

# 2021 BUDGET HEARING

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CASS COUNTY  
GOVERNMENT

The logo for Cass County Government features the text "CASS COUNTY" on the top line and "GOVERNMENT" on the bottom line, both in a light green, serif font with a slight shadow effect. The text is centered within a black rectangular background. Below the text is a red silhouette of a city skyline with several peaks of varying heights.

# Budget Hearing September 21, 2020

- This Budget Hearing is the opportunity for the citizens of Cass County to express their views on the 2021 Cass County Budget. Comments should address spending levels, services that the county should or should not provide, and areas that the county may not be addressing.
- Questions about valuation of property should be addressed in the Equalization Meeting held by the City, Township, County, and State Equalization Boards that start in April each year and conclude in July.

# Cass County Budget Process

- Cass County has a formal budget process that starts in May each year and ends with approval of the budget by October 1<sup>st</sup>. This hearing is one of the last steps in the budget process.
  - Commission approves budget calendar
  - Department Heads make a COLA recommendation
  - Department Heads submit reclassification requests
  - Finance Department prepares budget guidelines
  - Departments complete their budgets online
  - Commission reviews budgets with department heads
  - Commission approves preliminary budget
  - Public Hearing on budget
  - Commission approves final budget

# Cass County Human Service Zone

- The only costs of the Cass County Human Service Zone the county is responsible for is the indirect costs associated with the Zone that are paid through the General Fund.
- The state will reimburse the county for the “indirect costs” of \$676,249 based on 2018 expenditures for 2021. The legislature will need to address these indirect costs in the next session to determine if the county will get reimbursed for these costs going forward.
  - Cass County will also receive the county’s share of the Indirect Cost Allocation in the amount of \$472,071, which is 25% of the County Wide Cost Allocation attributed to Social Services.

# Cass County Fund Reserve Policy

- In conjunction with the 2020 Budget, the County Commission revised Policy 10.05, Fund Balance Reserves. The old policy called for a 7% to 10% reserve (of the expenditure budget) for each fund. For operating funds this was below the recommendation of the Government Finance Officers Association's two-month reserve policy minimum.
  - The revised policy sets a 17% to 25% range for the General Fund total expenditure budget and 17% to 25% of the Highway Department budget for operating expenditures. Operating expenditures are the total expenditure budget less road and bridge construction.
  - The 2021 budget for these two funds complies with the revised policy.
  - The importance of the policy change is to provide additional resiliency when the unexpected happens to either our revenue stream or expenditures.

# General Fund Reserves

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Projection 2020	budgeted 2021
General Fund - In Millions						
Revnues	\$ 28.70	\$ 33.70	\$ 36.91	\$ 38.20	\$ 38.95	\$ 38.80
Expenditures	\$ 32.49	\$ 31.65	\$ 33.65	\$ 36.02	\$ 39.35	\$ 39.32
Reserves	\$ 2.94	\$ 5.00	\$ 8.26	\$ 10.43	\$ 10.35	\$ 9.51
% of Expenditures	9.05%	15.80%	24.55%	28.96%	26.30%	24.19%

# Highway Department Reserves

- For the Highway Department, our policy applies to “operating expenses” as construction projects can be added or delayed depending on funding.

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Projection 2020	Budgeted 2021
Higway Fund - In Millions						
Revenues	\$ 19.70	\$ 17.99	\$ 16.55	\$ 17.53	\$ 16.76	\$ 17.93
Expenditures	\$ 18.87	\$ 19.56	\$ 19.30	\$ 14.45	\$ 20.29	\$ 18.75
Less Construction	\$ 11.32	\$ 12.38	\$ 11.17	\$ 7.23	\$ 8.33	\$ 9.49
Operational Exp	\$ 7.55	\$ 7.18	\$ 8.13	\$ 7.22	\$ 11.97	\$ 9.26
Reserves	\$ 3.67	\$ 3.88	\$ 2.63	\$ 4.73	\$ 2.91	\$ 2.09
% of Expenditures	48.61%	54.04%	32.35%	65.51%	24.31%	22.57%

