

2018 FINAL BUDGET



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

Cass County Final Budget 2018 Executive Summary



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**Cass County Government
2018 Final Budget
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RESOLUTION ON BUDGET POLICY

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

The mission of the Cass County Board of Commissioners:

- (1) To develop, approve and administer yearly budgets and set appropriate mill levies within statutory constraints.
- (2) To determine county policy and strategic planning decisions in conjunction with county functional directors to assure that county services mandated by statute, or determined by policy, are provided equitably to the citizens of Cass County.
- (3) To assure that property tax assessment and collection is accomplished as dictated by statute, and determined by service level in serving the citizens of Cass County.

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

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

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

- (1) The Commission will budget in a manner that maintains cash reserves equal to 7%-10% of expected expenditures for each fund.
- (2) The Commission will seek, and will encourage all departments to seek, alternative funding sources for those programs that may be eligible for outside funding.

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

SUMMARY OF FUND BALANCE POLICY

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

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

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

GOVERNMENTAL FUND DEFINITIONS:

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

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

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

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

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

MINIMUM FUND BALANCES:

General Fund, Social Service Fund, and County Road and Bridge Fund: The County shall maintain a minimum unassigned fund balance in these major operating funds ranging from not less than 7 percent to 10 percent of the subsequent year's budgeted expenditures and outgoing transfers. The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing Deficiencies: When the fund balance falls below the minimum 10 percent target range, the County will replenish shortages/deficiencies using the budget strategies and timeframes described below:

- Reduce recurring expenditures to eliminate any structural deficit or;
- Increase revenue, pursue other funding sources, or;
- Some combination of the two options above.

Timeframes: Minimum fund balance deficiencies shall be replenished within the following timeframes:

- Deficient fund balance between 5% and 7% shall be corrected within 1 year;
- Deficient fund balance between 0% and 5% shall be corrected within 3 years.

Special Revenue Funds: Special levy funds account for the proceeds of specific revenues. Special revenue funds will have unique criteria for reserves based on the use and objective of the fund, for special revenue funds other than

Social Service and County Road and Bridge Funds as noted above, the County shall maintain a minimum unassigned fund balance from 7% to 10% of the preceding year's operating expense with the exception of the Emergency and Flood Mitigation Fund. The Emergency and Flood Mitigation Fund is used to provide funds for emergencies caused by nature and for flood mitigation (control) projects. This fund is the major source of dollars to bridge the time period when funds are expended on emergency measures and the reimbursement of dollars from state and federal agencies which may take several years. As such, the minimum unassigned fund balance will be stated in terms of dollars and be adjusted periodically based upon the history of emergencies and the dollars needed to fund those emergencies. At the current time, based on the 2009, 2010, and 2011 emergency flood fighting costs, a minimum unassigned fund balance will be established at \$2,000,000.

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

Capital Project Funds: Capital project funds will accumulate costs, any off-setting revenue, and debt proceeds related to long term capital projects. Capital project funds will typically be resolved with permanent long term debt financing, which will be determined be closed with proceeds from permanent financing, prior to incurring any expenditures. At the time of completion the capital project fund will and multiple projects will require separate and distinct capital project funds.

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

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

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

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

**Cass County Government
Budget/Levy Summary 2018**

	2017			2018		Projected Fund Balance	2016	2017
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget		Mill Levy	Mill Levy
101 General Fund	32,806,975	32,708,424	2,861,540	35,395,093	35,512,990	2,743,643	30.41	31.91
Special Revenue Funds								
201 Human Services	12,561,441	12,621,389	523,664	12,968,601	13,275,257	217,008	10.00	0.00
211 Road and Bridge	19,840,760	19,823,161	1,173,741	15,106,941	15,544,072	736,610	10.00	10.00
219 Parenting Workshop	20,000	14,000	39,909	12,590	18,000	34,499	0.00	0.00
221 Sheriff Asset Forfeiture	155,750	149,092	123,758	173,072	154,872	141,958	0.00	0.00
222 Senior Citizens Fund	1,207,790	1,207,790	322,223	1,463,787	1,406,743	379,267	1.00	1.00
224 911 Service Fund	3,446,728	3,696,053	0	4,389,557	4,389,557	0	0.00	0.00
225 Asset Forfeiture (States Atty)	4,000	91,500	191,527	7,800	4,000	195,327	0.00	0.00
226 JAIBG Fund (Sheriff)	4,000	2,800	69,108	4,100	4,000	69,208	0.00	0.00
229 Emergency/Flood Mitigation Fund	2,000,000	0	4,350,529	203,614	2,000,000	2,554,143	0.25	0.25
220 24/7 Sobriety Program	336,956	292,575	233,436	350,200	341,013	242,623	0.00	0.00
235 Jail Commissary Fund (Sheriff)	174,660	173,945	563,309	160,850	167,019	557,140	0.00	0.00
236 Hazardous Plan/Response Fund (EM)	6,000	6,000	26,197	7,000	6,000	27,197	0.00	0.00
237 Valley Water Rescue Fund (Sheriff)	43,500	43,500	8,365	42,706	43,500	7,571	0.00	0.00
238 NDRIN Fund (Recorder)	1,318,500	1,301,300	1,894,162	1,369,000	1,365,000	1,898,162	0.00	0.00
239 Document Preservation (Recorder)	390,031	359,569	218,307	130,000	342,883	5,424	0.00	0.00
241 Swat Vehicle Replacement	0	0	14,896	2,365	0	17,261	0.00	0.00
Total Special Revenue Funds	41,510,116	39,782,674	9,753,131	36,392,183	39,061,916	7,083,398	21.25	11.25
Total General and Special Revenue Funds Mill Levy							51.66	43.16
Debt Service Fund (Special Assessment)								
303 Grey Hawk Estates Sub	29,850	30,250	33,358	23,209	29,250	27,317	0.00	0.00
311 Wild Rice River Estate Sub	3,858	3,858	2,618	15,109	11,928	5,799	0.00	0.00
318 Grandberg/Amber Plains Subdivision	32,525	32,525	6,129	28,709	31,475	3,363	0.00	0.00
319 Courthouse Debt Service	917,578	917,578	64,122	909,739	911,483	62,378	1.10	1.05
Total Debt Service Funds	983,811	984,211	106,227	976,766	984,136	98,857	1.10	1.05
Capital Projects Funds								
401 Building Fund	0	0	0	401,228	0	401,228	0.00	0.50
402 Round Hill Subdivision	0	0	27,595	50	0	27,645	0.00	0.00
403 Grey Hawk Estates	0	0	31,104	50	0	31,154	0.00	0.00
411 Wild Rice River Estates	21,782	21,785	0	0	0	0	0.00	0.00
413 Forest River Subdivision	0	0	29,733	50	0	29,783	0.00	0.00
418 Grandberg Amber Plains	0	0	37,284	50	0	37,334	0.00	0.00
420 Flood Control Sales Tax	16,065,266	16,065,266	5,190,765	16,893,000	16,358,980	5,724,785	0.00	0.00
421 Flood Control Loan Fund	101,287,114	101,287,114	0	1,500,000	1,500,000	0	0.00	0.00
Total Capital Project Funds	117,374,162	117,374,165	5,316,481	18,794,428	17,858,980	6,251,929	0.00	0.50
Internal Service Funds								
501 Health Insurance Fund	4,955,975	4,486,758	3,481,695	5,184,121	4,973,001	3,692,815	0.00	0.00
502 Telephone Service Fund	245,700	233,200	195,027	240,100	247,200	187,927	0.00	0.00
504 Motor Pool Service Fund	36,382	36,382	100,424	42,050	41,953	100,521	0.00	0.00
505 Dental Insurance Fund	380,880	400,942	202,597	388,315	387,715	203,196	0.00	0.00
Total Internal Service Funds	5,618,937	5,157,282	3,979,742	5,854,586	5,649,869	4,184,459	0.00	0.00
Total "County" Mill Levy							52.76	44.71
Other County Agencies								
231 Weed Control Fund	485,245	485,754	229,056	460,578	557,488	132,146	1.45	1.40
232 Vector Control Fund	1,164,214	1,158,839	80,815	1,232,333	1,173,154	139,994	1.00	0.90
233 County Park Fund	62,500	62,650	75,440	38,190	38,190	75,440	0.00	0.00
Southeast Cass WRD	7,171,290	27,800,000	13,232,019	7,858,870	9,471,290	11,619,599	3.40	3.00
Rush River WRD	918,395	1,250,000	2,088,352	818,110	863,105	2,043,357	4.00	4.00
Maple River WRD	1,434,450	17,900,000	2,937,924	1,963,725	1,771,050	3,130,599	4.00	4.00
North Cass WRD	678,405	550,000	1,521,042	787,795	751,810	1,557,027	4.00	4.00
Red River Joint WRD	0	0	0	2,180,450	2,180,450	0	2.00	1.50
Total Other County Agencies	11,914,499	49,207,243	20,164,648	15,340,051	16,806,537	18,698,162	19.85	18.80
Total All County Funds	210,208,500	245,214,000	42,181,769	112,753,107	115,874,428	39,060,448	72.61	63.51
Maximum County Mill Rate on any Property							61.21	52.51

**Cass County, North Dakota
New Positions
2018**

Department	Position	Start Date	Total Cost
Director of Equalization	C41 Tax Appraiser II	Jan-18	84,367
Sheriff Office	A12 Administrative Assistant	Jan-18	56,135
Jail	3- B32 Classification & Programs	Jan-18	237,732
Jail	C43 Mental Health Tech	Jan-18	87,692
Jail	Reclassify B23 Correctional Officers to B32	Jan-18	118,102
Social Service	Dept (5015) Convert A13 to C41	Jan-18	19,717
Social Service	Dept (5020) .5 C44	Jan-18	50,205
Social Service	Dept (5030) .5 C44	Jan-18	50,205
Social Service	Dept (5040) .5 A12	Jan-18	34,073
Social Service	Dept (5040) 2 - B23	Jan-18	145,041
Social Service	Dept (5040) C41	Jan-18	84,675
			\$ 967,944

SUMMARY OF WAGE AND SALARY POLICY

WAGE AND SALARY ADMINISTRATION 405

Effective Date: 06/19/2017

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

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

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

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

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

Lateral Transfers

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

Salary Increases

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

Cass County Personnel Budget Summary 2018

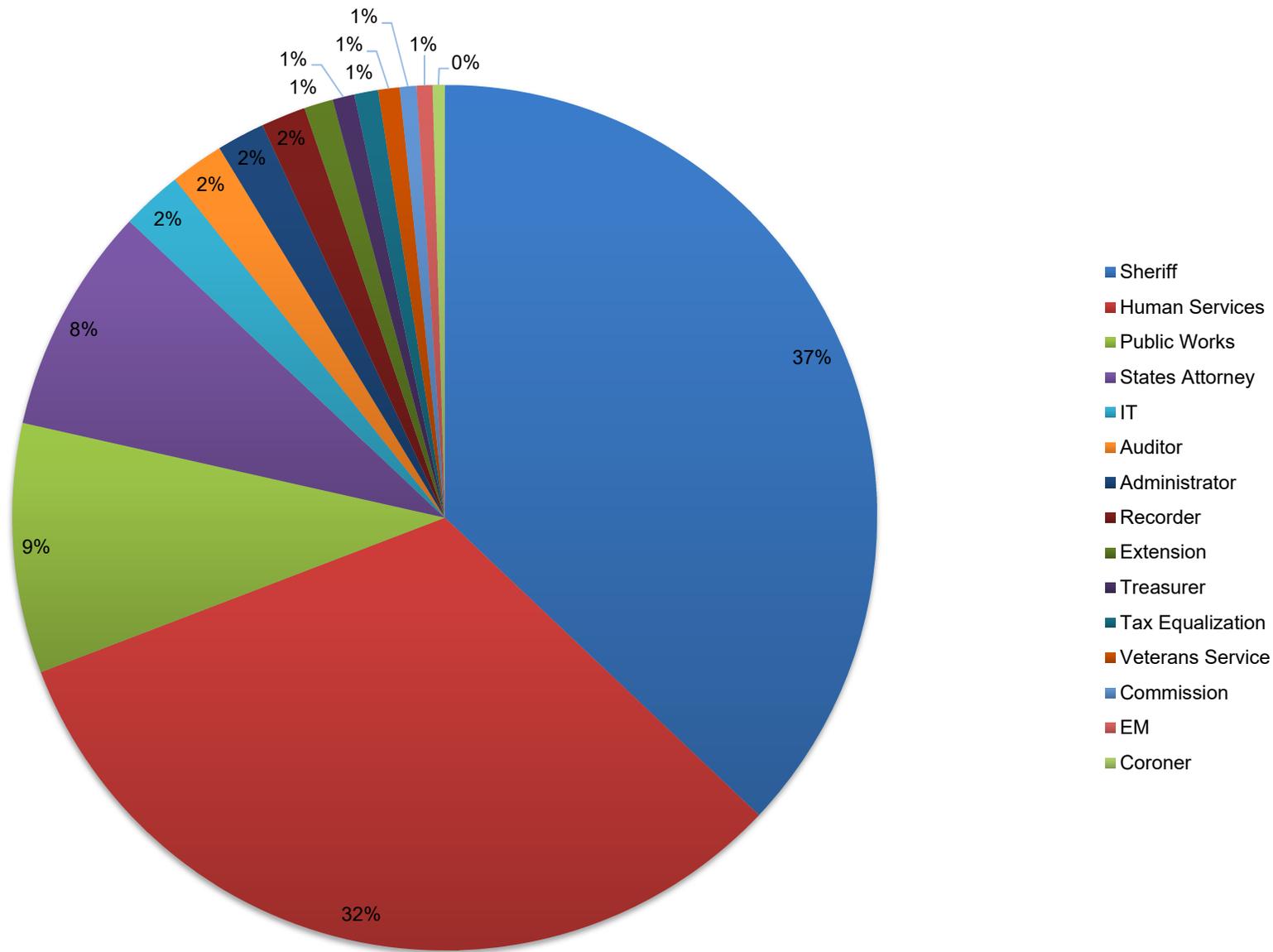
	FTE	Salaries	Overtime Salaries	FICA & Medicare	Health	Dental	Retirement	Worker's Comp	Total
General Fund									
County Commission	5.50	146,294	-	9,455	61,500	2,640	15,115	690	235,694
County Administrator	2.75	208,837		15,247	30,144	840	25,358	276	280,702
Buildings & Grounds	5.00	236,991	500	17,037	48,132	1,920	28,503	5,023	338,106
County Administrator - Risk Manage	0.25	29,943		2,191	3,876	120	3,671	25	39,826
Information Technology	8.60	633,209	2,500	46,772	89,208	3,840	77,263	1,109	853,901
County Auditor	8.25	531,867	2,200	43,299	87,296	4,210	66,711	1,062	736,645
Temp/Employment Agency (Elect	0.00	16,000							16,000
County Treasurer	4.00	228,666	200	17,957	32,628	1,920	27,044	496	308,911
County Recorder	10.00	448,911	100	32,585	87,816	4,800	55,037	1,058	630,307
Director of Equalization	5.00	243,899	1,000	17,578	36,672	1,440	29,902	714	331,205
States Attorney	33.00	2,332,806	10,500	167,812	346,536	14,400	282,604	4,948	3,159,606
Temp/Employment Agency (Inter	0.00	20,000							20,000
Coroner	3.00	122,040		8,841	22,560	960	14,962	409	169,772
Sheriff Department	60.00	3,898,841	115,000	291,636	675,720	23,040	503,860	55,220	5,563,317
Emergency Management	2.00	109,277		7,635	31,008	480	13,397	1,127	162,924
Contracted Services	0.00	57,875							57,875
County Jail	113.40	5,616,788	250,000	422,424	925,776	39,624	740,166	108,460	8,103,238
Detention Center	1.00	74,698	2,000	5,666	7,056	480	9,778	1,027	100,705
Planning Department	1.00	63,780		4,828	7,056	480	7,819	205	84,168
Extension Service Operations *	8.00	344,877		10,463	29,616	1,440	17,986	301	404,683
Veterans Service	4.00	187,720	26,000	13,174	49,524	1,440	23,014	390	301,262
General Fund Total	274.75	15,553,319	410,000	1,134,600	2,572,124	104,074	1,942,190	182,540	21,898,847
Special Revenue Funds									
Human Service Fund	153.40	8,743,749	100,000	637,770	1,393,487	59,760	1,071,681	21,850	12,028,297
Temp/Employment Agency (Adm)	0.00	39,446							39,446
Road & Bridge Fund **	30.75	1,925,779	55,000	146,532	335,376	11,880	222,906	47,599	2,745,072
24/7 Sobriety Program	1.00	56,282	3,500	3,902	15,504	480	7,368	1,027	88,063
County Weed	1.00	83,772	200	5,963	15,504	480	9,195	1,112	116,226
Vector Control ***	3.00	440,354	22,500	34,684	30,672	1,200	18,740	5,994	554,144
Jail Commissary	1.00	38,950		2,938	7,056		4,775	100	53,819
Valley Water Rescue (Volunteer)	0.00							400	400
Special Revenue Funds Total	190.15	11,328,332	181,200	831,789	1,797,599	73,800	1,334,665	78,082	15,625,467
Other Benefits									
EAP									13,000
Professional License Fees									9,730
Life Insurance									1,529
Total Other Benefits									24,259
Grand Total	464.9	26,881,651	591,200	1,966,389	4,369,723	177,874	3,276,855	260,622	37,548,573

* This includes shared salaries with NDSU

** Total FTE's do not include the 12 seasonal employees hired in the summer time

*** Total FTE's do not include the 40 seasonal employees hired in the summer time

2018 Salaries & Benefits



**CASS COUNTY GOVERNMENT - 2018 FINAL BUDGET
BUDGET SUMMARY - ALL COUNTY FUNDS**

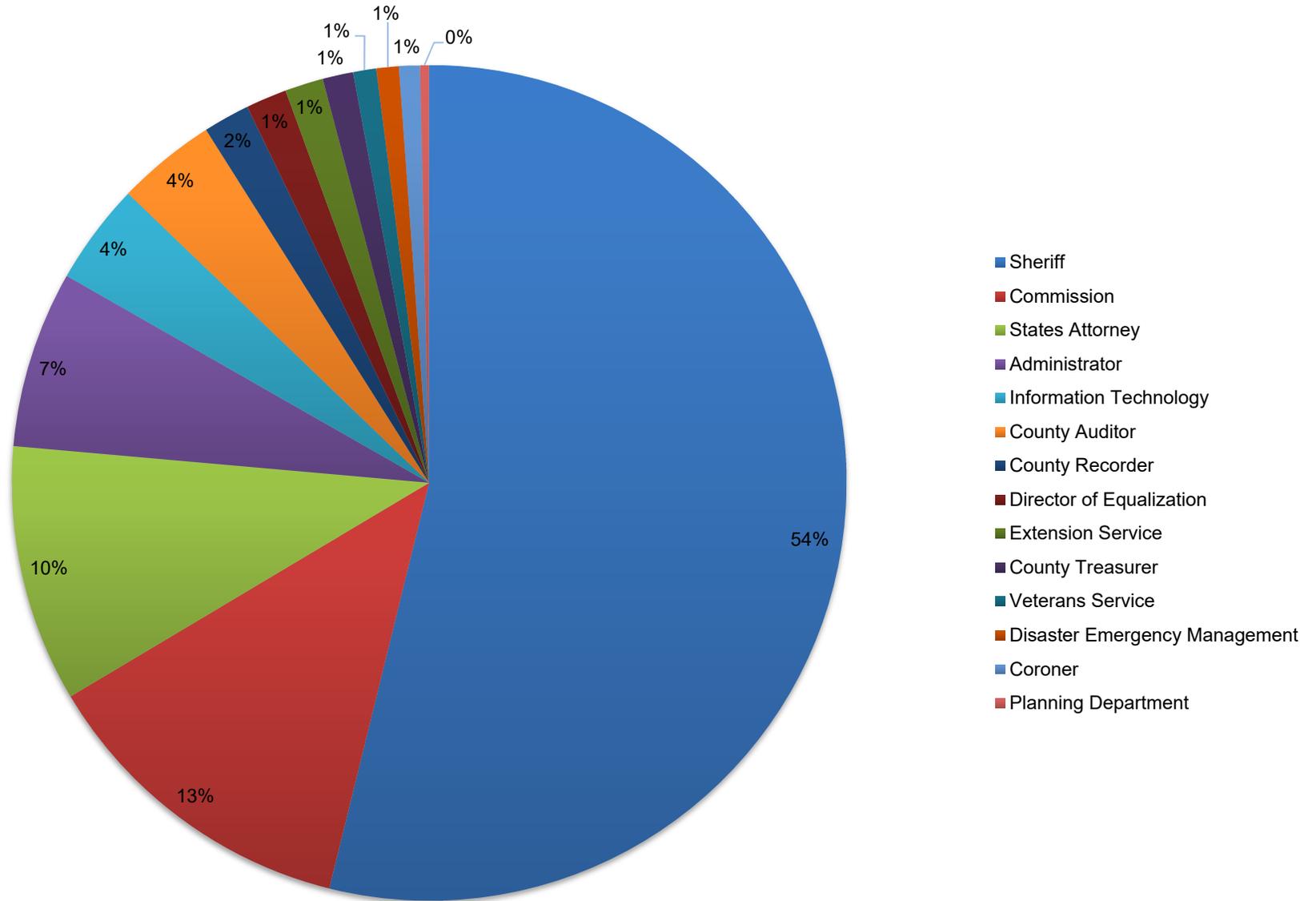
Fund	Estimated	Estimated	Estimated	Budgeted	Estimated	Detail
	Beginning				Ending	
	Balance	Revenues	Total Resources	Expenditures	Balance	Budget
	Jan 1, 2018				Dec 31, 2018	Page Number(s)
County General Fund	2,861,541	35,395,093	38,256,634	35,512,990	2,743,644	5-26
Special Revenue Funds						
Human Service Fund	523,665	12,968,601	13,492,266	13,275,258	217,008	27-32
Road & Bridge Fund	1,173,741	15,106,941	16,280,682	15,544,072	736,610	33-34
Parenting Workshop Fund	39,909	12,590	52,499	18,000	34,499	35
24/7 Sobriety Program	233,436	350,200	583,636	341,013	242,623	35
911 Fund	-	4,389,557	4,389,557	4,389,557	-	37
Document Preservation	218,307	130,000	348,307	342,883	5,424	43
Drug Restitution Fund	123,758	173,072	296,830	154,872	141,958	36
Emergency / Flood Mitigation Fund	4,350,529	203,614	4,554,143	2,000,000	2,554,143	38
Hazardous Plan	26,197	7,000	33,197	6,000	27,197	42
JAIBG Fund	69,108	4,100	73,208	4,000	69,208	38
Jail Commissary Fund	563,309	160,850	724,159	167,019	557,140	41
Swat Vehicle Replacement	14,896	2,365	17,261	-	17,261	44
NDRIN Fund	1,894,162	1,369,000	3,263,162	1,365,000	1,898,162	43
Senior Citizens Fund	322,223	1,463,787	1,786,010	1,406,743	379,267	36
States Atty Asset Forfeiture	191,527	7,800	199,327	4,000	195,327	37
Valley Water Rescue Fund	8,365	42,706	51,071	43,500	7,571	42
Total Special Revenue Funds	9,753,132	36,392,183	46,145,315	39,061,917	7,083,398	
Debt Service Funds						
Greyhawk Estates Subdivision S & I	33,358	23,209	56,567	29,250	27,317	44
Wild Rice River Estates	2,618	15,109	17,727	11,928	5,799	44
Grandberg/Amber Plains Subdivision S & I	6,129	28,709	34,838	31,475	3,363	45
Courthouse Debt Service	64,122	909,739	973,861	911,483	62,378	45
Total Debt Service Funds	106,227	976,766	1,082,993	984,136	98,857	
Capital Project Funds						
Building Fund	-	401,228	401,228	-	401,228	46
Round Hill Subdivision	27,595	50	27,645	-	27,645	46
Grey Hawk Estates	31,104	50	31,154	-	31,154	46
Wild Rice River Estates	-	-	-	-	-	47
Forest River Subdivision	29,733	50	29,783	-	29,783	47
Grandberg/Amber Plains Subdivision	37,284	50	37,334	-	37,334	47
Flood Control Sales Tax	5,190,765	16,893,000	22,083,765	16,358,980	5,724,785	48
Flood Control Loan Funds	-	1,500,000	1,500,000	1,500,000	-	48
Total Capital Project Funds	5,316,481	18,794,428	24,110,909	17,858,980	6,251,929	
Internal Service Funds						
Health Insurance Trust	3,481,695	5,184,121	8,665,816	4,973,001	3,692,815	49
Motor Pool	100,424	42,050	142,474	41,953	100,521	50
Telephone Trust	195,027	240,100	435,127	247,200	187,927	49
Dental Insurance Trust	202,597	388,315	590,912	387,715	203,197	50
Total Internal Service Funds	3,979,743	5,854,586	9,834,329	5,649,869	4,184,460	
Other Related Boards						
Weed Control Fund	229,056	460,578	689,634	557,488	132,146	38-39
Vector Control Fund	80,815	1,232,333	1,313,148	1,173,154	139,994	40
County Park Fund	75,440	38,190	113,630	38,190	75,440	41
Southeast Cass WRD						
General Fund		2,790,595	2,790,595	2,790,595		51-52
Other Funds		5,068,275	5,068,275	6,680,695		53
Rush River WRD						
General Fund		95,405	95,405	95,405		54-55
Other Funds		722,705	722,705	767,700		56
Maple River WRD						
General Fund		237,250	237,250	237,250		57-58
Other Funds		1,726,475	1,726,475	1,533,800		59
North Cass WRD						
General Fund		76,235	76,235	76,235		60
Other Funds		711,560	711,560	675,575		61
Red River Joint WRD						
General Fund		2,180,450	2,180,450	2,180,450		62-63
Total Other Related Boards	385,311	15,340,051	15,725,362	16,806,537	347,580	
Total	22,402,435	112,753,107	135,155,542	115,874,429	20,709,868	

