	.00

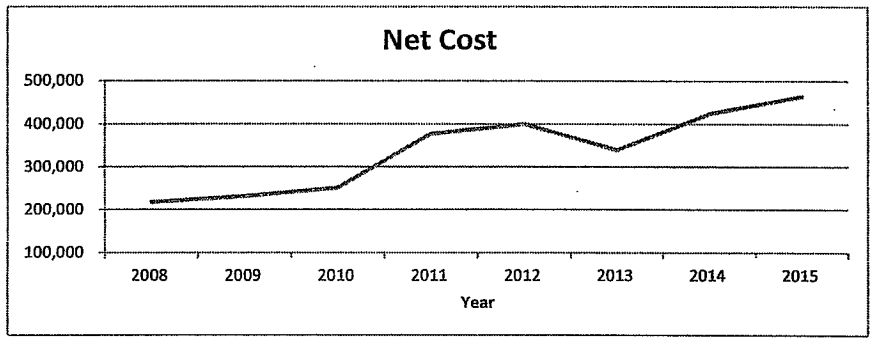
LEVEL	TEXT	TEXT AMT
YREN	AUDIT PAYBACK	31,881
	LOT PURCHASES	10,176
	AUDITOR LOT WORK	2,000
	COUNTY SHARE ON CURRENT BUYOUT GRANT REMAINING	799,958
		844,015

LEVEL	TEXT	TEXT AMT
DEPT	COUNTY COST ESTIMATE FOR CHRISAN BUYOUTS	860,000
	COUNTY COST ESTIMATE FOR HWY 17 AREA BUYOUTS	160,000
		1,020,000

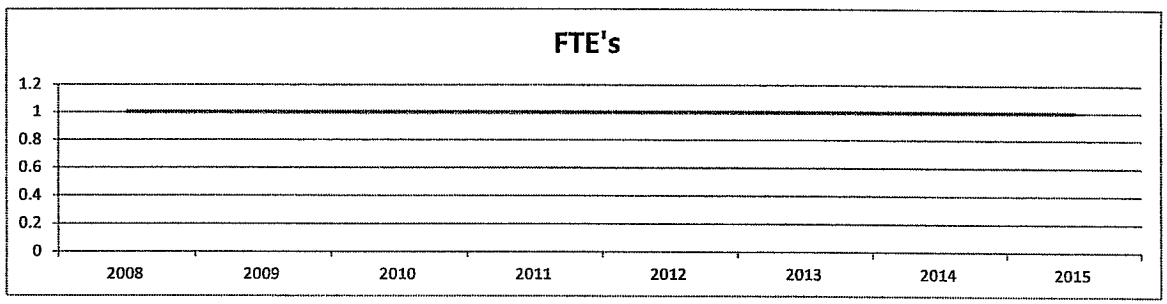
*	Other Expenditures	137,402	11,222	0	42,057	844,015	1,020,000	.00
229-1001-481.99-01	Operating	550,261	1,445,228	0	0	0	0	.00
*	Transfer Out	550,261	1,445,228	0	0	0	0	.00
**	Operations	707,663	1,456,450	2,000,000	42,057	1,877,260	3,174,000	58.70
***	Emergency&Fld Mitigation	707,663	1,456,450	2,000,000	42,057	1,877,260	3,174,000	58.70
****	County Commission	707,663	1,456,450	2,000,000	42,057	1,877,260	3,174,000	58.70

Weed Control Office

Revenue	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Operations	152,121	77,329	76,645	49,601	57,304	51,773	41,739	33,606
	152,121	77,329	76,645	49,601	57,304	51,773	41,739	33,606
Expenditures								
Operations	369,384	308,852	327,623	426,723	457,233	390,920	465,230	497,612
Total Expenditures	369,384	308,852	327,623	426,723	457,233	390,920	465,230	497,612
Net Cost	217,263	231,523	250,978	377,122	399,929	339,147	423,491	464,006



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	1	1	1	1	1	1	1	1
Total	1	1	1	1	1	1	1	1



Weed Control Fund
Budget Summary
Fund Number 231

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	395,720	409,267	378,176	345,227	397,844	420,653
Expenditures	457,233	390,917	464,846	96,694	465,230	497,612
Revenues Over (Under) Expenditures	(61,514)	18,349	(86,670)	248,533	(67,386)	(76,959)
Beginning Balance	340,468	278,954	297,304	297,304	297,304	229,918
Ending Balance	278,954	297,304	210,634	545,836	229,918	152,959
						30.74%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	107,393	132,091	34,935	0.50
Actual	1993	95,898	102,098	28,735	0.45
Actual	1994	112,637	87,054	54,318	1.62
Actual	1995	102,284	75,680	80,922	1.45
Actual	1996	72,587	75,955	77,554	0.68
Actual	1997	146,789	100,393	123,950	2.08
Actual	1998	87,966	138,531	73,385	0.75
Actual	1999	207,641	227,645	53,381	2.24
Actual	2000	233,407	183,482	103,306	2.70
Actual	2001	247,601	244,690	106,217	2.70
Actual	2002	240,053	208,358	137,912	2.35
Actual	2003	191,732	181,995	147,649	2.35
Actual	2004	278,853	302,778	123,728	2.35
Actual	2005	355,654	338,109	141,273	2.35
Actual	2006	362,289	352,581	150,981	2.35
Actual	2007	383,887	337,042	197,826	2.35
Actual	2008	469,058	369,384	297,500	2.35
Actual	2009	358,377	308,852	347,025	2.00
Actual	2010	374,413	327,622	393,816	2.00
Actual	2011	373,375	426,723	340,468	2.00
Actual	2012	395,720	457,233	278,954	2.00
Actual	2013	409,267	390,917	297,304	2.00
Projected	2014	397,844	465,230	229,918	1.80
Budget	2015	420,653	497,612	152,959	1.80

To: Cass County Commission

From: Cass County Weed Control Department

RE: 2015 Budget Request

2015 budget request: The Weed Board is proposing to hold its weed control costs to previous levels for contract spraying, chemical costs and other weed control expenses. Any increases in expenses are limited to payroll and related expenses due to inflation.

In summary the proposed 2015 budget is:

Revenue	$420,653	
Expenses	$497,612	
Balance	($76,959)	coming out of cash reserves
Cash reserve	**$152,959**	end of 2015

New Equipment: We are proposing to replace our off road sprayer equipment with new units to replace our current Honda ATV and Kubota UTV. Both units are nearly 10 years old. Though the units have low hours of use we feel that to ensure reliability we need to replace them. We are also proposing to replace the GPS and datalogger equipment for the ATV sprayer as current equipment is also 10 years old and repair parts are no longer available. The proposed budgeted amounts for each item are as follows:

Honda	$11,500
Kubota	$16,500
GPS & datalogger	$ 6,000
Total	$34,000

Mill Levy: The current mill levy for noxious weed control is at 1.80 mills and no change in levy is being requested.

The goals of the Weed Control Department are as follows: to control noxious weeds in the road rights of way, scout and control weeds on county owned properties, work with private landowners to control noxious and invasive weeds on their properties, search for and write grant applications for weed control on both public and private lands, and to develop cooperative weed control projects with neighboring counties and agencies.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Weed Control								
231-4003-311.01-00	Property Tax	318,134	336,739	327,237	321,530	333,358	359,393	9.83
231-4003-311.02-00	Mobile Home	696	680	684	563	905	976	42.69
231-4003-311.04-00	Interest & Penalty	1,288	1,120	1,091	528	1,019	1,098	.64
231-4003-335.10-00	State Aid Distribution	13,020	13,220	11,184	6,496	13,731	14,928	33.48
231-4003-335.11-00	Homestead Credit	618	622	594	1,149	1,149	4,134	595.96
231-4003-335.14-00	Financial Institution Tax	980	1,256	2,774	1,830	1,830	0	100.00-
231-4003-335.15-00	Telephone Gross Rec Tax	2,731	2,731	2,731	2,731	2,731	2,731	.00
231-4003-335.17-00	Veteran's Credit	949	1,126	1,076	1,382	1,382	3,787	251.95
231-4003-335.55-09	Federal Grants	4,403	148	0	4,618	4,618	0	.00
231-4003-345.60-46	Cities	1,177	954	0	0	0	0	.00
231-4003-345.60-47	Townships	0	0	0	0	0	0	.00
231-4003-345.60-48	Water Resource	1,880	6,435	0	849	849	0	.00
231-4003-345.60-49	County	2,426	3,634	0	2,927	2,927	0	.00
231-4003-345.60-50	Private	325	182	0	0	0	0	.00
231-4003-345.60-51	State	38,080	38,373	30,000	88	30,000	30,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	REIMBURSEMENT FOR SPRAYING STATE ROADS							
231-4003-361.70-01	Interest	1,742	1,451	805	535	3,345	3,606	347.95
231-4003-392.70-02	Sale of Property	7,245	482	0	0	0	0	.00
231-4003-392.70-09	Chemical Sales	26	114	0	0	0	0	.00
231-4003-396.70-06	Gain(Loss) on Disposal	0	0	0	0	0	0	.00
*	Weed Control	395,720	409,267	378,176	345,226	397,844	420,653	11.23
**	Weed Control	395,720	409,267	378,176	345,226	397,844	420,653	11.23
***	Public Works	395,720	409,267	378,176	345,226	397,844	420,653	11.23
		395,720	409,267	378,176	345,226	397,844	420,653	11.23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Weed Control								
231-4003-462.10-05	Full Time Salaries	62,581	65,045	66,608	38,855	66,608	68,902	3.44
231-4003-462.10-20	Hourly Salaries	5,792	6,259	8,282	3,803	8,282	8,364	.99
231-4003-462.10-35	Overtime Salaries	291	647	200	9	200	200	.00
*	Salaries	68,664	71,951	75,090	42,667	75,090	77,466	3.16
231-4003-462.20-01	Social Security	4,234	4,386	4,567	2,656	4,567	4,706	3.04
231-4003-462.20-05	Medicare	990	1,026	1,068	621	1,068	1,101	3.09
231-4003-462.20-10	Retirement	6,421	7,321	8,166	4,764	8,166	8,447	3.44
231-4003-462.20-15	Workers Compensation	1,110	838	1,035	890	1,035	1,004	3.00-
231-4003-462.20-25	Health Insurance	5,150	5,832	5,832	3,402	5,832	6,300	8.02
231-4003-462.20-35	Dental Insurance	480	480	480	280	480	480	.00
*	Benefits	18,385	19,883	21,148	12,613	21,148	22,038	4.21
231-4003-462.33-02	Auditing Fees	1,750	1,500	1,500	1,750	1,750	2,000	33.33
231-4003-462.33-09	Consulting	0	0	250	0	0	0	100.00-
*	Professional Services	1,750	1,500	1,750	1,750	1,750	2,000	14.29
231-4003-462.41-01	Water and Sewer	209	204	285	102	285	285	.00
231-4003-462.41-02	Electricity	1,837	1,995	2,100	1,229	2,100	2,200	4.76
*	Utilities	2,046	2,199	2,385	1,331	2,385	2,485	4.19
231-4003-462.45-11	Spraying	312,210	270,669	300,000	23,310	300,000	300,000	.00
231-4003-462.45-12	Certification Expense	75	270	300	75	300	300	.00
LEVEL	TEXT		TEXT AMT					
DEPT	APPLICATOR CERTIFICATION			300				
				300				
*	Contracted Services	312,285	270,939	300,300	23,385	300,300	300,300	.00
231-4003-462.46-01	Repairs	124	205	500	0	500	500	.00
*	Equipment Maintenance	124	205	500	0	500	500	.00
231-4003-462.47-01	General Maintenance	6	7	1,000	1,200	1,200	1,000	.00
*	Contract Building Repairs	6	7	1,000	1,200	1,200	1,000	.00
231-4003-462.52-02	Liability Insurance	0	0	428	0	428	428	.00
*	Insurance	0	0	428	0	428	428	.00
231-4003-462.53-01	Office Telephone	395	399	720	184	720	720	.00
LEVEL	TEXT		TEXT AMT					
DEPT	OFFICE PHONE 60/MONTH			720				
				720				
231-4003-462.53-10	Cell Phones	965	946	1,200	395	1,200	1,200	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Weed Control								
LEVEL	TEXT		TEXT AMT					
DEPT	CELL PHONES 100/MONTH		1,200					
			1,200					
*	Communications	1,360	1,345	1,920	579	1,920	1,920	.00
231-4003-462.57-02	Seminar Registration	145	565	500	155	500	500	.00
*	Education & Seminars	145	565	500	155	500	500	.00
231-4003-462.58-01	Travel Costs & Per Diem	2,524	1,328	4,000	1,619	4,000	4,000	.00
*	Administrative Travel	2,524	1,328	4,000	1,619	4,000	4,000	.00
231-4003-462.59-06	Dues	340	425	400	340	400	400	.00
*	Organizational Membership	340	425	400	340	400	400	.00
231-4003-462.61-01	General Office Supplies	1,302	1,006	1,500	766	1,500	1,500	.00
231-4003-462.61-02	Postage	198	305	275	331	350	325	18.18
231-4003-462.61-04	Field Work Supplies	1,153	1,122	2,500	1,073	2,500	2,500	.00
231-4003-462.61-05	Printing and Forms	190	75	1,000	223	1,000	1,000	.00
231-4003-462.61-22	Chemicals	2,455	5,732	10,000	1,704	10,000	10,000	.00
231-4003-462.61-23	Educational & Literature	175	454	500	47	500	500	.00
*	Supplies	5,473	8,694	15,775	4,144	15,850	15,825	.32
231-4003-462.63-01	Gas	3,403	3,059	4,000	226	4,000	4,000	.00
231-4003-462.63-02	Routine Maintenance	3,782	1,881	3,000	177	3,000	3,000	.00
231-4003-462.63-03	Major Repairs	0	0	2,000	0	2,000	2,000	.00
*	Vehicles	7,185	4,940	9,000	403	9,000	9,000	.00
231-4003-462.65-01	PC Software	775	893	1,150	1,259	1,259	1,150	.00
LEVEL	TEXT		TEXT AMT					
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES		650					
	GIS SOFTWARE LICENSE		500					
			1,150					
*	Software	775	893	1,150	1,259	1,259	1,150	.00
231-4003-462.72-01	Remodeling	417	590	2,000	41	2,000	2,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	OFFICE CARPET		500					
	MISC. UPGRADES		1,500					
			2,000					
*	Buildings	417	590	2,000	41	2,000	2,000	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Weed Control								
231-4003-462.74-01	Computer Equipment	3,629	1,475	0	0	0	1,100	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	DESKTOP REPLACEMENT			850				
	MONITOR			250				
				1,100				
231-4003-462.74-15	Equipment	27,186	230	6,000	5,210	6,000	34,000	466.67
LEVEL	TEXT		TEXT	AMT				
DEPT	HONDA			11,500				
	KUBOTA			16,500				
	DATALOGGER & GPS TRACKER			6,000				
				34,000				
*	Equipment	30,815	1,705	6,000	5,210	6,000	35,100	485.00
231-4003-462.80-10	Reimbursements - LAP	4,699	3,611	20,000	0	20,000	20,000	.00
231-4003-462.80-11	Lythrum Plant Exchange	240	140	1,500	0	1,500	1,500	.00
*	Other Expenditures	4,939	3,751	21,500	0	21,500	21,500	.00
**	Weed Control	457,233	390,920	464,846	96,696	465,230	497,612	7.05
***	Weed Control	457,233	390,920	464,846	96,696	465,230	497,612	7.05
****	Public Works	457,233	390,920	464,846	96,696	465,230	497,612	7.05

EXHIBIT B

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: **Weed Control**

Period Covered (from-to): **1/1/15 through 12/31/15**

Date:

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is wither behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
Establish training plans for temporary employee	5/1/2015					
Have office computer, and GPS equipment software updated and installed for summer weed scouting, mapping and control applications	5/1/2015					
Collect and distribute bio-control agents for noxious weeds	9/1/2015					
County, State and Township road right-of-ways scouted for noxious weeds and appropriate control weed control measures undertaken	10/15/2015					

OBJECTIVES:

PROGRESS REVIEW

PERFORMANCE COMMENTS:

Objectives	Due Date	1	2	3	Date	Comments
County waterways, drains and wetlands scouted for noxious weeds, purple loosestrife and saltcedar. Coordinate with Water Boards on vegetation control; cattails and shrubs,	11/1/2015					
Scout public owned lands for noxious weeds, coordinate with appropiate agency for control measures	11/1/2015					
Scout private lands for noxious weeds, contact landowner to conduct appropriate control measures	11/1/2015					
Landowner assistance applications processed and reimbursements made	12/15/2015					
Lythrum plant exchange verified and reimbursements paid	12/15/2015					

CASS COUNTY GOVERNMENT
BUDGET - MANPOWER - FORECAST

EXHIBIT C

BUDGET - MANPOWER - FORECAST

ACTUAL YEAR 1												2015	YEAR 2											2016	YEAR 3											2017	YEAR 4											2018	YEAR 5											2019	CASS COUNTY GOVERNMENT
J	F	M	A	M	J	J	A	S	O	N	D		J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	Classifications
1	1	1	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1		EXEMPT
				1	1	1	1										1	1	1	1									1	1	1	1																													NON-EXEMPT
																																									1	1	1	1									1	1	1	1				PARTTIME
																																																													OTHER

NARRATIVE:
YEAR

1

2

3

4

5

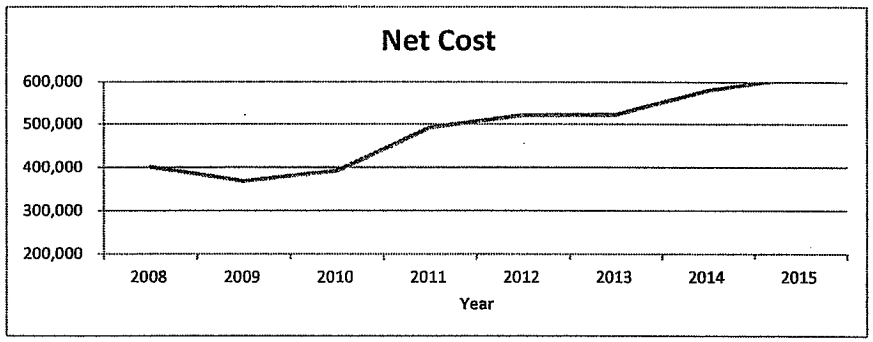
DEPARTMENT Weed Control For FY 2015

344

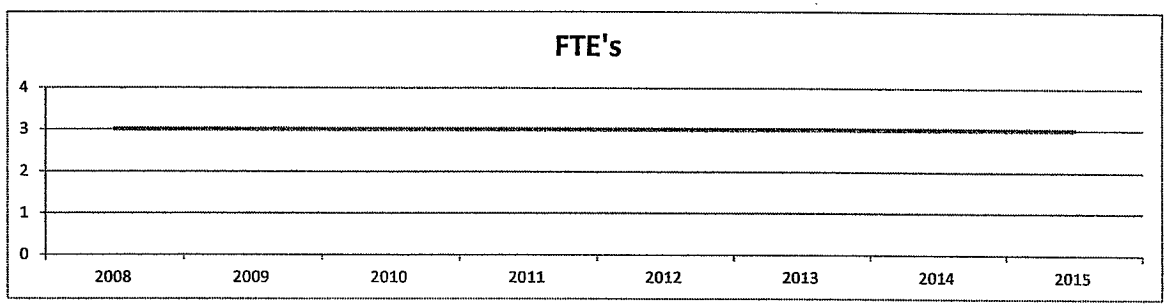
A

Vector Control Office

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budget 2015
Revenue								
Operations	463,589	339,903	446,518	379,833	245,485	283,805	366,824	462,829
	463,589	339,903	446,518	379,833	245,485	283,805	366,824	462,829
Expenditures								
Operations	863,644	707,146	837,795	871,538	766,805	805,768	946,777	1,075,047
Total Expenditures	863,644	707,146	837,795	871,538	766,805	805,768	946,777	1,075,047
Net Cost	400,055	367,243	391,277	491,705	521,320	521,963	579,953	612,218



FTE's	2008	2009	2010	2011	2012	2013	2014	Proposed 2015
Operations	3	3	3	3	3	3	3	3
Total	3	3	3	3	3	3	3	3



Vector Control Fund
Budget Summary
Fund Number 232

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	774,524	836,395	952,691	654,386	956,551	1,088,048
Expenditures	766,806	805,768	950,704	612,983	946,777	1,075,047
Revenues Over (Under) Expenditures	7,718	30,627	1,987	41,403	9,774	13,001
Beginning Balance	142,081	149,799	180,426	180,426	180,426	190,200
Ending Balance	149,799	180,426	182,413	221,829	190,200	203,201
						18.90%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	119,133	131,398	16,437	0.72
Actual	1993	117,388	113,047	20,778	0.64
Actual	1994	126,662	117,790	29,650	0.62
Actual	1995	178,855	151,060	57,445	0.90
Actual	1996	148,698	124,889	81,254	0.69
Actual	1997	138,319	138,821	80,752	0.55
Actual	1998	137,520	188,618	29,654	0.49
Actual	1999	149,969	137,601	42,022	0.60
Actual	2000	213,407	190,053	65,376	0.81
Actual	2001	230,310	216,668	79,018	0.75
Actual	2002	274,671	266,300	87,389	0.75
Actual	2003	449,880	518,862	18,407	0.75
Actual	2004	606,219	542,810	81,816	1.00
Actual	2005	699,252	712,506	68,562	1.00
Actual	2006	606,626	609,491	65,697	1.00
Actual	2007	795,996	870,235	(8,542)	1.00
Actual	2008	876,591	863,644	4,405	1.00
Actual	2009	769,754	707,146	67,013	1.00
Actual	2010	900,526	837,795	129,744	1.00
Actual	2011	883,872	871,536	142,081	1.00
Actual	2012	774,524	766,806	149,799	1.00
Actual	2013	836,395	805,768	180,426	1.00
Projected	2014	956,551	946,777	190,200	1.00
Budget	2015	1,088,048	1,075,047	203,201	1.00

8/5/2014

2015 Vector Control Budget

A majority of the Vector Control's $1.08 million projected expenditures in 2015 are employee salaries, pesticides, and equipment.

In 2015, Vector Control will again employ three full time employees and plans on approximately 38 seasonal employees from April thru September. A majority of the seasonal employees are dedicated to assignments contracted by the cities of Fargo and West Fargo. A change will be the addition of two seasonal employee assignments under contract with the City of Moorhead.

2015 will see another major step forward in the vehicle growth and replacement plan. This year's equipment purchases comprise of 3 small pickups, 2 ¾ ton trucks, 3 OHVs, and a truck mounted fogging sprayer. Equipment and especially vehicles are essential tools enabling vector control to provide service throughout areas of Cass County. It is prudent to commit funds to the dedicated plan for the stability of the Vector Control Fleet.

2015 again has funds include 1 aerial application of adult mosquito control products for the metro and surrounding area. These funds build and expand upon a long standing and successful aspect of the Vector program by providing the County an additional option for spraying extreme nuisance as well as during times with high potential for human arbovirus infection.

Revenue for the Vector Control program derives from a 60:40 ratio of: 1. a one mill levy capped by state mandate and 2. Contracted services provided to cities and other organizations, respectively.

Vector Control continues to seek out new revenue via relationships and contracts with regional government entities to enhance service to citizens of Cass County. Contracts for enhanced mosquito services are now signed with Fargo, West Fargo, Moorhead, Horace, Briarwood, North River, Frontier, Reile's Acres, and Prairie Rose. These agreements generate approximate $450,000 in revenue and are the major source of operational funds in these municipalities.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Vector Control								
232-4004-311.01-00	Property Tax	481,120	503,127	529,346	516,548	535,892	572,879	8.22
232-4004-311.02-00	Mobile Home	908	822	996	652	1,035	1,107	11.14
232-4004-311.04-00	Interest & Penalty	1,949	1,554	1,636	705	1,372	1,466	10.39-
232-4004-331.55-15	Other Revenues	0	300	0	0	0	0	.00
232-4004-335.10-00	State Aid Distribution	37,788	38,368	42,791	18,854	39,851	43,325	1.25
232-4004-335.11-00	Homestead Credit	1,170	1,359	1,417	2,420	2,420	2,297	62.10
232-4004-335.14-00	Financial Institution Tax	2,752	3,527	7,790	5,139	5,139	0	100.00-
232-4004-335.15-00	Telephone Gross Rec Tax	1,909	1,909	1,909	1,909	1,909	2,041	6.91
232-4004-335.17-00	Veteran's Credit	1,443	1,623	1,693	2,109	2,109	2,104	24.28
232-4004-345.60-46	Cities	243,929	280,206	364,500	103,954	364,500	462,100	26.78

LEVEL	TEXT	TEXT AMT
DEPT	FARGO	302,000
	WEST FARGO	59,000
	RURAL CITIES ADULTICIDING CONTRACTS	7,500
	HORACE	10,600
	RURAL LARVAL CONTROL CONTRACTS	5,000
	CLAY COUNTY PUBLIC HEALTH SURVEILLANCE	1,500
	MOORHEAD	76,500
		462,100

232-4004-361.70-01	Interest	774	556	613	455	682	729	18.92
232-4004-391.99-01	Operating	0	0	0	0	0	0	.00
232-4004-392.70-02	Sale of Property	782	3,043	0	1,641	1,642	0	.00
232-4004-396.70-06	Gain(Loss) on Disposal	0	0	0	0	0	0	.00
*	Vector Control	774,524	836,394	952,691	654,386	956,551	1,088,048	14.21
**	Vector Control	774,524	836,394	952,691	654,386	956,551	1,088,048	14.21
***	Public Works	774,524	836,394	952,691	654,386	956,551	1,088,048	14.21
		774,524	836,394	952,691	654,386	956,551	1,088,048	14.21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Vector Control								
232-4004-442.10-05	Full Time Salaries	133,256	123,468	148,917	75,798	126,423	132,836	10.80-
232-4004-442.10-20	Hourly Salaries	215,139	234,002	260,000	155,222	260,000	280,000	7.69
LEVEL	TEXT		TEXT AMT					
DEPT	33 FIELD AIDES FOR 40 HOURS A WEEK * 15 WEEKS		280,000					
			280,000					
232-4004-442.10-35	Overtime Salaries	6,947	19,637	20,000	12,259	17,500	20,000	.00
*	Salaries	355,342	377,107	428,917	243,279	403,923	432,836	.91
232-4004-442.20-01	Social Security	21,870	23,108	26,149	14,909	25,097	26,527	1.45
232-4004-442.20-05	Medicare	5,115	5,404	6,116	3,487	5,869	6,204	1.44
232-4004-442.20-10	Retirement	13,633	13,747	18,257	9,262	15,499	16,286	10.80-
232-4004-442.20-15	Workers Compensation	11,200	8,093	10,695	6,154	10,695	9,450	11.64-
232-4004-442.20-20	Unemployment	883	0	0	0	0	0	.00
232-4004-442.20-25	Health Insurance	10,300	18,060	24,480	11,076	18,072	19,524	20.25-
232-4004-442.20-35	Dental Insurance	960	1,199	1,440	720	1,200	1,200	16.67-
*	Benefits	63,961	69,611	87,137	45,608	76,432	79,191	9.12-
232-4004-442.33-02	Auditing Fees	1,750	1,500	1,500	1,750	1,750	2,250	50.00
*	Professional Services	1,750	1,500	1,500	1,750	1,750	2,250	50.00
232-4004-442.35-02	Medical Expense	0	0	150	0	150	150	.00
LEVEL	TEXT		TEXT AMT					
DEPT	FIRST AID KITS		150					
			150					
*	Medical Services	0	0	150	0	150	150	.00
232-4004-442.41-01	Water and Sewer	80	172	300	0	300	300	.00
232-4004-442.41-02	Electricity	1,500	1,500	1,500	0	1,500	1,500	.00
*	Utilities	1,580	1,672	1,800	0	1,800	1,800	.00
232-4004-442.46-01	Repairs	3,778	3,932	5,000	8,127	6,500	5,500	10.00
*	Equipment Maintenance	3,778	3,932	5,000	8,127	6,500	5,500	10.00
232-4004-442.53-01	Telephone/Radio	1,298	1,304	1,800	660	1,800	1,800	.00
LEVEL	TEXT		TEXT AMT					
DEPT	4 OFFICE PHONES @ 150/MONTH		1,800					
			1,800					
232-4004-442.53-10	Cell Phones	11,214	9,944	10,000	2,396	10,500	11,000	10.00
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Vector Control								
DEPT	38 SEASONAL PHONES + 3 YEARROUND LINES			11,000				
	ALSO USED FOR DATA COLLECTION AND MAPPING							
				11,000				
*	Communications	12,512	11,248	11,800	3,056	12,300	12,800	8.47
232-4004-442.57-02	Seminar Registration	2,070	2,067	3,700	1,690	3,700	5,100	37.84
LEVEL	TEXT		TEXT AMT					
DEPT	CERTIFICATION FOR EMPLOYEES		1,600					
	DEFENSIVE DRIVING		100					
	SEMINAR REGISTRATIONS		800					
	PUBLIC EDUCATION BOOTH MATERIALS		600					
	ATV TRAIN THE TRAINER COURSE WOODLEY		2,000					
			5,100					
*	Education & Seminars	2,070	2,067	3,700	1,690	3,700	5,100	37.84
232-4004-442.58-01	Travel Costs & Per Diem	2,297	3,402	3,500	3,002	3,500	4,500	28.57
LEVEL	TEXT		TEXT AMT					
DEPT	AMCA CONFERENCE, WEST CENTRAL REGIONAL CONFERENCE		3,500					
	NORTH CENTRAL MOSQUITO CONTROL ASSOCIATION MEETING							
	ATV - TRAIN THE TRAINER COURSE		1,000					
			4,500					
*	Administrative Travel	2,297	3,402	3,500	3,002	3,500	4,500	28.57
232-4004-442.59-06	Vector Dues	170	0	170	340	340	170	.00
*	Vector Dues	170	0	170	340	340	170	.00
232-4004-442.61-01	General Office Supplies	101	1,071	1,100	144	1,100	1,200	9.09
232-4004-442.61-02	Postage	53	131	80	24	135	200	150.00
232-4004-442.61-04	Field Work Supplies	16,552	11,662	12,000	13,547	13,547	12,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	UNIFORMS		1,300					
	LAB TESTING SUPPLIES,TRAPS, AND TRAP REIMBURSMENT		4,800					
	SAFETY EQUIPMENT, PPE, DUST MASKS, GLOVES		5,700					
	DRY ICE		200					
			12,000					
232-4004-442.61-05	Aerial Spraying	1,327	1,327	60,000	73,250	73,250	75,000	25.00
LEVEL	TEXT		TEXT AMT					
DEPT	APPLICATION FOR FARGO AND WEST FARGO		60,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Vector Control								
				60,000				
232-4004-442.61-22	Chemicals	119,643	131,389	195,000	132,869	205,000	225,000	15.38
232-4004-442.61-30	Shop & Building Supplies	11,415	13,121	12,000	7,660	13,000	13,000	8.33
LEVEL	TEXT		TEXT	AMT				
DEPT	INCLUDES CLEANING SERVICES			12,000				
				12,000				
*	Supplies	149,091	158,701	280,180	227,494	306,032	326,400	16.50
232-4004-442.63-01	Gas	17,197	17,818	18,000	380	18,000	20,000	11.11
232-4004-442.63-02	Routine Maintenance	15,860	17,386	16,000	16,833	20,000	16,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	ALL ROUTINE AND MAJOR REPAIRS TO VEHICLES			16,000				
				16,000				
*	Vehicles	33,057	35,204	34,000	17,213	38,000	36,000	5.88
232-4004-442.65-01	PC Software	2,229	1,293	2,300	1,777	2,300	2,300	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	MICROSOFT ANNUAL SOFTWARE LICENSES			1,500				
	ARCVIEW SOFTWARE MAINTENANCE			800				
				2,300				
*	Software	2,229	1,293	2,300	1,777	2,300	2,300	.00
232-4004-442.74-01	Computer Equipment	1,184	2,781	3,350	800	3,350	2,350	29.85-
LEVEL	TEXT		TEXT	AMT				
DEPT	COMPUTER REPLACEMENT			850				
	MOBILE DEVICES			1,500				
				2,350				
232-4004-442.74-04	Field Equipment-Spraying	30,864	30,509	86,700	58,762	86,700	163,200	88.24
LEVEL	TEXT		TEXT	AMT				
DEPT	2 BACKPACK SPRAYERS			1,200				
	3X LIGHT DUTY TRUCKS			57,000				
	2X 3/4TON TRUCKS			54,000				
	TRUCK MOUNTED FOGGER			8,500				
	RAMP TEST KIT AND SUPPLIES			2,000				
	2X TRAILERS			7,000				
	UTV REPLACEMENT FOR 935			14,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Public Works								
Vector Control								
	2X ATV REPLACEMENTS			19,500				
				163,200				
*	Equipment	32,048	33,290	90,050	59,562	90,050	165,550	83.84
232-4004-442.80-06	Chemical Waste Removal	180	0	500	0	0	500	.00
*	Other Expenditures	180	0	500	0	0	500	.00
232-4004-471.83-01	Principal	98,139	102,350	0	0	0	0	.00
232-4004-471.83-02	Interest	8,601	4,391	0	0	0	0	.00
*	Loan Payment	106,740	106,741	0	0	0	0	.00
**	Vector Control	766,805	805,768	950,704	612,898	946,777	1,075,047	13.08
***	Vector Control	766,805	805,768	950,704	612,898	946,777	1,075,047	13.08
****	Public Works	766,805	805,768	950,704	612,898	946,777	1,075,047	13.08

CASS COUNTY GOVERNMENT
WORK PLAN

WORK PLAN

Department: Vector

Period Covered (from-to): 01/01/15 through 12/31/15

Date: 1-Aug-13

Department Head Signature:

Portfolio Commissioner Signature:

OBJECTIVES: Identify results expected in terms that are measurable or observable with due dates. Incorporate service, teamwork and community commitment. If expectations change, update accordingly.

PROGRESS REVIEW*

PERFORMANCE COMMENTS: Describe observed actions/ results as the planning period progresses to be used as input for Performance Appraisal.

