



## Finance Office

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July 28, 2022

Board of County Commissioners  
Cass County Government  
211 9<sup>th</sup> Street South  
Fargo ND 58103

Re: 2023 Preliminary Budget

Dear Commissioners:

For consideration today is the 2023 Preliminary Budget and proposed hearing date of Monday September 19, 2022. Upon approval of the preliminary budget and the setting of the Final Budget hearing date, the Finance Office will publish the Preliminary Budget on the county's web site and publish the notice for the hearing date, time, and place in *The Forum*, in addition to sending notices to those taxpayers and entities that we are required to under North Dakota Century Code.

I want to thank each of you for your outstanding attention to detail and dedicated service in reviewing budgets with each Department Head and outside agency that has requested county funding. The decisions you make are of the utmost importance to county operations, programs offered by affiliated agencies, and the tax paying public.

### Mill Levy

This budget includes a minor (0.75) adjustment downward to the county's mill levy that results from fulfilling a general obligation bond in 2022. A copy of the Budget/Levy Summary for 2023 is included as Attachment A.

### Staffing

A summary of gross salaries and requested new positions will be included as Attachments B and C.

There are two versions of the 2023 preliminary budgets up for consideration today, one representing a Cost-of-Living Adjustment (COLA) of 5% and the other includes a COLA of 4%. Historically, Cass County has followed the April to April CPI Index as a basis for the COLA. The 2023 April CPI Index for the Midwest Region was 8.5%. The CPI Index has been steadily increasing since April 2022, when it was 5.1%. May and June 2022 continued to see increases to 9.0% and 9.7% respectively. While this is a large percentage increase in wages, it reflects what is seen in the current market. The effective cost of a 1% COLA increase is equivalent to \$265,061.

The intention behind following the April CPI Index is to maintain Cass County's competitiveness as an employer between each 3-year salary analysis cycle. Cass County departments continue to experience difficulty recruiting new employees and retaining current employees. Providing a fair and appropriate COLA for the Cass County workforce will assist the county make headway in offering competitive salaries in this rapidly changing marketplace.

There are 5.5 new employee requests included in the budget presented. These requests include 0.5 FTE for the Coroner, 2 FTE's for Jail /Court Transport and 3 FTE's for the Sheriff's department.

The county has not received information pertaining to health or dental rates for 2023 so the county has budgeted for an assumed 8% increase in medical coverage and a 0% increase to dental plans. The county covers \$40 for each dental plan with the employee responsible for the remaining cost of the plan.

## **Capital Projects**

The Capital Projects Fund is funded by a 4.50 mill levy and transfers from the General Fund. This Fund is intended to provide for the construction and remodeling of County buildings.

The preliminary budget 2023 includes \$10.4 million towards county building initiatives. These initiatives include the Red River Regional Dispatch Center, an Election Warehouse Facility, a Law Enforcement Storage Facility, a Tax Equalization office remodel, and the remodel of the Annex building.

## **ARPA**

The COVID-19 pandemic highlighted a need in the Cass County Jail facility for additional bed capacity. This project is expected to meet the "Public Health" criteria required to be funded through ARPA funding. This project is expected to run multiple years and utilize most of the available ARPA funds.

## **Human Service Zone Budget**

The budget for the Human Service Zone Budget is included in this budget at the dollar amounts approved by the North Dakota Department of Health. This budget is funded by grants and state allocation of resources.

## **Public Hearing**

Estimated Tax Statements for each property that incurs more than \$100 in consolidated taxes will be mailed prior to the final budget hearing. All local governments are required to file their budgets with us on or before August 10<sup>th</sup> along with their meeting notices if they levy more than \$100,000 in property taxes. We will incorporate the notice of hearings on the Estimated Tax Statements for those jurisdictions required by law to provide the notice on the statement.

The Commission can still make changes to the budget after the Preliminary Budget is approved by adjusting line items up or down to reduce the amount of property taxes needed to support the budget. The only restrictions is that the Commission is prohibited from making changes that would increase the property tax effect on taxpayers after the approval of the Preliminary Budget.

I would like to take this time to express my sincere appreciation to county department heads and employees who worked on budgets during the last two months. Their cooperation and assistance are invaluable to prepare a budget for you to consider. I want to send out a special thank you to Sarah Heinle, Accounting Manager, in the Finance office. She has been integral to the entire budget process. This year has posed a number of challenges, from implementing and working in a new accounting software to meeting extremely tight deadlines. Sarah has put in countless hours of her personal time in order to analyze and present the budget you have before you today.