**CASS COUNTY GOVERNMENT - 2018 FINAL BUDGET
GENERAL FUND**

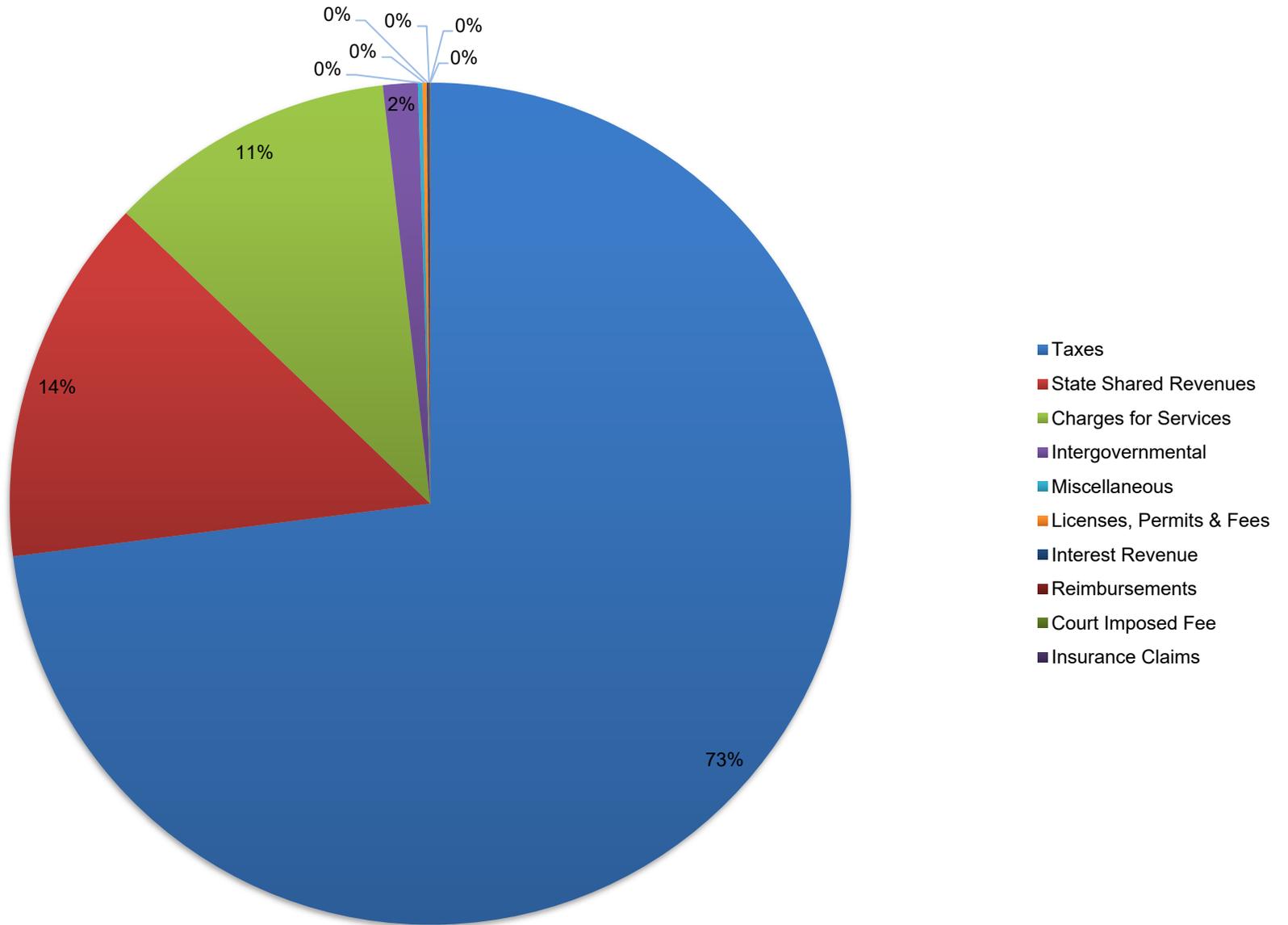
General Fund	Budget	Projected	Preliminary	Detail
	2017	2017	2018	Budget Page Number(s)
Revenues:				
County Commission	\$ 28,916,462	\$ 27,999,925	\$ 31,014,988	5
Information Technology	11,620	12,220	11,600	5
County Auditor	17,450	17,458	17,425	5
County Treasurer	80,700	76,680	78,180	5
County Recorder	656,000	670,800	754,500	5
Director of Equalization	41,900	37,984	50,546	6
State's Attorney Offices	444,576	325,471	198,100	6
Coroner	-	400	400	6
County Sheriff	2,983,152	3,308,837	3,074,238	6
Disaster Emergency Services	156,366	153,443	155,366	7
Planning	1,000	2,545	1,000	7
Extension Service	43,452	31,555	38,750	7
Total Revenues	\$ 33,352,678	\$ 32,637,318	\$ 35,395,093	
Expenditures:				
County Commission Operations	\$ 860,792	\$ 685,773	\$ 952,933	8
Commission Projects	690,696	545,058	800,128	8
Public Service Agencies	1,733,822	1,733,822	1,744,144	9
County Administrator Operations	351,841	367,831	359,246	9
Buildings & Grounds Operations	226,312	234,793	243,821	10
Building & Grounds - Courthouse	978,500	976,000	981,500	10
Building & Grounds - County Jail	919,763	940,977	1,027,440	11
Buildings & Grounds - Annex	402,400	410,415	467,500	11
Buildings & Grounds - Law Enforcement Center	133,634	135,695	292,334	12
County Administrator - Risk Management	43,857	44,079	39,826	12
Information Technology	943,036	952,063	874,314	13
GIS System	210,146	210,572	224,578	13
AS400 System	283,225	275,306	296,244	14
County Auditor Operations	814,349	792,905	801,963	15
Cemetery	13,460	13,460	14,992	15
Elections	117,315	136,518	546,044	16
County Treasurer	396,042	377,060	418,337	17
County Recorder	634,123	619,855	640,974	17
Director of Equalization	538,448	545,682	563,563	18
States Attorney Operations	3,492,389	3,391,917	3,308,620	19
Victim-Witness Program	218,843	220,056	223,616	20
Coroner	272,338	276,610	285,552	20
Sheriff Operations	6,686,179	6,691,077	7,145,212	21
Emergency Services Unit	29,740	19,791	65,858	22
County Jail	10,167,817	10,110,584	11,080,599	23
Detention Center	886,439	885,247	896,205	24
Disaster Emergency Management	225,165	225,599	242,624	24
Planning Department	121,239	121,198	125,158	25
Extension Service Operations	460,510	438,974	470,538	25
Parenting Resource Center	56,533	54,373	58,525	26
Veterans Service	295,398	275,134	320,602	26
Total Expenditures	\$ 33,204,351	\$ 32,708,424	\$ 35,512,990	
Estimated Budget Revenues over (under)				
Budgeted Expenditures	\$ 148,327	\$ (71,106)	\$ (117,897)	
Estimated Beginning Balance, January 1, 2017/2018	\$ 2,932,647	\$ 2,932,647	\$ 2,861,541	
Estimated Ending Balance, December 31, 2017/2018	\$ 3,080,974	\$ 2,861,541	\$ 2,743,644	

The General Fund levy for the 2017 budget is 31.91 mills which is a 1.50 mill increase from the 2016 budget. The ending balance of \$2,743,644 is 7.7% of budgeted expenditures.

General Fund - Budget by Department



General Fund - Revenues by Source



**CASS COUNTY GOVERNMENT- 2018 FINAL BUDGET
BUDGET SUMMARY - HUMAN SERVICE FUND**

Human Service Fund	Budget 2017	Projected 2017	Preliminary 2018	Detail Budget Page Number(s)
Revenues:				
Property Tax Revenues	\$ 7,460,879	\$ 7,434,368	\$ -	26
Grant Revenue	3,062,612	3,062,612	12,593,858	26
Other Revenue (Charges for Services etc)	<u>122,485</u>	<u>122,485</u>	<u>374,743</u>	26
Total Revenue	\$ <u>10,645,976</u>	\$ <u>10,619,465</u>	\$ <u>12,968,601</u>	
Expenditures:				
Human Service Board	\$ 517	\$ 258	\$ 259	26
Administration	1,660,242	1,378,838	1,284,840	26-27
Daycare Lic. & Spec Needs	347,648	348,322	376,042	27
Family Serv/Special Needs	10,000	10,000	10,000	27
Adult Protective Services	133,757	267,950	330,645	27
Home & Comm Based Services	964,143	938,331	969,559	28
Family Service Program	1,128,233	1,197,968	1,233,587	28
Children Special Health	62,750	62,858	64,765	28
Economic Assistance	4,764,256	4,702,814	5,089,300	29
Family Service Assessment	1,301,810	1,278,736	1,328,027	29
Family Based Services	1,291,639	1,311,241	1,440,951	29
Family Focused Project	740,687	754,339	775,722	30
Parent Aide Project	211,219	214,084	215,910	30
Adult Service Homemakers	110,000	110,000	110,000	30
Foster Care Travel	20,000	20,000	20,000	30
Foster Care Recruit-CSCC	<u>25,650</u>	<u>25,650</u>	<u>25,650</u>	30
Total Expenditures	\$ <u>12,772,551</u>	\$ <u>12,621,389</u>	\$ <u>13,275,257</u>	
Estimated Budget Revenues over (under)				
Budgeted Expenditures	<u>\$ (2,126,575)</u>	<u>\$ (2,001,924)</u>	<u>\$ (306,656)</u>	
Estimated Beginning Balance, January 1, 2017/2018	<u>\$ 2,525,589</u>	<u>\$ 2,525,589</u>	<u>\$ 523,665</u>	
Estimated Ending Balance, December 31, 2017/2018	<u>\$ 399,014</u>	<u>\$ 523,665</u>	<u>\$ 217,009</u>	

The state took over funding of a major portion of the Human Service Fund for a 2 year pilot program for 2018 & 2019. In exchange, the county has eliminated the Human Service Levy. The county can maintain a Fund balance of no more than \$500,000 in this fund under the state requirements.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Budget Over
Budget
Percent
Change

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
GENERAL FUND:					
REVENUES BY DEPARTMENT:					
County Commission					
101-1001-311.01-00	Property Tax	22,406,925	22,336,531	25,331,416	13.05%
101-1001-311.02-00	Mobile Home	34,978	26,282	29,806	-14.79%
101-1001-311.04-00	Interest & Penalty	52,977	42,140	47,791	-9.79%
101-1001-321.50-01	Beer and Liquor Licenses	7,500	8,000	8,000	6.67%
101-1001-335.10-00	State Aid Distribution	5,852,739	5,000,000	5,000,000	-14.57%
101-1001-335.11-00	Homestead Credit	93,659	114,123	115,771	23.61%
101-1001-335.15-00	Telephone Gross Rec Tax	213,420	213,420	213,420	0.00%
101-1001-335.17-00	Veteran's Credit	85,514	91,429	100,534	17.56%
101-1001-335.50-01	Gaming Funds	250	-	250	0.00%
101-1001-335.55-38	District Court Revenues	64,000	50,000	50,000	-21.88%
101-1001-341.60-01	Soc Services Cost Alloc	55,000	55,000	55,000	0.00%
101-1001-343.60-41	Soc Serv - In Lieu of Rent	48,000	63,000	63,000	31.25%
101-1001-369.70-07	Insurance Refunds	1,500	-	-	-100.00%
** Total County Commission		<u>28,916,462</u>	<u>27,999,925</u>	<u>31,014,988</u>	<u>7.26%</u>

The General Fund mill levy for 2017 is 31.91 mills which is a 1.5 mill increase from the 2016 Budget. State Aid Distribution funds (based on state sales tax collections) has been decreasing because of the slowdown of the state's economy. While we expect the state wide economy to recover we are not sure of the timeline of that recovery. The General Fund portion of this payment peaked in 2014 at \$7.9 million. To stabilize the General Fund we may look at allocating the first \$5 million from this revenue source to the General Fund with any excess be allocated to the capital projects fund.

Information Technology					
101-1801-341.60-08	Line Charges	11,620	12,220	11,600	-0.17%
* Information Technology		<u>11,620</u>	<u>12,220</u>	<u>11,600</u>	<u>0.00%</u>
** Total Information Technology		<u>11,620</u>	<u>12,220</u>	<u>11,600</u>	<u>-0.17%</u>

County Auditor					
101-2101-341.60-05	Game and Fish Fees	50	50	25	-50.00%
101-2101-341.60-06	Expiration Fees	12,000	12,000	12,000	0.00%
101-2101-341.60-07	Taxable Sales	1,000	1,000	1,000	0.00%
101-2101-341.60-08	Other Fees	4,000	4,000	4,000	0.00%
101-2101-361.70-04	Loan Interest	-	8	-	0.00%
* Auditor's Office		<u>17,050</u>	<u>17,058</u>	<u>17,025</u>	<u>-0.15%</u>

County Cemetery					
101-2102-341.60-08	Sale of Lots	400	400	400	0.00%
** Total County Auditor		<u>17,450</u>	<u>17,458</u>	<u>17,425</u>	<u>-0.14%</u>

County Treasurer					
101-2201-322.50-02	Marriage License	30,000	30,000	30,000	0.00%
101-2201-341.60-12	Miscellaneous Fees	5,700	5,700	5,700	0.00%
101-2201-341.60-13	Certified Copies	15,000	15,000	16,500	10.00%
101-2201-361.70-01	Interest	30,000	25,000	25,000	-16.67%
101-2201-364.01-00	Reimbursements	-	980	980	100.00%
** Total County Treasurer		<u>80,700</u>	<u>76,680</u>	<u>78,180</u>	<u>-3.12%</u>

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

County Recorder					
101-2301-341.60-12	Miscellaneous Fees	1,000	800	500	-50.00%
101-2301-341.60-21	Burial Permits	10,000	10,000	9,000	-10.00%
101-2301-341.60-30	Recording Fees	550,000	550,000	625,000	13.64%
101-2301-341.60-31	Chattel Mortgages	35,000	50,000	60,000	71.43%
101-2301-341.60-99	Other Fees	60,000	60,000	60,000	0.00%
** Total County Recorder		<u>656,000</u>	<u>670,800</u>	<u>754,500</u>	<u>15.02%</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-341.60-58	Reassessment Fees	41,900	37,984	50,546	20.63%
** Total Director of Equalization		<u>41,900</u>	<u>37,984</u>	<u>50,546</u>	<u>20.63%</u>
State's Attorney					
101-3101-335.55-03	Witness Travel Reimburse	5,000	11,500	5,000	0.00%
101-3101-335.55-09	Federal Grants	397,376	303,076	150,000	100.00%
101-3101-341.55-08	Court Actions	2,500	1,400	1,000	-60.00%
101-3101-341.60-61	Copy Fees	200	100	100	-50.00%
* State's Attorney Office		<u>405,076</u>	<u>316,076</u>	<u>156,100</u>	<u>-61.46%</u>
Victim-Witness Program					
101-3104-331.55-05	Federal Grants	34,000	2,095	34,000	0.00%
101-3104-341.65-01	Victim Witness Fees	5,500	7,300	8,000	45.45%
* Victim-Witness Program		<u>39,500</u>	<u>9,395</u>	<u>42,000</u>	<u>6.33%</u>
** Total State's Attorney Office		<u>444,576</u>	<u>325,471</u>	<u>198,100</u>	<u>-55.44%</u>
Coroner					
101-3201-364.01-03	Miscellaneous Revenues	-	400	400	100.00%
** Total Coroner		<u>-</u>	<u>400</u>	<u>400</u>	
County Sheriff's Office					
101-3502-331.55-05	Federal Grants	43,650	43,500	36,900	-15.46%
101-3502-341.60-14	Execution Fees	18,000	15,000	18,000	0.00%
101-3502-341.60-19	Copies	1,100	900	1,000	-9.09%
101-3502-341.60-22	Civil Actions	85,000	90,800	83,500	-1.76%
101-3502-341.60-23	Special Execution Sale	18,000	24,000	20,000	11.11%
101-3502-341.60-24	Fingerprint Fees	2,000	200	500	-75.00%
101-3502-341.60-25	Mileage for Papers	56,500	54,000	56,500	0.00%
101-3502-341.60-27	Sheriff Deeds	1,000	1,500	1,000	0.00%
101-3502-341.60-99	Other Fees	8,000	20,000	15,000	87.50%
101-3502-341.70-99	Other Revenue	15,000	500,000	30,000	100.00%
101-3502-342.60-21	Extra Deputies	55,000	55,000	55,000	0.00%
101-3502-342.60-22	Contract Policing	548,902	548,902	575,738	4.89%
101-3502-369.70-06	Vehicle Insurance Claims	500	100	100	-80.00%
101-3502-392.70-02	Sale of Property	24,000	23,000	24,000	0.00%
* Sheriff Operations		<u>876,652</u>	<u>1,376,902</u>	<u>917,238</u>	<u>4.63%</u>
<div style="border: 1px solid black; padding: 5px;"> Contract Policing is done in the cities of Horace, Mapleton, Kindred and Casselton. These communities reimburse the county for all or part of the costs of having a deputy available to handle law enforcement issues. </div>					
County Jail					
101-3510-321.50-05	Inmate Reimb-Medical Service	20,000	22,000	20,000	0.00%
101-3510-333.55-05	Federal Grants	19,500	25,000	25,000	28.21%
101-3510-341.60-35	Prisoner Boarding	2,026,000	1,847,925	2,026,000	0.00%
101-3510-341.60-36	Work Release Fees	5,000	10	50,000	900.00%
101-3510-341.70-99	Other Revenue	6,000	7,000	6,000	0.00%
* County Jail		<u>2,076,500</u>	<u>1,901,935</u>	<u>2,127,000</u>	<u>2.43%</u>
<div style="border: 1px solid black; padding: 5px;"> The county is reimbursed for prisoners held by other jurisdictions, such as the cities of Fargo and West Fargo, and federal prisoners. Prisoners on work release reimburse the county \$15 per day for this privilege. </div>					
Detention Center					
101-3511-341.60-35	Prisoner Boarding	30,000	30,000	30,000	0.00%
* Detention Center		<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0.00%</u>
** Total County Sheriff		<u>2,983,152</u>	<u>3,308,837</u>	<u>3,074,238</u>	<u>3.05%</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Emergency Management					
Disaster Emergency Services					
101-3701-331-55-03	Disaster Emergency Services	142,000	138,116	141,000	-0.70%
101-3701-364.01-02	Salary Reimbursements	14,366	14,366	14,366	0.00%
101-3701-364.01-03	Miscellaneous Revenues	-	961	-	0.00%
** Total Disaster Emergency Services		<u>156,366</u>	<u>153,443</u>	<u>155,366</u>	<u>-0.64%</u>
County Planning					
101-4002-341.60-63	Planning Fees	1,000	1,500	1,000	0.00%
101-4002-364.02-01	Other Revenue	-	1,045	-	0.00%
** Total County Planning		<u>1,000</u>	<u>2,545</u>	<u>1,000</u>	<u>0.00%</u>
County Extension Service Office					
101-4501-341.60-33	Publications	3,000	2,365	2,000	-33.33%
101-4501-341.60-34	Workshop Fees	10,352	10,190	6,950	-32.86%
* Extension Service Operations		<u>13,352</u>	<u>12,555</u>	<u>8,950</u>	<u>-32.97%</u>
Parenting Resource Center					
101-4502-335.55-08	Parent Resource Grant	30,100	19,000	29,800	-1.00%
* Parenting Resource Center		<u>30,100</u>	<u>19,000</u>	<u>29,800</u>	<u>-1.00%</u>
** Total Extension Service		<u>43,452</u>	<u>31,555</u>	<u>38,750</u>	<u>-10.82%</u>
*** TOTAL GENERAL FUND REVENUE		<u>33,352,678</u>	<u>32,637,318</u>	<u>35,395,093</u>	<u>6.12%</u>
Total Tax Type Revenue:					
	Property Tax	22,406,925	22,336,531	25,331,416	13.05%
	Mobile Home	34,978	26,282	29,806	-14.79%
	Interest & Penalty	52,977	42,140	47,791	-9.79%
	Homestead Credit	93,659	114,123	115,771	23.61%
	Veterans Credit	85,514	91,429	100,534	17.56%
	Telephone Gross Rec Tax	213,420	213,420	213,420	100.00%
		<u>22,887,473</u>	<u>22,823,925</u>	<u>25,838,738</u>	<u>12.89%</u>
Total Grant Type Revenue:					
	Victim Witness	34,000	2,095	34,000	0.00%
	Youth Works	397,376	303,076	150,000	-62.25%
	County Sheriff	43,650	43,500	36,900	-15.46%
	County Jail	19,500	25,000	25,000	28.21%
	Disaster Emergency Services	142,000	138,116	141,000	-0.70%
	Parent Resource Grant	30,100	19,000	29,800	-1.00%
		<u>666,626</u>	<u>530,787</u>	<u>416,700</u>	<u>-37.49%</u>
Other Revenue (Charges for Services, etc.)					
		<u>9,798,579</u>	<u>9,282,606</u>	<u>9,139,655</u>	<u>-6.72%</u>
		<u>33,352,678</u>	<u>32,637,318</u>	<u>35,395,093</u>	<u>6.12%</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
GENERAL FUND:					
EXPENDITURES BY DEPARTMENT:					
County Commission					
101-1001-411.10-01	Department Head	114,352	114,352	116,297	1.70%
101-1001-411.10-05	Full Time Salaries	27,479	29,131	29,997	9.16%
101-1001-411.10-35	Overtime Salaries	-	100	-	0.00%
101-1001-411.20-01	Social Security	6,624	8,031	7,663	15.69%
101-1001-411.20-05	Medicare	1,549	1,878	1,792	15.69%
101-1001-411.20-10	Retirement	14,615	14,817	15,115	3.42%
101-1001-411.20-15	Workers Compensation	831	831	690	-16.97%
101-1001-411.20-25	Health Insurance	78,828	60,594	61,500	-21.98%
101-1001-411.20-35	Dental Insurance	2,640	2,640	2,640	0.00%
101-1001-411.53-01	Office Telephone	1,500	1,500	1,500	0.00%
101-1001-411.53-10	Cell Phones	800	-	-	-100.00%
101-1001-411.54-01	Legals	18,500	18,500	18,500	0.00%
101-1001-411.57-01	Education Travel	1,500	1,000	1,500	0.00%
101-1001-411.57-02	Seminar Registration	1,500	500	2,000	100.00%
101-1001-411.58-01	Travel Costs & Per Diem	3,000	2,000	3,000	0.00%
101-1001-411.58-11	Commission District #1	3,000	4,000	3,000	0.00%
101-1001-411.58-12	Commission District #2	3,000	1,000	3,000	0.00%
101-1001-411.58-13	Commission District #3	3,000	3,000	3,000	0.00%
101-1001-411.58-14	Commission District #4	3,000	2,000	3,000	0.00%
101-1001-411.58-15	Commission District #5	3,000	2,500	3,000	0.00%
101-1001-411.59-01	East Central Commissioners	300	300	300	0.00%
101-1001-411.61-01	General Office Supplies	800	800	900	12.50%
101-1001-411.64-02	ND Century Code	500	500	500	0.00%
101-1001-411.65-01	PC Software	1,406	2,406	2,142	52.35%
101-1001-411.99-01	Operating Transfer	569,068	413,393	671,897	18.07%
* County Commission Operations		<u>860,792</u>	<u>685,773</u>	<u>952,933</u>	<u>10.70%</u>

This department consists of 5.5 FTEs - 5 Commissioners and a .5 FTE Administrative Secretary. The 2017 Operating Transfer budget request is for a transfer to the 911 Fund, SWAT Vehicle Replacement and County Park Fund.