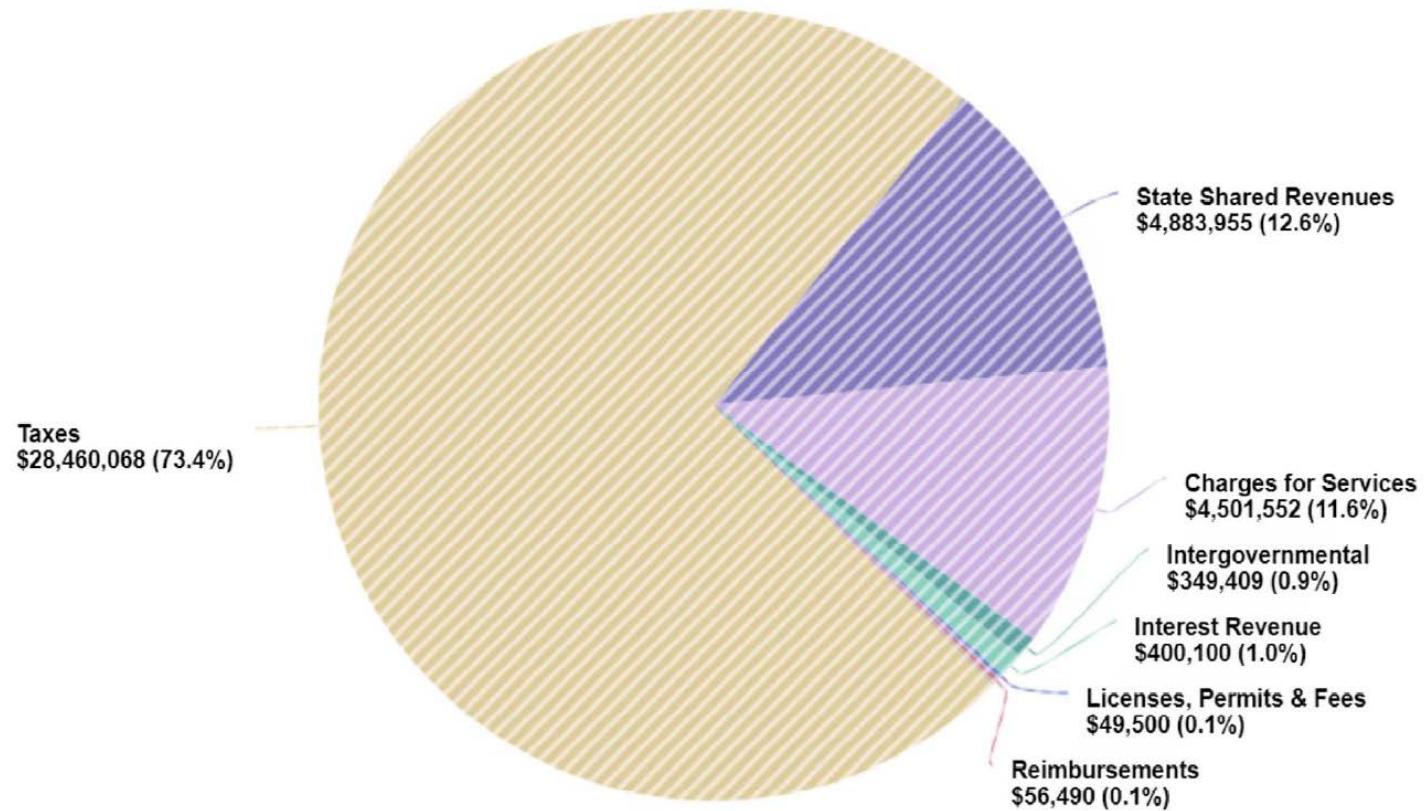
# General Fund Revenue Budget

- The General Fund Revenue budget is 3.6% higher for 2021 as compared to the 2020 budget. The biggest area of decrease are property taxes due to a 1 mill reduction on the levy.

General Fund	Budget 2020	Projected 2020	Preliminary 2021
<b>Revenue:</b>			
County Commission	\$ 35,608,905	\$ 34,708,989	\$ 34,551,342
Information Technology	11,600	13,315	-
County Auditor	478,715	485,121	469,115
County Recorder	769,650	769,650	769,650
Director of Equalization	102,468	102,468	109,068
State's Attorney Offices	91,100	72,200	89,200
Coroner	36,000	36,000	36,000
County Sheriff	2,677,648	2,672,319	2,556,375
Disaster Emergency Services	138,392	57,084	173,674
Planning	3,000	2,000	2,000
Extension Service	39,200	32,239	39,150
<b>Total Revenue</b>	<b>\$ 39,956,678</b>	<b>\$ 38,951,385</b>	<b>\$ 38,795,574</b>



