



September 14, 2015

RECEIVED

SEP 15 2015

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

CASS COUNTY COMMISSION

## Auditor

Michael Montplaisir, CPA  
701-241-5601

## Treasurer

Charlotte Sandvik  
701-241-5611

## Director of Equalization

Frank Klein  
701-241-5616

Re: 2016 Budget Hearing

Dear Commissioners:

The date of September 21, 2015, has been set to hold a public hearing on the 2016 Cass County budget. A notice was published in The Forum on August 31, 2015, and is also posted on our web site, along with the detailed preliminary budget. We did not send out notices to individual property owners or schedule the hearing for 6:00 PM because we are projected to meet the zero number of mills as outlined in state law.

The Preliminary Budget approved on August 20, 2015, totaled \$98,281,101 with a projected maximum mill levy on county property of 66.12 mills—down from 71.82 mills levied for 2014 taxes (2015 Budget) for a decrease of 5.70 mills. A breakdown of the savings is as follows and varies by taxing district because some levies are not county wide:

	2014 Taxes	2015 Taxes	Difference
General Fund	28.80	28.80	-0-
Human Services	18.71	13.66	(5.05)
County Highway	9.83	9.83	-0-
Senior Citizens	1.00	1.00	-0-
Emergency and Flood Mitigation	2.88	2.88	-0-
Courthouse Debt Service	1.45	1.25	(0.20)
Vector Control	1.00	.90	(0.10)
Total County Wide Reductions			<u>(5.35)</u>
Southeast Cass WRD	4.00	3.50	(0.50)
(Applies to area within the Southeast Cass WRD, including Fargo and West Fargo)			
County Park	.35	-0-	(0.35)
(Applies to areas covered by the County Park levy—generally all townships and cities that do not have a park district)			

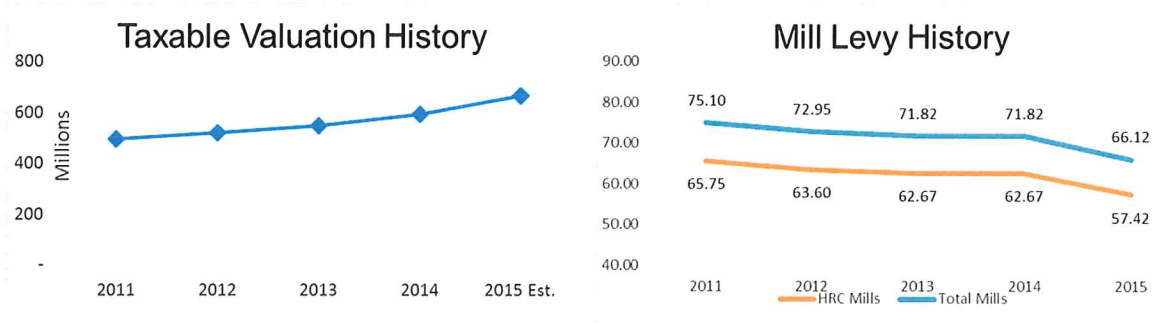
The reduction in property taxes for a \$200,000 house in Fargo or West Fargo would be \$52.65 for the county portion of the property tax. The county portion of a Fargo property owner's tax bill is about 21.4% of the total tax bill. This assumes, of course, that the property was valued the same in both years.

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The county portion of the levy has remained fairly consistent over the years while at the same time the valuation has been steadily increasing due to both new construction and inflation.

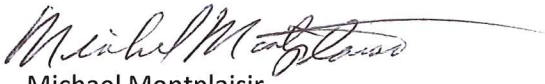


We were able to reduce the mill levy used to finance a portion of our budget primarily because of increased funding by the State of North Dakota, particularly in the area of Human Services.

While reducing the number of mills, the county is still moving forward with providing needed services to county residents. We are hiring more employees in Human Services to better serve those clients and the Sheriff's Office to provide more patrol coverage in the rural area. We are also maintaining our highway and bridge system with several priority highway and bridge improvements planned for 2016. Each department in the county takes pride in providing the best service they can to the county residents while at the same time keeping the cost to the taxpayer in mind.

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,

  
Michael Montplaisir  
Cass County Auditor

**SUGGESTED MOTION:**

Move to make the following changes to the 2016 Preliminary Budget and to approve the 2016 Final Budget in the amount of \$\_\_\_\_\_ and direct the County Auditor to levy the necessary taxes to support the 2016 Final Budget with a maximum mill levy on any county property of \_\_\_\_\_ mills.

**NOTICE TO TAXPAYERS  
HEARING ON COUNTY BUDGET**

Notice is hereby given that the County Commission of Cass County, North Dakota has designated Monday, September 21, 2015, at 3:30 p.m. 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 2016 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.

The following is the proposed budget for the calendar year beginning January 1, 2016 and ending December 31, 2016.

Dated at Fargo, North Dakota, this 24th day of August, 2015.

**Cass County Government  
Budget/Levy Summary 2016**

	2015			2016			2014 Mill Levy	2015 Mill Levy
	Adjusted Budget	Projected Expenditures	Projected Fund Balance	Preliminary Revenues	Projected Expenditures	Projected Fund Balance		
<b>101 General Fund</b>	<b>30,051,330</b>	<b>29,759,122</b>	<b>8,275,405</b>	<b>31,569,588</b>	<b>32,707,284</b>	<b>7,137,709</b>	<b>28.80</b>	<b>28.80</b>
<b>Special Revenue Funds</b>								
201 Human Services	14,617,767	14,589,725	1,674,996	12,519,304	12,501,955	1,692,345	18.71	13.66
211 Road and Bridge	13,887,211	19,848,017	3,167,092	22,879,336	25,043,232	1,003,196	9.83	9.83
219 Parenting Workshop	20,000	20,000	38,822	14,560	20,000	33,382		
221 Sheriff Asset Forfeiture	56,110	79,937	3,935	178,552	182,114	373		
222 Senior Citizens Fund	1,023,421	1,023,421	130,811	1,178,071	1,103,589	205,293	1.00	1.00
224 911 Service Fund	364,355	2,947,138	156	2,991,072	2,991,072	156		
225 Asset Forfeiture (States Atty)	44,350	41,350	182,189	15,400	500	197,089		
226 JAIBG Fund (Sheriff)	-	1,845	65,404	4,100	4,000	65,504		
229 Emergency/ Flood Mitigation Fund	3,174,000	3,442,539	118,059	1,902,291	2,000,000	20,350	2.88	2.88
220 24/7 Sobriety Program	214,252	237,672	150,458	350,150	310,850	189,758		
235 Jail Commissary Fund (Sheriff)	138,116	138,212	408,838	160,600	140,814	428,624		
236 Hazardous Plan/Response Fund (EM)	6,000	5,000	39,644	6,000	6,000	39,644		
237 Valley Water Rescue Fund (Sheriff)	43,500	43,500	20,109	42,706	43,500	19,315		
238 NDRIN Fund (Recorder)	1,300,000	1,300,000	1,650,560	1,382,000	1,072,000	1,960,560		
239 Document Preservation (Recorder)	56,956	55,236	381,794	140,000	236,667	285,127		
241 Swat Vehicle Replacement	-	-	10,152	2,355	-	12,507		
<b>Total Special Revenue Funds</b>	<b>34,946,038</b>	<b>43,773,592</b>	<b>8,043,019</b>	<b>43,766,497</b>	<b>45,656,293</b>	<b>6,153,223</b>	<b>32.42</b>	<b>27.37</b>
<b>Total General and Special Revenue Funds Mill Levy</b>							<b>61.22</b>	<b>56.17</b>
<b>Debt Service Fund (Special Assessment)</b>								
303 Greyhawk Estates Sub	31,957	31,957	40,274	26,569	30,919	35,924		
306 Holmen's 3rd Subdivision	8,352	8,352	(204)	8,556	8,352	-		
318 Grandberg/Amber Plains Subdivision	34,625	34,625	10,487	31,127	33,575	8,039		
Courthouse Debt Service	936,225	936,225	110,511	908,796	930,761	88,546	1.45	1.25
<b>Total Debt Service Funds</b>	<b>1,011,159</b>	<b>1,011,159</b>	<b>161,068</b>	<b>975,048</b>	<b>1,003,607</b>	<b>132,509</b>	<b>1.45</b>	<b>1.25</b>
<b>Internal Service Funds</b>								
501 Health Insurance Fund	4,472,375	4,199,982	2,116,499	4,977,932	4,722,755	2,371,676		
502 Telephone Service Fund	189,000	199,000	186,489	215,722	234,700	167,511		
504 Motor Pool Service Fund	35,189	38,382	69,117	37,050	38,382	67,785		
505 Dental Insurance Fund	381,892	385,997	164,133	403,917	376,522	191,528		
<b>Total Internal Service Funds</b>	<b>5,078,456</b>	<b>4,823,361</b>	<b>2,536,238</b>	<b>5,634,621</b>	<b>5,372,359</b>	<b>2,798,500</b>	<b>-</b>	<b>-</b>
<b>Total "County" Mill Levy</b>							<b>62.67</b>	<b>57.42</b>
<b>Other County Agencies</b>								
231 Weed Control Fund	483,612	478,653	208,754	475,937	518,693	165,998	1.80	1.80
232 Vector Control Fund	1,075,047	1,152,778	115,126	1,103,290	1,070,175	148,241	1.00	0.90
233 County Park Fund	54,480	47,150	73,441	27,500	40,400	60,541	0.35	-
Southeast Cass WRD	9,784,135	46,239,618	6,601,286	6,890,305	6,207,095	7,284,496	4.00	3.50
Rush River WRD	1,201,470	1,972,310	924,986	791,585	859,725	856,846	4.00	4.00
Maple River WRD	1,142,775	5,733,950	7,195,187	1,889,165	1,774,385	7,309,967	4.00	4.00
North Cass WRD	1,167,800	1,268,053	976,467	791,750	591,190	1,177,027	4.00	4.00
Red River Joint WRD	2,305,905	3,239,113	7,460,343	2,479,895	2,479,895	7,460,343	2.00	2.00
<b>Total Other County Agencies</b>	<b>17,215,224</b>	<b>60,131,625</b>	<b>23,555,590</b>	<b>14,449,427</b>	<b>13,541,558</b>	<b>24,463,459</b>	<b>21.15</b>	<b>20.20</b>
<b>Total All County Funds</b>	<b>88,302,207</b>	<b>139,498,859</b>	<b>42,571,320</b>	<b>96,395,181</b>	<b>98,281,101</b>	<b>40,685,400</b>	<b>83.82</b>	<b>77.62</b>
<b>Maximum County Mill Rate on any Property</b>							<b>71.82</b>	<b>66.12</b>

S/Michael Montplaisir, County Auditor  
Publish August 31, 2015

# 2016 Preliminary Budget



**PREPARED BY:  
THE CASS COUNTY AUDITOR'S  
OFFICE**

**Cass County Government  
2016 Preliminary Budget  
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318 Grandberg/Amber Plains Subdivision	34,625	34,625	10,487	31,127	33,575	8,039		
Courthouse Debt Service	936,225	936,225	110,511	908,796	930,761	88,546	1.45	1.25
<b>Total Debt Service Funds</b>	<b>1,011,159</b>	<b>1,011,159</b>	<b>161,068</b>	<b>975,048</b>	<b>1,003,607</b>	<b>132,509</b>	<b>1.45</b>	<b>1.25</b>
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232 Vector Control Fund	1,075,047	1,152,778	115,126	1,103,290	1,070,175	148,241	1.00	0.90
233 County Park Fund	54,480	47,150	73,441	27,500	40,400	60,541	0.35	-
Southeast Cass WRD	9,784,135	46,239,618	6,601,286	6,890,305	6,207,095	7,284,496	4.00	3.50
Rush River WRD	1,201,470	1,972,310	924,986	791,585	859,725	856,846	4.00	4.00
Maple River WRD	1,142,775	5,733,950	7,195,187	1,889,165	1,774,385	7,309,967	4.00	4.00
North Cass WRD	1,167,800	1,268,053	976,467	791,750	591,190	1,177,027	4.00	4.00
Red River Joint WRD	2,305,905	3,239,113	7,460,343	2,479,895	2,479,895	7,460,343	2.00	2.00
<b>Total Other County Agencies</b>	<b>17,215,224</b>	<b>60,131,625</b>	<b>23,555,590</b>	<b>14,449,427</b>	<b>13,541,558</b>	<b>24,463,459</b>	<b>21.15</b>	<b>20.20</b>
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<b>Maximum County Mill Rate on any Property</b>							<b>71.82</b>	<b>66.12</b>