County Commission Projects					
101-1002-411.33-01	Staffing Studies	3,000	4,600	33,000	100.00%
101-1002-411.33-02	Auditing	18,000	18,000	18,000	0.00%
101-1002-411.33-03	Legal Services	20,000	20,000	20,000	0.00%
101-1002-411.33-06	Guardian Ad Litem	20,000	20,000	20,000	0.00%
101-1002-411.33-07	Public Defender	56,000	56,000	56,000	0.00%
101-1002-411.33-08	Defense - Sexual Offender	15,000	15,000	15,000	0.00%
101-1002-411.45-04	Flood Lots	25,000	25,000	25,000	0.00%
101-1002-411.52-01	Property Insurance	25,000	25,000	25,000	0.00%
101-1002-411.52-02	Liability Insurance	250,000	250,000	250,000	0.00%
101-1002-411.55-01	Committee Expense	15,000	15,000	15,000	0.00%
101-1002-411.55-02	Travel and Incidental	10,000	5,000	10,000	0.00%
101-1002-411.59-02	ND Assoc of Counties	56,292	59,107	56,292	0.00%
101-1002-411.59-03	Nat'l Assoc. of Counties	2,793	2,793	2,793	0.00%
101-1002-411.59-04	Water Users Association	1,200	1,200	1,200	0.00%
101-1002-411.59-05	Metro Council of Govts.	11,240	11,240	10,243	-8.87%
101-1002-411.59-07	ND County Commissioners	1,600	1,600	1,600	0.00%
101-1002-411.72-01	Remodeling	100,000	-	225,000	125.00%
101-1002-411.73-01	Special Assessments	60,571	15,518	16,000	-73.58%
* Commission Projects		<u>690,696</u>	<u>545,058</u>	<u>800,128</u>	<u>15.84%</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
County Commission Public Service Agencies					
101-1003-411.38-11	Humane Society	5,000	5,000	5,000	0.00%
101-1003-423.38-10	Ambulance Donation	200,000	200,000	200,000	0.00%
101-1003-441.51-12	Public Health/Rural Area	741,822	741,822	756,394	1.96%
101-1003-452.38-01	County Fair Donation	98,000	98,000	100,000	2.04%
101-1003-453.38-11	Historical Society	93,000	93,000	115,000	23.66%
101-1003-453.38-14	First Link	5,000	5,000	5,000	0.00%
101-1003-453.38-17	Youth Commission	8,500	8,500	10,000	17.65%
101-1003-463.38-15	Lake Agassiz Reg Council	16,500	16,500	16,500	0.00%
101-1003-463.38-16	Job Development Authority	566,000	566,000	536,250	-5.26%
* Public Service Agencies		<u>1,733,822</u>	<u>1,733,822</u>	<u>1,744,144</u>	<u>0.60%</u>
** Total County Commission		<u>3,285,310</u>	<u>2,964,653</u>	<u>3,497,205</u>	<u>6.45%</u>
County Administrator					
101-1501-411.10-01	Department Head	103,183	105,745	89,829	-12.94%
101-1501-411.10-05	Full Time Salaries	115,018	115,018	119,008	3.47%
101-1501-411.20-01	Social Security	12,245	13,291	12,357	0.91%
101-1501-411.20-05	Medicare	3,026	3,108	2,890	-4.49%
101-1501-411.20-10	Retirement	26,384	22,100	25,358	-3.89%
101-1501-411.20-15	Workers Compensation	296	438	276	-6.76%
101-1501-411.20-25	Health Insurance	26,286	27,788	30,144	14.68%
101-1501-411.20-26	Group Life Insurance	1,478	1,478	1,529	3.45%
101-1501-411.20-27	EAP	13,000	13,000	13,000	0.00%
101-1501-411.20-35	Dental Insurance	840	780	840	0.00%
101-1501-411.34-02	Section 125 Admin.	14,000	14,000	14,000	0.00%
101-1501-411.43-01	Copier	2,500	2,500	2,500	0.00%
101-1501-411.53-01	Office Telephone	1,900	1,900	1,900	0.00%
101-1501-411.53-10	Cell Phones	800	800	800	0.00%
101-1501-411.54-02	Employment	12,000	25,000	25,000	108.33%
101-1501-411.57-01	Education Travel & Per Diem	1,500	1,500	1,500	0.00%
101-1501-411.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
101-1501-411.57-03	Human Resource Training	1,500	1,500	1,500	0.00%
101-1501-411.58-01	Travel Costs & Per Diem	4,000	5,000	4,000	0.00%
101-1501-411.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-1501-411.61-02	Postage	1,500	1,500	1,500	0.00%
101-1501-411.61-05	Printing & Forms	2,000	3,000	2,000	0.00%
101-1501-411.64-01	Reference Books	500	500	500	0.00%
101-1501-411.65-01	PC Software	1,385	1,385	1,415	2.17%
101-1501-411.74-01	Computer Equipment	2,000	2,000	2,900	100.00%
* County Administrator Operations		<u>351,841</u>	<u>367,831</u>	<u>359,246</u>	<u>2.10%</u>

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Building & Grounds General Operation					
101-1502-411.10-05	Full Time Salaries	148,621	148,621	155,992	4.96%
101-1502-411.10-35	Overtime Salaries	2,000	2,000	500	-75.00%
101-1502-411.20-01	Social Security	8,605	8,605	9,081	5.53%
101-1502-411.20-05	Medicare	2,012	2,012	2,124	5.57%
101-1502-411.20-10	Retirement	18,221	18,221	19,002	4.29%
101-1502-411.20-15	Workers Compensation	3,226	3,226	3,349	3.81%
101-1502-411.20-25	Health Insurance	23,712	31,587	32,088	35.32%
101-1502-411.20-35	Dental Insurance	960	1,279	1,280	33.33%
101-1502-411.42-04	Lawn Care	8,500	8,500	8,500	0.00%
101-1502-411.53-01	Office Telephone	400	400	450	12.50%
101-1502-411.53-10	Cell Phones	3,300	3,300	3,300	0.00%
101-1502-411.62-06	Gasoline & Oil	3,000	3,000	3,000	0.00%
101-1502-411.63-02	Routine Maintenance	2,000	2,000	2,000	0.00%
101-1502-411.65-01	PC Software	905	1,192	905	0.00%
101-1502-411.74-01	Computer Equipment	850	850	2,250	164.71%
* Buildings & Grounds Operations		<u>226,312</u>	<u>234,793</u>	<u>243,821</u>	<u>7.74%</u>

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

Courthouse Maintenance					
101-1503-411.41-01	Water & Sewer & Garbage	14,000	14,000	14,000	0.00%
101-1503-411.42-03	Custodial	165,000	165,000	165,000	0.00%
101-1503-411.43-04	HVAC System	48,000	48,000	48,000	0.00%
101-1503-411.43-05	Elevator	5,000	5,500	5,000	0.00%
101-1503-411.47-01	General Maintenance	172,000	172,000	170,000	-1.16%
101-1503-411.47-04	Signage	1,000	1,000	1,000	0.00%
101-1503-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1503-411.61-04	Operational Supplies	32,000	32,000	32,000	0.00%
101-1503-411.62-02	Electricity	250,000	250,000	255,000	2.00%
101-1503-411.62-04	Fuel Oil	3,000	-	3,000	0.00%
101-1503-411.74-02	Office Equipment	278,000	278,000	278,000	0.00%
101-1503-411.74-03	Maintenance Equipment	5,500	5,500	5,500	0.00%
* Building & Grounds - Courthouse		<u>978,500</u>	<u>976,000</u>	<u>981,500</u>	<u>0.31%</u>

The increase in the Courthouse budget is due to the furniture replacement in 2017 for the States Attorney's Office. In 2018 some remodeling of the Courthouse will continue with plans for the main floor of the South Addition to the Courthouse being remodeled to move the Veterans Service Office to the main floor. The space being vacated by the VSO is planned to be remodeled to accommodate the legal unit of Social Services.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
County Jail Maintenance					
101-1504-411.10-05	Full Time Salaries	74,313	74,313	77,999	4.96%
101-1504-411.10-07	On Call Salaries	3,000	3,000	3,000	0.00%
101-1504-411.10-35	Overtime Salaries	-	511	-	0.00%
101-1504-411.20-01	Social Security	4,488	4,488	4,727	5.33%
101-1504-411.20-05	Medicare	1,050	1,050	1,105	5.24%
101-1504-411.20-10	Retirement	9,111	9,111	9,501	4.28%
101-1504-411.20-15	Workers Compensation	1,613	1,613	1,674	3.78%
101-1504-411.20-25	Health Insurance	11,856	15,794	16,044	35.32%
101-1504-411.20-35	Dental Insurance	480	640	640	33.33%
101-1504-411.41-01	Water & Sewer & Garbage	62,000	70,000	70,000	12.90%
101-1504-411.42-03	Custodial	55,000	55,000	55,000	0.00%
101-1504-411.42-04	Lawn Care	18,000	18,000	18,000	0.00%
101-1504-411.43-05	Elevator	1,000	1,200	1,000	0.00%
101-1504-411.47-01	General Maintenance	211,000	211,000	306,000	45.02%
101-1504-411.47-02	Carpet/Tile	2,000	3,000	2,000	0.00%
101-1504-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1504-411.53-01	Office Telephone	450	450	450	0.00%
101-1504-411.61-04	Operational Supplies	20,000	25,000	25,000	25.00%
101-1504-411.62-02	Electricity	420,000	420,000	420,000	0.00%
101-1504-411.62-04	Fuel Oil	5,000	5,000	5,000	0.00%
101-1504-411.65-01	PC Software	502	492	500	-0.40%
101-1504-411.73-01	Special Assessment	800	815	800	0.00%
101-1504-411.74-01	Computer Equipment	13,100	13,000	1,000	-92.37%
101-1504-411.74-06	Vehicles	-	2,500	3,000	0.00%
* Building & Grounds - County Jail		<u>919,763</u>	<u>940,977</u>	<u>1,027,440</u>	<u>11.71%</u>

The Jail will be replacing carpet in both H & D pods. Other major maintenance items in the Jail will be replacement of the mixing valves in cells and showers and replacement of the dishwasher in the Jail kitchen.

Buildings & Grounds - Annex

101-1505-411.41-01	Water & Sewer & Garbage	9,800	9,800	9,800	0.00%
101-1505-411.42-03	Custodial	50,000	50,000	50,000	0.00%
101-1505-411.43-04	HVAC System	40,000	45,000	40,000	0.00%
101-1505-411.43-05	Elevator	2,500	2,500	2,500	0.00%
101-1505-411.47-01	General Maintenance	158,000	158,000	220,000	39.24%
101-1505-411.47-04	Signage	1,000	1,000	1,000	0.00%
101-1505-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1505-411.61-04	Operational Supplies	30,000	30,000	30,000	0.00%
101-1505-411.62-02	Electricity	100,000	100,000	100,000	0.00%
101-1505-411.62-04	Fuel Oil	5,000	5,000	5,000	0.00%
101-1505-411.73-01	Special Assessments	1,100	4,115	4,200	281.82%
* Buildings & Grounds - Annex		<u>402,400</u>	<u>410,415</u>	<u>467,500</u>	<u>16.18%</u>

In addition to normal maintenance on the Human Service building the roof will be replaced in 2018.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Buildings & Grounds - Law Enforcement Center					
101-1506-411.41-01	Water & Sewer & Garbage	4,000	4,000	4,000	0.00%
101-1506-411.42-03	Custodial	26,000	26,000	26,000	0.00%
101-1506-411.42-04	Lawn Care	6,000	6,000	6,000	0.00%
101-1506-411.44-06	Ground Lease	48,134	48,134	48,134	0.00%
101-1506-411.47-01	General Maintenance	12,000	12,000	170,000	1316.67%
101-1506-411.47-04	Signage	500	500	500	0.00%
101-1506-411.47-06	Painting	2,000	2,000	2,000	0.00%
101-1506-411.61-04	Operational Supplies	10,000	10,000	10,000	0.00%
101-1506-411.62-02	Electricity	24,000	24,000	24,000	0.00%
101-1506-411.62-04	Fuel Oil	1,000	1,000	1,000	0.00%
101-1506-411.73-01	Special Assessments	-	671	700	100.00%
101-1506-411.74-01	Computer Equipment	-	1,390	-	0.00%
*	Buildings & Grounds - Law Enforcement Center	<u>133,634</u>	<u>135,695</u>	<u>292,334</u>	<u>118.76%</u>

The major maintenance item for the Law Enforcement Center is the repair and resurfacing of the parking lot.

Risk Management					
101-1510-411.10-01	Department Head	34,394	35,248	29,943	-12.94%
101-1510-411.20-01	Social Security	1,837	2,185	1,776	-3.32%
101-1510-411.20-05	Medicare	484	511	415	-14.26%
101-1510-411.20-10	Retirement	4,217	2,789	3,671	-12.95%
101-1510-411.20-15	Workers Compensation	27	63	25	-7.41%
101-1510-411.20-25	Health Insurance	2,778	3,183	3,876	39.52%
101-1510-411.20-35	Dental Insurance	120	100	120	0.00%
*	Risk Management	<u>43,857</u>	<u>44,079</u>	<u>39,826</u>	<u>-9.19%</u>

For cost allocation purposes, a portion of the Administrator's salary is separated out to the Risk Management budget, this allow the county to recover some of these costs on Federal Grants. The salary and benefits are for one fourth (.25 FTE) of the County Administrator's wages.

**	Total County Administrator	<u>3,056,307</u>	<u>3,109,790</u>	<u>3,411,667</u>	<u>11.63%</u>
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**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Information Technology					
101-1801-412.10-01	Department Head	92,385	92,385	95,243	3.09%
101-1801-412.10-05	Full Time Salaries	275,984	268,962	279,529	1.28%
101-1801-412.10-07	On Call Salaries	-	-	1,000	100.00%
101-1801-412.10-35	Overtime Salaries	2,000	2,000	2,500	25.00%
101-1801-412.20-01	Social Security	22,317	21,889	22,343	0.12%
101-1801-412.20-05	Medicare	5,219	5,119	5,225	0.11%
101-1801-412.20-10	Retirement	45,162	44,301	45,947	1.74%
101-1801-412.20-15	Workers Compensation	645	782	603	-6.51%
101-1801-412.20-25	Health Insurance	38,472	57,596	63,636	65.41%
101-1801-412.20-35	Dental Insurance	1,920	2,240	2,400	25.00%
101-1801-412.33-09	Consulting	77,500	77,500	40,000	-48.39%
101-1801-412.43-01	Copier	450	850	850	88.89%
101-1801-412.43-12	Network Software	103,950	103,950	104,288	0.33%
101-1801-412.43-13	Network Equipment	58,335	58,335	34,435	-40.97%
101-1801-412.46-01	Repairs	17,500	17,500	10,000	-42.86%
101-1801-412.46-02	Replacements	5,000	5,000	5,000	0.00%
101-1801-412.46-03	Cabling	11,000	11,000	11,000	0.00%
101-1801-412.53-01	Office Telephones	3,000	3,000	3,000	0.00%
101-1801-412.53-06	Data Lines	35,320	35,320	30,880	-12.57%
101-1801-412.53-10	Cell Phones	4,000	5,520	5,100	27.50%
101-1801-412.57-01	Education Travel & Per Diem	5,000	2,993	5,000	0.00%
101-1801-412.57-02	Seminar Registration	3,550	1,799	3,900	9.86%
101-1801-412.58-01	Travel Costs & Per Diem	500	500	500	0.00%
101-1801-412.61-01	General Office Supplies	600	600	600	0.00%
101-1801-412.61-02	Postage	120	120	200	66.67%
101-1801-412.61-04	Operational Supplies	18,000	18,000	18,000	0.00%
101-1801-412.61-05	Printing & Forms	-	30	-	0.00%
101-1801-412.61.06	Training Program Supplies	2,600	2,600	2,600	0.00%
101-1801-412.64-01	Reference Books	700	700	700	0.00%
101-1801-412.65-01	PC Software	2,335	2,000	2,335	0.00%
101-1801-412.74-01	Computer Equipment	7,500	7,500	2,500	-66.67%
101-1801-412.74-14	Network Equipment	101,972	101,972	75,000	-26.45%
* Information Technology		943,036	952,063	874,314	-7.29%

This department contains 5 FTEs and a department head.

GIS System

101-1803-412.10-05	Full Time Salaries	129,834	129,834	134,792	3.82%
101-1803-412.20-01	Social Security	7,920	7,920	8,256	4.24%
101-1803-412.20-05	Medicare	1,852	1,852	1,931	4.27%
101-1803-412.20-10	Retirement	15,672	15,672	16,280	3.88%
101-1803-412.20-15	Workers Compensation	336	336	305	-9.23%
101-1803-412.20-25	Health Insurance	13,680	13,896	14,112	3.16%
101-1803-412.20-35	Dental Insurance	960	960	960	0.00%
101-1803-412.33-09	Consulting	12,000	12,000	10,000	-16.67%
101-1803-412.43-12	Network Software	22,942	22,942	31,692	38.14%
101-1803-412.53-01	Office Telephones	600	600	600	0.00%
101-1803-412.53-10	Cell Phones	600	768	700	16.67%
101-1803-412.57-01	Education Travel & Per Diem	2,700	2,700	3,850	42.59%
101-1803-412.57-02	Seminar Registration	450	450	500	11.11%
101-1803-412.65-01	PC Software	600	591	600	0.00%
101-1803-412.74-01	Computer Equipment	-	51	-	0.00%
* GIS System		210,146	210,572	224,578	6.87%

This department consists of 2 FTEs.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
County Auditor's Office					
101-2101-413.10-01	Department Head	117,641	117,641	119,642	1.70%
101-2101-413.10-05	Full Time Salaries	401,559	394,132	410,384	2.20%
101-2101-413.10-35	Overtime Salaries	200	240	200	0.00%
101-2101-413.20-01	Social Security	30,323	30,360	31,939	5.33%
101-2101-413.20-05	Medicare	7,185	7,194	7,519	4.65%
101-2101-413.20-10	Retirement	62,324	62,437	63,511	1.90%
101-2101-413.20-15	Workers Compensation	1,129	1,129	1,037	-8.15%
101-2101-413.20-25	Health Insurance	93,018	81,963	83,196	-10.56%
101-2101-413.20-30	License Fees	170	170	170	0.00%
101-2101-413.20-35	Dental Insurance	3,960	3,960	3,960	0.00%
101-2101-413.43-01	Copier	4,500	4,500	2,500	-44.44%
101-2101-413.46-01	Repairs	600	600	600	0.00%
101-2101-413.51-01	Filing Fees	300	300	300	0.00%
101-2101-413.51-05	Collection Fees	9,000	5,000	5,000	-44.44%
101-2101-413.51-06	Off-Site Storage	800	800	900	12.50%
101-2101-413.53-01	Office Telephone	3,200	3,200	3,200	0.00%
101-2101-413.54-01	Legals	5,000	5,000	4,000	-20.00%
101-2101-413.57-01	Education Travel & Per Diem	8,125	8,125	8,390	3.26%
101-2101-413.57-02	Seminar Registration	4,775	4,775	5,270	10.37%
101-2101-413.58-01	Travel Costs & Per Diem	7,550	7,550	7,890	4.50%
101-2101-413.59-06	GFOA/Auditor's Assoc	1,811	1,811	1,811	0.00%
101-2101-413.61-01	General Office Supplies	4,050	4,050	4,100	1.23%
101-2101-413.61-02	Postage	13,000	13,000	13,000	0.00%
101-2101-413.61-05	Printing & Forms	12,000	12,000	12,000	0.00%
101-2101-413.64-01	Reference Books	1,525	1,525	1,750	14.75%
101-2101-413.64-02	ND Century Code	500	500	500	0.00%
101-2101-413.64-03	Newspapers	194	194	194	0.00%
101-2101-413.65-01	PC Software	4,560	4,560	4,400	-3.51%
101-2101-413.74-01	Computer Equipment	2,850	3,562	3,100	8.77%
101-2101-413.74-02	Office Equipment	12,500	12,627	1,500	-88.00%
* County Auditor Operations		<u>814,349</u>	<u>792,905</u>	<u>801,963</u>	<u>-1.52%</u>

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

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

Non-Tax Revenue	\$	17,025
Expenditures	\$	<u>801,963</u>
Net Cost	\$	<u>784,938</u>

County Cemetery (Springvale)

101-2102-443.10-15	Part Time Salaries	1,810	1,810	1,841	1.71%
101-2102-443.20-01	Social Security	112	112	114	1.79%
101-2102-443.20-05	Medicare	26	26	27	3.85%
101-2102-443.20-15	Workers Compensation	12	12	10	-16.67%
101-2102-443.61-04	Maintenance Supplies	10,500	10,500	12,000	14.29%
101-2102-443.61-21	Markers	1,000	1,000	1,000	0.00%
* Cemetery		<u>13,460</u>	<u>13,460</u>	<u>14,992</u>	<u>11.38%</u>

Springvale Cemetery is located on 32nd Ave N in Fargo, just East of Holy Cross Cemetery. This is a county owned and maintained cemetery and is used mainly for public assisted burials.

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

Non-Tax Revenue	\$	400
Expenditures	\$	<u>14,992</u>
Net Cost	\$	<u>14,592</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Elections					
101-2103-413.10-25	Temp/Employment Agency	-	-	16,000	100.00%
101-2103-413.10-35	Overtime Salaries	-	-	2,000	100.00%
101-2103-413.20-01	Social Security	-	-	2,000	100.00%
101-2103-413.20-05	Medicare	-	-	1,700	100.00%
101-2103-413.20-10	Retirement	-	-	3,200	100.00%
101-2103-413.20-15	Workers Compensation	-	-	15	100.00%
101-2103-413.20-25	Health Insurance	-	-	4,100	100.00%
101-2103-413.20-35	Dental Insurance	-	-	250	100.00%
101-2103-413.34-11	Election Boards	-	19,523	212,000	100.00%
101-2103-413.41-02	Electricity	750	750	750	0.00%
101-2103-413.41-03	Gas	1,200	1,200	1,000	-16.67%
101-2103-413.43-02	Computer Equipment	67,421	67,421	54,630	-18.97%
101-2103-413.43-05	Coding Service	-	-	25,000	100.00%
101-2103-413.44-01	Election Hall Rent	-	2,084	22,000	100.00%
101-2103-413.44-02	Storage Building Rent	28,644	28,644	28,644	0.00%
101-2103-413.44-03	Training Rentals	-	-	2,000	100.00%
101-2103-413.51-08	Moving Election Equipment	-	1,090	8,500	100.00%
101-2103-413.53-05	Computer Time Charges	200	200	245	22.50%
101-2103-413.53-10	Cell Phones	3,000	3,000	3,000	0.00%
101-2103-413.54-01	Legals	-	1,140	60,000	100.00%
101-2103-413.57-02	Seminar Registration	2,200	900	500	-77.27%
101-2103-413.58-01	Travel Costs & Per Diem	5,000	3,000	2,000	-60.00%
101-2103-413.58-02	Election Workers Travel	-	414	10,000	100.00%
101-2103-413.61-01	General Office Supplies	1,000	500	10,000	900.00%
101-2103-413.61-02	Postage	1,000	500	12,000	1100.00%
101-2103-413.61-05	Printing & Forms	-	-	12,610	100.00%
101-2103-413.61-37	Printing Ballots	-	2,252	45,000	100.00%
101-2103-413.65-01	PC Software	400	400	400	0.00%
101-2103-413.74-01	Computer Equipment	1,500	1,500	1,500	0.00%
101-2103-413.74-17	Other Equipment	5,000	2,000	5,000	0.00%
* Elections		<u>117,315</u>	<u>136,518</u>	<u>546,044</u>	<u>365.45%</u>
There will be a primary and general election held in 2018. The county includes all the cities and most of the school districts in the June Primary Election and on occasion special city elections on the November election.					
** Total County Auditor		<u>945,124</u>	<u>942,883</u>	<u>1,362,999</u>	<u>44.21%</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
County Treasurer					
101-2201-414.10-01	Department Head	98,070	98,070	99,738	1.70%
101-2201-414.10-05	Full Time Salaries	136,092	124,912	128,928	-5.26%
101-2201-414.10-35	Overtime Salaries	200	2,000	200	0.00%
101-2201-414.20-01	Social Security	14,638	14,210	14,553	-0.58%
101-2201-414.20-05	Medicare	3,423	3,323	3,404	-0.56%
101-2201-414.20-10	Retirement	27,732	26,362	27,044	-2.48%
101-2201-414.20-15	Workers Compensation	551	551	496	-9.98%
101-2201-414.20-25	Health Insurance	39,840	32,136	32,628	-18.10%
101-2201-414.20-35	Dental Insurance	1,920	1,920	1,920	0.00%
101-2201-414.43-01	Copier	500	500	500	0.00%
101-2201-414.43-07	Vaults/Safes	180	180	180	0.00%
101-2201-414.51-05	Bank Charges	3,500	3,500	3,500	0.00%
101-2201-414.51-28	Translator Services	180	180	180	0.00%
101-2201-414.53-01	Office Telephone	2,000	2,000	2,000	0.00%
101-2201-414.57-02	Seminar Registration	2,255	2,255	2,255	0.00%
101-2201-414.58-01	Travel Costs & Per Diem	5,500	5,500	5,500	0.00%
101-2201-414.59-06	Treasurer's Assoc	1,050	1,050	1,050	0.00%
101-2201-414.61-01	General Office Supplies	17,546	17,546	27,256	55.34%
101-2201-414.61-02	Postage	34,435	34,435	62,275	80.85%
101-2201-414.65-01	PC Software	2,630	2,630	2,630	0.00%
101-2201-414.74-01	Computer Equipment	3,800	3,800	2,100	100.00%
** County Treasurer		<u>396,042</u>	<u>377,060</u>	<u>418,337</u>	<u>5.63%</u>

The county will incur additional costs for the preparing and mailing of estimated tax statements in August - some of those costs will be billed to local jurisdictions levying more than \$100,000 in property taxes. This department contains 3 FTEs and the County Treasurer, which is an elected position.

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

Non-Tax Revenue	\$	78,180
Expenditures	\$	<u>418,337</u>
Net Cost	\$	<u>340,157</u>

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

County Recorder

101-2301-415.10-01	Department Head	87,566	87,566	90,239	3.05%
101-2301-415.10-05	Full Time Salaries	355,240	344,590	358,672	0.97%
101-2301-415.10-35	Overtime Salaries	100	100	100	0.00%
101-2301-415.20-01	Social Security	26,079	25,811	26,409	1.27%
101-2301-415.20-05	Medicare	6,099	6,037	6,176	1.26%
101-2301-415.20-10	Retirement	54,227	52,921	55,037	1.49%
101-2301-415.20-15	Workers Compensation	1,174	1,174	1,058	-9.88%
101-2301-415.20-25	Health Insurance	89,088	86,786	87,816	-1.43%
101-2301-415.20-35	Dental Insurance	4,800	4,740	4,800	0.00%
101-2301-415.43-01	Copier	50	65	72	44.00%
101-2301-415.51-04	Ballot Storage	900	950	950	5.56%
101-2301-415.53-01	Office Telephone	3,550	3,550	3,550	0.00%
101-2301-415.57-02	Seminar Registration	100	100	100	0.00%
101-2301-415.58-01	Travel Costs & Per Diem	500	300	1,200	140.00%
101-2301-415.59-06	County Recorder's Association	400	545	545	36.25%
101-2301-415.61-01	General Office Supplies	-	370	-	0.00%
101-2301-415.61-02	Postage	4,000	4,000	4,000	0.00%
101-2301-415.64-02	ND Century Code	250	250	250	0.00%
** County Recorder		<u>634,123</u>	<u>619,855</u>	<u>640,974</u>	<u>1.08%</u>

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

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

Non-Tax Revenue	\$	754,500
Expenditures	\$	<u>640,974</u>
Net Profit	\$	<u>113,526</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Director of Equalization					
101-2401-416.10-01	Department Head	82,000	80,288	84,954	3.60%
101-2401-416.10-05	Full Time Salaries	139,726	151,761	158,945	13.75%
101-2401-416.10-35	Overtime Salaries	-	600	1,000	100.00%
101-2401-416.20-01	Social Security	13,345	14,261	14,246	6.75%
101-2401-416.20-05	Medicare	3,121	3,335	3,332	6.76%
101-2401-416.20-10	Retirement	27,184	28,449	29,902	10.00%
101-2401-416.20-15	Workers Compensation	564	809	714	26.60%
101-2401-416.20-25	Health Insurance	52,992	36,120	36,672	-30.80%
101-2401-416.20-35	Dental Insurance	1,440	1,440	1,440	0.00%
101-2401-416.33-12	Reassessment Services	165,544	175,844	96,425	-41.75%
101-2401-416.43-01	Copier	400	400	400	0.00%
101-2401-416.43-03	Computer Software	13,100	13,100	12,500	-4.58%
101-2401-416.51-01	Filing Fees/Collection	200	-	200	0.00%
101-2401-416.53-01	Office Telephone	1,450	1,450	1,450	0.00%
101-2401-416.53-10	Cell Phones	3,700	3,700	3,000	100.00%
101-2401-416.57-01	Education Travel & Per Diem	3,500	3,500	5,810	66.00%
101-2401-416.57-02	Seminar Registration	3,000	3,000	3,000	0.00%
101-2401-416.58-01	Travel Costs & Per Diem	8,000	8,000	8,800	10.00%
101-2401-416.59-06	Tax Director's Assoc	1,500	1,500	1,500	0.00%
101-2401-416.61-01	General Office Supplies	2,000	2,000	2,000	0.00%
101-2401-416.61-02	Postage	8,000	8,000	8,000	0.00%
101-2401-416.64-01	Reference Books	1,500	1,500	1,500	0.00%
101-2401-416.65-01	PC Software	882	1,325	1,106	25.40%
101-2401-416.74-01	Computer Equipment	3,000	3,000	-	-100.00%
101-2401-416.74-02	Office Equipment	2,300	2,300	2,300	0.00%
101-2401-416.91-11	New Employee	-	-	84,367	100.00%
** Director of Equalization		<u>538,448</u>	<u>545,682</u>	<u>563,563</u>	<u>4.66%</u>

One new Appraiser is included in this budget to be hired if the county takes over assessing for more cities and townships. This office consists of 4 FTEs - the Tax Director, 2 Assistant Appraisers and a Principal Clerk.