*PROGRESS KEY: o = Objective is not planned for this review period
+ = Objective completion is on schedule and quality is at least satisfactory
- = Objective completion is wither behind schedule or quality is not satisfactory

Objectives	Due Date	1	2	3	Date	Comments
Multi jurisdictional cooperation and communication of control efforts for the control of mosquitoes						
Create larval control contracts that include buffers zones for Fargo West Fargo Horace Moorhead						
Continue low cost ways of promoting public education and community awareness of control efforts						
Maintain adequate staff levels and overtime budgeting						
Continue research efforts to test the efficacy and effectiveness of biological and synthetic applications used in the control of mosquitoes to minimize cost						
Develop comprehensive maps detailing permanent harborage for mosquitoes throughout the metro and county for budgetary and contract purposes						
Monitor PPE needs and deterime cost effective and convienent PPE items						
Continue equipment and vehicle replacement plan						

County Park Fund
Budget Summary
Fund Number 233

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	37,585	49,463	39,966	34,073	40,206	48,400
Expenditures	48,082	41,934	32,903	22,523	38,564	54,480
Revenues Over (Under) Expenditures	(10,497)	7,529	7,063	11,550	1,642	(6,080)
Beginning Balance	64,052	53,555	61,084	61,084	61,084	62,726
Ending Balance	53,555	61,084	68,147	72,634	62,726	56,646
						103.98%

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	1992	17,255	26,855	5,516	0.52
Actual	1993	5,777	5,919	5,374	0.16
Actual	1994	16,810	14,907	7,277	0.50
Actual	1995	13,166	12,319	8,124	0.50
Actual	1996	23,424	23,188	8,360	0.60
Actual	1997	13,968	21,283	1,045	0.35
Actual	1998	10,645	21,440	(9,750)	0.25
Actual	1999	17,895	11,037	(2,897)	0.38
Actual	2000	36,102	22,140	11,065	0.83
Actual	2001	45,026	9,395	46,696	1.00
Actual	2002	46,834	13,384	80,146	1.00
Actual	2003	66,926	57,566	89,506	1.00
Actual	2004	63,879	102,669	50,716	1.00
Actual	2005	52,765	41,335	62,146	1.00
Actual	2006	66,619	63,426	65,339	1.00
Actual	2007	35,691	31,720	69,310	0.50
Actual	2008	36,107	18,414	87,008	0.35
Actual	2009	28,819	42,045	73,782	0.35
Actual	2010	39,584	57,502	55,865	0.35
Actual	2011	33,418	25,230	64,053	0.35
Actual	2012	37,585	48,082	53,556	0.35
Actual	2013	49,463	41,934	61,085	0.35
Projected	2014	40,206	38,564	62,727	0.35
Budget	2015	48,400	54,480	56,647	0.35

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
County Park								
233-1001-311.01-00	Property Tax	21,058	23,405	25,107	24,862	25,829	27,072	7.83
233-1001-311.02-00	Mobile Home	18	19	27	15	25	26	3.70-
233-1001-311.04-00	Interest & Penalty	77	73	84	30	63	66	21.43-
233-1001-335.10-00	State Aid Distribution	5,980	6,072	6,772	2,984	6,307	6,857	1.26
233-1001-335.11-00	Homestead Credit	13	24	25	30	30	32	28.00
233-1001-335.14-00	Financial Institution Tax	0	0	0	0	0	0	.00
233-1001-335.15-00	Telephone Gross Rec Tax	291	291	291	291	291	291	.00
233-1001-335.17-00	Veteran's Credit	32	39	41	60	61	305	643.90
233-1001-335.55-05	State Grant	147	8,205	0	0	0	6,125	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	25% GRANT TO REPLACE THE LAST OUTHOUSE			6,125				
				6,125				
233-1001-341.60-04	Campground Fees	9,703	11,130	7,500	5,720	7,500	7,500	.00
233-1001-361.70-01	Interest	268	205	119	81	100	126	5.88
233-1001-362.70-06	Donation	0	0	0	0	0	0	.00
*	Operations	37,587	49,463	39,966	34,073	40,206	48,400	21.10
**	County Park	37,587	49,463	39,966	34,073	40,206	48,400	21.10
***	County Commission	37,587	49,463	39,966	34,073	40,206	48,400	21.10
		37,587	49,463	39,966	34,073	40,206	48,400	21.10

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Commission								
County Park								
233-1001-451.33-13	Contracted Services	12,000	10,800	12,500	7,560	12,600	13,230	5.84
*	Professional Services	12,000	10,800	12,500	7,560	12,600	13,230	5.84
233-1001-451.47-01	General Maintenance	12,955	8,604	12,000	5,855	12,000	12,000	.00
LEVEL	TEXT		TEXT	AMT				
DEPT	MAINTENANCE IS HIGHER AT THE PARK SIMPLY BECAUSE WE ARE TAKING BETTER CARE OF THE FACILITIES			10,000				
				10,000				
*	Maintenance	12,955	8,604	12,000	5,855	12,000	12,000	.00
233-1001-451.53-10	Cell Phones	300	337	300	140	300	350	16.67
*	Communications	300	337	300	140	300	350	16.67
233-1001-451.62-02	Electricity	592	2,458	2,400	1,168	2,400	2,400	.00
233-1001-451.62-06	Gasoline & Oil	841	1,534	2,000	1,170	2,000	2,000	.00
*	Energy Supplies	1,433	3,992	4,400	2,338	4,400	4,400	.00
233-1001-451.74-15	Heavy Equipment	0	0	0	5,561	5,561	0	.00
*	Equipment	0	0	0	5,561	5,561	0	.00
233-1001-451.81-10	County Park Projects	21,394	18,201	3,703	1,069	3,703	24,500	561.63
LEVEL	TEXT		TEXT	AMT				
DEPT	DOUBLE VAULT TOILET			24,500				
				24,500				
*	Other Expenses	21,394	18,201	3,703	1,069	3,703	24,500	561.63
**	Operations	48,082	41,934	32,903	22,523	38,564	54,480	65.58
***	County Park	48,082	41,934	32,903	22,523	38,564	54,480	65.58
****	County Commission	48,082	41,934	32,903	22,523	38,564	54,480	65.58

911 Service Fund
Budget Summary
Fund Number 224

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	447,225	335,541	355,000	164,348	358,000	364,000
Expenditures	443,739	336,462	356,013	202,163	358,263	364,355
Revenues Over (Under) Expenditures	3,486	(921)	(1,013)	(37,815)	(263)	(355)
Beginning Balance	(1,882)	1,604	683	683	683	420
Ending Balance	1,604	683	(330)	(37,132)	420	65
						0.02%

	History			
	Year	Revenue	Expenditures	Balance
Actual	2003	430,850	578,852	193,980
Actual	2004	452,451	567,557	78,874
Actual	2005	348,710	360,546	67,038
Actual	2006	339,107	420,079	-13,934
Actual	2007	429,230	410,844	4,452
Actual	2008	342,275	299,548	47,181
Actual	2009	277,089	311,065	13,205
Actual	2010	454,084	462,669	4,620
Actual	2011	389,826	396,328	-1,882
Actual	2012	447,225	443,739	1,604
Actual	2013	335,541	336,462	683
Projected	2014	358,000	358,263	420
Budget	2015	364,000	364,355	65

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
911 Service								
224-2101-341.60-39	911 Land Lines	91,995	61,427	55,000	27,271	50,000	50,000	9.09-
224-2101-341.60-65	911 Wireless	190,230	269,114	230,000	137,077	250,000	250,000	8.70
224-2101-361.70-01	Interest	0	0	0	0	0	0	.00
224-2101-364.01-00	Reimbursements	0	0	0	0	0	0	.00
224-2101-391.99-01	Operating	165,000	5,000	70,000	0	58,000	64,000	8.57-

LEVEL	TEXT	TEXT	AMT
DEPT	TRANSFER FROM GENERAL FUND		64,000
			64,000

*	Operations	447,225	335,541	355,000	164,348	358,000	364,000	2.54
**	911 Service	447,225	335,541	355,000	164,348	358,000	364,000	2.54
***	County Auditor	447,225	335,541	355,000	164,348	358,000	364,000	2.54
		447,225	335,541	355,000	164,348	358,000	364,000	2.54

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
911 Service								
224-2101-424.53-04	911 Service Contract	277,433	278,594	303,763	177,195	303,763	309,855	2.01

LEVEL	TEXT	TEXT AMT
DEPT	CASS COUNTY SHARE OF RRRDC BUDGET OF $3,451,849	
	FARGO 50.6%	
	MOORHEAD 18.2%	
	CASS COUNTY 8.8%	309,855
	CLAY COUNTY 10.0%	
	WEST FARGO 12.4%	
	WE MAY ALSO HAVE OUR SHARE OF CAPITAL COSTS BUT	
	WE DON'T HAVE THOSE COSTS AT THIS TIME.	
	NOTE THAT DUE TO THE NEW CENSUS THE COUNTY'S SHARE	
		309,855

224-2101-424.53-05	Line Charges	8,029	7,909	9,500	4,355	9,500	9,500	.00
224-2101-424.53-06	City Share of 911 Fee	119,815	0	0	0	0	0	.00
224-2101-424.53-07	Statewide Upgrade	38,461	49,959	42,750	20,613	45,000	45,000	5.26

LEVEL	TEXT	TEXT AMT
DEPT	STATEWIDE UPGRADE IS BASED ON 15% OF TOTAL FEES	45,000
		45,000

*	Communications	443,738	336,462	356,013	202,163	358,263	364,355	2.34
**	Operations	443,738	336,462	356,013	202,163	358,263	364,355	2.34
***	911 Service	443,738	336,462	356,013	202,163	358,263	364,355	2.34
****	County Auditor	443,738	336,462	356,013	202,163	358,263	364,355	2.34

2014 RRRDC Budget as adopted by BOA 5-8-13

	Based on 2010 Census totals within the two county region	2014 TOTAL
Fargo	50.6%	**1,746,635.53**
Moorhead	18.2%	**628,236.50**
Cass County	8.8%	**303,762.70**
Clay County	10.0%	**345,184.89**
West Fargo	12.4%	**428,029.26**
	100%	**3,451,848.88**

Annual Special Assessement for New World Software Maintnenence of $288,966 will be billed in May of 2014 as per original site licensing per entity.

2015 RRRDC Budget as adopted by the BOA 5-14-14

	Based on 2010 Census totals within the two county region	2014 TOTAL
Fargo	50.6%	**1,781,667.93**
Moorhead	18.2%	**640,837.08**
Cass County	8.8%	**309,855.29**
Clay County	10.0%	**352,108.29**
West Fargo	12.4%	**436,614.28**
	100%	**3,521,082.87**

Annual Special Assessement for New World Software Maintnenence of $318,966 will be billed in May of 2015 as per original site licensing per entity.

Greyhawk Estates Sub
Budget Summary
Fund Number 303

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	39,949	38,558	30,103	28,957	30,143	27,761
Expenditures	34,798	34,006	32,994	29,425	32,994	31,957
Revenues Over (Under) Expenditures	5,151	4,552	(2,891)	(468)	(2,851)	(4,196)
Beginning Balance	38,901	44,052	48,604	48,604	48,604	45,753
Ending Balance	44,052	48,604	45,713	48,136	45,753	41,557

	History				
	Year	Revenue	Expenditures	Balance	
Actual	2005	29,472	7,037	22,435	
Actual	2006	33,467	25,496	30,406	
Actual	2007	45,447	44,862	30,991	
Actual	2008	42,537	43,875	29,653	
Actual	2009	40,827	42,851	27,629	
Actual	2010	43,238	41,774	29,093	
Actual	2011	45,548	35,740	38,901	
Actual	2012	39,949	34,798	44,052	
Actual	2013	38,558	34,006	48,604	
Projected	2014	30,143	32,994	45,753	
Budget	2015	27,761	31,957	41,557	

Revised 8/5/2014

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNTING PERIOD 08/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Greyhawk Estates Sub								
303-2104-355.01-00	Assessments	39,610	38,190	30,028	28,877	30,028	27,686	7.80-
303-2104-355.04-00	Interest & Penalty	163	199	0	18	40	0	.00
303-2104-361.70-01	Interest	175	168	75	62	75	75	.00
*	Debt Service	39,948	38,557	30,103	28,957	30,143	27,761	7.78-
**	Greyhawk Estates Sub	39,948	38,557	30,103	28,957	30,143	27,761	7.78-
***	County Auditor	39,948	38,557	30,103	28,957	30,143	27,761	7.78-
		39,948	38,557	30,103	28,957	30,143	27,761	7.78-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNTING PERIOD 08/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Greyhawk Estates Sub								
303-2104-471.83-01	Principal	25,000	25,000	25,000	25,000	25,000	25,000	.00
303-2104-471.83-02	Interest	9,019	8,031	6,994	3,756	6,994	5,957	14.83-
303-2104-471.83-03	Fiscal Charges	779	975	1,000	669	1,000	1,000	.00
*	Loan Payment	34,798	34,006	32,994	29,425	32,994	31,957	3.14-
**	Debt Service	34,798	34,006	32,994	29,425	32,994	31,957	3.14-
***	Greyhawk Estates Sub	34,798	34,006	32,994	29,425	32,994	31,957	3.14-
****	County Auditor	34,798	34,006	32,994	29,425	32,994	31,957	3.14-

Holmen's 3rd Subdivision
Budget Summary
Fund Number 306

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	6,669	6,384	6,051	6,082	6,121	5,769
Expenditures	8,351	8,351	8,352	4,176	8,352	8,352
Revenues Over (Under) Expenditures	(1,682)	(1,967)	(2,301)	1,906	(2,231)	(2,583)
Beginning Balance	8,250	6,568	4,601	4,601	4,601	2,370
Ending Balance	6,568	4,601	2,300	6,507	2,370	(213)

	History			
	Year	Revenue	Expenditures	Balance
Actual	2001	6,939	-	6,939
Actual	2002	9,342	8,351	7,930
Actual	2003	9,310	8,352	8,888
Actual	2004	8,615	8,351	9,152
Actual	2005	9,391	8,351	10,192
Actual	2006	9,060	8,497	10,755
Actual	2007	8,876	8,351	11,280
Actual	2008	8,325	8,351	11,254
Actual	2009	7,704	8,351	10,607
Actual	2010	6,989	8,351	9,245
Actual	2011	7,356	8,351	8,250
Actual	2012	6,669	8,351	6,568
Actual	2013	6,384	8,351	4,601
Projection	2014	6,121	8,352	2,370
Budget	2015	5,769	8,352	-213

Revised 8/5/2014

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Holmen's 3rd Subdivision								
306-2104-355.01-00	Assessments	6,615	6,332	6,051	6,050	6,051	5,769	4.66-
306-2104-355.04-00	Interest & Penalty	16	25	0	24	50	0	.00
306-2104-361.70-01	Interest	39	27	0	8	20	0	.00
*	Debt Service	6,670	6,384	6,051	6,082	6,121	5,769	4.66-
**	Holmen's 3rd Subdivision	6,670	6,384	6,051	6,082	6,121	5,769	4.66-
***	County Auditor	6,670	6,384	6,051	6,082	6,121	5,769	4.66-
		6,670	6,384	6,051	6,082	6,121	5,769	4.66-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Holmen's 3rd Subdivision								
306-2104-471.83-01	Principal	6,478	6,834	7,210	3,557	7,210	7,606	5.49
306-2104-471.83-02	Interest	1,873	1,517	1,142	619	1,142	746	34.68-
*	Loan Payment	8,351	8,351	8,352	4,176	8,352	8,352	.00
**	Debt Service	8,351	8,351	8,352	4,176	8,352	8,352	.00
***	Holmen's 3rd Subdivision	8,351	8,351	8,352	4,176	8,352	8,352	.00
****	County Auditor	8,351	8,351	8,352	4,176	8,352	8,352	.00

Grandberg/ Amber Plains Subdivision
Budget Summary
Fund Number 318

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	38,677	35,199	34,312	38,733	38,878	32,311
Expenditures	37,125	36,221	35,638	30,486	35,638	34,625
Revenues Over (Under) Expenditures	1,553	(1,022)	(1,326)	8,247	3,240	(2,314)
Beginning Balance	8,095	9,648	8,626	8,626	8,626	11,866
Ending Balance	9,648	8,626	7,300	16,873	11,866	9,552

History

	Year	Revenue	Expenditures	Balance
Actual	2007	6,837		6,837
Actual	2008	35,303	31,440	10,700
Actual	2009	38,493	39,968	9,225
Actual	2010	38,904	39,051	9,078
Actual	2011	37,121	38,104	8,095
Actual	2012	38,677	37,125	9,648
Actual	2013	35,199	36,221	8,626
Projected	2014	38,878	35,638	11,866
Budget	2015	32,311	34,625	9,552

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNTING PERIOD 08/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Grandberg/ Amber Plains								
318-2104-355.01-00	Assessments	38,370	34,875	34,312	38,438	38,524	32,311	5.83-
318-2104-355.04-00	Interest & Penalty	247	272	0	268	300	0	.00
318-2104-361.70-01	Interest	61	51	0	27	54	0	.00
*	Debt Service	38,678	35,198	34,312	38,733	38,878	32,311	5.83-
**	Grandberg/ Amber Plains	38,678	35,198	34,312	38,733	38,878	32,311	5.83-
***	County Auditor	38,678	35,198	34,312	38,733	38,878	32,311	5.83-
		38,678	35,198	34,312	38,733	38,878	32,311	5.83-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Grandberg/ Amber Plains								
318-2104-471.83-01	Principal	25,000	25,000	25,000	25,000	25,000	25,000	.00
318-2104-471.83-02	Interest	11,088	10,113	9,138	4,813	9,138	8,125	11.09-
318-2104-471.83-03	Fiscal Charges	1,037	1,108	1,500	673	1,500	1,500	.00
*	Loan Payment	37,125	36,221	35,638	30,486	35,638	34,625	2.84-
**	Debt Service	37,125	36,221	35,638	30,486	35,638	34,625	2.84-
***	Grandberg/ Amber Plains	37,125	36,221	35,638	30,486	35,638	34,625	2.84-
****	County Auditor	37,125	36,221	35,638	30,486	35,638	34,625	2.84-

2010 Bond Fund
Budget Summary
Fund Number 319

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	969,392	922,681	946,528	878,093	960,000	935,568
Expenditures	953,779	948,115	945,283	825,666	943,683	936,225
Revenues Over (Under) Expenditures	15,613	(25,434)	1,245	52,427	16,317	(657)
Beginning Balance	98,461	114,074	88,640	88,640	88,640	104,957
Ending Balance	114,074	88,640	89,885	141,067	104,957	104,300

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	2010	93,250	93,462	(211)	
Actual	2011	1,049,771	951,098	98,462	2.00
Actual	2012	969,392	953,779	114,075	1.75
Actual	2013	922,681	948,115	88,641	1.60
Projected	2014	960,000	943,683	104,958	1.58
Budget	2015	935,568	936,225	104,301	1.45

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
2010 Bond Issue S & I								
319-2104-311.01-00	Property Tax	838,934	806,137	836,367	816,385	846,936	830,674	.68-

LEVEL TEXT TEXT AMT
DEPT WE LEVIED 1.58 MILLS FOR THE 2013 TAXES FOR THE DEBT SERVICE ON THE COURTHOUSE WITH THE IDEA OF BEING ABLE TO LOWER THE MILL LEVY AS THE VALUATION OF THE COUNTY GREW. AT THIS TIME THE PROJECTED MILL LEVY IS 1.45 MILLS 830,674
830,674

319-2104-311.02-00	Mobile Home	1,610	1,325	1,577	1,031	1,638	1,607	1.90
319-2104-311.04-00	Interest & Penalty	2,552	2,729	2,858	1,156	2,253	2,209	22.71-
319-2104-331.55-05	Federal Grants	120,770	106,914	100,281	52,478	101,595	94,305	5.96-
319-2104-335.11-00	Homestead Credit	1,982	2,236	2,302	3,838	3,839	3,330	44.66
319-2104-335.17-00	Veteran's Credit	2,494	2,617	2,694	3,339	3,339	3,050	13.21
319-2104-361.70-01	Interest	1,050	723	449	420	450	393	12.47-
319-2104-391.99-01	Operating	0	0	0	0	0	0	.00
*	Debt Service	969,392	922,681	946,528	878,647	960,050	935,568	1.16-
**	2010 Bond Issue S & I	969,392	922,681	946,528	878,647	960,050	935,568	1.16-
***	County Auditor	969,392	922,681	946,528	878,647	960,050	935,568	1.16-
		969,392	922,681	946,528	878,647	960,050	935,568	1.16-

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
2010 Bond Issue S & I								
319-2104-471.83-01	Principal	685,000	690,000	700,000	700,000	700,000	710,000	1.43
319-2104-471.83-02	Interest	268,379	257,715	243,283	125,666	243,283	225,825	7.18-
319-2104-471.83-03	Fiscal Charges	400	400	2,000	400	400	400	80.00-
*	Loan Payment	953,779	948,115	945,283	826,066	943,683	936,225	.96-
**	Debt Service	953,779	948,115	945,283	826,066	943,683	936,225	.96-
***	2010 Bond Issue S & I	953,779	948,115	945,283	826,066	943,683	936,225	.96-
****	County Auditor	953,779	948,115	945,283	826,066	943,683	936,225	.96-

Health Insurance Trust
Budget Summary
Fund Number 501

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	3,452,127	3,965,355	4,100,000	2,386,221	4,086,994	4,384,376
Expenditures	3,283,163	3,678,843	3,914,731	2,392,702	4,146,503	4,472,375
Revenues Over (Under) Expenditures	168,964	286,512	185,269	(6,481)	(59,509)	(87,999)
Beginning Balance	947,293	1,116,257	1,402,769	1,402,769	1,402,769	1,343,260
Ending Balance	1,116,257	1,402,769	1,588,038	1,396,288	1,343,260	1,255,261
						28.07%

	History			
	Year	Revenue	Expenditures	Balance
Actual	1992	756,276	455,991	302,637
Actual	1993	803,314	669,200	436,751
Actual	1994	756,478	659,013	534,216
Actual	1995	719,816	697,877	556,155
Actual	1996	710,435	857,209	409,381
Actual	1997	941,526	1,006,772	344,135
Actual	1998	817,313	908,626	252,822
Actual	1999	938,597	1,214,539	-23,120
Actual	2000	1,265,384	1,108,626	133,638
Actual	2001	1,401,192	1,194,375	340,455
Actual	2002	1,462,562	1,551,855	251,162
Actual	2003	1,748,354	1,540,174	459,342
Actual	2004	1,846,638	1,591,437	714,543
Actual	2005	2,070,132	1,946,938	837,737
Actual	2006	2,230,587	2,103,277	965,047
Actual	2007	2,531,509	2,455,330	1,041,226
Actual	2008	2,564,647	2,459,767	1,146,106
Actual	2009	2,762,202	2,712,919	1,195,389
Actual	2010	2,851,038	2,985,628	1,060,799
Actual	2011	3,226,518	3,340,024	947,293
Actual	2012	3,452,127	3,283,163	1,116,257
Actual	2013	3,965,355	3,678,843	1,402,769
Projected	2014	4,086,994	4,146,503	1,343,260
Budget	2015	4,384,376	4,472,375	1,255,261

Revised 8/5/2014

DEPARTMENT SUMMARY
BUDGET PREPARATION WORKSHEET FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Health Insurance Trust								
501-2106-341.60-46	Insurance Premiums	3,422,577	3,939,343	4,100,000	2,379,026	4,078,330	4,382,376	6.89
501-2106-361.70-01	Interest	6,134	6,033	4,000	2,056	3,525	2,000	50.00-
501-2106-369.70-05	Insurance Rebate	23,416	19,979	0	5,139	5,139	0	.00
*	Health Insurance	3,452,127	3,965,355	4,104,000	2,386,221	4,086,994	4,384,376	6.83
**	Health Insurance Trust	3,452,127	3,965,355	4,104,000	2,386,221	4,086,994	4,384,376	6.83
***	County Auditor	3,452,127	3,965,355	4,104,000	2,386,221	4,086,994	4,384,376	6.83
		3,452,127	3,965,355	4,104,000	2,386,221	4,086,994	4,384,376	6.83

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Health Insurance Trust								
501-2106-413.33-09	Consulting Services	5,006	14,994	0	20,000	20,000	20,000	.00
*	Professional Services	5,006	14,994	0	20,000	20,000	20,000	.00
501-2106-413.35-02	Wellness Testing	7,818	9,929	5,000	72	10,000	10,000	100.00
*	Medical Services	7,818	9,929	5,000	72	10,000	10,000	100.00
501-2106-413.95-01	Administration Fees	156,621	175,047	183,900	139,249	236,669	254,274	38.27
501-2106-413.95-02	Blue Cross Claims	1,161,255	1,350,528	1,092,000	852,302	1,461,089	1,145,378	4.89
501-2106-413.95-03	Blue Shield Claims	1,460,296	1,584,626	2,025,000	1,013,333	1,737,142	2,290,755	13.12
501-2106-413.95-04	Stop Loss Premiums	492,168	543,517	555,181	366,102	627,603	691,968	24.64
501-2106-413.95-07	ACA Costs	0	202	53,650	1,644	54,000	60,000	11.84

LEVEL	TEXT	TEXT AMT
DEPT	REINSURANCE PROGRAM TAX	
	ESTIMATED COVERED LIFE PER YEAR @$63 (810*63)	52,030
	COMPARATIVE EFFECTIVENESS RESERCH FEE	
	ESTIMATED COVERED LIFE PER YEAR @$2 (810*2)	1,620
		53,650

*	Non Department Services	3,270,340	3,653,920	3,909,731	2,372,630	4,116,503	4,442,375	13.62
**	Health Insurance	3,283,164	3,678,843	3,914,731	2,392,702	4,146,503	4,472,375	14.24
***	Health Insurance Trust	3,283,164	3,678,843	3,914,731	2,392,702	4,146,503	4,472,375	14.24
****	County Auditor	3,283,164	3,678,843	3,914,731	2,392,702	4,146,503	4,472,375	14.24

Telephone Trust
Budget Summary
Fund Number 502

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	196,706	202,426	195,100	102,827	190,100	190,100
Expenditures	178,813	178,538	193,700	99,505	205,427	189,000
Revenues Over (Under) Expenditures	17,893	23,888	1,400	3,322	(15,327)	1,100
Beginning Balance	76,482	94,375	118,263	118,263	118,263	102,936
Ending Balance	94,375	118,263	119,663	121,585	102,936	104,036
						55.05%

	History				
	Year	Revenue	Expenditures	Balance	
Actual	1992				
Actual	1993				
Actual	1994				
Actual	1995	0	0		
Actual	1996	104,690	91,908		
Actual	1997	101,703	121,866		
Actual	1998	110,925	103,909		
Actual	1999	126,174	123,710		
Actual	2000	123,153	93,834	130,555	
Actual	2001	127,090	107,717	149,928	
Actual	2002	134,713	100,573	184,068	
Actual	2003	149,813	110,350	223,531	
Actual	2004	147,633	119,045	252,119	
Actual	2005	152,315	168,679	235,755	
Actual	2006	155,135	128,510	262,380	
Actual	2007	154,715	140,009	277,086	
Actual	2008	145,850	114,622	308,314	
Actual	2009	134,436	183,088	259,662	
Actual	2010	127,001	279,013	107,650	
Actual	2011	163,828	194,996	76,482	
Actual	2012	196,706	178,813	94,375	
Actual	2013	202,426	178,538	118,263	
Projected	2014	190,100	205,427	102,936	
Budget	2015	190,100	189,000	104,036	

Revised 8/5/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
Telephone Trust								
502-1802-341.60-47	Telephone Service	118,297	119,518	125,000	61,251	120,000	120,000	4.00-
502-1802-341.60-49	Long Distance Service	0	0	0	0	0	0	.00
502-1802-341.60-67	Cell Phones	79,826	83,232	70,000	41,508	70,000	70,000	.00
502-1802-361.70-01	Interest	73	153	100	68	100	100	.00
502-1802-392.70-06	Gain(Loss) on Sale	29	0	0	0	0	0	.00
502-1802-396.70-06	Gain(Loss) on Disposal	1,519-	477-	0	0	0	0	.00
*	Telephone Trust	196,706	202,426	195,100	102,827	190,100	190,100	2.56-
**	Telephone Trust	196,706	202,426	195,100	102,827	190,100	190,100	2.56-
***	Information Technology	196,706	202,426	195,100	102,827	190,100	190,100	2.56-
		196,706	202,426	195,100	102,827	190,100	190,100	2.56-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
Information Technology								
Telephone Trust								
502-1802-412.43-10	Equipment	20,599	18,928	25,000	11,641	20,000	25,000	.00
502-1802-412.43-12	Network Software	27,061	14,733	33,700	3,797	25,000	30,000	10.98-
LEVEL	TEXT		TEXT AMT					
DEPT	WINDOWS SERVER SOFTWARE		10,000					
	PHONE SYSTEM SOFTWARE MAINTENANCE		20,000					
			30,000					
*	Maintenance Agreements	47,660	33,661	58,700	15,438	45,000	55,000	6.30-
502-1802-412.45-01	Repairs	1,519	1,571	10,000	104	10,000	10,000	.00
*	General Maintenance	1,519	1,571	10,000	104	10,000	10,000	.00
502-1802-412.46-01	Repairs	37	279	0	14,526	14,527	0	.00
*	Equipment Maintenance	37	279	0	14,526	14,527	0	.00
502-1802-412.53-01	Office Telephones	36,448	31,135	37,000	17,349	35,000	35,000	5.41-
502-1802-412.53-02	Long Distance Service	7,773	11,521	10,000	3,486	9,000	10,000	.00
502-1802-412.53-05	Computer Time Charges	717	402	0	0	0	0	.00
502-1802-412.53-10	Cell Phones	70,686	82,862	60,000	48,312	73,900	60,000	.00
*	Communications	115,624	125,920	107,000	69,147	117,900	105,000	1.87-
502-1802-412.57-01	Education Travel&Per Diem	0	0	3,000	0	3,000	3,000	.00
502-1802-412.57-02	Seminar Registration	0	0	2,000	0	2,000	3,000	50.00
*	Education & Seminars	0	0	5,000	0	5,000	6,000	20.00
502-1802-412.63-07	Depreciation Expense	13,254	13,110	0	0	0	0	.00
*	Equipment	13,254	13,110	0	0	0	0	.00
502-1802-412.74-08	Telephones	35	0	5,000	290	5,000	5,000	.00
502-1802-412.74-14	Network Equipment	685	3,996	8,000	0	8,000	8,000	.00
LEVEL	TEXT		TEXT AMT					
DEPT	PHONE SYSTEM NETWORK EQUIPMENT		8,000					
			8,000					
*	Equipment	720	3,996	13,000	290	13,000	13,000	.00
**	Telephone Trust	178,814	178,537	193,700	99,505	205,427	189,000	2.43-
***	Telephone Trust	178,814	178,537	193,700	99,505	205,427	189,000	2.43-
****	Information Technology	178,814	178,537	193,700	99,505	205,427	189,000	2.43-

Motor Pool
Budget Summary
Fund Number 504

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	41,093	35,774	32,100	19,958	32,100	32,100
Expenditures	36,053	40,090	27,000	15,636	35,189	35,189
Revenues Over (Under) Expenditures	5,040	(4,316)	5,100	4,322	(3,089)	(3,089)
Beginning Balance	59,628	64,668	60,352	60,352	60,352	57,263
Ending Balance	64,668	60,352	65,452	64,674	57,263	54,174
						153.95%

	History			
	Year	Revenue	Expenditures	Balance
Actual	1992	107,393	132,091	34,935
Actual	1993	95,898	102,098	28,735
Actual	1994	112,637	87,054	54,318
Actual	1995	102,284	75,680	80,922
Actual	1996	72,587	75,955	77,554
Actual	1997	11,079	11,048	36,764
Actual	1998	14,020	12,009	38,775
Actual	1999	14,451	17,350	35,876
Actual	2000	15,381	21,495	29,762
Actual	2001	15,030	16,235	28,557
Actual	2002	11,669	15,345	24,881
Actual	2003	14,905	21,022	28,764
Actual	2004	17,820	17,087	29,497
Actual	2005	21,965	17,798	33,664
Actual	2006	28,045	26,373	35,336
Actual	2007	37,613	31,914	41,035
Actual	2008	50,047	46,129	44,953
Actual	2009	44,290	47,273	41,970
Actual	2010	48,268	38,660	51,578
Actual	2011	46,571	38,521	59,628
Actual	2012	41,093	36,053	64,668
Actual	2013	35,774	40,090	60,352
Projected	2014	32,100	35,189	57,263
Budget	2015	32,100	35,189	54,174

Revised 8/5/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Motor Pool								
504-2108-341.60-46	Insurance Premiums	0	0	0	0	0	0	.00
504-2108-341.60-57	Motor Pool Usage	40,930	35,604	32,000	19,916	32,000	32,000	.00

LEVEL	TEXT		TEXT AMT
DEPT	FLEET VEHICLES:		32,000
	2005 BLUE DODGE STRATUS - CURRENT METER	92,326	
	2005 GREEN DODGE STRATUS - CURRENT METER	108,749	
	2006 BRONZE UPLANDER VAN - CURRENT METER	145,268	
	2006 BLUE UPLANDER VAN - CURRENT METER	149,000	
	2009 SILVER FUSION - CURRENT METER	96,221	
	2009 RED IMPALA - CURRENT METER	44,424	
	2010 GRAY FUSION - CURRENT METER	65,872	
	2010 BLUE FUSION - CURRENT METER	105,735	
	2014 RED GRAND CARAVAN	10,491	
	2014 RED DODGE JOURNEY	74	
	TOTAL MILEAGE DRIVEN IN THE LAST YEAR 106,000		
	COST PER MILAGE WITH OUT DEPRECIATION CHARGES IS		
	LESS THAN 20 CENTS PER MILE ON MOST VEHICLES.		
	THE GREEN STRATUS WILL BE TAKEN OUT OF SERVICE		
	THIS YEAR AND REPLACED WITH THE NEW DODGE JOURNEY.		
	IN THE COMING YEAR WE ANTICIPATE REPLACING THE		
	BLUE STRATUS AND BLUE UPLANDER DUE TO AGE AND		
	MAINTENANCE COSTS.		
			32,000

504-2108-361.70-01	Interest	163	170	100	42	100	100	.00
504-2108-369.70-06	Vehicle Insurance Claims	0	0	0	0	0	0	.00
504-2108-392.70-02	Sale of Property	0	0	0	0	0	0	.00
504-2108-392.70-06	Gain(Loss) on Sale	0	0	0	0	0	0	.00
504-2108-396.70-06	Gain(Loss) on Disposal	0	0	0	0	0	0	.00
*	Motor Pool	41,093	35,774	32,100	19,958	32,100	32,100	.00
**	Motor Pool	41,093	35,774	32,100	19,958	32,100	32,100	.00
***	County Auditor	41,093	35,774	32,100	19,958	32,100	32,100	.00
		41,093	35,774	32,100	19,958	32,100	32,100	.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Motor Pool								
504-2108-411.63-01	Gas	15,322	12,884	17,000	8,231	17,000	17,000	.00
504-2108-411.63-02	Routine Maintenance	1,877	4,136	5,000	2,436	5,000	5,000	.00
504-2108-411.63-03	Major Repairs	5,123	4,846	5,000	4,969	5,000	5,000	.00
504-2108-411.63-07	Depreciation Expense	13,730	18,224	0	0	8,189	8,189	.00
*	Vehicles	36,052	40,090	27,000	15,636	35,189	35,189	30.33
**	Motor Pool	36,052	40,090	27,000	15,636	35,189	35,189	30.33
***	Motor Pool	36,052	40,090	27,000	15,636	35,189	35,189	30.33
****	County Auditor	36,052	40,090	27,000	15,636	35,189	35,189	30.33

Dental Insurance Trust
Budget Summary
Fund Number 505

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	298,910	298,282	304,530	184,489	316,267	358,431
Expenditures	276,749	315,989	303,980	190,689	326,984	381,892
Revenues Over (Under) Expenditures	22,161	(17,707)	550	(6,200)	(10,717)	(23,461)
Beginning Balance	170,311	192,472	174,765	174,765	174,765	164,048
Ending Balance	192,472	174,765	175,315	168,565	164,048	140,587
						36.81%

History

	Year	Revenue	Expenditures	Balance
Actual	2004			0
Actual	2005	0	0	0
Actual	2006	221,497	262,060	-40,563
Actual	2007	229,844	260,367	-71,086
Actual	2008	305,217	243,047	-8,916
Actual	2009	299,387	226,642	63,829
Actual	2010	292,285	228,596	127,518
Actual	2011	288,108	245,315	170,311
Actual	2012	298,910	276,749	192,472
Actual	2013	298,282	315,989	174,765
Projected	2014	316,267	326,984	164,048
Budget	2015	358,431	381,892	140,587

Revised 8/5/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Dental Insurance Trust								
505-2109-341.60-46	Insurance Premiums	298,067	297,636	304,030	184,279	315,907	357,931	17.73
505-2109-361.70-01	Interest	842	646	500	210	360	500	.00
505-2109-369.70-05	Insurance Rebate	0	0	0	0	0	0	.00
*	Dental Insurance	298,909	298,282	304,530	184,489	316,267	358,431	17.70
**	Dental Insurance Trust	298,909	298,282	304,530	184,489	316,267	358,431	17.70
***	County Auditor	298,909	298,282	304,530	184,489	316,267	358,431	17.70
		298,909	298,282	304,530	184,489	316,267	358,431	17.70

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TWO YEARS AGO ACTUALS	LAST YEARS ACTUALS	2014 ADJUSTED BUDGET	Y-T-D ACTUAL	2014 PROJECTION	2015 DEPARTMENT	% CHANGE
County Auditor								
Dental Insurance Trust								
505-2109-413.95-01	Administration Fees	15,406	17,604	16,938	13,091	22,530	26,313	55.35
505-2109-413.95-03	Blue Shield Claims	261,342	298,384	287,042	177,598	304,454	355,579	23.88
*	Non Department Services	276,748	315,988	303,980	190,689	326,984	381,892	25.63
**	Dental Insurance	276,748	315,988	303,980	190,689	326,984	381,892	25.63
***	Dental Insurance Trust	276,748	315,988	303,980	190,689	326,984	381,892	25.63
****	County Auditor	276,748	315,988	303,980	190,689	326,984	381,892	25.63

