

August 5, 2013

2014 Budget

Budget Time Line

Today you are getting your first look at the 2014 budget. Tuesday and Wednesday you will hear from department heads and outside agencies on their budget requests. As the deadline for submitting budget requests was just last Thursday our office has had only Friday to review and put together the budget document that you are reviewing. We are trying to give you an option in reviewing the budget, giving it to you in both a printed version and a PDF version. Hopefully the PDF version can be improved in future years to eliminate the need for a printed version – we are looking forward to your input.

As we go through the budget in the next two days you may be making motions on removing items from different budgets, the goal is to approve the preliminary budget on August 19th. After that is complete we will prepare and publish a notice of budget hearing with the hearing to be held on September 16th. The final budget can be approved that day or any time following the hearing but must be done on or before October 1st.

If we exceed the “zero increase number of mills” described below we will have to hold our budget hearing not earlier than six p.m. – if we do not exceed the limitation we can hold the hearing at the regular commission meeting time. Also, if we exceed the “zero increase number of mills”, in addition to the notice publication we will need to mail the notice to 4,414 property owners whose value increased from 2012 to 2013 by \$3,000 or more and to 10% or more than the amount of the last assessment.

Mill Levy

Good News! As presented, the 2014 budget complies with the “zero increase number of mills” requirement in **NDCC 57-15-02.1 “Property tax levy increase notice and public hearing.**

Notwithstanding any other provision of law, a taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.” The “zero increase number of mills” is defined in NDCC 57-15-02.1 paragraph 4d as follows: *“means the number of mills against the taxing district’s current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.”*

In preparing this budget we lowered our property tax levy by .93 mills. Last year our levy for General, Special Revenue and Debt Service Funds totaled 63.60 mills, in this budget we reduced the levy for the courthouse debt by .02 mills and the General Fund by .91 mills. We have projected our taxable value to increase from \$521 million to \$543 million with \$14.6 million coming from new growth. We recomputed the levy in mills for the 2012 taxes using the new valuation less the new growth (\$543 million less \$14.6 million) to come up with the maximum levy authorized under NDCC 57-15-02.1 and arrived at a mill levy of 62.67 mills. This calculation excludes the mills for the outside boards such as the Water Resource Districts, Weed, Vector, and County Park.

NDCC 57-15-02.1 paragraph 4c defines a taxing district as: *“Taxing district” means a city, county, school district, or city park district...*” We sought clarification from the State Tax Commissioners Office on if the

outside boards mentioned above were included in the defined "county" and it was their opinion that the boards were excluded.

Reserves

We also have good news on where our reserves would be at the end of 2014 given the presented budget. General fund reserves would be at 24.4% of expenditures, Social Service Fund reserves would be 10.04% of expenditures. The County Highway Fund reserves would dip to 3.2% but since that budget is project driven we can work with that department during the budget year by review revenues and expenditures and delay projects when necessary.

It is not that simple!

It would be nice if the budget were that simple and we could simply approve all the budgets and go home. However the budget is more complicated than that and it needs to be looked at for the long term - not just next year.

The budget as prepared calls for spending \$1.9 million more in the General Fund that we are projecting to have as income. We are projecting our beginning 2013 balance to be \$9.1 million – the 2014 budget reduces the reserves to \$7.2 million at the end of 2014. Also in General Fund revenues we have a one-time fluke where we get both the old Financial Institution Tax for 2014 and an adjustment in the State Aid Distribution Fund to compensate us for losing the Financial Institution Tax, the tax is going away but this is the final payout of that tax. The result is a one-time revenue boost of about \$750,000. The combined effect of the budgeted funding deficit of \$1.9 million and the loss in 2015 of the Financial Institution tax is a built in funding deficit for 2015 of \$2.6 million. Our very adequate reserves in the General Fund could be wiped out in just a few years without a tax increase in 2015 and beyond.

The funding deficit for Social Services is much less dramatic. We expect almost \$14 million in revenues against \$14.4 million in budget requests. We did not reduce their mill levy, instead opting to take all the required levy reduction in the General Fund. We would expect with normal variations in both revenues and expenditures in 2014 that this funding deficit will not actually occur in 2014.

The Highway Fund also have a funding deficit of over \$2 million dollars but again as this fund is project driven adjustments are made from year to year in the number and scope of projects to accommodate the funding stream.

State Revenues

As the wealth of the state coffers continue to grow we see the benefit of that growth. The State Aid Fund was projected to provide \$6.6 million to the General Fund in 2013 when we budgeted last year, we now expect to receive \$7.1 million and are budgeting for \$7.8 million in 2014. As mentioned we get the one-time bonus of the Financial Institution Tax in 2014 along with the increased State Aid – also we received \$338 thousand this year in the Financial Institution Tax but are projected to receive \$750 thousand next year. The State Aid Distribution formula was adjusted from 40% of the first penny of sales tax to the first 43.5% of the first penny to compensate for the loss of the Financial Institution Tax.

The other big growth area in state revenues has been the Highway Distribution Tax. We received \$10 million in 2011 and 2012 and expect to receive about \$15 million both in 2013 and 2014. The legislature

has been very active in funding infrastructure projects with the increased oil and gas taxes which benefits all the counties.

Property Taxes

Even though we are budgeting to reduce our mill levy by .93 mills our overall property tax collections will still increase because of the new growth. The reduced levy of 62.67 mills on the \$14.6 million in new growth generates about \$900 thousand in property taxes. For property owners whose value did not change in the last year their taxes would go down as a result of the county budget 1.49%. Overall, as a result of the property tax relief passed by the legislature we expect property taxes to decrease by about 23.5% from the 2012 tax billings. The difference is made up by increased funding to school districts and a direct 12% credit against the consolidated tax on each taxpayers tax bill.

Employee Compensation

Included in this budget is a proposal to increase the pay scales by 1%, for the county and the employees to split the 2% increase in Public Employees Retirement increase on January 1, 2014, and a 5% adjustment in health insurance rates for 2014.

A survey last week by another county shows that counties are giving cost of living increases in the 3% to 5% range and a few are picking up the entire increase in the retirement percentage. However, as most counties do not have formal step process that Cass County has implemented I think our COLA increase when coupled with the step increases probably compares well with most counties. Our step increase are in the 2.2% to 2.5% for employees below the midpoint of their grade and 1.2% to 1.5% for employees over the midpoint. There are, of course, employees who are at the maximum of their range and will receive just the COLA increase. The salary budget for 2013 is \$22,777,104 and increases to \$23,097,428 for current employees – or about a 1.41% increase.

PERS

This next January will be the third year in a row that the retirement percentage has increased by 2%, in all three years we have split the retirement increase with employees. I would like to go through a short power point presentation that shows what has been happening with the retirement program.

The county portion of the retirement funding will increase from \$2.35 million this year to \$2.64 million next year. The employee portion will go from \$451 thousand this year to \$693 thousand next year.

Health Insurance

The county is self-insured for our health and dental plans. We have a fund that charges premiums to the departments for their insured employees and then the fund pays the medical claims, reinsurance premiums, and administrative fees. We adjust the rates each year based on actuarial recommendations by Blue Cross / Blue Shield and try to make sure that we have sufficient reserves to pay not only the expected claims, but the maximum amount of liability we may have in any one year.

We have not received any recommendations from BC/BS for 2014 but have adjusted the rates for 2014 by 5% which we think will be adequate given the large increase for 2013 and our fund balance in the trust fund for the health insurance. For dental plans we did not increase the rates due to the adequate fund balance and reducing.

For health insurance we share the premium with employees on a percentage basis. Employees taking a single plan pay 7.15% of the total premium, single with dependent pay 14.30%, and family plan takers pay 21.45% of the total premium. For dental plans the county contributes \$40 per month to the plan and the employee may take either a single or family plan but they pay the remaining cost of the plan. The health and dental rates included in the budget are as follows:

<u>Health Insurance</u>	<u>County</u>	<u>Employee</u>	<u>Total</u>
Single	\$ 510	\$ 39	\$ 549
Single w/Dep	829	138	967
Family	1,122	306	1,428
Dental Insurance			
Single	\$ 40	\$ 5	\$ 45
Family	40	78	118

We will get our renewal rates prior to approval of the final budget and we may adjust the 2014 rates down some at that point taking into account the suggested funding rate computed by the actuaries and our projected balances in the health funds.