Sincerely,

Brandy Madrigga  
Cass County Finance Director

## **SUGGESTED MOTION:**

### **Option 1 – 5% COLA**

Move to approve the 2023 Preliminary Budget of \$139,213,914 with a maximum mill levy of 54.55 and to set September 19, 2021, at 3:30 PM in the Cass County Commission Room at 211 9<sup>th</sup> Street South, Fargo, North Dakota as the time and place to consider constituent's comments concerning the 2023 Preliminary Budget and the Mill Levy to support the 2023 Budget as required by Article 8, Section 4 of the County's Home Rule Charter.

### **Option 2 – 4% COLA**

Move to approve the 2023 Preliminary Budget of \$138,948,853 with a maximum mill levy of 54.55 and to set September 19, 2021, at 3:30 PM in the Cass County Commission Room at 211 9<sup>th</sup> Street South, Fargo, North Dakota as the time and place to consider constituent's comments concerning the 2023 Preliminary Budget and the Mill Levy to support the 2023 Budget as required by Article 8, Section 4 of the County's Home Rule Charter.

**Cass County Government  
Budget/Levy Summary 2023  
with 4% COLA**

	2022			2023		2023	2021	2022
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
<b>101 General Fund</b>	<b>47,616,453</b>	<b>47,179,633</b>	<b>15,080,893</b>	<b>45,379,775</b>	<b>46,521,560</b>	<b>13,939,108</b>	<b>30.00</b>	<b>30.00</b>
<b>Special Revenue Funds</b>								
202 Human Service Zone	11,772,639	11,999,749	709,082	11,875,924	11,875,924	709,082	-	-
211 Road and Bridge	19,059,699	19,100,661	5,677,410	27,732,448	26,966,714	6,443,144	10.00	10.00
213 Flood Fund	73,665	73,640	-	-	-	-	-	-
216 COVID Fund	2,202,466	2,202,466	5,210,269	10,000	-	5,220,269	-	-
217 Flood Fund	-	32,267	-	-	-	-	-	-
219 Parenting Workshop	22,000	11,000	36,797	14,080	22,000	28,877	-	-
220 24/7 Sobriety Program	419,564	228,458	(85,332)	413,000	425,357	(97,689)	-	-
221 Sheriff Asset Forfeiture	287,100	137,000	281,932	172,000	290,100	163,832	-	-
222 Senior Citizens Fund	1,895,941	1,895,941	89,411	2,035,584	2,137,179	(12,184)	1.00	1.00
224 911 Service Fund	4,839,666	4,839,666	-	5,024,076	5,024,076	-	-	-
225 Asset Forfeiture (States Atty)	2,500	3,500	312,177	12,000	2,000	322,177	-	-
226 JAIBG Fund (Sheriff)	4,000	200	66,311	2,800	4,000	65,111	-	-
228 Civil Asset Forfeiture	40,000	117,981	-	40,000	40,000	-	-	-
229 Emergency/Flood Mitigation Fund	2,000,000	-	4,834,156	20,000	-	4,854,156	-	-
235 Jail Commissary Fund (Sheriff)	175,460	157,392	787,129	443,680	171,442	1,059,367	-	-
236 Hazardous Plan/Response Fund (EM)	8,500	8,500	30,965	8,750	9,300	30,415	-	-
237 Valley Water Rescue Fund (Sheriff)	43,500	42,660	8,301	42,931	43,500	7,732	-	-
238 NDRIN Fund (Recorder)	1,103,700	1,103,700	1,267,730	988,000	1,084,000	1,171,730	-	-
239 Document Preservation (Recorder)	281,236	283,271	477,592	112,000	285,629	303,963	-	-
241 Swat Vehicle Replacement	-	-	21,251	7,190	-	28,441	-	-
242 ARPA Fund	514,250	514,250	31,297,583	-	10,000,000	21,297,583	-	-
246 Pass through Grants	125,000	135,572	-	125,000	125,000	-	-	-