Southeast Cass Water Resource Districts
Budget Summary

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	8,858,566	9,417,009	7,118,235	19,472,841	19,503,397	7,068,985
Expenditures	6,566,696	7,109,517	8,473,030	13,974,304	18,396,192	9,784,135
Revenues Over (Under) Expenditures	2,291,870	2,307,492	(1,354,795)	5,498,537	1,107,205	(2,715,150)
Beginning Balance	2,457,027	4,748,899	7,056,391	7,056,391	7,056,391	8,163,596
Ending Balance	4,748,897	7,056,391	5,701,596	12,554,928	8,163,596	5,448,446

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	2004	3,929,200	4,976,706	5,621,555	4.00
Actual	2005	18,022,886	15,749,223	7,895,218	4.00
Actual	2006	16,619,299	19,890,093	4,624,424	4.00
Actual	2007	6,771,690	7,496,612	3,899,502	3.50
Actual	2008	7,337,673	6,846,094	4,391,081	3.60
Actual	2009	5,746,941	6,808,535	3,329,487	3.40
Actual	2010	10,559,563	7,717,057	6,171,993	4.00
Actual	2011	13,950,058	17,665,024	2,457,027	4.00
Actual	2012	8,858,566	6,566,696	4,748,899	4.00
Actual	2013	9,417,009	7,109,517	7,056,391	4.00
Projected	2014	19,503,397	18,396,192	8,163,596	4.00
Budgeted	2015	7,068,985	9,784,135	5,448,446	4.00

Revised 7/31/2014

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1000 SOUTHEAST CASS WATER RESOURCE DISTRICT										
310000 TAXES										
310501 PROPERTY TAX	1,648,089	1,708,726	1,700,205	1,801,710	1,900,780	95%	1,625,680		1,625,680	85%
310502 MOBILE HOME TAX	3,503	3,542	2,598	2,330	4,000	58%	3,000		3,000	75%
310503 INTEREST AND PENALTY	7,711	7,139	3,690	2,409	8,000	30%	4,000		4,000	50%
310504 FINANCIAL INSTITUTION TAX	13,353	16,454	21,087	30,728	22,000	140%	35,000		35,000	159%
310505 TELECOM GROSS RECEIPTS	8,176	8,176	8,176	8,176	8,175	100%	8,175		8,175	100%
310506 STATE REVENUE SHARING	90,783	133,325	103,499	71,081	150,000	47%	150,000		150,000	100%
310507 HOMESTEAD CREDIT	4,093	4,377	5,106	8,933	4,400	203%	5,000		5,000	113%
310508 VETERANS CREDIT	4,508	5,377	6,035	7,799	5,400	144%	6,000		6,000	111%
Group:	1,780,216	1,887,116	1,850,396	1,933,166	2,102,755	92%	1,836,855	0	1,836,855	87%
330000										
333902 STATE COST SHARE	198,512	76,881		200,415	200,000	100%	200,000		200,000	100%
333903 CITY OF FARGO -	41,225	447,094	143,146	506,915	500,000	101%	700,000		700,000	140%
333904 COUNTY COST SHARE	41,225			31,591	0	***%			0	0%
333906 CITY OF FARGO -				8,979,445	0	***%			0	0%
338704 RED RIVER JOINT WATER				57,896	0	***%			0	0%
Group:	280,962	523,975	143,146	9,776,262	700,000	***%	900,000	0	900,000	128%
340000 SPECIAL PROJECT INCOME - FUND 1000										
340202 SHEY RIV SNAG & CLEAR		282,700	93,788	294,861	0	***%			0	0%
340402 WLD RICE SNG & CLR ST		167,992	83,731		0	0%			0	0%
Group:		450,692	177,519	294,861	0	***%	0	0	0	0%
360000 MISCELLANEOUS INCOME										
360801 INTEREST INCOME	22,493	13,032	7,302	4,194	10,000	42%	7,500		7,500	75%
360802 OTHER INCOME	12,729	13,906	13,500	14,751	15,000	98%	15,000		15,000	100%
360803 NORTH DAKOTA INSURANCE	2,115	2,160	2,946	2,524	3,000	84%	3,000		3,000	100%
360840 RED RIVER JOINT	9,600	9,600	9,704	13,650	9,600	142%	15,000		15,000	156%
360841 RRRA REIMBURSEMENT		29,791	4,211	3,673	6,000	61%	6,000		6,000	100%
360845 RICHLAND COUNTY WRD COST			5,122		5,000	0%	10,000		10,000	200%
360850 MAPLE RIV ANNUAL	20,616	14,847	13,296	18,999	15,000	127%	30,660		30,660	204%
360870 NO CASS ANNUAL	9,174	7,850	6,736	10,087	8,000	126%	13,635		13,635	170%
360890 RUSH RIV ANNUAL	12,346	7,976	7,004	9,890	8,000	124%	18,740		18,740	234%
Group:	89,073	99,162	69,821	77,768	79,600	98%	119,535	0	119,535	150%
390000										
399999 TRANSFER IN FROM OTHER	9,647	7,618	7,391	6,101	0	***%			0	0%
Group:	9,647	7,618	7,391	6,101	0	***%	0	0	0	0%
Fund:	2,159,898	2,968,563	2,248,273	12,088,158	2,882,355	419%	2,856,390	0	2,856,390	99%

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1101 SHEYENNE-MAPLE #1 MAINTENANCE										
330000					490,130	0%	490,130	_____	490,130	100%
333900 BUDGET-LEGAL DRAINS		47,426	1,388,417	1,099,524	0	***%	_____	_____	0	0%
333902 STATE COST SHARE	493,013	492,743	486,374	487,057	0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	3,524	-5,179	-2,695	-536	0	***%	_____	_____	0	0%
333913 INTEREST INCOME		225	951	451	0	***%	_____	_____	0	0%
333922 RENT FOR HAYING LEVEES		14,229			0	0%	_____	_____	0	0%
333930 FEMA	1,489,975				0	0%	_____	_____	0	0%
337914 BOND SALE PROCEEDS	20,085				0	0%	_____	_____	0	0%
339925 MISCELLANEOUS										
Group:	2,006,597	549,444	1,873,047	1,586,496	490,130	324%	490,130	0	490,130	100%
340000 SPECIAL PROJECT INCOME - FUND 1000										
340150 CASH RENT INCOME		1,160	1,160	1,160	0	***%	_____	_____	0	0%
Group:		1,160	1,160	1,160	0	***%	0	0	0	0%
360000 MISCELLANEOUS INCOME										
360802 OTHER INCOME	700	1,127	55		0	0%	_____	_____	0	0%
Group:	700	1,127	55		0	0%	0	0	0	0%
Fund:	2,007,297	551,731	1,874,262	1,587,656	490,130	324%	490,130	0	490,130	100%
1102 SHEYENNE-MAPLE #2 MAINTENANCE										
330000					304,900	0%	304,900	_____	304,900	100%
333900 BUDGET-LEGAL DRAINS			729,887	845,455	0	***%	_____	_____	0	0%
333902 STATE COST SHARE	439,075	314,940	300,474	296,483	0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	3,792	-2,982	-1,415	92	0	***%	_____	_____	0	0%
333913 INTEREST INCOME		1,125	2,750		0	0%	_____	_____	0	0%
333922 RENT FOR HAYING LEVEES	389	10,130			0	0%	_____	_____	0	0%
333930 FEMA	770,240				0	0%	_____	_____	0	0%
337914 BOND SALE PROCEEDS	4,346				0	0%	_____	_____	0	0%
339925 MISCELLANEOUS										
Group:	1,217,842	323,213	1,031,696	1,142,030	304,900	375%	304,900	0	304,900	100%
360000 MISCELLANEOUS INCOME										
360802 OTHER INCOME	104	300			0	0%	_____	_____	0	0%
Group:	104	300			0	0%	0	0	0	0%
Fund:	1,217,946	323,513	1,031,696	1,142,030	304,900	375%	304,900	0	304,900	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1103 DRAIN #3										
330000					195,140	0%			0	0%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	195,237	198,139	192,510	191,583	0	***%			0	0%
333913 INTEREST INCOME	2,494	1,931	1,477	953						
Group:	197,731	200,070	193,987	192,536	195,140	99%	0	0	0	0%
Fund:	197,731	200,070	193,987	192,536	195,140	99%	0	0	0	0%
1109 DRAIN #9										
330000					9,045	0%			0	0%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	9,014	9,049	9,061	9,157	0	***%			0	0%
333913 INTEREST INCOME	1	17	23	18	0	0%			0	0%
333930 FEMA	1,247									
Group:	10,262	9,066	9,084	9,175	9,045	101%	0	0	0	0%
Fund:	10,262	9,066	9,084	9,175	9,045	101%	0	0	0	0%
1110 DRAIN #10										
330000					313,425	0%			0	0%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	209,945	211,912	208,247	310,198	0	***%			0	0%
333913 INTEREST INCOME	2,514	1,817	1,200	662						
Group:	212,459	213,729	209,447	310,860	313,425	99%	0	0	0	0%
Fund:	212,459	213,729	209,447	310,860	313,425	99%	0	0	0	0%
1112 MAPLE RIVER DAM A-170 MAINTENANCE FUND										
330000					650,445	0%	650,355		650,355	99%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	326,303	487,723	485,629	645,295	0	***%			0	0%
333913 INTEREST INCOME	-274	-301	395	355	0	0%			0	0%
333930 FEMA		1,504								
Group:	326,029	488,926	486,024	645,650	650,445	99%	650,355	0	650,355	99%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1112 MAPLE RIVER DAM A-170 MAINTENANCE FUND										
340000 SPECIAL PROJECT INCOME - FUND 1000										
340120 MAPLE RIVER DAM A-170	14,254	32,727	17,250	17,250	0	***%			0	0%
340121 MAPLE RIVER DAM A-170	3,433		3,447		0	0%			0	0%
Group:	17,687	32,727	20,697	17,250	0	***%	0	0	0	0%
Fund:	343,716	521,653	506,721	662,900	650,445	102%	650,355	0	650,355	99%
1121 DRAIN #21										
330000										
333900 BUDGET-LEGAL DRAINS					23,670	0%	76,465		76,465	323%
333910 MAINTENANCE LEVY	17,131	46,533	23,500	24,482	0	***%			0	0%
333913 INTEREST INCOME	209	173	126	35	0	***%			0	0%
Group:	17,340	46,706	23,626	24,517	23,670	104%	76,465	0	76,465	323%
Fund:	17,340	46,706	23,626	24,517	23,670	104%	76,465	0	76,465	323%
1122 DRAIN #21C										
330000										
333900 BUDGET-LEGAL DRAINS					39,765	0%	39,765		39,765	100%
333910 MAINTENANCE LEVY	14,778	26,178	25,910	39,534	0	***%			0	0%
333913 INTEREST INCOME	-419	-250	-147	-57	0	***%			0	0%
333930 FEMA		6,345			0	0%			0	0%
Group:	14,359	32,273	25,763	39,477	39,765	99%	39,765	0	39,765	100%
Fund:	14,359	32,273	25,763	39,477	39,765	99%	39,765	0	39,765	100%
1127 DRAIN #27										
330000										
333900 BUDGET-LEGAL DRAINS					413,460	0%	521,485		521,485	126%
333903 CITY OF FARGO -	535,284	122,454	2,495		0	0%			0	0%
333910 MAINTENANCE LEVY	182,878	415,961	406,850	509,836	0	***%			0	0%
333913 INTEREST INCOME	1,098	1,262	1,159	1,049	0	***%			0	0%
333930 FEMA	338				0	0%			0	0%
Group:	719,598	539,677	410,504	510,885	413,460	124%	521,485	0	521,485	126%

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	719,598	539,677	410,504	510,885	413,460	124%	521,485	0	521,485	126%
1131 SC-1 (Drains 3, 9 and 10)										
330000					0	0%	342,720	_____	342,720	*****%
333900 BUDGET-LEGAL DRAINS										
Group:					0	0%	342,720	0	342,720	*****%
Fund:					0	0%	342,720	0	342,720	*****%
1135 DRAIN #35										
330000					5,620	0%	5,620	_____	5,620	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	8,194	8,453	5,625	5,602	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	121	77	28	15						
Group:	8,315	8,530	5,653	5,617	5,620	100%	5,620	0	5,620	100%
Fund:	8,315	8,530	5,653	5,617	5,620	100%	5,620	0	5,620	100%
1140 DRAIN #40										
330000					307,040	0%	187,670	_____	187,670	61%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	312,199	308,431	307,054	305,981	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	2,013	1,408	992	121	0	0%	_____	_____	0	0%
333930 FEMA	1,261									
Group:	315,473	309,839	308,046	306,102	307,040	100%	187,670	0	187,670	61%
360000 MISCELLANEOUS INCOME				7,760	0	***%	_____	_____	0	0%
360802 OTHER INCOME										
Group:				7,760	0	***%	0	0	0	0%
Fund:	315,473	309,839	308,046	313,862	307,040	102%	187,670	0	187,670	61%

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1145 DRAIN #45										
330000					12,740	0%	109,215		109,215	857%
333900 BUDGET-LEGAL DRAINS					0	0%			0	0%
333902 STATE COST SHARE		28,511			0	***%			0	0%
333910 MAINTENANCE LEVY	102,916	51,009	13,028	12,788	0	***%			0	0%
333913 INTEREST INCOME	2,016	1,317	860	482						
Group:	104,932	80,837	13,888	13,270	12,740	104%	109,215	0	109,215	857%
Fund:	104,932	80,837	13,888	13,270	12,740	104%	109,215	0	109,215	857%
1147 DRAIN #47										
330000					3,830	0%	10,895		10,895	284%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	4,096	4,176	4,008	4,030	0	***%			0	0%
333913 INTEREST INCOME	49	39	-18	-8	0	0%			0	0%
333930 FEMA		5,755								
Group:	4,145	9,970	3,990	4,022	3,830	105%	10,895	0	10,895	284%
Fund:	4,145	9,970	3,990	4,022	3,830	105%	10,895	0	10,895	284%
1150 DRAIN #50										
330000					2,785	0%	5,570		5,570	200%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	1,697	2,230	1,852	2,703	0	***%			0	0%
333913 INTEREST INCOME	-24	-19	-27	-14						
Group:	1,673	2,211	1,825	2,689	2,785	97%	5,570	0	5,570	200%
Fund:	1,673	2,211	1,825	2,689	2,785	97%	5,570	0	5,570	200%
1151 DRAIN #51										
330000					1,365	0%	1,365		1,365	100%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	1,368	1,378	1,350	1,349	0	***%			0	0%
333913 INTEREST INCOME	102	59	36	20						
Group:	1,470	1,437	1,386	1,369	1,365	100%	1,365	0	1,365	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	1,470	1,437	1,386	1,369	1,365	100%	1,365	0	1,365	100%
1153 DRAIN #53										
330000					73,860	0%			0	0%
333802 OTHER INCOME-DO NOT USE					0	0%	78,840		78,840	******%
333900 BUDGET-LEGAL DRAINS	971,153	157,575		1,073,447	0	***%			0	0%
333903 CITY OF FARGO -	22,411	38,256	36,216	76,857	0	***%			0	0%
333910 MAINTENANCE LEVY	-7,099	-3,285	-238	189	0	***%			0	0%
333913 INTEREST INCOME										
Group:	986,465	192,546	35,978	1,150,493	73,860	***%	78,840	0	78,840	106%
360000 MISCELLANEOUS INCOME					0	0%			0	0%
360802 OTHER INCOME	196									
Group:	196				0	0%	0	0	0	0%
390000					0	0%			0	0%
399999 TRANSFER IN FROM OTHER		1,375,000								
Group:		1,375,000			0	0%	0	0	0	0%
Fund:	986,661	1,567,546	35,978	1,150,493	73,860	***%	78,840	0	78,840	106%
1154 COUNTRY ACRES IMPROVEMENT DISTRICT 2001-6 MAINTENANCE										
330000					2,745	0%	2,745		2,745	100%
333900 BUDGET-LEGAL DRAINS	2,227	3,461	825	2,380	0	***%			0	0%
333910 MAINTENANCE LEVY	83	41	25	10	0	***%			0	0%
333913 INTEREST INCOME										
Group:	2,310	3,502	850	2,390	2,745	87%	2,745	0	2,745	100%
Fund:	2,310	3,502	850	2,390	2,745	87%	2,745	0	2,745	100%
1160 NORMANNA TOWNSHIP IMPROVEMENT DISTRICT NO. 60 MAINTENANCE										
330000					14,370	0%	14,370		14,370	100%
333900 BUDGET-LEGAL DRAINS	5,612	7,217	5,865	14,344	0	***%			0	0%
333910 MAINTENANCE LEVY	-184	-124	-70	-31	0	***%			0	0%
333913 INTEREST INCOME		3,293			0	0%			0	0%
333930 FEMA										
Group:	5,428	10,386	5,795	14,313	14,370	100%	14,370	0	14,370	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	5,428	10,386	5,795	14,313	14,370	100%	14,370	0	14,370	100%
1164 HOLMEN'S STORMWATER IMPROVEMENT DISTRICT 2001-4 MAINTENANCE										
330000					3,090	0%	4,120	_____	4,120	133%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	2,323	2,066	2,052	3,091	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	-14	-13	-12	-10						
Group:	2,309	2,053	2,040	3,081	3,090	100%	4,120	0	4,120	133%
Fund:	2,309	2,053	2,040	3,081	3,090	100%	4,120	0	4,120	133%
1165 HARWOOD TOWNSHIP IMPROVEMENT DISTRICT NO 65 MAINTENANCE										
330000					2,120	0%	2,120	_____	2,120	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	2,512	2,120	2,120	2,120	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	-4	3	5	4						
Group:	2,508	2,123	2,125	2,124	2,120	100%	2,120	0	2,120	100%
Fund:	2,508	2,123	2,125	2,124	2,120	100%	2,120	0	2,120	100%
1205 OBLIG FLOOD CONTROL, MITIGATION AND RETENTION										
390000					0	0%	_____	_____	0	0%
399999 TRANSFER IN FROM OTHER		751,367								
Group:		751,367			0	0%	0	0	0	0%
Fund:		751,367			0	0%	0	0	0	0%
1219 OBLIG SHEYENNE-MAPLE #1 MAINTENANCE										
390000					0	0%	_____	_____	0	0%
399999 TRANSFER IN FROM OTHER		100,000								
Group:		100,000			0	0%	0	0	0	0%
Fund:		100,000			0	0%	0	0	0	0%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1310 NORMAN LUTHERAN CHURCH-SHEYENNE BANK STABLIZATION CONSTRUCTI										
330000					0	0%			0	0%
334917 PETITION DEPOSIT		35,000								
Group:		35,000			0	0%	0	0	0	0%
Fund:		35,000			0	0%	0	0	0	0%
1314 KENSINGTON PLACE RIVERBANK STABILIZATION PROJ 2005-1 CONST										
390000					0	***%			0	0%
399999 TRANSFER IN FROM OTHER	10,000	10,000	17,388	8,153						
Group:	10,000	10,000	17,388	8,153	0	***%	0	0	0	0%
Fund:	10,000	10,000	17,388	8,153	0	***%	0	0	0	0%
1315 BAKKE SUB SANITARY SEWER IMP DIST 2005-2 CONSTRUCTION										
360000 MISCELLANEOUS INCOME					0	0%			0	0%
360802 OTHER INCOME	6,236									
Group:	6,236				0	0%	0	0	0	0%
Fund:	6,236				0	0%	0	0	0	0%
1316 ROUND HILL SEWER IMPROVEMENT DISTRICT NO 2010-1 CONSTRUCTION										
330000					0	0%			0	0%
334913 INTEREST INCOME	-61				0	0%			0	0%
334915 NORTH DAKOTA STATE	101,481	415,186	75,060							
Group:	101,420	415,186	75,060		0	0%	0	0	0	0%
Fund:	101,420	415,186	75,060		0	0%	0	0	0	0%
1365 HARWOOD TOWNSHIP IMROVEMENT DISTRICT NO 65 CONSTRUCTION										

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1365 HARWOOD TOWNSHIP IMROVEMENT DISTRICT NO 65 CONSTRUCTION										
390000									0	0%
399999 TRANSFER IN FROM OTHER	11,176	11,637	11,176	11,176	0	***%				
Group:	11,176	11,637	11,176	11,176	0	***%	0	0	0	0%
Fund:	11,176	11,637	11,176	11,176	0	***%	0	0	0	0%
1370 WILD RICE RIVER ESTATES BANK STABLIZATION CONSTRUCTION										
330000					0	0%			0	0%
333902 STATE COST SHARE			168,935		0	0%			0	0%
333904 COUNTY COST SHARE			25,000		0	0%			0	0%
399999 TRANSFER IN FROM OTHER		25,000								
Group:		25,000	193,935		0	0%	0	0	0	0%
Fund:		25,000	193,935		0	0%	0	0	0	0%
1403 SHEYENNE-MAPLE #1 P & I										
330000					372,005	0%	372,000		372,000	99%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
399999 TRANSFER IN FROM OTHER	72,510	387,895	356,400	362,200						
Group:	72,510	387,895	356,400	362,200	372,005	97%	372,000	0	372,000	99%
Fund:	72,510	387,895	356,400	362,200	372,005	97%	372,000	0	372,000	99%
1404 SHEYENNE-MAPLE #2 P & I										
330000					163,045	0%	165,650		165,650	101%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
399999 TRANSFER IN FROM OTHER	8,431	95,475	159,400	159,200						
Group:	8,431	95,475	159,400	159,200	163,045	98%	165,650	0	165,650	101%
Fund:	8,431	95,475	159,400	159,200	163,045	98%	165,650	0	165,650	101%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1406 ST. BENEDICT SEWER P & I (Z080)										
330000					12,550	0%	12,550		12,550	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	18,664	13,386	12,995	12,558	0	***%			0	0%
337913 INTEREST INCOME	273	159	99	55						
Group:	18,937	13,545	13,094	12,613	12,550	101%	12,550	0	12,550	100%
Fund:	18,937	13,545	13,094	12,613	12,550	101%	12,550	0	12,550	100%
1407 EAGLE RUN IMPROVEMENT DISTRICTS P & I (Z090 and Z091)										
330000					229,305	0%	225,110		225,110	98%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	276,043	267,978	239,904	230,773	0	0%			0	0%
337912 PAY-OFF OF SPECIAL	14,629	36,125	4,695		0	***%			0	0%
337913 INTEREST INCOME	1,501	1,028	723	453	0	0%			0	0%
337915 INCOME DUE TO BOND			620,044							
Group:	292,173	305,131	865,366	231,226	229,305	101%	225,110	0	225,110	98%
Fund:	292,173	305,131	865,366	231,226	229,305	101%	225,110	0	225,110	98%
1408 HOLMEN'S STORMWATER IMPROVEMENT DISTRICT 2001-4 P & I (Z088)										
330000					8,975	0%	8,975		8,975	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	11,879	10,022	9,464	8,981	0	***%			0	0%
337913 INTEREST INCOME	109	66	40	22	0	0%			0	0%
337915 INCOME DUE TO BOND			27,857							
Group:	11,988	10,088	37,361	9,003	8,975	100%	8,975	0	8,975	100%
Fund:	11,988	10,088	37,361	9,003	8,975	100%	8,975	0	8,975	100%
1409 MAPLE GROVE IMPROVEMENT DISTRICT 2001-5 P & I (Z093)										
330000					70,400	0%	70,405		70,405	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	80,186	76,940	73,568	92,517	0	***%			0	0%
337913 INTEREST INCOME	285	167	101	71	0	0%			0	0%
337915 INCOME DUE TO BOND			220,071							
Group:	80,471	77,107	293,740	92,588	70,400	132%	70,405	0	70,405	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	80,471	77,107	293,740	92,588	70,400	132%	70,405	0	70,405	100%
1411 NORMANNA TOWNSHIP IMPROVEMENT DISTRICT NO. 60 P & I (Z094)										
330000					12,025	0%	12,025		12,025	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	16,382	15,829	12,612	12,015	0	***%			0	0%
337913 INTEREST INCOME	197	127	81	47	0	0%			0	0%
337915 INCOME DUE TO BOND			30,643							
Group:	16,579	15,956	43,336	12,062	12,025	100%	12,025	0	12,025	100%
Fund:	16,579	15,956	43,336	12,062	12,025	100%	12,025	0	12,025	100%
1412 MAPLE RIVER DAM P & I (Z101)										
330000					214,175	0%	214,030		214,030	99%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	244,910	233,737	223,390	215,819	0	0%			0	0%
337912 PAY-OFF OF SPECIAL	4,317	1,388	545		0	***%			0	0%
337913 INTEREST INCOME	2,439	1,416	825	478	0	0%			0	0%
337914 BOND SALE PROCEEDS	1,861,190									
Group:	2,112,856	236,541	224,760	216,297	214,175	101%	214,030	0	214,030	99%
Fund:	2,112,856	236,541	224,760	216,297	214,175	101%	214,030	0	214,030	99%
1414 KENSINGTON PLACE RIVERBANK STABILIZATION PROJECT #2005-1 P&I										
330000					9,785	0%	9,785		9,785	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	13,500	13,000	10,191	9,784	0	0%			0	0%
337912 PAY-OFF OF SPECIAL		9,558			0	***%			0	0%
337913 INTEREST INCOME	48	11	20	6						
Group:	13,548	22,569	10,211	9,790	9,785	100%	9,785	0	9,785	100%
Fund:	13,548	22,569	10,211	9,790	9,785	100%	9,785	0	9,785	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1415 BAKKE SUB SANITARY SEWER IMPROVEMENT DIST #2005-2 P & I										
330000					54,755	0%	54,755		54,755	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	59,264	58,027	54,364	52,763	0	***%			0	0%
337913 INTEREST INCOME	96	70	54	25						
Group:	59,360	58,097	54,418	52,788	54,755	96%	54,755	0	54,755	100%
Fund:	59,360	58,097	54,418	52,788	54,755	96%	54,755	0	54,755	100%
1416 ROUND HILL SANITARY SEWER IMP DIST NO 2010-1 P & I										
330000					38,625	0%	38,625		38,625	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS		45,323	39,733	38,694	0	0%			0	0%
337912 PAY-OFF OF SPECIAL		49,204			0	***%			0	0%
337913 INTEREST INCOME	-1	112	154	96						
Group:	-1	94,639	39,887	38,790	38,625	100%	38,625	0	38,625	100%
Fund:	-1	94,639	39,887	38,790	38,625	100%	38,625	0	38,625	100%
1427 DRAIN #27 P & I										
330000					154,980	0%	154,625		154,625	99%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
399999 TRANSFER IN FROM OTHER	87,686	159,180	148,500	150,900						
Group:	87,686	159,180	148,500	150,900	154,980	97%	154,625	0	154,625	99%
Fund:	87,686	159,180	148,500	150,900	154,980	97%	154,625	0	154,625	99%
1465 HARWOOD TOWNSHIP IMPROVEMENT DISTRICT NO 65 P & I										
330000					15,645	0%	15,645		15,645	100%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	23,394	16,765	16,206	15,647	0	***%			0	0%
337913 INTEREST INCOME	129	49	38	24						
Group:	23,523	16,814	16,244	15,671	15,645	100%	15,645	0	15,645	100%
Fund:	23,523	16,814	16,244	15,671	15,645	100%	15,645	0	15,645	100%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
1470 WILD RICE RIVER ESTATES BANK STABILIZATION P&I										
330000					10,065	0%	10,065		10,065	100%
337900 BUDGET-DEBT SERVICE			12,820	8,956	0	***%			0	0%
337911 SPECIAL ASSESSMENTS			11	4	0	***%			0	0%
337913 INTEREST INCOME										
Group:			12,831	8,960	10,065	89%	10,065	0	10,065	100%
Fund:			12,831	8,960	10,065	89%	10,065	0	10,065	100%
Grand Total:	11,262,723	10,246,642	9,488,046	19,472,841	7,118,235		7,068,985	0	7,068,985	

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1000 SOUTHEAST CASS WATER RESOURCE DISTRICT										
410000 ADMINISTRATIVE COSTS										
101 BOARD PER DIEM	19,769	20,268	14,875	11,000	40,000	28%	20,000		20,000	50%
102 OFFICE WAGES	117,866	131,599	96,149	79,258	162,215	49%	144,335		144,335	89%
103 TRAVEL EXPENSE	2,664	3,282	2,644	1,054	5,000	21%	5,000		5,000	100%
104 MEAL EXPENSE	73	65	66	53	50	106%	50		50	100%
105 LODGING EXPENSE	504	568	452	176	500	35%	500		500	100%
110 OFFICE TELEPHONE	721	845	708	589	900	65%	1,730		1,730	192%
111 OFFICE TELEPHONE-MAPLE RI	621	605	444	337	625	54%	495		495	79%
112 OFFICE TELEPHONE-NORTH CA	596	544	378	281	555	51%	220		220	40%
113 OFFICE TELEPHONE-RUSH RIV	596	544	378	298	555	54%	305		305	55%
115 OFFICE SUPPLIES	10,917	10,489	10,452	8,655	7,395	117%	7,675		7,675	104%
116 OFFICE SUPPLIES - MAPLE R	698	558	255	221	2,465	9%	2,190		2,190	89%
117 OFFICE SUPPLIES-NORTH CAS	369	279	136	98	1,235	8%	975		975	79%
118 OFFICE SUPPLIES-RUSH RIVE	369	279	136	135	1,235	11%	1,340		1,340	109%
119 POSTAGE	533	775	421	268	1,000	27%	1,515		1,515	152%
120 CONVENTIONS/SEMINARS/EDUC	510	1,360	800	375	1,400	27%	1,135		1,135	81%
121 CONVENTIONS/SEMINARS/EDUC	45	130			200	0%	325		325	163%
122 CONVENTIONS/SEMINARS/EDUC	123	65	225		100	0%	145		145	145%
123 CONVENTIONS/SEMINARS/EDUC	123	65			100	0%	195		195	195%
125 MEMBERSHIP DUES	1,414	1,414	1,375	1,405	1,400	100%	1,135		1,135	81%
126 MEMBERSHIP DUES-MAPLE RIV	189	189	200	180	200	90%	325		325	163%
127 MEMBERSHIP DUES-NORTH CAS	89	89	100	80	100	80%	145		145	145%
128 MEMBERSHIP DUES-RUSH RIVE	119	119	100	110	100	110%	195		195	195%
130 MISCELLANEOUS EXPENSES	2,524	1,501	807	439	1,755	25%	1,845		1,845	105%
131 MISCELLANEOUS EXPENSES-MA	999	883	523	169	585	29%	525		525	90%
132 MISCELLANEOUS EXPENSES-NO	676	518	349	159	295	54%	235		235	80%
133 MISCELLANEOUS EXPENSES-RU	676	660	349	162	295	55%	325		325	110%
140 OFFICE EQUIPMENT/FURNITUR	4,156	1,236	1,145	820	2,880	28%	2,580		2,580	90%
141 OFFICE EQUIPMENT/FURNITUR	1,212	412	382	234	960	24%	740		740	77%
142 OFFICE EQUIPMENT/FURNITUR	606	206	191	104	480	22%	330		330	69%
143 OFFICE EQUIPMENT/FURNITUR	606	206	191	143	480	30%	450		450	94%
144 POSTAGE EXPENSE-MAPLE RIV	570	549	296	115	800	14%	430		430	54%
145 POSTAGE EXPENSE-NORTH CAS	125	175	122	48	300	16%	190		190	63%
146 POSTAGE EXPENSE-RUSH RIVE	251	272	156	89	300	30%	265		265	88%
151 DIVERSION AUTHORITY/COMMI		7,401	8,875	7,500	10,000	75%	10,000		10,000	100%
153 DIVERSION AUTHORITY/COMMI		2,329	3,464	3,065	4,000	77%	4,000		4,000	100%
404 PUBLISH LEGALS/ADVERTISEM	132		810		0	0%			0	0%
466 BOND HOLDER FEES AND EXPE				100	0	***%			0	0%
Account:	171,441	190,479	147,954	117,720	250,460	47%	211,845	0	211,845	85%
420000 BENEFITS										
201 SOCIAL SECURITY MATCH	1,125	7,038	7,454	6,804	11,300	60%	10,935		10,935	97%
202 DIVERSION AUTHORITY/COMMI					620	0%	620		620	100%
205 NDPERS	8,577	11,398	9,395	8,522	8,400	101%	15,425		15,425	184%
206 NDPERS-MAPLE RIVER	2,859	3,799	3,132	2,435	2,800	87%	4,405		4,405	157%
207 NDPERS-NORTH CASS	1,429	1,900	1,566	1,082	1,400	77%	1,960		1,960	140%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
208 NDPERS-RUSH RIVER	1,429	1,900	1,566	1,488	1,400	106%	2,690		2,690	192%
210 HEALTH INSURANCE	5,987	8,522	6,728	6,494	10,570	61%	11,985		11,985	113%
211 HEALTH INSURANCE-MAPLE RI	1,977	2,841	2,243	1,855	3,525	53%	3,425		3,425	97%
212 HEALTH INSURANCE-NORTH CA	983	1,420	1,121	825	1,760	47%	1,525		1,525	87%
213 HEALTH INSURANCE-RUSH RIV	1,001	1,420	1,121	1,134	1,760	64%	2,095		2,095	119%
215 UNEMPLOYMENT TAX/CLAIM		191	2,358	643	0	***%			0	0%
216 WORKERS COMPENSATION	840	453	133	710	475	149%	800		800	168%
217 MEDICARE MATCH	263	1,646	2,012	1,591	2,645	60%	2,560		2,560	97%
219 MEDICARE MATCH DIVERSION					145	0%	145		145	100%
220 SICK LEAVE ACCUMULATION	1,395	1,441			1,500	0%	1,575		1,575	105%
221 SICK LEAVE ACCUMULATION-M	465	480			500	0%	450		450	90%
222 SICK LEAVE ACCUMULATION-N	233	240			250	0%	200		200	80%
223 SICK LEAVE ACCUMULATION-R	233	240			250	0%	275		275	110%
225 NDPERS - EMPLOYEE		1,111	1,669	2,085	2,060	101%			0	0%
226 NDPERS - EMPLOYEE-MAPLE R		370	556	596	685	87%			0	0%
227 NDPERS - EMPLOYEE-NORTH C		185	278	265	340	78%			0	0%
228 NDPERS - EMPLOYEE-RUSH RI		185	278	364	340	107%			0	0%
230 DENTAL INSURANCE		474	524	417	805	52%	680		680	84%
231 DENTAL INSURANCE - MAPLE		158	175	119	270	44%	195		195	72%
232 DENTAL INSURANCE - NORTH		79	87	53	135	39%	85		85	63%
233 DENTAL INSURANCE - RUSH R		79	87	73	135	54%	120		120	89%
235 VISION INSURANCE			95	109	195	56%	190		190	97%
236 VISION INSURANCE - MAPLE			32	31	65	48%	55		55	85%
237 VISION INSURANCE - NORTH			16	14	35	40%	25		25	71%
238 VISION INSURANCE - RUSH R			16	19	35	54%	35		35	100%
Account:	28,796	47,570	42,642	37,728	54,400	69%	62,455	0	62,455	115%
425000 PAYROLL WITHHOLDING										
254 STATE	2,504	2,448	1,949	1,639	0	***%	2,000		2,000	*****%
Account:	2,504	2,448	1,949	1,639	0	***%	2,000	0	2,000	*****%
430000 PROFESSIONAL FEES										
301 LEGAL FEES	24,969	17,170	12,869	8,443	25,000	34%	10,340		10,340	41%
302 ENGINEERING FEES	30,196	17,100	21,518	6,700	40,000	17%	15,510		15,510	39%
303 AUDITING FEES	7,718	8,575	8,505	8,505	9,000	95%	9,000		9,000	100%
304 LEGAL FEES-MAPLE RIVER	2,609	1,646	1,837	1,148	7,000	16%	7,020		7,020	100%
305 LEGAL FEES-NORTH CASS	1,305	823	919	510	3,500	15%	3,120		3,120	89%
306 LEGAL FEES-RUSH RIVER	1,305	823	919	701	3,500	20%	4,290		4,290	123%
307 ENGINEERING FEES-MAPLE RI	2,502	693	4,496	598	8,000	7%	10,080		10,080	126%
308 ENGINEERING FEES-NORTH CA	1,216	231	2,248	266	4,000	7%	4,480		4,480	112%
309 ENGINEERING FEES-RUSH RIV	1,320	231	2,248	365	4,000	9%	6,160		6,160	154%
310 COURT REPORTING					5,000	0%	5,000		5,000	100%
443 FEMA EQUIPMENT RENTAL / O	3,500				0	0%			0	0%
446 FEMA ENGINEERING	219,041	2,670	23,739		0	0%			0	0%
Account:	295,681	49,962	79,298	27,236	109,000	25%	75,000	0	75,000	69%
441002 SHEYENNE RIVER SNAG & CLEAR										
400 BUDGET					300,000	0%	350,000		350,000	117%
401 LEGAL FEES	1,002	1,252	940	745	0	***%			0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
402 ENGINEERING FEES	27,113	32,703	26,494	20,774	0	***%			0	0%
403 CONSTRUCTION	368,934	536,228	187,575	341,240	0	***%			0	0%
410 MISCELLANEOUS	233	145	135		0	0%			0	0%
Account:	397,282	570,328	215,144	362,759	300,000	121%	350,000	0	350,000	117%
441003 RIVER KEEPERS					55,000	0%	55,000		55,000	100%
400 BUDGET					0	***%			0	0%
418 RIVER KEEPERS ALLOCATIONS	45,000	50,000	50,000	55,000	55,000	100%	55,000	0	55,000	100%
Account:	45,000	50,000	50,000	55,000						
441004 WILD RICE SNAGGING & CLEARING					150,000	0%	125,000		125,000	83%
400 BUDGET					0	***%			0	0%
401 LEGAL FEES	1,350	302	491	320	0	***%			0	0%
402 ENGINEERING FEES	8,643	14,694	12,931	9,002	0	***%			0	0%
403 CONSTRUCTION	143,360	194,363	165,723	99,790	0	0%			0	0%
410 MISCELLANEOUS	117	145	135		150,000	73%	125,000	0	125,000	83%
Account:	153,470	209,504	179,280	109,112						
441005 LIABILITY/PROPERTY INSURANCE					0	0%			0	0%
147 INSURANCE PREMIUM	24,693	24,650	22,940		30,000	0%	25,000		25,000	83%
400 BUDGET					30,000	0%	25,000	0	25,000	83%
Account:	24,693	24,650	22,940							
441010 USGS/DATA COLLECTION					100,000	0%	50,000		50,000	50%
400 BUDGET					0	0%			0	0%
428 GAGING STATIONS	61,020	61,860	53,978		100,000	0%	50,000	0	50,000	50%
Account:	61,020	61,860	53,978							
441017 ANIMAL DAMAGE CONTROL					55,000	0%	55,000		55,000	100%
400 BUDGET					0	***%			0	0%
423 ANIMAL DAMAGE CONTROL	37,387	53,808	27,348	25,229	55,000	46%	55,000	0	55,000	100%
Account:	37,387	53,808	27,348	25,229						
441021 PROJECT DEVELOPMENT FUNDS					253,300	0%	39,995		39,995	16%
400 BUDGET					0	0%			0	0%
401 LEGAL FEES	45				0	0%			0	0%
428 GAGING STATIONS	55,410	8,970			0	0%			0	0%
460 AERIAL DATA ACQUISITION	34,634				253,300	0%	39,995	0	39,995	16%
Account:	90,089	8,970								
441022 DRAINAGE IMP RURAL SUBDIV					25,000	0%	25,000		25,000	100%
400 BUDGET					25,000	0%	25,000	0	25,000	100%
Account:										
441023 WATER EDUCATION PROGRAM					5,000	0%	5,000		5,000	100%
400 BUDGET					0	0%			0	0%
463 REGISTRATION REIMBURSEMEN	500	1,000			5,000	0%	5,000	0	5,000	100%
Account:	500	1,000								

