



Finance Office

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September 14, 2023

Board of County Commissioners
Cass County Government
211 9th Street South
Fargo, North Dakota 58103

Re: 2024 Budget Hearing

Dear Commissioners:

The date of September 18, 2023, at 3:30 PM has been set to hold a public hearing on the 2024 Cass County Budget. A notice was published in *The Forum* on August 30, 2023, and is also posted on our web site along with the detailed preliminary budget. Estimated Tax Notices were sent to approximately 65,000 Cass County property owners as required by NDCC 57-13-02. We included notices of hearings on the estimated tax statements for those entities levying more than \$100,000 in property taxes.

The Preliminary Budget approved in August, totals \$168,749,892, with a projected maximum mill levy on county property of 52.55 mills, down from the 54.55 mills levied for 2022 taxes (2023 budget). This decrease in mills is the result of increased valuations.

This budget continues the amount levied and budgeted for the Capital Projects Fund.

This budget included 6 new positions, a 3% Cost-of-living (COLA) for Employees, a conversion to a 12-step employee pay matrix, and an increase of 12% in health insurance costs.

I want to express my appreciation to the Cass County Department Heads and staff in preparing the 2024 county budget and to the County Commission for conducting the July budget hearings to review the 2024 funding requests.

Following today's hearing, the board can consider changes to the budget, and you can reduce the overall mill levy; however, you may not raise the mill levy from what has been published. The final budget must be approved on or before the first day of October under our Home Rule Charter.

Sincerely,

A handwritten signature in black ink that reads "B Madrigga".

Brandy Madrigga
Finance Director

Board of County Commissioners
September 18th, 2023
Page 2

SUGGESTED MOTION:

Move to approve the 2024 Final Budget as presented in the amount of \$168,749,892 and direct the County Auditor to levy the necessary taxes to support the Final Budget with a maximum mill levy on any county property of 52.55 mills as outlined in Attachment.