247 Public Safety Communications Ops Fund	430,030	430,030	189,180	545,214	430,030	304,364	0.50	0.50
248 FM Diversion	909,884	922,674	-	922,311	922,311	-	-	-
<b>Total Special Revenue Funds</b>	<b>34,438,161</b>	<b>32,240,829</b>	<b>50,502,862</b>	<b>38,671,064</b>	<b>47,982,638</b>	<b>41,191,288</b>	<b>11.50</b>	<b>11.50</b>
<b>Total General and Special Revenue Funds Mill Levy</b>							<b>41.50</b>	<b>41.50</b>
<b>Debt Service Fund (Special Assessment)</b>								
303 Grey Hawk Estates Sub	-	-	-	-	-	-	-	-
311 Wild Rice River Estate Sub	15,753	15,753	3,870	15,009	15,493	3,386	-	-
318 Grandberg/Amber Plains Subdivision	26,086	26,086	1,964	-	-	1,964	-	-
319 Courthouse Debt Service	860,140	860,140	28,200	-	-	28,200	0.75	-
<b>Total Debt Service Funds</b>	<b>901,979</b>	<b>901,979</b>	<b>34,034</b>	<b>15,009</b>	<b>15,493</b>	<b>33,550</b>	<b>0.75</b>	<b>-</b>
<b>Capital Projects Funds</b>								
401 Building Fund	500,000	500,000	10,056,822	4,930,623	10,429,012	4,558,433	4.50	4.50
402 Round Hill Subdivision	29,000	29,000	126	-	-	126	-	-
413 Forest River Subdivision	31,000	31,000	371	-	-	371	-	-
418 Grandberg Amber Plains	-	-	7,376	-	-	7,376	-	-
420 Flood Control Sales Tax	19,820,236	19,820,236	9,561,547	22,215,000	22,297,600	9,478,947	-	-
421 Flood Control Loan Fund	-	-	-	-	-	-	-	-
422 Career Workforce Academy	1,000,000	1,000,000	1,842,219	1,095,429	1,000,000	1,937,648	1.00	1.00
<b>Total Capital Project Funds</b>	<b>21,380,236</b>	<b>21,380,236</b>	<b>21,468,461</b>	<b>28,241,052</b>	<b>33,726,612</b>	<b>15,982,901</b>	<b>5.50</b>	<b>5.50</b>
<b>Internal Service Funds</b>								
501 Health Insurance Fund	6,446,565	6,446,680	4,878,993	6,810,445	6,962,204	4,727,234	-	-
502 Technology Service Fund	1,104,547	1,104,547	273,477	1,139,877	1,104,547	308,807	-	-
504 Motor Pool Service Fund	54,304	62,304	59,611	30,400	53,240	36,771	-	-
505 Dental Insurance Fund	393,732	393,732	560,438	391,092	385,000	566,530	-	-
<b>Total Internal Service Funds</b>	<b>7,999,148</b>	<b>8,007,263</b>	<b>5,772,519</b>	<b>8,371,814</b>	<b>8,504,991</b>	<b>5,639,342</b>	<b>-</b>	<b>-</b>
<b>Total "County" Mill Levy</b>							<b>47.75</b>	<b>47.00</b>
<b>Other County Agencies</b>								
231 Weed Control Fund	608,460	625,912	198,473	540,921	611,083	128,311	1.20	1.20
232 Vector Control Fund	1,310,456	1,348,006	447,242	1,443,750	1,531,781	359,211	0.85	0.85
233 County Park Fund	48,995	49,345	109,413	40,500	54,695	95,218	-	-
Southeast Cass WRD	-	-	-	-	-	-	2.19	2.19
Rush River WRD	-	-	-	-	-	-	4.00	4.00
Maple River WRD	-	-	-	-	-	-	3.00	3.00
North Cass WRD	-	-	-	-	-	-	4.00	4.00
Red River Joint WRD	-	-	-	-	-	-	1.50	1.50
<b>Total Other County Agencies</b>	<b>1,967,911</b>	<b>2,023,263</b>	<b>755,128</b>	<b>2,025,171</b>	<b>2,197,559</b>	<b>582,740</b>	<b>16.74</b>	<b>16.74</b>
<b>Total All County Funds</b>	<b>114,303,888</b>	<b>111,733,203</b>	<b>93,613,897</b>	<b>122,703,885</b>	<b>138,948,853</b>	<b>77,368,929</b>	<b>64.49</b>	<b>63.74</b>
<b>Maximum County Mill Rate on any Property</b>							<b>55.30</b>	<b>54.55</b>