# General Fund Revenue Budget

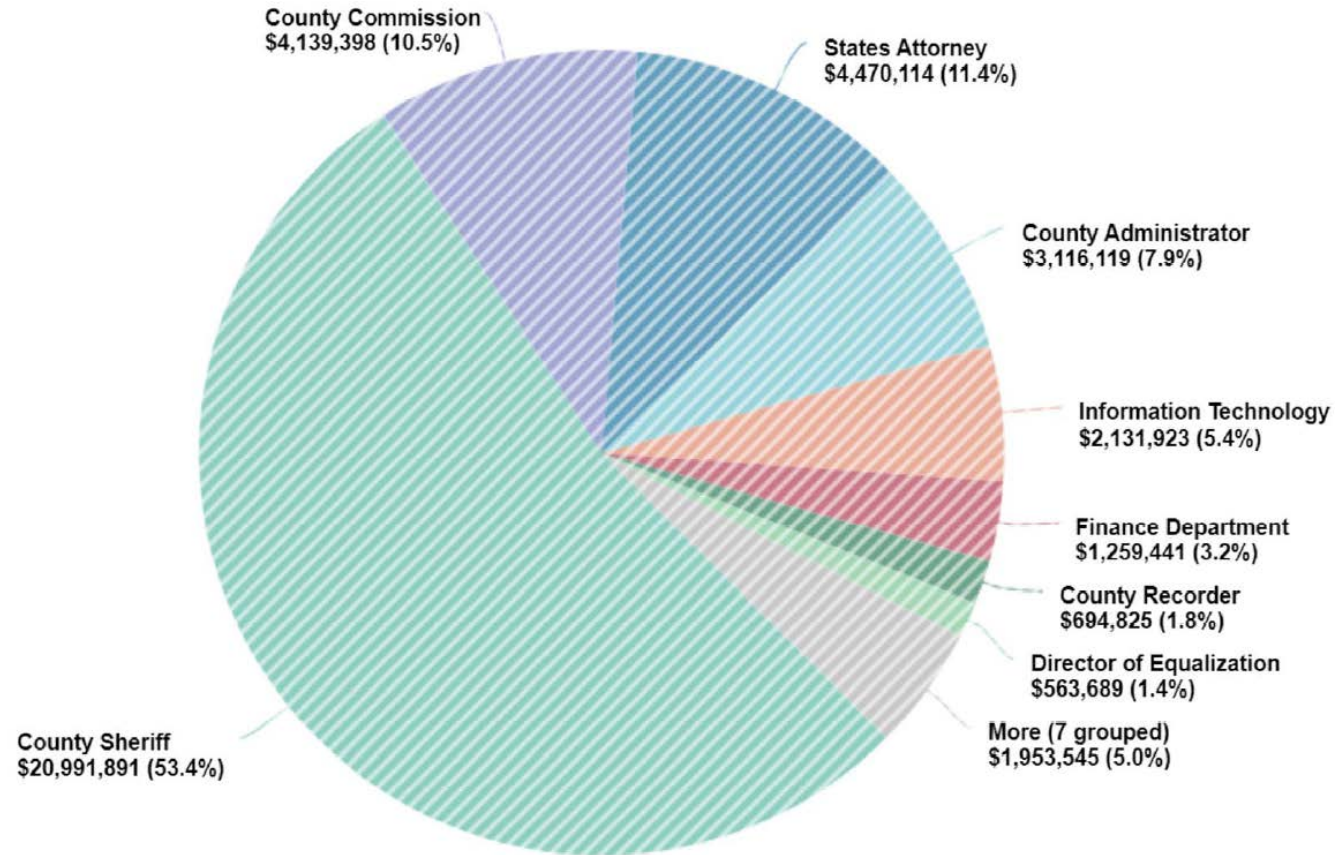


2021  
Commission  
Budget

# General Fund Expenditure Budget

	Budget 2020	Projected 2020	Preliminary 2021
<b>Expenditures:</b>			
County Commission Operations	\$ 2,521,369	\$ 2,785,598	\$ 1,144,014
Commission Projects	824,825	900,213	672,882
Public Service Agencies	2,076,907	2,066,907	2,322,502
County Administrator Operations	496,146	494,083	661,953
Buildings & Grounds Operations	268,577	269,062	273,700
Building & Grounds - Courthouse	722,500	729,500	639,500
Building & Grounds - County Jail	983,199	986,114	967,928
Buildings & Grounds - Annex	397,400	395,318	338,400
Buildings & Grounds - Law Enforcement Center	255,884	255,956	190,384
County Administrator - Risk Management	42,346	42,259	44,254
Information Technology	1,019,287	1,011,370	1,173,663
GIS System	253,150	256,486	403,364
AS400 System	301,603	294,284	554,896
County Auditor Operations	1,141,532	1,120,278	1,199,745
Cemetery	18,056	18,051	18,049
Elections	567,073	752,868	41,647
County Recorder	667,357	637,012	694,825
Director of Equalization	572,066	570,759	563,689
States Attorney Operations	3,415,724	3,399,087	3,650,374
Victim-Witness Program	238,716	241,747	246,105
Social Service Legal	734,952	606,914	573,635
Coroner	392,425	373,102	402,793
Sheriff Operations	7,913,528	7,591,297	8,254,960
Emergency Services Unit	56,183	31,500	46,390
County Jail	11,498,088	11,041,600	12,060,541
Detention Center	953,000	953,000	630,000
Disaster Emergency Management	255,897	288,116	281,024
Planning Department	168,454	151,428	164,517
Extension Service Operations	452,640	420,283	458,817
Parenting Resource Center	63,225	45,547	55,418
Social Service Indirect Costs	250,700	250,700	248,060
Veterans Service	394,427	370,365	342,916
<b>Total Expenditures</b>	<b>\$ 39,917,236</b>	<b>\$ 39,350,804</b>	<b>\$ 39,320,945</b>

# General Fund Expenditure Budget



2021  
Commission  
Budget

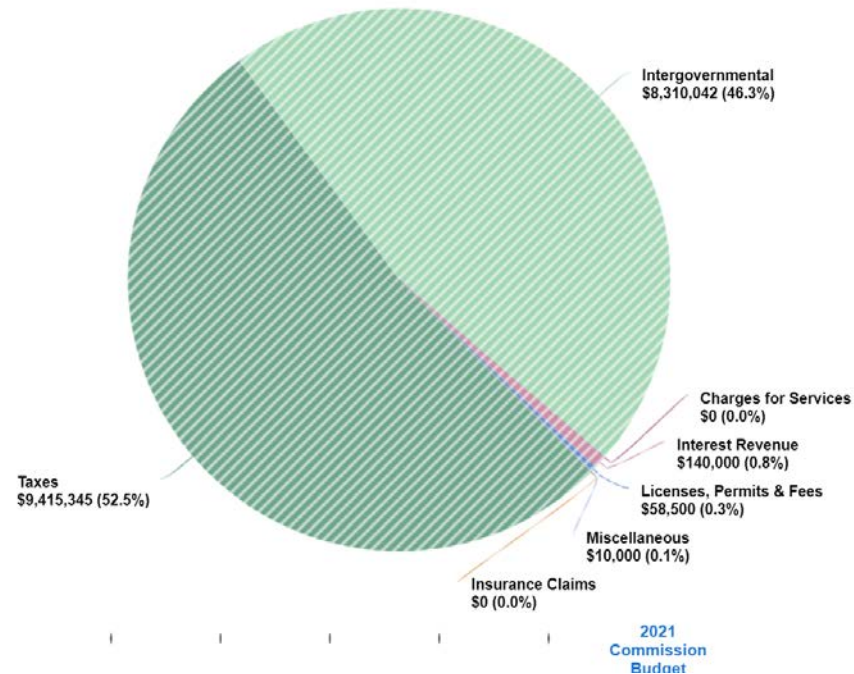
# General Fund Transfers

- Included in the General Fund Expenditures Budget are several transfers to support other funds:
- 911 Fund - The countywide 911 fee does not raise enough revenue to fully support the North Dakota share of the Red River Regional Dispatch Center. The county provides additional support through the General Fund.
- Building Fund – The county dedicates State Aid Revenue in excess of \$5,000,000 to the Building Fund for the Cass County Public Safety Communications Project, for 2021 we projected revenues of \$5,000,000 for State Aid so we did not budget for a transfer to the Building Fund, depending on revenues, we may end up transferring some funds.
- County Park – The county dedicates funds to help support the county park at Brewer Lake.
- SWAT Vehicle Replacement – The county sets aside funds each year for the eventual replacement of the SWAT vehicle.