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
441024 RIVER BANK TECHNICAL SUPPORT					10,000	0%	10,000	_____	10,000	100%
400 BUDGET					10,000	0%	10,000	0	10,000	100%
Account:										
441029 FLOOD CONTROL PROJECT, MAINTENANCE,					0	0%	_____	_____	0	0%
458 COST SHARE		50,000			0	***%	0	0	0	0%
Account:		50,000								
441030 CONTINGENCIES					0	0%	_____	_____	0	0%
448 FEMA MISCELLANEOUS	1,433				0	***%	0	0	0	0%
Account:	1,433									
441031 FARGO SOUTHSIDE FLOOD CONTROL PROJECT					0	0%	_____	_____	0	0%
408 RIGHT-OF-WAY	500				0	***%	0	0	0	0%
Account:	500									
441032 SWC RING DIKE PROGRAM					0	0%	_____	_____	0	0%
302 ENGINEERING FEES		1,474			25,000	0%	25,000	_____	25,000	100%
400 BUDGET					0	0%	_____	_____	0	0%
401 LEGAL FEES	3,197	1,443			0	0%	_____	_____	0	0%
402 ENGINEERING FEES	8,362	1,469			0	0%	_____	_____	0	0%
473 SOILS WORK		10,500			0	0%	_____	_____	0	0%
475 DISTRIBUTION OF STATE WAT	23,108	68,949	8,920		25,000	0%	25,000	0	25,000	100%
Account:	34,667	83,835	8,920							
441043 RED RIVER BASIN COMMISSION					75,000	0%	75,000	_____	75,000	100%
400 BUDGET					0	***%	_____	_____	0	0%
464 RED RIVER BASIN COMMISSIO	75,000	65,815	75,000	75,000	75,000	100%	75,000	0	75,000	100%
Account:	75,000	65,815	75,000	75,000						
441047 LEGAL DRAIN IMPROVEMENTS					200,000	0%	200,000	_____	200,000	100%
400 BUDGET					200,000	0%	200,000	0	200,000	100%
Account:										
441051 CASS COUNTY FLOOD INSURANCE STUDIES					100,000	0%	_____	_____	0	0%
400 BUDGET					0	0%	_____	_____	0	0%
402 ENGINEERING FEES	23,555	4,258	198		100,000	0%	0	0	0	0%
Account:	23,555	4,258	198							
441054 SE CASS SHARE OF REAL ESTATE TAX ON MAPLE					110,000	0%	135,000	_____	135,000	123%
400 BUDGET					0	***%	_____	_____	0	0%
417 REAL ESTATE TAXES	87,704	110,156	108,818	131,271	110,000	119%	135,000	0	135,000	123%
Account:	87,704	110,156	108,818	131,271						
441057 METRO FLOOD DIVERSION PROJECT					0	***%	_____	_____	0	0%
103 TRAVEL EXPENSE				123	0	***%	_____	_____	0	0%
120 CONVENTIONS/SEMINARS/EDUC				225	0	0%	_____	_____	0	0%
130 MISCELLANEOUS EXPENSES		65	143		0	0%	_____	_____	0	0%
302 ENGINEERING FEES			435							

CASS COUNTY WATER RESOURCE DISTRICTS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2015

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
307 ENGINEERING FEES-MAPLE RI			145		0	0%			0	0%
308 ENGINEERING FEES-NORTH CA			73		0	0%			0	0%
309 ENGINEERING FEES-RUSH RIV			73		0	0%			0	0%
400 BUDGET					500,000	0%	900,000		900,000	180%
401 LEGAL FEES	129,837	145,508	95,733	112,196	0	***%			0	0%
402 ENGINEERING FEES	123,982	122,286	134,474	77,840	0	***%			0	0%
408 RIGHT-OF-WAY		15,000	116,588	9,137,231	0	***%			0	0%
417 REAL ESTATE TAXES				1,380	0	***%			0	0%
419 ELECTRIC/GAS EXPENSE			15	381	0	***%			0	0%
427 DAMAGES				1,291	0	***%			0	0%
435 ENGINEERING FEES-RIGHT-OF			24,089	321,076	0	***%			0	0%
440 APPRAISALS				32,848	0	***%			0	0%
473 SOILS WORK	1,750	39,000	14,500	6,750	0	***%			0	0%
510 PROCESS SERVER EXPENSES	4,634	580			0	0%			0	0%
Account:	260,203	322,439	386,268	9,691,341	500,000	***%	900,000	0	900,000	180%
441059 DEVILS LAKE OUTLET					0	0%			0	0%
401 LEGAL FEES	4,707	80			0	***%	0	0	0	0%
Account:	4,707	80								
441062 FLOOD CONTROL, MITIGATION AND RETENTION					0	0%			0	0%
115 OFFICE SUPPLIES		112			0	***%			0	0%
119 POSTAGE				647	0	***%			0	0%
130 MISCELLANEOUS EXPENSES				825	0	***%			0	0%
147 INSURANCE PREMIUM			341	682	475,195	0%	406,420		406,420	86%
400 BUDGET					0	***%			0	0%
401 LEGAL FEES	1,315	8,198	9,284	682	0	***%			0	0%
402 ENGINEERING FEES	103,947	255,261	482,577	81,233	0	0%			0	0%
408 RIGHT-OF-WAY	56,276				0	0%			0	0%
410 MISCELLANEOUS			930		0	0%			0	0%
473 SOILS WORK			7,000		475,195	18%	406,420	0	406,420	86%
Account:	161,538	263,571	500,132	84,069						
441070 WESTERN CASS FIS (2013)					0	0%			0	0%
304 LEGAL FEES-MAPLE RIVER			149		0	0%			0	0%
305 LEGAL FEES-NORTH CASS			74		0	0%			0	0%
306 LEGAL FEES-RUSH RIVER			74		0	0%	23,675		23,675	*****%
400 BUDGET					0	0%			0	0%
401 LEGAL FEES			446		0	***%			0	0%
402 ENGINEERING FEES			3,498	5,900	0	***%	23,675	0	23,675	*****%
Account:			4,241	5,900						
Fund:	1,957,170	2,170,733	1,904,110	10,724,004	2,882,355	372%	2,856,390	0	2,856,390	99%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1101 SHEYENNE-MAPLE #1 MAINTENANCE										
420000 BENEFITS										
201 SOCIAL SECURITY MATCH	-744	-248			0	0%			0	0%
217 MEDICARE MATCH	-174	-58			0	0%			0	0%
Account:	-918	-306			0	***%	0	0	0	0%
446000 LEGAL DRAINS										
400 BUDGET					810,405	0%	670,000		670,000	83%
401 LEGAL FEES	24,734	12,419	10,736	1,370	0	***%			0	0%
402 ENGINEERING FEES	191,569	381,803	151,858	22,073	0	***%			0	0%
403 CONSTRUCTION	969,913	3,189,119	128,454		0	0%			0	0%
404 PUBLISH LEGALS/ADVERTISEM	2,144				0	0%			0	0%
406 WEED CONTROL		1,839			0	0%			0	0%
408 RIGHT-OF-WAY	255,624		20,000	-10,000	0	***%			0	0%
409 MAINTENANCE	87,750	32,999	110,681	16,623	0	***%			0	0%
410 MISCELLANEOUS	2,958	1,248	285		0	0%			0	0%
417 REAL ESTATE TAXES	42	41	49	47	0	***%			0	0%
419 ELECTRIC/GAS EXPENSE	32,225	17,998	26,671	26,126	0	***%			0	0%
420 MISCELLANEOUS - MATERIALS	11,232	1,276	5,129	1,160	0	***%			0	0%
421 SUPERINTENDENT	12,918	12,306	9,000	7,000	0	***%			0	0%
422 TRUST FEES	125				0	0%			0	0%
442 FEMA CONSTRUCTION	9,956				0	0%			0	0%
443 FEMA EQUIPMENT RENTAL / O	16,976	9,608			0	0%			0	0%
446 FEMA ENGINEERING	7,426	1,321	3,661		0	0%			0	0%
448 FEMA MISCELLANEOUS	1,213				0	0%			0	0%
473 SOILS WORK	1,120	67,269	9,683		0	0%			0	0%
Account:	1,627,925	3,729,246	476,207	64,399	810,405	8%	670,000	0	670,000	83%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT	72,510	387,895	356,400	362,200	0	***%			0	0%
Account:	72,510	387,895	356,400	362,200	0	***%	0	0	0	0%
Fund:	1,699,517	4,116,835	832,607	426,599	810,405	53%	670,000	0	670,000	83%
										%
1102 SHEYENNE-MAPLE #2 MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					393,000	0%	365,000		365,000	93%
401 LEGAL FEES	4,366	946	1,416	170	0	***%			0	0%
402 ENGINEERING FEES	248,103	228,757	114,768	14,155	0	***%			0	0%
403 CONSTRUCTION	1,566,456	1,269,247	23,075		0	0%			0	0%
404 PUBLISH LEGALS/ADVERTISEM	1,112				0	0%			0	0%
406 WEED CONTROL		1,119			0	0%			0	0%
409 MAINTENANCE	47,695	28,909	80,248	33,775	0	***%			0	0%
410 MISCELLANEOUS	1,566	1,248	285		0	0%			0	0%
420 MISCELLANEOUS - MATERIALS	9,095	1,756	804		0	0%			0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
422 TRUST FEES	100				0	0%			0	0%
442 FEMA CONSTRUCTION	10,033				0	0%			0	0%
443 FEMA EQUIPMENT RENTAL / O	13,560	4,484	2,700		0	0%			0	0%
446 FEMA ENGINEERING			4,189		0	0%			0	0%
473 SOILS WORK		51,269	20,023		0	0%			0	0%
494 UTILITY WORK			5,707		0	0%			0	0%
Account:	1,902,086	1,587,735	253,215	48,100	393,000	12%	365,000	0	365,000	93%
499999 TRANSFER OUT TO OTHER FUND									0	0%
999 TRANSFERS OUT	8,431	95,475	159,400	159,200	0	***%			0	0%
Account:	8,431	95,475	159,400	159,200	0	***%	0	0		
Fund:	1,910,517	1,683,210	412,615	207,300	393,000	53%	365,000	0	365,000	93%
										%
1103 DRAIN #3										
446000 LEGAL DRAINS					500,000	0%			0	0%
400 BUDGET					0	***%			0	0%
401 LEGAL FEES	150	82	188	1,935	0	***%			0	0%
402 ENGINEERING FEES	892	1,371	2,346	11,610	0	0%			0	0%
406 WEED CONTROL		675	138		0	***%			0	0%
409 MAINTENANCE				1,200	0	0%			0	0%
446 FEMA ENGINEERING		95								
Account:	1,042	2,223	2,672	14,745	500,000	3%	0	0	0	0%
Fund:	1,042	2,223	2,672	14,745	500,000	3%	0	0	0	0%
										%
1109 DRAIN #9										
446000 LEGAL DRAINS					1,000	0%			0	0%
400 BUDGET				539	0	***%			0	0%
401 LEGAL FEES	934	993	125	3,552	0	***%			0	0%
402 ENGINEERING FEES		863	369		0	0%			0	0%
406 WEED CONTROL			114		0	0%			0	0%
423 ANIMAL DAMAGE CONTROL	1,494				0	0%			0	0%
442 FEMA CONSTRUCTION		142	200		0	0%			0	0%
446 FEMA ENGINEERING										
Account:	2,428	1,998	808	4,091	1,000	409%	0	0	0	0%
Fund:	2,428	1,998	808	4,091	1,000	409%	0	0	0	0%
										%
1110 DRAIN #10										
446000 LEGAL DRAINS					1,070,000	0%			0	0%
400 BUDGET					0	***%			0	0%
401 LEGAL FEES		6,480	8,292	2,922						

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
402 ENGINEERING FEES	1,998	84,120	112,599	76,325	0	***%			0	0%
403 CONSTRUCTION		25,140			0	0%			0	0%
406 WEED CONTROL		788	1,045		0	0%			0	0%
409 MAINTENANCE			6,040		0	0%			0	0%
442 FEMA CONSTRUCTION	14,231				0	0%			0	0%
446 FEMA ENGINEERING	2,818	700			0	0%			0	0%
473 SOILS WORK		41,377	21,403		0	0%			0	0%
Account:	19,047	158,605	149,379	79,247	1,070,000	7%	0	0	0	0%
Fund:	19,047	158,605	149,379	79,247	1,070,000	7%	0	0	0	0%

1112 MAPLE RIVER DAM A-170 MAINTENANCE FUND

Account Object	2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
446000 LEGAL DRAINS										
400 BUDGET					200,000	0%	300,000		300,000	150%
401 LEGAL FEES	1,575	5,020	816	2,210	0	***%			0	0%
402 ENGINEERING FEES	66,252	39,749	49,764	18,900	0	***%			0	0%
403 CONSTRUCTION	251,330			4,610	0	***%			0	0%
406 WEED CONTROL	1,439	3,789	3,719	420	0	***%			0	0%
407 EQUIPMENT		120			0	0%			0	0%
409 MAINTENANCE	43,495	38,181	10,571	166,853	0	***%			0	0%
410 MISCELLANEOUS	676	1,615	237	50	0	***%			0	0%
417 REAL ESTATE TAXES	12,623	14,183	22,298	16,864	0	***%			0	0%
420 MISCELLANEOUS - MATERIALS	1,588	1,032	340	674	0	***%			0	0%
423 ANIMAL DAMAGE CONTROL	891	3,777	2,609	3,118	0	***%			0	0%
428 GAGING STATIONS	30,545	31,420	31,690		0	0%			0	0%
442 FEMA CONSTRUCTION	54,812	9,529			0	0%			0	0%
443 FEMA EQUIPMENT RENTAL / O	6,464				0	0%			0	0%
446 FEMA ENGINEERING	10,767	595			0	0%			0	0%
470 ARCHAEOLOGY	20,384	9,916	9,531	7,185	0	***%			0	0%
479 LETTER OF CREDIT FEE	5,500	5,500			0	0%			0	0%
485 LAND MANAGEMENT SERVICES	53,050	6,638	9,951	13,776	0	***%			0	0%
488 MITIGATION SITE WORK	7,597	7,200			0	0%			0	0%
496 FENCING		450			0	0%			0	0%
498 MONITORING WELL SAMPLING	2,890	3,361	2,245	761	0	***%			0	0%
Account:	571,878	182,075	143,771	235,421	200,000	118%	300,000	0	300,000	150%
Fund:	571,878	182,075	143,771	235,421	200,000	118%	300,000	0	300,000	150%

1121 DRAIN #21

Account Object	2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
446000 LEGAL DRAINS										
400 BUDGET					50,000	0%	700,000		700,000	1400%
401 LEGAL FEES		160		340	0	***%			0	0%
402 ENGINEERING FEES	1,767	3,421	766	51,908	0	***%			0	0%
406 WEED CONTROL	278	1,995	1,468		0	0%			0	0%
409 MAINTENANCE		7,594	1,840		0	0%			0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
420 MISCELLANEOUS - MATERIALS	3,255				0	0%			0	0%
442 FEMA CONSTRUCTION	15,546				0	0%			0	0%
446 FEMA ENGINEERING		305			0	0%			0	0%
473 SOILS WORK		802			0	0%			0	0%
Account:	20,846	14,277	4,074	52,248	50,000	104%	700,000	0	700,000	1400%
Fund:	20,846	14,277	4,074	52,248	50,000	104%	700,000	0	700,000	1400%
										%
1122 DRAIN #21C										
446000 LEGAL DRAINS					1,000	0%	10,000		10,000	1000%
400 BUDGET					0	0%			0	0%
401 LEGAL FEES	417				0	***%			0	0%
402 ENGINEERING FEES	14,168	3,680	1,206	851	0	0%			0	0%
405 CULVERTS, BANDS AND FLAP		1,709			0	0%			0	0%
406 WEED CONTROL		1,927	1,501		0	0%			0	0%
409 MAINTENANCE		24,889	6,891		0	0%			0	0%
442 FEMA CONSTRUCTION	15,370				0	0%			0	0%
446 FEMA ENGINEERING		2,372			0	0%			0	0%
Account:	29,955	34,577	9,598	851	1,000	85%	10,000	0	10,000	1000%
Fund:	29,955	34,577	9,598	851	1,000	85%	10,000	0	10,000	1000%
										%
1127 DRAIN #27										
446000 LEGAL DRAINS					0	0%			0	0%
320 TAX REFUND			2,154		205,000	0%	50,000		50,000	24%
400 BUDGET					0	0%			0	0%
401 LEGAL FEES	9,881	2,942	7,293		0	***%			0	0%
402 ENGINEERING FEES	58,423	6,923	14,785	1,046	0	0%			0	0%
403 CONSTRUCTION	534,290	74,688			0	0%			0	0%
405 CULVERTS, BANDS AND FLAP	523				0	0%			0	0%
406 WEED CONTROL		1,838	1,308		0	0%			0	0%
408 RIGHT-OF-WAY	25,000				0	0%			0	0%
410 MISCELLANEOUS	1,645	2,966			0	0%			0	0%
437 COST SHARE OVERPAYMENT /			552,282		0	0%			0	0%
442 FEMA CONSTRUCTION	3,098				0	0%			0	0%
446 FEMA ENGINEERING	540	565			0	0%			0	0%
494 UTILITY WORK	115,462				0	0%			0	0%
Account:	748,862	89,922	577,822	1,046	205,000	1%	50,000	0	50,000	24%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT	87,686	159,180	148,500	150,900	0	***%			0	0%
Account:	87,686	159,180	148,500	150,900	0	***%	0	0	0	0%
Fund:	836,548	249,102	726,322	151,946	205,000	74%	50,000	0	50,000	24%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1131 SC-1 (Drains 3, 9 and 10)										
446000 LEGAL DRAINS					0	0%	2,000,000	_____	2,000,000	*****%
400 BUDGET					0	***%	2,000,000	0	2,000,000	*****%
Account:										
Fund:					0	0%	2,000,000	0	2,000,000	*****%
										%
1135 DRAIN #35										
446000 LEGAL DRAINS					2,000	0%	5,000	_____	5,000	250%
400 BUDGET					0	***%	_____	_____	0	0%
401 LEGAL FEES	416		1,088	129	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	9,393	1,765	952	585	0	0%	_____	_____	0	0%
406 WEED CONTROL	265	1,587	1,062		0	0%	_____	_____	0	0%
409 MAINTENANCE		4,696	11,598		0	0%	_____	_____	0	0%
446 FEMA ENGINEERING		237			0	0%	_____	_____	0	0%
Account:	10,074	8,285	14,700	714	2,000	36%	5,000	0	5,000	250%
Fund:	10,074	8,285	14,700	714	2,000	36%	5,000	0	5,000	250%
										%
1140 DRAIN #40										
446000 LEGAL DRAINS					750,000	0%	250,000	_____	250,000	33%
400 BUDGET					0	***%	_____	_____	0	0%
401 LEGAL FEES	255		2,096	421	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	6,670	10,805	63,697	8,995	0	0%	_____	_____	0	0%
403 CONSTRUCTION	200,000	200,000	200,000		0	0%	_____	_____	0	0%
404 PUBLISH LEGALS/ADVERTISEM			221		0	0%	_____	_____	0	0%
406 WEED CONTROL	203	2,283	2,049		0	0%	_____	_____	0	0%
409 MAINTENANCE	1,336	2,569	9,910		0	0%	_____	_____	0	0%
423 ANIMAL DAMAGE CONTROL			214		0	0%	_____	_____	0	0%
442 FEMA CONSTRUCTION	1,090				0	0%	_____	_____	0	0%
446 FEMA ENGINEERING		332	1,256		0	0%	_____	_____	0	0%
473 SOILS WORK	4,597	6,749	12,687		0	0%	_____	_____	0	0%
Account:	214,151	222,738	292,130	9,416	750,000	1%	250,000	0	250,000	33%
Fund:	214,151	222,738	292,130	9,416	750,000	1%	250,000	0	250,000	33%
										%
1145 DRAIN #45										
446000 LEGAL DRAINS					5,000	0%	500,000	_____	500,000	10000%
400 BUDGET					0	***%	_____	_____	0	0%
401 LEGAL FEES	984	728		2,971	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	860	1,912	533	21,148						

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
403 CONSTRUCTION	2,849				0	0%			0	0%
406 WEED CONTROL		1,091	1,410		0	0%			0	0%
417 REAL ESTATE TAXES	37	61			0	0%			0	0%
423 ANIMAL DAMAGE CONTROL	203				0	0%			0	0%
442 FEMA CONSTRUCTION	177				0	0%			0	0%
446 FEMA ENGINEERING		95			0	0%			0	0%
Account:	5,110	3,887	1,943	24,119	5,000	482%	500,000	0	500,000	10000%
Fund:	5,110	3,887	1,943	24,119	5,000	482%	500,000	0	500,000	10000%
1147 DRAIN #47										
446000 LEGAL DRAINS					2,000	0%	5,000		5,000	250%
400 BUDGET			1,088	129	0	***%			0	0%
401 LEGAL FEES	1,556	3,575	325	1,909	0	***%			0	0%
402 ENGINEERING FEES		1,368	577		0	0%			0	0%
406 WEED CONTROL		26,420			0	0%			0	0%
409 MAINTENANCE				380	0	***%			0	0%
420 MISCELLANEOUS - MATERIALS	1,365				0	0%			0	0%
442 FEMA CONSTRUCTION	160	465			0	0%			0	0%
446 FEMA ENGINEERING										
Account:	3,081	31,828	1,990	2,418	2,000	121%	5,000	0	5,000	250%
Fund:	3,081	31,828	1,990	2,418	2,000	121%	5,000	0	5,000	250%
1150 DRAIN #50										
446000 LEGAL DRAINS					500	0%	500		500	100%
400 BUDGET					0	0%			0	0%
401 LEGAL FEES	350				0	***%			0	0%
402 ENGINEERING FEES	3,768	1,148	1,150	645	0	***%			0	0%
409 MAINTENANCE		9,560		3,645	0	0%			0	0%
446 FEMA ENGINEERING		680								
Account:	4,118	11,388	1,150	4,290	500	858%	500	0	500	100%
Fund:	4,118	11,388	1,150	4,290	500	858%	500	0	500	100%
1151 DRAIN #51										
446000 LEGAL DRAINS					500	0%	500		500	100%
400 BUDGET					0	***%			0	0%
402 ENGINEERING FEES	622	632	125	239	0	0%			0	0%
406 WEED CONTROL		664	771		0	0%			0	0%
446 FEMA ENGINEERING		95								
Account:	622	1,391	896	239	500	48%	500	0	500	100%
Fund:	622	1,391	896	239	500	48%	500	0	500	100%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1153 DRAIN #53										
446000 LEGAL DRAINS										
400 BUDGET					500	0%	500,000	_____	500,000	*****%
401 LEGAL FEES	1,571	272	7,521	102	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	111,314	9,640	35,089	795	0	***%	_____	_____	0	0%
403 CONSTRUCTION	1,264,211	42,750			0	0%	_____	_____	0	0%
406 WEED CONTROL		465	393		0	0%	_____	_____	0	0%
410 MISCELLANEOUS	201				0	0%	_____	_____	0	0%
417 REAL ESTATE TAXES	6,963	5,934	5,866	7,494	0	***%	_____	_____	0	0%
440 APPRAISALS	14,420				0	0%	_____	_____	0	0%
446 FEMA ENGINEERING		142			0	0%	_____	_____	0	0%
Account:	1,398,680	59,203	48,869	8,391	500	***%	500,000	0	500,000	*****%
Fund:	1,398,680	59,203	48,869	8,391	500	***%	500,000	0	500,000	*****%
										%
1154 COUNTRY ACRES IMPROVEMENT DISTRICT 2001-6 MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					500	0%	500	_____	500	100%
402 ENGINEERING FEES	6,369		2,299		0	0%	_____	_____	0	0%
Account:	6,369		2,299		500	0%	500	0	500	100%
Fund:	6,369		2,299		500	0%	500	0	500	100%
										%
1160 NORMANNA TOWNSHIP IMPROVEMENT DISTRICT NO. 60 MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					1,000	0%	1,000	_____	1,000	100%
401 LEGAL FEES	1,307				0	0%	_____	_____	0	0%
402 ENGINEERING FEES	9,568	2,027	752	373	0	***%	_____	_____	0	0%
406 WEED CONTROL		2,250	358		0	0%	_____	_____	0	0%
409 MAINTENANCE			1,779		0	0%	_____	_____	0	0%
423 ANIMAL DAMAGE CONTROL	436				0	0%	_____	_____	0	0%
442 FEMA CONSTRUCTION	9,025				0	0%	_____	_____	0	0%
446 FEMA ENGINEERING	927	626			0	0%	_____	_____	0	0%
Account:	21,263	4,903	2,889	373	1,000	37%	1,000	0	1,000	100%
Fund:	21,263	4,903	2,889	373	1,000	37%	1,000	0	1,000	100%
										%
1164 HOLMEN'S STORMWATER IMPROVEMENT DISTRICT 2001-4 MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					1,000	0%	500	_____	500	50%
401 LEGAL FEES			304		0	0%	_____	_____	0	0%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
402 ENGINEERING FEES				2,757		0	0%			0	0%
409 MAINTENANCE			4,164			0	0%			0	0%
419 ELECTRIC/GAS EXPENSE		2,123	2,058	2,328	1,999	0	***%			0	0%
	Account:	2,123	6,222	5,389	1,999	1,000	200%	500	0	500	50%
	Fund:	2,123	6,222	5,389	1,999	1,000	200%	500	0	500	50%
											%

1165 HARWOOD TOWNSHIP IMPROVEMENT DISTRICT NO 65 MAINTENANCE

446000 LEGAL DRAINS											
400 BUDGET						500	0%	500		500	100%
402 ENGINEERING FEES		305		175	213	0	***%			0	0%
406 WEED CONTROL				220		0	0%			0	0%
	Account:	305		395	213	500	43%	500	0	500	100%
	Fund:	305		395	213	500	43%	500	0	500	100%
											%

1205 OBLIG FLOOD CONTROL, MITIGATION AND RETENTION

449500 OBLIG											
400 BUDGET						250,000	0%	250,000		250,000	100%
458 COST SHARE		87,500		10,000		0	0%			0	0%
	Account:	87,500		10,000		250,000	0%	250,000	0	250,000	100%
	Fund:	87,500		10,000		250,000	0%	250,000	0	250,000	100%
											%

1210 OBLIG RANSOM COUNTY PROJECTS

499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			7,873			0	0%			0	0%
	Account:		7,873			0	***%	0	0	0	0%
	Fund:		7,873			0	0%	0	0	0	0%
											%

1211 OBLIG BALDHILL DAM

449500 OBLIG											
402 ENGINEERING FEES			744			0	0%			0	0%
	Account:		744			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			34,256			0	0%			0	0%
	Account:		34,256			0	***%	0	0	0	0%
	Fund:		35,000			0	0%	0	0	0	0%
											%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1218 OBLIG LEGAL DRAIN IMPROVEMENTS FUND											
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			1,000,000			0	0%			0	0%
	Account:		1,000,000			0	***%	0	0	0	0%
	Fund:		1,000,000			0	0%	0	0	0	0%
											%
1221 OBLIG PROJECT DEVELOPMENT FUND											
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			110,000			0	0%			0	0%
	Account:		110,000			0	***%	0	0	0	0%
	Fund:		110,000			0	0%	0	0	0	0%
											%
1222 OBLIG DISASTER PREPAREDNESS											
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			190,000			0	0%			0	0%
	Account:		190,000			0	***%	0	0	0	0%
	Fund:		190,000			0	0%	0	0	0	0%
											%
1226 OBLIG SOUTHSIDE RURAL SEWER PROJECT											
449500 OBLIG											
400 BUDGET						10,000	0%			0	0%
401 LEGAL FEES		1,635				0	0%			0	0%
402 ENGINEERING FEES		33,387	3,330			0	0%			0	0%
403 CONSTRUCTION		120,598	12,562			0	0%			0	0%
413 CITY OF FARGO		25,000	25,000	50,000		0	0%			0	0%
	Account:	180,620	40,892	50,000		10,000	0%	0	0	0	0%
	Fund:	180,620	40,892	50,000		10,000	0%	0	0	0	0%
											%
1227 OBLIG RURAL SEWER											
449500 OBLIG											
401 LEGAL FEES			608			0	0%			0	0%
	Account:		608			0	***%	0	0	0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		25,000			0	0%	_____	_____	0	0%
Account:		25,000			0	***%	0	0	0	0%
Fund:		25,608			0	0%	0	0	0	0%
										%
1228 OBLIG UPSTREAM WATER RETENTION										
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		490,997			0	0%	_____	_____	0	0%
Account:		490,997			0	***%	0	0	0	0%
Fund:		490,997			0	0%	0	0	0	0%
										%
1229 OBLIG LOW HEAD DAMS ON THE SHEYENNE RIVER										
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		100,000			0	0%	_____	_____	0	0%
Account:		100,000			0	***%	0	0	0	0%
Fund:		100,000			0	0%	0	0	0	0%
										%
1230 OBLIG UPPER MAPLE RIVER WATERSHED DAM										
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		218,240			0	0%	_____	_____	0	0%
Account:		218,240			0	***%	0	0	0	0%
Fund:		218,240			0	0%	0	0	0	0%
										%
1250 OBLIG CONTINGENCIES										
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		75,000			0	0%	_____	_____	0	0%
Account:		75,000			0	***%	0	0	0	0%
Fund:		75,000			0	0%	0	0	0	0%
										%
1302 AMBER PLAINS DRAINAGE CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES	240				0	0%	_____	_____	0	0%
402 ENGINEERING FEES	7,107	100			0	0%	_____	_____	0	0%
Account:	7,347	100			0	***%	0	0	0	0%
Fund:	7,347	100			0	0%	0	0	0	0%