New Positions

There are a number of new positions in the budget concentrated in the County Sheriff's Office and Social Services.

Sheriff	6 - Patrol Staff (B32)	Jan-14	836,994
Sheriff	2 - School Resource Officers (B32)	Jan-14	275,704
Jail	9 - Correction Officers B21	Jan-14	488,709
Jail	1- Corporal (C41)	Jan-14	72,359
Jail	2- Sergeants C43	Jan-14	157,836
Jail	1-Booking Clerk A12	Jan-14	48,503
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Social Service	Eligibility Tech (B22)	Jul-14	33,425
Social Service	Eligibility Tech (B22)	Jul-14	33,425
			2,290,933

Coroner's office

The Coroner's Office is still a work in progress. We have put together some numbers on the budget as if the office were run with the current death investigators put on payroll instead of the current method of payment. We also included office costs for having an actual office using current available office space within the courthouse. The budget does not include any costs for the potential space in the former Osco Drug building. My suggestion is the board chairman appoint a committee to work on this budget after the review of the Coroner's budget tomorrow. The committee could then come back with a recommendation on August 19th when the Preliminary Budget needs to be approved.

Budget Layout

Just to tie things together for the new commissioners and a refresher for our more experienced commissioners I want to go through a couple of slides on what we are working over the next few days and continuing on until you approve the final budget.

The first couple of slides are the State of Fund Activity you see every month in your commission packet. For most of these funds you will be asked to review and approve a 2014 budget. You will note that some of these funds have negative balances, we will be discussing those funds during the budget process and explain how we hope to eliminate those deficits over the next couple of years. The deficits are mostly dealing with flooding and the aftereffects, or mitigation of flooding. There are a lot of funds listed that do not get tax dollars, they instead have other revenue sources and through the budget process those revenue sources need to be formally dedicated to pay the expenses of those funds.

For Debt Service Funds, the only fund that has a levy is the 2010 Bond issue for the courthouse addition.

Internal Service Funds – these funds receive their revenue from other county funds, for instance Health Insurance Fund is funded through premium charges to other funds and employees.

This second set of slides are the summary sheet from the budget. You will again note that we don't levy for a lot of the funds. Most counties may have ten or more different levies but through our home rule charter, with our single limitation of 75 mills, we only use the levy breakdown that fits the way we do our accounting.

We look forward to working with both the commission and the departments as we work through the 2014 budget.

Michael Montplaisir
County Auditor

2014 Budget

- **NDCC 57-15-02.1 “Property tax levy increase notice and public hearing. Notwithstanding any other provision of law, a taxing district man not impose a property tax levy in a greater number of mills than the zero increase number of mills, unless the taxing district is in substantial compliance with this section.”**

2014 Budget

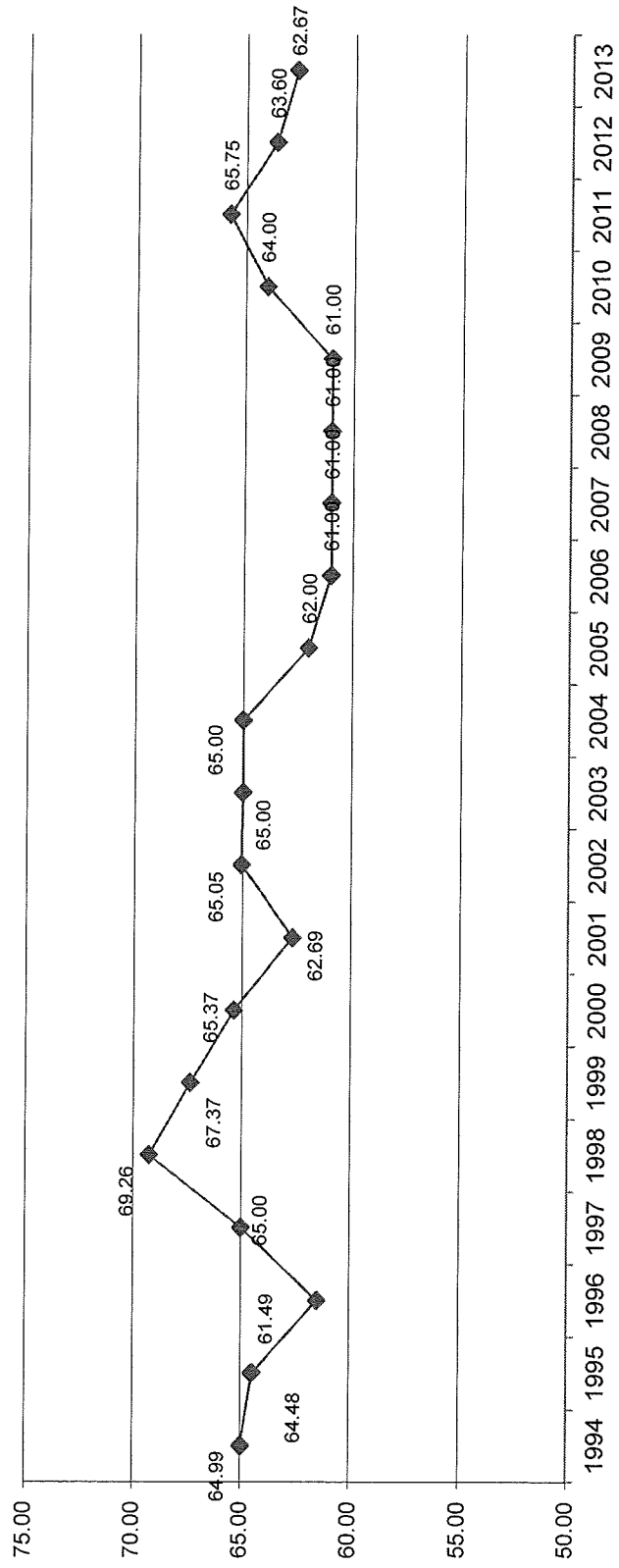
- The “zero increase number of mills” is defined in NDCC 57-15-02.1 paragraph 4d as follows:
“means the number of mills against the taxing district’s current year taxable valuation, excluding consideration of new growth, which will provide the same amount of property tax revenue as the property tax levy in the prior year.”

2014 Budget

- 2013 Taxable Value \$521 million
- 2014 Taxable Value \$543 million
- Less New Growth \$ 14.6 million
- Taxable Value w/out growth \$528.4 million
- \$521 * 63.6 Mills = \$33 million in tax dollars
- \$528.4 * 62.67 Mills = \$33 million in tax dollars
- \$14.6 * 62.67 Mills = \$.9 Million in tax dollars
- Total levy can not exceed \$33.9 Million

