



RECEIVED
CASS COUNTY COMMISSION

APR 23 2018

April 23, 2018

Board of County Commissioners
211 9th St. S
Fargo ND 58103

Auditor

Michael Montplaisir, CPA
701-241-5601

Treasurer

Charlotte Sandvik
701-241-5611

Re: 2019 Budget Calendar

Dear Commissioners:

Attached is a proposed calendar for the county to review and approve a budget for 2019. This year's calendar follows the earlier schedule we implemented last year due to a change in state law. A change in the law requires the county to have its preliminary budget complete and filed with my office by August 10th. This calendar anticipates that the county would approve the preliminary budget by August 6th, which is a normal meeting date for the county commission.

The timeline is tight with departments turning their budgets in by July 16th and the commission reviewing the budgets with department heads and outside agencies the following week.

We are also working with the other local entities to ensure that they meet the new preliminary budget filing requirement. Local entities did not have a filing requirement for their preliminary budget prior to this year; this is a result of the new Estimated Tax Statement requirement. We will be notifying entities of this requirement in May and will keep reminding them as we get closer to the end of July. We want to make sure that they comply with the new law. The penalty for failing to file their preliminary budget with us by August 10th is that they cannot levy more than the dollars they levied in the previous year. Fortunately, we have e-mail addresses for most of the local entities.

Sincerely,

Michael Montplaisir
Cass County Auditor

SUGGESTED MOTION:

Move to approve the budget calendar as presented by the County Auditor for preparing, reviewing, and approving the 2019 budget.

Or

Move to adjust the budget calendar presented by _____, and to approve the budget calendar for preparing, reviewing, and approving the 2019 budget.

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BUDGET CALENDAR

May 11, 2018	The Auditor's office will send budget letters and documents to county departments. Budget letters and documents will also be sent to outside agencies. If needed, the Auditor's Office will hold training sessions in May or June on the HTE Budgeting System.
July 16, 2018	Budget requests and work plans from each department are due in the Auditor's Office. Departments should review their budgets and work plans with their portfolio commissioner prior to submitting them to the Auditor's Office. The Department Request Budget will be closed and copied to the Commission Preliminary Budget.
July 16, 2018	A one-page summary detailing revenues and expenditures and an explanation of major changes from last year's budget is due from Department Heads.
July 25-27, 2018	The County Commission will review the budgets with department heads and outside agencies.
August 6, 2018	The Commission approves the preliminary budget. The Commission must also set the time and place for the budget hearing which must be held between September 7 th and October 7 th . (This year the 7 th is on a Sunday)
August 10, 2018	Preliminary budgets must be filed with County Auditor by all local governments.
August 31, 2018	County must mail Estimated Tax Statement
Sept. 7, 2018	Earliest date local governments may hold their budget hearing.
Sept. 17, 2018	Cass County's Formal Hearing on the budget.
October 1, 2018	The Commission must approve the tax levy to support the budget no later than October 1, 2018 (per home rule charter).
October 8, 2018	Final date for local governments to hold their 2019 budget hearing.
October 10, 2018	Final date for local governments to amend their budget and tax levy.

May 2018						
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June 2018						
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July 2018						
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August 2018						
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September 2018						
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30						

October 2018						
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