<b>County General Fund Transfers</b>	,
<b>911 Fund</b>	\$ 720,147
<b>Building Fund</b>	0
<b>County Park</b>	20,000
<b>SWAT Vehicle Replacement</b>	<u>2,340</u>
<b>Total Transfers</b>	\$ 742,487

# Road and Bridge Fund Revenues

- The County's other major operating fund is the Road and Bridge Fund – their \$18 million dollar revenue budget is almost equally split between local property taxes and state sources.



# Special Revenue Funds

- The County maintains fifteen Special Revenue Funds to account for specific revenues that are legally restricted to expenditures for particular purpose. As the revenues are restricted, at the end of the year, the money remains in this fund for use in future years.

# Special Revenue Fund Budgets

	Balance	Revenues		Bance
	1/1/2021	Inlcuding Transfers	Expenditures	12/31/2021
211 Road and Bridge	\$ 2,907,618	\$ 17,933,887	\$ 18,752,754	\$ 2,088,751
219 Parenting Workshop	38,012	10,950	22,000	26,962
221 Sheriff Asset Forfeiture	106,322	74,500	118,883	61,939
222 Senior Citizens Fund	273,312	1,760,696	1,913,840	120,168
224 911 Service Fund	-	4,555,147	4,555,147	0
225 Asset Forfeiture (States Atty)	252,324	6,000	2,500	255,824
226 JAIBG Fund (Sheriff)	67,424	4,550	4,000	67,974
229 Emergency/Flood Mitigation Fund	4,809,956	65,000	2,000,000	2,874,956
220 24/7 Sobriety Program	180,338	463,000	421,807	221,531
235 Jail Commissary Fund (Sheriff)	370,254	176,580	175,092	371,742
236 Hazardous Plan/Response Fund (EM)	37,943	8,500	8,000	38,443
237 Valley Water Rescue Fund (Sheriff)	19,502	42,961	43,500	18,963
238 NDRIN Fund (Recorder)	1,532,453	800,000	1,111,300	1,221,153
239 Document Preservation (Recorder)	339,778	90,000	214,401	215,377
241 Swat Vehicle Replacement	7,458	2,470	-	9,928
247 Public Safety Communications Ops Fund	-	176,142	176,142	-
	\$ 10,942,694	\$ 26,170,383	\$ 29,519,366	\$ 7,593,712

# Debt Service Funds

- Cass County maintains three Debt Service Funds. Two of the funds are for special assessment districts in rural Cass County Subdivisions. The third fund is for the debt service on the Courthouse West Addition. The debt in connection with the West Addition will be fully retired in 2022.

	Balance	Revenues		Bance
Debt Service Funds	1/1/2021	Inlcuding Transfers	Expenditures	12/31/2021
311 Wild Rice River Estate Sub	\$ 4,302	\$ 15,309	\$ 16,013	\$ 3,598
318 Grandberg/Amber Plains Subdivision	8,065	24,306	27,968	4,403
319 Courthouse Debt Service	63,909	874,317	873,218	65,008
	\$ 76,276	\$ 913,932	\$ 917,199	\$ 73,009



# Capital Projects Funds

- We have capital project funds for county projects, rural subdivision projects, and the Diversion Authority. County projects are usually funded by a mill levy and by transfers from the General Fund.
- Rural subdivision projects are funded by bond issues which are retired through debt service funds. A portion of the project funds are retained in the capital projects funds to pay for some of the maintenance of the project, such as seal coating.
- The Diversion Authority project is funded by a county sales tax with 94% of the tax devoted to the FM Area Diversion Project and 6% dedicated to countywide projects outside the Diversion footprint.

# Capital Project Fund Budgets

	Balance	Revenues		Bance
Capital Projects Funds	1/1/2021	Inlcuding Transfers	Expenditures	12/31/2021
401 Building Fund	\$ (4,969,039)	\$ 4,699,486	\$ 176,142	\$ (445,695)
402 Round Hill Subdivision	28,943	500	-	29,443
413 Forest River Subdivision	31,151	500	-	31,651
418 Grandberg Amber Plains	7,314	100	-	7,414
420 Flood Control Sales Tax	7,754,104	15,600,000	15,570,000	7,784,104
421 Flood Control Loan Fund	3,857	1,195,293	1,195,293	3,857
422 Career Workforce Academy	902,672	949,459	1,800,000	52,131
	\$ 3,759,002	\$ 22,445,338	\$ 18,741,435	\$ 7,462,905

The Building Fund is financing the Cass County Public Safety Communiations Poject and will need to borrow some funds before the end of 2020 to complete the system in early 2021.

# Internal Service Funds

- Cass County maintains four Internal Service Funds. Internal service funds are like enterprise funds except that they provide services strictly to the government itself. The revenues come from charges to county departments.