%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1303 CHRISAN - MAPLE PRAIRIE FLOOD PROTECTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES			3,348	102	0	***%			0	0%
402 ENGINEERING FEES				31,208	0	***%			0	0%
Account:			3,348	31,310	0	***%	0	0	0	0%
Fund:			3,348	31,310	0	***%	0	0	0	0%
										%
1310 NORMAN LUTHERAN CHURCH-SHEYENNE BANK STABLIZATION CONSTRUCTI										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES		2,649			0	0%			0	0%
402 ENGINEERING FEES		22,129			0	0%			0	0%
410 MISCELLANEOUS			19,721		0	0%			0	0%
Account:		24,778	19,721		0	***%	0	0	0	0%
Fund:		24,778	19,721		0	0%	0	0	0	0%
										%
1315 BAKKE SUB SANITARY SEWER IMP DIST 2005-2 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
402 ENGINEERING FEES	259				0	0%			0	0%
403 CONSTRUCTION	12,473				0	0%			0	0%
Account:	12,732				0	***%	0	0	0	0%
Fund:	12,732				0	0%	0	0	0	0%
										%
1316 ROUND HILL SEWER IMPROVEMENT DISTRICT NO 2010-1 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES	6,793	1,773			0	0%			0	0%
402 ENGINEERING FEES	101,996	28,886	1,205		0	0%			0	0%
403 CONSTRUCTION	295,418	125,814			0	0%			0	0%
404 PUBLISH LEGALS/ADVERTISEM	863				0	0%			0	0%
473 SOILS WORK	2,753	657			0	0%			0	0%
Account:	407,823	157,130	1,205		0	***%	0	0	0	0%
Fund:	407,823	157,130	1,205		0	0%	0	0	0	0%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1370 WILD RICE RIVER ESTATES BANK STABLIZATION CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES	4,966	5,132			0	0%			0	0%
402 ENGINEERING FEES	2,637	41,558			0	0%			0	0%
403 CONSTRUCTION		281,558			0	0%			0	0%
Account:	7,603	328,248			0	***%	0	0	0	0%
Fund:	7,603	328,248			0	0%	0	0	0	0%
										%
1371 OXBOW-HICKSON-BAKKE RING LEVEE CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES				19,394	0	***%			0	0%
402 ENGINEERING FEES				85,000	0	***%			0	0%
403 CONSTRUCTION				614,834	0	***%			0	0%
419 ELECTRIC/GAS EXPENSE				215	0	***%			0	0%
440 APPRAISALS				59,929	0	***%			0	0%
473 SOILS WORK				750	0	***%			0	0%
494 UTILITY WORK				5,809	0	***%			0	0%
Account:				785,931	0	***%	0	0	0	0%
Fund:				785,931	0	***%	0	0	0	0%
										%
1403 SHEYENNE-MAPLE #1 P & I										
448000 DEBT SERVICE										
400 BUDGET					372,005	0%	372,000		372,000	100%
416 BOND PAYMENT - PRINCIPAL	55,900	356,980	343,250	350,115	0	***%			0	0%
438 BOND PAYMENT - INTEREST	10,125	23,185	12,784	11,497	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	437	1,074	354	404	0	***%			0	0%
441 PUBLIC FINANCIAL CONSULTA		5,225			0	0%			0	0%
466 BOND HOLDER FEES AND EXPE		1,401			0	0%			0	0%
Account:	66,462	387,865	356,388	362,016	372,005	97%	372,000	0	372,000	100%
Fund:	66,462	387,865	356,388	362,016	372,005	97%	372,000	0	372,000	100%
										%
1404 SHEYENNE-MAPLE #2 P & I										
448000 DEBT SERVICE										
400 BUDGET					163,045	0%	166,200		166,200	102%
416 BOND PAYMENT - PRINCIPAL	6,500	79,300	153,750	154,025	0	***%			0	0%
438 BOND PAYMENT - INTEREST	1,177	9,929	5,108	4,532	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	51	1,089	529	604	0	***%			0	0%
441 PUBLIC FINANCIAL CONSULTA		5,025			0	0%			0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
466 BOND HOLDER FEES AND EXPE	750	74			0	0%			0	0%
Account:	8,478	95,417	159,387	159,161	163,045	98%	166,200	0	166,200	102%
Fund:	8,478	95,417	159,387	159,161	163,045	98%	166,200	0	166,200	102%
										%
1406 ST. BENEDICT SEWER P & I (Z080)										
448000 DEBT SERVICE										
400 BUDGET					11,895	0%	11,595		11,595	97%
416 BOND PAYMENT - PRINCIPAL	10,000	10,000	10,000		0	0%			0	0%
438 BOND PAYMENT - INTEREST	2,350	2,100	1,850	800	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	445	395	345	160	0	***%			0	0%
Account:	12,795	12,495	12,195	960	11,895	8%	11,595	0	11,595	97%
Fund:	12,795	12,495	12,195	960	11,895	8%	11,595	0	11,595	97%
										%
1407 EAGLE RUN IMPROVEMENT DISTRICTS P & I (Z090 and Z091)										
448000 DEBT SERVICE										
400 BUDGET					193,535	0%	182,305		182,305	94%
401 LEGAL FEES			2,760		0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL	196,650	193,200	800,400	189,750	0	***%			0	0%
438 BOND PAYMENT - INTEREST	32,147	27,129	13,897	1,708	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	656	653	615	459	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE			621		0	0%			0	0%
Account:	229,453	220,982	818,293	191,917	193,535	99%	182,305	0	182,305	94%
Fund:	229,453	220,982	818,293	191,917	193,535	99%	182,305	0	182,305	94%
										%
1408 HOLMEN'S STORMWATER IMPROVEMENT DISTRICT 2001-4 P & I (Z088)										
448000 DEBT SERVICE										
400 BUDGET					8,695	0%	8,195		8,195	94%
401 LEGAL FEES			124		0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL	8,835	8,680	35,960	8,525	0	***%			0	0%
438 BOND PAYMENT - INTEREST	1,444	1,219	624	77	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	29	29	28	21	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE			28		0	0%			0	0%
Account:	10,308	9,928	36,764	8,623	8,695	99%	8,195	0	8,195	94%
Fund:	10,308	9,928	36,764	8,623	8,695	99%	8,195	0	8,195	94%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1409 MAPLE GROVE IMPROVEMENT DISTRICT 2001-5 P & I (Z093)										
448000 DEBT SERVICE										
400 BUDGET					68,690	0%	64,720		64,720	94%
401 LEGAL FEES			980		0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL	69,797	68,572	284,084	67,348	0	***%			0	0%
438 BOND PAYMENT - INTEREST	11,410	9,629	4,933	606	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	233	232	218	163	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE			220		0	0%			0	0%
Account:	81,440	78,433	290,435	68,117	68,690	99%	64,720	0	64,720	94%
Fund:	81,440	78,433	290,435	68,117	68,690	99%	64,720	0	64,720	94%
										%
1411 NORMANNA TOWNSHIP IMPROVEMENT DISTRICT NO. 60 P & I (Z094)										
448000 DEBT SERVICE										
400 BUDGET					9,565	0%	9,010		9,010	94%
401 LEGAL FEES			136		0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL	9,719	9,548	39,556	9,378	0	***%			0	0%
438 BOND PAYMENT - INTEREST	1,589	1,341	687	84	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	32	32	30	23	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE			31		0	0%			0	0%
Account:	11,340	10,921	40,440	9,485	9,565	99%	9,010	0	9,010	94%
Fund:	11,340	10,921	40,440	9,485	9,565	99%	9,010	0	9,010	94%
										%
1412 MAPLE RIVER DAM P & I (Z101)										
448000 DEBT SERVICE										
320 TAX REFUND	287				0	0%			0	0%
400 BUDGET					237,465	0%	232,300		232,300	98%
401 LEGAL FEES	6,500				0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL	2,015,000	180,000	195,000	200,000	0	***%			0	0%
438 BOND PAYMENT - INTEREST	58,874	39,255	37,508	18,218	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	1,358	954	1,100	594	0	***%			0	0%
441 PUBLIC FINANCIAL CONSULTA	8,950				0	0%			0	0%
466 BOND HOLDER FEES AND EXPE	750				0	0%			0	0%
Account:	2,091,719	220,209	233,608	218,812	237,465	92%	232,300	0	232,300	98%
Fund:	2,091,719	220,209	233,608	218,812	237,465	92%	232,300	0	232,300	98%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1414 KENSINGTON PLACE RIVERBANK STABILIZATION PROJECT #2005-1 P&I										
448000 DEBT SERVICE										
400 BUDGET					10,190	0%	9,785	_____	9,785	96%
Account:					10,190	0%	9,785	0	9,785	96%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT	13,500	13,000	19,750	9,784	0	***%	_____	_____	0	0%
Account:	13,500	13,000	19,750	9,784	0	***%	0	0	0	0%
Fund:	13,500	13,000	19,750	9,784	10,190	96%	9,785	0	9,785	96%
										%
1415 BAKKE SUB SANITARY SEWER IMPROVEMENT DIST #2005-2 P & I										
448000 DEBT SERVICE										
400 BUDGET					57,750	0%	56,550	_____	56,550	98%
416 BOND PAYMENT - PRINCIPAL	35,000	40,000	40,000		0	0%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST	14,957	14,082	13,082	6,041	0	***%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN	2,992	2,817	2,617	1,208	0	***%	_____	_____	0	0%
Account:	52,949	56,899	55,699	7,249	57,750	13%	56,550	0	56,550	98%
Fund:	52,949	56,899	55,699	7,249	57,750	13%	56,550	0	56,550	98%
										%
1416 ROUND HILL SANITARY SEWER IMP DIST NO 2010-1 P & I										
448000 DEBT SERVICE										
400 BUDGET					32,750	0%	26,250	_____	26,250	80%
401 LEGAL FEES	2,500				0	0%	_____	_____	0	0%
416 BOND PAYMENT - PRINCIPAL		15,000	18,755		0	0%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST		5,323	9,015	4,875	0	***%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN		1,065	1,803	975	0	***%	_____	_____	0	0%
Account:	2,500	21,388	29,573	5,850	32,750	18%	26,250	0	26,250	80%
Fund:	2,500	21,388	29,573	5,850	32,750	18%	26,250	0	26,250	80%
										%
1427 DRAIN #27 P & I										
448000 DEBT SERVICE										
400 BUDGET					154,980	0%	154,625	_____	154,625	100%
416 BOND PAYMENT - PRINCIPAL	67,600	148,720	143,000	145,860	0	***%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST	12,244	9,659	5,326	4,790	0	***%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN	529	746	147	168	0	***%	_____	_____	0	0%
Account:	80,373	159,125	148,473	150,818	154,980	97%	154,625	0	154,625	100%
Fund:	80,373	159,125	148,473	150,818	154,980	97%	154,625	0	154,625	100%
										%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
1465 HARWOOD TOWNSHIP IMPROVEMENT DISTRICT NO 65 P & I											
448000 DEBT SERVICE											
400 BUDGET						16,205	0%	15,645	_____	15,645	97%
	Account:					16,205	0%	15,645	0	15,645	97%
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT		17,323	16,256	16,206	15,647	0	***%	_____	_____	0	0%
	Account:	17,323	16,256	16,206	15,647	0	***%	0	0	0	0%
	Fund:	17,323	16,256	16,206	15,647	16,205	97%	15,645	0	15,645	97%
1470 WILD RICE RIVER ESTATES BANK STABILIZATION P&I											
448000 DEBT SERVICE											
400 BUDGET						0	0%	10,065	_____	10,065	*****%
	Account:					0	***%	10,065	0	10,065	*****%
	Fund:					0	0%	10,065	0	10,065	*****%
1501 SHEYENNE-MAPLE #1 ESCROW FUND											
446000 LEGAL DRAINS											
422 TRUST FEES		20,098				0	0%	_____	_____	0	0%
	Account:	20,098				0	***%	0	0	0	0%
	Fund:	20,098				0	0%	0	0	0	0%
1502 SHEYENNE-MAPLE #2 ESCROW FUND											
446000 LEGAL DRAINS											
422 TRUST FEES		4,317				0	0%	_____	_____	0	0%
	Account:	4,317				0	***%	0	0	0	0%
	Fund:	4,317				0	0%	0	0	0	0%
	Grand Total:	12,121,524	13,070,264	6,860,091	13,974,304	8,473,030		9,784,135	0	9,784,135	

July 28, 2014

SOUTHEAST CASS WATER RESOURCE DISTRICT
2014 MAINTENANCE LEVY ASSESSMENTS

Code #	Drain #	Balance on 6-30-14	$2 levy brings in	$4 maximum levy brings in	2013 Levy	Approved 7/16/2014 2014 Levy	Estimated 2015 Revenue	Anticipated 2015 Expense
NEW #	* SC 1 (Drains 3 Z050, 9 Z002 and 10 Z003)	1,979,965	228,480	456,960		3.00	342,720	2,000,000
Z076	* 21 (agricultural)	21,265	38,230	76,465	1.00	4.00	76,465	700,000
Z077	* 21 (developed)				1.00	4.00		
Z045	21C	-46,435	26,510	53,020	3.00	3.00	39,765	10,000
Z072	27 (agricultural)	1,253,530	521,485	1,042,970	2.00	2.00	521,485	50,000
Z073	27 (developed)				2.00	2.00		
Z021	35	18,220	11,240	22,480	1.00	1.00	5,620	5,000
Z025	* 40	280,790	187,670	375,335	2.00	2.00	187,670	250,000
Z028	* 45	522,575	54,610	109,215	0.25	4.00	109,215	500,000
Z030	47	-7,780	10,895	21,790	0.75	2.00	10,895	5,000
Z031	50	-17,730	2,785	5,570	2.00	4.00	5,570	500
Z032	51	22,435	10,910	21,820	0.25	0.25	1,365	500
Z034	53	849,925	39,420	78,840	4.00	4.00	78,840	500,000
Z069	Sheyenne-Maple Flood Control Dist #1	-424,085	490,130	980,260	2.00	2.00	490,130	300,000
Z070	Sheyenne-Maple Flood Control Dist #2	284,630	304,900	609,800	2.00	2.00	304,900	200,000
Z092	Country Acres Stormwater Imp Dist 2001-6	12,190	5,490	10,980	1.00	1.00	2,745	500
Z095	Normanna Township Imp Dist No. 60	-27,110	7,185	14,370	4.00	4.00	14,370	1,000
Z089	Holmen's Stormwater Imp Dist 2001-4	-10,240	2,060	4,120	3.00	4.00	4,120	500
Z102	Maple River Dam A-170	591,405	650,355	1,300,710	2.00	2.00	650,355	300,000
Z110	Harwood Township Imp Dist No. 65	5,290	2,120	4,240	2.00	2.00	2,120	500

*These drains are being reassessed and information will be submitted as soon as possible.

Maple River Water Resource District
Budget Summary

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	900,792	4,735,179	969,190	1,080,236	1,125,537	1,634,465
Expenditures	1,075,276	2,359,671	569,995	1,059,545	1,361,606	1,142,775
Revenues Over (Under) Expenditures	(174,484)	2,375,508	399,195	20,691	(236,069)	491,690
Beginning Balance	98,483	(76,004)	2,299,505	2,299,505	2,299,505	2,063,436
Ending Balance	(76,001)	2,299,505	2,698,700	2,320,196	2,063,436	2,555,126

History

	Year	Revenue	Expenditures	Balance	Mills
Actual	2004	533,530	897,207	249,931	4.00
Actual	2005	1,171,714	1,002,929	418,716	4.00
Actual	2006	884,175	1,026,876	276,015	4.00
Actual	2007	668,467	630,904	313,578	4.00
Actual	2008	1,464,580	1,378,545	399,613	4.00
Actual	2009	4,779,058	4,710,582	468,089	4.00
Actual	2010	1,666,303	2,012,069	122,323	4.00
Actual	2011	1,065,053	1,088,893	98,483	4.00
Actual	2012	900,792	1,075,276	-76,004	4.00
Actual	2013	4,735,179	2,359,671	2,299,505	4.00
Projected	2014	1,125,537	1,361,606	2,063,436	4.00
Budget	2015	1,634,465	1,142,775	2,555,126	4.00

Revised 7/31/2014

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
2000 MAPLE RIVER WATER RESOURCE DISTRICT										
310000 TAXES										
310501 PROPERTY TAX	128,191	129,438	144,136	155,294	160,680	97%	190,320		190,320	118%
310502 MOBILE HOME TAX	146	119	99	91	150	61%	100		100	66%
310503 INTEREST AND PENALTY	680	528	366	306	650	47%	600		600	92%
310504 FINANCIAL INSTITUTION TAX	1,055	1,301	1,667	2,429	1,700	143%	2,500		2,500	147%
310505 TELECOM GROSS RECEIPTS	2,447	2,447	2,447	2,447	2,445	100%	2,450		2,450	100%
310506 STATE REVENUE SHARING	11,748	17,253	13,393	9,198	9,000	102%	12,000		12,000	133%
310507 HOMESTEAD CREDIT	177	248	273	637	250	255%	300		300	120%
310508 VETERANS CREDIT	257	259	283	410	260	158%	300		300	115%
Group:	144,701	151,593	162,664	170,812	175,135	98%	208,570	0	208,570	119%
330000										
333902 STATE COST SHARE		195,081	83,714		0	0%			0	0%
338704 RED RIVER JOINT WATER	3,557	92,583	607		0	0%			0	0%
Group:	3,557	287,664	84,321		0	0%	0	0	0	0%
360000 MISCELLANEOUS INCOME										
360801 INTEREST INCOME	1,463	1,054	464	1,262	1,000	126%	1,000		1,000	100%
360802 OTHER INCOME	18,950	7,500	6,500	4,000	0	***%	3,000		3,000	*****%
360803 NORTH DAKOTA INSURANCE	608	603	810	706	900	78%	900		900	100%
Group:	21,021	9,157	7,774	5,968	1,900	314%	4,900	0	4,900	257%
Fund:	169,279	448,414	254,759	176,780	177,035	100%	213,470	0	213,470	120%
2101 CASS-RICHLAND DRAIN #1										
330000										
333900 BUDGET-LEGAL DRAINS					20,550	0%	31,055		31,055	151%
333910 MAINTENANCE LEVY			44,876	22,753	0	***%			0	0%
333913 INTEREST INCOME	197	106	79	336	0	***%			0	0%
Group:	197	106	44,955	23,089	20,550	112%	31,055	0	31,055	151%
Fund:	197	106	44,955	23,089	20,550	112%	31,055	0	31,055	151%
2102 SWAN CREEK										
330000										
333900 BUDGET-LEGAL DRAINS					226,980	0%	226,980		226,980	100%
333902 STATE COST SHARE	69,220		89,495		0	0%			0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
2102 SWAN CREEK										
333910 MAINTENANCE LEVY	113,701	114,109	112,607	226,056	0	***%			0	0%
333913 INTEREST INCOME	-843	-1,351	-481	-461	0	***%			0	0%
333930 FEMA		7,704			0	0%			0	0%
338704 RED RIVER JOINT WATER	2,260		47,262		0	0%			0	0%
Group:	184,338	120,462	248,883	225,595	226,980	99%	226,980	0	226,980	100%
Fund:	184,338	120,462	248,883	225,595	226,980	99%	226,980	0	226,980	100%
2111 MR-1 (Drains 15, 39, 58 and 59)										
330000					65,190	0%	97,785		97,785	150%
333900 BUDGET-LEGAL DRAINS			48,734	63,815	0	***%			0	0%
333910 MAINTENANCE LEVY			14	220	0	***%			0	0%
333913 INTEREST INCOME										
Group:			48,748	64,035	65,190	98%	97,785	0	97,785	150%
Fund:			48,748	64,035	65,190	98%	97,785	0	97,785	150%
2112 MR-2 (Drains 14, 34 and 36)										
330000					223,740	0%	223,720		223,720	99%
333900 BUDGET-LEGAL DRAINS			4,185		0	0%			0	0%
333904 COUNTY COST SHARE			110,502	222,725	0	***%			0	0%
333910 MAINTENANCE LEVY			52	195	0	***%			0	0%
333913 INTEREST INCOME			31,830		0	0%			0	0%
399999 TRANSFER IN FROM OTHER										
Group:			146,569	222,920	223,740	100%	223,720	0	223,720	99%
Fund:			146,569	222,920	223,740	100%	223,720	0	223,720	99%
2114 DRAIN #14										
330000					0	0%			0	0%
333902 STATE COST SHARE	55,665				0	0%			0	0%
333913 INTEREST INCOME	-465	256			0	0%			0	0%
333930 FEMA	216,498									
Group:	271,698	256			0	0%	0	0	0	0%

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
2114 DRAIN #14										
360000 MISCELLANEOUS INCOME					0	0%			0	0%
360802 OTHER INCOME	56									
Group:	56				0	0%	0	0	0	0%
Fund:	271,754	256			0	0%	0	0	0	0%
2115 DRAIN #15										
330000					0	0%			0	0%
333913 INTEREST INCOME	164	31			0	0%			0	0%
333930 FEMA		38,453								
Group:	164	38,484			0	0%	0	0	0	0%
Fund:	164	38,484			0	0%	0	0	0	0%
2134 DRAIN #34										
330000					0	0%			0	0%
333910 MAINTENANCE LEVY	15,550	15,473			0	0%			0	0%
333913 INTEREST INCOME	-45	-15			0	0%			0	0%
333930 FEMA		2,810			0	0%			0	0%
399999 TRANSFER IN FROM OTHER			9,801		0	0%			0	0%
Group:	15,505	18,268	9,801		0	0%	0	0	0	0%
Fund:	15,505	18,268	9,801		0	0%	0	0	0	0%
2136 DRAIN #36										
330000					0	0%			0	0%
333913 INTEREST INCOME	80	58								
Group:	80	58			0	0%	0	0	0	0%
Fund:	80	58			0	0%	0	0	0	0%

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
2137 DRAIN #37										
330000					44,195	0%	66,295		66,295	150%
333900 BUDGET-LEGAL DRAINS					0	0%			0	0%
333913 INTEREST INCOME	439				0	0%			0	0%
333930 FEMA		1,763								
Group:	439	1,763			44,195	0%	66,295	0	66,295	150%
360000 MISCELLANEOUS INCOME					0	0%			0	0%
360802 OTHER INCOME	420									
Group:	420				0	0%	0	0	0	0%
Fund:	859	1,763			44,195	0%	66,295	0	66,295	150%
2139 DRAIN #39										
330000					0	0%			0	0%
333910 MAINTENANCE LEVY	19,047	18,985			0	0%			0	0%
333913 INTEREST INCOME	-12	-5			0	0%			0	0%
399999 TRANSFER IN FROM OTHER			3,487							
Group:	19,035	18,980	3,487		0	0%	0	0	0	0%
Fund:	19,035	18,980	3,487		0	0%	0	0	0	0%
2146 DRAIN #46										
330000					86,030	0%	172,060		172,060	200%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY	312		42,478	85,532	0	***%			0	0%
333913 INTEREST INCOME	163	115	80	409						
Group:	475	115	42,558	85,941	86,030	100%	172,060	0	172,060	200%
Fund:	475	115	42,558	85,941	86,030	100%	172,060	0	172,060	200%
2154 DRAIN #54										
330000					5,600	0%	5,600		5,600	100%
333900 BUDGET-LEGAL DRAINS					0	***%			0	0%
333910 MAINTENANCE LEVY		5,314	5,966	5,301						

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
2154 DRAIN #54										
333913 INTEREST INCOME	14	22	6	22	0	***%			0	0%
Group:	14	5,336	5,972	5,323	5,600	95%	5,600	0	5,600	100%
360000 MISCELLANEOUS INCOME										
360802 OTHER INCOME		1,617	3,488	34	0	***%			0	0%
Group:		1,617	3,488	34	0	***%	0	0	0	0%
Fund:	14	6,953	9,460	5,357	5,600	96%	5,600	0	5,600	100%
2156 DRAIN #56										
330000					8,995	0%	71,950		71,950	799%
333900 BUDGET-LEGAL DRAINS	17,990	17,989	17,995	8,994	0	***%			0	0%
333910 MAINTENANCE LEVY	-266	53	48	147	0	***%			0	0%
333913 INTEREST INCOME		76,416			0	0%			0	0%
333916 NDDOT										
Group:	17,724	94,458	18,043	9,141	8,995	102%	71,950	0	71,950	799%
Fund:	17,724	94,458	18,043	9,141	8,995	102%	71,950	0	71,950	799%
2158 DRAIN #58										
330000										
333910 MAINTENANCE LEVY	10,364	10,091			0	0%			0	0%
333913 INTEREST INCOME	16	-20			0	0%			0	0%
333930 FEMA		2,421			0	0%			0	0%
399999 TRANSFER IN FROM OTHER			11,821		0	0%			0	0%
Group:	10,380	12,492	11,821		0	0%	0	0	0	0%
Fund:	10,380	12,492	11,821		0	0%	0	0	0	0%
2159 DRAIN #59										
330000										
333910 MAINTENANCE LEVY		8,020			0	0%			0	0%
333913 INTEREST INCOME	41	-24			0	0%			0	0%
399999 TRANSFER IN FROM OTHER			9,551		0	0%			0	0%
Group:	41	7,996	9,551		0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	41	7,996	9,551		0	0%	0	0	0	0%
2162 CASSELTON TWP IMP DIST NO 62 MAINTENANCE										
330000					19,340	0%	19,340	_____	19,340	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	4,848	9,682	9,429	19,674	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	-120	-148	-52	-89						
Group:	4,728	9,534	9,377	19,585	19,340	101%	19,340	0	19,340	100%
Fund:	4,728	9,534	9,377	19,585	19,340	101%	19,340	0	19,340	100%
2164 CASSELTON TWP IMP DIST NO 64 MAINTENANCE										
330000					12,500	0%	12,500	_____	12,500	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	12,498	12,510	12,472	12,472	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	92	139	76	229						
Group:	12,590	12,649	12,548	12,701	12,500	102%	12,500	0	12,500	100%
Fund:	12,590	12,649	12,548	12,701	12,500	102%	12,500	0	12,500	100%
2172 GARSTEIG-EMBDEN MAINTENANCE DISTRICT										
330000					0	0%	190,000	_____	190,000	*****%
333900 BUDGET-LEGAL DRAINS										
Group:					0	0%	190,000	0	190,000	*****%
Fund:					0	0%	190,000	0	190,000	*****%
2207 OBLIG MAPLE RIVER DAM T-180 MAINTENANCE										
330000					0	0%	_____	_____	0	0%
333902 STATE COST SHARE			25,000		0	0%	_____	_____	0	0%
338704 RED RIVER JOINT WATER			10,463							
Group:			35,463		0	0%	0	0	0	0%
Fund:			35,463		0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
2371 NORMANNA TWP IMPROVEMENT DISTRICT NO 71										
330000					0	0%			0	0%
334913 INTEREST INCOME	2				0	0%			0	0%
334917 PETITION DEPOSIT	40,000									
Group:	40,002				0	0%	0	0	0	0%
Fund:	40,002				0	0%	0	0	0	0%
2373 PONTIAC TWP IMP DIST NO 73 CONSTRUCTION										
330000					0	0%			0	0%
334913 INTEREST INCOME	3	46	-5		0	0%			0	0%
334917 PETITION DEPOSIT	40,000									
Group:	40,003	46	-5		0	0%	0	0	0	0%
360000 MISCELLANEOUS INCOME					0	0%			0	0%
360802 OTHER INCOME			3,435							
Group:			3,435		0	0%	0	0	0	0%
Fund:	40,003	46	3,430		0	0%	0	0	0	0%
2414 DRAIN #14 P & I										
330000					0	0%			0	0%
337911 SPECIAL ASSESSMENTS	117,931	117,334	540		0	0%			0	0%
399999 TRANSFER IN FROM OTHER			44,272							
Group:	117,931	117,334	44,812		0	0%	0	0	0	0%
Fund:	117,931	117,334	44,812		0	0%	0	0	0	0%
2437 DRAIN #37 P & I										
330000					44,195	0%	66,295		66,295	150%
337900 BUDGET-DEBT SERVICE					0	***%			0	0%
337911 SPECIAL ASSESSMENTS	31,101	41,106	44,565	43,693	0	***%			0	0%
337913 INTEREST INCOME		208	59	150						
Group:	31,101	41,314	44,624	43,843	44,195	99%	66,295	0	66,295	150%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	31,101	41,314	44,624	43,843	44,195	99%	66,295	0	66,295	150%
2460 CASSELTON TWP IMP DIST NO 62 P & I (Z100)										
330000					13,805	0%	13,805	_____	13,805	100%
337900 BUDGET-DEBT SERVICE					0	***%	_____	_____	0	0%
337911 SPECIAL ASSESSMENTS	15,423	14,881	14,340	13,821	0	***%	_____	_____	0	0%
337913 INTEREST INCOME	80	43	10	3						
Group:	15,503	14,924	14,350	13,824	13,805	100%	13,805	0	13,805	100%
Fund:	15,503	14,924	14,350	13,824	13,805	100%	13,805	0	13,805	100%
2461 CASSELTON TWP IMP DIST NO 64 P & I (Z104)										
330000					21,035	0%	21,035	_____	21,035	100%
337900 BUDGET-DEBT SERVICE					0	***%	_____	_____	0	0%
337911 SPECIAL ASSESSMENTS	23,699	22,836	21,875	20,988	0	***%	_____	_____	0	0%
337913 INTEREST INCOME	71	67	34	90						
Group:	23,770	22,903	21,909	21,078	21,035	100%	21,035	0	21,035	100%
Fund:	23,770	22,903	21,909	21,078	21,035	100%	21,035	0	21,035	100%
2462 SWAN CREEK DIVERSION RECONSTRUCTION P & I										
390000					0	0%	_____	_____	0	0%
399999 TRANSFER IN FROM OTHER		2,000								
Group:		2,000			0	0%	0	0	0	0%
Fund:		2,000			0	0%	0	0	0	0%
2473 PONTIAC TOWNSHIP IMP DISTRICT #73 P & I										
330000					0	0%	202,575	_____	202,575	*****%
337900 BUDGET-DEBT SERVICE					0	***%	_____	_____	0	0%
337911 SPECIAL ASSESSMENTS				156,347						
Group:				156,347	0	***%	202,575	0	202,575	*****%
Fund:				156,347	0	***%	202,575	0	202,575	*****%

Grand Total:	975,473	989,509	1,035,148	1,080,236	969,190	1,634,465	0	1,634,465

CASS COUNTY WATER RESOURCE DISTRICTS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2015