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

Non-Tax Revenue	\$	50,546
Expenditures	\$	<u>563,563</u>
Net Cost	\$	<u>513,017</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
State's Attorney					
101-3101-419.10-01	Department Head	131,028	131,028	133,255	1.70%
101-3101-419.10-05	Full Time Salaries	1,988,803	1,964,348	2,026,785	1.91%
101-3101-419.10-20	Hourly Wages	11,000	8,500	11,000	0.00%
101-3101-419.10-25	Temp/Employment Agency	20,000	20,000	20,000	0.00%
101-3101-419.10-35	Overtime Salaries	10,000	10,000	10,000	0.00%
101-3101-419.20-01	Social Security	123,273	122,860	126,071	2.27%
101-3101-419.20-05	Medicare	29,215	29,118	29,776	1.92%
101-3101-419.20-10	Retirement	258,341	255,447	262,771	1.71%
101-3101-419.20-15	Workers Compensation	4,811	4,811	4,334	-9.91%
101-3101-419.20-25	Health Insurance	304,872	320,544	325,368	6.72%
101-3101-419.20-30	License Fees	5,880	5,880	5,850	-0.51%
101-3101-419.20-35	Dental Insurance	13,440	12,960	12,960	-3.57%
101-3101-419.33-03	Contracted Legal Services	1,500	1,500	2,500	66.67%
101-3101-419.33-05	Transcripts	7,000	7,000	7,000	0.00%
101-3101-419.33-06	Psych/Med Eval & Testing	5,000	5,000	5,000	0.00%
101-3101-419.33-07	Inquiry Fund	2,000	2,000	2,000	0.00%
101-3101-419.33-13	Contracted Services-Youthworks	397,376	303,076	150,000	100.00%
101-3101-419.37-51	Travel Expenses	8,000	18,000	8,000	0.00%
101-3101-419.43-01	Copier	4,700	4,700	4,700	0.00%
101-3101-419.51-06	Off-Site Storage	6,500	6,500	7,000	7.69%
101-3101-419.51-15	Supreme Court Filing Fees	500	750	500	0.00%
101-3101-419.53-01	Office Telephone	11,650	11,650	11,650	0.00%
101-3101-419.53-05	Computer Time Charges	31,500	29,000	31,500	0.00%
101-3101-419.53-10	Cell Phones	1,200	1,200	1,200	0.00%
101-3101-419.57-01	Education Travel & Per Diem	7,500	7,500	7,500	0.00%
101-3101-419.57-02	Seminar Registration	2,000	2,000	2,000	0.00%
101-3101-419.58-01	Travel Costs & Per Diem	10,000	8,000	10,000	0.00%
101-3101-419.59-06	State's Attorney Assoc Due	2,300	2,250	2,300	0.00%
101-3101-419.61-01	General Office Supplies	28,000	31,000	33,000	17.86%
101-3101-419.61-02	Postage	12,400	12,400	14,000	12.90%
101-3101-419.64-01	Reference Books	3,000	3,000	2,200	-26.67%
101-3101-419.65-01	PC Software	20,600	20,600	21,800	5.83%
101-3101-419.74-01	Computer Equipment	28,000	28,295	15,600	-44.29%
101-3101-419.74-02	Office Equipment	1,000	1,000	1,000	0.00%
* State's Attorney Operations		3,492,389	3,391,917	3,308,620	-5.26%

This department contains 29 FTEs and the State's Attorney, which is an elected position.

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

Non-Tax Revenue	\$	156,100
Expenditures	\$	<u>3,308,620</u>
Net Cost	\$	<u>3,152,520</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Victim-Witness Program					
101-3104-419.10-05	Full Time Salaries	158,307	158,307	161,766	2.18%
101-3104-419.10-35	Overtime Salaries	500	500	500	0.00%
101-3104-419.20-01	Social Security	9,444	9,444	9,697	2.68%
101-3104-419.20-05	Medicare	2,209	2,209	2,268	2.67%
101-3104-419.20-10	Retirement	19,408	19,408	19,833	2.19%
101-3104-419.20-15	Workers Compensation	685	685	614	-10.36%
101-3104-419.20-25	Health Insurance	20,520	20,844	21,168	3.16%
101-3104-419.20-35	Dental Insurance	1,440	1,440	1,440	0.00%
101-3104-419.53-01	Office Telephone	1,200	1,200	1,200	0.00%
101-3104-419.53-10	Cell Phones	330	330	330	0.00%
101-3104-419.57-01	Education Travel & Per Diem	1,500	1,500	1,500	0.00%
101-3104-419.57-02	Seminar Registration	600	689	600	0.00%
101-3104-419.57-04	Training	200	-	-	-100.00%
101-3104-419.58-01	Travel Costs & Per Diem	1,000	2,000	1,000	0.00%
101-3104-419.61-01	General Office Supplies	1,000	1,000	1,200	20.00%
101-3104-419.74-02	Office Equipment	500	500	500	0.00%
* Victim-Witness Program		<u>218,843</u>	<u>220,056</u>	<u>223,616</u>	<u>2.18%</u>

This department contains 3 FTEs.

The Victim-Witness Program generates non-tax revenue:

Non-Tax Revenue	\$	42,000
Expenditures	\$	<u>223,616</u>
Net Cost	\$	<u>181,616</u>

**** Total State's Attorney Office** 3,711,232 3,611,973 3,532,236 -4.82%

Coroner

101-3201-418.10-05	Full Time Salaries	116,042	116,042	122,040	5.17%
101-3201-418.20-01	Social Security	6,958	6,958	7,165	2.97%
101-3201-418.20-05	Medicare	1,627	1,627	1,676	3.01%
101-3201-418.20-10	Retirement	14,227	14,227	14,962	5.17%
101-3201-418.20-15	Workers Compensation	457	457	409	-10.50%
101-3201-418.20-25	Health Insurance	17,952	22,224	22,560	25.67%
101-3201-418.20-35	Dental Insurance	960	960	960	0.00%
101-3201-418.33-04	Coroner Contract	26,000	26,000	31,000	19.23%
101-3201-418.33-09	Contracted Services	44,270	44,270	39,270	-11.29%
101-3201-418.43-01	Copier	350	350	350	0.00%
101-3201-418.53-01	Office Telephone	1,600	1,600	1,600	0.00%
101-3201-418.53-10	Cell Phones	2,300	2,300	2,300	0.00%
101-3201-418.57-01	Education Travel & Per Diem	3,500	3,500	4,000	14.29%
101-3201-418.57-02	Seminar Registration	2,150	2,150	2,650	23.26%
101-3201-418.58-01	Travel Costs & Per Diem	1,000	1,000	1,250	23.26%
101-3201-418.59-06	Membership Dues	250	250	370	0.00%
101-3201-418.61-01	General Office Supplies	500	500	500	0.00%
101-3201-418.61-02	Postage	500	500	500	0.00%
101-3201-418.61-05	Printing & Forms	300	300	300	0.00%
101-3201-418.61-08	Uniforms	400	400	400	0.00%
101-3201-418.61-13	Investigations	14,000	14,000	9,000	-35.71%
101-3201-418.62-02	Electricity & Gas	10,000	10,000	10,000	0.00%
101-3201-418.64-01	Reference Books	500	500	500	100.00%
101-3201-418.64-03	Newspaper	160	160	240	0.00%
101-3201-418.65-01	PC Software	2,235	2,235	5,350	139.37%
101-3201-418.74-01	Computer Equipment	4,100	4,100	2,000	-51.22%
101-3201-418.74-02	Office Equipment	-	-	4,200	100.00%
** Coroner		<u>272,338</u>	<u>276,610</u>	<u>285,552</u>	<u>4.85%</u>

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Sheriff - Operations					
101-3502-421.10-01	Department Head	119,872	119,872	123,398	2.94%
101-3502-421.10-05	Full Time Salaries	3,502,538	3,548,434	3,703,343	5.73%
101-3502-421.10-07	On Call	12,100	12,100	12,100	0.00%
101-3502-421.10-35	Overtime Salaries	115,000	148,000	115,000	0.00%
101-3502-421.10-36	Special Events Pay	60,000	60,000	60,000	0.00%
101-3502-421.20-01	Social Security	223,529	263,016	236,359	5.74%
101-3502-421.20-05	Medicare	52,277	51,650	55,277	5.74%
101-3502-421.20-10	Retirement	476,973	465,286	503,860	5.64%
101-3502-421.20-15	Workers Compensation	52,557	54,174	55,220	5.07%
101-3502-421.20-25	Health Insurance	651,648	642,921	675,720	3.69%
101-3502-421.20-30	License Fees	900	350	900	0.00%
101-3502-421.20-35	Dental Insurance	21,600	22,360	23,040	6.67%
101-3502-421.33-08	Animal Control	22,182	22,182	22,182	0.00%
101-3502-421.33-09	Contracted Services	70,062	68,811	75,085	7.17%
101-3502-421.33-10	Valley Water Rescue	3,872	3,872	3,872	0.00%
101-3502-421.33-11	RRV SWAT Team	8,064	7,963	13,040	61.71%
101-3502-421.35-02	Wellness Testing	2,500	500	8,000	220.00%
101-3502-421.43-01	Copier	6,000	6,000	6,060	1.00%
101-3502-421.44-02	Teletype Line Lease	7,457	2,570	5,620	-24.63%
101-3502-421.44-03	Training Center	24,354	23,854	24,354	0.00%
101-3502-421.46-01	Repairs - Radios	9,000	1,300	2,500	-72.22%
101-3502-421.46-02	Mobile Data Terminals	43,000	43,000	32,000	-25.58%
101-3502-421.53-01	Office Telephone	18,000	17,500	18,000	0.00%
101-3502-421.53-03	Tower Rental	29,775	28,500	61,284	105.82%
101-3502-421.53-10	Cell Phones	38,620	34,000	35,800	-7.30%
101-3502-421.57-01	Education Travel & Per Diem	81,505	84,000	91,329	12.05%
101-3502-421.57-02	Seminar Registration	35,035	30,000	47,155	34.59%
101-3502-421.58-01	Travel Cost & Per Diem	15,500	13,500	15,500	0.00%
101-3502-421.59-06	Sheriff's Assoc.	4,205	4,000	4,635	10.23%
101-3502-421.61-01	General Office Supplies	10,000	9,000	8,575	-14.25%
101-3502-421.61-02	Postage	6,000	6,000	6,000	0.00%
101-3502-421.61-04	Operational Supplies	13,500	11,000	15,500	14.81%
101-3502-421.61-05	Printing & Forms	9,800	8,000	7,800	-20.41%
101-3502-421.61-08	Uniforms	40,170	38,000	59,325	47.68%
101-3502-421.61-09	Batteries	150	150	2,432	1521.33%
101-3502-421.61-11	Weapons/Ammunition	109,680	105,000	99,940	-8.88%
101-3502-421.61-12	Drug Unit	5,000	2,000	5,000	0.00%
101-3502-421.61-13	Investigations	6,000	2,500	6,000	0.00%
101-3502-421.61-15	Awards/Commendations	4,210	6,000	5,920	40.62%
101-3502-421.61-16	Crime Prevention	47,000	47,000	52,350	11.38%
101-3502-421.63-01	Gas	165,000	130,000	165,000	0.00%
101-3502-421.63-02	Routine Maintenance	47,800	45,000	47,800	0.00%
101-3502-421.63-03	Major Repairs	40,000	30,000	40,000	0.00%
101-3502-421.64-01	Reference Books	14,600	12,850	19,115	30.92%
101-3502-421.64-02	ND Century Code	1,000	500	500	-50.00%
101-3502-421.65-01	PC Software	38,692	38,692	42,672	10.29%
101-3502-421.74-01	Computer Equipment	63,100	68,000	63,750	1.03%
101-3502-421.74-02	Office Equipment	-	-	21,450	100.00%
101-3502-421.74-04	Field Equipment/Radios	84,720	86,000	159,344	88.08%
101-3502-421.74-05	Vehicle Equipment/Radar	10,000	9,870	48,168	381.68%
101-3502-421.74-06	Vehicles	257,132	250,000	248,675	-3.29%
101-3502-421.74-07	Furniture & Fixtures	4,500	3,800	28,128	525.07%
101-3502-421.74-15	Truck Scales	-	-	23,000	100.00%
101-3502-421.82-01	Other Expenses	-	2,000	-	0.00%
101-3502-421.91-11	New Employee	-	-	(61,865)	100.00%
* Sheriff Operations Department		<u>6,686,179</u>	<u>6,691,077</u>	<u>7,145,212</u>	<u>6.87%</u>

This department contains 59 FTEs and the County Sheriff, which is an elected position.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Emergency Services Unit					
101-3504-421.20-30	License Fees	315	315	225	-28.57%
101-3504-421.33-06	Wellness Testing	4,725	3,800	3,500	-25.93%
101-3504-421.57-01	Education Travel & Per Diem	3,000	1	1,753	-41.57%
101-3504-421.57-02	Seminar Registration	1,000	1,000	520	-48.00%
101-3504-421.59-06	Sheriff's Assoc.	125	125	-	-100.00%
101-3504-421.61-08	Uniforms	10,000	10,000	20,024	100.24%
101-3504-421.61-11	Weapons/Ammunition	9,275	3,500	9,275	0.00%
101-3504-421.61-15	Awards/Commendations	500	250	805	61.00%
101-3504-421.65-01	PC Software	800	800	550	-31.25%
101-3504-421.74-04	Field Equipment/Radios	-	-	29,206	100.00%
* Emergency Services Unit		<u>29,740</u>	<u>19,791</u>	<u>65,858</u>	<u>121.45%</u>

The increase is due to the replacement of uniforms and radios for the Reservists. This budget allows for up to 25 Emergency Service Unit personnel (Reservists).

The Sheriff's Department generates non-tax revenue:

Non-Tax Revenue	\$	917,238
Expenditures	\$	<u>7,211,070</u>
Net Cost	\$	<u>6,293,832</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
County Jail					
101-3510-422.10-05	Full Time Salaries	5,213,447	5,213,447	5,496,048	5.42%
101-3510-422.10-20	Hourly Salaries	202,955	202,955	120,740	-40.51%
101-3510-422.10-35	Overtime Salaries	220,000	250,000	250,000	13.64%
101-3510-422.10-36	Special Events Pay	-	200	-	0.00%
101-3510-422.20-01	Social Security	327,942	344,969	341,266	4.06%
101-3510-422.20-05	Medicare	78,168	80,679	81,158	3.83%
101-3510-422.20-10	Retirement	716,324	706,976	740,166	3.33%
101-3510-422.20-15	Workers Compensation	110,190	110,190	108,460	-1.57%
101-3510-422.20-25	Health Insurance	859,572	856,066	925,776	7.70%
101-3510-422.20-30	License Fees	660	500	885	34.09%
101-3510-422.20-35	Dental Insurance	40,896	39,140	39,624	-3.11%
101-3510-422.33-01	Consulting	18,000	18,000	30,000	66.67%
101-3510-422.33-02	Jail Nurse	505,634	475,600	544,728	7.73%
101-3510-422.33-06	Wellness/Testing	10,600	8,000	10,600	0.00%
101-3510-422.33-09	Contracted Services	9,450	26,000	12,550	32.80%
101-3510-422.35-02	Medical Expense	551,525	551,525	551,525	0.00%
101-3510-422.37-50	Board/Meals	436,609	436,609	436,609	0.00%
101-3510-422.37-53	Transport of Committed	20,000	7,000	20,000	0.00%
101-3510-422.37-56	Trustee Expense	40,850	43,000	44,500	8.94%
101-3510-422.37-59	Prisoner Boarding	4,000	500	4,000	0.00%
101-3510-422.37-62	On-Site Monitoring	30,000	30,000	146,000	386.67%
101-3510-422.43-01	Copier	6,000	6,000	6,000	0.00%
101-3510-422.43-09	Equipment	10,768	12,500	10,173	-5.53%
101-3510-422.44-02	Teletype Line Lease	4,607	3,000	3,700	-19.69%
101-3510-422.44-03	Equipment Lease	750	500	750	0.00%
101-3510-422.46-01	Repairs	5,000	9,000	5,000	0.00%
101-3510-422.53-01	Office Telephone	18,000	18,000	21,300	18.33%
101-3510-422.53-10	Cell Phones	27,092	18,500	18,500	-31.71%
101-3510-422.57-01	Education Travel & Per Diem	22,671	22,671	29,082	28.28%
101-3510-422.57-02	Seminar Registration	28,639	25,000	43,630	52.34%
101-3510-422.58-01	Travel Costs & Per Diem	5,000	5,000	5,000	0.00%
101-3510-422.59-06	Sheriff's Assoc.	3,970	3,900	3,970	0.00%
101-3510-422.61-01	General Office Supplies	6,000	6,000	6,000	0.00%
101-3510-422.61-02	Postage	11,000	11,000	11,000	0.00%
101-3510-422.61-04	Operational Supplies	184,547	184,547	165,974	-10.06%
101-3510-422.61-05	Printing & Forms	20,000	20,000	20,000	0.00%
101-3510-422.61-08	Uniforms	40,141	30,000	61,808	53.98%
101-3510-422.61-10	Film & Processing	4,000	6,000	6,000	50.00%
101-3510-422.61-11	Weapons/Ammo	43,779	15,000	24,610	-43.79%
101-3510-422.61-17	Resident Supplies	60,500	60,000	60,500	0.00%
101-3510-422.61-18	Food Services	22,390	22,390	20,000	-10.67%
101-3510-422.61-20	Laundry	23,000	23,000	23,353	1.53%
101-3510-422.64-01	Reference Books	12,856	12,000	12,856	0.00%
101-3510-422.65-01	PC Software	45,040	31,000	40,800	-9.41%
101-3510-422.74-01	Computer Equipment	41,320	41,320	24,900	-39.74%
101-3510-422.74-02	Office Equipment	3,800	3,000	12,700	234.21%
101-3510-422.74-04	Communications	10,175	10,000	1,000	-90.17%
101-3510-422.74-06	Vehicles	2,000	2,000	60,957	2947.85%
101-3510-422.74-07	Furniture & Fixtures	107,950	107,900	32,875	-69.55%
101-3510-422.91-11	New Employees	-	-	443,526	100.00%
* County Jail		10,167,817	10,110,584	11,080,599	8.98%

The increase is due to an addition of one Mental Health Tech and three B32 Classification & Programs positions and reclassifying 24 B23 Correctional Officers to B32's. This department consists of 113.4 FTE's with the new employees.

The County Jail generates non-tax revenue:

Non-Tax Revenue	\$	2,127,000
Expenditures	\$	11,080,599
Net Cost	\$	8,953,599

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Detention Center					
101-3511-422.10-05	Full Time Salaries	68,222	68,222	74,698	9.49%
101-3511-422.10-35	Overtime Salaries	-	200	2,000	-100.00%
101-3511-422.20-01	Social Security	4,187	4,187	4,592	9.67%
101-3511-422.20-05	Medicare	979	979	1,074	9.70%
101-3511-422.20-10	Retirement	9,176	9,176	9,778	6.56%
101-3511-422.20-15	Workers Compensation	1,055	1,055	1,027	-2.65%
101-3511-422.20-25	Health Insurance	6,840	6,948	7,056	3.16%
101-3511-422.20-35	Dental Insurance	480	480	480	0.00%
101-3511-422.33-09	Contracted Services	715,500	715,500	715,500	0.00%
101-3511-422.37-50	Board/Meals	80,000	78,500	80,000	0.00%
* Detention Center		<u>886,439</u>	<u>885,247</u>	<u>896,205</u>	<u>1.10%</u>

This department contains 1 FTE. The Sheriff's Office is contracting with Clay County to house the juveniles.

The Detention Center generates non-tax revenue:

Non-Tax Revenue	\$	30,000
Expenditures	\$	<u>896,205</u>
Net Cost	\$	<u>866,205</u>

**** Total County Sheriff Department** 17,770,175 17,706,699 19,187,874 7.98%

Emergency Management

101-3701-427.10-05	Full Time Salaries	98,162	99,536	109,277	11.32%
101-3701-427.10-25	City of Fargo Emergency Manager	57,875	57,875	57,875	0.00%
101-3701-427.20-01	Social Security	5,494	5,494	6,188	12.63%
101-3701-427.20-05	Medicare	1,285	1,285	1,447	12.61%
101-3701-427.20-10	Retirement	12,035	12,203	13,397	11.32%
101-3701-427.20-15	Workers Compensation	1,163	1,163	1,127	-3.10%
101-3701-427.20-25	Health Insurance	30,096	30,552	31,008	3.03%
101-3701-427.20-35	Dental Insurance	480	480	480	0.00%
101-3701-427.43-06	Emergency Generator	1,000	1,000	1,000	0.00%
101-3701-427.44-01	Rent/Lease	4,800	4,800	4,800	0.00%
101-3701-427.53-01	Office Telephone	200	200	200	0.00%
101-3701-427.53-09	Satellite Services	1,200	1,221	1,250	4.17%
101-3701-427.53-10	Cell Phones	750	750	1,550	106.67%
101-3701-427.57-01	Education Travel & Per Diem	2,500	1,500	1,750	-30.00%
101-3701-427.57-02	Seminar Registration	825	825	825	0.00%
101-3701-427.59-06	ND Emergency Management Assn	50	50	50	0.00%
101-3701-427.61-01	General Office Supplies	600	800	600	0.00%
101-3701-427.63-01	Gas	1,350	850	1,200	-11.11%
101-3701-427.63-02	Routine Maintenance	750	750	600	-20.00%
101-3701-427.63-03	Major Repairs	500	500	500	0.00%
101-3701-427.65-01	PC Software	800	515	800	0.00%
101-3701-427.74-01	Computer Equipment	-	-	3,200	100.00%
101-3701-427.74-02	Office Equipment	250	250	500	100.00%
101-3701-427.74-04	Field Equipment/Radios	3,000	3,000	3,000	0.00%
** Total Emergency Management		<u>225,165</u>	<u>225,599</u>	<u>242,624</u>	<u>7.75%</u>

The county is a sub-recipient of the Emergency Management Performance Grant (EMPG) which includes reimbursement for 50% of the City of Fargo's Emergency Manager's salary and benefits. This department consists of an emergency manager and a senior secretary position.

Note that Emergency Management administration is funded partially through grants.

Non-Tax Revenue	\$	141,000
Expenditures	\$	<u>242,624</u>
Net Cost	\$	<u>101,624</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
County Planning					
101-4002-417.10-05	Full Time Salaries	60,739	60,739	63,780	5.01%
101-4002-417.20-01	Social Security	3,720	3,720	3,913	5.19%
101-4002-417.20-05	Medicare	870	870	915	5.17%
101-4002-417.20-10	Retirement	7,447	7,447	7,819	5.00%
101-4002-417.20-15	Workers Compensation	228	228	205	-10.09%
101-4002-417.20-25	Health Insurance	6,840	6,948	7,056	3.16%
101-4002-417.20-35	Dental Insurance	480	480	480	0.00%
101-4002-417.33-09	Consulting	31,190	30,190	30,190	0.00%
101-4002-417.51-01	Filing Fees	1,500	1,500	1,500	0.00%
101-4002-417.53-01	Office Telephone	350	350	350	0.00%
101-4002-417.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
101-4002-417.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
101-4002-417.59-06	Membership Fees	425	400	400	-5.88%
101-4002-417.61-01	Office Supplies	200	200	200	0.00%
101-4002-417.61-02	Postage	500	500	500	0.00%
101-4002-417.61-05	Printing & Forms	1,500	1,500	1,500	0.00%
101-4002-417.64-01	Reference Books	150	150	150	0.00%
101-4002-417.65-01	PC Software	1,100	1,976	2,200	100.00%
** Total County Planning		<u>121,239</u>	<u>121,198</u>	<u>125,158</u>	<u>3.23%</u>

This department has 1 FTE - the County Planner.