**County General Fund  
Budget Summary  
Fund Number 101**

	Two Year's Ago Actuals	Last Year's Actuals	2022 Adjusted Budget	2022 Projection	2023 Department Request	2023 Commission Budget
Revenues	40,674,233	42,170,538	44,144,713	43,741,284	45,161,114	45,379,775
Expenditures	37,807,265	36,953,045	47,616,453	47,179,633	50,575,262	46,521,560
Revenues Over (Under) Expenditures	2,866,968	5,217,493	(3,471,740)	(3,438,349)	(5,414,148)	(1,141,785)
Beginning Balance	10,434,763	13,301,749	18,519,242	18,519,242	15,080,893	15,080,893
Ending Balance	13,301,749	18,519,242	15,047,502	15,080,893	9,666,745	13,939,108
				31.96%	19.11%	29.96%

**Cass County Government  
Budget/Levy Summary 2023  
with 5% COLA**

	2022			2023		2023	2021	2022
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
<b>101 General Fund</b>	<b>47,616,453</b>	<b>47,179,633</b>	<b>15,080,893</b>	<b>45,379,775</b>	<b>46,754,406</b>	<b>13,706,262</b>	<b>30.00</b>	<b>30.00</b>
<b>Special Revenue Funds</b>								
202 Human Service Zone	11,772,639	11,999,749	709,082	11,875,924	11,875,924	709,082	-	-
211 Road and Bridge	19,059,699	19,100,661	5,677,410	27,732,448	26,993,849	6,416,009	10.00	10.00
213 Flood Fund	73,665	73,640	-	-	-	-	-	-
216 COVID Fund	2,202,466	2,202,466	5,210,269	10,000	-	5,220,269	-	-
217 Flood Fund	-	32,267	-	-	-	-	-	-
219 Parenting Workshop	22,000	11,000	36,797	14,080	22,000	28,877	-	-
220 24/7 Sobriety Program	419,564	228,458	(85,332)	413,000	426,184	(98,516)	-	-
221 Sheriff Asset Forfeiture	287,100	137,000	281,932	172,000	290,100	163,832	-	-
222 Senior Citizens Fund	1,895,941	1,895,941	89,411	2,035,584	2,137,179	(12,184)	1.00	1.00
224 911 Service Fund	4,839,666	4,839,666	-	5,024,076	5,024,076	-	-	-
225 Asset Forfeiture (States Atty)	2,500	3,500	312,177	12,000	2,000	322,177	-	-
226 JAIBG Fund (Sheriff)	4,000	200	66,311	2,800	4,000	65,111	-	-
228 Civil Asset Forfeiture	40,000	117,981	-	40,000	40,000	-	-	-
229 Emergency/Flood Mitigation Fund	2,000,000	-	4,834,156	20,000	-	4,854,156	-	-
235 Jail Commissary Fund (Sheriff)	175,460	157,392	787,129	443,680	171,907	1,058,902	-	-
236 Hazardous Plan/Response Fund (EM)	8,500	8,500	30,965	8,750	9,300	30,415	-	-
237 Valley Water Rescue Fund (Sheriff)	43,500	42,660	8,301	42,931	43,500	7,732	-	-
238 NDRIN Fund (Recorder)	1,103,700	1,103,700	1,267,730	988,000	1,084,000	1,171,730	-	-
239 Document Preservation (Recorder)	281,236	283,271	477,592	112,000	285,629	303,963	-	-
241 Swat Vehicle Replacement	-	-	21,251	7,190	-	28,441	-	-
242 ARPA Fund	514,250	514,250	31,297,583	-	10,000,000	21,297,583	-	-
246 Pass through Grants	125,000	135,572	-	125,000	125,000	-	-	-
247 Public Safety Communications Ops Fund	430,030	430,030	189,180	545,214	430,030	304,364	0.50	0.50
248 FM Diversion	909,884	922,674	-	922,311	922,311	-	-	-
<b>Total Special Revenue Funds</b>	<b>34,438,161</b>	<b>32,240,829</b>	<b>50,502,862</b>	<b>38,671,064</b>	<b>48,011,065</b>	<b>41,162,861</b>	<b>11.50</b>	<b>11.50</b>
<b>Total General and Special Revenue Funds Mill Levy</b>							<b>41.50</b>	<b>41.50</b>
<b>Debt Service Fund (Special Assessment)</b>								