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2000 MAPLE RIVER WATER RESOURCE DISTRICT										
410000 ADMINISTRATIVE COSTS										
101 BOARD PER DIEM	13,232	14,679	8,500	9,625	20,000	48%	20,000		20,000	100%
102 OFFICE WAGES	39,406	43,866	35,164	22,645	47,405	48%	41,235		41,235	87%
103 TRAVEL EXPENSE	4,807	3,689	11,173	3,751	4,500	83%	4,500		4,500	100%
104 MEAL EXPENSE	64	16		47	50	94%	50		50	100%
105 LODGING EXPENSE	345	155	226	275	350	79%	350		350	100%
110 OFFICE TELEPHONE		621	605	604	625	97%	495		495	79%
115 OFFICE SUPPLIES		859	558	411	2,465	17%	2,190		2,190	89%
119 POSTAGE		570	549	400	800	50%	430		430	54%
120 CONVENTIONS/SEMINARS/EDUC	175	220	130	28	250	11%	325		325	130%
125 MEMBERSHIP DUES	775	984	964	986	1,000	99%	1,000		1,000	100%
130 MISCELLANEOUS EXPENSES	50	1,493	918	277	1,500	18%	1,500		1,500	100%
140 OFFICE EQUIPMENT/FURNITUR		1,212	412	617	800	77%	740		740	93%
404 PUBLISH LEGALS/ADVERTISEM				270	0	***%			0	0%
410 MISCELLANEOUS	144				0	0%			0	0%
Account:	58,998	68,364	59,199	39,936	79,745	50%	72,815	0	72,815	91%
420000 BENEFITS										
201 SOCIAL SECURITY MATCH	-140	2,089	3,068	2,346	4,180	56%	3,800		3,800	91%
205 NDPERS		2,859	3,799	4,184	5,125	82%	4,405		4,405	86%
210 HEALTH INSURANCE		1,989	2,841	3,036	3,525	86%	3,425		3,425	97%
215 UNEMPLOYMENT TAX/CLAIM	85	117	165	459	120	383%	300		300	250%
216 WORKERS COMPENSATION	250	250			250	0%	250		250	100%
217 MEDICARE MATCH	-33	489	717	549	980	56%	890		890	91%
220 SICK LEAVE ACCUMULATION		465	480	497	500	99%	450		450	90%
225 NDPERS - EMPLOYEE			370	743	1,255	59%	1,080		1,080	86%
230 DENTAL INSURANCE			158	235	270	87%	195		195	72%
235 VISION INSURANCE				46	65	71%	55		55	85%
Account:	162	8,258	11,598	12,095	16,270	74%	14,850	0	14,850	91%
425000 PAYROLL WITHHOLDING										
254 STATE	814	874	646	519	0	***%	700		700	*****%
Account:	814	874	646	519	0	***%	700	0	700	*****%
430000 PROFESSIONAL FEES										
301 LEGAL FEES	20,666	13,164	11,460	6,639	12,000	55%	12,000		12,000	100%
302 ENGINEERING FEES	17,773	5,773	4,431	8,040	10,000	80%	10,080		10,080	101%
303 AUDITING FEES	2,205	2,850	2,835	2,835	2,900	98%	2,900		2,900	100%
310 COURT REPORTING	120				500	0%	500		500	100%
446 FEMA ENGINEERING	299				0	0%			0	0%
Account:	41,063	21,787	18,726	17,514	25,400	69%	25,480	0	25,480	100%
441023 WATER EDUCATION PROGRAM										
463 REGISTRATION REIMBURSEMEN		250			300	0%	300		300	100%
Account:		250			300	0%	300	0	300	100%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
442006 BUFFALO CREEK CLEANING										
402 ENGINEERING FEES		167			0	0%	_____	_____	0	0%
Account:		167			0	***%	0	0	0	0%
442007 PROJECT DEVELOPMENT										
400 BUDGET					4,675	0%	26,745	_____	26,745	572%
Account:					4,675	0%	26,745	0	26,745	572%
442010 GARSTEIG DAM										
406 WEED CONTROL		370			0	0%	_____	_____	0	0%
Account:		370			0	***%	0	0	0	0%
442016 SWC RING DIKE PROGRAM										
475 DISTRIBUTION OF STATE WAT	658	10,547			0	0%	_____	_____	0	0%
Account:	658	10,547			0	***%	0	0	0	0%
442017 ANIMAL DAMAGE CONTROL										
400 BUDGET					14,860	0%	10,000	_____	10,000	67%
424 ANIMAL DAMAGE CONTROL-MAP	15,882	17,701	6,370	5,596	0	***%	_____	_____	0	0%
Account:	15,882	17,701	6,370	5,596	14,860	38%	10,000	0	10,000	67%
442019 NRCS DAMS										
400 BUDGET					500	0%	_____	_____	0	0%
401 LEGAL FEES			160	4,465	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	987	100	500	904	0	***%	_____	_____	0	0%
446 FEMA ENGINEERING	1,418				0	0%	_____	_____	0	0%
Account:	2,405	100	660	5,369	500	***%	0	0	0	0%
442023 UPPER MAPLE RIVER DAM										
400 BUDGET					15,000	0%	_____	_____	0	0%
401 LEGAL FEES	120			25,650	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	68,994	93,322	150,527	75,991	0	***%	_____	_____	0	0%
410 MISCELLANEOUS		175			0	0%	_____	_____	0	0%
440 APPRAISALS				25,000	0	***%	_____	_____	0	0%
449 TCP STUDY			35,200		0	0%	_____	_____	0	0%
Account:	69,114	93,497	185,727	126,641	15,000	844%	0	0	0	0%
442024 FLOOD CONTROL, MITIGATION AND RETENTION										
400 BUDGET					20,085	0%	62,580	_____	62,580	312%
401 LEGAL FEES		4,568	2,909	240	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	13,654	155,533	3,188		0	0%	_____	_____	0	0%
Account:	13,654	160,101	6,097	240	20,085	1%	62,580	0	62,580	312%
Fund:	202,750	382,016	289,023	207,910	176,835	118%	213,470	0	213,470	121%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2101 CASS-RICHLAND DRAIN #1										
446000 LEGAL DRAINS										
400 BUDGET					5,000	0%	15,000	_____	15,000	300%
402 ENGINEERING FEES	3,122	1,158	572	62	0	***%	_____	_____	0	0%
403 CONSTRUCTION				28,643	0	***%	_____	_____	0	0%
406 WEED CONTROL	1,075	2,805	255		0	0%	_____	_____	0	0%
409 MAINTENANCE	5,962	8,953			0	0%	_____	_____	0	0%
410 MISCELLANEOUS	100	100	100	100	0	***%	_____	_____	0	0%
446 FEMA ENGINEERING		61			0	0%	_____	_____	0	0%
Account:	10,259	13,077	927	28,805	5,000	576%	15,000	0	15,000	300%
Fund:	10,259	13,077	927	28,805	5,000	576%	15,000	0	15,000	300%
										%
2102 SWAN CREEK										
446000 LEGAL DRAINS										
400 BUDGET					5,000	0%	100,000	_____	100,000	2000%
401 LEGAL FEES	79			663	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	20,066	5,271	1,464	1,117	0	***%	_____	_____	0	0%
403 CONSTRUCTION	14,514				0	0%	_____	_____	0	0%
406 WEED CONTROL		2,409	281		0	0%	_____	_____	0	0%
409 MAINTENANCE	1,760			5,982	0	***%	_____	_____	0	0%
417 REAL ESTATE TAXES	1,591	2,299	2,277	2,985	0	***%	_____	_____	0	0%
424 ANIMAL DAMAGE CONTROL-MAP	4,902	1,708	4,352	1,001	0	***%	_____	_____	0	0%
434 CITY OF CASSELTON	337,854	100,000	100,000		0	0%	_____	_____	0	0%
442 FEMA CONSTRUCTION	10,621				0	0%	_____	_____	0	0%
446 FEMA ENGINEERING	5,937	131			0	0%	_____	_____	0	0%
Account:	397,324	111,818	108,374	11,748	5,000	235%	100,000	0	100,000	2000%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		2,000			0	0%	_____	_____	0	0%
Account:		2,000			0	***%	0	0	0	0%
Fund:	397,324	113,818	108,374	11,748	5,000	235%	100,000	0	100,000	2000%
										%
2111 MR-1 (Drains 15, 39, 58 and 59)										
446000 LEGAL DRAINS										
400 BUDGET					10,000	0%	10,000	_____	10,000	100%
402 ENGINEERING FEES			1,023	720	0	***%	_____	_____	0	0%
406 WEED CONTROL			4,025		0	0%	_____	_____	0	0%
409 MAINTENANCE			7,523		0	0%	_____	_____	0	0%
417 REAL ESTATE TAXES			2,318	3,091	0	***%	_____	_____	0	0%
424 ANIMAL DAMAGE CONTROL-MAP			3,355	660	0	***%	_____	_____	0	0%
Account:			18,244	4,471	10,000	45%	10,000	0	10,000	100%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			13,311		0	0%			0	0%
Account:			13,311		0	***%	0	0	0	0%
Fund:			31,555	4,471	10,000	45%	10,000	0	10,000	100%
										%
2112 MR-2 (Drains 14, 34 and 36)										
446000 LEGAL DRAINS										
400 BUDGET					150,000	0%	110,000		110,000	73%
401 LEGAL FEES			752	449	0	***%			0	0%
402 ENGINEERING FEES			21,142	702	0	***%			0	0%
403 CONSTRUCTION				50,000	0	***%			0	0%
406 WEED CONTROL			5,796		0	0%			0	0%
409 MAINTENANCE			20,180	675	0	***%			0	0%
417 REAL ESTATE TAXES			17,967	21,674	0	***%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP			5,857	7,690	0	***%			0	0%
437 COST SHARE OVERPAYMENT /			63,674		0	0%			0	0%
Account:			135,368	81,190	150,000	54%	110,000	0	110,000	73%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			44,272		0	0%			0	0%
Account:			44,272		0	***%	0	0	0	0%
Fund:			179,640	81,190	150,000	54%	110,000	0	110,000	73%
										%
2114 DRAIN #14										
446000 LEGAL DRAINS										
401 LEGAL FEES	885	1,233			0	0%			0	0%
402 ENGINEERING FEES	5,104	6,633			0	0%			0	0%
403 CONSTRUCTION	7,653	6,434			0	0%			0	0%
406 WEED CONTROL		3,986			0	0%			0	0%
409 MAINTENANCE	3,040	6,500			0	0%			0	0%
417 REAL ESTATE TAXES	14,481	18,188			0	0%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP	1,356	20,055			0	0%			0	0%
442 FEMA CONSTRUCTION		455			0	0%			0	0%
446 FEMA ENGINEERING		223			0	0%			0	0%
Account:	32,519	63,707			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			29,112		0	0%			0	0%
Account:			29,112		0	***%	0	0	0	0%
Fund:	32,519	63,707	29,112		0	0%	0	0	0	0%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2115 DRAIN #15										
446000 LEGAL DRAINS										
401 LEGAL FEES		535			0	0%			0	0%
402 ENGINEERING FEES	2,630	1,708			0	0%			0	0%
406 WEED CONTROL	601	2,660			0	0%			0	0%
409 MAINTENANCE	1,640	40,908			0	0%			0	0%
417 REAL ESTATE TAXES	386	580			0	0%			0	0%
442 FEMA CONSTRUCTION	180	9,539			0	0%			0	0%
446 FEMA ENGINEERING		1,093			0	0%			0	0%
Account:	5,437	57,023			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			11,548		0	0%			0	0%
Account:			11,548		0	***%	0	0	0	0%
Fund:	5,437	57,023	11,548		0	0%	0	0	0	0%
										%
2134 DRAIN #34										
446000 LEGAL DRAINS										
401 LEGAL FEES		900			0	0%			0	0%
402 ENGINEERING FEES	6,516	3,245			0	0%			0	0%
406 WEED CONTROL	633	3,888			0	0%			0	0%
409 MAINTENANCE		3,114			0	0%			0	0%
442 FEMA CONSTRUCTION	2,495	3,259			0	0%			0	0%
446 FEMA ENGINEERING		105			0	0%			0	0%
Account:	9,644	14,511			0	***%	0	0	0	0%
Fund:	9,644	14,511			0	0%	0	0	0	0%
										%
2136 DRAIN #36										
446000 LEGAL DRAINS										
401 LEGAL FEES		899			0	0%			0	0%
402 ENGINEERING FEES	5,617	940			0	0%			0	0%
406 WEED CONTROL		600			0	0%			0	0%
446 FEMA ENGINEERING		26			0	0%			0	0%
Account:	5,617	2,465			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			12,519		0	0%			0	0%
Account:			12,519		0	***%	0	0	0	0%
Fund:	5,617	2,465	12,519		0	0%	0	0	0	0%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2137 DRAIN #37										
446000 LEGAL DRAINS										
400 BUDGET					40,000	0%	10,000		10,000	25%
401 LEGAL FEES	1,560	2,202			0	0%			0	0%
402 ENGINEERING FEES	5,248	4,799	1,984	280	0	***%			0	0%
406 WEED CONTROL	247	4,123	2,231		0	0%			0	0%
408 RIGHT-OF-WAY		8,855			0	0%			0	0%
409 MAINTENANCE		1,625	1,330		0	0%			0	0%
417 REAL ESTATE TAXES	2,061	3,091	3,091	4,121	0	***%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP	7,519	2,276	287	382	0	***%			0	0%
442 FEMA CONSTRUCTION	1,875	2,399			0	0%			0	0%
446 FEMA ENGINEERING		792			0	0%			0	0%
Account:	18,510	30,162	8,923	4,783	40,000	12%	10,000	0	10,000	25%
Fund:	18,510	30,162	8,923	4,783	40,000	12%	10,000	0	10,000	25%
										%
2139 DRAIN #39										
446000 LEGAL DRAINS										
401 LEGAL FEES		535			0	0%			0	0%
402 ENGINEERING FEES	4,066	2,978			0	0%			0	0%
405 CULVERTS, BANDS AND FLAP	1,134				0	0%			0	0%
406 WEED CONTROL	147	4,182			0	0%			0	0%
409 MAINTENANCE	900	3,900			0	0%			0	0%
417 REAL ESTATE TAXES	386	580			0	0%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP	5,062	3,163			0	0%			0	0%
446 FEMA ENGINEERING		92			0	0%			0	0%
Account:	11,695	15,430			0	***%	0	0	0	0%
Fund:	11,695	15,430			0	0%	0	0	0	0%
										%
2146 DRAIN #46										
446000 LEGAL DRAINS										
400 BUDGET					100,000	0%	150,000		150,000	150%
401 LEGAL FEES				595	0	***%			0	0%
402 ENGINEERING FEES	2,760	3,346	158	8,621	0	***%			0	0%
406 WEED CONTROL	874		2,888		0	0%			0	0%
409 MAINTENANCE		830		675	0	***%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP	608	5,973	4,223	3,309	0	***%			0	0%
446 FEMA ENGINEERING		183			0	0%			0	0%
Account:	4,242	10,332	7,269	13,200	100,000	13%	150,000	0	150,000	150%
Fund:	4,242	10,332	7,269	13,200	100,000	13%	150,000	0	150,000	150%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2154 DRAIN #54										
446000 LEGAL DRAINS										
400 BUDGET					1,000	0%	5,000		5,000	500%
401 LEGAL FEES	450				0	0%			0	0%
402 ENGINEERING FEES	1,739	688	339	37	0	***%			0	0%
406 WEED CONTROL	85	3,417	1,673		0	0%			0	0%
409 MAINTENANCE			8,215		0	0%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP			451	307	0	***%			0	0%
446 FEMA ENGINEERING		39			0	0%			0	0%
Account:	2,274	4,144	10,678	344	1,000	34%	5,000	0	5,000	500%
Fund:	2,274	4,144	10,678	344	1,000	34%	5,000	0	5,000	500%
										%
2156 DRAIN #56										
430000 PROFESSIONAL FEES										
446 FEMA ENGINEERING		823			0	0%			0	0%
Account:		823			0	***%	0	0	0	0%
446000 LEGAL DRAINS										
400 BUDGET					5,000	0%	100,000		100,000	2000%
401 LEGAL FEES	795				0	0%			0	0%
402 ENGINEERING FEES	2,363	4,186	203	149	0	***%			0	0%
406 WEED CONTROL		3,397	3,459		0	0%			0	0%
409 MAINTENANCE		10,575			0	0%			0	0%
424 ANIMAL DAMAGE CONTROL-MAP	3,002	1,885	3,651	556	0	***%			0	0%
442 FEMA CONSTRUCTION		1,610			0	0%			0	0%
446 FEMA ENGINEERING		157			0	0%			0	0%
Account:	6,160	21,810	7,313	705	5,000	14%	100,000	0	100,000	2000%
Fund:	6,160	22,633	7,313	705	5,000	14%	100,000	0	100,000	2000%
										%
2158 DRAIN #58										
446000 LEGAL DRAINS										
401 LEGAL FEES		535			0	0%			0	0%
402 ENGINEERING FEES	3,054	1,838			0	0%			0	0%
406 WEED CONTROL	407	2,378			0	0%			0	0%
409 MAINTENANCE	6,725	14,470			0	0%			0	0%
417 REAL ESTATE TAXES	386	580			0	0%			0	0%
442 FEMA CONSTRUCTION	2,575				0	0%			0	0%
446 FEMA ENGINEERING		115			0	0%			0	0%
Account:	13,147	19,916			0	***%	0	0	0	0%
Fund:	13,147	19,916			0	0%	0	0	0	0%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2159 DRAIN #59										
446000 LEGAL DRAINS										
401 LEGAL FEES		535			0	0%			0	0%
402 ENGINEERING FEES	6,285	1,391			0	0%			0	0%
405 CULVERTS, BANDS AND FLAP		11,344			0	0%			0	0%
406 WEED CONTROL		802			0	0%			0	0%
409 MAINTENANCE		3,720			0	0%			0	0%
417 REAL ESTATE TAXES	386	580			0	0%			0	0%
442 FEMA CONSTRUCTION		2,165			0	0%			0	0%
446 FEMA ENGINEERING		39			0	0%			0	0%
Account:	6,671	20,576			0	***%	0	0	0	0%
Fund:	6,671	20,576			0	0%	0	0	0	0%
										%
2162 CASSELTON TWP IMP DIST NO 62 MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					500	0%	1,000		1,000	200%
402 ENGINEERING FEES	771	592	509	105	0	***%			0	0%
406 WEED CONTROL		656	1,075		0	0%			0	0%
409 MAINTENANCE		18,485	935		0	0%			0	0%
446 FEMA ENGINEERING		26			0	0%			0	0%
Account:	771	19,759	2,519	105	500	21%	1,000	0	1,000	200%
Fund:	771	19,759	2,519	105	500	21%	1,000	0	1,000	200%
										%
2164 CASSELTON TWP IMP DIST NO 64 MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					500	0%	1,000		1,000	200%
401 LEGAL FEES		48			0	0%			0	0%
402 ENGINEERING FEES	281	196	127	12	0	***%			0	0%
406 WEED CONTROL			1,393		0	0%			0	0%
446 FEMA ENGINEERING		13			0	0%			0	0%
Account:	281	257	1,520	12	500	2%	1,000	0	1,000	200%
Fund:	281	257	1,520	12	500	2%	1,000	0	1,000	200%
										%
2172 GARSTEIG-EMBDEN MAINTENANCE DISTRICT										
446000 LEGAL DRAINS										
400 BUDGET					0	0%	100,000		100,000	*****%
Account:					0	***%	100,000	0	100,000	*****%
Fund:					0	0%	100,000	0	100,000	*****%
										%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2207 OBLIG MAPLE RIVER DAM T-180 MAINTENANCE											
446000 LEGAL DRAINS											
406 WEED CONTROL		18				0	0%			0	0%
	Account:	18				0	***%	0	0	0	0%
449500 OBLIG											
402 ENGINEERING FEES		26,584	10,060	5,337		0	0%			0	0%
406 WEED CONTROL			57			0	0%			0	0%
409 MAINTENANCE				1,560		0	0%			0	0%
446 FEMA ENGINEERING		240				0	0%			0	0%
	Account:	26,824	10,117	6,897		0	***%	0	0	0	0%
	Fund:	26,842	10,117	6,897		0	0%	0	0	0	0%
2371 NORMANNA TWP IMPROVEMENT DISTRICT NO 71											
445000 CONSTRUCTION / CAPITAL PROJECTS											
401 LEGAL FEES		150	4,222			0	0%			0	0%
402 ENGINEERING FEES		27,156	13,399			0	0%			0	0%
	Account:	27,306	17,621			0	***%	0	0	0	0%
	Fund:	27,306	17,621			0	0%	0	0	0	0%
2373 PONTIAC TWP IMP DIST NO 73 CONSTRUCTION											
445000 CONSTRUCTION / CAPITAL PROJECTS											
401 LEGAL FEES		75	3,981	25,530	10,267	0	***%			0	0%
402 ENGINEERING FEES		12,764	25,972	280,761	27,366	0	***%			0	0%
403 CONSTRUCTION					522,720	0	***%			0	0%
404 PUBLISH LEGALS/ADVERTISEM				283		0	0%			0	0%
408 RIGHT-OF-WAY				10,015	19,930	0	***%			0	0%
410 MISCELLANEOUS				40,000		0	0%			0	0%
	Account:	12,839	29,953	356,589	580,283	0	***%	0	0	0	0%
	Fund:	12,839	29,953	356,589	580,283	0	***%	0	0	0	0%
2375 LAKE BERTHA FLOOD CONTROL PROJECT NO. 75											
445000 CONSTRUCTION / CAPITAL PROJECTS											
401 LEGAL FEES			245			0	0%			0	0%
	Account:		245			0	***%	0	0	0	0%
	Fund:		245			0	0%	0	0	0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2414 DRAIN #14 P & I										
448000 DEBT SERVICE										
416 BOND PAYMENT - PRINCIPAL	105,000	105,000	110,000		0	0%			0	0%
438 BOND PAYMENT - INTEREST	5,100	3,394	1,238		0	0%			0	0%
439 BOND PAYMENT - BOND EXPEN	930	926	682		0	0%			0	0%
Account:	111,030	109,320	111,920		0	***%	0	0	0	0%
Fund:	111,030	109,320	111,920		0	0%	0	0	0	0%
										%
2437 DRAIN #37 P & I										
448000 DEBT SERVICE										
400 BUDGET					36,755	0%	34,110		34,110	93%
416 BOND PAYMENT - PRINCIPAL	33,333	33,333	33,333	33,333	0	***%			0	0%
438 BOND PAYMENT - INTEREST	6,975	5,425	3,875	1,550	0	***%			0	0%
Account:	40,308	38,758	37,208	34,883	36,755	95%	34,110	0	34,110	93%
Fund:	40,308	38,758	37,208	34,883	36,755	95%	34,110	0	34,110	93%
										%
2460 CASSELTON TWP IMP DIST NO 62 P & I (Z100)										
448000 DEBT SERVICE										
400 BUDGET					19,290	0%	19,530		19,530	101%
416 BOND PAYMENT - PRINCIPAL	15,000	15,000	15,000	15,000	0	***%			0	0%
438 BOND PAYMENT - INTEREST	6,493	5,758	5,023	2,328	0	***%			0	0%
Account:	21,493	20,758	20,023	17,328	19,290	90%	19,530	0	19,530	101%
Fund:	21,493	20,758	20,023	17,328	19,290	90%	19,530	0	19,530	101%
										%
2461 CASSELTON TWP IMP DIST NO 64 P & I (Z104)										
448000 DEBT SERVICE										
400 BUDGET					20,115	0%	19,330		19,330	96%
416 BOND PAYMENT - PRINCIPAL	15,000	15,000	15,000	15,000	0	***%			0	0%
438 BOND PAYMENT - INTEREST	7,478	6,695	5,900	2,734	0	***%			0	0%
Account:	22,478	21,695	20,900	17,734	20,115	88%	19,330	0	19,330	96%
Fund:	22,478	21,695	20,900	17,734	20,115	88%	19,330	0	19,330	96%
										%

Account Object	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
2473 PONTIAC TOWNSHIP IMP DISTRICT #73 P & I										
448000 DEBT SERVICE					0	0%	254,335	_____	254,335	*****%
400 BUDGET					0	***%	_____	_____	0	0%
416 BOND PAYMENT - PRINCIPAL				10,000	0	***%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST				45,349	0	***%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN				695	0	***%	_____	_____	254,335	*****%
Account:				56,044	0	***%	254,335	0	254,335	*****%
Fund:				56,044	0	***%	254,335	0	254,335	*****%
Grand Total:	989,597	1,038,293	1,254,457	1,059,545	569,995		1,142,775	0	1,142,775	

July 29, 2014

MAPLE RIVER WATER RESOURCE DISTRICT
2014 MAINTENANCE LEVY ASSESSMENTS

Code #	Drain #	Balance on 6-30-14	$2.00 levy brings in	$4.00 maximum levy brings in	2013 Levy	2014 Levy	Estimated 2015 Revenue	Anticipated 2015 Expense
Z040	Cass-Richland Drain #1	$56,430	$82,820	$165,640	$0.50	$0.75	$31,055	$15,000
Z078	Swan Creek Maintenance	9,685	113,490	226,980	4.00	4.00	226,980	100,000
Z121	MR-1 (Drain 15, 39, 58, and 59)	77,360	65,190	130,380	2.00	3.00	97,785	10,000
Z122	MR-2 (Drain 14, 34 and 36)	104,380	111,860	223,720	4.00	4.00	223,720	110,000
Z023	37	19,940	44,195	88,390	2.00	3.00	66,295	10,000
Z029	46	126,455	86,030	172,060	2.00	4.00	172,060	150,000
Z035	54	7,485	5,600	11,200	2.00	2.00	5,600	5,000
Z037	56	35,895	35,975	71,950	0.50	4.00	71,950	100,000
Z103	Casselton Township Imp Dist No 62	-7,865	9,670	19,340	4.00	4.00	19,340	1,000
Z105	Casselton Township Imp Dist No 64	56,740	100,000	200,000	0.25	0.25	12,500	1,000
NEW*	Garsteig-Embden Maintenance Dist	0	190,000	380,000	0.00	2.00	190,000	100,000

*This is a new assessment district and information will be submitted as soon as possible.

North Cass Water Resource District
Budget Summary

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	545,967	1,481,390	631,865	853,271	905,317	1,097,270
Expenditures	529,296	1,085,394	508,740	540,622	636,190	1,167,800
Revenues Over (Under) Expenditures	16,671	395,996	123,125	312,649	269,127	(70,530)
Beginning Balance	345,497	362,169	758,165	758,165	758,165	1,027,292
Ending Balance	362,168	758,165	881,290	1,070,814	1,027,292	956,762

	History				
	Year	Revenue	Expenditures	Balance	Mills
Actual	2004	438,381	373,434	33,425	4.00
Actual	2005	406,323	329,953	109,795	4.00
Actual	2006	475,532	460,834	124,493	4.00
Actual	2007	306,891	264,308	167,076	4.00
Actual	2008	680,933	505,620	342,389	4.00
Actual	2009	671,401	407,549	606,241	4.00
Actual	2010	407,937	577,178	437,000	4.00
Actual	2011	346,382	437,885	345,497	4.00
Actual	2012	545,967	529,296	362,169	4.00
Actual	2013	1,481,390	1,085,394	758,165	4.00
Projected	2014	905,317	636,190	1,027,292	4.00
Budget	2015	1,097,270	1,167,800	956,762	4.00

Revised 7/31/2014

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
3000 NORTH CASS WATER RESOURCE DISTRICT										
310000 TAXES										
310501 PROPERTY TAX	41,774	43,687	49,083	53,897	55,680	97%	65,300		65,300	117%
310502 MOBILE HOME TAX	29	28	21	23	50	46%	50		50	100%
310503 INTEREST AND PENALTY	220	182	115	107	200	54%	200		200	100%
310504 FINANCIAL INSTITUTION TAX	382	471			500	0%	500		500	100%
310505 TELECOM GROSS RECEIPTS	624	624	624	624	625	100%	625		625	100%
310506 STATE REVENUE SHARING	4,724	6,937	5,989	4,578	4,500	102%	5,000		5,000	111%
310507 HOMESTEAD CREDIT	72	57	51	62	60	103%	60		60	100%
310508 VETERANS CREDIT	42	46	47	47	50	94%	50		50	100%
Group:	47,867	52,032	55,930	59,338	61,665	96%	71,785	0	71,785	116%
330000										
333902 STATE COST SHARE		10,735			0	0%			0	0%
Group:		10,735			0	0%	0	0	0	0%
360000 MISCELLANEOUS INCOME										
360801 INTEREST INCOME	628	617	301	132	700	19%	400		400	57%
360802 OTHER INCOME	500	1,300			6,645	0%			0	0%
360803 NORTH DAKOTA INSURANCE	197	202	275	243	275	88%	275		275	100%
Group:	1,325	2,119	576	375	7,620	5%	675	0	675	8%
Fund:	49,192	64,886	56,506	59,713	69,285	86%	72,460	0	72,460	104%
3101 DRAIN #NC-1 (16, 18, 31, 42)										
330000										
333900 BUDGET-LEGAL DRAINS					46,800	0%	70,200		70,200	150%
333904 COUNTY COST SHARE				7,465	0	***%			0	0%
333908 LOCAL COST-SHARE		19,902			0	0%			0	0%
333910 MAINTENANCE LEVY	46,936	46,518	50,364	49,806	0	***%			0	0%
333913 INTEREST INCOME	98	237	176	88	0	***%			0	0%
Group:	47,034	66,657	50,540	57,359	46,800	123%	70,200	0	70,200	150%
Fund:	47,034	66,657	50,540	57,359	46,800	123%	70,200	0	70,200	150%
3102 DRAIN #NC-2 (19, 22, 23 & 32)										

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
3102 DRAIN #NC-2 (19, 22, 23 & 32)										
330000										
333900 BUDGET-LEGAL DRAINS					112,560	0%	112,560		112,560	100%
333910 MAINTENANCE LEVY				56,580	0	***%			0	0%
333913 INTEREST INCOME	28	-174	-177	-91	0	***%			0	0%
333930 FEMA		447			0	0%			0	0%
Group:	28	273	-177	56,489	112,560	50%	112,560	0	112,560	100%
Fund:	28	273	-177	56,489	112,560	50%	112,560	0	112,560	100%
3113 DRAIN #13										
330000										
333900 BUDGET-LEGAL DRAINS					186,420	0%	248,240		248,240	133%
333902 STATE COST SHARE				217,000	0	***%			0	0%
333910 MAINTENANCE LEVY		698	123,987	187,375	0	***%			0	0%
333913 INTEREST INCOME	161	-28	717	715	0	***%			0	0%
333930 FEMA		158,262			0	0%			0	0%
337914 BOND SALE PROCEEDS			1,089,252		0	0%			0	0%
Group:	161	158,932	1,213,956	405,090	186,420	217%	248,240	0	248,240	133%
Fund:	161	158,932	1,213,956	405,090	186,420	217%	248,240	0	248,240	133%
3123 Drain #24C										
330000										
333900 BUDGET-LEGAL DRAINS					6,400	0%	6,400		6,400	100%
333910 MAINTENANCE LEVY	2,400	4,800	6,405	6,405	0	***%			0	0%
333913 INTEREST INCOME	74	91	57	30	0	***%			0	0%
Group:	2,474	4,891	6,462	6,435	6,400	101%	6,400	0	6,400	100%
Fund:	2,474	4,891	6,462	6,435	6,400	101%	6,400	0	6,400	100%
3124 DRAIN #24										
330000										
333900 BUDGET-LEGAL DRAINS					9,665	0%	9,665		9,665	100%
333910 MAINTENANCE LEVY	7,464	7,464	9,675	9,701	0	***%			0	0%
333913 INTEREST INCOME	36	55	38	21	0	***%			0	0%

Account		Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
3124 DRAIN #24											
333930 FEMA			17			0	0%			0	0%
	Group:	7,500	7,536	9,713	9,722	9,665	101%	9,665	0	9,665	100%
	Fund:	7,500	7,536	9,713	9,722	9,665	101%	9,665	0	9,665	100%
3125 DRAIN #25											
330000											
333900 BUDGET-LEGAL DRAINS						13,300	0%	13,300		13,300	100%
333910 MAINTENANCE LEVY		6,644	6,666	6,671	13,268	0	***%			0	0%
333913 INTEREST INCOME		-85	-90	-40	-11	0	***%			0	0%
	Group:	6,559	6,576	6,631	13,257	13,300	100%	13,300	0	13,300	100%
	Fund:	6,559	6,576	6,631	13,257	13,300	100%	13,300	0	13,300	100%
3126 DRAIN #26											
330000											
333900 BUDGET-LEGAL DRAINS						20,000	0%	20,000		20,000	100%
333904 COUNTY COST SHARE					8,191	0	***%			0	0%
333910 MAINTENANCE LEVY		5,080	4,997	19,956	19,984	0	***%			0	0%
333913 INTEREST INCOME		325	337	199	89	0	***%			0	0%
	Group:	5,405	5,334	20,155	28,264	20,000	141%	20,000	0	20,000	100%
	Fund:	5,405	5,334	20,155	28,264	20,000	141%	20,000	0	20,000	100%
3141 DRAIN #41											
330000											
333900 BUDGET-LEGAL DRAINS						6,670	0%	6,670		6,670	100%
333910 MAINTENANCE LEVY			6,592	6,743	6,664	0	***%			0	0%
333913 INTEREST INCOME		162	40	-11	1	0	***%			0	0%
	Group:	162	6,632	6,732	6,665	6,670	100%	6,670	0	6,670	100%
	Fund:	162	6,632	6,732	6,665	6,670	100%	6,670	0	6,670	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
3155 DRAIN #55										
330000										
333900 BUDGET-LEGAL DRAINS					8,160	0%	24,485		24,485	300%
333910 MAINTENANCE LEVY	8,105	8,365	8,157	8,170	0	***%			0	0%
333913 INTEREST INCOME	270	254	117	55	0	***%			0	0%
Group:	8,375	8,619	8,274	8,225	8,160	101%	24,485	0	24,485	300%
Fund:	8,375	8,619	8,274	8,225	8,160	101%	24,485	0	24,485	300%
3157 ELM RIVER SNAGGING AND CLEARING										
330000										
333913 INTEREST INCOME	13	13	6	3	0	***%			0	0%
337911 SPECIAL ASSESSMENTS				56	0	***%			0	0%
Group:	13	13	6	59	0	***%	0	0	0	0%
Fund:	13	13	6	59	0	***%	0	0	0	0%
3401 ELM RIVER SNAGGING AND CLEARING P&I FUND										
330000										
337911 SPECIAL ASSESSMENTS	11,437	11,453	11,309	1	0	***%			0	0%
337913 INTEREST INCOME	40	20	11		0	0%			0	0%
399999 TRANSFER IN FROM OTHER		13			0	0%			0	0%
Group:	11,477	11,486	11,320	1	0	***%	0	0	0	0%
Fund:	11,477	11,486	11,320	1	0	***%	0	0	0	0%
3413 DRAIN #13 P & I										
330000										
337900 BUDGET-DEBT SERVICE					134,580	0%	495,265		495,265	368%
337911 SPECIAL ASSESSMENTS	127,720	122,886			0	0%			0	0%
337913 INTEREST INCOME	809			-19	0	***%			0	0%
399999 TRANSFER IN FROM OTHER			9,800	127,450	0	***%			0	0%
Group:	128,529	122,886	9,800	127,431	134,580	95%	495,265	0	495,265	368%
Fund:	128,529	122,886	9,800	127,431	134,580	95%	495,265	0	495,265	368%

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
3424 DRAIN #24 P & I (Z096)										
330000										
337900 BUDGET-DEBT SERVICE					18,025	0%	18,025	_____	18,025	100%
337911 SPECIAL ASSESSMENTS	21,545	21,494	18,919	18,095	0	***%	_____	_____	0	0%
337912 PAY-OFF OF SPECIAL		2,744			0	0%	_____	_____	0	0%
337913 INTEREST INCOME	56	75	31	14	0	***%	_____	_____	0	0%
Group:	21,601	24,313	18,950	18,109	18,025	100%	18,025	0	18,025	100%
Fund:	21,601	24,313	18,950	18,109	18,025	100%	18,025	0	18,025	100%
3432 DRAIN NC2-32 P & I										
330000										
337911 SPECIAL ASSESSMENTS	56,284	55,683	56,452	56,452	0	***%	_____	_____	0	0%
337913 INTEREST INCOME	21				0	0%	_____	_____	0	0%
399999 TRANSFER IN FROM OTHER			14,607		0	0%	_____	_____	0	0%
Group:	56,305	55,683	71,059	56,452	0	***%	0	0	0	0%
Fund:	56,305	55,683	71,059	56,452	0	***%	0	0	0	0%
Grand Total:	344,815	544,717	1,489,927	853,271	631,865		1,097,270	0	1,097,270	