County Extension

Extension Service Operations

101-4501-464.10-05	Full Time Salaries	141,074	141,074	147,634	4.65%
101-4501-464.10-10	Shared Salaries with NDSU	178,935	157,420	169,243	-5.42%
101-4501-464.10-25	Temp/Employment Agency	5,000	5,000	5,000	0.00%
101-4501-464.20-01	Social Security	8,189	8,189	8,480	3.55%
101-4501-464.20-05	Medicare	1,915	1,915	1,983	3.55%
101-4501-464.20-10	Retirement	17,296	17,296	17,986	3.99%
101-4501-464.20-15	Workers Compensation	323	323	301	-6.81%
101-4501-464.20-25	Health Insurance	28,728	29,172	29,616	3.09%
101-4501-464.20-35	Dental Insurance	1,440	1,440	1,440	0.00%
101-4501-464.43-09	Equipment	3,800	3,800	3,800	0.00%
101-4501-464.44-01	Meeting Room Rent	1,150	1,150	1,500	30.43%
101-4501-464.46-01	Repairs	300	299	300	0.00%
101-4501-464.53-01	Office Telephone	4,540	4,539	4,540	0.00%
101-4501-464.53-10	Cell Phones	720	710	720	0.00%
101-4501-464.54-03	Office Marketing	3,050	3,024	3,100	1.64%
101-4501-464.57-02	Seminar Registration	5,100	4,995	6,000	17.65%
101-4501-464.57-04	Workshop Expense	17,000	16,575	16,200	-4.71%
101-4501-464.58-01	Education Travel & Per Diem	14,000	13,999	17,000	21.43%
101-4501-464.59-06	Various Memberships	1,000	1,000	1,000	0.00%
101-4501-464.61-01	General Office Supplies	6,875	6,874	7,075	2.91%
101-4501-464.61-02	Postage	7,500	7,499	7,500	0.00%
101-4501-464.61-05	Printing & Forms	5,500	5,482	5,500	0.00%
101-4501-464.61-10	Film & Processing	200	200	-	-100.00%
101-4501-464.64-04	Publications for Resale	3,750	3,749	2,750	-26.67%
101-4501-464.65-01	PC Software	3,125	3,250	3,320	6.24%
101-4501-464.74-01	Computer Equipment	-	-	8,000	100.00%
101-4501-464.74-02	Office Equipment	-	-	550	100.00%
* Extension Service Operations		<u>460,510</u>	<u>438,974</u>	<u>470,538</u>	<u>2.18%</u>

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

The Extension Service partially funded by non-tax revenue:

Non-Tax Revenue	\$	8,950
Expenditures	\$	<u>470,538</u>
Net Cost	\$	<u>461,588</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Parenting Resource Center					
101-4502-464.10-10	Shared Salaries with NDSU	20,708	20,708	23,000	11.07%
101-4502-464.37-78	Educational Program	30,600	30,079	30,300	-0.98%
101-4502-464.57-05	Professional Development	1,125	815	1,125	0.00%
101-4502-464.58-01	Travel Costs & Per Diem	2,000	835	2,000	0.00%
101-4502-464.61-01	General Office Supplies	600	562	600	0.00%
101-4502-464.61-05	Printing & Forms	1,500	1,374	1,500	0.00%
* Parenting Resource Center		56,533	54,373	58,525	3.52%

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

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

Non-Tax Revenue	\$	29,800
Expenditures	\$	58,525
Net Cost	\$	28,725

**** Total Extension Service Department** 517,043 493,347 529,063 2.32%

Veterans Service Office

101-5070-444.10-01	Department Head	61,212	61,212	64,169	4.83%
101-5070-444.10-05	Full Time Salaries	132,181	112,691	123,551	-6.53%
101-5070-444.10-35	Overtime Salaries	1,000	1,000	26,000	2500.00%
101-5070-444.20-01	Social Security	11,239	10,073	10,677	-5.00%
101-5070-444.20-05	Medicare	2,628	2,356	2,497	-4.98%
101-5070-444.20-10	Retirement	23,710	21,320	23,014	-2.94%
101-5070-444.20-15	Workers Compensation	422	422	390	-7.58%
101-5070-444.20-25	Health Insurance	43,776	46,910	49,524	13.13%
101-5070-444.20-35	Dental Insurance	1,440	1,360	1,440	0.00%
101-5070-444.43-01	Copier	500	500	500	0.00%
101-5070-444.53-01	Office Telephone	1,700	2,000	1,700	0.00%
101-5070-444.53-05	Computer Time Charges	50	50	50	0.00%
101-5070-444.57-02	Seminar Registration	1,200	900	900	-25.00%
101-5070-444.58-01	Travel Costs & Per Diem	7,000	7,000	5,500	-21.43%
101-5070-444.59-06	Agency Dues	200	200	200	0.00%
101-5070-444.61-01	General Office Supplies	2,200	2,200	2,200	0.00%
101-5070-444.61-02	Postage	500	500	500	0.00%
101-5070-444.65-01	PC Software	3,590	3,590	3,790	5.57%
101-5070-444.74-01	Computer Equipment	850	850	4,000	370.59%
*** Total Veterans Service Expenditures		295,398	275,134	320,602	8.53%

Overtime salaries are increased to allow employees to work extra hours to make sure all claims are processed within a reasonable time period. This department consists of 4 FTE's.

***** TOTAL GENERAL FUND EXPENDITURES** 33,204,351 32,708,424 35,512,990 6.95%

Estimated Budgeted Revenues over (under) Budgeted Expenditures 148,327 (71,106) (117,897) -179.48%

Estimated Beginning Balance, January 1, 2017 / 2018 2,932,647 2,932,647 2,861,541 -2.42%

Estimated Ending Balance, December 31, 2017 / 2018 **3,080,974 2,861,541 2,743,643 -10.95%**

The county strives to budget to maintain an ending reserve of 7% - 10% of expenditures. The projected fund balance for December 31, 2018 is \$2,743,643 which is 7.7% of the total budgeted expenditures.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
HUMAN SERVICES FUND:					
REVENUES:					
201-5005-311.01-00	Property Tax	7,368,275	7,339,176	-	-100.00%
201-5005-311.02-00	Mobile Home	11,602	8,792	-	-100.00%
201-5005-311.04-00	Interest & Penalty	22,083	16,655	-	-100.00%
201-5005-321.50-02	Day Care License Fees	13,000	13,000	13,000	0.00%
201-5005-335.11-00	Homestead Credit	30,799	39,199	-	-100.00%
201-5005-335.17-00	Veteran's Credit	28,120	30,546	-	-100.00%
201-5005-335.55-10	Federal/ State/ Contracts	1,208,858	1,208,858	12,593,858	941.80%
201-5005-335.55-11	HCBS	230,000	230,000	-	-100.00%
201-5005-335.55-12	Prime Time Child Care	9,000	9,000	-	-100.00%
201-5005-335.55-13	Parent Aid Project	165,000	165,000	-	-100.00%
201-5005-335.55-15	Wrap Around Program	18,000	18,000	-	-100.00%
201-5005-335.55-16	Child A/N Investigations	685,250	685,250	-	-100.00%
201-5005-335.55-19	Family Focus Project	330,000	330,000	-	-100.00%
201-5005-335.55-29	Foster Care Travel-Admin	5,000	5,000	-	-100.00%
201-5005-335.55-40	SPOC-CM Revenue	300,000	300,000	-	-100.00%
201-5005-335.55-41	Child Care License State	111,504	111,504	-	-100.00%
201-5005-341.60-42	HCBS - SPED Rec Liab	5,000	5,000	-	-100.00%
201-5005-341.60-44	Homemaker Title XX Liab	500	500	-	-100.00%
201-5005-341.60-45	SS Oper Exp Receipts	95,758	95,758	356,543	272.34%
201-5005-341.60-55	Indirect, Misc. Services	100	100	100	0.00%
201-5005-341.60-56	Economic Assistance-Misc.	100	100	100	0.00%
201-5005-361.70-01	Interest	8,027	8,027	5,000	-37.71%
*** TOTAL HUMAN SERVICE FUND REVENUES		10,645,976	10,619,465	12,968,601	21.82%

The mill rate for 2018 has been removed. State and Federal revenues account for nearly all of the total human service revenues.

**HUMAN SERVICES FUND:
EXPENDITURES:**

Human Service Board

201-5005-444.10-01	Department Head	480	240	240	-50.00%
201-5005-444.20-01	Social Security	30	15	15	-50.00%
201-5005-444.20-05	Medicare	7	3	3	-57.14%
201-5005-444.20-15	Workers Compensation	-	-	1	0.00%
* Human Service Board		517	258	259	-49.90%

The Social Service Board consists of the County Commissioners and two board members appointed from the public at large.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Human Service Administration					
201-5010-444.10-01	Department Head	113,091	113,091	116,598	3.10%
201-5010-444.10-05	Full Time Salaries	450,128	409,621	458,948	1.96%
201-5010-444.10-20	Hourly Salaries	-	500	-	0.00%
201-5010-444.10-25	Temp/Employment Agency	-	-	29,446	100.00%
201-5010-444.10-35	Overtime Salaries	100,000	100,000	100,000	0.00%
201-5010-444.10-40	Employment Service Agency	39,446	39,446	10,000	-74.65%
201-5010-444.20-01	Social Security	39,757	37,500	40,754	2.51%
201-5010-444.20-05	Medicare	9,298	8,770	9,531	2.51%
201-5010-444.20-10	Retirement	69,051	64,085	70,562	2.19%
201-5010-444.20-15	Workers Compensation	1,179	1,179	1,210	2.63%
201-5010-444.20-25	Health Insurance	73,692	51,396	59,928	-18.68%
201-5010-444.20-30	License Fees Reimbursed	5,000	5,000	950	-81.00%
201-5010-444.20-35	Dental Insurance	2,640	2,400	2,640	0.00%
201-5010-444.37-01	Emergency Services	10,000	10,000	7,500	-25.00%
201-5010-444.37-28	Translator Services Grant	7,000	7,000	7,000	0.00%
201-5010-444.43-01	Copier	12,500	12,500	12,500	0.00%
201-5010-444.43-03	Software	1,500	1,500	1,753	16.87%
201-5010-444.44-01	In-Lieu of Rent	63,000	63,000	63,000	0.00%
201-5010-444.46-01	Repairs	1,000	1,000	1,000	0.00%
201-5010-444.51-01	Filing Fees	100	100	100	0.00%
201-5010-444.51-10	Cost Allocation	55,000	55,000	55,000	0.00%
201-5010-444.52-02	Malpractice	850	850	850	0.00%
201-5010-444.52-03	Employee Auto Coverage	10,000	10,000	10,000	0.00%
201-5010-444.53-01	Office Telephone	55,520	55,520	55,520	0.00%
201-5010-444.53-10	Cell Phones	8,000	8,000	11,350	41.88%
201-5010-444.54-02	Publishing	1,000	1,000	1,000	0.00%
201-5010-444.57-01	Education Travel & Per Diem	6,100	6,100	6,100	0.00%
201-5010-444.57-02	Seminar Registration	3,650	3,650	3,650	0.00%
201-5010-444.58-01	Travel Costs & Per Diem	5,000	5,000	5,000	0.00%
201-5010-444.59-06	Agency Dues	198,500	87,500	1,500	-99.24%
201-5010-444.61-01	General Office Supplies	20,000	20,000	20,000	0.00%
201-5010-444.61-02	Postage	35,000	35,000	35,000	0.00%
201-5010-444.61-03	Computer Supplies	4,000	4,000	4,000	0.00%
201-5010-444.61-04	Program Supplies	1,000	1,000	1,000	0.00%
201-5010-444.61-05	Printing & Forms	8,000	8,000	8,000	0.00%
201-5010-444.65-01	PC Software	103,780	75,980	71,550	-31.06%
201-5010-444.74-01	Computer Equipment	131,660	59,350	1,900	-98.56%
201-5010-444.74-02	Office Equipment	14,800	14,800	-	-100.00%
*	Human Service Administration	<u>1,660,242</u>	<u>1,378,838</u>	<u>1,284,840</u>	<u>-22.61%</u>

There are 7.5 FTEs in this department, including the Social Service Director.

Daycare License & Special Needs					
201-5015-444.10-05	Full Time Salaries	246,487	246,487	252,741	2.54%
201-5015-444.20-01	Social Security	14,093	14,093	14,419	2.31%
201-5015-444.20-05	Medicare	3,296	3,296	3,372	2.31%
201-5015-444.20-10	Retirement	30,219	30,219	30,986	2.54%
201-5015-444.20-15	Workers Compensation	685	685	614	-10.36%
201-5015-444.20-25	Health Insurance	42,744	43,418	44,069	3.10%
201-5015-444.20-35	Dental Insurance	1,824	1,824	1,824	0.00%
201-5015-444.57-02	Seminar Registration	300	300	300	0.00%
201-5015-444.58-01	Travel Costs & Per Diem	1,000	1,000	1,000	0.00%
201-5015-444.58-10	Client Related	7,000	7,000	7,000	0.00%
201-5015-444.91-11	New Employee	-	-	19,717	100.00%
*	Daycare Lic. & Spec Needs	<u>347,648</u>	<u>348,322</u>	<u>376,042</u>	<u>8.17%</u>

The new employee request for is the conversion of an A13 position to a C41 position. There are 4 FTEs in this department.

Family Serv/Special Needs					
201-5016-444.37-03	High Risk Child Care				
*	Family Serv/Special Needs	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0.00%</u>

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Budget Over
Budget
Percent
Change

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Adult Protective Services					
201-5020-444.10-05	Full Time Salaries	96,328	192,657	202,818	110.55%
201-5020-444.20-01	Social Security	5,681	11,364	11,931	110.02%
201-5020-444.20-05	Medicare	1,328	2,658	2,790	110.09%
201-5020-444.20-10	Retirement	11,810	23,620	24,866	110.55%
201-5020-444.20-15	Workers Compensation	356	699	639	79.49%
201-5020-444.20-25	Health Insurance	14,364	29,172	29,616	106.18%
201-5020-444.20-35	Dental Insurance	240	480	480	100.00%
201-5020-444.52-02	Malpractice	225	450	450	100.00%
201-5020-444.57-02	Seminar Registration	175	350	350	100.00%
201-5020-444.58-01	Travel Costs & Per Diem	250	500	500	100.00%
201-5020-444.58-10	Client Related	3,000	6,000	6,000	100.00%
201-5020-444.91-11	New Employee	-	-	50,205	100.00%
* Adult Protective Services		<u>133,757</u>	<u>267,950</u>	<u>330,645</u>	<u>147.20%</u>

The new employee request is for a .5 C44 Social Worker. There are 3.25 FTEs in this department.

Home & Comm Based Services					
201-5025-444.10-05	Full Time Salaries	694,409	694,409	718,980	3.54%
201-5025-444.20-01	Social Security	40,447	40,447	42,493	5.06%
201-5025-444.20-05	Medicare	9,460	9,460	9,938	5.05%
201-5025-444.20-10	Retirement	85,135	85,135	88,147	3.54%
201-5025-444.20-15	Workers Compensation	2,124	2,124	1,913	-9.93%
201-5025-444.20-25	Health Insurance	114,048	88,236	89,568	-21.46%
201-5025-444.20-35	Dental Insurance	4,320	4,320	4,320	0.00%
201-5025-444.37-01	Emergency Services	1,500	1,500	1,500	0.00%
201-5025-444.52-02	Malpractice	1,500	1,500	1,500	0.00%
201-5025-444.57-02	Seminar Registration	2,200	2,200	2,200	0.00%
201-5025-444.58-01	Travel Costs & Per Diem	3,000	3,000	3,000	0.00%
201-5025-444.58-10	Client Related	6,000	6,000	6,000	0.00%
* Home & Comm Based Services		<u>964,143</u>	<u>938,331</u>	<u>969,559</u>	<u>0.56%</u>

There are 10.75 FTEs in this department.

Family Service Program					
201-5030-444.10-05	Full Time Salaries	739,818	827,831	839,381	13.46%
201-5030-444.20-01	Social Security	43,535	48,941	49,758	14.29%
201-5030-444.20-05	Medicare	10,182	11,446	11,637	14.29%
201-5030-444.20-10	Retirement	90,702	101,492	102,908	13.46%
201-5030-444.20-15	Workers Compensation	2,338	2,546	2,214	-5.30%
201-5030-444.20-25	Health Insurance	144,648	107,952	109,614	-24.22%
201-5030-444.20-35	Dental Insurance	5,760	6,510	6,720	16.67%
201-5030-444.37-09	Wrap Around Program	20,000	20,000	20,000	0.00%
201-5030-444.37-24	Shelter Care Expenses	31,000	31,000	6,000	-80.65%
201-5030-444.51-04	Contracted Services	16,000	16,000	11,000	-31.25%
201-5030-444.52-02	Malpractice	1,000	1,000	900	-10.00%
201-5030-444.57-01	Education Travel & Per Diem	500	500	500	0.00%
201-5030-444.57-02	Seminar Registration	2,000	2,000	2,000	0.00%
201-5030-444.58-01	Travel Costs & Per Diem	3,750	3,750	3,750	0.00%
201-5030-444.58-10	Client Related	17,000	17,000	17,000	0.00%
201-5030-444.91-11	New Employee	-	-	50,205	100.00%
* Family Service Program		<u>1,128,233</u>	<u>1,197,968</u>	<u>1,233,587</u>	<u>9.34%</u>

The new employee request is for a .5 C44 FC Case Manager. There are 14 FTEs in this department.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Budget Over
Budget
Percent
Change

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Children Special Health					
201-5035-444.10-05	Full Time Salaries	46,051	46,051	47,555	3.27%
201-5035-444.20-01	Social Security	2,654	2,654	2,751	3.65%
201-5035-444.20-05	Medicare	621	621	643	3.54%
201-5035-444.20-10	Retirement	5,646	5,646	5,830	3.26%
201-5035-444.20-15	Workers Compensation	108	108	100	-7.41%
201-5035-444.20-25	Health Insurance	6,840	6,948	7,056	3.16%
201-5035-444.20-30	Dental Insurance	480	480	480	0.00%
201-5035-444.58-10	Client Related	350	350	350	0.00%
* Children Special Health		<u>62,750</u>	<u>62,858</u>	<u>64,765</u>	<u>3.21%</u>

There is 1 FTE in this department.

Economic Assistance					
201-5040-444.10-05	Full Time Salaries	3,272,865	3,272,865	3,357,286	2.58%
201-5040-444.20-01	Social Security	190,361	190,361	196,388	3.17%
201-5040-444.20-05	Medicare	44,522	44,522	45,930	3.16%
201-5040-444.20-10	Retirement	400,993	400,993	411,329	2.58%
201-5040-444.20-15	Workers Compensation	7,559	7,559	6,870	-9.11%
201-5040-444.20-25	Health Insurance	698,256	637,714	658,968	-5.63%
201-5040-444.20-35	Dental Insurance	31,200	30,300	30,240	-3.08%
201-5040-444.37-10	GA-Burials	110,000	110,000	110,000	0.00%
201-5040-444.37-23	GA - Other Exp In Kind	300	300	300	0.00%
201-5040-444.57-01	Education Travel & Per Diem	300	300	300	0.00%
201-5040-444.57-02	Seminar Registration	4,650	4,650	4,650	0.00%
201-5040-444.58-01	Travel Costs & Per Diem	3,250	3,250	3,250	0.00%
201-5040-444.91-11	New Employee	-	-	263,789	100.00%
* Economic Assistance		<u>4,764,256</u>	<u>4,702,814</u>	<u>5,089,300</u>	<u>6.82%</u>

The new employee request is for 2 B23 Eligibility workers, a .5 A12 Office Assistant, and a C41 Supervisor. There are 69 FTEs in this department.

Family Service Assessment					
201-5050-444.10-05	Full Time Salaries	871,927	871,927	900,226	3.25%
201-5050-444.10-15	Part Time Salaries	86,709	86,709	90,013	3.81%
201-5050-444.20-01	Social Security	54,707	54,707	58,406	6.76%
201-5050-444.20-05	Medicare	12,794	12,794	13,659	6.76%
201-5050-444.20-10	Retirement	117,528	117,528	121,404	3.30%
201-5050-444.20-15	Workers Compensation	3,195	3,195	3,055	-4.38%
201-5050-444.20-25	Health Insurance	132,690	110,248	119,484	-9.95%
201-5050-444.20-35	Dental Insurance	3,360	2,728	2,880	-14.29%
201-5050-444.52-02	Malpractice	2,100	2,100	2,100	0.00%
201-5050-444.57-02	Seminar Registration	2,300	2,300	2,300	0.00%
201-5050-444.58-01	Travel Costs & Per Diem	1,500	1,500	1,500	0.00%
201-5050-444.58-10	Client Related	13,000	13,000	13,000	0.00%
* Family Service Assessment		<u>1,301,810</u>	<u>1,278,736</u>	<u>1,328,027</u>	<u>2.01%</u>

There are 13.8 FTEs in this department.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Family Based Services					
201-5055-444.10-05	Full Time Salaries	803,758	803,758	907,071	12.85%
201-5055-444.10-15	Part Time Salaries	132,619	132,619	136,232	2.72%
201-5055-444.20-01	Social Security	53,653	53,653	59,664	11.20%
201-5055-444.20-05	Medicare	12,548	12,548	13,954	11.20%
201-5055-444.20-10	Retirement	114,800	114,800	127,909	11.42%
201-5055-444.20-15	Workers Compensation	3,123	3,123	2,993	-4.16%
201-5055-444.20-25	Health Insurance	140,208	159,330	161,718	15.34%
201-5055-444.20-35	Dental Insurance	5,280	5,760	5,760	9.09%
201-5055-444.52-02	Malpractice	2,250	2,250	2,250	0.00%
201-5055-444.57-02	Seminar Registration	2,200	2,200	2,200	0.00%
201-5055-444.58-01	Travel Costs & Per Diem	1,200	1,200	1,200	0.00%
201-5055-444.58-10	Client Related	20,000	20,000	20,000	0.00%
* Family Based Services		1,291,639	1,311,241	1,440,951	11.56%

There are 14.5 FTEs in this department.

Family Focused Project					
201-5056-444.10-05	Full Time Salaries	545,648	549,187	566,739	3.87%
201-5056-444.20-01	Social Security	31,784	31,980	32,273	1.54%
201-5056-444.20-05	Medicare	7,433	7,479	7,548	1.55%
201-5056-444.20-10	Retirement	66,896	67,330	69,482	3.87%
201-5056-444.20-15	Workers Compensation	1,532	1,675	1,437	-6.20%
201-5056-444.20-25	Health Insurance	72,324	81,618	82,848	14.55%
201-5056-444.20-35	Dental Insurance	3,120	3,120	3,120	0.00%
201-5056-444.52-02	Malpractice	1,050	1,050	1,050	0.00%
201-5056-444.53-01	Office Telephone	2,500	2,500	2,500	0.00%
201-5056-444.53-10	Cell Phones	325	325	650	100.00%
201-5056-444.57-02	Seminar Registration	875	875	875	0.00%
201-5056-444.58-01	Travel Costs & Per Diem	1,200	1,200	1,200	0.00%
201-5056-444.58-10	Client Related	6,000	6,000	6,000	0.00%
* Family Focused Project		740,687	754,339	775,722	4.73%

There are 7.5 FTEs in this department.