S/Michael Montplaisir, County Auditor  
Publish August 31, 2015

**CASS COUNTY GOVERNMENT - 2016 PRELIMINARY BUDGET  
BUDGET SUMMARY - ALL COUNTY FUNDS**

<b>Fund</b>	<b>Estimated Beginning Balance Jan 1, 2016</b>	<b>Estimated Revenues</b>	<b>Estimated Total Resources</b>	<b>Budgeted Expenditures</b>	<b>Estimated Ending Balance Dec 31, 2016</b>	<b>Detail Budget Page Number(s)</b>
<b>County General Fund</b>	8,275,405	31,569,588	39,844,993	32,707,284	7,137,709	4-39
<b>Special Revenue Funds</b>						
Human Service Fund	1,674,996	12,519,304	14,194,300	12,501,955	1,692,345	40-47
Road & Bridge Fund	3,167,092	22,879,336	26,046,428	25,043,232	1,003,196	48-49
Parenting Workshop Fund	38,822	14,560	53,382	20,000	33,382	50
24/7 Sobriety Program	150,458	350,150	500,608	310,850	189,758	51
911 Fund	156	2,991,072	2,991,228	2,991,072	156	54
Document Preservation	381,794	140,000	521,794	236,667	285,127	66
Drug Restitution Fund	3,935	178,552	182,487	182,114	373	52
Emergency / Flood Mitigation Fund	118,059	1,902,291	2,020,350	2,000,000	20,350	57
Hazardous Plan	39,644	6,000	45,644	6,000	39,644	63
JAIGB Fund	65,404	4,100	69,504	4,000	65,504	56
Jail Commissary Fund	408,838	160,600	569,438	140,814	428,624	62
Swat Vehicle Replacement	10,152	2,355	12,507	-	12,507	67
NDRIN Fund	1,650,560	1,382,000	3,032,560	1,072,000	1,960,560	65
Senior Citizens Fund	130,811	1,178,071	1,308,882	1,103,589	205,293	53
States Atty Asset Forfeiture	182,189	15,400	197,589	500	197,089	55
Valley Water Rescue Fund	20,109	42,706	62,815	43,500	19,315	64
<b>Total Special Revenue Funds</b>	<b>8,043,019</b>	<b>43,766,497</b>	<b>51,809,516</b>	<b>45,656,293</b>	<b>6,153,223</b>	
<b>Debt Service Funds</b>						
Greyhawk Estates Subdivision S & I	40,274	26,569	66,843	30,919	35,924	68
Holmen's 3rd Subdivision S & I	(204)	8,556	8,352	8,352	-	69
Grandberg/Amber Plains Subdivisino S & I	10,487	31,127	41,614	33,575	8,039	70
Courthouse Debt Service	110,511	908,796	1,019,307	930,761	88,546	71
<b>Total Debt Service Funds</b>	<b>161,068</b>	<b>975,048</b>	<b>1,136,116</b>	<b>1,003,607</b>	<b>132,509</b>	
<b>Internal Service Funds</b>						
Health Insurance Trust	2,116,499	4,977,932	7,094,431	4,722,755	2,371,676	72
Motor Pool	69,117	37,050	106,167	38,382	67,785	74
Telephone Trust	186,489	215,722	402,211	234,700	167,511	73
Dental Insurance Trust	164,134	403,916	568,050	376,522	191,528	75
<b>Total Internal Service Funds</b>	<b>2,536,239</b>	<b>5,634,620</b>	<b>8,170,859</b>	<b>5,372,359</b>	<b>2,798,500</b>	
<b>Other Related Boards</b>						
Weed Control Fund	208,754	475,937	684,691	518,693	165,998	58-59
Vector Control Fund	115,126	1,103,290	1,218,416	1,070,175	148,241	60
County Park Fund	73,441	27,500	100,941	40,400	60,541	61
<b>Southeast Cass WRD</b>						
General Fund		2,529,445	2,529,445	2,529,445		76-77
Other Funds		4,360,860	4,360,860	3,677,650		78
<b>Rush River WRD</b>						
General Fund		90,490	90,490	90,490		79-80
Other Funds		701,095	701,095	769,235		81
<b>Maple River WRD</b>						
General Fund		219,710	219,710	219,710		82-83
Other Funds		1,669,455	1,669,455	1,554,675		84
<b>North Cass WRD</b>						
General Fund		72,840	72,840	72,840		85
Other Funds		718,910	718,910	518,350		86
<b>Red River Joint WRD</b>						
General Fund		2,479,895	2,479,895	2,479,895		87-88
<b>Total Other Related Boards</b>	<b>397,321</b>	<b>14,449,427</b>	<b>14,846,748</b>	<b>13,541,558</b>	<b>374,780</b>	
<b>Total</b>	<b>19,413,052</b>	<b>96,395,180</b>	<b>115,808,232</b>	<b>98,281,101</b>	<b>16,596,721</b>	

**CASS COUNTY GOVERNMENT -- 2016 PRELIMINARY BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>Budget 2015</b>	<b>Projected 2015</b>	<b>Preliminary 2016</b>	<b>Detail Budget Page Number(s)</b>
<b>Revenues:</b>				
County Commission	\$ 25,044,442	\$ 25,528,389	\$ 27,691,403	4
Information Technology	11,600	11,600	11,600	5
County Auditor	26,477	65,240	17,900	6
County Treasurer	87,500	81,500	84,700	7
County Recorder	649,600	655,100	635,600	8
Director of Equalization	7,100	20,360	20,360	9
State's Attorney Offices	46,581	48,681	46,081	10
County Sheriff	2,822,600	2,830,188	2,866,364	11
Disaster Emergency Services	160,836	147,000	152,000	12
Planning	200	1,008	1,000	13
Extension Service	40,170	39,327	42,580	14
<b>Total Revenues</b>	<b>\$ 28,897,106</b>	<b>\$ 29,428,393</b>	<b>\$ 31,569,588</b>	
<b>Expenditures:</b>				
County Commission Operations	\$ 326,458	\$ 369,242	\$ 345,382	15
Commission Projects	718,085	632,035	662,633	15
Public Service Agencies	1,687,620	1,687,620	1,785,983	16
County Administrator Operations	311,219	311,626	338,668	17
Buildings & Grounds Operations	243,736	239,061	295,863	18
Building & Grounds - Courthouse	875,500	875,000	1,014,200	19
Building & Grounds - County Jail	804,196	811,842	856,438	19
Buildings & Grounds - Annex	451,040	617,055	498,600	20
County Administrator - Risk Management	42,585	42,585	43,590	20
Information Technology	792,446	793,210	858,647	21
GIS System	224,675	223,960	362,951	22
AS400 System	335,184	320,738	379,188	22
County Auditor Operations	758,623	760,344	798,492	23
Cemetery	13,408	13,408	13,446	24
Elections	466,530	505,372	551,707	24
County Treasurer	382,075	381,574	393,424	25
County Recorder	642,880	626,525	638,761	26
Director of Equalization	401,085	290,628	510,901	27
States Attorney Operations	2,613,347	2,619,236	2,970,496	28
Victim-Witness Program	212,674	213,372	220,768	29
Coroner	409,157	405,019	289,840	30
Sheriff Operations	6,107,319	6,188,846	6,830,640	31-32
Emergency Services Unit	52,903	37,750	56,048	33
County Jail	9,417,481	9,058,758	9,962,790	34-35
Detention Center	646,799	652,128	864,850	35
Disaster Emergency Management	229,169	215,636	238,020	36
Planning Department	83,793	75,983	93,803	37
Extension Service Operations	464,045	459,775	476,778	38
Parenting Resource Center	49,427	48,557	54,818	38
Veterans Service	287,871	282,237	299,559	39
<b>Total Expenditures</b>	<b>\$ 30,051,330</b>	<b>\$ 29,759,122</b>	<b>\$ 32,707,284</b>	
Estimated Budget Revenues over (under)				
Budgeted Expenditures	\$ (1,154,224)	\$ (330,729)	\$ (1,137,696)	
Estimated Beginning Balance, January 1, 2015/2016	\$ 8,606,134	\$ 8,606,134	\$ 8,275,405	
Estimated Ending Balance, December 31, 2015/2016	\$ 7,451,910	\$ 8,275,405	\$ 7,137,709	

The General Fund levy for the 2016 budget is 28.8 mills which is the same as the 2015 budget. The ending balance of \$7,137,709 is 21.82% of budgeted expenditures.



**CASS COUNTY GOVERNMENT- 2016 PRELIMINARY BUDGET  
BUDGET SUMMARY - HUMAN SERVICE FUND**

<b>Human Service Fund</b>	<b>Budget 2015</b>	<b>Projected 2015</b>	<b>Preliminary 2016</b>	<b>Detail Budget Page Number(s)</b>
<b>Revenues:</b>				
Property Tax Revenues	\$ 10,847,052	\$ 10,981,995	\$ 8,989,088	40
Grant Revenue	3,052,326	3,052,326	3,472,316	40
Other Revenue (Charges for Services etc)	156,160	164,517	57,900	40
<b>Total Revenue</b>	<b>\$ 14,055,538</b>	<b>\$ 14,198,838</b>	<b>\$ 12,519,304</b>	
<b>Expenditures:</b>				
Human Service Board	\$ 517	\$ 517	\$ 517	40
Administration	1,309,070	1,368,671	1,339,966	41
Daycare Lic. & Spec Needs	317,970	318,906	326,489	42
Family Serv/Special Needs	15,000	15,000	15,000	42
MFP/ADRC	-	2,163	-	42
Adult Protective Services	294,437	294,937	305,040	42
Home & Comm Based Services	996,040	997,981	1,024,408	43
Family Service Program	1,133,377	1,128,419	1,170,019	43
Children Special Health	57,981	58,077	61,559	44
Economic Assistance	4,408,744	4,313,241	4,429,861	45
Food Stamp Program	36,173	36,173	-	45
Family Service Assessment	1,269,981	1,272,717	1,314,878	45
Family Based Services	1,340,755	1,345,770	1,404,948	46
Family Focused Project	724,660	717,999	749,329	46
Parent Aide Project	190,966	197,058	204,291	47
Adult Service Homemakers	110,000	110,000	110,000	47
Foster Care Travel	20,000	20,000	20,000	47
Foster Care Recruit-CSCC	25,770	25,770	25,650	47
State Programs	2,366,326	2,366,326	-	47
<b>Total Expenditures</b>	<b>\$ 14,617,767</b>	<b>\$ 14,589,725</b>	<b>\$ 12,501,955</b>	
Estimated Budget Revenues over (under)				
Budgeted Expenditures	\$ (562,229)	\$ (390,887)	\$ 17,349	
Estimated Beginning Balance, January 1, 2015/2016	\$ 2,065,883	\$ 2,065,883	\$ 1,674,996	
Estimated Ending Balance, December 31, 2015/2016	\$ 1,503,654	\$ 1,674,996	\$ 1,692,345	