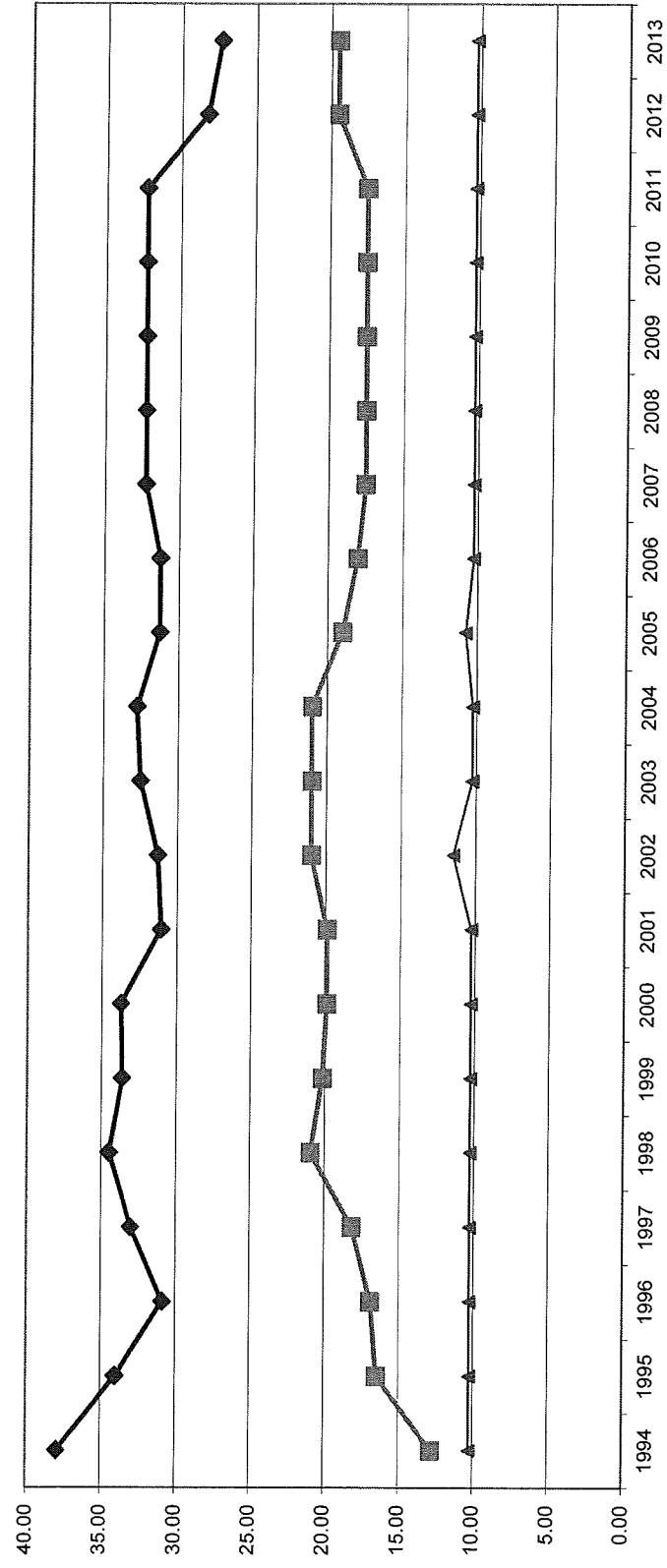
2014 Budget

Mill Rate History



2014 Budget

General , Social Services, and County Highway Department Levies



101 General Fund
 201 Human Services
 211 Road and Bridge

2014 Budget

County General Fund Budget Summary Fund Number 101

	Two Year's Ago	Last Year's Actuals	2013 Adjusted Budget	Y-T-D Actual	2013 Projection	2014 Department Request
Revenues	24,648,372	26,616,604	24,572,935	19,475,321	25,569,260	27,685,751
Expenditures	22,612,584	24,350,852	25,856,299	14,805,943	25,206,988	29,594,152
Revenues Over (Under) Expenditures	2,035,788	2,265,753	(1,283,364)	4,669,378	362,272	(1,908,401)
Beginning Balance	4,470,926	6,506,714	8,772,467	8,772,467	8,772,467	9,134,739
Ending Balance	6,506,714	8,772,467	7,489,103	13,441,845	9,134,739.0	7,226,338
					36.24%	24.42%

2014 Budget

Human Service Fund Budget Summary Fund Number 201

	Two Year's Ago	Last Year's Actuals	2013 Adjusted Budget	Y-T-D Actual	2013 Projection	2014 Departmental Request
Revenues	11,622,184	11,861,391	13,096,648	11,303,283	13,300,325	13,987,641
Expenditures	11,665,664	12,207,748	13,403,146	6,673,671	13,363,400	14,403,587
Revenues Over (Under) Expenditures	(43,480)	(346,357)	(306,498)	4,629,612	(63,075)	(415,946)
Revenue Adjustment (1%)						
Expenditure Adjustment (1%)						
Beginning Balance	2,315,621	2,272,141	1,925,784	1,925,784	1,925,784	1,862,709
Ending Balance	2,272,141	1,925,784	1,619,286	6,555,396	1,862,709	1,446,763
					13.94%	10.04%

2014 Budget

County Road and Bridge Fund

Budget Summary

Fund Number 211

	Two Year's Ago Actuals	Last Year's Actuals	2013 Adjusted Budget	Y-T-D Actual	2013 Projection	2014 Departmental Request
Revenues	14,887,074	15,314,448	18,451,834	14,224,817	19,534,939	19,568,005
Expenditures	11,136,742	20,991,422	16,004,547	7,710,081	18,399,867	21,797,934
Revenues Over (Under) Expenditures	3,750,332	(5,676,974)	2,447,287	6,514,736	1,135,072	(2,229,929)
Transfer In/Out						
Beginning Balance	3,719,845	7,470,177	1,793,203	1,793,203	1,793,203	2,928,275
Ending Balance	7,470,177	1,793,203	4,240,490	8,307,939	2,928,275	698,346
						3.20%

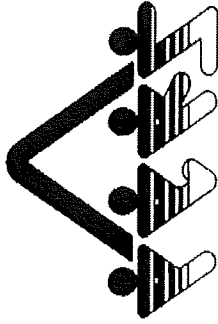
2014 Budget

- Following the legislative tax relief passed in 2013, tax payers should see about a 23.5% decrease in their 2013 tax bills compared to their 2012 tax bills.
 - This will vary by jurisdiction – those areas where the school district is a higher portion of tax burden will see a larger percentage decrease

2014 Budget

- COLA's and effect on salaries – note 2014 salaries without the new employees would go up by 2.4%.

2005	15,883,482	4.7%	2.5% COLA + Step + SS budgeted to opt out of State Merit System
2006	16,353,847	3.0%	3.25% COLA + Step + SS budget less for State Merit System
2007	17,846,607	9.1%	2.10% Grade/Step Table 3.50% COLA + 9 New Staff
2008	18,090,463	1.4%	2.30% COLA + Step + 9 New Staff- Child Support went to State
2009	19,561,647	8.1%	4.00% COLA + Step + 3 New Staff
2010	20,144,443	3.0%	1.40% Grade/Step Table NO COLA + 7 New Staff
2011	21,012,104	4.3%	3.00% COLA + Step + 3 New Staff
2012	21,467,515	2.2%	2.40% COLA + Step + 7 New Employees and SS Reducing 5.5 FTE's
2013	22,545,854	5.0%	2.40% COLA + Step + 5 New Employees
2014	24,379,756	8.1%	1.0% COLA + Step + 28 New Employees