Parent Aide Project					
201-5060-444.10-20	Hourly Salaries	145,659	146,626	148,921	2.24%
201-5060-444.20-01	Social Security	7,855	8,930	8,034	2.28%
201-5060-444.20-05	Medicare	1,837	2,088	1,879	2.29%
201-5060-444.20-10	Retirement	17,858	17,976	18,258	2.24%
201-5060-444.20-15	Workers Compensation	914	914	804	-12.04%
201-5060-444.20-25	Health Insurance	29,700	30,154	30,618	3.09%
201-5060-444.20-35	Dental Insurance	1,296	1,296	1,296	0.00%
201-5060-444.53-01	Office Telephone	1,100	1,100	1,100	0.00%
201-5060-444.57-02	Seminar Registration	1,000	1,000	1,000	0.00%
201-5060-444.58-01	Travel Costs & Per Diem	500	500	500	0.00%
201-5060-444.58-10	Client Related	3,500	3,500	3,500	0.00%
* Parent Aide Project		211,219	214,084	215,910	2.22%

There are 3.6 FTEs in this department.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
Adult Service Homemakers					
201-5065-444.37-05	Purch Home Health Aide	10,000	10,000	10,000	0.00%
201-5065-444.51-04	Contracted Services	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.00%</u>
* Adult Service Homemakers		<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>0.00%</u>
Foster Care Travel					
201-5075-444.37-29	Foster Care Travel-Admin	5,000	5,000	5,000	0.00%
201-5075-444.37-30	Foster Care Travel-Grant	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
* Foster Care Travel		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0.00%</u>
Foster Care Recruit-CSCC					
201-5090-444.33-09	Contracted Services	2,500	2,500	-	-100.00%
201-5090-444.57-01	Education Travel	-	-	2,500	100.00%
201-5090-444.61-02	Postage	480	480	480	0.00%
201-5090-444.61-04	Program Supplies	<u>22,670</u>	<u>22,670</u>	<u>22,670</u>	<u>0.00%</u>
* Foster Care Recruit-CSCC		<u>25,650</u>	<u>25,650</u>	<u>25,650</u>	<u>0.00%</u>
*** TOTAL HUMAN SERVICE FUND EXPENDITURES		<u>12,772,551</u>	<u>12,621,389</u>	<u>13,275,257</u>	<u>3.94%</u>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(2,126,575)</u>	<u>(2,001,924)</u>	<u>(306,656)</u>	<u>-85.58%</u>
Estimated Beginning Balance, January 1, 2017 / 2018		<u>2,525,589</u>	<u>2,525,589</u>	<u>523,665</u>	<u>-79.27%</u>
Estimated Ending Balance, December 31, 2017 / 2018		<u>399,014</u>	<u>523,665</u>	<u>217,008</u>	<u>-45.61%</u>

Per new legislation, the reserve in this fund cannot exceed \$500,000. The 2017 Legislature passed a pilot project in SB 2206 which reimburses counties for most of their costs of running the local Human Services Departments. The counties retain the costs associated with indigent burials that are by law a county cost and the costs for running local option services. SB 2206 also requires the counties to carry no more than \$500,000 in their beginning fund balance if they have annual expenses of \$2 million or more and \$100,000 if they have expenditures of less than \$2 million. The excess (over \$500,000 or \$100,000 as the case may be) must be transferred to the General Fund to reduce the next years General Fund levy.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
COUNTY ROAD & BRIDGE FUND:					
REVENUES:					
211-4001-311.01-00	Property Tax	7,368,275	7,327,136	7,918,951	7.47%
211-4001-311.02-00	Mobile Home	11,475	9,073	9,806	-14.54%
211-4001-311.04-00	Interest & Penalty	15,956	16,291	17,607	10.35%
211-4001-321.50-06	Over Dimensional Permits	50,000	50,000	50,000	0.00%
211-4001-321.50-07	Overload Fines	7,000	7,000	7,000	0.00%
211-4001-321.50-08	Permit Application Fees	2,500	2,500	1,500	-40.00%
211-4001-331.55-15	Other Revenue	2,298,944	2,112,323	-	-100.00%
211-4001-335.11-00	Homestead Credit	30,799	38,121	41,200	33.77%
211-4001-335.17-00	Veteran's Credit	28,120	31,561	34,110	21.30%
211-4001-335.55-20	Highway Distribution Tax	7,047,504	7,047,504	7,000,000	-0.67%
211-4001-344.60-46	Cities	-	849	-	0.00%
211-4001-344.60-47	Townships	-	535	-	0.00%
211-4001-344.60-48	Water Resource	-	412,206	-	0.00%
211-4001-344.60-49	County	-	810	-	0.00%
211-4001-344.60-50	Private	-	9,812	-	0.00%
211-4001-361.70-01	Interest	16,767	16,767	16,767	0.00%
211-4001-364.02-01	Other Revenue	-	6,727	-	0.00%
211-4001-369.70-07	Insurance Claim	-	18,508	-	0.00%
211-4001-392.70-02	Sale of Property	10,000	10,000	10,000	0.00%
*** TOTAL CO RD & BRIDGE FUND REVENUE		16,887,340	17,117,723	15,106,941	-10.54%

**COUNTY ROAD & BRIDGE FUND:
EXPENDITURES:**

211-4001-431.10-01	Department Head	126,354	126,354	130,081	2.95%
211-4001-431.10-05	Full Time Salaries	1,600,866	1,615,405	1,660,698	3.74%
211-4001-431.10-20	Hourly Salaries	135,000	135,000	135,000	0.00%
211-4001-431.10-35	Overtime Salaries	55,000	55,000	55,000	0.00%
211-4001-431.20-01	Social Security	112,288	114,932	118,758	5.76%
211-4001-431.20-05	Medicare	26,276	26,894	27,774	5.70%
211-4001-431.20-10	Retirement	210,040	211,823	222,906	6.13%
211-4001-431.20-15	Workers Compensation	40,064	49,164	47,599	18.81%
211-4001-431.20-20	Unemployment Insurance	-	2,000	-	0.00%
211-4001-431.20-25	Health Insurance	305,382	314,691	335,376	9.82%
211-4001-431.20-30	License Fees	-	-	750	100.00%
211-4001-431.20-35	Dental Insurance	11,880	11,640	11,880	0.00%
211-4001-431.33-01	Engineering	350,000	318,000	200,000	-42.86%
211-4001-431.33-09	Consulting	7,844	38,044	63,440	708.77%
211-4001-431.41-01	Water and Sewer	15,000	15,000	15,000	0.00%
211-4001-431.41-02	Electricity	48,000	48,000	48,000	0.00%
211-4001-431.41-03	Natural Gas	34,000	24,000	34,000	0.00%
211-4001-431.44-03	Equipment	275,000	265,000	265,000	-3.64%
211-4001-431.45-01	Routine Repairs/Maint.	230,000	230,000	230,000	0.00%
211-4001-431.45-02	Chip Sealing	1,900,000	1,778,205	500,000	-73.68%
211-4001-431.45-03	Crack Sealing	300,000	218,586	250,000	-16.67%
211-4001-431.45-06	Traffic Services	250,000	167,777	250,000	0.00%
211-4001-431.45-08	Bridge & Culvert Repair	200,000	200,000	250,000	25.00%
211-4001-431.45-50	Bridge Construction	1,415,000	1,527,000	550,000	-61.13%
211-4001-431.45-75	Road Construction	9,223,656	9,428,979	7,400,000	-19.77%
211-4001-431.46-01	Repairs	100,000	100,000	100,000	0.00%
211-4001-431.47-01	General Maintenance	80,000	80,000	80,000	0.00%

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
211-4001-431.51-04	Drug and Alcohol Testing	2,500	2,500	2,500	0.00%
211-4001-431.53-01	Office Telephone	7,800	7,800	7,800	0.00%
211-4001-431.53-10	Cell Phones	16,000	16,000	16,000	0.00%
211-4001-431.54-01	Publishing	3,200	3,200	3,200	0.00%
211-4001-431.57-01	Travel & Per Diem	11,000	11,000	11,000	0.00%
211-4001-431.57-02	Seminar Registration	8,500	8,500	8,500	0.00%
211-4001-431.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
211-4001-431.59-06	Dues	2,400	2,400	2,400	0.00%
211-4001-431.61-01	General Office Supplies	10,000	10,000	10,000	0.00%
211-4001-431.61-02	Postage	2,500	2,500	2,500	0.00%
211-4001-431.61-04	Engineering	12,000	12,000	12,000	0.00%
211-4001-431.61-30	Shop and Building Supplies	36,000	36,000	36,000	0.00%
211-4001-431.61-32	Highway Repair Supplies	160,000	160,000	160,000	0.00%
211-4001-431.61-33	Traffic Service Supplies	65,000	65,000	65,000	0.00%
211-4001-431.61-34	Resurface/Graveling Supp.	900,000	900,000	900,000	0.00%
211-4001-431.61-35	Bridge & Culvert Supplies	80,000	80,000	30,000	-62.50%
211-4001-431.61-36	Winter Maint. Supplies	60,000	60,000	60,000	0.00%
211-4001-431.63-01	Gas, Fuel and Fluids	450,000	300,000	350,000	-22.22%
211-4001-431.63-02	Vehicle/Equipment Parts	130,000	130,000	130,000	0.00%
211-4001-431.64-01	Reference Books	1,200	1,200	1,200	0.00%
211-4001-431.65-01	PC Software	18,810	18,810	18,810	0.00%
211-4001-431.72-01	Remodeling	90,000	110,072	235,000	161.11%
211-4001-431.73-01	Special Assessments	6,500	6,500	6,500	0.00%
211-4001-431.73-03	Right of Ways	90,000	150,000	150,000	66.67%
211-4001-431.73-06	ROW Misc.	-	2,685	-	0.00%
211-4001-431.74-01	Computer Equipment	22,200	22,000	16,900	-23.87%
211-4001-431.74-02	Office Equipment	2,000	2,000	2,000	0.00%
211-4001-431.74-15	Heavy Equipment	599,000	599,000	323,000	-46.08%
*** TOTAL CO RD & BRIDGE FUND EXPENDITURES		19,840,760	19,823,161	15,544,072	-21.66%
Estimated Budget Revenues over (under) Budgeted Expenditures		(2,953,420)	(2,705,438)	(437,131)	-85.20%
Estimated Beginning Balance, January 1, 2017 / 2018		3,879,179	3,879,179	1,173,741	-69.74%
Estimated Ending Balance, December 31, 2017 / 2018		925,759	1,173,741	736,610	-20.43%

The County Highway Department contains 30.75 FTEs. During the summer, approximately 12 additional personnel are hired. These employees are temporary or seasonal and not considered full time employees (FTEs).
The estimated fund balance at the end of 2018 represents 4.73% of the annual appropriations.

Road Construction Projects Proposed for 2018:

(1) Cass 38 From ND 46 to Cass 6 East	\$	6,500,000
(2) Cass 10 in Casselton from ND18 to E end of town		900,000
Total Projects Requested	\$	7,400,000

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
PARENTING WORKSHOP FUND:					
REVENUES:					
219-4501-341.60-34	Workshop Fees	14,500	14,000	12,500	-13.79%
219-4501-361.70-01	Interest	-	72	90	100.00%
*** TOTAL PARENTING WORKSHOP FUND REVENUES		14,500	14,072	12,590	-13.17%
EXPENDITURES:					
219-4501-464.57-04	Workshop Expense	20,000	14,000	18,000	-10.00%
*** TOTAL PARENTING WORKSHOP FUND EXPENDITURES		20,000	14,000	18,000	-10.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		(5,500)	72	(5,410)	-1.64%
Estimated Beginning Balance, January 1, 2017 / 2018		39,837	39,837	39,909	0.18%
Estimated Ending Balance, December 31, 2017 / 2018		34,337	39,909	34,499	0.47%
24/7 SOBRIETY PROGRAM FUND:					
REVENUES:					
220-3512-341.60-66	Drug Testing	350,000	400,000	350,000	0.00%
220-3512-361.70-01	Interest	200	250	200	0.00%
*** TOTAL 24/7 SOBRIETY PROGRAM FUND REVENUES		350,200	400,250	350,200	100.00%
EXPENDITURES:					
220-3512-421.10-05	Full Time Salaries	52,261	52,261	56,282	7.69%
220-3512-421.10-35	Overtime Salaries	-	1,500	3,500	100.00%
220-3512-421.20-01	Social Security	2,904	2,904	3,162	8.88%
220-3512-421.20-05	Medicare	679	679	740	8.98%
220-3512-421.20-10	Retirement	7,029	7,029	7,368	4.82%
220-3512-421.20-15	Workers Compensation	1,055	1,055	1,027	-2.65%
220-3512-421.20-25	Health Insurance	15,048	15,276	15,504	3.03%
220-3512-421.20-35	Dental Insurance	480	480	480	0.00%
220-3512-421.53-01	Office Telephone	600	600	600	0.00%
220-3512-421.53-10	Cell Phone	1,450	1,400	1,000	-31.03%
220-3512-421.61-21	Drug Testing	250,000	200,000	250,750	0.30%
220-3512-421.65-01	PC Software	600	600	600	0.00%
220-3512-421.74-01	Computer Equipment	2,850	2,691	-	-100.00%
220-3512-421.80-10	Refund Fees	2,000	6,100	-	-100.00%
*** TOTAL 24/7 SOBRIETY PROGRAM FUND EXPENDITURES		336,956	292,575	341,013	1.20%
Estimated Budget Revenues over (under) Budgeted Expenditures		13,244	107,675	9,187	-30.63%
Estimated Beginning Balance, January 1, 2017 / 2018		125,761	125,761	233,436	85.62%
Estimated Ending Balance, December 31, 2017 / 2018		139,005	233,436	242,623	74.54%

This program started in 2011 and includes one FTE. The revenue and expense is unpredictable depending on how many are in the program. They use three methods to test for drugs, one is the daily test strips, they also have patches and ankle bracelets. The patches and ankle bracelets are sent into the state for testing. The state gets part of the revenue collected on the ankle bracelets.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Budget Over
Budget
Percent
Change

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
DRUG RESTITUTION FUND:					
REVENUES:					
221-3507-333.55-05	Federal Grants	59,833	59,000	55,000	-8.08%
221-3507-361.70-01	Interest	200	150	200	0.00%
221-3507-371.65-02	Drug Restitution	5,000	5,000	5,000	0.00%
221-3508-333.55-05	Task Force-Federal Grants	50,000	40,000	52,872	5.74%
221-3508-371.65-02	Task Force-Drug Restitution	110,000	90,000	60,000	-45.45%
*** TOTAL DRUG RESTITUTION FUND REVENUES		225,033	194,150	173,072	-23.09%
EXPENDITURES:					
221-3507-421.61-12	Drug Unit	7,000	2,500	7,000	0.00%
221-3507-421.81-01	Forfeiture Distribution	5,000	1,000	5,000	0.00%
221-3507-421.82-01	Other Expenses	59,833	59,000	55,000	-8.08%
221-3508-421.44-05	Office Space	29,442	29,442	29,442	0.00%
221-3508-421.53-02	Task Force-Equipment	5,220	5,200	5,220	0.00%
221-3508-421.57-02	Task Force-Seminar Registration	5,010	3,800	5,210	3.99%
221-3508-421.61-12	Task Force-Drug Unit	8,945	3,000	6,000	-32.92%
221-3508-421.63-01	Gas	300	150	300	0.00%
221-3508-421.65-01	Software	-	-	6,700	100.00%
221-3508-421.81-01	Task Force-Forfeiture Distribution	35,000	45,000	35,000	0.00%
*** TOTAL DRUG RESTITUTION FUND EXPENDITURES		155,750	149,092	154,872	-0.56%
Estimated Budget Revenues over (under) Budgeted Expenditures		69,283	45,058	18,200	-73.73%
Estimated Beginning Balance, January 1, 2017 / 2018		78,700	78,700	123,758	57.25%
Estimated Ending Balance, December 31, 2017 / 2018		147,983	123,758	141,958	-4.07%

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

SENIOR CITIZENS FUND:

REVENUES:					
222-1003-311.01-00	Property Tax	736,828	733,341	792,573	7.57%
222-1003-311.02-00	Mobile Home	1,152	864	934	-18.92%
222-1003-311.04-00	Interest & Penalty	1,771	1,402	1,515	-14.46%
222-1003-335.11-00	Homestead Credit	3,080	3,769	4,046	31.36%
222-1003-335.17-00	Veteran's Credit	2,812	3,012	3,303	17.46%
222-1003-335.55-23	Senior Citizen Matching	581,348	584,689	661,416	13.77%
222-1003-361.70-01	Interest	688	350	-	-100.00%
*** TOTAL SENIOR CITIZENS FUND REVENUE		1,327,679	1,327,427	1,463,787	10.25%
EXPENDITURES:					
222-1003-454.81-02	Fargo Seniors	1,100,000	1,100,000	1,300,000	18.18%
222-1003-454.81-03	Rural Seniors	107,790	107,790	106,743	-0.97%
*** TOTAL SENIOR CITIZENS FUND EXPENDITURES		1,207,790	1,207,790	1,406,743	16.47%
Estimated Budget Revenues over (under) Budgeted Expenditures		119,889	119,637	57,044	-52.42%
Estimated Beginning Balance, January 1, 2017 / 2018		202,586	202,586	322,223	59.05%
Estimated Ending Balance, December 31, 2017 / 2018		322,475	322,223	379,267	17.61%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
911 FUND:					
REVENUES:					
224-2101-341.60-39	911 Fees	800,000	908,000	1,000,000	25.00%
224-2101-341.60-65	911 Wireless	2,100,000	2,397,000	2,740,000	30.48%
224-2101-391.99-01	Operating Transfer	546,728	391,053	649,557	18.81%
*** TOTAL 911 FUND REVENUES		3,446,728	3,696,053	4,389,557	27.35%
EXPENDITURES:					
224-2101-424.53-04	911 Service Contract	3,000,738	3,000,738	3,264,242	8.78%
224-2101-424.53-05	Line Charge	3,600	3,315	3,315	-7.92%
224-2101-424.53-07	Statewide Upgrade	194,000	662,000	1,122,000	478.35%
224-2101-424.53-08	Equipment	248,390	30,000	-	-100.00%
*** TOTAL 911 FUND EXPENDITURES		3,446,728	3,696,053	4,389,557	27.35%
Estimated Budget Revenues over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		-	-	-	0.00%
Estimated Ending Balance, December 31, 2017 / 2018		-	-	-	0.00%

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

STATES ATTORNEY ASSET FORFEITURE FUND:

REVENUES:

225-3101-361.70-01	Interest	300	500	300	0.00%
225-3101-371.65-03	Asset Forfeiture	7,500	30,000	7,500	0.00%
*** TOTAL SA ASSET FORFEITURE FUND REVENUE		7,800	30,500	7,800	0.00%

EXPENDITURES:

225-3101-419.82-01	Supplies & Equipment	4,000	4,000	4,000	0.00%
225-3101-419.99-01	Operating Transfer	-	87,500	-	0.00%
*** TOTAL SA ASSET FORFEITURE FUND EXPENDITURES		4,000	91,500	4,000	

Estimated Budget Revenues over (under) Budgeted Expenditures		3,800	(61,000)	3,800	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		252,527	252,527	191,527	-24.16%
Estimated Ending Balance, December 31, 2017 / 2018		256,327	191,527	195,327	-23.80%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Budget Over
Budget
Percent
Change

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
JAIBG FUND					
REVENUES:					
226-3501-361.70-01	Interest	100	175	100	0.00%
226-3501-371.65-04	JAIBG	4,000	4,400	4,000	0.00%
*** TOTAL JAIBG FUND REVENUES		4,100	4,575	4,100	0.00%
EXPENDITURES:					
226-3501-421.81-03	JAIBG Distribution	4,000	2,800	4,000	0.00%
*** TOTAL JAIBG FUND EXPENDITURES		4,000	2,800	4,000	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		100	1,775	100	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		67,333	67,333	69,108	2.64%
Estimated Ending Balance, December 31, 2017 / 2018		67,433	69,108	69,208	2.63%

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

COUNTY EMERGENCY/ FLOOD MITIGATION FUND:

REVENUES:					
229-1001-311.01-00	Property Tax	184,207	183,347	198,156	7.57%
229-1001-311.02-00	Mobile Home	297	216	234	-21.21%
229-1001-311.04-00	Interest & Penalty	461	1,012	382	-17.14%
229-1001-335.11-00	Homestead Credit	770	1,770	1,014	31.69%
229-1001-335.17-00	Veteran's Credit	703	1,011	828	17.78%
229-1001-361.70-01	Interest	1,273	4,849	3,000	135.66%
*** TOTAL EMERGENCY FUND REVENUES		187,711	192,205	203,614	8.47%
EXPENDITURES:					
229-1001-411.81-01	Contingency	2,000,000	-	2,000,000	0.00%
*** TOTAL EMERGENCY/ FLOOD MITIGATION FUND EXPENDITURES		2,000,000	-	2,000,000	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		(1,812,289)	192,205	(1,796,386)	-0.88%
Estimated Beginning Balance, January 1, 2017 / 2018		4,158,324	4,158,324	4,350,529	4.62%
Estimated Ending Balance, December 31, 2017 / 2018		2,346,035	4,350,529	2,554,143	8.87%

The proceeds of the tax levy for the Emergency and Flood Mitigation Fund shall be solely used for purposes caused by the destruction or impairment of any county property necessary for the conduct of the affairs of the county, emergencies caused by nature, or for the engineering, land and structure purchase, construction, operation, and maintenance of flood control measures, including the matching of dollars provided by other grant sources. It also provides for the financing of emergency expenditures and flood control measures through a process and manner that is different from and supersedes that provided in NDCC 57-15-28 and 57-15-06.7(22).

WEED CONTROL FUND:

REVENUES:					
231-4003-311.01-00	Property Tax	376,576	373,884	391,382	3.93%
231-4003-311.02-00	Mobile Home	626	499	522	-16.61%
231-4003-311.04-00	Interest & Penalty	924	749	784	-15.15%
231-4003-335.10-00	State Aid Distribution	11,045	9,174	9,174	-16.94%
231-4003-335.11-00	Homestead Credit	1,407	1,391	1,366	-2.91%
231-4003-335.15-00	Telephone Gross Rec Tax	2,731	2,731	2,731	0.00%
231-4003-335.17-00	Veteran's Credit	1,607	1,731	1,744	8.53%
231-4003-335.55-09	Federal Grants	-	-	5,000	100.00%
231-4003-345.60-46	Cities	-	1,232	-	0.00%
231-4003-345.60-49	County	-	907	-	0.00%
231-4003-345.60-51	State	40,000	40,000	40,000	0.00%
231-4003-361.70-01	Interest	403	602	375	-6.95%
231-4003-392.70-02	Sale of Property	-	-	7,500	100.00%
231-4003-392.70-09	Chemical Sales	-	826	-	0.00%
*** TOTAL WEED CONTROL FUND REVENUE		435,319	433,726	460,578	5.80%

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
EXPENDITURES:					
231-4003-462.10-05	Full Time Salaries	72,754	72,754	74,997	3.08%
231-4003-462.10-20	Hourly Salaries	8,628	8,628	8,775	1.70%
231-4003-462.10-35	Overtime Salaries	200	200	200	0.00%
231-4003-462.20-01	Social Security	4,970	4,970	4,833	-2.76%
231-4003-462.20-05	Medicare	1,162	1,162	1,130	-2.75%
231-4003-462.20-10	Retirement	8,920	8,920	9,195	3.08%
231-4003-462.20-15	Workers Compensation	914	1,007	1,112	21.66%
231-4003-462.20-25	Health Insurance	13,680	15,276	15,504	13.33%
231-4003-462.20-35	Dental Insurance	480	480	480	0.00%
231-4003-462.33-02	Auditing Fees	1,750	1,750	1,750	0.00%
231-4003-462.41-01	Water and Sewer	300	200	300	0.00%
231-4003-462.41-02	Electricity	2,300	2,000	2,300	0.00%
231-4003-462.43-01	Copier	350	350	350	100.00%
231-4003-462.45-11	Spraying	325,000	325,000	340,000	4.62%
231-4003-462.45-12	Certification Expense	300	300	300	0.00%
231-4003-462.46-01	Repairs	500	500	500	0.00%
231-4003-462.47-01	General Maintenance	500	500	500	0.00%
231-4003-462.52-02	Liability Insurance	437	437	437	0.00%
231-4003-462.53-01	Office Telephone	500	500	500	0.00%
231-4003-462.53-10	Cell Phones	1,200	1,200	1,200	0.00%
231-4003-462.57-02	Seminar Registration	500	500	500	0.00%
231-4003-462.58-01	Travel Costs & Per Diem	2,600	2,600	2,600	0.00%
231-4003-462.59-06	Dues	350	370	350	0.00%
231-4003-462.61-01	General Office Supplies	1,400	1,400	1,500	7.14%
231-4003-462.61-02	Postage	350	350	375	7.14%
231-4003-462.61-04	Field Work Supplies	2,500	2,500	2,500	0.00%
231-4003-462.61-05	Printing and Forms	200	200	200	0.00%
231-4003-462.61-22	Chemicals	12,000	12,000	12,000	0.00%
231-4003-462.61-23	Educational & Literature	150	150	150	0.00%
231-4003-462.63-01	Gas	2,800	2,000	2,800	0.00%
231-4003-462.63-02	Routine Maintenance	2,000	2,000	2,000	0.00%
231-4003-462.63-03	Major Repairs	2,000	2,000	2,000	0.00%
231-4003-462.65-01	PC Software	1,050	1,050	1,050	0.00%
231-4003-462.72-01	Remodeling	2,000	2,000	2,000	0.00%
231-4003-462.74-15	Equipment	-	-	53,000	100.00%
231-4003-462.80-10	Reimbursements - LAP	10,000	10,000	10,000	0.00%
231-4003-462.80-11	Lythrum Plant Exchange	500	500	100	-80.00%
*** TOTAL WEED CONTROL FUND EXPENDITURES		485,245	485,754	557,488	14.89%
Estimated Budget Revenues over (under) Budgeted Expenditures		(49,926)	(52,028)	(96,910)	94.11%
Estimated Beginning Balance, January 1, 2017 / 2018		281,084	281,084	229,056	-18.51%
Estimated Ending Balance, December 31, 2017 / 2018		231,158	229,056	132,146	-42.83%

The Weed Board bids out the county and township road ditch spraying operation to commercial contractors. This allows the Weed Officer to concentrate his time on scouting for and controlling weed infestations on private lands, and informing county landowners of their responsibility to control weeds on their properties. In March 2018, we will be accepting bids for the 2018-2019 spraying seasons. The \$15,000 increase will allow for increased spraying costs due to inflation without decreasing the acres covered. The other increase is for equipment purchases and an addition of an overhead door in the equipment storage building.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
VECTOR CONTROL FUND:					
REVENUES:					
232-4004-311.01-00	Property Tax	736,828	733,779	713,742	-3.13%
232-4004-311.02-00	Mobile Home	1,153	869	845	-26.71%
232-4004-311.04-00	Interest & Penalty	1,893	1,480	1,440	-23.93%
232-4004-335.10-00	State Aid Distribution	43,184	26,626	26,626	-38.34%
232-4004-335.11-00	Homestead Credit	3,080	3,745	3,699	20.10%
232-4004-335.15-00	Telephone Gross Rec Tax	1,908	1,909	1,908	0.00%
232-4004-335.17-00	Veteran's Credit	2,812	3,004	2,973	5.73%
232-4004-345.60-46	Cities	481,100	375,000	481,100	0.00%
232-4004-361.70-01	Interest	1,000	498	-	-100.00%
232-4004-392.70-02	Sale of Property	1,000	1,000	-	-100.00%
*** TOTAL VECTOR CONTROL FUND REVENUE		1,273,958	1,147,910	1,232,333	-3.27%
EXPENDITURES:					
232-4004-442.10-05	Full Time Salaries	141,676	141,676	152,854	7.89%
232-4004-442.10-20	Hourly Salaries	280,000	280,000	287,500	2.68%
232-4004-442.10-35	Overtime Salaries	20,000	20,000	22,500	12.50%
232-4004-442.20-01	Social Security	26,897	26,897	28,110	4.51%
232-4004-442.20-05	Medicare	6,290	6,290	6,574	4.52%
232-4004-442.20-10	Retirement	17,369	17,369	18,740	7.89%
232-4004-442.20-15	Workers Compensation	5,464	7,500	5,994	9.70%
232-4004-442.20-25	Health Insurance	29,748	30,222	30,672	3.11%
232-4004-442.20-35	Dental Insurance	1,200	1,200	1,200	0.00%
232-4004-442.33-02	Auditing Fees	1,750	1,750	1,750	0.00%
232-4004-442.35-02	Medical Expense	300	300	300	0.00%
232-4004-442.41-01	Water and Sewer	300	300	300	0.00%
232-4004-442.41-02	Electricity	1,500	1,500	1,500	0.00%
232-4004-442.46-01	Repairs	7,000	7,000	7,000	0.00%
232-4004-442.53-01	Telephone/Radio	1,600	1,600	1,600	0.00%
232-4004-442.53-10	Cell Phones	11,000	11,000	11,000	0.00%
232-4004-442.57-02	Seminar Registration	5,100	3,500	5,100	0.00%
232-4004-442.58-01	Travel Costs & Per Diem	4,500	3,800	4,500	0.00%
232-4004-442.59-06	Vector Dues	550	550	550	0.00%
232-4004-442.61-01	General Office Supplies	2,000	2,000	2,000	0.00%
232-4004-442.61-02	Postage	250	250	250	0.00%
232-4004-442.61-04	Field Work Supplies	16,500	16,500	16,500	0.00%
232-4004-442.61-05	Aerial Spraying	75,000	79,285	75,000	0.00%
232-4004-442.61-22	Chemicals	230,000	197,500	230,000	0.00%
232-4004-442.61-30	Shop & Building Supplies	15,500	15,500	15,500	0.00%
232-4004-442.63-01	Gas	27,000	20,000	24,000	-11.11%
232-4004-442.63-02	Routine Maintenance	18,000	18,000	18,000	0.00%
232-4004-442.65-01	PC Software	54,620	51,750	2,310	-95.77%
232-4004-442.72-01	Remodeling	25,000	65,000	-	-100.00%
232-4004-442.74-01	Computer Equipment	4,100	4,100	850	-79.27%
232-4004-442.74-04	Field Equipment-Spraying	133,500	126,000	200,500	50.19%
232-4004-442.80-06	Chemical Waste Removal	500	500	500	0.00%
*** TOTAL VECTOR CONTROL FUND EXPENDITURES		1,164,214	1,158,839	1,173,154	0.77%
Estimated Budget Revenues over (under) Budgeted Expenditures		109,744	(10,929)	59,179	-46.08%
Estimated Beginning Balance, January 1, 2017 / 2018		91,744	91,744	80,815	-11.91%
Estimated Ending Balance, December 31, 2017 / 2018		201,488	80,815	139,994	-30.52%