The mill levy for the Human Service Fund for the 2016 budget is 13.66 mills a decrease of 5.05 mills from the 2015 budget.. The projected reserve of \$1,692,345 is 13.54% of expenditures.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>GENERAL FUND:</b>					
<b>REVENUES BY DEPARTMENT:</b>					
<b>County Commission</b>					
101-1001-311.01-00	Property Tax	16,498,906	16,697,155	18,739,667	13.58%
101-1001-311.02-00	Mobile Home	31,886	18,930	21,245	-33.37%
101-1001-311.04-00	Interest & Penalty	45,073	37,922	42,561	-5.57%
101-1001-321.50-01	Beer and Liquor Licenses	7,500	7,500	7,500	0.00%
101-1001-335.10-00	State Aid Distribution	7,910,332	8,164,551	8,536,724	7.92%
101-1001-335.11-00	Homestead Credit	66,144	104,361	73,304	10.82%
101-1001-335.15-00	Telephone Gross Rec Tax	213,420	213,421	-	-100.00%
101-1001-335.17-00	Veteran's Credit	60,585	68,949	73,152	20.74%
101-1001-335.50-01	Gaming Funds	246	250	250	1.63%
101-1001-335.55-38	District Court Revenues	64,000	64,000	64,000	0.00%
101-1001-341.60-01	Soc Services Cost Alloc	45,000	55,000	55,000	22.22%
101-1001-341.60-50	MIDA Financing Fees	-	-	-	0.00%
101-1001-343.60-41	Soc Serv - In Lieu of Rent	30,000	25,000	48,000	60.00%
101-1001-369.70-07	Insurance Refunds	30,000	30,000	30,000	0.00%
101-1001-391.99-01	Operating Transfer	41,350	41,350	-	-100.00%
<b>** Total County Commission</b>		<u>25,044,442</u>	<u>25,528,389</u>	<u>27,691,403</u>	<u>10.57%</u>

The General Fund mill levy for 2016 is 28.8 which is the same as the 2015 Budget.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Information Technology</b>					
101-1801-341.60-08	Line Charges	<u>11,600</u>	<u>11,600</u>	<u>11,600</u>	<u>0.00%</u>
* <b>Information Technology</b>		<u>11,600</u>	<u>11,600</u>	<u>11,600</u>	
<b>** Total Information Technology</b>		<u>11,600</u>	<u>11,600</u>	<u>11,600</u>	<u>0.00%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Auditor</b>					
101-2101-341.60-05	Game and Fish Fees	9,000	10,022	500	-94.44%
101-2101-341.60-06	Expiration Fees	12,000	12,000	12,000	0.00%
101-2101-341.60-07	Taxable Sales	1,000	1,000	1,000	0.00%
101-2101-341.60-08	Other Fees	3,500	3,500	3,500	0.00%
101-2101-361.70-04	Loan Interest	577	577	500	-13.34%
<b>* Auditor's Office</b>		<u>26,077</u>	<u>27,099</u>	<u>17,500</u>	<u>-32.89%</u>
<b>County Cemetery</b>					
101-2102-341.60-08	Sale of Lots	400	400	400	0.00%
<b>Elections</b>					
101-2103-341.60-54	Election Materials	-	37,741	-	
<b>** Total County Auditor</b>		<u>26,477</u>	<u>65,240</u>	<u>17,900</u>	<u>-32.39%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Treasurer</b>					
101-2201-322.50-02	Marriage License	30,000	30,000	30,000	0.00%
101-2201-341.60-12	Miscellaneous Fees	5,500	5,500	5,700	3.64%
101-2201-341.60-13	Certified Copies	14,000	14,000	14,000	0.00%
101-2201-361.70-01	Interest	38,000	32,000	35,000	-7.89%
101-2201-364.01-00	Reimbursements	-	-	-	0.00%
<b>** Total County Treasurer</b>		<u>87,500</u>	<u>81,500</u>	<u>84,700</u>	<u>-3.20%</u>

Interest income is down due to decreasing interest rates on certificates of deposits. This is the General Fund portion of interest income, each fund is credited with interest income based on the relationship of their fund balance to the total fund balances. Interest allocations are done monthly.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Recorder</b>					
101-2301-341.60-12	Miscellaneous Fees	600	600	600	0.00%
101-2301-341.60-21	Burial Permits	9,000	9,500	10,000	11.11%
101-2301-341.60-30	Recording Fees	550,000	550,000	550,000	0.00%
101-2301-341.60-31	Chattel Mortgages	40,000	40,000	20,000	-50.00%
101-2301-341.60-99	Other Fees	50,000	55,000	55,000	10.00%
<b>** Total County Recorder</b>		<u>649,600</u>	<u>655,100</u>	<u>635,600</u>	<u>-2.16%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Director of Equalization</b>					
101-2401-341.60-58	Reassessment Fees	<u>7,100</u>	<u>20,360</u>	<u>20,360</u>	<u>186.76%</u>
<b>** Total Director of Equalization</b>		<u>7,100</u>	<u>20,360</u>	<u>20,360</u>	

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>State's Attorney</b>					
101-3101-335.55-03	Witness Travel Reimburse	5,000	7,500	5,000	0.00%
101-3101-341.55-08	Court Actions	5,000	5,000	5,000	0.00%
101-3101-341.60-61	Copy Fees	200	200	200	0.00%
<b>* State's Attorney Office</b>		<u>10,200</u>	<u>12,700</u>	<u>10,200</u>	<u>0.00%</u>
<b>Victim-Witness Program</b>					
101-3104-331.55-05	Federal Grants	30,381	30,381	30,381	0.00%
101-3104-341.65-01	Victim Witness Fees	6,000	5,600	5,500	-8.33%
<b>* Victim-Witness Program</b>		<u>36,381</u>	<u>35,981</u>	<u>35,881</u>	<u>-1.37%</u>
<b>** Total State's Attorney Office</b>		<u>46,581</u>	<u>48,681</u>	<u>46,081</u>	<u>-1.07%</u>



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Sheriff's Office</b>					
101-3502-331.55-05	Federal Grants	38,900	38,000	68,650	76.48%
101-3502-341.60-14	Execution Fees	19,000	18,500	19,000	0.00%
101-3502-341.60-19	Copies	1,200	1,050	1,200	0.00%
101-3502-341.60-22	Civil Actions	110,000	75,000	100,000	-9.09%
101-3502-341.60-23	Special Execution Sale	20,000	19,500	20,000	0.00%
101-3502-341.60-24	Fingerprint Fees	2,500	2,880	2,500	0.00%
101-3502-341.60-25	Mileage for Papers	70,000	50,000	70,000	0.00%
101-3502-341.60-27	Sheriff Deeds	1,300	1,000	1,300	0.00%
101-3502-341.60-99	Other Fees	12,500	17,500	12,500	0.00%
101-3502-341.70-99	Other Revenue	10,000	50,000	25,000	150.00%
101-3502-342.60-21	Extra Deputies	50,000	50,000	54,000	8.00%
101-3502-342.60-22	Contract Policing	331,300	331,300	331,514	0.06%
101-3502-365.70-03	School Resource Deputies	200	-	-	-100.00%
101-3502-369.70-06	Vehicle Insurance Claims	700	500	700	100.00%
101-3502-392.70-02	Sale of Property	10,000	34,750	18,000	80.00%
<b>* Sheriff Operations</b>		<u>677,600</u>	<u>689,980</u>	<u>724,364</u>	<u>6.90%</u>

Contract Policing is done in the cities of Horace, Mapleton, Kindred and Casselton. These communities reimburse the county for all or part of the costs of having a deputy available to handle law enforcement issues.

<b>County Jail</b>					
101-3510-321.50-05	Inmate Reimb-Medical Service	20,000	20,000	20,000	0.00%
101-3510-333.55-05	Federal Grants	8,000	8,000	10,000	25.00%
101-3510-341.60-35	Prisoner Boarding	1,926,000	1,926,000	2,026,000	5.19%
101-3510-341.60-36	Work Release Fees	100,000	100,000	5,000	-95.00%
101-3510-341.70-99	Other Revenue	6,000	10,000	6,000	0.00%
<b>* County Jail</b>		<u>2,060,000</u>	<u>2,064,000</u>	<u>2,067,000</u>	<u>0.34%</u>

The county is reimbursed for prisoners held by other jurisdictions, such as the cities of Fargo and West Fargo, and federal prisoners. Prisoners on work release reimburse the county \$15 per day for this privilege.

<b>Detention Center</b>					
101-3511-341.60-35	Prisoner Boarding	70,000	75,000	75,000	7.14%
101-3511-341.60-38	Detention Meals	15,000	1,208	-	-100.00%
<b>* Detention Center</b>		<u>85,000</u>	<u>76,208</u>	<u>75,000</u>	<u>-11.76%</u>
<b>** Total County Sheriff</b>		<u>2,822,600</u>	<u>2,830,188</u>	<u>2,866,364</u>	<u>1.55%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Emergency Management</b>					
<b>Disaster Emergency Services</b>					
101-3701-331-55-03	Disaster Emergency Services	148,836	135,000	140,000	-5.94%
101-3701-364.01-02	Salary Reimbursements	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0.00%</u>
<b>** Total Disaster Emergency Services</b>		<u>160,836</u>	<u>147,000</u>	<u>152,000</u>	<u>-5.49%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Planning</b>					
101-4002-341.60-64	Planning Fees	<u>200</u>	<u>1,008</u>	<u>1,000</u>	<u>400.00%</u>
<b>** Total County Planning</b>		<u>200</u>	<u>1,008</u>	<u>1,000</u>	

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Extension Service Office</b>					
101-4501-341.60-33	Publications	3,000	2,938	3,000	0.00%
101-4501-341.60-34	Workshop Fees	13,170	12,786	10,780	-18.15%
<b>* Extension Service Operations</b>		<u>16,170</u>	<u>15,724</u>	<u>13,780</u>	-14.78%
<b>Parenting Resource Center</b>					
101-4502-335.55-08	Parent Resource Grant	24,000	23,603	28,800	20.00%
<b>* Parenting Resource Center</b>		<u>24,000</u>	<u>23,603</u>	<u>28,800</u>	
<b>** Total Extension Service</b>		<u>40,170</u>	<u>39,327</u>	<u>42,580</u>	6.00%
<b>*** TOTAL GENERAL FUND REVENUE</b>		<u><b>28,897,106</b></u>	<u><b>29,428,393</b></u>	<u><b>31,569,588</b></u>	9.25%
<b>Total Tax Type Revenue:</b>					
	Property Tax	16,498,906	16,697,155	18,739,667	13.58%
	Mobile Home	31,886	18,930	21,245	-33.37%
	Interest & Penalty	45,073	37,922	42,561	-5.57%
	Homestead Credit	66,144	104,361	73,304	10.82%
	Telephone Gross Rec Tax	213,420	213,421	-	-100.00%
		<u>16,855,429</u>	<u>17,071,789</u>	<u>18,876,777</u>	11.99%
<b>Total Grant Type Revenue:</b>					
	Victim Witness	30,381	30,381	30,381	0.00%
	County Sheriff	38,900	38,000	68,650	76.48%
	County Jail	8,000	8,000	10,000	25.00%
	Disaster Emergency Services	148,836	135,000	140,000	-5.94%
	Parent Resource Grant	24,000	23,603	28,800	20.00%
		<u>250,117</u>	<u>272,725</u>	<u>277,831</u>	11.08%
<b>Other Revenue (Charges for Services, etc.)</b>					
		<u>11,791,560</u>	<u>12,083,879</u>	<u>12,414,980</u>	5.29%
		<u><b>28,897,106</b></u>	<u><b>29,428,393</b></u>	<u><b>31,569,588</b></u>	9.25%