NDACo Legislative Wrap-up

Sparb Collins

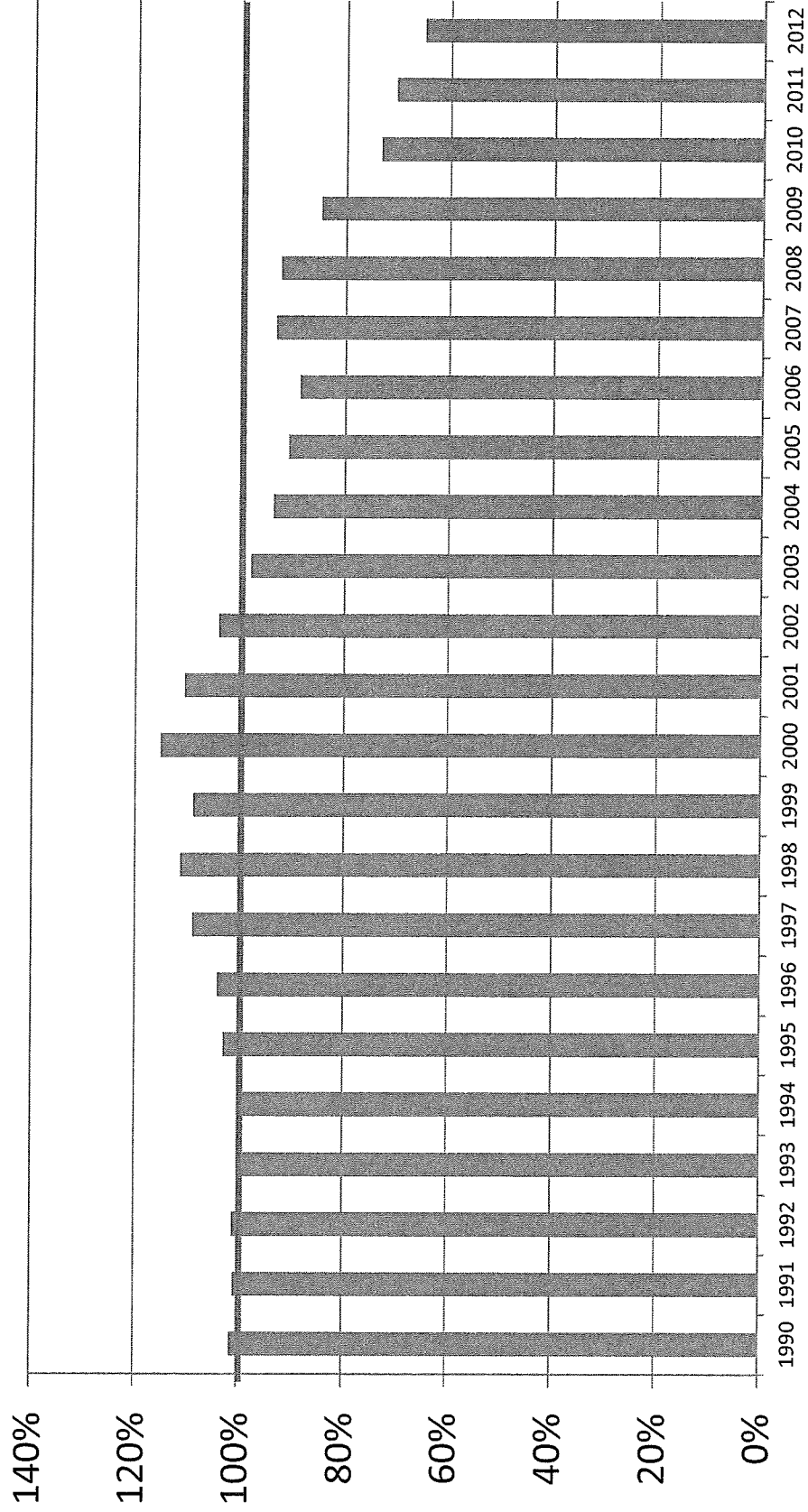
NDPERS



North Dakota Public Employees Retirement System

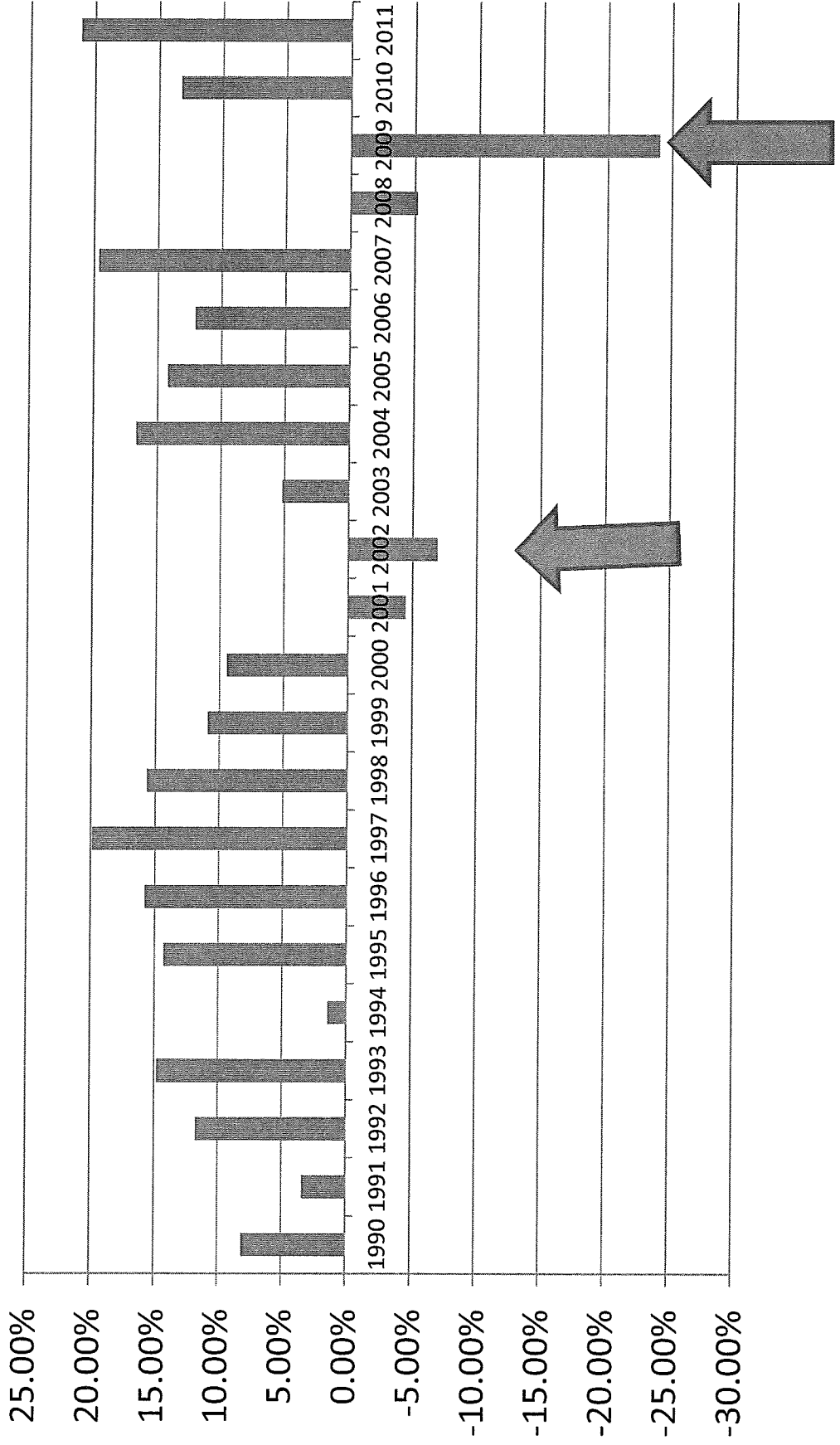
NDPERS Funded Ratio

Actuarial Value



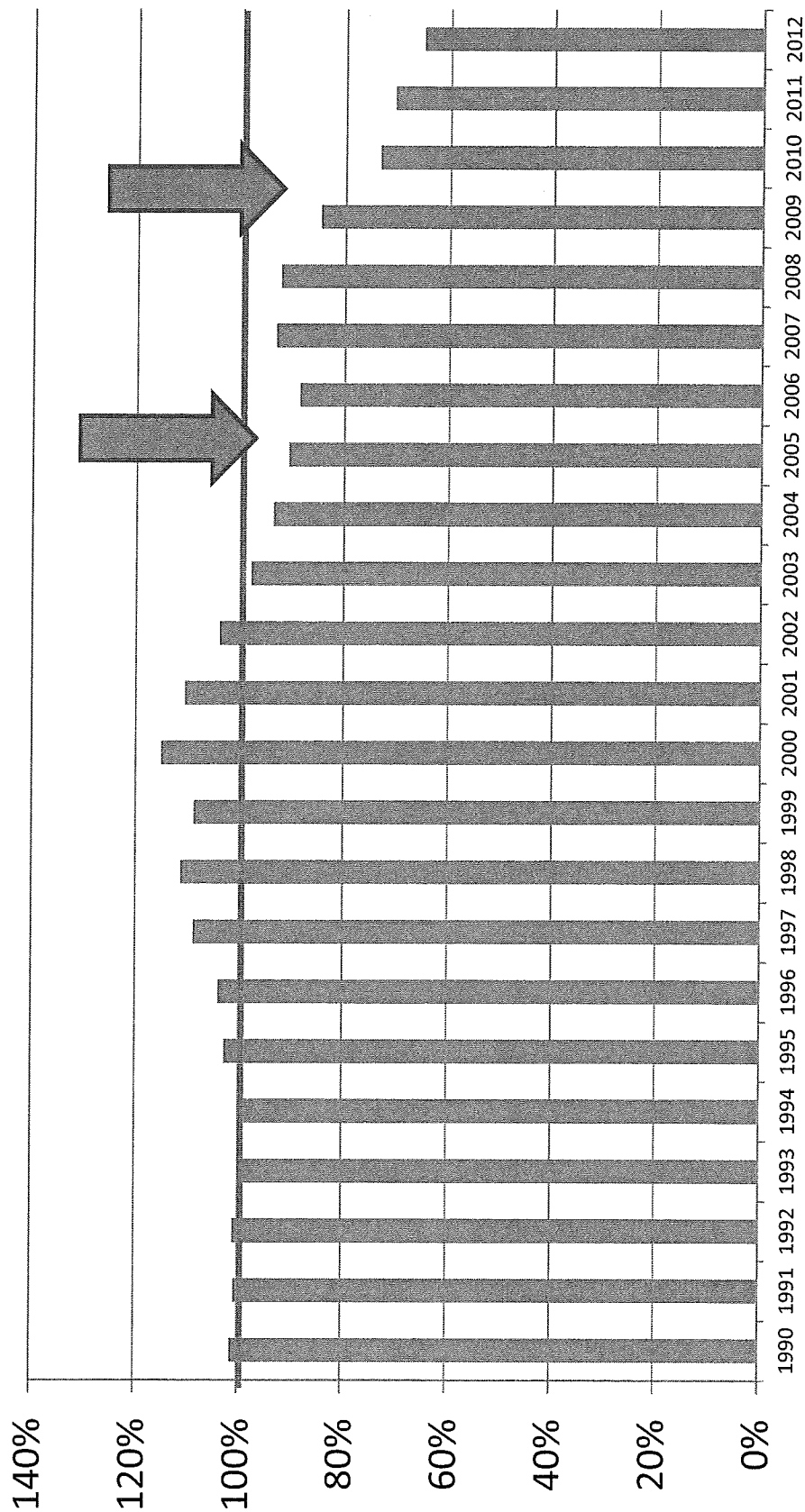
NDPERS Main System Investment Returns