During the summer months, approximately 40 temporary or seasonal employees are hired. The purchase of 6 small pickups, 2 side by sides or OHV's, and 2 truck-mounted foggers all attribute to the increase in budget for 2018.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
COUNTY PARK FUND:					
REVENUES:					
233-1001-335.55-05	State Grant	-	2,864	-	0.00%
233-1001-341.60-04	Campground Fees	10,000	18,000	18,000	80.00%
233-1001-361.70-01	Interest	190	190	190	0.00%
233-1001-391.99-01	Operating Transfer	20,000	20,000	20,000	0.00%
*** TOTAL COUNTY PARK FUND REVENUES		30,190	41,054	38,190	26.50%
EXPENDITURES:					
233-1001-451.33-13	Contracted Services	13,200	13,750	14,000	6.06%
233-1001-451.47-01	General Maintenance	12,000	12,000	13,000	8.33%
233-1001-451.53-10	Cell Phones	1,000	1,000	1,000	0.00%
233-1001-451.62-02	Electricity	2,800	2,900	3,000	7.14%
233-1001-451.62-06	Gasoline & Oil	1,500	1,000	1,000	-33.33%
233-1001-451.74-15	Heavy Equipment	7,000	7,000	-	-100.00%
233-1001-451.81-10	County Park Projects	25,000	25,000	6,190	-75.24%
*** TOTAL COUNTY PARK FUND EXPENDITURES		62,500	62,650	38,190	-38.90%
Estimated Budget Revenues over (under) Budgeted Expenditures		(32,310)	(21,596)	-	-100.00%
Estimated Beginning Balance, January 1, 2017 / 2018		97,036	97,036	75,440	-22.26%
Estimated Ending Balance, December 31, 2017 / 2018		64,726	75,440	75,440	16.55%

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

JAIL COMMISSARY FUND

REVENUES:					
235-3510-346.01-00	Telephone Commission	80,000	130,000	80,000	0.00%
235-3510-346.02-00	Taxable Sales	80,000	95,000	80,000	0.00%
235-3510-361.70-01	Interest	850	800	850	0.00%
*** TOTAL JAIL COMMISSARY FUND REVENUES		160,850	225,800	160,850	0.00%
EXPENDITURES:					
235-3510-422.01-01	North Dakota Sales Tax	11,000	10,936	7,100	-35.45%
235-3510-422.01-02	Commissary	100,000	100,000	105,000	5.00%
235-3510-422.10-05	Full Time Salaries	37,738	37,738	38,950	3.21%
235-3510-422.20-01	Social Security	2,307	2,307	2,381	3.21%
235-3510-422.20-05	Medicare	540	540	557	3.15%
235-3510-422.20-10	Retirement	4,627	4,627	4,775	3.20%
235-3510-422.20-15	Workers Compensation	108	108	100	-7.41%
235-3510-422.20-25	Health Insurance	6,840	6,948	7,056	3.16%
235-3510-422.53-01	Office Telephone	350	350	100	-71.43%
235-3510-422.65-01	PC Software	10,300	9,720	300	-97.09%
235-3510-422.74-01	Computer Equipment	850	671	700	-17.65%
*** TOTAL JAIL COMMISSARY FUND EXPENDITURES		174,660	173,945	167,019	-4.37%
Estimated Budget Revenues over (under) Budgeted Expenditures		(13,810)	51,855	(6,169)	-55.33%
Estimated Beginning Balance, January 1, 2017 / 2018		511,454	511,454	563,309	10.14%
Estimated Ending Balance, December 31, 2017 / 2018		497,644	563,309	557,140	11.96%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
HAZARDOUS PLAN FUND					
REVENUES:					
236-3703-333.55-02	Hazardous Plan/Response	7,000	7,912	7,000	0.00%
236-3703-361.60-08	Miscellaneous	-	3,000	-	0.00%
236-3703-361.70-01	Interest	-	25	-	0.00%
*** TOTAL HAZARDOUS PLAN FUND REVENUES		7,000	10,937	7,000	0.00%
EXPENDITURES:					
236-3703-421.33-09	HazMat Response Team	6,000	6,000	6,000	0.00%
*** TOTAL HAZARDOUS PLAN FUND EXPENDITURES		6,000	6,000	6,000	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		1,000	4,937	1,000	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		21,260	21,260	26,197	23.22%
Estimated Ending Balance, December 31, 2017 / 2018		22,260	26,197	27,197	22.18%

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

VALLEY WATER RESCUE FUND

REVENUES:					
237-3505-333.55-01	Other Government Grants	42,631	42,631	42,631	0.00%
237-3505-361.70-01	Interest	75	75	75	0.00%
237-3505-364.01-00	Reimbursements	-	71	-	0.00%
*** TOTAL VALLEY WATER RESCUE FUND REVENUES		42,706	42,777	42,706	0.00%
EXPENDITURES:					
237-3505-426.20-15	Worker's Compensation	400	400	400	0.00%
237-3505-426.52-02	Liability Insurance	600	600	600	0.00%
237-3505-426.57-01	Training	4,470	4,470	4,470	0.00%
237-3505-426.61-04	Operational	10,770	10,770	10,770	0.00%
237-3505-426.74-01	Field Equipment	27,260	27,260	27,260	0.00%
*** TOTAL VALLEY WATER RESCUE FUND EXPENDITURES		43,500	43,500	43,500	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		(794)	(723)	(794)	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		9,088	9,088	8,365	-7.96%
Estimated Ending Balance, December 31, 2017 / 2018		8,294	8,365	7,571	-8.72%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
NDRIN FUND					
REVENUES:					
238-2112-341.60-62	Internet Fee	1,380,000	1,380,000	1,365,000	-1.09%
238-2112-361.70-01	Interest	3,000	3,000	4,000	33.33%
*** TOTAL NDRIN FUND REVENUES		1,383,000	1,383,000	1,369,000	-1.01%
EXPENDITURES:					
238-2112-411.33-13	Contract Services	38,000	38,000	28,000	-26.32%
238-2112-411.33-14	NDRIN Board	10,000	10,000	10,000	0.00%
238-2112-411.33-15	Central Repository	1,044,000	1,044,000	1,124,000	7.66%
238-2112-411.33-17	Credit Card Service Fee	65,000	65,000	72,000	10.77%
238-2112-411.33-19	Advertising/Marketing	10,000	14,000	15,000	50.00%
238-2112-411.43-03	Software	40,000	96,300	40,000	0.00%
238-2112-411.46-04	General Maintenance	77,500	-	39,500	-49.03%
238-2112-411.51-02	Microfilming	12,500	12,500	12,500	0.00%
238-2112-411.51-04	Miscellaneous Expense	2,500	2,500	2,500	0.00%
238-2112-411.61-01	General Office Supplies	1,500	1,500	1,500	0.00%
238-2112-411.74-01	Computer Equipment	17,500	17,500	20,000	14.29%
*** TOTAL NDRIN FUND EXPENDITURES		1,318,500	1,301,300	1,365,000	3.53%
Estimated Budget Revenues over (under) Budgeted Expenditures		64,500	81,700	4,000	-93.80%
Estimated Beginning Balance, January 1, 2017 / 2018		1,812,462	1,812,462	1,894,162	4.51%
Estimated Ending Balance, December 31, 2017 / 2018		1,876,962	1,894,162	1,898,162	1.13%

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

DOCUMENT PRESERVATION FUND

REVENUES:					
239-2301-341.60-60	Preservation Fee	75,000	70,000	70,000	-6.67%
239-2301-341.61-00	Miscellaneous Revenue	60,000	60,000	60,000	0.00%
239-2301-361.70-01	Interest	-	450	-	0.00%
*** TOTAL DOCUMENT PRESERVATION FUND REVENUES		135,000	130,450	130,000	-3.70%
EXPENDITURES:					
239-2301-411.33-09	Consulting	21,000	21,000	-	-100.00%
239-2301-411.33-18	Document Conversion	282,720	282,720	205,447	-27.33%
239-2301-411.34-03	Programming	18,749	18,749	19,686	5.00%
239-2301-411.51-03	Microfilm Storage	4,800	4,800	5,000	4.17%
239-2301-411.61-01	General Office Supplies	4,300	4,300	4,500	4.65%
239-2301-411.61-07	Records Repair	2,000	2,000	3,000	50.00%
239-2301-411.65-01	PC Software	26,000	26,000	26,000	0.00%
239-2301-411.74-01	Computer Equipment	30,462	-	74,250	143.75%
239-2301-411.74-02	Office Equipment	-	-	5,000	100.00%
*** TOTAL DOCUMENT PRESERVATION FUND EXPENDITURES		390,031	359,569	342,883	-12.09%
Estimated Budget Revenues over (under) Budgeted Expenditures		(255,031)	(229,119)	(212,883)	-16.53%
Estimated Beginning Balance, January 1, 2017 / 2018		447,426	447,426	218,307	-51.21%
Estimated Ending Balance, December 31, 2017 / 2018		192,395	218,307	5,424	-97.18%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
SWAT VEHICLE REPLACEMENT					
REVENUES:					
241-3501-361.70-01	Interest	15	25	25	66.67%
241-3501-391.99-01	Operating Transfers	2,340	2,340	2,340	0.00%
*** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUES		2,355	2,365	2,365	0.42%
EXPENDITURES:					
241-3501-421.61-02	Postage	-	-	-	0.00%
*** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES		-	-	-	
Estimated Budget Revenues over (under) Budgeted Expenditures		2,355	2,365	2,365	0.42%
Estimated Beginning Balance, January 1, 2017 / 2018		12,531	12,531	14,896	18.87%
Estimated Ending Balance, December 31, 2017 / 2018		14,886	14,896	17,261	15.95%
GREYHAWK ESTATES SUBDIVISION:					
REVENUES:					
303-2104-355.01-00	Assessments	24,296	24,296	23,109	-4.89%
303-2104-355.04-00	Interest and Penalty	-	50	-	0.00%
303-2104-361.70-01	Interest	75	100	100	33.33%
*** TOTAL GREYHAWK ESTATES REVENUES		24,371	24,446	23,209	-4.77%
EXPENDITURES:					
303-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
303-2104-471.83-02	Interest	3,850	3,850	2,750	-28.57%
303-2104-471.83-03	Fiscal Charges	1,000	1,400	1,500	50.00%
*** TOTAL GREYHAWK ESTATES EXPENDITURES		29,850	30,250	29,250	-2.01%
Estimated Budget Revenues over (under) Budgeted Expenditures		(5,479)	(5,804)	(6,041)	10.26%
Estimated Beginning Balance, January 1, 2017 / 2018		39,162	39,162	33,358	-14.82%
Estimated Ending Balance, December 31, 2017 / 2018		33,683	33,358	27,317	-18.90%
<div style="border: 1px solid black; padding: 5px;"> Refunding Improvement Bonds of 2005 for construction in the Greyhaws Estates Subdivision due in annual installments of \$25,000 through 2020 with interest at 3.75% to 4.40%. </div>					
WILD RICE RIVER ESTATES:					
REVENUES:					
311-2104-355.01-00	Assessments	-	-	15,009	100.00%
311-2104-361.70-01	Interest	50	50	100	100.00%
311-2104-391.99-01	Operating	6,426	6,426	-	-100.00%
*** TOTAL WILD RICE RIVER ESTATE'S REVENUES		6,476	6,476	15,109	133.31%
EXPENDITURES:					
311-2104-471.83-01	Principal			5,000	100.00%
311-2104-471.83-02	Interest	3,158	3,158	5,428	71.88%
311-2104-471.83-03	Fiscal Charges	700	700	1,500	114.29%
*** TOTAL BORDERUD'S EXPENDITURES		3,858	3,858	11,928	209.18%
Estimated Budget Revenues over (under) Budgeted Expenditures		2,618	2,618	3,181	21.50%
Estimated Beginning Balance, January 1, 2017 / 2018		-	-	2,618	100.00%
Estimated Ending Balance, December 31, 2017 / 2018		2,618	2,618	5,799	121.50%
<div style="border: 1px solid black; padding: 5px;"> Refunding Improvement Bonds of 2017 for construction in the Wild Rice River Estates due in annual installments of \$5,000 to \$15,000 through 2035 with interest at 2.6% to 3.25%. </div>					

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
GRANDBERG/AMBER PLAINS SUBDIVISIONS					
REVENUES:					
318-2104-355.01-00	Assessments	29,843	29,843	28,609	-4.13%
318-2104-355.04-00	Interest & Penalty	-	50	-	0.00%
318-2104-361.70-01	Interest	50	50	100	100.00%
*** TOTAL GRANDBERG/AMBER PLAINS REVENUES		29,893	29,943	28,709	-3.96%
EXPENDITURES:					
318-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
318-2104-471.83-02	Interest	6,025	6,025	4,975	-17.43%
318-2104-471.83-03	Fiscal Charges	1,500	1,500	1,500	0.00%
*** TOTAL GRANDBERG/AMBER PLAINS EXPENDITURES		32,525	32,525	31,475	-3.23%
Estimated Budget Revenues over (under) Budgeted Expenditures		(2,632)	(2,582)	(2,766)	5.09%
Estimated Beginning Balance, January 1, 2017 / 2018		8,711	8,711	6,129	-29.64%
Estimated Ending Balance, December 31, 2017 / 2018		6,079	6,129	3,363	-44.68%

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

2010 BOND ISSUE S & I

REVENUES:

319-2104-311.01-00	Property Tax	810,510	807,524	833,077	2.78%
319-2104-311.02-00	Mobile Home	1,270	958	988	-22.20%
319-2104-311.04-00	Interest & Penalty	2,200	1,702	1,756	-20.18%
319-2104-331.55-05	Federal Grants	76,515	76,515	65,555	-14.32%
319-2104-335.11-00	Homestead Credit	3,388	4,208	4,371	29.01%
319-2104-335.17-00	Veteran's Credit	3,093	3,330	3,492	12.90%
319-2104-361.70-01	Interest	483	600	500	3.52%
*** TOTAL COURTHOUSE DEBT SERVICE REVENUES		897,459	894,837	909,739	1.37%

EXPENDITURES:

319-2104-471.83-01	Principal	735,000	735,000	755,000	2.72%
319-2104-471.83-02	Interest	182,178	182,178	156,083	-14.32%
319-2104-471.83-03	Fiscal Charges	400	400	400	0.00%
*** TOTAL COURTHOUSE DEBT SERVICE EXPENDITURES		917,578	917,578	911,483	-0.66%
Estimated Budget Revenues over (under) Budgeted Expenditures		(20,119)	(22,741)	(1,744)	-91.33%
Estimated Beginning Balance, January 1, 2017 / 2018		86,863	86,863	64,122	-26.18%
Estimated Ending Balance, December 31, 2017 / 2018		66,744	64,122	62,378	-6.54%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
BUILDING FUND					
REVENUES:					
401-2105-311.01-00	Property Tax	-	-	396,312	100.00%
401-2105-311.02-00	Mobile Home	-	-	467	100.00%
401-2105-311.04-00	Interest & Penalty	-	-	764	100.00%
401-2105-335.11-00	Homestead Credit	-	-	2,028	100.00%
401-2105-335.17-00	Veteran's Credit	-	-	1,657	100.00%
*** TOTAL BUILDING FUND REVENUES		-	-	401,228	100.00%
EXPENDITURES:					
401-2105-482.73-02	Construction	-	-	-	0.00%
401-2105-471.99-01	Transfers Out	-	-	-	0.00%
*** TOTAL BUILDING FUND EXPENDITURES		-	-	-	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		-	-	401,228	100.00%
Estimated Beginning Balance, January 1, 2017 / 2018		-	-	-	0.00%
Estimated Ending Balance, December 31, 2017 / 2018		-	-	401,228	100.00%
The Building Fund was re-established to accumulate funds for county projects over the next few years.					
ROUND HILL SUBDIVISION					
REVENUES:					
402-2105-361.70-01	Interest	50	50	50	0.00%
*** TOTAL ROUND HILL SUBDIVISION REVENUES		50	50	50	0.00%
EXPENDITURES:					
402-2105-482.73-02	Construction	-	-	-	0.00%
402-2105-471.99-01	Transfers Out	-	-	-	0.00%
*** TOTAL ROUND HILL SUBDIVISION EXPENDITURES		-	-	-	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		50	50	50	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		27,545	27,545	27,595	0.18%
Estimated Ending Balance, December 31, 2017 / 2018		27,595	27,595	27,645	0.18%
GREY HAWK ESTATES					
REVENUES:					
403-2105-361.70-01	Interest	50	50	50	0.00%
*** TOTAL GREY HAWK ESTATES REVENUES		50	50	50	0.00%
EXPENDITURES:					
403-2105-482.73-02	Construction	-	-	-	0.00%
403-2105-471.99-01	Transfers Out	-	-	-	0.00%
*** TOTAL GREY HAWK ESTATES EXPENDITURES		-	-	-	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		50	50	50	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		31,054	31,054	31,104	0.16%
Estimated Ending Balance, December 31, 2017 / 2018		31,104	31,104	31,154	0.16%

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
WILD RICE RIVER ESTATES					
REVENUES:					
411-2105-361.70-01	Interest	-	10	-	0.00%
411-2105-394.70-07	Bond Sale	190,000	190,000	-	-100.00%
*** TOTAL WILD RICE RIVER ESTATES REVENUES		190,000	190,010	-	-100.00%
EXPENDITURES:					
411-2105-481.99-01	Transfers Out	15,782	11,425	-	-100.00%
411-2105-482.33-02	Discount on Bond Sale	1,900	1,900	-	-100.00%
411-2105-482.33-03	Legal Fees	4,100	4,100	-	-100.00%
411-2105-482.73-02	Construction	-	4,360	-	-100.00%
*** TOTAL WILD RICE RIVER ESTATES EXPENDITURES		21,782	21,785	-	-100.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		168,218	168,225	-	-100.00%
Estimated Beginning Balance, January 1, 2017 / 2018		(168,225)	(168,225)	-	-100.00%
Estimated Ending Balance, December 31, 2017 / 2018		(7)	-	-	-100.00%
FOREST RIVER SUBDIVISION					
REVENUES:					
413-2105-361.70-01	Interest	50	50	50	0.00%
*** TOTAL FOREST RIVER SUBDIVISION REVENUES		50	50	50	0.00%
EXPENDITURES:					
413-2105-482.73-02	Construction	-	-	-	0.00%
413-2105-471.99-01	Transfers Out	-	-	-	0.00%
*** TOTAL FOREST RIVER SUBDIVISION EXPENDITURES		-	-	-	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		50	50	50	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		29,683	29,683	29,733	0.17%
Estimated Ending Balance, December 31, 2017 / 2018		29,733	29,733	29,783	0.17%
GRANDBERG AMBER PLAINS					
REVENUES:					
418-2105-361.70-01	Interest	50	50	50	0.00%
*** TOTAL GRANDBERG AMBER PLAINS REVENUES		50	50	50	0.00%
EXPENDITURES:					
418-2105-482.73-02	Construction	-	-	-	0.00%
418-2105-471.99-01	Transfers Out	-	-	-	0.00%
*** TOTAL GRANDBERG AMBER PLAINS EXPENDITURES		-	-	-	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		50	50	50	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		37,234	37,234	37,284	0.13%
Estimated Ending Balance, December 31, 2017 / 2018		37,284	37,284	37,334	0.13%

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
FLOOD CONTROL SALES TAX					
REVENUES:					
420-1001-313.01-00	Sales Tax	16,401,000	16,386,000	16,878,000	2.91%
420-1001-361.70-01	Interest	-	15,000	15,000	100.00%
*** TOTAL FLOOD CONTROL SALES TAX REVENUES		16,401,000	16,401,000	16,893,000	3.00%
EXPENDITURES:					
420-4005-465.73-04	County Projects	1,154,006	1,154,006	1,000,000	-13.35%
420-4006-466.33-01	Diversion	14,911,260	14,911,260	15,358,980	3.00%
*** TOTAL FLOOD CONTROL SALES TAX EXPENDITURES		16,065,266	16,065,266	16,358,980	1.83%
Estimated Budget Revenues over (under) Budgeted Expenditures		335,734	335,734	534,020	59.06%
Estimated Beginning Balance, January 1, 2017 / 2018		4,855,031	4,855,031	5,190,765	6.92%
Estimated Ending Balance, December 31, 2017 / 2018		5,190,765	5,190,765	5,724,785	10.29%

Sales tax used to pay for local flood control projects outside the Diversion and Diversion transfers to the fiscal agent of the Diversion Authority.

FLOOD CONTROL LOAN FUNDS

REVENUES:					
421-4005-364.01-03	Miscellaneous Revenues	1,287,114	1,287,114	1,500,000	16.54%
421-4005-394.70-07	Loan Proceeds	100,000,000	100,000,000	-	-100.00%
*** TOTAL FLOOD CONTROL LOAN FUNDS REVENUES		101,287,114	101,287,114	1,500,000	-98.52%
EXPENDITURES:					
421-4005-471.83-01	Principal	100,000,000	100,000,000	-	-100.00%
421-4005-471.83-02	Interest	1,287,114	1,287,114	1,500,000	16.54%
421-4005-471.83-03	Fiscal Charges	-	-	-	0.00%
421-4005-471.99-01	Transfers Out	-	-	-	0.00%
*** TOTAL FLOOD CONTROL LOAN FUNDS EXPENDITURES		101,287,114	101,287,114	1,500,000	0.00%
Estimated Budget Revenues over (under) Budgeted Expenditures		-	-	-	0.00%
Estimated Beginning Balance, January 1, 2017 / 2018		-	-	-	0.00%
Estimated Ending Balance, December 31, 2017 / 2018		-	-	-	0.00%

The County has a \$100 million loan due in 2019 - interest is paid monthly from sales tax money.

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Budget Over
Budget
Percent
Change

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
INTERNAL SERVICE FUNDS:					
HEALTH INSURANCE TRUST:					
REVENUES:					
501-2106-341.60-46	Insurance Premiums	4,961,793	5,019,142	5,126,121	3.31%
501-2106-361.70-01	Interest	5,200	8,351	8,000	53.85%
501-2106-369.70-05	Insurance Rebate	-	83,887	50,000	100.00%
***TOTAL HEALTH INSURANCE TRUST REVENUES		4,966,993	5,111,380	5,184,121	4.37%
EXPENDITURES:					
501-2106-413.33-09	Consulting Services	22,000	21,487	22,000	0.00%
501-2106-413.35-02	Wellness Testing	27,786	27,786	30,000	7.97%
501-2106-413.95-01	Administration Fees	271,449	243,162	235,506	-13.24%
501-2106-413.95-02	Blue Cross Claims	1,467,295	1,262,301	1,471,916	0.31%
501-2106-413.95-03	Blue Shield Claims	2,200,943	1,985,523	2,207,873	0.31%
501-2106-413.95-04	Stop Loss Premiums	926,288	920,946	975,706	5.34%
501-2106-413.95-07	ACA Costs	40,214	25,553	30,000	-25.40%
***TOTAL HEALTH INSURANCE TRUST EXPENDITURES		4,955,975	4,486,758	4,973,001	0.34%
Estimated Budget Revenues over (under) Budgeted Expenditures		11,018	624,622	211,120	1816.14%
Estimated Beginning Balance, January 1, 2017 / 2018		2,857,073	2,857,073	3,481,695	21.86%
Estimated Ending Balance, December 31, 2017 / 2018		2,868,091	3,481,695	3,692,815	28.76%

The Health Insurance Trust Fund is the operating fund of our self-insurance program for health benefits. Departments and employees are charged a premium for health coverage. Actual claims, reinsurance premiums, and administrative fees are paid from the fund. The County tries to maintain a reserve of about 50% of expected expense in this fund to guard against large fluctuations in the premium dollars charged. Premiums have increased by 1.5% for 2018. The county shares the premium cost with the employees. Premiums are set for single, single with dependent and family plans.