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>GENERAL FUND:</b>					
<b>EXPENDITURES BY DEPARTMENT:</b>					
<b>County Commission</b>					
101-1001-411.10-01	Department Head	111,388	111,388	113,589	1.98%
101-1001-411.10-05	Full Time Salaries	26,660	26,660	27,288	2.36%
101-1001-411.10-35	Overtime Salaries	-	-	-	0.00%
101-1001-411.20-01	Social Security	7,101	8,133	6,902	-2.80%
101-1001-411.20-05	Medicare	1,660	1,902	1,614	-2.77%
101-1001-411.20-10	Retirement	16,925	14,221	14,517	-14.23%
101-1001-411.20-15	Workers Compensation	756	756	789	4.37%
101-1001-411.20-25	Health Insurance	54,768	69,684	74,556	36.13%
101-1001-411.20-35	Dental Insurance	2,160	2,160	2,160	0.00%
101-1001-411.53-01	Office Telephone	1,500	1,500	1,500	0.00%
101-1001-411.53-07	Dial Up Access	-	-	-	0.00%
101-1001-411.53-10	Cell Phones	1,000	-	-	-100.00%
101-1001-411.54-01	Legals	18,000	18,000	18,000	0.00%
101-1001-411.57-02	Seminar Registration	500	-	-	-100.00%
101-1001-411.58.01	Travel Costs & Per Diem	-	-	3,000	100.00%
101-1001-411.58-11	Commission District #1	3,000	3,000	3,000	0.00%
101-1001-411.58-12	Commission District #2	3,000	3,000	3,000	0.00%
101-1001-411.58-13	Commission District #3	3,000	3,000	3,000	0.00%
101-1001-411.58-14	Commission District #4	3,000	3,000	3,000	0.00%
101-1001-411.58-15	Commission District #5	3,000	3,000	3,000	0.00%
101-1001-411.59-01	East Central Commissioners	300	300	300	0.00%
101-1001-411.61-01	General Office Supplies	800	800	800	0.00%
101-1001-411.64-02	ND Century Code	500	500	500	0.00%
101-1001-411.65-01	PC Software	1,100	1,100	1,455	32.27%
101-1001-411.99-01	Operating Transfer	66,340	97,138	63,412	-4.41%
<b>* County Commission Operations</b>		<b>326,458</b>	<b>369,242</b>	<b>345,382</b>	<b>5.80%</b>
<div style="border: 1px solid black; padding: 5px;"> <p>This department consists 5.5 FTEs - 5 Commissioners and a .5 FTE Administrative Secretary. The 2016 Operating Transfer budget request is for a transfer to the 911 Fund and SWAT Vehicle Replacement and County Park Fund.</p> </div>					
<b>County Commission Projects</b>					
101-1002-411.20-01	Social Security	-	1,000	-	0.00%
101-1002-411.20-05	Medicare	-	300	-	0.00%
101-1002-411.20-15	Workers Compensation	-	69	-	0.00%
101-1002-411.33-01	Staffing Studies	28,000	28,000	-	-100.00%
101-1002-411.33-02	Auditing	16,000	15,500	16,000	0.00%
101-1002-411.33-03	Legal Services	5,000	-	-	-100.00%
101-1002-411.33-06	Guardian Ad Litem	20,000	20,000	20,000	0.00%
101-1002-411.33-07	Public Defender	56,000	56,000	56,000	0.00%
101-1002-411.33-08	Defense - Sexual Offender	-	2,500	10,000	100.00%
101-1002-411.33-21	Public Administrator	58,776	59,402	-	-100.00%
101-1002-411.45-04	Flood Lots	50,000	50,000	50,000	0.00%
101-1002-411.52-01	Property Insurance	25,000	25,000	25,000	0.00%
101-1002-411.52-02	Liability Insurance	230,000	230,000	230,000	0.00%
101-1002-411.55-01	Committee Expense	3,000	15,000	15,000	400.00%
101-1002-411.55-02	Travel and Incidental	10,000	10,000	10,000	0.00%
101-1002-411.59-02	ND Assoc of Counties	50,531	53,341	56,292	11.40%
101-1002-411.59-03	Nat'l Assoc. of Counties	2,793	2,793	2,793	0.00%
101-1002-411.59-04	Water Users Association	1,200	1,200	1,200	0.00%
101-1002-411.59-05	Metro Council of Govts.	10,285	10,284	18,548	80.34%
101-1002-411.59-07	ND County Commissioners	1,500	1,500	1,600	6.67%
101-1002-411.72-01	Remodeling	100,000	25,000	125,000	25.00%
101-1002-411.73-01	Special Assessments	25,000	25,146	25,200	0.80%
101-1002-411.81-01	Contingency	25,000	-	-	-100.00%
<b>* Commission Projects</b>		<b>718,085</b>	<b>632,035</b>	<b>662,633</b>	<b>-7.72%</b>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Commission Public Service Agencies</b>					
101-1003-411.38-11	Humane Society	3,000	3,000	3,000	0.00%
101-1003-423.38-10	Ambulance Donation	210,000	210,000	200,000	-4.76%
101-1003-441.51-12	Public Health/Rural Area	711,098	711,098	721,998	1.53%
101-1003-452.38-01	County Fair Donation	90,000	90,000	95,000	5.56%
101-1003-453.38-11	Historical Society	77,522	77,522	89,522	15.48%
101-1003-453.38-14	First Link	5,000	5,000	5,000	0.00%
101-1003-453.38-17	Youth Commission	8,500	8,500	8,500	0.00%
101-1003-463.38-15	Lake Agassiz Reg Council	16,500	16,500	16,500	0.00%
101-1003-463.38-16	Job Development Authority	566,000	566,000	646,463	14.22%
<b>* Public Service Agencies</b>		<u>1,687,620</u>	<u>1,687,620</u>	<u>1,785,983</u>	<u>5.83%</u>
<b>** Total County Commission</b>		<u>2,732,163</u>	<u>2,688,897</u>	<u>2,793,998</u>	<u>2.26%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Administrator</b>					
101-1501-411.10-01	Department Head	100,456	100,456	102,465	2.00%
101-1501-411.10-05	Full Time Salaries	90,474	90,474	95,074	5.08%
101-1501-411.10-35	Overtime Salaries	-	400	-	0.00%
101-1501-411.20-01	Social Security	10,827	10,827	11,194	3.39%
101-1501-411.20-05	Medicare	2,677	2,677	2,775	3.66%
101-1501-411.20-10	Retirement	23,040	23,040	23,851	3.52%
101-1501-411.20-15	Workers Compensation	359	359	342	-4.74%
101-1501-411.20-25	Health Insurance	20,268	20,268	22,014	8.61%
101-1501-411.20-26	Group Life Insurance	1,448	1,448	1,458	0.69%
101-1501-411.20-27	EAP	12,000	12,360	13,000	8.33%
101-1501-411.20-35	Dental Insurance	1,320	1,320	1,320	0.00%
101-1501-411.34-02	Section 125 Admin.	14,000	14,000	14,000	0.00%
101-1501-411.43-01	Copier	3,000	2,500	2,500	-16.67%
101-1501-411.53-01	Office Telephone	1,500	1,500	1,500	0.00%
101-1501-411.53-10	Cell Phones	1,200	850	800	-33.33%
101-1501-411.54-02	Employment	8,000	8,000	8,000	0.00%
101-1501-411.57-01	Education Travel & Per Diem	1,000	1,000	1,000	0.00%
101-1501-411.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
101-1501-411.57-03	Human Resource Training	1,500	2,000	1,500	0.00%
101-1501-411.58-01	Travel Costs & Per Diem	4,000	4,000	4,000	0.00%
101-1501-411.59-08	Ass. Of County Engineers	200	190	-	-100.00%
101-1501-411.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-1501-411.61-02	Postage	1,500	1,500	1,500	0.00%
101-1501-411.61-05	Printing & Forms	4,000	4,000	4,000	0.00%
101-1501-411.64-01	Reference Books	800	800	500	-37.50%
101-1501-411.65-01	PC Software	650	650	875	34.62%
101-1501-411.74-01	Computer Equipment	2,000	2,007	-	-100.00%
101-1501-411.74-02	Office Equipment	500	500	500	0.00%
101-1501-411.91-11	New Employee	-	-	20,000	100.00%
<b>* County Administrator Operations</b>		<u>311,219</u>	<u>311,626</u>	<u>338,668</u>	<u>8.82%</u>

This department consists of 2.75 FTEs - .75 County Administrator and 2 personnel positions. New Employee request is to upgrade the Human Resource Supervisor position to a Human Resource Director.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Building &amp; Grounds General Operation</b>					
101-1502-411.10-05	Full Time Salaries	147,169	147,169	152,828	3.85%
101-1502-411.10-35	Overtime Salaries	2,000	2,000	2,000	0.00%
101-1502-411.20-01	Social Security	8,571	8,571	8,924	4.12%
101-1502-411.20-05	Medicare	2,004	2,004	2,087	4.14%
101-1502-411.20-10	Retirement	18,043	18,043	18,737	3.85%
101-1502-411.20-15	Workers Compensation	3,371	3,371	3,237	-3.98%
101-1502-411.20-25	Health Insurance	28,648	29,073	31,120	8.63%
101-1502-411.20-35	Dental Insurance	1,280	1,280	1,280	0.00%
101-1502-411.33-09	Consulting	10,000	5,000	-	-100.00%
101-1502-411.42-04	Lawn Care	8,500	8,500	8,500	0.00%
101-1502-411.53-01	Office Telephone	800	800	800	0.00%
101-1502-411.53-10	Cell Phones	3,400	3,300	3,600	5.88%
101-1502-411.58-01	Travel Costs & Per Diem	500	500	500	0.00%
101-1502-411.62-06	Gasoline & Oil	4,000	4,000	4,000	0.00%
101-1502-411.63-02	Routine Maintenance	4,000	4,000	4,000	0.00%
101-1502-411.65-01	PC Software	450	450	750	66.67%
101-1502-411.74-01	Computer Equipment	1,000	1,000	13,500	1250.00%
101-1502-411.74-06	Vehicles	-	-	40,000	100.00%
<b>* Buildings &amp; Grounds Operations</b>		<u>243,736</u>	<u>239,061</u>	<u>295,863</u>	<u>21.39%</u>

There are 5 FTEs in the Buildings and Grounds department, they are allocated 2/3 to General Operations and 1/3 to County Jail



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Courthouse Maintenance</b>					
101-1503-411.41-01	Water & Sewer & Garbage	15,000	15,000	15,000	0.00%
101-1503-411.42-03	Custodial	160,000	180,000	165,000	3.13%
101-1503-411.43-04	HVAC System	44,000	44,000	48,000	9.09%
101-1503-411.43-05	Elevator	6,000	6,000	6,200	3.33%
101-1503-411.47-01	General Maintenance	118,000	100,000	130,000	10.17%
101-1503-411.47-04	Signage	500	-	-	-100.00%
101-1503-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1503-411.47-07	Masonry	15,000	18,000	21,000	40.00%
101-1503-411.61-04	Operational Supplies	40,000	40,000	40,000	0.00%
101-1503-411.62-02	Electricity	270,000	270,000	280,000	3.70%
101-1503-411.62-04	Fuel Oil	10,000	5,000	10,000	0.00%
101-1503-411.74-02	Office Equipment	188,000	188,000	290,000	54.26%
101-1503-411.74-03	Maintenance Equipment	4,000	4,000	4,000	0.00%
* <b>Building &amp; Grounds - Courthouse</b>		<u>875,500</u>	<u>875,000</u>	<u>1,014,200</u>	<u>15.84%</u>