	Balance	Revenues		Bance
	1/1/2021	Inlcuding Transfers	Expenditures	12/31/2021
501 Health Insurance Fund	\$ 5,858,320	\$ 5,571,044	\$ 5,402,157	\$ 6,027,207
502 Telephone Service Fund	271,480	577,200	547,400	301,280
504 Motor Pool Service Fund	86,273	30,400	54,304	62,369
505 Dental Insurance Fund	471,405	403,732	393,732	481,405
	\$ 6,687,478	\$ 6,582,376	\$ 6,397,593	\$ 6,872,261

# Employee Compensation

- Employees are Cass County's greatest asset and as such, the County Commission looks at salaries first.
  - Department heads make a recommendation to the Commission on a COLA adjustment in April or May and the Commission approves a COLA to incorporate into the Preliminary Budget before budgeting starts..
  - The Preliminary Budget does not include a COLA for 2021, instead the county did a comprehensive study of salaries and benefits of comparable public and private entities. The county used that study to revamp the pay scale grid for 2021 and beyond. Employees will be put into the new pay scale at their current grade and to the closest step to their current dollar salary on January 1<sup>st</sup>. Employees will be allowed their normal step increase in 2021 provided satisfactory performance.

# New Employees

- Note, for new employees the cost includes salaries, benefits, and office equipment if needed.

**Cass County, North Dakota  
New Positions  
2021**

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

# Employee Benefits

- The second biggest cost to Cass County Government is employee benefits. The two main benefits the county offers employees is retirement through Public Employees Retirement System and health insurance.
  - All employees are covered with a retirement contribution to the Public Employees Retirement System with the county paying 12.26% of salary and the employee paying 3.0% of salary.
  - Law enforcement employees are covered under the Public Employees Retirement Systems Public Safety program with the county paying 13.45% and the employee paying 3.0% of salary.

# Employee Benefits

- The other major benefits, Health and Dental Plans, are also a shared cost between the employee and Cass County. The county pays up to \$40 for the dental plan and the employee pays the difference between the plan the employee selects (single or family). The rate for the dental plan is decreasing for 2021 by \$6 for the single plan and \$10 for the family plan. In addition, routine care is not counted towards the \$1,000 maximum per plan, leaving more for non-routine services.

Dental Insurance Rates				
		Total	Employee	Employer
Single		46	6	40
Family		122	82	40

# Employee Benefits

- The health insurance premium has been cost shared between the county and the employee with the emphasis on providing the employee the insurance they need at a cost that is reasonable and affordable. With that in mind the county established a percentage that the employee pays for the premium based on the type of plan they select; single, single with dependent, two-person household, and family. Insurance rates are the same in 2021 as they are for 2020.

Health Insurance Rates for 2021				
		Total	Employee	Benefit
Single		\$ 552	\$ 38	\$ 514
Single / Dep		\$ 1,048	\$ 145	\$ 903
2 Person		\$ 1,242	\$ 257	\$ 985
Family		\$ 1,849	\$ 383	\$ 1,466



# Budget Review

**Cass County Government  
Budget/Levy Summary 2021**

	2020			2021		2021	2020	2021
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
<u>101 General Fund</u>	39,917,236	39,350,804	10,035,362	38,795,574	39,320,945	9,509,991	31.00	30.00
<u>Special Revenue Funds</u>								
211 Road and Bridge	19,653,418	20,294,282	2,907,618	17,933,887	18,752,754	2,088,751	10.00	10.00
219 Parenting Workshop	18,000	1,850	38,012	10,950	22,000	26,962		
221 Sheriff Asset Forfeiture	175,383	191,783	106,322	74,500	118,883	61,939		
222 Senior Citizens Fund	1,719,629	1,719,629	273,312	1,760,696	1,913,840	120,168	1.00	1.00
224 911 Service Fund	4,454,338	4,463,179	0	4,555,147	4,555,147	0		
225 Asset Forfeiture (States Atty)	2,500	2,500	252,324	6,000	2,500	255,824		
226 JAIBG Fund (Sheriff)	4,000	2,500	67,424	4,550	4,000	67,974		
229 Emergency/Flood Mitigation Fund	2,000,000	-	4,809,956	65,000	2,000,000	2,874,956	-	-
220 24/7 Sobriety Program	410,189	359,239	180,338	463,000	421,807	221,531		
235 Jail Commissary Fund (Sheriff)	461,429	258,333	370,254	176,580	175,092	371,742		
236 Hazardous Plan/Response Fund (EM)	8,000	3,635	37,943	8,500	8,000	38,443		
237 Valley Water Rescue Fund (Sheriff)	43,500	43,500	19,502	42,961	43,500	18,963		
238 NDRIN Fund (Recorder)	1,301,100	1,301,600	1,532,453	800,000	1,111,300	1,221,153		
239 Document Preservation (Recorder)	175,635	175,635	339,778	90,000	214,401	215,377		
241 Swat Vehicle Replacement	-	-	7,458	2,470	-	9,928		
247 Public Safety Communications Ops Fund	-	-	-	176,142	176,142	-		
<b>Total Special Revenue Funds</b>	<b>30,427,121</b>	<b>28,817,665</b>	<b>10,942,695</b>	<b>26,170,383</b>	<b>29,519,366</b>	<b>7,593,712</b>	<b>11.00</b>	<b>11.00</b>
<b>Total General and Special Revenue Funds Mill Levy</b>							<b>42.00</b>	<b>41.00</b>