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
3000 NORTH CASS WATER RESOURCE DISTRICT										
410000 ADMINISTRATIVE COSTS										
101 BOARD PER DIEM	15,100	11,365	3,000	2,750	12,000	23%	12,000		12,000	100%
102 OFFICE WAGES	19,576	21,933	16,025	9,892	23,700	42%	18,330		18,330	77%
103 TRAVEL EXPENSE	4,609	3,998	1,112	862	4,000	22%	1,200		1,200	30%
104 MEAL EXPENSE	65	8	15	8	50	16%	50		50	100%
105 LODGING EXPENSE	459	398		25	500	5%	500		500	100%
110 OFFICE TELEPHONE		596	544	514	555	93%	220		220	40%
115 OFFICE SUPPLIES		369	279	214	1,235	17%	975		975	79%
119 POSTAGE		125	175	158	300	53%	190		190	63%
120 CONVENTIONS/SEMINARS/EDUC	408	798	65	364	500	73%	500		500	100%
125 MEMBERSHIP DUES	775	884	864	886	900	98%	900		900	100%
130 MISCELLANEOUS EXPENSES		644	500	274	500	55%	500		500	100%
140 OFFICE EQUIPMENT/FURNITUR		606	206	309	480	64%	330		330	69%
220 SICK LEAVE ACCUMULATION		233			0	0%			0	0%
404 PUBLISH LEGALS/ADVERTISEM				135	0	***%			0	0%
410 MISCELLANEOUS		50			0	0%			0	0%
466 BOND HOLDER FEES AND EXPE				100	0	***%			0	0%
Account:	40,992	42,007	22,785	16,491	44,720	37%	35,695	0	35,695	80%
420000 BENEFITS										
201 SOCIAL SECURITY MATCH	-188	1,444	1,592	1,107	2,215	50%	1,880		1,880	85%
205 NDPERS		1,429	1,900	2,092	2,560	82%	1,960		1,960	77%
210 HEALTH INSURANCE		995	1,420	1,518	1,760	86%	1,525		1,525	87%
215 UNEMPLOYMENT TAX/CLAIM		41	63	219	50	438%	150		150	300%
216 WORKERS COMPENSATION	250	250			250	0%	250		250	100%
217 MEDICARE MATCH	-44	338	372	259	520	50%	440		440	85%
220 SICK LEAVE ACCUMULATION			240	248	250	99%	200		200	80%
225 NDPERS - EMPLOYEE			185	372	630	59%	480		480	76%
230 DENTAL INSURANCE			79	118	135	87%	85		85	63%
235 VISION INSURANCE				23	35	66%	25		25	71%
Account:	18	4,497	5,851	5,956	8,405	71%	6,995	0	6,995	83%
425000 PAYROLL WITHHOLDING										
254 STATE	287	460	400	376	0	***%	400		400	*****%
Account:	287	460	400	376	0	***%	400	0	400	*****%
430000 PROFESSIONAL FEES										
301 LEGAL FEES	5,019	5,965	4,297	1,873	3,500	54%	3,120		3,120	89%
302 ENGINEERING FEES	2,493	3,014	1,915	3,096	4,000	77%	4,480		4,480	112%
303 AUDITING FEES	980	1,500	1,418	1,418	1,500	95%	1,500		1,500	100%
310 COURT REPORTING					200	0%	200		200	100%
446 FEMA ENGINEERING	320				0	0%			0	0%
Account:	8,812	10,479	7,630	6,387	9,200	69%	9,300	0	9,300	101%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
441023 WATER EDUCATION PROGRAM										
463 REGISTRATION REIMBURSEMEN		250			0	0%	_____	_____	0	0%
Account:		250			0	***%	0	0	0	0%
441032 SWC RING DIKE PROGRAM										
401 LEGAL FEES		75			0	0%	_____	_____	0	0%
402 ENGINEERING FEES		2,067			0	0%	_____	_____	0	0%
475 DISTRIBUTION OF STATE WAT		11,535			0	0%	_____	_____	0	0%
Account:		13,677			0	***%	0	0	0	0%
443002 ELM RIVER										
406 WEED CONTROL	216				0	0%	_____	_____	0	0%
Account:	216				0	***%	0	0	0	0%
443017 ANIMAL DAMAGE CONTROL										
400 BUDGET					0	0%	5,000	_____	5,000	*****%
Account:					0	***%	5,000	0	5,000	*****%
443021 PROJECT DEVELOPMENT FUND										
400 BUDGET					0	0%	6,905	_____	6,905	*****%
Account:					0	***%	6,905	0	6,905	*****%
443022 FLOOD CONTROL, MITIGATION AND RETENTION										
400 BUDGET					6,960	0%	8,165	_____	8,165	117%
Account:					6,960	0%	8,165	0	8,165	117%
443032 SWC RING DIKE PROGRAM										
301 LEGAL FEES	136				0	0%	_____	_____	0	0%
402 ENGINEERING FEES	284				0	0%	_____	_____	0	0%
Account:	420				0	***%	0	0	0	0%
Fund:	50,745	71,370	36,666	29,210	69,285	42%	72,460	0	72,460	105%
3101 DRAIN #NC-1 (16, 18, 31, 42)										
446000 LEGAL DRAINS										
400 BUDGET					5,000	0%	25,000	_____	25,000	500%
401 LEGAL FEES		546	222		0	0%	_____	_____	0	0%
402 ENGINEERING FEES	16,673	14,087	5,902	3,593	0	***%	_____	_____	0	0%
406 WEED CONTROL	6,139	8,844	7,506	6,295	0	***%	_____	_____	0	0%
409 MAINTENANCE		9,756	11,246	14,930	0	***%	_____	_____	0	0%
417 REAL ESTATE TAXES	365	547	547	730	0	***%	_____	_____	0	0%
424 ANIMAL DAMAGE CONTROL-MAP				1,563	0	***%	_____	_____	0	0%
425 ANIMAL DAMAGE CONTROL-NOR	222				0	0%	_____	_____	0	0%
442 FEMA CONSTRUCTION		9,881			0	0%	_____	_____	0	0%
Account:	23,399	43,661	25,423	27,111	5,000	542%	25,000	0	25,000	500%
Fund:	23,399	43,661	25,423	27,111	5,000	542%	25,000	0	25,000	500%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
3102 DRAIN #NC-2 (19, 22, 23 & 32)										
446000 LEGAL DRAINS										
400 BUDGET					115,000	0%	15,000		15,000	13%
401 LEGAL FEES		350			0	0%			0	0%
402 ENGINEERING FEES	23,763	7,692	2,457	3,627	0	***%			0	0%
403 CONSTRUCTION				50,000	0	***%			0	0%
405 CULVERTS, BANDS AND FLAP	3,263	250			0	0%			0	0%
406 WEED CONTROL	6,742	11,896	7,447	6,744	0	***%			0	0%
409 MAINTENANCE	6,993	10,826	13,050	3,304	0	***%			0	0%
417 REAL ESTATE TAXES	365	547	547	730	0	***%			0	0%
442 FEMA CONSTRUCTION		16,727			0	0%			0	0%
446 FEMA ENGINEERING		555			0	0%			0	0%
Account:	41,126	48,843	23,501	64,405	115,000	56%	15,000	0	15,000	13%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			14,607		0	0%			0	0%
Account:			14,607		0	***%	0	0	0	0%
Fund:	41,126	48,843	38,108	64,405	115,000	56%	15,000	0	15,000	13%
										%
3113 DRAIN #13										
410000 ADMINISTRATIVE COSTS										
130 MISCELLANEOUS EXPENSES			5		0	0%			0	0%
Account:			5		0	***%	0	0	0	0%
446000 LEGAL DRAINS										
400 BUDGET					150,000	0%	525,000		525,000	350%
401 LEGAL FEES	1,100	1,608	10,962		0	0%			0	0%
402 ENGINEERING FEES	5,679	40,261	84,062	6,499	0	***%			0	0%
403 CONSTRUCTION	56,990	33,577	206,346	21,182	0	***%			0	0%
404 PUBLISH LEGALS/ADVERTISEM			289		0	0%			0	0%
406 WEED CONTROL		2,168	2,063	2,667	0	***%			0	0%
408 RIGHT-OF-WAY			144,106		0	0%			0	0%
409 MAINTENANCE		5,064			0	0%			0	0%
417 REAL ESTATE TAXES	7,847	9,856	9,737	11,746	0	***%			0	0%
442 FEMA CONSTRUCTION		19,550			0	0%			0	0%
446 FEMA ENGINEERING	5,760				0	0%			0	0%
458 COST SHARE				67,860	0	***%			0	0%
494 UTILITY WORK			13,181		0	0%			0	0%
Account:	77,376	112,084	470,746	109,954	150,000	73%	525,000	0	525,000	350%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			9,800	127,450	0	***%			0	0%
Account:			9,800	127,450	0	***%	0	0	0	0%
Fund:	77,376	112,084	480,551	237,404	150,000	158%	525,000	0	525,000	350%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
3123 Drain #24C										
446000 LEGAL DRAINS										
400 BUDGET					2,000	0%	2,000		2,000	100%
402 ENGINEERING FEES	637	705	71	486	0	***%			0	0%
406 WEED CONTROL	87				0	0%			0	0%
Account:	724	705	71	486	2,000	24%	2,000	0	2,000	100%
Fund:	724	705	71	486	2,000	24%	2,000	0	2,000	100%
										%
3124 DRAIN #24										
446000 LEGAL DRAINS										
400 BUDGET					2,000	0%	3,500		3,500	175%
402 ENGINEERING FEES	3,959	881	280	918	0	***%			0	0%
406 WEED CONTROL	1,146	2,933	2,004	1,505	0	***%			0	0%
417 REAL ESTATE TAXES	365	547	547	730	0	***%			0	0%
446 FEMA ENGINEERING		50			0	0%			0	0%
Account:	5,470	4,411	2,831	3,153	2,000	158%	3,500	0	3,500	175%
Fund:	5,470	4,411	2,831	3,153	2,000	158%	3,500	0	3,500	175%
										%
3125 DRAIN #25										
446000 LEGAL DRAINS										
400 BUDGET					2,000	0%	2,000		2,000	100%
402 ENGINEERING FEES	3,525	755	1,223	302	0	***%			0	0%
405 CULVERTS, BANDS AND FLAP	360				0	0%			0	0%
406 WEED CONTROL	1,596	1,201	1,184	909	0	***%			0	0%
409 MAINTENANCE	725		1,360		0	0%			0	0%
417 REAL ESTATE TAXES	365	547	547	730	0	***%			0	0%
442 FEMA CONSTRUCTION		4,195			0	0%			0	0%
Account:	6,571	6,698	4,314	1,941	2,000	97%	2,000	0	2,000	100%
Fund:	6,571	6,698	4,314	1,941	2,000	97%	2,000	0	2,000	100%
										%
3126 DRAIN #26										
446000 LEGAL DRAINS										
400 BUDGET					2,000	0%	5,000		5,000	250%
402 ENGINEERING FEES	3,424	617	1,522	317	0	***%			0	0%
406 WEED CONTROL	1,229	1,120	1,278	664	0	***%			0	0%
409 MAINTENANCE				16,382	0	***%			0	0%
417 REAL ESTATE TAXES	365	547	547	730	0	***%			0	0%
446 FEMA ENGINEERING		115			0	0%			0	0%
Account:	5,018	2,399	3,347	18,093	2,000	905%	5,000	0	5,000	250%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
	Fund:	5,018	2,399	3,347	18,093	2,000	905%	5,000	0	5,000	250%
											%
3141 DRAIN #41											
446000 LEGAL DRAINS											
400 BUDGET						2,000	0%	2,000	_____	2,000	100%
401 LEGAL FEES		122	1,151			0	0%	_____	_____	0	0%
402 ENGINEERING FEES		9,869	34,111	131	279	0	***%	_____	_____	0	0%
406 WEED CONTROL		874	345	380	304	0	***%	_____	_____	0	0%
409 MAINTENANCE			7,086			0	0%	_____	_____	0	0%
	Account:	10,865	42,693	511	583	2,000	29%	2,000	0	2,000	100%
	Fund:	10,865	42,693	511	583	2,000	29%	2,000	0	2,000	100%
											%
3155 DRAIN #55											
446000 LEGAL DRAINS											
400 BUDGET						5,000	0%	2,000	_____	2,000	40%
401 LEGAL FEES					520	0	***%	_____	_____	0	0%
402 ENGINEERING FEES		1,206	15,577	180	12,200	0	***%	_____	_____	0	0%
406 WEED CONTROL			369	347	575	0	***%	_____	_____	0	0%
409 MAINTENANCE				390		0	0%	_____	_____	0	0%
442 FEMA CONSTRUCTION			7,024			0	0%	_____	_____	0	0%
	Account:	1,206	22,970	917	13,295	5,000	266%	2,000	0	2,000	40%
	Fund:	1,206	22,970	917	13,295	5,000	266%	2,000	0	2,000	40%
											%
3157 ELM RIVER SNAGGING AND CLEARING											
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			13			0	0%	_____	_____	0	0%
	Account:		13			0	***%	0	0	0	0%
	Fund:		13			0	0%	0	0	0	0%
											%
3401 ELM RIVER SNAGGING AND CLEARING P&I FUND											
448000 DEBT SERVICE											
416 BOND PAYMENT - PRINCIPAL		10,500	10,700	8,550		0	0%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST		1,369	577	226		0	0%	_____	_____	0	0%
	Account:	11,869	11,277	8,776		0	***%	0	0	0	0%
	Fund:	11,869	11,277	8,776		0	0%	0	0	0	0%
											%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
3413 DRAIN #13 P & I										
448000 DEBT SERVICE										
400 BUDGET					134,580	0%	495,500	_____	495,500	368%
401 LEGAL FEES			3,800		0	0%	_____	_____	0	0%
416 BOND PAYMENT - PRINCIPAL	50,000	165,000		120,000	0	***%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST	3,990	2,336	4,489	6,734	0	***%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN	1,009	1,117	577	667	0	***%	_____	_____	0	0%
466 BOND HOLDER FEES AND EXPE			900		0	0%	_____	_____	0	0%
Account:	54,999	168,453	9,766	127,401	134,580	95%	495,500	0	495,500	368%
Fund:	54,999	168,453	9,766	127,401	134,580	95%	495,500	0	495,500	368%
										%
3424 DRAIN #24 P & I (Z096)										
448000 DEBT SERVICE										
400 BUDGET					19,875	0%	18,340	_____	18,340	92%
416 BOND PAYMENT - PRINCIPAL	15,000	15,000	15,000	15,000	0	***%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST	5,550	4,875	4,125	1,875	0	***%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN	775	771	967	665	0	***%	_____	_____	0	0%
Account:	21,325	20,646	20,092	17,540	19,875	88%	18,340	0	18,340	92%
Fund:	21,325	20,646	20,092	17,540	19,875	88%	18,340	0	18,340	92%
										%
3432 DRAIN NC2-32 P & I										
448000 DEBT SERVICE										
416 BOND PAYMENT - PRINCIPAL	50,000	55,000	60,000		0	0%	_____	_____	0	0%
438 BOND PAYMENT - INTEREST	4,900	3,063	1,050		0	0%	_____	_____	0	0%
439 BOND PAYMENT - BOND EXPEN	1,005	1,001	757		0	0%	_____	_____	0	0%
Account:	55,905	59,064	61,807		0	***%	0	0	0	0%
Fund:	55,905	59,064	61,807		0	0%	0	0	0	0%
										%
Grand Total:	366,598	615,287	693,180	540,622	508,740		1,167,800	0	1,167,800	

July 29, 2014

NORTH CASS WATER RESOURCE DISTRICT
2014 MAINTENANCE LEVY ASSESSMENTS

Code #	Drain #	Balance on 6-23-14	$2.00 Levy brings in	$4.00 Maximum Levy brings in	2013 Levy	2014 Levy	Estimated 2015 Revenue	Anticipated 2015 Expense
Z004	13	$695,370	$124,120	$248,240	3.00	4.00	$248,240	$525,000
Z012	24	25,740	9,665	19,330	2.00	2.00	9,665	3,500
Z047	24C	33,355	6,400	12,800	2.00	2.00	6,400	2,000
Z013	25	-6,035	6,650	13,300	4.00	4.00	13,300	2,000
Z014	26	101,645	20,000	40,000	2.00	2.00	20,000	5,000
Z026	41	2,840	6,670	13,340	2.00	2.00	6,670	2,000
Z036	55	60,210	16,325	32,650	1.00	3.00	24,485	2,000
Z066	NC-1	110,195	46,800	93,600	2.00	3.00	70,200	25,000
Z067	NC-2	-102,845	56,280	112,560	4.00	4.00	112,560	15,000

Rush River Water Resource District
Budget Summary

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	2,717,383	2,486,258	533,090	767,833	930,186	697,700
Expenditures	2,088,606	2,473,011	344,885	540,083	608,830	1,201,470
Revenues Over (Under) Expenditures	628,777	13,247	188,205	227,750	321,356	(503,770)
Beginning Balance	174,621	803,398	816,645	816,645	816,645	1,138,001
Ending Balance	803,398	816,645	1,004,850	1,044,395	1,138,001	634,231

History

	Year	Revenue	Expenditures	Balance	Mills
Actual	2004	243,219	231,337	142,017	4.00
Actual	2005	1,017,485	1,055,486	104,016	4.00
Actual	2006	278,845	272,920	109,941	4.00
Actual	2007	295,718	311,806	93,853	4.00
Actual	2008	953,613	565,566	481,900	4.00
Actual	2009	683,841	660,039	505,702	4.00
Actual	2010	462,012	437,024	530,690	4.00
Actual	2011	545,942	902,011	174,621	4.00
Actual	2012	2,717,383	2,088,606	803,396	4.00
Actual	2013	2,486,258	2,473,011	816,643	4.00
Projected	2014	930,186	608,830	1,137,999	4.00
Budget	2015	697,700	1,201,470	634,229	4.00

Revised 7/31/2014

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
4000 RUSH RIVER WATER RESOURCE DISTRICT										
310000 TAXES										
310501 PROPERTY TAX	46,367	47,669	50,551	54,937	56,460	97%	67,640		67,640	119%
310502 MOBILE HOME TAX	28	20	21	20	50	40%	50		50	100%
310503 INTEREST AND PENALTY	265	161	111	88	200	44%	200		200	100%
310505 TELECOM GROSS RECEIPTS	317	317	317	317	315	101%	320		320	101%
310506 STATE REVENUE SHARING	4,587	6,737	5,230	3,592	3,500	103%	5,000		5,000	142%
310507 HOMESTEAD CREDIT	20	2	7	47	20	235%	20		20	100%
310508 VETERANS CREDIT	73	91	134	181	100	181%	100		100	100%
Group:	51,657	54,997	56,371	59,182	60,645	98%	73,330	0	73,330	120%
330000										
333902 STATE COST SHARE	10,351	6,570	94,643		4,365	0%			0	0%
334802 OTHER INCOME-DO NOT USE	5,500				0	0%			0	0%
334913 INTEREST INCOME	3				0	0%			0	0%
338704 RED RIVER JOINT WATER	6,328		17,989		0	0%			0	0%
Group:	22,182	6,570	112,632		4,365	0%	0	0	0	0%
360000 MISCELLANEOUS INCOME										
360801 INTEREST INCOME	965	184	75	94	200	47%	200		200	100%
360802 OTHER INCOME	2,000	8,806	1,500	1,000	7,000	14%	7,000		7,000	100%
360803 NORTH DAKOTA INSURANCE	203	205	278	359	300	120%	400		400	133%
Group:	3,168	9,195	1,853	1,453	7,500	19%	7,600	0	7,600	101%
Fund:	77,007	70,762	170,856	60,635	72,510	84%	80,930	0	80,930	111%
4101 RUSH RIVER MAINTENANCE										
330000										
333900 BUDGET-LEGAL DRAINS					123,545	0%	123,545		123,545	100%
333910 MAINTENANCE LEVY	125,068	125,326	123,706	123,073	0	***%			0	0%
333913 INTEREST INCOME	464	183	85	96	0	***%			0	0%
Group:	125,532	125,509	123,791	123,169	123,545	100%	123,545	0	123,545	100%
Fund:	125,532	125,509	123,791	123,169	123,545	100%	123,545	0	123,545	100%

4128 DRAIN #29A MAINTENANCE (Z082)

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
4128 DRAIN #29A MAINTENANCE (Z082)										
330000					12,735	0%	12,740	_____	12,740	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	26,016	49,629	25,754	14,177	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	116	307	162	77	0	0%	_____	_____	0	0%
333930 FEMA		50,620								
Group:	26,132	100,556	25,916	14,254	12,735	112%	12,740	0	12,740	100%
Fund:	26,132	100,556	25,916	14,254	12,735	112%	12,740	0	12,740	100%
4129 DRAIN #29										
330000					2,055	0%	2,065	_____	2,065	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	2,072	4,055	2,019	2,208	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	158	147	69	35						
Group:	2,230	4,202	2,088	2,243	2,055	109%	2,065	0	2,065	100%
Fund:	2,230	4,202	2,088	2,243	2,055	109%	2,065	0	2,065	100%
4130 DRAIN #30										
330000					54,735	0%	109,150	_____	109,150	199%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	21,460	20,123	20,238	55,149	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	69	-40	2	15	0	0%	_____	_____	0	0%
333930 FEMA		123								
Group:	21,529	20,206	20,240	55,164	54,735	101%	109,150	0	109,150	199%
Fund:	21,529	20,206	20,240	55,164	54,735	101%	109,150	0	109,150	199%
4152 DRAIN #52										
330000					22,635	0%	22,635	_____	22,635	100%
333900 BUDGET-LEGAL DRAINS					0	***%	_____	_____	0	0%
333910 MAINTENANCE LEVY	11,494	22,352	22,749	22,479	0	***%	_____	_____	0	0%
333913 INTEREST INCOME	-28	4	32	26	0	0%	_____	_____	0	0%
333930 FEMA		36								
Group:	11,466	22,392	22,781	22,505	22,635	99%	22,635	0	22,635	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	11,466	22,392	22,781	22,505	22,635	99%	22,635	0	22,635	100%
4167 RAYMOND TOWNSHIP IMPROVEMENT DISTRICT NO 67										
330000					735	0%	735		735	100%
333900 BUDGET-LEGAL DRAINS	709	763	735	734	0	***%			0	0%
333910 MAINTENANCE LEVY			2	1	0	***%			0	0%
333913 INTEREST INCOME										
Group:	709	763	737	735	735	100%	735	0	735	100%
Fund:	709	763	737	735	735	100%	735	0	735	100%
4369 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 69 CONSTRUCTION										
330000					0	0%			0	0%
333904 COUNTY COST SHARE	10,000									
Group:	10,000				0	0%	0	0	0	0%
Fund:	10,000				0	0%	0	0	0	0%
4370 BERLIN TWP IMP DIST NO 70 CONSTRUCTION										
330000					0	***%			0	0%
333902 STATE COST SHARE		336,305		62,378	0	***%			0	0%
333908 LOCAL COST-SHARE				67,860	0	***%			0	0%
334913 INTEREST INCOME		-107	857	418	0	***%			0	0%
337914 BOND SALE PROCEEDS		1,725,710			0	0%			0	0%
Group:		2,061,908	857	130,656	0	***%	0	0	0	0%
Fund:		2,061,908	857	130,656	0	***%	0	0	0	0%
4372 BERLIN-HARWOOD TWP IMP DIST NO 72 CONSTRUCTION										
330000					0	***%			0	0%
334913 INTEREST INCOME		-217	-21	-514	0	0%			0	0%
337914 BOND SALE PROCEEDS		71,905								
Group:		71,688	-21	-514	0	***%	0	0	0	0%
Fund:		71,688	-21	-514	0	***%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
4374 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 74 CONSTRUCTION										
330000										
334913 INTEREST INCOME				98	0	***%			0	0%
334917 PETITION DEPOSIT		7,500			0	0%			0	0%
337914 BOND SALE PROCEEDS			1,596,261		0	0%			0	0%
Group:		7,500	1,596,261	98	0	***%	0	0	0	0%
Fund:		7,500	1,596,261	98	0	***%	0	0	0	0%
4375 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 75 CONSTRUCTION										
330000										
334917 PETITION DEPOSIT			10,500		0	0%			0	0%
Group:			10,500		0	0%	0	0	0	0%
Fund:			10,500		0	0%	0	0	0	0%
4429 DRAIN 29A P & I (Z081)										
330000										
337900 BUDGET-DEBT SERVICE					78,025	0%	78,025		78,025	100%
337911 SPECIAL ASSESSMENTS	87,167	76,232	77,334	81,271	0	***%			0	0%
337912 PAY-OFF OF SPECIAL	667				0	0%			0	0%
337913 INTEREST INCOME	757	703	353	198	0	***%			0	0%
399999 TRANSFER IN FROM OTHER	130,187				0	0%			0	0%
Group:	218,778	76,935	77,687	81,469	78,025	104%	78,025	0	78,025	100%
Fund:	218,778	76,935	77,687	81,469	78,025	104%	78,025	0	78,025	100%
4467 RAYMOND TOWNSHIP IMPROVEMENT DISTRICT NO 67 P & I										
330000										
337900 BUDGET-DEBT SERVICE					48,595	0%	48,600		48,600	100%
337911 SPECIAL ASSESSMENTS	58,330	57,615	50,410	48,608	0	***%			0	0%
337913 INTEREST INCOME	657	590	274	145	0	***%			0	0%
Group:	58,987	58,205	50,684	48,753	48,595	100%	48,600	0	48,600	100%
Fund:	58,987	58,205	50,684	48,753	48,595	100%	48,600	0	48,600	100%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
4470 BERLIN TOWNSHIP IMPROVEMENT DISTRICT NO 70 P & I										
330000					110,560	0%	110,560	_____	110,560	100%
337900 BUDGET-DEBT SERVICE			165,255	119,628	0	***%	_____	_____	0	0%
337911 SPECIAL ASSESSMENTS		36,889	90,412		0	0%	_____	_____	0	0%
337912 PAY-OFF OF SPECIAL		-1	298	237	0	***%	_____	_____	0	0%
337913 INTEREST INCOME										
Group:		36,888	255,965	119,865	110,560	108%	110,560	0	110,560	100%
Fund:		36,888	255,965	119,865	110,560	108%	110,560	0	110,560	100%
4472 BERLIN-HARWOOD TOWNSHIP IMPROVEMENT DISTRICT NO 72 P & I										
330000					6,960	0%	6,965	_____	6,965	100%
337900 BUDGET-DEBT SERVICE			6,834	6,967	0	***%	_____	_____	0	0%
337911 SPECIAL ASSESSMENTS			4	4	0	***%	_____	_____	0	0%
337913 INTEREST INCOME										
Group:			6,838	6,971	6,960	100%	6,965	0	6,965	100%
Fund:			6,838	6,971	6,960	100%	6,965	0	6,965	100%
4474 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 74 P & I										
330000					0	0%	101,750	_____	101,750	*****%
337900 BUDGET-DEBT SERVICE				101,775	0	***%	_____	_____	0	0%
337911 SPECIAL ASSESSMENTS				55	0	***%	_____	_____	0	0%
337913 INTEREST INCOME										
Group:				101,830	0	***%	101,750	0	101,750	*****%
Fund:				101,830	0	***%	101,750	0	101,750	*****%
Grand Total:	552,370	2,657,514	2,365,180	767,833	533,090		697,700	0	697,700	

CASS COUNTY WATER RESOURCE DISTRICTS
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2015

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
4000 RUSH RIVER WATER RESOURCE DISTRICT										
410000 ADMINISTRATIVE COSTS										
101 BOARD PER DIEM	9,958	22,750			12,000	0%	15,000		15,000	125%
102 OFFICE WAGES	19,488	21,933	16,025	13,839	23,700	58%	25,205		25,205	106%
103 TRAVEL EXPENSE	2,096	4,739	5	146	1,000	15%	1,000		1,000	100%
104 MEAL EXPENSE	35	99		8	50	16%	50		50	100%
105 LODGING EXPENSE	384	492		25	450	6%	450		450	100%
110 OFFICE TELEPHONE		596	544	514	555	93%	555		555	100%
115 OFFICE SUPPLIES		389	279	214	1,235	17%	1,340		1,340	109%
119 POSTAGE		251	272	178	300	59%	300		300	100%
120 CONVENTIONS/SEMINARS/EDUC	175	673	190	139	350	40%	350		350	100%
125 MEMBERSHIP DUES	775	884	894	886	900	98%	900		900	100%
130 MISCELLANEOUS EXPENSES		684	642	274	750	37%	750		750	100%
140 OFFICE EQUIPMENT/FURNITUR		606	206	309	480	64%	450		450	94%
404 PUBLISH LEGALS/ADVERTISEM				135	0	***%			0	0%
Account:	32,911	54,096	19,057	16,667	41,770	40%	46,350	0	46,350	111%
420000 BENEFITS										
201 SOCIAL SECURITY MATCH	72	1,450	2,457	1,698	2,215	77%	2,495		2,495	113%
205 NDPERS		1,429	1,900	2,092	2,560	82%	2,690		2,690	105%
210 HEALTH INSURANCE		995	1,420	1,518	1,760	86%	2,095		2,095	119%
215 UNEMPLOYMENT TAX/CLAIM	51	122	134	192	125	154%	125		125	100%
216 WORKERS COMPENSATION	250	250			250	0%	250		250	100%
217 MEDICARE MATCH	17	339	574	397	520	76%	585		585	113%
220 SICK LEAVE ACCUMULATION		233	240	248	250	99%	275		275	110%
225 NDPERS - EMPLOYEE			185	372	630	59%	660		660	105%
230 DENTAL INSURANCE			79	118	135	87%	120		120	89%
235 VISION INSURANCE				23	35	66%	35		35	100%
Account:	390	4,818	6,989	6,658	8,480	79%	9,330	0	9,330	110%
425000 PAYROLL WITHHOLDING										
254 STATE	787	573	704	434	0	***%	375		375	*****%
Account:	787	573	704	434	0	***%	375	0	375	*****%
430000 PROFESSIONAL FEES										
301 LEGAL FEES	6,545	11,194	4,897	4,672	8,500	55%	6,000		6,000	71%
302 ENGINEERING FEES	3,076	3,195	2,131	5,092	4,000	127%	6,160		6,160	154%
303 AUDITING FEES	1,348	1,500	1,418	1,418	1,500	95%	1,500		1,500	100%
310 COURT REPORTING					200	0%	200		200	100%
446 FEMA ENGINEERING	255				0	0%			0	0%
Account:	11,224	15,889	8,446	11,182	14,200	79%	13,860	0	13,860	98%
444002 RUSH RIVER SNAGGING/CLEANING										
400 BUDGET					1,000	0%	500		500	50%
Account:					1,000	0%	500	0	500	50%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
444005 ERIE DAM										
400 BUDGET					0	0%	500		500	***** %
402 ENGINEERING FEES	1,920	884	839	68	0	*** %			0	0%
404 PUBLISH LEGALS/ADVERTISEM	6		52	104	0	*** %			0	0%
406 WEED CONTROL			135		0	0%			0	0%
409 MAINTENANCE	2,250			963	0	*** %			0	0%
423 ANIMAL DAMAGE CONTROL				3,220	0	*** %			0	0%
446 FEMA ENGINEERING	430				0	0%			0	0%
Account:	4,606	884	1,026	4,355	0	*** %	500	0	500	***** %
444017 ANIMAL DAMAGE CONTROL										
400 BUDGET					500	0%	500		500	100%
Account:					500	0%	500	0	500	100%
444021 PROJECT DEVELOPMENT FUND										
400 BUDGET					0	0%	1,060		1,060	***** %
Account:					0	*** %	1,060	0	1,060	***** %
444032 SWC RING DIKE PROGRAM										
401 LEGAL FEES	165	64			0	0%			0	0%
402 ENGINEERING FEES	438				0	0%			0	0%
475 DISTRIBUTION OF STATE WAT	1,270	7,225			0	0%			0	0%
Account:	1,873	7,289			0	*** %	0	0	0	0%
444035 FLOOD CONTROL, MITIGATION AND RETENTION										
400 BUDGET					6,560	0%	8,455		8,455	129%
401 LEGAL FEES	502				0	0%			0	0%
402 ENGINEERING FEES	48,213	58,992	5,748		0	0%			0	0%
Account:	48,715	58,992	5,748		6,560	0%	8,455	0	8,455	129%
Fund:	100,506	142,541	41,970	39,296	72,510	54%	80,930	0	80,930	112% %
4101 RUSH RIVER MAINTENANCE										
446000 LEGAL DRAINS										
400 BUDGET					10,000	0%	70,000		70,000	700%
401 LEGAL FEES	527	1,598	3,344	320	0	*** %			0	0%
402 ENGINEERING FEES	20,352	6,982	2,774	2,735	0	*** %			0	0%
403 CONSTRUCTION	1,684	189,539	60,745	49,992	0	*** %			0	0%
406 WEED CONTROL	122				0	0%			0	0%
409 MAINTENANCE	21,588	14,610		9,500	0	*** %			0	0%
410 MISCELLANEOUS			20,000		0	0%			0	0%
417 REAL ESTATE TAXES	1,803	2,705	2,705	3,606	0	*** %			0	0%
423 ANIMAL DAMAGE CONTROL				317	0	*** %			0	0%
Account:	46,076	215,434	89,568	66,470	10,000	665%	70,000	0	70,000	700%
Fund:	46,076	215,434	89,568	66,470	10,000	665%	70,000	0	70,000	700% %

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
4128 DRAIN #29A MAINTENANCE (Z082)										
446000 LEGAL DRAINS										
400 BUDGET					5,000	0%	25,000	_____	25,000	500%
402 ENGINEERING FEES	7,542	5,408	1,152	1,241	0	***%	_____	_____	0	0%
406 WEED CONTROL	4,292	4,637	3,182		0	0%	_____	_____	0	0%
409 MAINTENANCE'		24,802	2,375		0	0%	_____	_____	0	0%
417 REAL ESTATE TAXES	351	526	526	701	0	***%	_____	_____	0	0%
442 FEMA CONSTRUCTION		8,646		9,563	0	***%	_____	_____	0	0%
446 FEMA ENGINEERING	577	1,962	231		0	0%	_____	_____	0	0%
447 FEMA FUNDS DE-OBLIGATION			26,563		0	0%	_____	_____	0	0%
Account:	12,762	45,981	34,029	11,505	5,000	230%	25,000	0	25,000	500%
Fund:	12,762	45,981	34,029	11,505	5,000	230%	25,000	0	25,000	500%
										%
4129 DRAIN #29										
446000 LEGAL DRAINS										
400 BUDGET					2,000	0%	4,000	_____	4,000	200%
402 ENGINEERING FEES	4,447	466	125	393	0	***%	_____	_____	0	0%
406 WEED CONTROL	600	525	999		0	0%	_____	_____	0	0%
409 MAINTENANCE				516	0	***%	_____	_____	0	0%
417 REAL ESTATE TAXES	701	1,052	1,052	1,402	0	***%	_____	_____	0	0%
Account:	5,748	2,043	2,176	2,311	2,000	116%	4,000	0	4,000	200%
Fund:	5,748	2,043	2,176	2,311	2,000	116%	4,000	0	4,000	200%
										%
4130 DRAIN #30										
446000 LEGAL DRAINS										
400 BUDGET					10,000	0%	109,150	_____	109,150	1092%
401 LEGAL FEES				6,359	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	4,133	539	6,665	122	0	***%	_____	_____	0	0%
406 WEED CONTROL		1,388	769		0	0%	_____	_____	0	0%
409 MAINTENANCE	28,435		480	17,458	0	***%	_____	_____	0	0%
417 REAL ESTATE TAXES	2,154	3,231	3,231	4,307	0	***%	_____	_____	0	0%
442 FEMA CONSTRUCTION		14,022			0	0%	_____	_____	0	0%
446 FEMA ENGINEERING	1,064				0	0%	_____	_____	0	0%
Account:	35,786	19,180	11,145	28,246	10,000	282%	109,150	0	109,150	1092%
Fund:	35,786	19,180	11,145	28,246	10,000	282%	109,150	0	109,150	1092%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
4152 DRAIN #52										
446000 LEGAL DRAINS										
400 BUDGET					2,000	0%	100,000	_____	100,000	5000%
401 LEGAL FEES	168			1,317	0	***%	_____	_____	0	0%
402 ENGINEERING FEES	1,868	605	1,013	4,836	0	***%	_____	_____	0	0%
406 WEED CONTROL	97	2,401	2,218		0	0%	_____	_____	0	0%
442 FEMA CONSTRUCTION	7,289	8,355			0	0%	_____	_____	0	0%
Account:	9,422	11,361	3,231	6,153	2,000	308%	100,000	0	100,000	5000%
Fund:	9,422	11,361	3,231	6,153	2,000	308%	100,000	0	100,000	5000%
										%
4167 RAYMOND TOWNSHIP IMPROVEMENT DISTRICT NO 67										
446000 LEGAL DRAINS										
400 BUDGET					500	0%	500	_____	500	100%
401 LEGAL FEES	120				0	0%	_____	_____	0	0%
402 ENGINEERING FEES			175	88	0	***%	_____	_____	0	0%
406 WEED CONTROL		548	327		0	0%	_____	_____	0	0%
Account:	120	548	502	88	500	18%	500	0	500	100%
Fund:	120	548	502	88	500	18%	500	0	500	100%
										%
4170 BERLIN TOWNSHIP IMPROVEMENT DISTICT #70 MAINTENANCE										
446000 LEGAL DRAINS										
402 ENGINEERING FEES				1,116	0	***%	_____	_____	0	0%
Account:				1,116	0	***%	0	0	0	0%
Fund:				1,116	0	***%	0	0	0	0%
										%
4172 BERLIN-HARWOOD TOWNSHIP IMPROVEMENT DISTICT #72 MAINTENANCE										
446000 LEGAL DRAINS										
402 ENGINEERING FEES				183	0	***%	_____	_____	0	0%
Account:				183	0	***%	0	0	0	0%
Fund:				183	0	***%	0	0	0	0%
										%
4278 OBLIG DRAIN #29A OTTER TAIL POWER EASEMENT PROCEEDS										
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT	130,187				0	0%	_____	_____	0	0%
Account:	130,187				0	***%	0	0	0	0%
Fund:	130,187				0	0%	0	0	0	0%

%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
4369 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 69 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES	4,145	1,008			0	0%			0	0%
402 ENGINEERING FEES	45,572	410			0	0%			0	0%
410 MISCELLANEOUS	100				0	0%			0	0%
Account:	49,817	1,418			0	***%	0	0	0	0%
Fund:	49,817	1,418			0	0%	0	0	0	0%
										%
4370 BERLIN TWP IMP DIST NO 70 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES	720	42,068	2,587	85	0	***%			0	0%
402 ENGINEERING FEES	28,975	210,806			0	0%			0	0%
403 CONSTRUCTION		783,342	80,969	17,639	0	***%			0	0%
404 PUBLISH LEGALS/ADVERTISEM		730			0	0%			0	0%
408 RIGHT-OF-WAY		506,236			0	0%			0	0%
494 UTILITY WORK		18,119			0	0%			0	0%
Account:	29,695	1,561,301	83,556	17,724	0	***%	0	0	0	0%
Fund:	29,695	1,561,301	83,556	17,724	0	***%	0	0	0	0%
										%
4372 BERLIN-HARWOOD TWP IMP DIST NO 72 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES	2,430	14,173	8,269		0	0%			0	0%
402 ENGINEERING FEES	34,341	27,878	218		0	0%			0	0%
403 CONSTRUCTION				42,341	0	***%			0	0%
404 PUBLISH LEGALS/ADVERTISEM			249		0	0%			0	0%
Account:	36,771	42,051	8,736	42,341	0	***%	0	0	0	0%
Fund:	36,771	42,051	8,736	42,341	0	***%	0	0	0	0%
										%
4374 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 74 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES		8,427	22,605	4,039	0	***%			0	0%
402 ENGINEERING FEES		47,979	115,135	11,988	0	***%			0	0%
403 CONSTRUCTION			324,560		0	0%			0	0%
404 PUBLISH LEGALS/ADVERTISEM			292		0	0%			0	0%
408 RIGHT-OF-WAY			295,335	34,113	0	***%			0	0%
410 MISCELLANEOUS		7,550	575		0	0%			0	0%
494 UTILITY WORK			80,280		0	0%			0	0%
Account:		63,956	838,782	50,140	0	***%	0	0	0	0%
Fund:		63,956	838,782	50,140	0	***%	0	0	0	0%

%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
4375 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 75 CONSTRUCTION										
445000 CONSTRUCTION / CAPITAL PROJECTS										
401 LEGAL FEES			640		0	0%			0	0%
402 ENGINEERING FEES			14,168		0	0%			0	0%
Account:			14,808		0	***%	0	0	0	0%
Fund:			14,808		0	0%	0	0	0	0%
										%
4429 DRAIN 29A P & I (Z081)										
448000 DEBT SERVICE										
400 BUDGET					67,595	0%	65,380		65,380	97%
416 BOND PAYMENT - PRINCIPAL	180,000	50,000	55,000	55,000	0	***%			0	0%
438 BOND PAYMENT - INTEREST	23,744	15,855	7,465	6,448	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	1,016	775	469	667	0	***%			0	0%
Account:	204,760	66,630	62,934	62,115	67,595	92%	65,380	0	65,380	97%
Fund:	204,760	66,630	62,934	62,115	67,595	92%	65,380	0	65,380	97%
										%
4467 RAYMOND TOWNSHIP IMPROVEMENT DISTRICT NO 67 P & I										
448000 DEBT SERVICE										
320 TAX REFUND	2,830				0	0%			0	0%
400 BUDGET					52,940	0%	51,200		51,200	97%
416 BOND PAYMENT - PRINCIPAL	30,000	35,000	35,000	35,000	0	***%			0	0%
438 BOND PAYMENT - INTEREST	20,360	19,304	9,368	8,799	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN	1,045	1,041	602	675	0	***%			0	0%
Account:	54,235	55,345	44,970	44,474	52,940	84%	51,200	0	51,200	97%
Fund:	54,235	55,345	44,970	44,474	52,940	84%	51,200	0	51,200	97%
										%
4470 BERLIN TOWNSHIP IMPROVEMENT DISTRICT NO 70 P & I										
448000 DEBT SERVICE										
400 BUDGET					117,445	0%	116,400		116,400	99%
401 LEGAL FEES		3,840			0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL			72,000	76,800	0	***%			0	0%
438 BOND PAYMENT - INTEREST			30,245	19,894	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN			667	665	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE		720			0	0%			0	0%
Account:		4,560	102,912	97,359	117,445	83%	116,400	0	116,400	99%
Fund:		4,560	102,912	97,359	117,445	83%	116,400	0	116,400	99%
										%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
4472 BERLIN-HARWOOD TOWNSHIP IMPROVEMENT DISTRICT NO 72 P & I										
448000 DEBT SERVICE										
400 BUDGET					4,895	0%	4,850		4,850	99%
401 LEGAL FEES		160			0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL			3,000	3,200	0	***%			0	0%
438 BOND PAYMENT - INTEREST			1,260	829	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN			28	28	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE		30			0	0%			0	0%
Account:		190	4,288	4,057	4,895	83%	4,850	0	4,850	99%
Fund:		190	4,288	4,057	4,895	83%	4,850	0	4,850	99%
										%
4474 AMENIA TOWNSHIP IMPROVEMENT DISTRICT NO 74 P & I										
448000 DEBT SERVICE										
400 BUDGET					0	0%	574,060		574,060	*****%
401 LEGAL FEES			4,100		0	0%			0	0%
416 BOND PAYMENT - PRINCIPAL				35,000	0	***%			0	0%
438 BOND PAYMENT - INTEREST				30,810	0	***%			0	0%
439 BOND PAYMENT - BOND EXPEN				695	0	***%			0	0%
466 BOND HOLDER FEES AND EXPE			900		0	0%			0	0%
Account:			5,000	66,505	0	***%	574,060	0	574,060	*****%
Fund:			5,000	66,505	0	***%	574,060	0	574,060	*****%
										%
Grand Total:	715,885	2,232,539	1,348,607	540,083	344,885		1,201,470	0	1,201,470	