The increase in the Courthouse preliminary budget is due to the projected furniture replacement in 2016 for the States Attorney's Office

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Jail Maintenance</b>					
101-1504-411.10-05	Full Time Salaries	73,587	73,587	76,416	3.84%
101-1504-411.10-07	On Call Salaries	3,000	3,000	3,000	0.00%
101-1504-411.10-35	Overtime Salaries	-	700	-	0.00%
101-1504-411.20-01	Social Security	4,472	4,472	4,648	3.94%
101-1504-411.20-05	Medicare	1,046	1,046	1,087	3.92%
101-1504-411.20-10	Retirement	9,022	9,022	9,369	3.85%
101-1504-411.20-15	Workers Compensation	1,685	1,685	1,618	-3.98%
101-1504-411.20-25	Health Insurance	14,324	14,324	15,560	8.63%
101-1504-411.20-35	Dental Insurance	640	640	640	0.00%
101-1504-411.41-01	Water & Sewer & Garbage	60,000	60,000	62,000	3.33%
101-1504-411.42-03	Custodial	52,000	52,000	55,000	5.77%
101-1504-411.42-04	Lawn Care	22,000	22,000	22,000	0.00%
101-1504-411.43-05	Elevator	800	1,200	12,100	1412.50%
101-1504-411.47-01	General Maintenance	115,000	115,000	120,000	4.35%
101-1504-411.47-02	Carpet/Tile	10,000	8,031	-	-100.00%
101-1504-411.47-06	Painting	5,000	3,400	5,000	0.00%
101-1504-411.53-01	Office Telephone	600	600	600	0.00%
101-1504-411.61-04	Operational Supplies	20,000	20,000	20,000	0.00%
101-1504-411.62-02	Electricity	380,000	400,000	420,000	10.53%
101-1504-411.62-04	Fuel Oil	25,000	15,000	25,000	0.00%
101-1504-411.65-01	PC Software	320	320	750	134.38%
101-1504-411.73-01	Special Assessment	700	815	800	14.29%
101-1504-411.74-01	Computer Equipment	5,000	5,000	850	-83.00%
* <b>Building &amp; Grounds - County Jail</b>		<u>804,196</u>	<u>811,842</u>	<u>856,438</u>	<u>6.50%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Buildings &amp; Grounds - Annex</b>					
101-1505-411.41-01	Water & Sewer & Garbage	9,000	9,000	9,000	0.00%
101-1505-411.42-03	Custodial	58,000	58,000	60,000	3.45%
101-1505-411.43-04	HVAC System	55,000	55,000	55,000	0.00%
101-1505-411.43-05	Elevator	3,500	3,500	3,500	0.00%
101-1505-411.47-01	General Maintenance	60,000	60,000	60,000	0.00%
101-1505-411.47-02	Carpet/Tile	125,000	115,000	50,000	-60.00%
101-1505-411.47-04	Signage	500	500	-	-100.00%
101-1505-411.47-06	Painting	5,000	5,000	5,000	0.00%
101-1505-411.61-04	Operational Supplies	30,000	30,000	30,000	0.00%
101-1505-411.62-02	Electricity	100,000	100,000	100,000	0.00%
101-1505-411.62-04	Fuel Oil	5,000	5,000	5,000	0.00%
101-1505-411.73-01	Special Assessments	40	1,055	1,100	2650.00%
101-1505-411.74-15	Heavy Equipment	-	175,000	120,000	100.00%
<b>* Buildings &amp; Grounds - Annex</b>		<u>451,040</u>	<u>617,055</u>	<u>498,600</u>	<u>10.54%</u>
<b>Risk Management</b>					
101-1510-411.10-01	Department Head	33,485	33,485	34,155	2.00%
101-1510-411.20-01	Social Security	1,814	1,814	1,837	1.27%
101-1510-411.20-05	Medicare	472	472	482	2.12%
101-1510-411.20-10	Retirement	4,105	4,105	4,187	2.00%
101-1510-411.20-15	Workers Compensation	33	33	31	-6.06%
101-1510-411.20-25	Health Insurance	2,556	2,556	2,778	8.69%
101-1510-411.20-35	Dental Insurance	120	120	120	0.00%
<b>* Risk Management</b>		<u>42,585</u>	<u>42,585</u>	<u>43,590</u>	<u>2.36%</u>
<div style="border: 1px solid black; padding: 2px;">                     The salary and benefits are for one fourth (.25 FTE) of the County Administrator's wages.                 </div>					
<b>** Total County Administrator</b>		<u>2,728,276</u>	<u>2,897,169</u>	<u>3,047,359</u>	<u>11.70%</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Information Technology</b>					
101-1801-412.10-01	Department Head	82,909	82,909	90,482	9.13%
101-1801-412.10-05	Full Time Salaries	246,485	246,485	264,666	7.38%
101-1801-412.10-07	On Call Salaries	1,000	1,000	1,000	0.00%
101-1801-412.10-35	Overtime Salaries	1,500	1,500	2,500	66.67%
101-1801-412.20-01	Social Security	20,010	20,010	21,388	6.89%
101-1801-412.20-05	Medicare	4,680	4,680	5,002	6.88%
101-1801-412.20-10	Retirement	40,384	40,384	43,541	7.82%
101-1801-412.20-15	Workers Compensation	783	783	746	-4.73%
101-1801-412.20-25	Health Insurance	42,972	43,644	46,680	8.63%
101-1801-412.20-35	Dental Insurance	1,920	1,920	1,920	0.00%
101-1801-412.33-09	Consulting	58,000	58,000	95,000	63.79%
101-1801-412.43-01	Copier	400	400	400	0.00%
101-1801-412.43-12	Network Software	94,826	94,826	103,526	9.17%
101-1801-412.43-13	Network Equipment	40,238	40,238	45,253	12.46%
101-1801-412.46-01	Repairs	10,000	10,000	10,000	0.00%
101-1801-412.46-02	Replacements	5,000	5,000	5,000	0.00%
101-1801-412.46-03	Cabling	16,500	16,500	15,000	-9.09%
101-1801-412.53-01	Office Telephones	3,000	3,000	3,000	0.00%
101-1801-412.53-06	Data Lines	23,500	23,500	27,940	18.89%
101-1801-412.53-10	Cell Phones	3,700	4,700	4,000	8.11%
101-1801-412.57-01	Education Travel & Per Diem	2,000	2,000	6,000	200.00%
101-1801-412.57-02	Seminar Registration	3,500	3,500	3,550	1.43%
101-1801-412.58-01	Travel Costs & Per Diem	500	500	500	0.00%
101-1801-412.61-01	General Office Supplies	600	600	600	0.00%
101-1801-412.61-02	Postage	150	150	120	-20.00%
101-1801-412.61-04	Operational Supplies	18,000	18,000	18,000	0.00%
101-1801-412.61.06	Training Program Supplies	2,600	2,600	2,600	0.00%
101-1801-412.64-01	Reference Books	750	750	700	-6.67%
101-1801-412.65-01	PC Software	1,500	1,500	2,025	35.00%
101-1801-412.65-03	Network Software	16,850	16,850	-	-100.00%
101-1801-412.74-01	Computer Equipment	3,600	2,692	2,350	-34.72%
101-1801-412.74-02	Office Equipment	-	-	-	0.00%
101-1801-412.74-14	Network Equipment	44,589	44,589	35,158	-21.15%
<b>* Information Technology</b>		<u>792,446</u>	<u>793,210</u>	<u>858,647</u>	<u>8.35%</u>

This department contains 5 FTEs and a department head.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>GIS System</b>					
101-1803-412.10-05	Full Time Salaries	123,669	123,669	124,341	0.54%
101-1803-412.10-35	Overtime	-	100	-	0.00%
101-1803-412.20-01	Social Security	7,546	7,546	7,324	-2.94%
101-1803-412.20-05	Medicare	1,765	1,765	1,713	-2.95%
101-1803-412.20-10	Retirement	15,162	15,162	15,244	0.54%
101-1803-412.20-15	Workers Compensation	328	328	339	3.35%
101-1803-412.20-25	Health Insurance	12,600	20,460	21,888	73.71%
101-1803-412.20-35	Dental Insurance	960	960	960	0.00%
101-1803-412.33-09	Consulting	15,200	15,200	12,000	-21.05%
101-1803-412.33-13	Contracted Services	-	-	150,000	100.00%
101-1803-412.43-12	Network Software	22,550	20,205	22,942	1.74%
101-1803-412.53-01	Office Telephones	600	600	600	0.00%
101-1803-412.53-10	Cell Phones	600	770	600	0.00%
101-1803-412.57-01	Education Travel & Per Diem	2,570	2,570	800	-68.87%
101-1803.412.57-02	Seminar Registration	3,975	3,975	700	-82.39%
101-1803-412.65-01	PC Software	650	650	600	-7.69%
101-1803-412.74-01	Computer Equipment	16,500	10,000	2,900	-82.42%
<b>* GIS System</b>		<u>224,675</u>	<u>223,960</u>	<u>362,951</u>	<u>61.54%</u>

This department consists of 2 FTEs.

<b>AS400 System</b>					
101-1804-412.10-05	Full Time Salaries	116,394	116,394	119,161	2.38%
101-1804-412.20-01	Social Security	7,004	7,004	7,259	3.64%
101-1804-412.20-05	Medicare	1,638	1,638	1,698	3.66%
101-1804-412.20-10	Retirement	14,270	14,270	14,609	2.38%
101-1804-412.20-15	Workers Compensation	261	261	249	-4.60%
101-1804-412.20-25	Health Insurance	10,224	10,224	11,112	8.69%
101-1804-412.20-35	Dental Insurance	480	480	480	0.00%
101-1804-412.33-09	Consulting	3,500	3,500	31,640	804.00%
101-1804-412.43-11	AS/400 Software & Equipment	108,280	111,157	118,680	9.60%
101-1804-412.53-01	Office Telephones	-	-	750	100.00%
101-1804-412.53-10	Cell Phones	900	1,500	1,440	60.00%
101-1804-412.57-01	Education Travel & Per Diem	2,000	2,000	2,500	25.00%
101-1804-412.57-02	Seminar Registration	3,500	3,500	600	-82.86%
101-1804-412.58-01	Travel Costs & Per Diem	100	100	100	100.00%
101-1804-412.61-04	Operational Supplies	500	500	500	0.00%
101-1804-412.65-01	PC Software	450	450	600	33.33%
101-1804-412.65-02	AS400 Software	22,506	22,760	50,500	124.38%
101-1804-412.74-01	Computer Equipment	850	-	17,310	1936.47%
101-1804-412.74-16	AS400 Equipment	42,327	25,000	-	-100.00%
<b>* AS400 System</b>		<u>335,184</u>	<u>320,738</u>	<u>379,188</u>	<u>13.13%</u>

This department consists of 1.6 FTEs.