# Budget Review

**Cass County Government  
Budget/Levy Summary 2021**

	2020			2021		2021	2020	2021
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
<u>Debt Service Fund (Special Assessment)</u>								
303 Grey Hawk Estates Sub	26,150	33,438	(0)	-	-	(0)		
311 Wild Rice River Estate Sub	16,273	16,273	4,302	15,309	16,013	3,598		
318 Grandberg/Amber Plains Subdivision	28,782	29,082	8,065	24,306	27,968	4,403		
319 Courthouse Debt Service	888,648	888,648	63,909	874,317	873,218	65,008	1.00	0.92
<b>Total Debt Service Funds</b>	<b>959,853</b>	<b>967,441</b>	<b>76,276</b>	<b>913,932</b>	<b>917,199</b>	<b>73,009</b>	<b>1.00</b>	<b>0.92</b>
<u>Capital Projects Funds</u>								
401 Building Fund	11,007,000	13,516,072	(4,969,039)	4,699,486	176,142	(445,695)	5.00	5.00
402 Round Hill Subdivision	-	-	28,943	500	-	29,443		
413 Forest River Subdivision	-	-	31,151	500	-	31,651		
418 Grandberg Amber Plains	-	-	7,314	100	-	7,414		
420 Flood Control Sales Tax	17,724,461	15,102,820	7,754,104	15,600,000	15,570,000	7,784,104		
421 Flood Control Loan Fund	3,000,000	1,571,850	3,857	1,195,293	1,195,293	3,857		
422 Career Workforce Academy	-	-	902,672	949,459	1,800,000	52,131	1.00	1.00
<b>Total Capital Project Funds</b>	<b>31,731,461</b>	<b>30,190,742</b>	<b>3,759,002</b>	<b>22,445,338</b>	<b>18,741,435</b>	<b>7,462,905</b>	<b>6.00</b>	<b>6.00</b>

# Budget Review

**Cass County Government  
Budget/Levy Summary 2021**

	2020			2021		2021	2020	2021
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
<u>Internal Service Funds</u>								
501 Health Insurance Fund	5,469,713	5,261,751	5,858,320	5,571,044	5,402,157	6,027,207		
502 Telephone Service Fund	219,300	220,300	271,480	577,200	547,400	301,280		
504 Motor Pool Service Fund	40,065	46,304	86,273	30,400	54,304	62,369		
505 Dental Insurance Fund	390,143	322,200	471,405	403,732	393,732	481,405		
Total Internal Service Funds	6,119,221	5,850,555	6,687,478	6,582,376	6,397,593	6,872,261	-	-
Total "County" Mill Levy							49.00	47.92

This is the total “county mill levy” or the mill levy that is subject to our home rule charter limitation of 75 mills. It applies to all property in the county equally.

