

**SPECIAL MEETING OF CASS COUNTY BOARD OF COMMISSIONERS  
MEETING IN BUDGET SESSION  
AUGUST 1, 2023**

**1. MEETING CALLED TO ORDER**

Chairman Chad M. Peterson called the special meeting to order at 8:00 AM on Wednesday, July 26, 2024, with all members present as follows: Tony Grindberg, Duane Breitling, and Jim Kapitan in person and Mary Scherling and Chad M. Peterson via Microsoft Teams. Also present was County Finance Director, Brandy Madrigga; County Administrator, Robert Wilson; Human Resource Director/Assistant County Administrator, Tracy Peters; Accounting Manager, Sarah Heinle; and Accountant Gerald Jenson.

**2. BUDGET/LEVY SUMMARY**

Ms. Madrigga said in 2024 the value of a mill will be \$1.26 million. She said the 2024 preliminary budget has a decrease in general fund mills from 30 mills to 28 mills, putting Cass County's total mill levy at 52.55 mills, down from 54.55 mills in 2023. Ms. Madrigga showed a graph of Cass County's mill levy from 2013 to 2024. Total mills were the highest in 2013 at 72.95 and total mills were the lowest in 2018 at 52.51.

Mr. Grindberg asked when the Human Service Zone budget was cut from the General Fund. Mr. Peterson said the Human Service Zone was removed from the General Fund and taken over by the State between 2017 and 2018. He said the general fund mill levy was 61.21 in 2017 and reduced by 10 mills to 52.51 in 2018, reflecting the change.

**3. GENERAL FUND REVIEW**

Ms. Madrigga reviewed the County General Fund budget summary. She said the 2024 preliminary budget as reviewed by the Commission during budget hearings last week includes \$47,560,136 in revenues and \$50,505,567 in expenditures, leaving revenues under expenditures by \$2,945,431. She said the excess expenditures can be covered by the General Fund balance and will leave the ending balance at \$13,972,611 or 27.67% of expenditures.

**4. 10-YEAR GENERAL FUND ANALYSIS**

Ms. Madrigga reviewed a chart showing the budget versus actual figures from 2013 to 2024. She said the chart reveals that in the past, the Commission has approved a budget which has deficit spending, however, actual expenditures and ending balances are well under budget and there was no deficit. She said in 2018, 2019, 2020, 2021, and 2022 there was over \$3 million of unused budget. She said over the past 10 years, the average total of unused budget was \$2,551,712.

**5. FUTURE BUDGET IMPACTS**

Ms. Madrigga discussed various future budget impacts such as the value of a mill will increase each year, 2025 is a non-election year, in 2025 the Sheriff's Office will add staff for the Jail Housing Addition, interest rates looking to decrease, consumer price index looking to stabilize, and the Career Workforce Academy funding will be completed in 2025.

Mr. Peterson said there will be an opportunity to decrease mills in the Building Fund in the next 3 to 5 years after current projects are complete and no larger projects are needed. He said another large budget impact is staff salaries. He said the County needs to look at the long term impacts of condensing the County's pay matrix to 12 steps before the final budget is approved this fall. Mr. Peterson said he would support a 3% cost of living increase (COLA) or a 2% COLA and moving to 12 steps.

Mrs. Scherling asked what the current preliminary 2024 budget includes for salaries. Ms. Madrigga said the current 2024 preliminary budget includes a 3% COLA and no step changes as directed by the Commission during budget hearings. Mrs. Scherling said the County has a salary consultant, Gallagher, to help the County make impartial decisions. She said if Gallagher's recommendation is to reduce the matrix to 12 steps, the County should move to 12 steps.

Mr. Kapitan asked if the 2024 budget can support going down two mills, a 5.1% COLA, and reducing the pay matrix to 12 steps. Ms. Madrigga said the Finance Office supports a 2.00 mill reduction, COLA, and reducing the pay matrix to 12 steps.

Mr. Grindberg said he supports the 2 mill reduction and would like to set a deadline to discuss the 12 steps and COLA by the first meeting in September. Ms. Madrigga said the Finance Office will request the Commission set the final budget hearing on September 18, 2023

***MOTION, passed***

**Mr. Grindberg moved and Mr. Kapitan seconded to reduce the General Fund by 2.00 mills. On roll call vote, the motion carried unanimously.**

Mr. Wilson said County staff will provide a summary and financial obligations to reduce the County's pay matrix to 12 steps with the COLA and two mill reduction at the Commission's first meeting in September. Mr. Grindberg said he would like the information to review before Labor Day.

**6. RECESS**

***MOTION, passed***

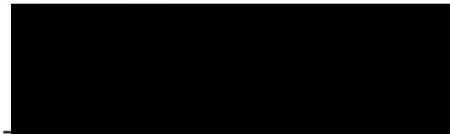
**On motion by Mr. Kapitan, seconded by Mr. Breitling and all in favor, the meeting was adjourned at 10:37 AM.**

ATTEST:

APPROVED:



Brandy Madrigga, County Finance Director  
Cass County, North Dakota



Chad M. Peterson, Chairman  
Cass County Board of Commissioners