303 Grey Hawk Estates Sub	-	-	-	-	-	-	-	-
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318 Grandberg/Amber Plains Subdivision	26,086	26,086	1,964	-	-	1,964	-	-
319 Courthouse Debt Service	860,140	860,140	28,200	-	-	28,200	0.75	-
<b>Total Debt Service Funds</b>	<b>901,979</b>	<b>901,979</b>	<b>34,034</b>	<b>15,009</b>	<b>15,493</b>	<b>33,550</b>	<b>0.75</b>	<b>-</b>
<b>Capital Projects Funds</b>								
401 Building Fund	500,000	500,000	10,056,822	4,930,623	10,429,012	4,558,433	4.50	4.50
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418 Grandberg Amber Plains	-	-	7,376	-	-	7,376	-	-
420 Flood Control Sales Tax	19,820,236	19,820,236	9,561,547	22,215,000	22,297,600	9,478,947	-	-
421 Flood Control Loan Fund	-	-	-	-	-	-	-	-
422 Career Workforce Academy	1,000,000	1,000,000	1,842,219	1,095,429	1,000,000	1,937,648	1.00	1.00
<b>Total Capital Project Funds</b>	<b>21,380,236</b>	<b>21,380,236</b>	<b>21,468,461</b>	<b>28,241,052</b>	<b>33,726,612</b>	<b>15,982,901</b>	<b>5.50</b>	<b>5.50</b>
<b>Internal Service Funds</b>								
501 Health Insurance Fund	6,446,565	6,446,680	4,878,993	6,810,445	6,962,204	4,727,234	-	-
502 Technology Service Fund	1,104,547	1,104,547	273,477	1,139,877	1,104,547	308,807	-	-
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505 Dental Insurance Fund	393,732	393,732	560,438	391,092	385,000	566,530	-	-
<b>Total Internal Service Funds</b>	<b>7,999,148</b>	<b>8,007,263</b>	<b>5,772,519</b>	<b>8,371,814</b>	<b>8,504,991</b>	<b>5,639,342</b>	<b>-</b>	<b>-</b>
<b>Total "County" Mill Levy</b>							<b>47.75</b>	<b>47.00</b>
<b>Other County Agencies</b>								
231 Weed Control Fund	608,460	625,912	198,473	540,921	612,211	127,183	1.20	1.20
232 Vector Control Fund	1,310,456	1,348,006	447,242	1,443,750	1,534,441	356,551	0.85	0.85
233 County Park Fund	48,995	49,345	109,413	40,500	54,695	95,218	-	-
Southeast Cass WRD	-	-	-	-	-	-	2.19	2.19
Rush River WRD	-	-	-	-	-	-	4.00	4.00
Maple River WRD	-	-	-	-	-	-	3.00	3.00
North Cass WRD	-	-	-	-	-	-	4.00	4.00
Red River Joint WRD	-	-	-	-	-	-	1.50	1.50
<b>Total Other County Agencies</b>	<b>1,967,911</b>	<b>2,023,263</b>	<b>755,128</b>	<b>2,025,171</b>	<b>2,201,347</b>	<b>578,952</b>	<b>16.74</b>	<b>16.74</b>
<b>Total All County Funds</b>	<b>114,303,888</b>	<b>111,733,203</b>	<b>93,613,897</b>	<b>122,703,885</b>	<b>139,213,914</b>	<b>77,103,868</b>	<b>64.49</b>	<b>63.74</b>
<b>Maximum County Mill Rate on any Property</b>							<b>55.30</b>	<b>54.55</b>

**County General Fund  
Budget Summary  
with 5% COLA**

	Two Year's Ago Actuals	Last Year's Actuals	2022 Adjusted Budget	2022 Projection	2023 Department Request	2023 Commission Budget
Revenues	40,674,233	42,170,538	44,144,713	43,741,284	45,161,114	45,379,775
Expenditures	37,807,265	36,953,045	47,616,453	47,179,633	50,575,262	46,754,406
Revenues Over (Under) Expenditures	2,866,968	5,217,493	(3,471,740)	(3,438,349)	(5,414,148)	(1,374,631)
Beginning Balance	10,434,763	13,301,749	18,519,242	18,519,242	15,080,893	15,080,893
Ending Balance	13,301,749	18,519,242	15,047,502	15,080,893	9,666,745	13,706,262
				31.96%	19.11%	29.32%