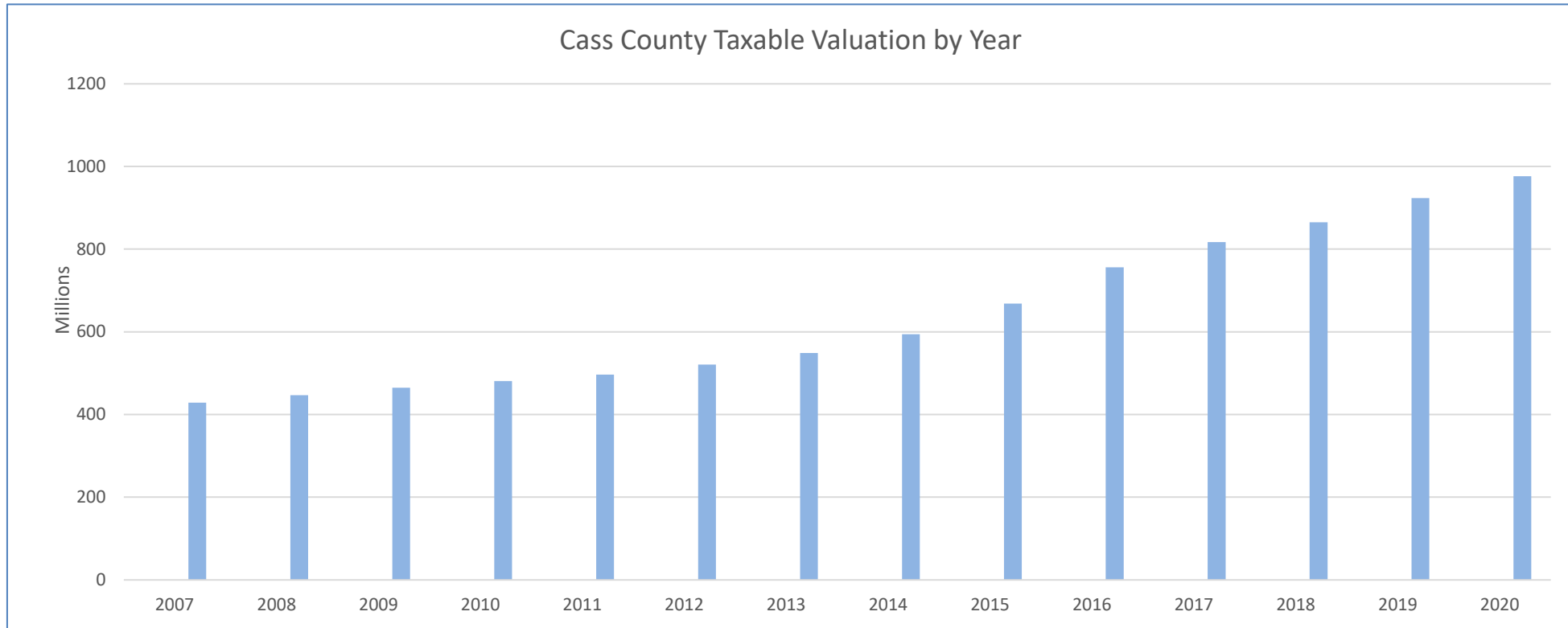
# Budget Review

**Cass County Government  
Budget/Levy Summary 2021**

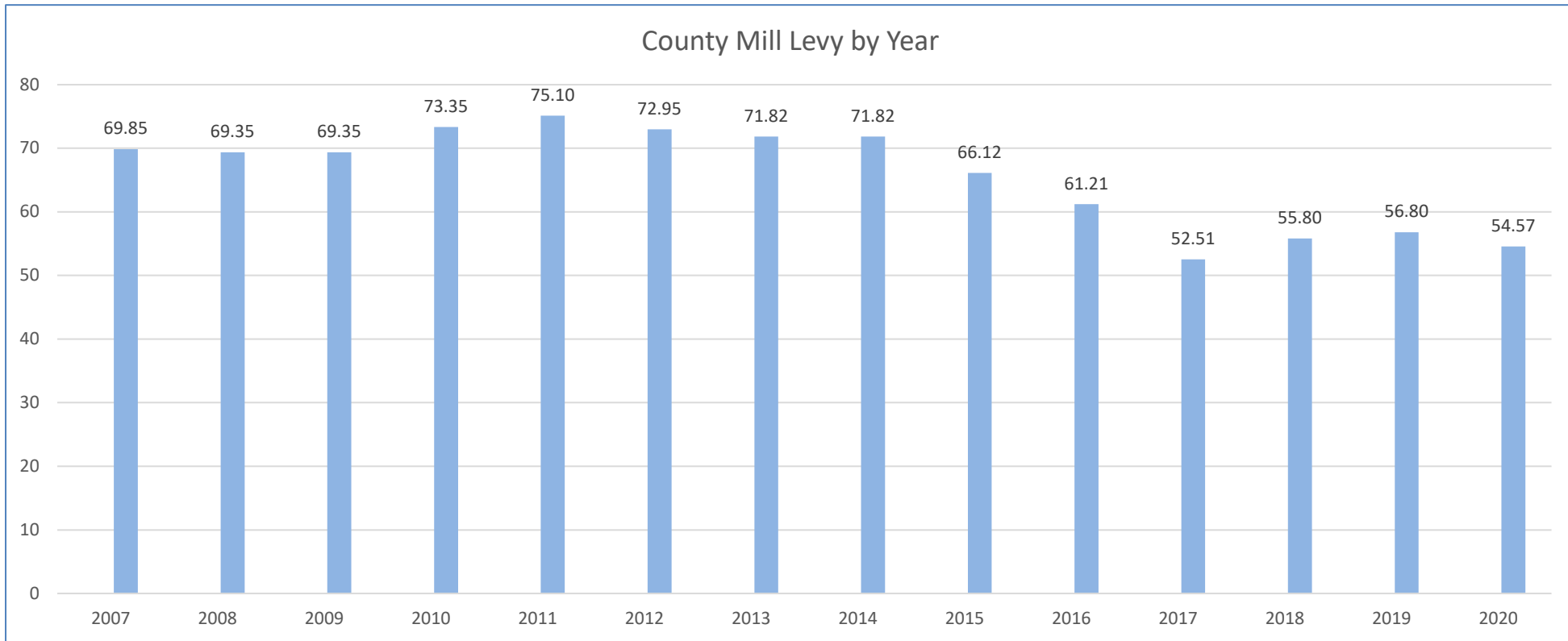
	2020			2021		2021	2020	2021
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
<u>Other County Agencies</u>								
231 Weed Control Fund	568,870	569,596	216,290	498,805	559,582	155,513	1.40	1.30
232 Vector Control Fund	1,297,000	1,239,706	307,133	1,336,083	1,378,143	265,073	0.90	0.85
233 County Park Fund	41,000	43,150	94,550	39,500	39,500	94,550	-	-
Southeast Cass WRD	7,088,470	7,088,470	22,986,155	9,140,335	8,108,745	24,017,745	2.61	2.43
Rush River WRD	418,565	418,565	1,219,850	544,550	649,395	1,115,005	4.00	4.00
Maple River WRD	3,577,990	3,577,990	3,989,566	2,530,845	3,802,640	2,717,771	4.00	3.00
North Cass WRD	331,790	331,790	2,021,003	514,095	707,095	1,828,003	4.00	4.00
Red River Joint WRD	-	-	-	1,327,797	1,327,797	-	1.50	1.50
<b>Total Other County Agencies</b>	<b>13,323,685</b>	<b>13,269,267</b>	<b>30,834,547</b>	<b>15,932,010</b>	<b>16,572,897</b>	<b>30,193,660</b>	<b>18.41</b>	<b>17.08</b>
<b>Total All County Funds</b>	<b>122,478,577</b>	<b>118,446,474</b>	<b>62,335,359</b>	<b>110,839,613</b>	<b>111,469,435</b>	<b>61,705,537</b>	<b>61.41</b>	<b>65.00</b>
Maximum County Mill Rate on any Property							<u>56.80</u>	<u>54.57</u>

These agencies are part of Cass County Government but have their own mill levy limitation set in state law. Some apply countywide like any other county mill levy and others apply to only a portion of the county. Weed Control applies to all areas outside the city limits of Fargo. The City of Fargo has their own weed board funded by their property taxes so the county cannot levy within the City of Fargo. Vector Control is levied countywide as the Vector Control provides services throughout the cities and townships. The four Water Resource Districts each cover a distinct portion of Cass County and their levy only applies to their portion of the county. Each of the four districts also levy for the Red River Joint Water Resource District so that levy is countywide.