**Cass County Government
Budget/Levy Summary 2024**

	2023			2024		2024	2022	2023
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Board Revenues	Final Budget	Projected Fund Balance	Mill Levy	Mill Levy
101 General Fund	47,349,117	46,660,874	16,918,042	47,560,137	50,915,021	13,563,158	30.00	28.00
Special Revenue Funds								
202 Human Service Zone	11,875,924	11,751,628	1,543,549	13,610,030	13,610,030	1,543,549	-	-
211 Road and Bridge	27,020,714	30,782,944	4,875,893	25,666,068	27,408,461	3,133,500	10.00	10.00
214 Flood Fund	-	-	(306)	-	-	(306)	-	-
216 COVID Fund	-	-	7,391,371	-	800,000	6,591,371	-	-
217 Flood Fund	-	-	39,843	-	-	39,843	-	-
219 Parenting Workshop	22,000	10,000	45,028	14,080	10,000	49,108	-	-
220 24/7 Sobriety Program	425,357	425,445	(8,477)	330,800	329,828	(7,505)	-	-
221 Sheriff Asset Forfeiture	290,100	258,100	155,748	147,726	170,800	132,674	-	-
222 Senior Citizens Fund	2,137,179	2,137,179	(3,909)	2,214,936	2,146,934	64,093	1.00	1.00
224 911 Service Fund	5,024,076	5,024,076	-	5,392,802	5,392,802	-	-	-
225 Asset Forfeiture (States Atty)	2,000	3,500	360,461	44,000	8,000	396,461	-	-
226 JALBG Fund (Sheriff)	4,000	4,000	63,421	2,800	4,000	62,221	-	-
228 Civil Asset Forfeiture	40,000	40,000	9,209	40,000	40,000	9,209	-	-
229 Emergency/Flood Mitigation Fund	-	-	4,934,462	60,000	-	4,994,462	-	-
235 Jail Commissary Fund (Sheriff)	171,442	171,530	836,377	443,680	190,966	1,089,091	-	-
236 Hazardous Plan/Response Fund (EM)	9,300	21,300	19,234	8,200	9,300	18,134	-	-
237 Valley Water Rescue Fund (Sheriff)	43,500	43,500	11,381	42,931	43,500	10,812	-	-
238 NDRIN Fund (Recorder)	1,084,000	1,084,000	1,339,609	1,064,000	1,092,300	1,311,309	-	-
239 Document Preservation (Recorder)	285,629	286,084	436,525	70,640	117,600	389,565	-	-
241 Swat Vehicle Replacement	-	-	22,766	7,140	-	29,906	-	-
242 ARPA Fund	10,000,000	10,000,000	18,680,860	-	8,000,000	10,680,860	-	-
246 Pass through Grants	125,000	125,000	-	125,000	125,000	-	-	-
247 Public Safety Communications Ops Fund	430,030	617,641	331,144	609,549	617,641	323,052	0.50	0.50
248 FM Diversion	922,311	922,311	-	1,054,198	1,054,198	-	-	-
249 Opioid Abatement	-	-	41,966	-	-	41,966	-	-
250 LATCF	-	-	50,000	50,000	-	100,000	-	-
Total Special Revenue Funds	59,912,562	63,708,238	41,176,156	50,998,580	61,171,360	31,003,376	11.50	11.50
Total General and Special Revenue Funds Mill Levy							41.50	39.50
Debt Service Fund (Special Assessment)								
303 Grey Hawk Estates Sub	-	-	-	-	-	-	-	-
311 Wild Rice River Estate Sub	15,493	15,493	3,591	15,009	15,233	3,367	-	-
318 Grandberg/Amber Plains Subdivision	-	-	1,942	-	1,942	-	-	-
319 Courthouse Debt Service	-	-	39,835	-	39,835	-	-	-
Total Debt Service Funds	15,493	15,493	45,368	15,009	57,010	3,367	-	-
Capital Projects Funds								
401 Building Fund	10,429,012	10,429,012	4,213,730	5,592,070	7,000,000	2,805,800	4.50	4.50
402 Round Hill Subdivision	-	29,000	288	-	-	288	-	-
413 Forest River Subdivision	-	-	31,562	-	-	31,562	-	-
418 Grandberg Amber Plains	-	-	7,428	-	-	7,428	-	-
420 Flood Control Sales Tax	22,297,600	22,297,600	10,609,436	22,400,000	23,000,000	10,009,436	-	-
422 Career Workforce Academy	1,000,000	1,000,000	148,513	1,228,098	1,000,000	376,611	1.00	1.00
Total Capital Project Funds	33,726,612	33,755,612	15,010,957	29,220,168	31,000,000	13,231,125	5.50	5.50
Internal Service Funds								
501 Health Insurance Fund	6,962,204	7,047,862	3,943,358	7,423,800	7,541,300	3,825,858	-	-
502 Technology Service Fund	1,104,547	1,104,547	398,092	1,139,877	1,113,647	424,322	-	-
504 Motor Pool Service Fund	53,240	53,240	77,320	71,800	71,000	78,120	-	-
505 Dental Insurance Fund	385,000	385,000	565,828	399,092	411,950	552,970	-	-
Total Internal Service Funds	8,504,991	8,590,649	4,984,598	9,034,569	9,137,897	4,881,270	-	-
Total "County" Mill Levy							47.00	45.00
Other County Agencies								
231 Weed Control Fund	611,083	611,083	185,165	595,311	674,403	106,073	1.20	1.20
232 Vector Control Fund	1,531,781	1,544,759	370,449	1,553,553	1,649,886	274,116	0.85	0.85
233 County Park Fund	54,345	54,900	103,731	41,000	54,110	90,621	-	-
Southeast Cass WRD	27,250,000	72,500,000	12,198,169	5,622,395	10,173,245	7,647,319	2.19	1.40
Rush River WRD	425,000	1,125,500	1,129,923	781,185	491,685	1,419,423	4.00	4.00
Maple River WRD	2,350,000	4,525,000	2,081,498	2,256,335	2,877,435	1,460,398	3.00	2.10
North Cass WRD	105,000	225,000	1,971,319	435,990	547,840	1,859,469	4.00	3.50
Red River Joint WRD	-	-	-	-	-	-	1.50	1.50
Total Other County Agencies	32,327,209	80,586,242	18,040,254	11,285,769	16,468,604	12,857,419	16.74	14.55
Total All County Funds	181,835,984	233,317,108	96,175,375	148,114,232	168,749,892	75,539,715	63.74	59.55
Maximum County Mill Rate on any Property							54.55	52.55