■ Market



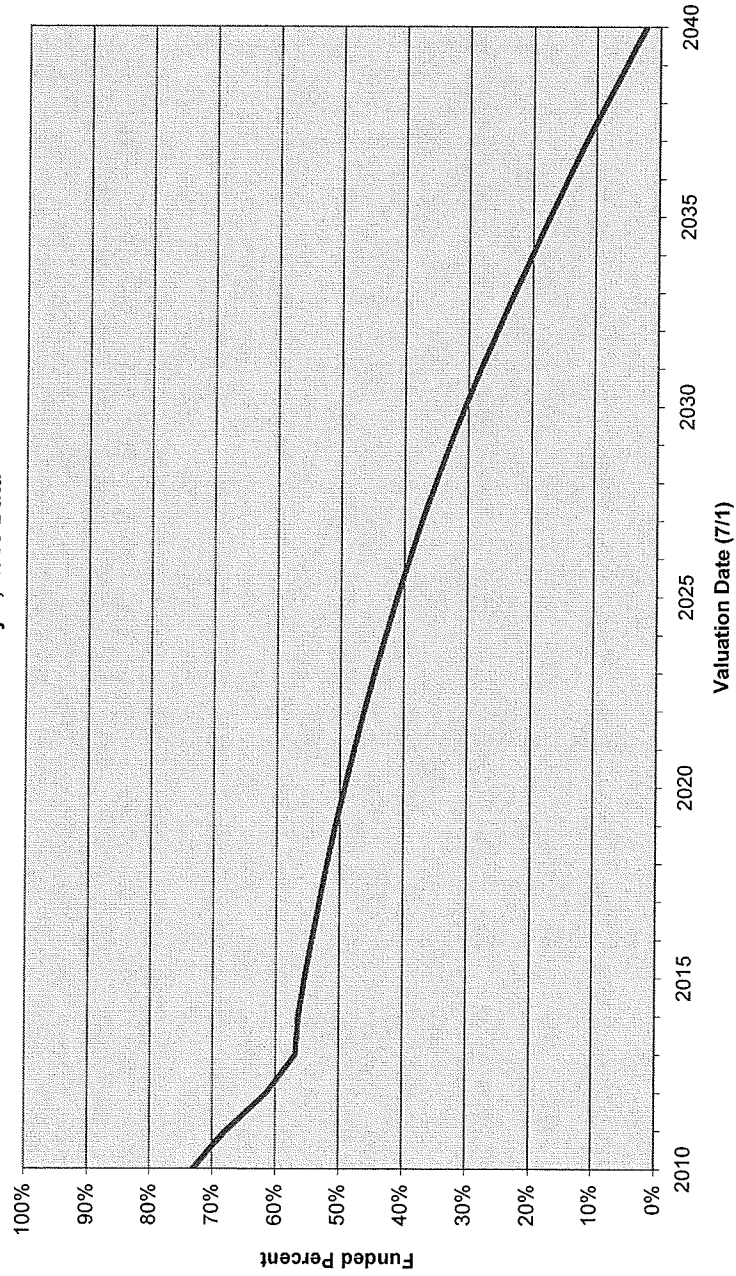
NDPERS Funded Ratio

Actuarial Value

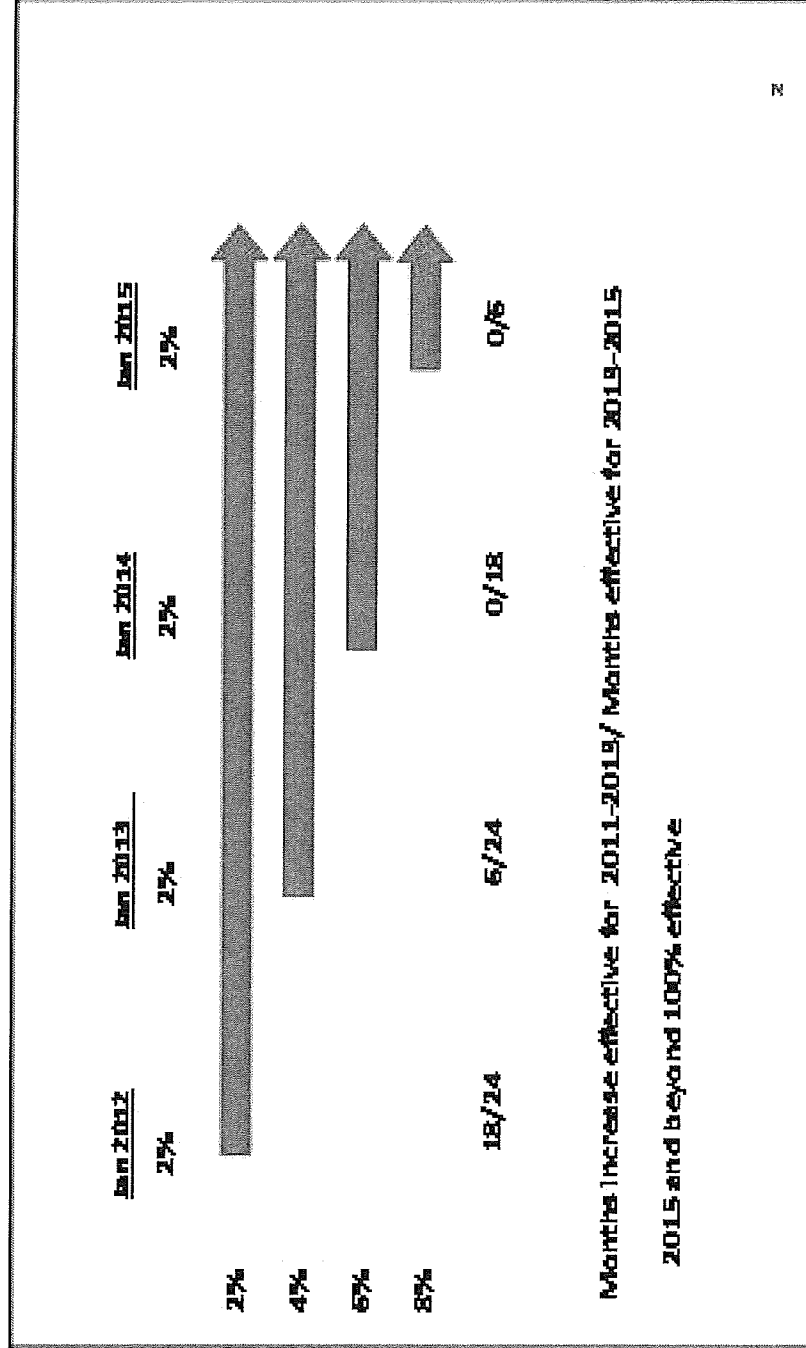


The challenge

PERS (Main System)
Projected Funded Ratio Under Current Plan
(Actuarial Value of Assets to Actuarial Accrued Liability)
Based on July 1, 2010 Data