July 29, 2014

RUSH RIVER WATER RESOURCE DISTRICT
2014 MAINTENANCE LEVY ASSESSMENTS

Code #	Drain #	Balance on 6-23-14	$2.00 Maximum levy brings in	$4.00 Maximum Levy brings in	2013 Levy	2014 Levy	Estimated 2015 Revenue	Anticipated 2015 Expense
Z016	29 (agricultural)	$35,835	$15,690	$31,380	$0.25	$0.25	$1,960	$4,000
Z074	29 (developed)		825	1,650	0.25	0.25	105	
Z082	29A	83,400	50,950	101,900	0.50	0.50	12,740	25,000
Z017	30	24,605	54,575	109,150	2.00	4.00	109,150	109,150
Z033	52	35,285	22,635	45,270	2.00	2.00	22,635	100,000
Z083	Rush River - ag	105,415	163,460	326,920	1.50	1.50	122,595	70,000
Z083	Rush River - non-ag		1,270	2,540	1.50	1.50	950	
Z113	Raymond #67	1,595	5,875	11,750	0.25	0.25	735	500

Red River Joint Water Resource District
Budget Summary

	Two Year's Ago Actuals	Last Year's Actuals	2014 Adjusted Budget	Y-T-D Actual	2014 Projection	2015 Departmental Request
Revenues	2,073,734	2,043,142	2,185,160	2,752,068	2,822,995	2,305,905
Expenditures	585,461	1,288,712	2,185,160	1,310,034	3,658,551	2,305,905
Revenues Over (Under) Expenditures	1,488,273	754,430	-	1,442,034	(835,556)	-
Beginning Balance	4,525,460	6,013,733	6,768,163	6,768,163	6,768,163	5,932,607
Ending Balance	6,013,733	6,768,163	6,768,163	8,210,197	5,932,607	5,932,607
						257.28%

History

	Year	Revenue	Expenditures	Balance	Mills
Actual	2004	323,575	323,575	6,768,163	1.00
Actual	2005	325,045	325,045	0	1.00
Actual	2006	357,775	357,775	0	1.00
Actual	2007	395,777	395,777	0	1.00
Actual	2008	438,487	438,487	0	1.00
Actual	2009	455,739	455,739	0	1.00
Actual	2010	464,365	464,365	0	1.00
Actual	2011	994,175	994,175	4,525,460	1.00
Actual	2012	2,073,734	585,461	6,013,733	2.00
Actual	2013	2,043,142	1,288,712	6,768,163	2.00
Projected	2014	2,822,995	3,658,551	5,932,607	2.00
Budgeted	2015	2,305,905	2,305,905	5,932,607	2.00

Revised 7/31/2014

CASS COUNTY WATER RESOURCE DISTRICTS
Revenue Budget Report -- MultiYear Actuals
For the Year: 2015

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
7000 RED RIVER JOINT WATER RESOURCE DISTRICT										
310000 TAXES					2,150,060	0%	2,285,825	_____	2,285,825	106%
310000 TAXES					0	0%	_____	_____	0	0%
310570 BARNES COUNTY TAXES	67,752	67,752			0	***%	_____	_____	0	0%
310571 GRAND FORKS COUNTY TAXES	402,704	429,223	419,445	452,690	0	***%	_____	_____	0	0%
310572 CASS COUNTY TAXES	968,966	1,026,795	1,024,054	1,075,642	0	***%	_____	_____	0	0%
310573 NELSON COUNTY TAXES	3,641	17,100	19,700	19,400	0	***%	_____	_____	0	0%
310574 PEMBINA COUNTY TAXES	40,064	80,337	90,273	100,779	0	***%	_____	_____	0	0%
310575 RANSOM COUNTY TAXES	43,750	48,260	52,572	52,392	0	***%	_____	_____	0	0%
310576 RICHLAND COUNTY TAXES	118,735	124,411	132,892	141,724	0	***%	_____	_____	0	0%
310577 SARGENT COUNTY TAXES	21,366	27,090	24,169	53,831	0	***%	_____	_____	0	0%
310578 STEELE COUNTY TAXES	23,791	26,476	36,380	46,553	0	***%	_____	_____	0	0%
310579 TRAILL COUNTY TAXES	31,645	62,673	71,567	77,202	0	***%	_____	_____	0	0%
310580 WALSH COUNTY TAXES	53,269	56,925	59,458	84,180	0	***%	_____	_____	0	0%
Group:	1,775,683	1,967,042	1,930,510	2,104,393	2,150,060	98%	2,285,825	0	2,285,825	106%
330000					10,000	0%	_____	_____	0	0%
333569 RED RIVER WATERSHED	18,783	8,225			0	0%	_____	_____	0	0%
333909 PUBLIC RELATIONS	46,622		5,667							
Group:	65,405	8,225	5,667		10,000	0%	0	0	0	0%
360000 MISCELLANEOUS INCOME					25,000	39%	20,000	_____	20,000	80%
360801 INTEREST INCOME	34,122	23,950	17,992	9,776	0	0%	_____	_____	0	0%
360802 OTHER INCOME	4,188,371	3,040,000			100	64%	80	_____	80	80%
360803 NORTH DAKOTA INSURANCE	107	75	81	64						
Group:	4,222,600	3,064,025	18,073	9,840	25,100	39%	20,080	0	20,080	80%
390000					0	0%	_____	_____	0	0%
399999 TRANSFER IN FROM OTHER	6,075	2,671,994	17,365							
Group:	6,075	2,671,994	17,365		0	0%	0	0	0	0%
Fund:	6,069,763	7,711,286	1,971,615	2,114,233	2,185,160	97%	2,305,905	0	2,305,905	105%
7201 OBLIG CORPS' FM AND UPSTREAM STUDY										
390000					0	0%	_____	_____	0	0%
399999 TRANSFER IN FROM OTHER	47,813									
Group:	47,813				0	0%	0	0	0	0%
Fund:	47,813				0	0%	0	0	0	0%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
7202 OBLIG MCVILLE DAM										
390000										
399999 TRANSFER IN FROM OTHER	16,667				0	0%	_____	_____	0	0%
Group:	16,667				0	0%	0	0	0	0%
Fund:	16,667				0	0%	0	0	0	0%
7203 OBLIG MANITOBA BORDER DIKE										
390000										
399999 TRANSFER IN FROM OTHER	34,164	100,000			0	0%	_____	_____	0	0%
Group:	34,164	100,000			0	0%	0	0	0	0%
Fund:	34,164	100,000			0	0%	0	0	0	0%
7204 OBLIG MICHIGAN FLOOD REDUCTION PROJECT										
390000										
399999 TRANSFER IN FROM OTHER	171,646				0	0%	_____	_____	0	0%
Group:	171,646				0	0%	0	0	0	0%
Fund:	171,646				0	0%	0	0	0	0%
7205 OBLIG RENWICK (TONGUE RIVER) DAM RENOVATION										
390000										
399999 TRANSFER IN FROM OTHER	689,095		115,630		0	0%	_____	_____	0	0%
Group:	689,095		115,630		0	0%	0	0	0	0%
Fund:	689,095		115,630		0	0%	0	0	0	0%
7206 OBLIG LAKE TOBIASON FEASIBILITY STUDY										
390000										
399999 TRANSFER IN FROM OTHER	9,000				0	0%	_____	_____	0	0%
Group:	9,000				0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	9,000				0	0%	0	0	0	0%
7207 OBLIG USGS - STREAM STATS										
390000										
399999 TRANSFER IN FROM OTHER	18,762				0	0%			0	0%
Group:	18,762				0	0%	0	0	0	0%
Fund:	18,762				0	0%	0	0	0	0%
7208 OBLIG STUDY OF DAMS UPSTREAM OF FARGO										
390000										
399999 TRANSFER IN FROM OTHER	30,000				0	0%			0	0%
Group:	30,000				0	0%	0	0	0	0%
Fund:	30,000				0	0%	0	0	0	0%
7209 OBLIG STUDY OF IMPACT OF WILD RICE DAMS										
390000										
399999 TRANSFER IN FROM OTHER	42,500				0	0%			0	0%
Group:	42,500				0	0%	0	0	0	0%
Fund:	42,500				0	0%	0	0	0	0%
7210 OBLIG UPPER MAPLE RIVER DAM DESIGN										
390000										
399999 TRANSFER IN FROM OTHER	137,500				0	0%			0	0%
Group:	137,500				0	0%	0	0	0	0%
Fund:	137,500				0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
7211 OBLIG EMERGENCY ACTION PLAN FOR DAMS										
390000										
399999 TRANSFER IN FROM OTHER	37,782		7,000		0	0%	_____	_____	0	0%
Group:	37,782		7,000		0	0%	0	0	0	0%
Fund:	37,782		7,000		0	0%	0	0	0	0%
7212 OBLIG DAM REPAIRS										
390000										
399999 TRANSFER IN FROM OTHER	84,776			58,335	0	***%	_____	_____	0	0%
Group:	84,776			58,335	0	***%	0	0	0	0%
Fund:	84,776			58,335	0	***%	0	0	0	0%
7213 OBLIG WILD RICE RIVER DAM STUDY										
390000										
399999 TRANSFER IN FROM OTHER	65,000				0	0%	_____	_____	0	0%
Group:	65,000				0	0%	0	0	0	0%
Fund:	65,000				0	0%	0	0	0	0%
7214 OBLIG N. BR. PARK RIVER RIPARIAN PROJECT										
390000										
399999 TRANSFER IN FROM OTHER	1,570				0	0%	_____	_____	0	0%
Group:	1,570				0	0%	0	0	0	0%
Fund:	1,570				0	0%	0	0	0	0%
7215 OBLIG CLAUSEN SPRINGS DAM REPAIR										
390000										
399999 TRANSFER IN FROM OTHER	478,008				0	0%	_____	_____	0	0%
Group:	478,008				0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	478,008				0	0%	0	0	0	0%
7216 OBLIG RUSH RIVER DETENTION STUDY										
390000										
399999 TRANSFER IN FROM OTHER	6,250				0	0%	_____	_____	0	0%
Group:	6,250				0	0%	0	0	0	0%
Fund:	6,250				0	0%	0	0	0	0%
7217 OBLIG ABSARAKA DAM REPAIRS										
390000										
399999 TRANSFER IN FROM OTHER	53,616				0	0%	_____	_____	0	0%
Group:	53,616				0	0%	0	0	0	0%
Fund:	53,616				0	0%	0	0	0	0%
7218 OBLIG SCD - DEMONSTRATION PLOTS										
390000										
399999 TRANSFER IN FROM OTHER	2,000				0	0%	_____	_____	0	0%
Group:	2,000				0	0%	0	0	0	0%
Fund:	2,000				0	0%	0	0	0	0%
7219 OBLIG UPPER MAPLE RIVER DAM: EA - PHASE I										
390000										
399999 TRANSFER IN FROM OTHER	27,500		607		0	0%	_____	_____	0	0%
Group:	27,500		607		0	0%	0	0	0	0%
Fund:	27,500		607		0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
7220 OBLIG PARK RIVER BANK STABILIZATION										
390000										
399999 TRANSFER IN FROM OTHER	13,198				0	0%			0	0%
Group:	13,198				0	0%	0	0	0	0%
Fund:	13,198				0	0%	0	0	0	0%
7221 OBLIG IWI FLOOD MAPPING										
390000										
399999 TRANSFER IN FROM OTHER	22,381				0	0%			0	0%
Group:	22,381				0	0%	0	0	0	0%
Fund:	22,381				0	0%	0	0	0	0%
7222 OBLIG USGS STREAM GAGES ON ELM										
390000										
399999 TRANSFER IN FROM OTHER	5,000				0	0%			0	0%
Group:	5,000				0	0%	0	0	0	0%
Fund:	5,000				0	0%	0	0	0	0%
7223 OBLIG SHORTFOOT CREEK WATERSHED STUDY - PHASE I										
390000										
399999 TRANSFER IN FROM OTHER	4,875	578			0	0%			0	0%
Group:	4,875	578			0	0%	0	0	0	0%
Fund:	4,875	578			0	0%	0	0	0	0%
7224 OBLIG BTSAC STUDY										
330000										
333569 RED RIVER WATERSHED	9,492	7,046			0	0%			0	0%
399999 TRANSFER IN FROM OTHER	30,000				0	0%			0	0%
Group:	39,492	7,046			0	0%	0	0	0	0%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:	39,492	7,046			0	0%	0	0	0	0%
7225 OBLIG MAPLE RIVER WATERSHED RETENTION PLAN										
390000										
399999 TRANSFER IN FROM OTHER	42,900				0	0%			0	0%
Group:	42,900				0	0%	0	0	0	0%
Fund:	42,900				0	0%	0	0	0	0%
7226 OBLIG RUSH RIVER PRELIM SOILS ANALYSIS										
390000										
399999 TRANSFER IN FROM OTHER	29,000				0	0%			0	0%
Group:	29,000				0	0%	0	0	0	0%
Fund:	29,000				0	0%	0	0	0	0%
7227 OBLIG HMS MODELING										
390000										
399999 TRANSFER IN FROM OTHER	120,000				0	0%			0	0%
Group:	120,000				0	0%	0	0	0	0%
Fund:	120,000				0	0%	0	0	0	0%
7228 FEDERALLY FUNDED RETENTION PROJECTS COST SHARE										
390000										
399999 TRANSFER IN FROM OTHER		2,000,000			0	0%			0	0%
Group:		2,000,000			0	0%	0	0	0	0%
Fund:		2,000,000			0	0%	0	0	0	0%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
7229 OBLIG RUSH RIVER WATERSHED RETENTION PLAN										
390000										
399999 TRANSFER IN FROM OTHER		43,875			0	0%			0	0%
Group:		43,875			0	0%	0	0	0	0%
Fund:		43,875			0	0%	0	0	0	0%
7230 OBLIG ELM RIVER WATERSHED RETENTION STUDY										
390000										
399999 TRANSFER IN FROM OTHER		48,750			0	0%			0	0%
Group:		48,750			0	0%	0	0	0	0%
Fund:		48,750			0	0%	0	0	0	0%
7231 OBLIG ELM RIVER FEDERAL MAINTENANCE DISTRICT										
390000										
399999 TRANSFER IN FROM OTHER		35,750			0	0%			0	0%
Group:		35,750			0	0%	0	0	0	0%
Fund:		35,750			0	0%	0	0	0	0%
7232 OBLIG LOWER SHEYENNE WATERSHED RETENTION PLAN										
390000										
399999 TRANSFER IN FROM OTHER		52,000			0	0%			0	0%
Group:		52,000			0	0%	0	0	0	0%
Fund:		52,000			0	0%	0	0	0	0%
7233 OBLIG UPPER MAPLE RIVER DAM: EA - PHASE II										
390000										
399999 TRANSFER IN FROM OTHER		76,375			0	0%			0	0%
Group:		76,375			0	0%	0	0	0	0%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:		76,375			0	0%	0	0	0	0%
7234 OBLIG SHORTFOOT CREEK WATERSHED DETENTION STUDY										
390000										
399999 TRANSFER IN FROM OTHER		30,875			0	0%			0	0%
Group:		30,875			0	0%	0	0	0	0%
Fund:		30,875			0	0%	0	0	0	0%
7235 OBLIG WILD RICE WATERSHED RETENTION PLAN										
390000										
399999 TRANSFER IN FROM OTHER		58,500			0	0%			0	0%
Group:		58,500			0	0%	0	0	0	0%
Fund:		58,500			0	0%	0	0	0	0%
7236 OBLIG BALDHILL CREEK DAM PH II: PRELIM GEOTECH INVESTIGATIO										
390000										
399999 TRANSFER IN FROM OTHER		35,750			0	0%			0	0%
Group:		35,750			0	0%	0	0	0	0%
Fund:		35,750			0	0%	0	0	0	0%
7237 OBLIG USGS STREAMGAGE ON RUSH RIVER NEAR AMENIA										
390000										
399999 TRANSFER IN FROM OTHER		19,500			0	0%			0	0%
Group:		19,500			0	0%	0	0	0	0%
Fund:		19,500			0	0%	0	0	0	0%

Account	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
7238 OBLIG RUSH RIVER WATERSHED RETENTION PLAN-PHASE II										
390000										
399999 TRANSFER IN FROM OTHER			133,250		0	0%	_____	_____	0	0%
Group:			133,250		0	0%	0	0	0	0%
Fund:			133,250		0	0%	0	0	0	0%
7239 OBLIG FRENIER DAM IMPROVEMENTS										
390000										
399999 TRANSFER IN FROM OTHER			113,878		0	0%	_____	_____	0	0%
Group:			113,878		0	0%	0	0	0	0%
Fund:			113,878		0	0%	0	0	0	0%
7240 RRRA EXPENSES										
390000										
399999 TRANSFER IN FROM OTHER		39,731			0	0%	_____	_____	0	0%
Group:		39,731			0	0%	0	0	0	0%
Fund:		39,731			0	0%	0	0	0	0%
7242 OBLIG FOREST RIVER FLOOD CONTROL FEASIBILITY STUDY										
390000										
399999 TRANSFER IN FROM OTHER			52,000		0	0%	_____	_____	0	0%
Group:			52,000		0	0%	0	0	0	0%
Fund:			52,000		0	0%	0	0	0	0%
7243 OBLIG UPPER MAPLE RIVER DAM PRELIM DESIGN/CONSTRUCTION										
390000										
399999 TRANSFER IN FROM OTHER			78,000		0	0%	_____	_____	0	0%
Group:			78,000		0	0%	0	0	0	0%

Account	Actuals 2011	2012	2013	2014	Current Budget 2014	% Rec. 2014	Prelim. Budget 15	Budget Change 15	Final Budget 15	% Old Budget 15
Fund:			78,000		0	0%	0	0	0	0%
7247 OBLIG HAZEN BROOK DETENTION SITE STUDY										
390000										
399999 TRANSFER IN FROM OTHER				19,500	0	***%	_____	_____	0	0%
Group:				19,500	0	***%	0	0	0	0%
Fund:				19,500	0	***%	0	0	0	0%
7248 OBLIG RED RIVER BASIN DISTRIBUTED DETENTION PLAN										
390000										
399999 TRANSFER IN FROM OTHER				560,000	0	***%	_____	_____	0	0%
Group:				560,000	0	***%	0	0	0	0%
Fund:				560,000	0	***%	0	0	0	0%
7250 OBLIG CONTINGENCIES										
390000										
399999 TRANSFER IN FROM OTHER	100,000				0	0%	_____	_____	0	0%
Group:	100,000				0	0%	0	0	0	0%
Fund:	100,000				0	0%	0	0	0	0%
Grand Total:	8,400,258	10,260,016	2,471,980	2,752,068	2,185,160		2,305,905	0	2,305,905	

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7000 RED RIVER JOINT WATER RESOURCE DISTRICT										
410000 ADMINISTRATIVE COSTS										
101 BOARD PER DIEM	24,126	18,124	7,695	9,720	20,000	49%	20,000		20,000	100%
102 OFFICE WAGES	1,887				0	0%			0	0%
103 TRAVEL EXPENSE	10,525	9,244	4,053	6,332	10,000	63%	10,000		10,000	100%
104 MEAL EXPENSE	862	1,083	297	521	700	74%	700		700	100%
105 LODGING EXPENSE	620	1,388	228	221	700	32%	700		700	100%
106 MANAGER TELEPHONE	40				50	0%			0	0%
107 COORDINATOR SERVICES	43,794				50,000	0%	50,000		50,000	100%
108 RED RIVER OFFICE STAFF EN	39,974	55,260	42,496	28,794	60,000	48%	60,000		60,000	100%
109 COMMITTEE / BOARD ASSIGNM	1,485				2,000	0%			0	0%
115 OFFICE SUPPLIES	1,386	317	342		1,000	0%	1,000		1,000	100%
120 CONVENTIONS/SEMINARS/EDUC	480	725			1,000	0%	1,000		1,000	100%
125 MEMBERSHIP DUES	1,000	1,000	1,000	1,000	1,000	100%	1,000		1,000	100%
130 MISCELLANEOUS EXPENSES	1,510	134	149	104	2,000	5%	500		500	25%
138 OFFICE RENT	3,850	2,750	3,025	2,045	5,000	41%	3,660		3,660	73%
139 OFFICE AND STAFF EXPENSE	24,000	24,000	24,000	28,500	24,000	119%	30,000		30,000	125%
140 OFFICE EQUIPMENT/FURNITUR					5,000	0%	1,000		1,000	20%
149 RRRA OFFICE RENT		350			0	0%			0	0%
150 SIGNAGE		-350			0	0%			0	0%
Account:	155,539	114,025	83,285	77,237	182,450	42%	179,560	0	179,560	98%
420000 BENEFITS										
201 SOCIAL SECURITY MATCH	-172	929	874	808	1,750	46%	1,750		1,750	100%
217 MEDICARE MATCH	-40	217	204	189	450	42%	450		450	100%
Account:	-212	1,146	1,078	997	2,200	45%	2,200	0	2,200	100%
425000 PAYROLL WITHHOLDING										
254 STATE		110	55	15	0	***%	75		75	*****%
Account:		110	55	15	0	***%	75	0	75	*****%
430000 PROFESSIONAL FEES										
301 LEGAL FEES	63,475	35,841	41,187	33,411	80,000	42%	50,000		50,000	63%
302 ENGINEERING FEES	41,552	4,308	7,734	23,933	50,000	48%	30,000		30,000	60%
303 AUDITING FEES	5,465	3,425	2,825	2,825	3,000	94%	3,000		3,000	100%
410 MISCELLANEOUS	41,225				0	0%			0	0%
Account:	151,717	43,574	51,746	60,169	133,000	45%	83,000	0	83,000	62%
441005 LIABILITY/PROPERTY INSURANCE										
147 INSURANCE PREMIUM	359	388			450	0%	450		450	100%
Account:	359	388			450	0%	450	0	450	100%
441010 USGS/DATA COLLECTION										
428 GAGING STATIONS	28,885	30,120	22,751	58,409	40,000	146%	130,000		130,000	325%
Account:	28,885	30,120	22,751	58,409	40,000	146%	130,000	0	130,000	325%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
441023 WATER EDUCATION PROGRAM										
458 COST SHARE	9,000	9,000	9,000	9,000	9,000	100%	9,000	_____	9,000	100%
Account:	9,000	9,000	9,000	9,000	9,000	100%	9,000	0	9,000	100%
441026 TRANSFERS TO RED RIVER RETENTION AUTHORITY										
458 COST SHARE					95,000	0%	70,000	_____	70,000	74%
800 ANNUAL ALLOCATION			95,000	70,000	0	***%	_____	_____	0	0%
998 TRANSFERS OUT TO RRRA		50,000			0	0%	_____	_____	0	0%
Account:		50,000	95,000	70,000	95,000	74%	70,000	0	70,000	74%
441027 FLOOD CONTROL STUDIES										
301 LEGAL FEES		320	10,678	-10,998	0	***%	_____	_____	0	0%
302 ENGINEERING FEES			378,102	-463,555	0	***%	_____	_____	0	0%
400 BUDGET					400,000	0%	200,000	_____	200,000	50%
Account:		320	388,780	-474,553	400,000	***%	200,000	0	200,000	50%
441028 FLOOD CONTROL CONSTRUCTION COST SHARE										
400 BUDGET					600,000	0%	700,000	_____	700,000	117%
Account:					600,000	0%	700,000	0	700,000	117%
441029 FLOOD CONTROL PROJECT, MAINTENANCE,										
400 BUDGET					323,060	0%	331,620	_____	331,620	103%
Account:					323,060	0%	331,620	0	331,620	103%
441039 FEDERALLY FUNDED RETENTION PROJECTS										
400 BUDGET					400,000	0%	600,000	_____	600,000	150%
Account:					400,000	0%	600,000	0	600,000	150%
449010 CERTIFICATES OF DEPOSIT										
312 CERTIFICATES OF DEPOSIT	600,000	40,000			0	0%	_____	_____	0	0%
Account:	600,000	40,000			0	***%	0	0	0	0%
449011 TO OPEN NEW ACCOUNT										
911 NEW ACCOUNT		3,000,000			0	0%	_____	_____	0	0%
Account:		3,000,000			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT	2,321,003	4,890,523	500,365	637,835	0	***%	_____	_____	0	0%
Account:	2,321,003	4,890,523	500,365	637,835	0	***%	0	0	0	0%
Fund:	3,266,291	8,179,206	1,152,060	439,109	2,185,160	20%	2,305,905	0	2,305,905	106% %
7203 OBLIG MANITOBA BORDER DIKE										
449500 OBLIG										
458 COST SHARE	6,435	38,252	9,799	26,283	0	***%	_____	_____	0	0%
Account:	6,435	38,252	9,799	26,283	0	***%	0	0	0	0%
Fund:	6,435	38,252	9,799	26,283	0	***%	0	0	0	0% %

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7204 OBLIG MICHIGAN FLOOD REDUCTION PROJECT											
449500 OBLIG											
458 COST SHARE		20,607				0	0%	_____	_____	0	0%
	Account:	20,607				0	***%	0	0	0	0%
	Fund:	20,607				0	0%	0	0	0	0%
											%
7205 OBLIG RENWICK (TONGUE RIVER) DAM RENOVATION											
449500 OBLIG											
458 COST SHARE		65,809	77,487	5,180	31,978	0	***%	_____	_____	0	0%
	Account:	65,809	77,487	5,180	31,978	0	***%	0	0	0	0%
	Fund:	65,809	77,487	5,180	31,978	0	***%	0	0	0	0%
											%
7206 OBLIG LAKE TOBIASON FEASIBILITY STUDY											
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			9,000			0	0%	_____	_____	0	0%
	Account:		9,000			0	***%	0	0	0	0%
	Fund:		9,000			0	0%	0	0	0	0%
											%
7209 OBLIG STUDY OF IMPACT OF WILD RICE DAMS											
449500 OBLIG											
458 COST SHARE					57,896	0	***%	_____	_____	0	0%
	Account:				57,896	0	***%	0	0	0	0%
	Fund:				57,896	0	***%	0	0	0	0%
											%
7210 OBLIG UPPER MAPLE RIVER DAM DESIGN											
449500 OBLIG											
458 COST SHARE			68,855			0	0%	_____	_____	0	0%
	Account:		68,855			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			68,645			0	0%	_____	_____	0	0%
	Account:		68,645			0	***%	0	0	0	0%
	Fund:		137,500			0	0%	0	0	0	0%
											%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7211 OBLIG EMERGENCY ACTION PLAN FOR DAMS											
449500 OBLIG											
458 COST SHARE		9,169	8,656	17,052		0	0%	_____	_____	0	0%
	Account:	9,169	8,656	17,052		0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT		5,000				0	0%	_____	_____	0	0%
	Account:	5,000				0	***%	0	0	0	0%
	Fund:	14,169	8,656	17,052		0	0%	0	0	0	0%
7212 OBLIG DAM REPAIRS											
449500 OBLIG											
458 COST SHARE			5,479	1,387		0	0%	_____	_____	0	0%
	Account:		5,479	1,387		0	***%	0	0	0	0%
	Fund:		5,479	1,387		0	0%	0	0	0	0%
7214 OBLIG N. BR. PARK RIVER RIPARIAN PROJECT											
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			1,570			0	0%	_____	_____	0	0%
	Account:		1,570			0	***%	0	0	0	0%
	Fund:		1,570			0	0%	0	0	0	0%
7215 OBLIG CLAUSEN SPRINGS DAM REPAIR											
449500 OBLIG											
458 COST SHARE			320,211			0	0%	_____	_____	0	0%
	Account:		320,211			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			157,798			0	0%	_____	_____	0	0%
	Account:		157,798			0	***%	0	0	0	0%
	Fund:		478,009			0	0%	0	0	0	0%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7216 OBLIG RUSH RIVER DETENTION STUDY											
449500 OBLIG						0	0%			0	0%
458 COST SHARE		5,175				0	***%	0	0	0	0%
	Account:	5,175									
499999 TRANSFER OUT TO OTHER FUND						0	0%			0	0%
999 TRANSFERS OUT		1,075				0	***%	0	0	0	0%
	Account:	1,075									
	Fund:	6,250				0	0%	0	0	0	0%
											%
7217 OBLIG ABSARAKA DAM REPAIRS											
449500 OBLIG						0	0%			0	0%
458 COST SHARE				47,262		0	***%	0	0	0	0%
	Account:			47,262							
499999 TRANSFER OUT TO OTHER FUND						0	0%			0	0%
999 TRANSFERS OUT				6,354		0	***%	0	0	0	0%
	Account:			6,354							
	Fund:			53,616		0	0%	0	0	0	0%
											%
7218 OBLIG SCD - DEMONSTRATION PLOTS											
449500 OBLIG						0	0%			0	0%
458 COST SHARE		2,000				0	***%	0	0	0	0%
	Account:	2,000									
	Fund:	2,000				0	0%	0	0	0	0%
											%
7219 OBLIG UPPER MAPLE RIVER DAM: EA - PHASE I											
449500 OBLIG			23,729	607		0	0%			0	0%
458 COST SHARE			23,729	607		0	***%	0	0	0	0%
	Account:										
499999 TRANSFER OUT TO OTHER FUND			3,772			0	0%			0	0%
999 TRANSFERS OUT			3,772			0	***%	0	0	0	0%
	Account:										
	Fund:		27,501	607		0	0%	0	0	0	0%
											%

Account Object		Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7220 OBLIG PARK RIVER BANK STABILIZATION											
449500 OBLIG											
458 COST SHARE			12,643			0	0%	_____	_____	0	0%
	Account:		12,643			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND											
999 TRANSFERS OUT			555			0	0%	_____	_____	0	0%
	Account:		555			0	***%	0	0	0	0%
	Fund:		13,198			0	0%	0	0	0	0%
7221 OBLIG IWI FLOOD MAPPING											
449500 OBLIG											
458 COST SHARE		22,381				0	0%	_____	_____	0	0%
	Account:	22,381				0	***%	0	0	0	0%
	Fund:	22,381				0	0%	0	0	0	0%
7222 OBLIG USGS STREAM GAGES ON ELM											
449500 OBLIG											
428 GAGING STATIONS		5,000				0	0%	_____	_____	0	0%
	Account:	5,000				0	***%	0	0	0	0%
	Fund:	5,000				0	0%	0	0	0	0%
7223 OBLIG SHORTFOOT CREEK WATERSHED STUDY - PHASE I											
449500 OBLIG											
458 COST SHARE			5,453			0	0%	_____	_____	0	0%
	Account:		5,453			0	***%	0	0	0	0%
	Fund:		5,453			0	0%	0	0	0	0%
7224 OBLIG BTSAC STUDY											
430000 PROFESSIONAL FEES											
313 RRRA BTSAC EXPENSES		18,983	17,679		9,086	0	***%	_____	_____	0	0%
	Account:	18,983	17,679		9,086	0	***%	0	0	0	0%
	Fund:	18,983	17,679		9,086	0	***%	0	0	0	0%

Account Object	Actuals 2011	2012	2013	2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7226 OBLIG RUSH RIVER PRELIM SOILS ANALYSIS										
449500 OBLIG										
458 COST SHARE			17,989		0	0%	_____	_____	0	0%
Account:			17,989		0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT			11,011		0	0%	_____	_____	0	0%
Account:			11,011		0	***%	0	0	0	0%
Fund:			29,000		0	0%	0	0	0	0%
										%
7227 OBLIG HMS MODELING										
449500 OBLIG										
458 COST SHARE			71,160		0	0%	_____	_____	0	0%
Account:			71,160		0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		60,000			0	0%	_____	_____	0	0%
Account:		60,000			0	***%	0	0	0	0%
Fund:		60,000	71,160		0	0%	0	0	0	0%
										%
7231 OBLIG ELM RIVER FEDERAL MAINTENANCE DISTRICT										
449500 OBLIG										
458 COST SHARE		35,168			0	0%	_____	_____	0	0%
Account:		35,168			0	***%	0	0	0	0%
499999 TRANSFER OUT TO OTHER FUND										
999 TRANSFERS OUT		582			0	0%	_____	_____	0	0%
Account:		582			0	***%	0	0	0	0%
Fund:		35,750			0	0%	0	0	0	0%
										%
7234 OBLIG SHORTFOOT CREEK WATERSHED DETENTION STUDY										
449500 OBLIG										
458 COST SHARE			14,949		0	0%	_____	_____	0	0%
Account:			14,949		0	***%	0	0	0	0%
Fund:			14,949		0	0%	0	0	0	0%
										%

Account Object	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7239 OBLIG FRENIER DAM IMPROVEMENTS										
449500 OBLIG										
458 COST SHARE				51,198		0 ***%	_____	_____	0	0%
Account:				51,198		0 ***%	0	0	0	0%
Fund:				51,198		0 ***%	0	0	0	0%
7240 RRRA EXPENSES										
410000 ADMINISTRATIVE COSTS										
148 CCJWRD STAFF AND OFFICE E		17,225				0 0%	_____	_____	0	0%
149 RRRA OFFICE RENT		2,218				0 0%	_____	_____	0	0%
150 SIGNAGE		1,643				0 0%	_____	_____	0	0%
404 PUBLISH LEGALS/ADVERTISEM		1,485				0 0%	_____	_____	0	0%
Account:		22,571				0 ***%	0	0	0	0%
430000 PROFESSIONAL FEES										
301 LEGAL FEES		11,670				0 0%	_____	_____	0	0%
302 ENGINEERING FEES		5,491				0 0%	_____	_____	0	0%
Account:		17,161				0 ***%	0	0	0	0%
Fund:		39,732				0 0%	0	0	0	0%
7242 OBLIG FOREST RIVER FLOOD CONTROL FEASIBILITY STUDY										
449500 OBLIG										
458 COST SHARE				11,605		0 ***%	_____	_____	0	0%
Account:				11,605		0 ***%	0	0	0	0%
Fund:				11,605		0 ***%	0	0	0	0%
7246 OBLIG N. BRANCH PARK RIVER WATERSHED COMP FEASIBILITY STUDY										
449500 OBLIG										
458 COST SHARE				16,146		0 ***%	_____	_____	0	0%
Account:				16,146		0 ***%	0	0	0	0%
Fund:				16,146		0 ***%	0	0	0	0%

Account Object	Actuals 2011	Actuals 2012	Actuals 2013	Actuals 2014	Current Budget 2014	% Exp. 2014	Prelim. Budget 15	Budget Changes 15	Final Budget 15	% Old Budget 15
7248 OBLIG RED RIVER BASIN DISTRIBUTED DETENTION PLAN										
449500 OBLIG				666,733		0 ***%			0	0%
458 COST SHARE				666,733		0 ***%	0	0	0	0%
Account:										
Fund:				666,733		0 ***%	0	0	0	0%
7250 OBLIG CONTINGENCIES										
499999 TRANSFER OUT TO OTHER FUND					0	0%			0	0%
999 TRANSFERS OUT		75,000			0	***%	0	0	0	0%
Account:		75,000								
Fund:		75,000			0	0%	0	0	0	0%
Grand Total:	3,427,925	9,209,472	1,354,810	1,310,034	2,185,160		2,305,905	0	2,305,905	