# Valuation History

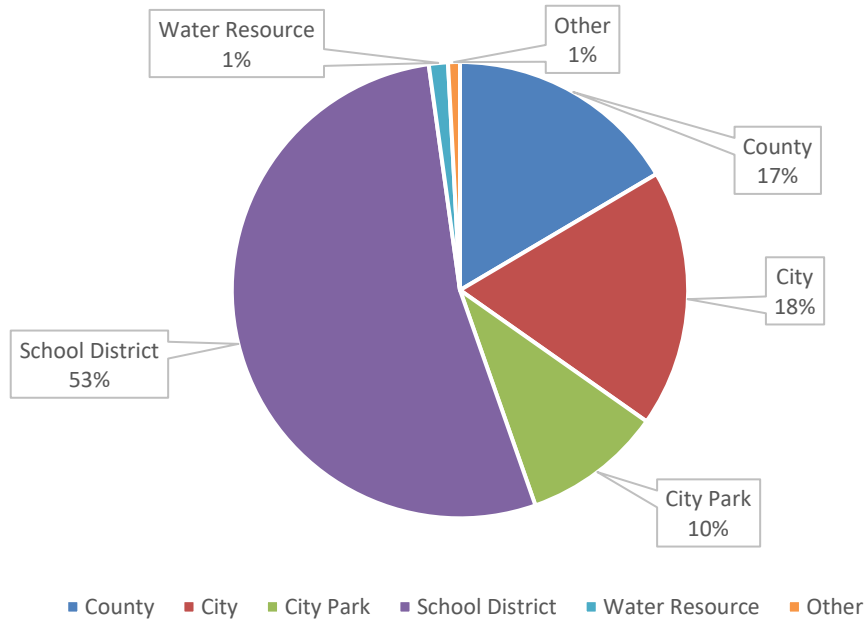


# Mill Levy History

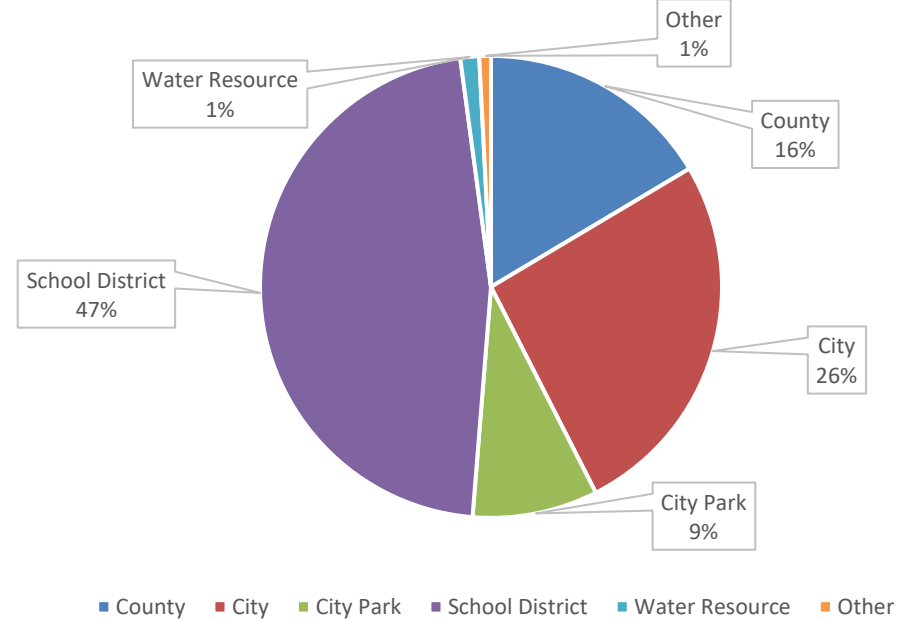


# Where does your Property Tax Dollar Go?

Tax Dollars in the City of Fargo, Fargo PSD



Tax Dollars in the City of West Fargo, West Fargo PSD



# Budget Hearing

- The Public Hearing for the 2021 Cass County Budget has been published in *The Forum* on September 2<sup>nd</sup> , notices have been sent to the cities and townships in the county, and Estimated Tax Statement notices have been mailed to all taxpayers in the county who will have at least \$100 of consolidated property tax as required by state law. Part of the notice, as published in *The Forum*:
- Notice is hereby given that the County Commission of Cass County, North Dakota has designated Monday, September 21, 2020, at 3:30 PM at the Cass County Courthouse Commission Room in the City of Fargo, as the time and place at which any taxpayer may appear and be heard in favor or against a proposed expenditure or tax levy. The purpose of the hearing is for taxpayers to express their views to the County Commission before the budget for 2021 is approved. The budget may be examined at the Office of the County Auditor, 211 South 9th Street, Fargo, ND between the hours of 8:00 a.m. and 5:00 p.m. or on the Cass County Government website at [www.casscountynd.gov](http://www.casscountynd.gov).



# Public Hearing

- Comments and Questions from the Public
- Discussion by Commissioners

# Budget Approval

- SUGGESTED MOTION:

- Move to approve the 2021 Final Budget as presented in the amount of \$111,469,435 and direct the County Finance Director to levy the necessary taxes to support the 2021 Final Budget with a maximum mill levy on any county property of 54.57 mills as outlined in Attachment A of the budget levy summary.

OR

- Move to approve the 2021 Final Budget with the following changes and direct the County Finance Director to levy the necessary taxes to support the 2021 Final Budget with a maximum mill levy on any county property of \_\_\_\_ mills.