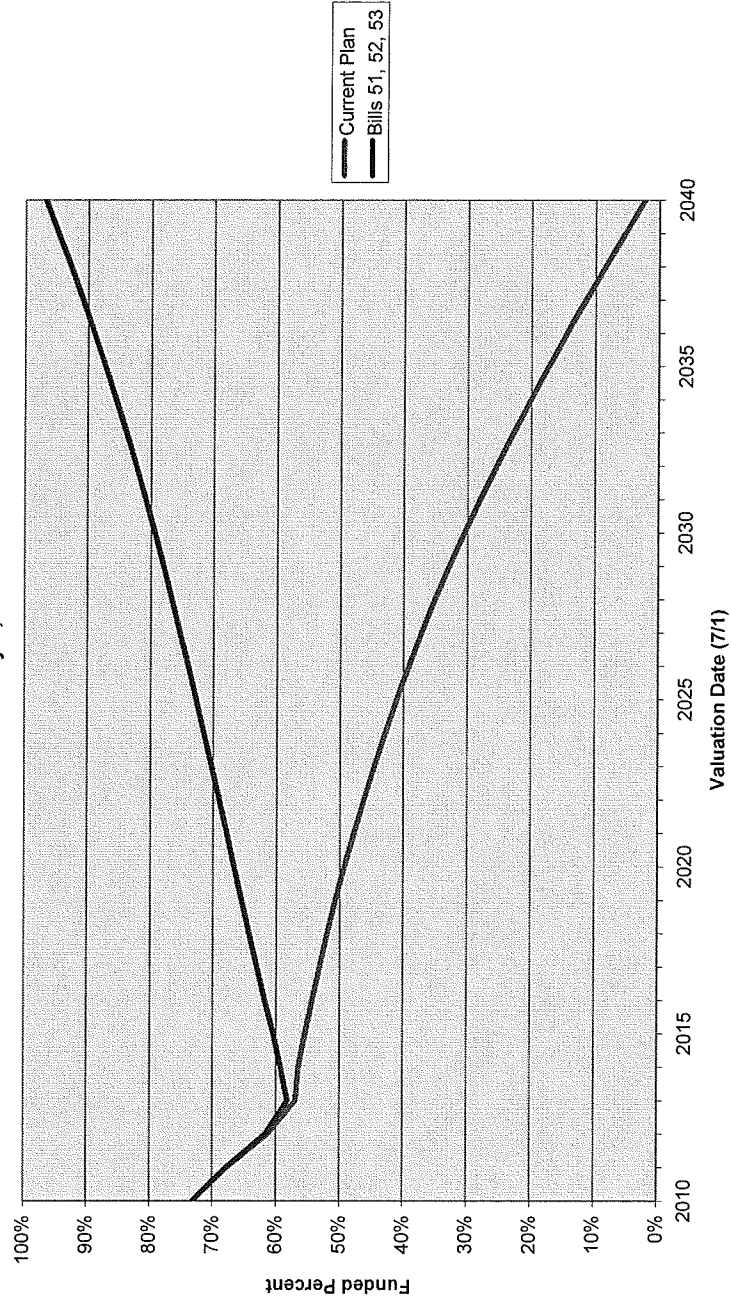
2011 Session Recovery Plan



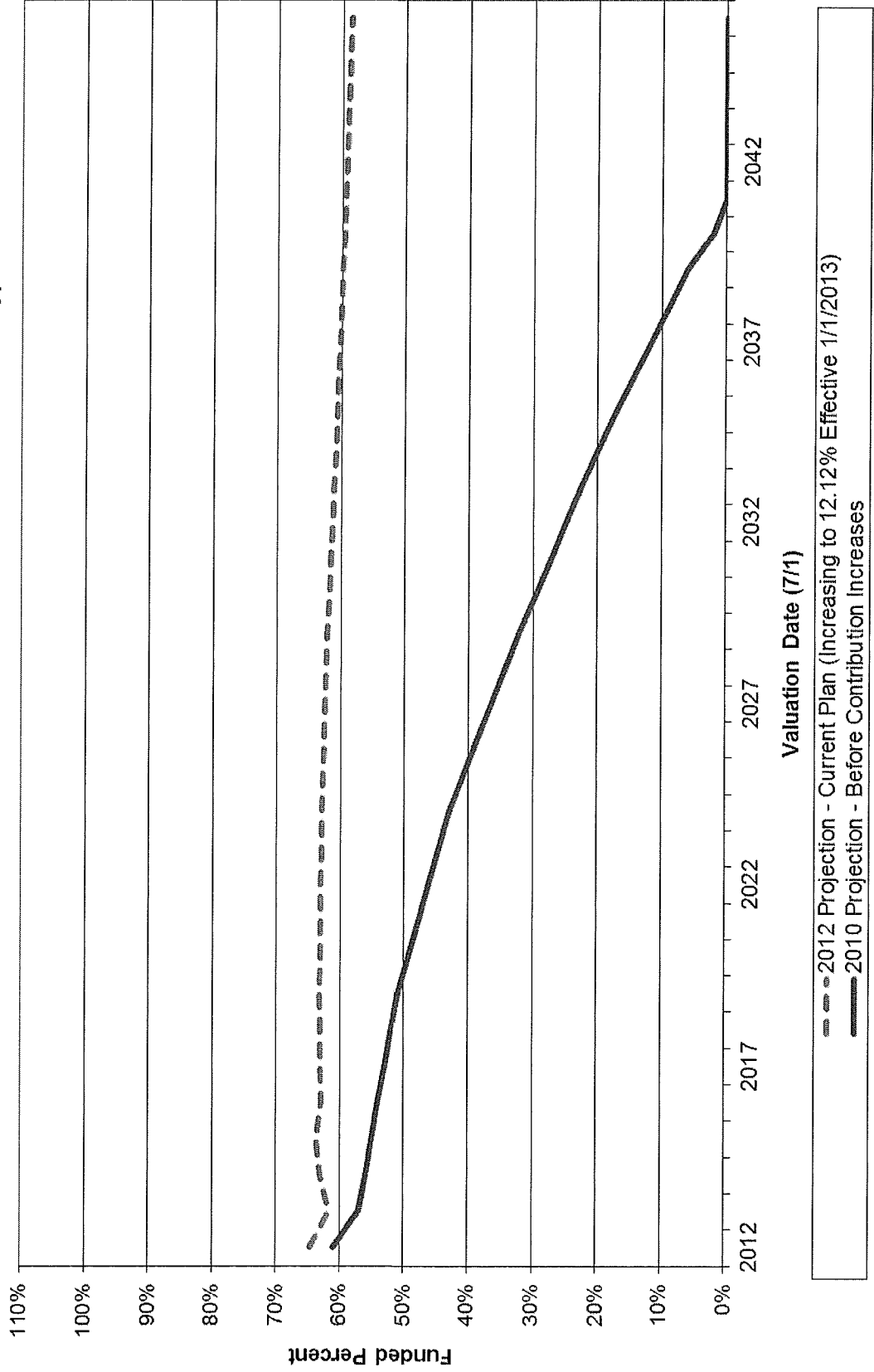
SHARED RECOVERY PLAN

2011 Session Recovery Plan

PERS (Main System)
Comparison of Funded Ratio
(Actuarial Value of Assets to Actuarial Accrued Liability)
Based on July 1, 2010 Data