<b>** Total Information Technology</b>	<u>1,352,305</u>	<u>1,337,908</u>	<u>1,600,786</u>	<u>18.37%</u>
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The Information Technology Department generates non-tax revenue:

<b>Non-Tax Revenue</b>	\$	11,600
<b>Expenditures</b>	\$	<u>1,600,786</u>
<b>Net Cost</b>	\$	<u>1,589,186</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Auditor's Office</b>					
101-2101-413.10-01	Department Head	114,533	114,533	116,823	2.00%
101-2101-413.10-05	Full Time Salaries	374,434	374,434	390,532	4.30%
101-2101-413.10-35	Overtime Salaries	200	400	200	0.00%
101-2101-413.20-01	Social Security	28,208	28,208	29,811	5.68%
101-2101-413.20-05	Medicare	6,597	6,597	7,066	7.11%
101-2101-413.20-10	Retirement	59,825	59,825	61,063	2.07%
101-2101-413.20-15	Workers Compensation	1,210	1,210	1,207	-0.25%
101-2101-413.20-25	Health Insurance	81,678	86,952	93,018	13.88%
101-2101-413.20-30	License Fees	-	170	170	100.00%
101-2101-413.20-35	Dental Insurance	3,960	3,960	3,960	0.00%
101-2101-413.43-01	Copier	3,300	3,709	3,800	15.15%
101-2101-413.46-01	Repairs	600	600	600	0.00%
101-2101-413.51-01	Filing Fees	600	450	450	-25.00%
101-2101-413.51-05	Collection Fees	9,000	7,542	8,500	-5.56%
101-2101-413.51-06	Off-Site Storage	1,000	850	1,000	0.00%
101-2101-413.53-01	Office Telephone	3,200	3,000	3,200	0.00%
101-2101-413.54-01	Legals	6,000	6,000	6,000	0.00%
101-2101-413.57-01	Education Travel & Per Diem	6,275	6,800	7,000	11.55%
101-2101-413.57-02	Seminar Registration	4,000	4,000	4,550	13.75%
101-2101-413.58-01	Travel Costs & Per Diem	5,000	5,000	5,000	0.00%
101-2101-413.59-06	GFOA/Auditor's Assoc	1,860	1,811	1,811	-2.63%
101-2101-413.61-01	General Office Supplies	4,000	4,000	4,000	0.00%
101-2101-413.61-02	Postage	12,500	12,500	13,000	4.00%
101-2101-413.61-05	Printing & Forms	15,000	12,000	12,000	-20.00%
101-2101-413.64-01	Reference Books	2,000	1,562	1,525	-23.75%
101-2101-413.64-02	ND Century Code	400	400	400	0.00%
101-2101-413.64-03	Newspapers	193	193	196	1.55%
101-2101-413.65-01	PC Software	2,600	3,188	2,660	2.31%
101-2101-413.74-01	Computer Equipment	4,950	4,950	6,450	30.30%
101-2101-413.74-02	Office Equipment	5,500	5,500	12,500	127.27%
<b>* County Auditor Operations</b>		<u>758,623</u>	<u>760,344</u>	<u>798,492</u>	<u>5.26%</u>

This department consists of 7.25 FTEs and the County Auditor, which is an elected position.

**The County Auditor's Office generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$	17,500
<b>Expenditures</b>	\$	<u>798,492</u>
<b>Net Cost</b>	\$	<u>780,992</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Cemetery (Springvale)</b>					
101-2102-443.10-15	Part Time Salaries	1,762	1,762	1,797	1.99%
101-2102-443.20-01	Social Security	109	109	111	1.83%
101-2102-443.20-05	Medicare	26	26	26	0.00%
101-2102-443.20-15	Workers Compensation	11	11	12	9.09%
101-2102-443.61-04	Maintenance Supplies	10,500	10,500	10,500	0.00%
101-2102-443.61-21	Markers	1,000	1,000	1,000	0.00%
<b>* Cemetery</b>		<u>13,408</u>	<u>13,408</u>	<u>13,446</u>	<u>0.28%</u>

The County Cemetery (Springvale) generates non-tax revenue:

<b>Non-Tax Revenue</b>	\$	400
<b>Expenditures</b>	\$	<u>13,446</u>
<b>Net Cost</b>	\$	<u>13,046</u>

**Elections**

101-2103-413.10-25	Temp/Employment Agency	-	264	15,000	100.00%
101-2103-413.10-35	Overtime Salaries	-	-	26,000	100.00%
101-2103-413.20-01	Social Security	-	-	7,000	100.00%
101-2103-413.20-05	Medicare	-	-	1,700	100.00%
101-2103-413.20-10	Retirement	-	-	3,200	100.00%
101-2103-413.20-15	Workers Compensation	-	-	15	100.00%
101-2103-413.20-25	Health Insurance	-	-	4,100	100.00%
101-2103-413.20-35	Dental Insurance	-	-	250	100.00%
101-2103-413.34-11	Election Boards	-	14,903	178,000	100.00%
101-2103-413.41-02	Electricity	500	500	1,000	100.00%
101-2103-413.41-03	Gas	800	1,000	1,500	87.50%
101-2103-413.43-02	Computer Equipment	47,487	47,487	63,874	34.51%
101-2103-413.43-05	Coding Service	-	1,672	27,000	100.00%
101-2103-413.44-01	Election Hall Rent	-	1,812	17,000	100.00%
101-2103-413.44-02	Storage Building Rent	27,023	27,023	27,023	0.00%
101-2103-413.44-03	Training Rentals	-	550	2,000	100.00%
101-2103-413.51-08	Moving Election Equipment	-	1,240	8,500	100.00%
101-2103-413.53-05	Computer Time Charges	245	245	245	0.00%
101-2103-413.53-10	Cell Phones	800	1,520	6,000	650.00%
101-2103-413.54-01	Legals	-	4,620	35,000	100.00%
101-2103-413.57-02	Seminar Registration	2,200	2,200	500	-77.27%
101-2103-413.58-01	Travel Costs & Per Diem	5,000	5,000	1,500	-70.00%
101-2103-413.58-02	Election Workers Travel	-	4,733	12,000	100.00%
101-2103-413.61-01	General Office Supplies	-	302	4,500	100.00%
101-2103-413.61-02	Postage	-	584	10,000	100.00%
101-2103-413.61-05	Printing & Forms	-	-	7,000	100.00%
101-2103-413.61-37	Printing Ballots	-	7,070	85,000	100.00%
101-2103-413.65-01	PC Software	250	422	-	-100.00%
101-2103-413.74-01	Computer Equipment	382,225	382,225	1,800	-99.53%
101-2103-413.74-17	Other Equipment	-	-	5,000	100.00%
<b>* Elections</b>		<u>466,530</u>	<u>505,372</u>	<u>551,707</u>	<u>18.26%</u>

Note that Election budget generates non-tax revenue in the form of sales of voter lists.

<b>Non-Tax Revenue</b>	\$	-
<b>Expenditures</b>	\$	<u>551,707</u>
<b>Net Cost</b>	\$	<u>551,707</u>

<b>** Total County Auditor</b>	<u>1,238,561</u>	<u>1,279,124</u>	<u>1,363,645</u>	<u>10.10%</u>
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**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Treasurer</b>					
101-2201-414.10-01	Department Head	95,478	95,478	97,388	2.00%
101-2201-414.10-05	Full Time Salaries	127,424	127,424	130,691	2.56%
101-2201-414.10-35	Overtime Salaries	200	200	200	0.00%
101-2201-414.20-01	Social Security	13,908	13,908	14,169	1.88%
101-2201-414.20-05	Medicare	3,253	3,253	3,314	1.88%
101-2201-414.20-10	Retirement	26,375	26,375	26,775	1.52%
101-2201-414.20-15	Workers Compensation	588	588	588	0.00%
101-2201-414.20-25	Health Insurance	36,672	37,248	39,840	8.64%
101-2201-414.20-35	Dental Insurance	1,920	1,920	1,920	0.00%
101-2201-414.43-01	Copier	-	-	500	100.00%
101-2201-414.43-07	Vaults/Safes	180	180	180	0.00%
101-2201-414.51-05	Bank Charges	3,500	3,500	3,500	0.00%
101-2201-414.51-28	Translator Services	200	150	180	-10.00%
101-2201-414.53-01	Office Telephone	2,000	2,000	2,000	0.00%
101-2201-414.57-02	Seminar Registration	2,500	2,500	2,500	0.00%
101-2201-414.58-01	Travel Costs & Per Diem	5,500	5,500	5,500	0.00%
101-2201-414.59-06	Treasurer's Assoc	1,050	1,050	1,050	0.00%
101-2201-414.61-01	General Office Supplies	17,052	17,000	17,614	3.30%
101-2201-414.61-02	Postage	33,075	33,000	34,435	4.11%
101-2201-414.65-01	PC Software	2,400	2,400	2,320	-3.33%
101-2201-414.74-01	Computer Equipment	3,800	2,900	1,700	-55.26%
101-2201-414.74-02	Office Equipment	5,000	5,000	7,060	100.00%
<b>** County Treasurer</b>		<u>382,075</u>	<u>381,574</u>	<u>393,424</u>	<u>2.97%</u>

This department contains 3 FTEs and the County Treasurer, which is an elected position.

**The County Treasurer's Office generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$	84,700
<b>Expenditures</b>	\$	<u>393,424</u>
<b>Net Cost</b>	\$	<u>308,724</u>

Note that in addition to the interest recorded in the General Fund, the County Treasurer generates interest for other county funds.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Recorder</b>					
101-2301-415.10-01	Department Head	82,969	82,969	85,788	3.40%
101-2301-415.10-05	Full Time Salaries	358,208	351,669	357,668	-0.15%
101-2301-415.10-35	Overtime Salaries	500	1,000	500	0.00%
101-2301-415.20-01	Social Security	25,340	25,340	25,943	2.38%
101-2301-415.20-05	Medicare	5,926	5,926	6,067	2.38%
101-2301-415.20-10	Retirement	54,088	53,287	54,368	0.52%
101-2301-415.20-15	Workers Compensation	1,371	1,377	1,309	-4.52%
101-2301-415.20-25	Health Insurance	89,568	82,834	89,088	-0.54%
101-2301-415.20-35	Dental Insurance	4,800	4,800	4,800	0.00%
101-2301-415.43-01	Copier	560	1,123	580	3.57%
101-2301-415.51-04	Ballot Storage	900	900	900	0.00%
101-2301-415.53-01	Office Telephone	3,500	3,000	3,200	-8.57%
101-2301-415.57-02	Seminar Registration	600	600	400	-33.33%
101-2301-415.58-01	Travel Costs & Per Diem	1,800	1,800	400	-77.78%
101-2301-415.59-06	County Recorder's Association	500	500	500	0.00%
101-2301-415.61-01	General Office Supplies	3,000	3,000	3,000	0.00%
101-2301-415.61-02	Postage	4,000	4,300	4,000	0.00%
101-2301-415.64-02	ND Century Code	250	100	250	0.00%
101-2301-415.74-02	Office Equipment	5,000	2,000	-	-100.00%
<b>** County Recorder</b>		<u>642,880</u>	<u>626,525</u>	<u>638,761</u>	<u>-0.64%</u>

This department consists of 9 FTEs and the County Recorder, which is an elected position.

**The County Recorder's Office generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$	635,600
<b>Expenditures</b>	\$	<u>638,761</u>
<b>Net Profit</b>	\$	<u>(3,161)</u>



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Director of Equalization</b>					
101-2401-416.10-01	Department Head	94,910	94,910	96,808	2.00%
101-2401-416.10-05	Full Time Salaries	73,509	73,509	104,509	42.17%
101-2401-416.20-01	Social Security	10,187	10,187	12,230	20.05%
101-2401-416.20-05	Medicare	2,383	2,383	2,860	20.02%
101-2401-416.20-10	Retirement	20,281	20,281	24,314	19.89%
101-2401-416.20-15	Workers Compensation	393	393	554	40.97%
101-2401-416.20-25	Health Insurance	19,857	19,857	30,096	51.56%
101-2401-416.20-35	Dental Insurance	1,200	1,200	1,440	20.00%
101-2401-416.33-12	Reassessment Services	135,000	24,692	200,000	48.15%
101-2401-416.43-01	Copier	-	-	500	100.00%
101-2401-416.43-03	Computer Software	11,575	11,575	10,275	-11.23%
101-2401-416.51-01	Filing Fees/Collection	200	200	200	0.00%
101-2401-416.53-01	Office Telephone	1,450	1,450	800	-44.83%
101-2401-416.57-01	Education Travel & Per Diem	1,300	1,300	2,600	100.00%
101-2401-416.57-02	Seminar Registration	800	800	1,600	100.00%
101-2401-416.58-01	Travel Costs & Per Diem	2,000	2,000	6,000	200.00%
101-2401-416.58-10	Assessors Mileage	900	951	1,200	33.33%
101-2401-416.59-06	Tax Director's Assoc	950	950	1,500	57.89%
101-2401-416.61-01	General Office Supplies	800	800	2,000	150.00%
101-2401-416.61-02	Postage	3,600	4,500	6,000	66.67%
101-2401-416.64-01	Reference Books	1,500	1,500	1,500	0.00%
101-2401-416.65-01	PC Software	11,140	11,140	3,915	-64.86%
101-2401-416.74-01	Computer Equipment	7,150	5,050	-	-100.00%
101-2401-416.74-02	Office Equipment	-	1,000	-	0.00%
<b>** Director of Equalization</b>		<u>401,085</u>	<u>290,628</u>	<u>510,901</u>	<u>27.38%</u>

This office consists of 3 FTEs - the Tax Director, Assistant Appraiser and a Principal Clerk.