TELEPHONE TRUST:

REVENUES:

502-1802-341.60-47	Telephone Service	130,000	130,000	125,000	-3.85%
502-1802-341.60-67	Cell Phones	114,000	120,000	115,000	0.88%
502-1802-361.70-01	Interest	100	170	100	0.00%
***TOTAL TELEPHONE TRUST REVENUES		244,100	250,170	240,100	-1.64%

EXPENDITURES:

502-1802-412.43-12	Network Software	10,000	10,000	10,000	0.00%
502-1802-412.43-13	Network Equipment	2,200	2,200	2,200	0.00%
502-1802-412.45-01	Repairs	10,000	10,000	10,000	0.00%
502-1802-412.53-01	Office Telephones	40,000	40,000	40,000	0.00%
502-1802-412.53-02	Long Distance Service	11,000	-	-	-100.00%
502-1802-412.53-10	Cell Phones	115,000	120,000	123,000	6.96%
502-1802-412.57-01	Education Travel & Per Diem	3,000	-	3,000	0.00%
502-1802-412.57-02	Seminar Registration	4,000	-	4,000	0.00%
502-1802-412.74-08	Telephones	20,500	21,000	30,000	46.34%
502-1802-412.74-14	Network Equipment	30,000	30,000	25,000	-16.67%
***TOTAL TELEPHONE TRUST EXPENDITURES		245,700	233,200	247,200	0.61%

Estimated Budget Revenues over (under) Budgeted Expenditures		(1,600)	16,970	(7,100)	343.75%
Estimated Beginning Balance, January 1, 2017 / 2018		178,057	178,057	195,027	9.53%
Estimated Ending Balance, December 31, 2017 / 2018		176,457	195,027	187,927	6.50%

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

**CASS COUNTY GOVERNMENT
2018 FINAL BUDGET**

Account Number	Account Description	2017 Adjusted Budget	2017 Projection	2018 Preliminary Budget	Budget Over Budget Percent Change
MOTOR POOL:					
REVENUES:					
504-2108-341.60-57	Motor Pool Usage	41,000	41,000	42,000	2.44%
504-2108-361.70-01	Interest	50	50	50	0.00%
504-2108-392.70-02	Sale of Property	-	8,000	-	0.00%
***TOTAL MOTOR POOL REVENUES		41,050	49,050	42,050	2.44%
EXPENDITURES:					
504-2108-411.63-01	Gas	10,000	10,000	10,000	0.00%
504-2108-411.63-02	Routine Maintenance	5,000	5,000	6,000	20.00%
504-2108-411.63-03	Major Repairs	5,000	5,000	5,000	0.00%
504-2108-411.63-07	Depreciation Expense	16,382	16,382	20,953	27.90%
***TOTAL MOTOR POOL EXPENDITURES		36,382	36,382	41,953	15.31%
Estimated Budget Revenues over (under) Budgeted Expenditures		4,668	12,668	97	-97.92%
Estimated Beginning Balance, January 1, 2017 / 2018		87,756	87,756	100,424	14.44%
Estimated Ending Balance, December 31, 2017 / 2018		92,424	100,424	100,521	8.76%

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

DENTAL INSURANCE TRUST:

REVENUES:					
505-2109-341.60-46	Insurance Premiums	380,380	366,300	387,715	1.93%
505-2109-361.70-01	Interest	500	613	600	20.00%
***TOTAL DENTAL INSURANCE TRUST REVENUES		380,880	366,913	388,315	1.95%
EXPENDITURES:					
505-2109-413.95-01	Administration Fees	26,243	27,625	23,321	-11.13%
505-2109-413.95-03	Blue Shield Claims	354,637	373,317	364,394	2.75%
***TOTAL DENTAL INSURANCE TRUST EXPENDITURES		380,880	400,942	387,715	1.79%
Estimated Budget Revenues over (under) Budgeted Expenditures		-	(34,029)	600	100.00%
Estimated Beginning Balance, January 1, 2017 / 2018		236,626	236,626	202,597	-14.38%
Estimated Ending Balance, December 31, 2017 / 2018		236,626	202,597	203,196	-14.13%

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

**SOUTHEAST CASS WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
Revenues:		
310000 Taxes		
310501 Property Tax	1,993,450	2,007,450
310502 Mobile Home Tax	3,000	3,000
310503 Interest and Penalty	4,500	4,000
310504 Financial Institution Tax	30,000	-
310505 Telecom Gross Receipts	8,175	8,175
310506 State Aid Distribution	120,000	120,000
310507 Homestead Credit	9,000	9,000
31508 Veterans Credit	8,000	9,000
* Tax Income	<u>2,176,125</u>	<u>2,160,625</u>
330000 Intergovernmental Revenue		
333802 Other Income	<u>400,000</u>	<u>400,000</u>
360000 Miscellaneous Income		
360801 Interest Income	4,000	9,000
360802 Other Income	30,000	30,000
360803 North Dakota Insurance	100	100
360840 Red River Joint	100,000	100,000
360841 RRRR Reimbursements	3,000	3,000
360845 Richland County WRD Costs	6,000	5,000
360850 Maple River Annual	40,600	41,435
360870 No Cass Annual	16,235	16,575
360890 Rush River Annual	24,355	24,860
* Miscellaneous Income	<u>224,290</u>	<u>229,970</u>
** Total General Fund Revenues	<u>2,800,415</u>	<u>2,790,595</u>
Expenditures:		
410000 Administrative Costs		
101 Board Per Diem	25,000	25,000
102 Secretary-Treasurer Wages	148,245	152,050
103 Travel Expense	3,000	3,000
104 Meal Expense	200	300
105 Lodging Expense	1,000	1,000
110 Office Telephone	1,300	1,355
111 Office Telephone-Maple	435	455
112 Office Telephone-North	175	180
113 Office Telephone-Rush	260	270
115 Office Supplies	8,000	10,000
116 Office Supplies-Maple	2,485	2,525
117 Office Supplies-North	995	1,010
118 Office Supplies-Rush	1,490	1,515
119 Postage	1,800	1,800
120 Conventions/Seminars	1,200	1,200
121 Conventions/Seminars-Maple	400	400
122 Conventions/Seminars-North	160	160
123 Conventions/Seminars-Rush	240	240
125 Membership Dues	1,400	1,400
126 Membership Dues-Maple	200	200
127 Membership Dues-North	80	80
128 Membership Dues-Rush	120	120
130 Miscellaneous Expenses	1,200	1,200
131 Miscellaneous	400	400
132 Miscellaneous	160	160
133 Miscellaneous	240	240
140 Office	3,690	3,000
141 Office	1,230	1,000
142 Office	490	400
143 Office	740	600
144 Postage Expense-Maple	600	600
145 Postage Expense-North	240	240
146 Postage Expense-Rush	360	360
151 Diversion Authority	7,425	7,425
153 Diversion Authority	4,000	2,000
404 Publish Legals	1,000	1,000
466 Bond Holder Fees	120	120
* Total Administrative Expenditures	<u>220,080</u>	<u>223,005</u>

**SOUTHEAST CASS WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
420000 Benefits		
201 Social Security Match	10,740	10,980
202 Diversion Authority	460	460
205 NDPERS	18,175	18,640
206 NDPERS -Maple River	6,060	6,215
207 NDPERS -North Cass	2,425	2,485
208 NDPERS -Rush River	3,635	3,730
210 Health Insurance	21,795	24,215
211 Health Insurance-Maple	7,265	8,070
212 Health Insurance-North	2,905	3,230
213 Health Insurance-Rush	4,360	4,845
216 Workers Compensation	500	500
217 Medicare Match	2,510	2,570
219 Medicare Match - Diversion	105	105
220 Sick Leave Accumulation	1,630	1,710
221 Sick Leave	545	570
222 Sick Leave	215	230
223 Sick Leave	325	340
225 NDPERS	4,450	4,560
226 NDPERS	1,485	1,520
227 NDPERS	590	610
228 NDPERS	890	915
230 Dental	1,150	1,150
231 Dental	385	385
232 Dental	155	155
233 Dental	230	230
235 Vision	335	335
236 Vision Maple River	110	110
237 Vision - North Cass	45	45
238 Vision Rush River	65	65
254 State	-	-
* Total Benefit Expenditures	<u>93,540</u>	<u>98,975</u>
430000 Professional Fees		
301 Legal Fees	23,400	23,400
302 Engineering Fees	33,600	33,600
303 Auditing Fees	12,000	12,000
304 Legal Fees-Maple River	7,800	7,800
305 Legal Fees-North Cass	3,120	3,120
306 Legal Fees-Rush River	4,680	4,680
307 Engineering Fees-Maple	11,200	11,200
308 Engineering Fees-North	4,480	4,480
310 Court Reporting	6,720	5,000
309 Engineering Fees-Rush	5,000	6,720
441 Public Financial Consultation	-	500
* Total Professional Fees	<u>112,000</u>	<u>112,500</u>
Projects:		
441002 Sheyenne River Snag & Clear	300,000	300,000
441003 Red River Development	55,000	55,000
441004 Wild Rice Snagging & Clearing	100,000	110,000
441005 Liability Insurance	25,000	40,000
441010 USGS	1,000	2,000
441017 Animal Damage Control	50,000	55,000
441021 Project Development Funds	177,485	119,965
441022 Drainage Imp Rural Subdiv	25,000	25,000
441023 Water Education Program	5,000	5,000
441024 River Bank Technical Support	10,000	10,000
441032 SWC Ring Dike Program	20,000	20,000
441043 Red River Basin Board/Comm	75,000	75,000
441047 Legal Drain Improvements	500,000	500,000
441075 Rush River Watershed	100,000	75,000
441077 Swan Creek Watershed	100,000	50,000
441079 Upper Maple River Watershed	100,000	100,000
441064 Water Quality Pilot Project	20,000	20,000
441057 FM Metro Study		
441062 Flood Control Mitigation	586,310	669,150
441070 Western Cass FIS	25,000	25,000
441054 Share of Real Estate tax	100,000	100,000
* Total Projects Expenditures	<u>2,374,795</u>	<u>2,356,115</u>
** Total General Fund Expenditures	<u>2,800,415</u>	<u>2,790,595</u>

**SOUTHEAST CASS WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2018 Final Revenue Budget	2018 Final Expenditure Budget
<u>Special Revenue Funds:</u>		
Red River Joint Board		
1101 SMFCD #1 Maintenance	520,425	250,000
1102 SMFCD #2 Maintenance	349,115	1,000,000
1112 Maple River Dam Maintenance	365,095	400,000
1121 Drain #21	152,520	423,500
1122 Drain #21C	39,765	25,000
1127 Drain #27		-
1131 SC-1 Drain	911,265	1,319,480
1132 SC-2 (Drains 27 & 53)	742,675	750,000
1135 Drain #35	22,480	80,000
1140 Drain #40	560,975	1,000,000
1145 Drain #45	218,180	20,000
1147 Drain #47	21,710	5,000
1150 Drain #50	5,560	2,000
1151 Drain #51	1,325	1,000
1153 Drain #53		-
1154 Country Acres Improvement 2001-6	685	500
1160 Normanna Township Improvement No. 60	14,360	3,000
1164 Holmen's Stormwater Improvement 2004-1	4,125	3,000
1165 Harwood Township Impr. Dist. #65	2,120	500
1205 Flood Control Mitigation		250,000
1226 Oblig Southside Rural Sewer		-
** Total Special Revenue Funds	3,932,380	5,532,980
<u>Debt Service Funds:</u>		
1403 Sheyenne Maple P&I		-
1404 Sheyenne Maple P&I		-
1406 St. Benedict Sewer - Principal & Interest	10,875	14,600
1407 Eagle Run Improvement - Principal & Interest		42,130
1408 Holmen's Stormwater Improvement - Principal & Interest		2,000
1409 Maple Grove Improvement - Principal & Interest	49,985	15,000
1411 Normanna Township Improvement - Principal & Interest	10,945	2,100
1412 Maple River Dam - Principal & Interest	196,650	236,725
1414 Kensington Place P&I		-
1415 Bakke Subdivision	50,405	38,000
1416 Round Hill Sewer	34,910	30,000
1421 Drain 21	423,300	424,000
1427 Drain #27 P&I		-
1431 Drains #3 & #10	319,300	320,000
1465 Harwood Township Imp. #65 - Principal & Interest	13,410	14,000
1470 Wild Rice River Estates - Principal & Interest	9,160	9,160
** Total Debt Service Funds	1,118,940	1,147,715
Capital Projects Funds		
1314 Kensington Place Riverbank Stabilization		-
1370 Wild Rice River Estates Stabilization	5,780	-
1365 Harwood Township Imp. No 65	11,175	-
Total Capital Projects Funds	16,955	-
** Total Other Funds	5,068,275	6,680,695

**RUSH RIVER WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
Revenues:		
310000 Taxes		
310501 Property Tax	67,160	70,480
310502 Mobile Home Tax	50	50
310503 Interest and Penalty	200	150
310505 Telecom Gross Receipts	320	320
310506 State Aid Distribution	6,000	6,000
310507 Homestead Credit	200	200
310508 Veteran's Credit	240	400
* Tax Income	<u>74,170</u>	<u>77,600</u>
333902 State Cost Share	<u>16,720</u>	<u>12,405</u>
360000 Miscellaneous Income		
360801 Interest Income	300	300
360802 Other Income	5,000	5,000
360803 North Dakota Insurance	450	100
* Miscellaneous Income	<u>5,750</u>	<u>5,400</u>
** Total General Fund Revenues	<u>96,640</u>	<u>95,405</u>
Expenditures:		
410000 Administrative Costs		
101 Board Per Diem	15,000	13,500
102 Secretary-Treasurer Wages	29,650	30,410
103 Travel Expense	2,500	2,000
104 Meal Expense	50	50
105 Lodging Expense	750	500
110 Office Telephone	260	700
115 Office Supplies	1,500	1,515
119 Postage	360	360
120 Conventions/Seminars	1,000	600
125 Membership Dues	910	910
130 Miscellaneous Expenses	900	800
140 Office	1,000	1,000
466 Bond Holder Fees	120	120
* Total Administrative Expenditures	<u>54,000</u>	<u>52,465</u>

**RUSH RIVER WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
420000 Benefits		
201 Social Security Match	2,910	2,725
205 NDPERS	3,635	3,730
210 Health Insurance	4,360	4,845
215 Unemployment	200	200
216 Workers Compensation	250	250
217 Medicare Match	680	640
254 State	-	-
220 Sick Leave Accumulation	325	330
225 NDPERS Employee	890	915
230 Dental Insurance	230	230
235 Vision Insurance	65	65
* Total Benefit Expenditures	13,545	13,930
430000 Professional Fees		
301 Legal Fees	7,000	6,000
302 Engineering Fees	8,000	7,000
310 Court Reporting	200	200
303 Auditing Fees	2,500	2,500
441 Public Financial Consultant	-	500
* Total Professional Fees	17,700	16,200
Projects:		
444002 Rush River Snagging/Cleaning	500	500
444005 Erie Dam	1,000	2,000
444017 Animal Damage Control	500	500
444035 Flood Mitigation	8,395	8,810
444021 Project Development	1,000	1,000
* Total Projects Expenditures	11,395	12,810
** Total General Fund Expenditures	96,640	95,405

**RUSH RIVER WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2018 Revenue Budget	2018 Final Budget
<u>Special Revenue Funds:</u>		
Red River Joint Board		
4101 Rush River Maintenance	123,485	150,000
4128 Drain #29A Maintenance	6,370	5,000
4129 Drain #29	840	5,000
4130 Drain #30	107,860	110,000
4167 Raymond Township	2,935	1,000
4170 Berlin Twp Dist No. 70	5,845	2,000
4172 Berlin-Harwood No. 72	3,815	1,000
4174 Amenia Dist. No. 74	5,560	1,500
4152 Drain #52	<u>6,620</u>	<u>5,000</u>
** Total Special Revenue Funds	<u>263,330</u>	<u>280,500</u>
<u>Debt Service Funds:</u>		
4429 Drain 29A - Principal & Interest	77,895	72,900
4401 Drain 2	54,000	54,000
4430 Drain 30	104,875	104,500
4470 Berlin Twp	86,030	114,000
4472 Berlin-Harwood Twp	6,290	4,800
4474 Amenia Township #74	89,865	85,000
4467 Raymond Township 67	<u>40,420</u>	<u>52,000</u>
** Total Debt Service Funds	<u>459,375</u>	<u>487,200</u>
** Total Other Funds	<u>722,705</u>	<u>767,700</u>

**MAPLE RIVER WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
Revenues:		
310000 Taxes		
310501 Property Tax	195,000	208,300
310502 Mobile Home Tax	100	100
310503 Interest and Penalty	600	600
310504 Financial Institution Tax	2,500	-
310505 Telecom Gross Receipts	2,450	2,450
310506 State Aid Distribution	15,000	15,500
310507 Homestead Credit	650	700
310508 Veterans Credit	450	500
* Tax Income	<u>216,750</u>	<u>228,150</u>
 360000 Miscellaneous Income		
Short Term Financing		
360801 Interest Income	1,800	6,000
360802 Other Income	3,000	3,000
360803 North Dakota Insurance	600	100
* Miscellaneous Income	<u>5,400</u>	<u>9,100</u>
 ** Total General Fund Revenues	 <u>222,150</u>	 <u>237,250</u>
 Expenditures:		
410000 Administrative Costs		
101 Board Per Diem	14,985	14,985
102 Secretary-Treasurer Wages	49,420	50,685
103 Travel Expense	8,000	7,000
104 Meal Expense	50	50
105 Lodging Expense	350	350
110 Office Telephone	435	800
115 Office Supplies	3,000	2,525
119 Postage	800	600
120 Conventions/Seminars	600	400
125 Membership Dues	1,000	1,000
130 Miscellaneous Expenses	1,000	1,000
140 Office	2,500	2,500
466 Bond Holder Fee	120	250
* Total Administrative Expenditures	<u>82,260</u>	<u>82,145</u>
 420000 Benefits		
201 Social Security Match	3,995	4,075
205 NDPERS	6,060	6,215
210 Health Insurance	7,265	8,070
215 Unemployment	300	300
216 Workers Compensation	250	250
217 Medicare Match	935	955
220 Sick Leave Accumulation	560	570
225 NDPERS -Employee	1,485	1,520
230 Dental Insurance	385	385
254 State	110	110
235 Vision Insurance	-	-
* Total Benefit Expenditures	<u>21,345</u>	<u>22,450</u>

**MAPLE RIVER WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
430000 Professional Fees		
301 Legal Fees	13,000	13,000
302 Engineering Fees	15,000	15,000
303 Auditing Fees	3,800	3,800
310 Court Reporting	500	500
441 Public Financial Consultation	-	450
* Total Professional Fees	<u>32,300</u>	<u>32,750</u>
Projects:		
441023 Water Education Program	300	300
442007 Projects To Be Determined	25,195	27,530
442017 Animal Damage Control	12,000	20,000
442024 Flood Control Mitigation	<u>48,750</u>	<u>52,075</u>
* Total Projects Expenditures	<u>86,245</u>	<u>99,905</u>
** Total General Fund	<u>222,150</u>	<u>237,250</u>

**MAPLE RIVER WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2018 Revenue Budget	2018 Final Budget
<u>Special Revenue Funds:</u>		
Red River Joint Board		
2101 Drain Cass Richland #1	10,350	10,000
2102 Swan Creek Maintenance	226,975	200,000
2111 MR-1	130,360	200,000
2112 MR-2	223,715	500,000
2137 Drain #37	88,390	10,000
2146 Drain #46	86,025	60,000
2154 Drain #54	5,590	2,000
2156 Drain #56	35,975	25,000
2172 Garsteig-Embden Maintenance	368,585	50,000
2162 Casselton Township Improvement #62	9,670	2,000
2164 Casselton Township Improvement #64	12,500	2,000
2173 Pontiac Twp No 73 Maintenance	10,170	1,000
2180 Upper Maple River Dam	31,370	10,000
2207 Oblig Maple River	-	
** Total Special Revenue Funds	1,239,675	1,072,000
<u>Debt Service Funds:</u>		
2412 Upper Swan Creek	155,700	155,500
2480 Upper Maple River Dam	158,700	88,300
2437 Drain 37	-	-
2460 Casselton Township Improvement #62 - Principal & Inter	11,700	18,000
2473 Pontiac Township #73 - Principal & Interest	143,000	182,000
2461 Casselton Township Improvement #64 - Principal & Inter	17,700	18,000
** Total Debt Service Funds	486,800	461,800
** Total Other Funds	1,726,475	1,533,800

**NORTH CASS WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
Revenues:		
310000 Taxes		
310501 Property Tax	65,470	68,360
310502 Mobile Home Tax	50	50
310503 Interest and Penalty	200	200
310504 Financial Institution Tax	800	-
310505 Telecom Gross Receipts	625	625
310506 State Aid Distribution	6,300	6,300
310507 Homestead Credit	60	200
310508 Veteran's Credit	50	100
* Tax Income	<u>73,555</u>	<u>75,835</u>
360000 Miscellaneous Income		
360801 Interest Income	300	350
360803 North Dakota Insurance	50	50
* Miscellaneous Income	<u>350</u>	<u>400</u>
** Total General Fund Revenues	<u>73,905</u>	<u>76,235</u>
Expenditures:		
410000 Administrative Costs		
101 Board Per Diem	10,125	10,125
102 Secretary-Treasurer Wages	19,765	20,275
103 Travel Expense	2,500	2,500
104 Meal Expense	50	50
105 Lodging Expense	500	500
110 Office Telephone	175	600
115 Office Supplies	995	1,010
119 Postage	240	230
120 Conventions/Seminars	160	160
125 Membership Dues	900	900
130 Miscellaneous Expenses	600	600
140 Office	1,000	1,000
466 Bond Holder Fee	120	120
* Total Administrative Expenditures	<u>37,130</u>	<u>38,070</u>
420000 Benefits		
201 Social Security Match	1,855	1,885
205 NDPERS	2,425	2,485
210 Health Insurance	590	3,230
216 Workers Compensation	155	250
217 Medicare Match	45	440
215 Unemployment	2,905	150
220 Sick Leave Accumulation	150	230
225 NDPERS - Employee	250	610
230 Dental Insurance	435	155
235 Vision Insurance	215	45
* Total Benefit Expenditures	<u>9,025</u>	<u>9,480</u>
430000 Professional Fees		
301 Legal Fees	5,000	5,000
302 Engineering Fees	7,000	7,000
310 Court Reporting	200	200
303 Auditing Fees	1,500	1,500
441 Public Financial Consultation	-	500
* Total Professional Fees	<u>13,700</u>	<u>14,200</u>
Projects:		
443021 Project Development	4,865	3,940
443017 Animal Damage Control	1,000	2,000
443022 Flood Control Mitigation	8,185	8,545
* Total Projects Expenditures	<u>14,050</u>	<u>14,485</u>
** Total General Fund Expenditures	<u>73,905</u>	<u>76,235</u>

**NORTH CASS WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2018 Final Revenue Budget	2018 Final Expenditure Budget
<u>Special Revenue Funds:</u>		
Red River Joint Board		
3101 Drain NC-1	93,555	75,000
3102 Drain NC-2	112,520	100,000
3113 Drain #13	248,085	200,000
3123 Drain #24C	320	2,000
3124 Drain #24	14,500	2,000
3125 Drain #25	13,300	25,000
3126 Drain #26	19,980	50,000
3141 Drain #41	6,670	2,000
3155 Drain #55	24,465	40,000
	<hr/>	<hr/>
** Total Special Revenue Funds	533,395	496,000
<u>Debt Service Funds:</u>		
3455 Drain 55	34,075	34,075
3413 Drain 13	129,560	129,600
3424 Drain #24 Principal & Interest	14,530	15,900
	<hr/>	<hr/>
** Total Debt Service Funds	178,165	179,575
** Total Other Funds	711,560	675,575

**RED RIVER JOINT WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
Revenues:		
310000 Taxes		
310501 Property Tax	2,500,000	2,160,400
* Tax Income	<u>2,500,000</u>	<u>2,160,400</u>
360000 Miscellaneous Income		
360801 Other Income	10,080	20,050
* Miscellaneous Income	<u>10,080</u>	<u>20,050</u>
** Total General Fund Revenues	<u>2,510,080</u>	<u>2,180,450</u>
Expenditures:		
410000 Administrative Costs		
101 Board Per Diem	20,000	20,000
103 Travel Expense	10,000	10,000
104 Meal Expense	700	500
105 Lodging Expense	800	500
106 Manager Telephone	-	-
107 Coordinator Services	-	-
108 Red River Office Staff	67,500	67,500
109 Committee	-	-
115 Office Supplies	500	500
120 Conventions/Seminars	1,000	1,000
125 Membership Dues	1,000	1,000
130 Miscellaneous Expenses	500	500
138 Office Rent	4,600	4,700
139 Office and Staff Expense	30,000	30,000
140 Office Equipment	1,000	1,000
* Total Administrative Expenditures	<u>137,600</u>	<u>137,200</u>
420000 Benefits		
201 Social Security Match	1,750	1,240
254 State	100	-
217 Medicare Match	450	290
* Total Benefit Expenditures	<u>2,300</u>	<u>1,530</u>

**RED RIVER JOINT WATER RESOURCE DISTRICT
2018 FINAL BUDGET**

Account	2017 Budget	2018 Final Budget
430000 Professional Fees		
301 Legal Fees	70,000	75,000
302 Engineering Fees	20,000	25,000
147 Insurance Premium	485	600
310 Court Reporting	500	500
303 Auditing Fees	3,000	3,000
* Total Professional Fees	<u>93,985</u>	<u>104,100</u>
Projects:		
441010 USGS Data Collections	135,000	140,000
441008 NRCS Regional	15,000	15,000
441019 Regional Cost Share	15,000	15,000
441023 Water Education Program	9,000	9,000
441026 Transfer to Red River Retention	57,000	-
441027 Flood Control Studies	300,000	300,000
441028 Flood Control Construction	1,500,000	1,300,000
441029 Flood Control Maintenance	245,195	126,620
441039 Federally Funded Retention	-	-
441042 Red River Retention Authority Annual	-	32,000
* Total Projects Expenditures	<u>2,276,195</u>	<u>1,937,620</u>
** Total General Fund Expenditures	<u>2,510,080</u>	<u>2,180,450</u>