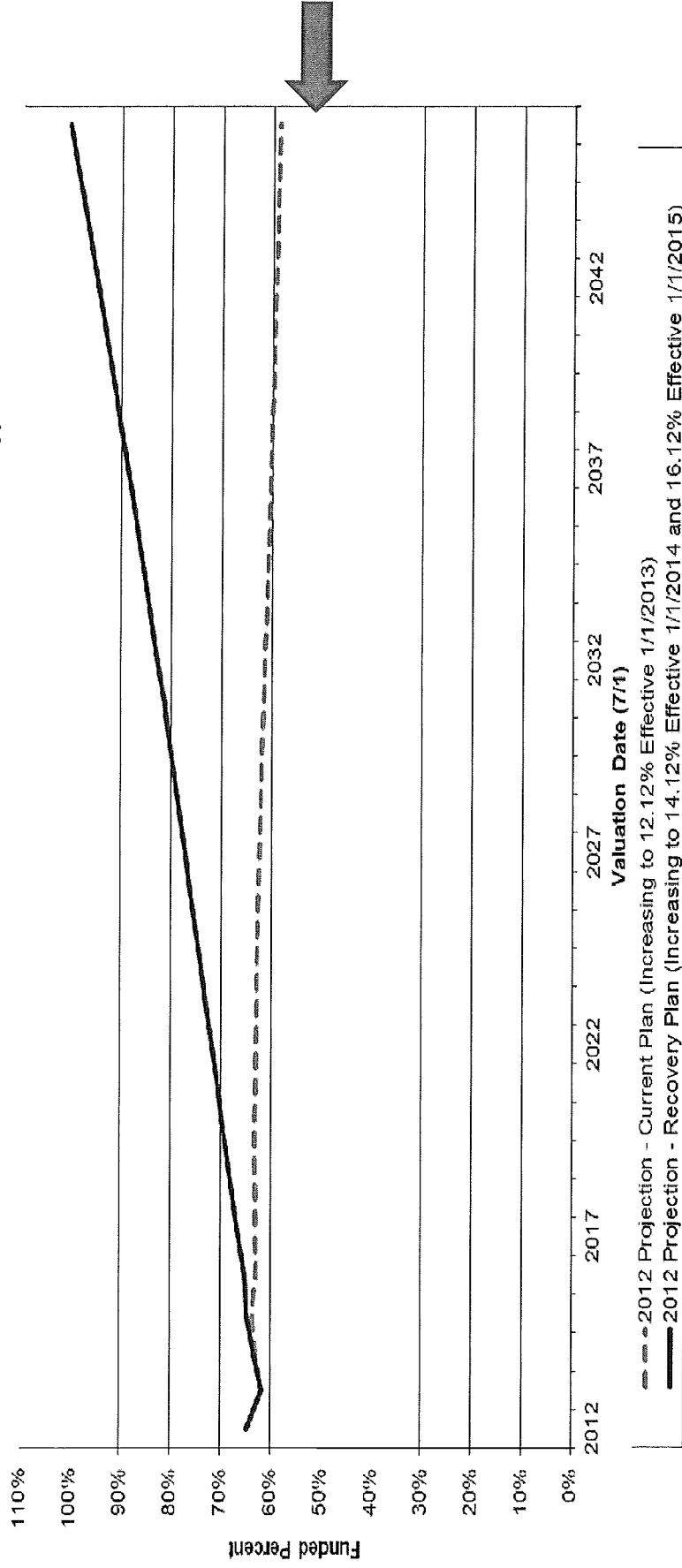


**PERS (Main System)
 Projected Funded Ratio Under Current Plan
 (Actuarial Value of Assets to Actuarial Accrued Liability)**



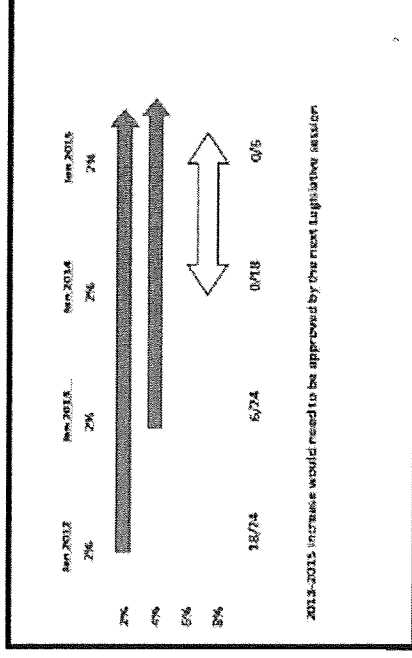
2013 Session Recovery Plan (last half)

PERS (Main System)
 Projected Funded Ratio Under Current Plan
 (Actuarial Value of Assets to Actuarial Accrued Liability)



Recovery Plan

- Last two years still needed
- Recommended by:
 - Legislative Employee Benefits Committee
 - In the Executive Recommendation
- Submitted as SB 2059
 - Passed the Senate
 - Defeated in the House
- Provisions put in HB 1452
 - Passed the Senate
 - Not concurred by the House Conference Committee
 - Amended to provide third year of recovery but not the fourth year



Cass County Implementation of Retirement Changes

- Prior to the 2011 session the county paid the entire cost the retirement system, 9.26% of salaries.
- For 2012 and 2013, and proposed for 2014, the county and employee will split increases.
- 2012 County 10.26% Employee 1.00%
- 2013 County 11.26% Employee 2.00%
- 2014 County 12.26% Employee 3.00%

2014 Budget

- Health Insurance Rates – Tentative

<u>Health Insurance</u>	<u>County</u>	<u>Employee</u>	<u>Total</u>
Single	\$ 510	\$ 39	\$ 549
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Single	\$ 40	\$ 5	\$ 45
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2014 Budget

- New Employees

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Social Service	Eligibility Tech (B22)	Jul-14	33,425
Social Service	Eligibility Tech (B22)	Jul-14	33,425
			2,290,933