The Director of Equalization generates non-tax revenue in the form of assessing fees to other jurisdictions:

<b>Non-Tax Revenue</b>	\$	20,360
<b>Expenditures</b>	\$	510,901
<b>Net Cost</b>	\$	<u>490,541</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>State's Attorney</b>					
101-3101-419.10-01	Department Head	127,564	127,564	130,116	2.00%
101-3101-419.10-05	Full Time Salaries	1,617,001	1,617,001	1,832,972	13.36%
101-3101-419.10-20	Hourly Wages	11,000	10,000	11,000	0.00%
101-3101-419.10-25	Temp/Employment Agency	15,000	15,000	20,000	33.33%
101-3101-419.10-35	Overtime Salaries	10,000	10,000	10,000	0.00%
101-3101-419.20-01	Social Security	100,697	100,697	113,662	12.88%
101-3101-419.20-05	Medicare	23,905	23,905	26,951	12.74%
101-3101-419.20-10	Retirement	212,467	212,467	238,945	12.46%
101-3101-419.20-15	Workers Compensation	4,388	4,388	4,530	3.24%
101-3101-419.20-25	Health Insurance	284,220	274,620	293,760	3.36%
101-3101-419.20-30	License Fees	5,455	5,600	5,500	0.82%
101-3101-419.20-35	Dental Insurance	12,000	12,000	12,000	0.00%
101-3101-419.33-03	Contracted Legal Services	1,500	1,500	1,500	0.00%
101-3101-419.33-05	Transcripts	5,500	6,000	5,500	0.00%
101-3101-419.33-06	Psych/Med Eval & Testing	5,000	33,000	5,000	0.00%
101-3101-419.33-07	Inquiry Fund	2,000	1,000	2,000	0.00%
101-3101-419.37-51	Travel Expenses	8,000	8,000	8,000	0.00%
101-3101-419.43-01	Copier	7,000	4,000	4,500	-35.71%
101-3101-419.46-01	Repairs	500	500	500	0.00%
101-3101-419.51-05	Bank Charges / Credit Bureau	200	100	200	0.00%
101-3101-419.51-06	Off-Site Storage	6,000	6,000	6,500	8.33%
101-3101-419.51-15	Supreme Court Filing Fees	500	400	500	0.00%
101-3101-419.53-01	Office Telephone	10,750	10,000	10,750	0.00%
101-3101-419.53-05	Computer Time Charges	30,000	28,000	30,000	0.00%
101-3101-419.53-10	Cell Phones	800	800	800	0.00%
101-3101-419.57-01	Education Travel & Per Diem	7,500	7,500	8,000	6.67%
101-3101-419.57-02	Seminar Registration	3,500	3,000	3,500	0.00%
101-3101-419.58-01	Travel Costs & Per Diem	12,000	12,000	12,000	0.00%
101-3101-419.59-06	State's Attorney Assoc Due	2,100	2,100	2,300	9.52%
101-3101-419.61-01	General Office Supplies	25,800	25,800	27,100	5.04%
101-3101-419.61-02	Postage	12,000	12,400	12,400	3.33%
101-3101-419.61-05	Printing & Forms	1,000	1,000	1,000	0.00%
101-3101-419.61-06	Coffee Fund	50	50	50	0.00%
101-3101-419.64-01	Reference Books	3,000	3,000	2,000	-33.33%
101-3101-419.65-01	PC Software	31,800	25,500	17,800	-44.03%
101-3101-419.74-01	Computer Equipment	11,700	11,700	12,030	2.82%
101-3101-419.74-02	Office Equipment	1,450	2,644	1,000	-31.03%
101-3101-419.91-11	New Employees	-	-	96,130	100.00%
<b>* State's Attorney Operations</b>		<u>2,613,347</u>	<u>2,619,236</u>	<u>2,970,496</u>	<u>13.67%</u>

This department contains 25 FTEs and the State's Attorney, which is an elected position. The new employee request is for a B22 Legal Secretary and a Senior Attorney both positions to start July 1, 2016.

The State's Attorney Office generates non-tax revenue in the form of grants and reimbursements.

Non-Tax Revenue	\$	10,200
Expenditures	\$	<u>2,970,496</u>
Net Cost	\$	<u>2,960,296</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Victim-Witness Program</b>					
101-3104-419.10-05	Full Time Salaries	151,412	151,412	156,451	3.33%
101-3104-419.10-35	Overtime Salaries	500	500	500	0.00%
101-3104-419.20-01	Social Security	9,197	9,197	9,402	2.23%
101-3104-419.20-05	Medicare	2,151	2,151	2,199	2.23%
101-3104-419.20-10	Retirement	18,563	18,563	19,181	3.33%
101-3104-419.20-15	Workers Compensation	591	591	645	9.14%
101-3104-419.20-25	Health Insurance	18,900	19,188	20,520	8.57%
101-3104-419.20-35	Dental Insurance	960	1,440	1,440	50.00%
101-3104-419.53-01	Office Telephone	1,200	1,100	1,200	0.00%
101-3104-419.53-10	Cell Phones	300	330	330	10.00%
101-3104-419.57-01	Education Travel & Per Diem	3,500	3,500	3,500	0.00%
101-3104-419.57-02	Seminar Registration	1,200	1,200	1,200	0.00%
101-3104-419.57-04	Training	200	200	200	0.00%
101-3104-419.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
101-3104-419.61-01	General Office Supplies	1,000	1,000	1,000	0.00%
101-3104-419.74-02	Office Equipment	500	500	500	0.00%
<b>* Victim-Witness Program</b>		<u>212,674</u>	<u>213,372</u>	<u>220,768</u>	<u>3.81%</u>

This department contains 3 FTEs.

**The Victim-Witness Program generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$	35,881
<b>Expenditures</b>	\$	<u>220,768</u>
<b>Net Cost</b>	\$	<u>184,887</u>

<b>** Total State's Attorney Office</b>	<u>2,826,021</u>	<u>2,832,608</u>	<u>3,191,264</u>	<u>12.92%</u>
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**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Coroner</b>					
101-3201-418.10-05	Full Time Salaries	54,805	54,805	57,866	5.59%
101-3201-418.10-15	Part Time Salaries	41,104	41,104	43,399	5.58%
101-3201-418.20-01	Social Security	5,140	5,140	5,549	7.96%
101-3201-418.20-05	Medicare	1,202	1,202	1,298	7.99%
101-3201-418.20-10	Retirement	11,758	11,758	12,415	5.59%
101-3201-418.20-15	Workers Compensation	394	394	430	9.14%
101-3201-418.20-25	Health Insurance	16,692	16,944	17,388	4.17%
101-3201-418.20-35	Dental Insurance	840	840	840	0.00%
101-3201-418.33-04	Coroner Contract	24,500	24,500	25,000	2.04%
101-3201-418.33-09	Contracted Services	39,872	39,872	40,270	1.00%
101-3201-418.43-01	Copier	350	350	350	0.00%
101-3201-418.53-01	Office Telephone	1,500	1,000	1,700	13.33%
101-3201-418.53-10	Cell Phones	2,100	2,350	2,200	4.76%
101-3201-418.57-01	Education Travel & Per Diem	3,500	3,500	3,500	0.00%
101-3201-418.57-02	Seminar Registration	2,150	1,450	2,150	0.00%
101-3201-418.58-01	Travel Costs & Per Diem	300	500	500	0.00%
101-3201-418.59-06	Membership Dues	250	250	250	0.00%
101-3201-418.61-01	General Office Supplies	1,000	1,000	1,000	0.00%
101-3201-418.61-02	Postage	300	500	500	66.67%
101-3201-418.61-05	Printing & Forms	300	300	300	0.00%
101-3201-418.61-08	Uniforms	250	250	250	0.00%
101-3201-418.61-13	Investigations	5,000	6,000	52,000	940.00%
101-3201-418.62-02	Electricity & Gas	10,000	5,000	10,000	0.00%
101-3201-418.64-01	Reference Books	500	500	500	0.00%
101-3201-418.64-03	Newspaper	-	160	160	100.00%
101-3201-418.65-01	PC Software	750	750	1,075	43.33%
101-3201-418.72-01	Remodeling	170,000	170,000	-	-100.00%
101-3201-418.74-01	Computer Equipment	14,450	14,450	4,400	-69.55%
101-3201-418.74-02	Office Equipment	150	150	4,550	2933.33%
<b>** Coroner</b>		<u>409,157</u>	<u>405,019</u>	<u>289,840</u>	<u>-29.16%</u>