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Beginning Balance January 1, 2013	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
101 GENERAL FUND	\$ 8,772,465.77	\$ 19,475,318.23	\$ -	\$ 3,000.00	\$ 14,802,938.23	\$ 13,441,845.78
Special Revenue Funds:						
201 Social Services	1,925,753.90	11,324,182.78	-	-	7,524,221.45	5,725,715.23
211 County Road and Bridge	2,793,203.61	14,933,464.80	-	-	10,633,048.89	6,893,619.60
233 2009 Flood Fund	-	-	-	-	-	-
234 2009 Flood Recovery	(710,674.59)	631,751.24	-	-	-	(78,923.35)
215 Flood Mitigation	(63,222.40)	56,537.61	5,972.19	22,522.46	244,985.04	(268,230.10)
217 2010 Flood Fund	-	-	-	-	-	-
218 2010 Flood Recovery	(1,325,013.60)	7,982.84	-	-	14,748.29	(1,331,781.05)
219 Parenting Workshop	35,174.37	9,869.66	-	-	16,102.41	20,941.62
220 24/7 Sobriety Program	28,122.80	14,217.56	-	-	17,096.30	45,244.06
221 Sheriff Asset Forfeiture	29,112.70	52,682.87	-	-	49,679.02	31,116.53
226 JATBG Fund	61,584.83	9,499.70	-	-	7,593.51	63,491.00
234 Sheriff Block Grants	-	-	-	-	-	-
235 Jail Commissory	191,220.70	105,961.02	-	-	78,760.49	218,401.23
236 Hazardous Plan/Response	10,388.45	6,371.48	-	-	729.99	23,999.94
237 Valley Water Rescue	17,159.19	13,666.70	-	-	23,602.15	27,210.74
225 St. Atty. Asset Forfeiture	124,004.60	9,287.42	-	-	6,112.00	135,960.02
222 Senior Citizens	52,129.76	855,061.91	-	-	867,852.00	43,339.67
224 911 Service	1,605.47	152,533.99	-	-	185,132.70	(31,192.24)
239 Emergency & Flood Mitigation	765,271.83	1,459,232.32	-	1,000,000.00	13,222.44	1,213,281.71
233 County Park	53,555.83	32,269.12	-	-	28,796.56	57,028.39
238 NCRH - County Recorder Project	1,350,788.37	771,710.97	-	-	525,701.71	1,496,797.63
240 Justice Mental Health	-	-	-	-	-	-
241 SWAT Vehicle Replacement	2,431.95	2.83	3,000.00	-	-	5,434.78
242 2011 Flood Fund	-	-	-	-	-	-
243 2011 Flood Recovery	(2,792,001.80)	1,906,042.45	-	-	42,459.52	(926,420.87)
244 2013 Flood Emergency	-	2,787.00	1,000,000.00	-	601,765.33	400,021.67
245 2013 Flood Repair	-	-	-	-	-	-
239 Document Preservation - ROD	321,001.95	92,816.48	-	-	163,500.27	250,318.16
TOTAL SPECIAL REVENUE FUNDS	1,700,379.00	32,493,101.83	1,000,972.19	1,022,522.46	21,044,451.09	13,215,479.47
Debt Service Funds:						
103 Greyhawk Estates Subdivision	44,082.14	32,533.81	-	-	29,745.00	46,839.15
106 Holman's 3rd Subdivision	6,567.61	6,369.33	-	-	4,175.66	8,761.28
318 Grandberg/ Amber Plains	5,646.98	12,870.78	-	-	30,900.00	11,617.76
319 2010 Bond Issue S & I	114,076.17	834,702.39	-	-	822,448.75	126,329.81
320 Special Assess Deficiency	11,501.83	12.98	-	-	-	11,514.81
TOTAL DEBT SERVICE FUNDS	185,444.73	906,488.43	-	-	887,276.41	204,562.81

CASS COUNTY GOVERNMENT
STATEMENT OF FUND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Beginning Balance January 1, 2013	Revenues	Transfers In	Transfers Out	Expenditures	Ending Balance
Capital Projects Funds:						
401 Future Building Fund	311,751.20	114.43	22,522.46	252,672.19	-	81,715.90
402 Round Hill Subdivision	27,262.52	31.92	-	-	-	27,234.44
403 Greyhawk Retater Subdivision	30,734.98	35.98	-	-	-	30,770.96
413 Forest River Subdivision	25,378.65	34.39	-	-	-	29,413.04
418 Cranchberg/ Amber Plains	36,851.36	43.15	-	-	-	36,894.51
419 Courthouse West Addition	(222,807.50)	22.78	246,700.00	-	115,649.33	(91,734.03)
420 Flood Control Sales Tax	11,951,297.42	6,789,159.52	-	-	1,829,899.61	16,910,557.33
TOTAL CAPITAL PROJECTS FUNDS	12,164,458.63	6,795,442.17	269,222.46	252,672.19	1,945,548.92	17,024,912.15
Internal Service Funds:						
501 Cass County Health Insurance	1,116,256.63	2,641,326.75	-	-	1,801,366.57	1,956,216.81
502 Telephone System Operating	94,374.67	92,849.69	-	-	89,727.60	97,506.76
504 Motor Pool Operating	64,668.22	17,303.13	-	-	11,982.58	69,988.77
505 Dental Insurance Trust	192,471.32	199,448.42	-	-	189,897.68	202,022.06
TOTAL INTERNAL SERVICE FUNDS	3,457,770.84	3,080,927.99	-	-	2,092,964.43	2,325,734.10
TOTAL COUNTY FUNDS	24,370,528.97	62,635,278.71	1,278,194.65	1,278,194.65	40,773,173.07	46,212,634.61

2014 Budget

Cass County Government Budget/Levy Summary 2014

	2013		2014		2014 Projected Fund Balance	2013 Mill Levy	2014 Mill Levy
	Adjusted Budget	Projected Expenditures	Board Revenues	Approved Budget			
<u>101 General Fund</u>	25,856,299	25,206,988	27,685,751	29,594,152	7,226,338	28.25	27.34
<u>Special Revenue Funds</u>							
201 Human Services	13,403,146	13,363,400	13,987,641	14,403,587	1,446,763	19.50	19.50
211 Road and Bridge	16,004,547	18,399,867	19,568,005	21,797,934	698,346	10.25	10.25
219 Parenting Workshop	20,000	19,999	15,530	20,000	27,240		
221 Sheriff Asset Forfeiture	179,800	105,500	101,100	59,100	71,666		
222 Senior Citizens Fund	867,852	867,852	985,154	947,596	106,995	1.00	1.00
224 911 Service Fund	336,094	332,644	355,000	356,013	4,948		
225 Asset Forfeiture (States Atty)	3,000	8,112	15,300	3,000	193,993		
226 JAIBG Fund (Sheriff)	5,000	14,000	10,200	10,000	57,987		
229 Emergency Fund	1,200,000	1,039,117	1,606,572	2,000,000	870,302	3.00	3.00
220 24/7 Sobriety Program	5,000	32,000	70,100	40,000	91,324		
235 Jail Commissary Fund (Sheriff)	210,066	58,616	201,000	130,836	323,768		
236 Hazardous Plan/Response Fund (Sheriff)	6,000	3,000	6,000	6,000	21,737		
237 Valley Water Rescue Fund (Sheriff)	34,290	34,290	33,704	34,290	15,995		
238 NDRIN Fund (Recorder)	1,220,000	1,237,500	1,325,000	1,286,000	1,437,286		
239 Document Preservation (Recorder)	322,224	187,374	191,000	206,346	270,630		
241 Swat Vehicle Replacement	-	-	2,360	-	7,798		
Total Special Revenue Funds	33,817,019	35,703,271	38,473,666	41,300,702	5,646,778	33.75	33.75
Total General and Special Revenue Funds Mill Levy						62.00	61.09

2014 Budget

Cass County Government Budget/Levy Summary 2014

	2013		2014			2014 Projected Fund Balance	2013 Mill Levy	2014 Mill Levy
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Approved Budget			
Other County Agencies								
231 Weed Control Fund	436,900	436,866	242,437	378,176	465,134	155,479	2.00	1.80
232 Vector Control Fund	903,290	895,381	179,751	952,691	951,928	180,514	1.00	1.00
233 County Park Fund	44,311	44,000	55,409	39,966	32,903	62,472	0.35	0.35
Southeast Cass WRD						-	4.00	4.00
Rush River WRD						-	4.00	4.00
Maple River WRD						-	4.00	4.00
North Cass WRD						-	4.00	4.00
Red River Joint WRD						-	4.00	4.00
Total Other County Agencies	1,384,501	1,376,247	477,598	1,370,833	1,449,965	398,466	21.35	21.15
Total All County Funds	66,320,403	67,559,884	19,967,907	73,182,974	77,806,497	15,344,384	84.95	83.82
Maximum County Mill Rate on any Property							72.95	71.82