This department is for the contract with John R. Baird, MD, the County Coroner. The remodeling expenditure is for the construction of the Coroner space in the City of Fargo Public Health Building.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Sheriff - Operations</b>					
101-3502-421.10-01	Department Head	113,853	113,853	117,587	3.28%
101-3502-421.10-05	Full Time Salaries	3,051,159	3,222,148	3,340,411	9.48%
101-3502-421.10-07	On Call	12,100	12,100	12,100	0.00%
101-3502-421.10-20	Hourly Salaries	3,819	3,819	3,895	1.99%
101-3502-421.10-35	Overtime Salaries	115,000	115,000	115,000	0.00%
101-3502-421.10-36	Special Events Pay	60,000	60,000	60,000	0.00%
101-3502-421.20-01	Social Security	196,176	201,261	216,701	10.46%
101-3502-421.20-05	Medicare	45,901	47,069	50,680	10.41%
101-3502-421.20-10	Retirement	383,256	390,506	419,409	9.43%
101-3502-421.20-15	Workers Compensation	43,976	46,000	48,804	10.98%
101-3502-421.20-25	Health Insurance	506,748	522,744	587,520	15.94%
101-3502-421.20-30	License Fees	765	765	405	-47.06%
101-3502-421.20-35	Dental Insurance	18,240	19,080	19,680	7.89%
101-3502-421.33-08	Animal Control	20,000	20,000	20,000	0.00%
101-3502-421.33-09	Contracted Services	60,003	60,003	65,099	8.49%
101-3502-421.33-10	Valley Water Rescue	3,872	3,872	3,872	0.00%
101-3502-421.33-11	RRV SWAT Team	8,167	8,167	7,564	-7.38%
101-3502-421.35-02	Wellness Testing	2,500	800	2,500	0.00%
101-3502-421.43-01	Copier	14,000	6,400	10,000	-28.57%
101-3502-421.44-02	Teletype Line Lease	6,954	5,480	5,450	-21.63%
101-3502-421.44-03	Training Center	22,184	22,134	22,184	0.00%
101-3502-421.44-05	Office Space	51,000	52,000	52,500	2.94%
101-3502-421.46-01	Repairs - Radios	12,000	5,000	12,000	0.00%
101-3502-421.46-02	Mobile Data Terminals	78,700	78,700	60,600	-23.00%
101-3502-421.53-01	Office Telephone	18,000	18,000	18,000	0.00%
101-3502-421.53-03	Tower Rental	24,975	24,975	28,275	13.21%
101-3502-421.53-10	Cell Phones	25,300	32,300	32,800	29.64%
101-3502-421.57-01	Education Travel & Per Diem	59,139	59,139	84,625	43.10%
101-3502-421.57-02	Seminar Registration	20,500	30,000	40,725	98.66%
101-3502-421.58-01	Travel Cost & Per Diem	13,500	13,500	15,500	14.81%
101-3502-421.59-06	Sheriff's Assoc.	4,240	4,240	4,175	-1.53%
101-3502-421.61-01	General Office Supplies	6,500	6,100	6,500	0.00%
101-3502-421.61-02	Postage	8,000	5,000	8,000	0.00%
101-3502-421.61-04	Operational Supplies	12,000	12,000	12,000	0.00%
101-3502-421.61-05	Printing & Forms	11,000	5,500	9,800	-10.91%
101-3502-421.61-08	Uniforms	39,300	52,300	62,675	59.48%
101-3502-421.61-09	Batteries	150	50	150	0.00%
101-3502-421.61-11	Weapons/Ammunition	78,216	69,000	105,590	35.00%
101-3502-421.61-12	Drug Unit	5,000	1,000	5,000	0.00%
101-3502-421.61-13	Investigations	11,000	6,000	6,000	-45.45%
101-3502-421.61-15	Awards/Commendations	3,325	3,325	5,212	56.75%
101-3502-421.61-16	Crime Prevention	20,200	20,200	47,000	132.67%
101-3502-421.63-01	Gas	220,000	135,000	165,000	-25.00%
101-3502-421.63-02	Routine Maintenance	46,800	45,000	46,800	0.00%
101-3502-421.63-03	Major Repairs	40,000	25,000	40,000	0.00%
101-3502-421.64-01	Reference Books	14,150	12,591	15,650	10.60%
101-3502-421.64-02	ND Century Code	1,800	1,200	2,928	62.67%
101-3502-421.65-01	PC Software	31,212	31,200	46,004	47.39%
101-3502-421.74-01	Computer Equipment	19,450	23,000	20,900	7.46%
101-3502-421.74-02	Office Equipment	25,850	20,000	15,500	-40.04%
101-3502-421.74-04	Field Equipment/Radios	99,649	97,000	72,106	-27.64%

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
101-3502-421.74-05	Vehicle Equipment/Radar	105,254	100,000	12,340	-88.28%
101-3502-421.74-06	Vehicles	309,436	308,436	297,270	-3.93%
101-3502-421.74-07	Furniture & Fixtures	3,000	2,000	3,000	0.00%
101-3502-421.82-01	Other Expenses	-	5,461	-	-100.00%
101-3502-421.82-03	JAIBG Funds	-	3,428	-	0.00%
101-3502-421.91-11	New Employee	-	-	347,154	100.00%
<b>* Sheriff Operations Department</b>		<u>6,107,319</u>	<u>6,188,846</u>	<u>6,830,640</u>	<u>11.84%</u>

This department contains 52 FTEs and the County Sheriff, which is an elected position. The new employee request is for two patrol deputies and additional funds to implement the police officer retirement system with NDPERS.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Emergency Services Unit</b>					
101-3504-421.20-30	License Fees	450	450	450	0.00%
101-3504-421.33-06	Wellness Testing	4,725	2,000	4,725	0.00%
101-3504-421.57-01	Education Travel & Per Diem	3,000	1,500	3,000	0.00%
101-3504-421.57-02	Seminar Registration	1,000	1,045	1,340	34.00%
101-3504-421.59-06	Sheriff's Assoc.	125	100	125	0.00%
101-3504-421.61-04	Operational Supplies	1,000	100	-	-100.00%
101-3504-421.61-08	Uniforms	28,208	20,000	28,763	1.97%
101-3504-421.61-11	Weapons/Ammunition	10,650	10,000	13,425	26.06%
101-3504-421.61-15	Awards/Commendations	500	250	725	45.00%
101-3504-421.65-01	PC Software	500	305	750	50.00%
101-3504-421.74-04	Field Equipment/Radios	2,745	2,000	2,745	0.00%
<b>* Emergency Services Unit</b>		<u>52,903</u>	<u>37,750</u>	<u>56,048</u>	<u>5.94%</u>

This budget allows for up to 25 Emergency Service Unit personnel (Reservists).

**The Sheriff's Department generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$	724,364
<b>Expenditures</b>	\$	<u>6,886,688</u>
<b>Net Cost</b>	\$	<u>6,162,324</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Jail</b>					
101-3510-422.10-05	Full Time Salaries	5,019,108	4,750,163	5,106,628	1.74%
101-3510-422.10-20	Hourly Salaries	165,395	158,036	198,453	19.99%
101-3510-422.10-35	Overtime Salaries	220,000	220,000	220,000	0.00%
101-3510-422.20-01	Social Security	314,133	314,133	321,505	2.35%
101-3510-422.20-05	Medicare	74,960	74,960	76,662	2.27%
101-3510-422.20-10	Retirement	633,615	599,956	648,602	2.37%
101-3510-422.20-15	Workers Compensation	103,507	103,507	106,057	2.46%
101-3510-422.20-25	Health Insurance	839,062	879,260	994,249	18.50%
101-3510-422.20-30	License Fees	1,020	500	1,155	13.24%
101-3510-422.20-35	Dental Insurance	42,672	42,052	43,728	2.47%
101-3510-422.33-01	Consulting	24,000	18,000	24,000	0.00%
101-3510-422.33-02	Jail Nurse	401,973	401,973	464,577	15.57%
101-3510-422.33-06	Wellness/Testing	10,600	10,000	10,600	0.00%
101-3510-422.33-09	Contracted Services	12,200	5,500	13,100	7.38%
101-3510-422.35-02	Medical Expense	466,675	466,675	509,100	9.09%
101-3510-422.37-50	Board/Meals	370,361	350,000	403,485	8.94%
101-3510-422.37-53	Transport of Committed	20,000	15,000	20,000	0.00%
101-3510-422.37-56	Trustee Expense	40,850	40,850	40,850	0.00%
101-3510-422.37-59	Prisoner Boarding	1,500	1,800	4,000	166.67%
101-3510-422.37-62	On-Site Monitoring	36,500	29,000	58,400	60.00%
101-3510-422.43-01	Copier	13,500	6,350	9,500	-29.63%
101-3510-422.43-09	Equipment	12,250	2,500	4,750	-61.22%
101-3510-422.44-02	Teletype Line Lease	4,064	4,064	4,064	0.00%
101-3510-422.44-03	Equipment Lease	750	-	750	0.00%
101-3510-422.46-01	Repairs	5,000	4,500	5,000	0.00%
101-3510-422.53-01	Office Telephone	18,000	18,000	18,000	0.00%
101-3510-422.53-10	Cell Phones	7,500	13,600	27,842	271.23%
101-3510-422.57-01	Education Travel & Per Diem	18,500	18,500	19,500	5.41%
101-3510-422.57-02	Seminar Registration	24,250	19,000	29,650	22.27%
101-3510-422.58-01	Travel Costs & Per Diem	5,000	4,000	5,000	0.00%
101-3510-422.59-06	Sheriff's Assoc.	4,055	4,000	3,970	-2.10%
101-3510-422.61-01	General Office Supplies	6,000	5,000	6,000	0.00%
101-3510-422.61-02	Postage	8,500	9,050	9,500	11.76%
101-3510-422.61-04	Operational Supplies	137,623	132,000	150,675	9.48%
101-3510-422.61-05	Printing & Forms	13,000	15,500	20,000	53.85%
101-3510-422.61-08	Uniforms	45,900	39,000	52,528	14.44%
101-3510-422.61-10	Film & Processing	5,000	4,000	4,000	-20.00%
101-3510-422.61-11	Weapons/Ammo	28,198	25,000	45,594	61.69%
101-3510-422.61-17	Resident Supplies	65,000	60,000	49,275	-24.19%
101-3510-422.61-18	Food Services	16,000	16,000	16,000	0.00%
101-3510-422.61-20	Laundry	20,000	18,000	20,000	0.00%
101-3510-422.64-01	Reference Books	11,480	10,000	13,336	16.17%
101-3510-422.65-01	PC Software	28,404	28,000	42,504	49.64%
101-3510-422.74-01	Computer Equipment	38,900	38,900	49,520	27.30%
101-3510-422.74-02	Office Equipment	12,600	13,910	7,200	-42.86%
101-3510-422.74-04	Communications	14,900	16,543	12,940	-13.15%
101-3510-422.74-06	Vehicles	35,726	35,726	38,726	8.40%



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
101-3510-422.74-07	Furniture & Fixtures	17,000	14,000	21,480	26.35%
101-3510-422.74-08	Electronic Equipment	2,250	2,250	10,335	359.33%
<b>* County Jail</b>		<u>9,417,481</u>	<u>9,058,758</u>	<u>9,962,790</u>	<u>5.79%</u>

This department consists of 111.5 FTE's which includes 7.5 FTE's moving from detention to open a new pod in the jail.

**The County Jail generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$ 2,067,000
<b>Expenditures</b>	\$ 9,962,790
<b>Net Cost</b>	\$ <u>7,895,790</u>

**Detention Center**

101-3511-422.10-05	Full Time Salaries	64,500	64,500	66,768	3.52%
101-3511-422.10-20	Hourly Salaries	-	4,666	-	0.00%
101-3511-422.10-35	Overtime Salaries	-	406	1,000	100.00%
101-3511-422.20-01	Social Security	3,959	3,959	4,102	3.61%
101-3511-422.20-05	Medicare	926	926	959	3.56%
101-3511-422.20-10	Retirement	7,911	7,911	8,186	3.48%
101-3511-422.20-15	Workers Compensation	973	973	1,015	4.32%
101-3511-422.20-25	Health Insurance	6,300	6,396	6,840	8.57%
101-3511-422.20-35	Dental Insurance	480	480	480	0.00%
101-3511-422.33-09	Contracted Services	516,750	516,750	715,500	38.46%
101-3511-422.37-50	Board/Meals	45,000	45,000	60,000	33.33%
101-3511-422.53-01	Office Telephone	-	161	-	0.00%
<b>* Detention Center</b>		<u>646,799</u>	<u>652,128</u>	<u>864,850</u>	<u>33.71%</u>

This department contains 1 FTE. The Sheriff's Office will be contracting with Clay County to house the Juvenile's.

**The Detention Center generates non-tax revenue:**

<b>Non-Tax Revenue</b>	\$ 75,000
<b>Expenditures</b>	\$ 864,850
<b>Net Cost</b>	\$ <u>789,850</u>

<b>** Total County Sheriff Department</b>	<u>16,224,502</u>	<u>15,937,482</u>	<u>17,714,328</u>	<u>9.18%</u>
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**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Emergency Management</b>					
101-3701-427.10-05	Full Time Salaries	102,763	102,763	112,195	9.18%
101-3701-427.10-25	Temp/Employment Agency	54,543	54,543	55,371	1.52%
101-3701-427.20-01	Social Security	6,062	6,036	6,615	9.12%
101-3701-427.20-05	Medicare	1,418	1,418	1,547	9.10%
101-3701-427.20-10	Retirement	12,599	12,599	13,755	9.18%
101-3701-427.20-15	Workers Compensation	1,103	1,103	1,139	3.26%
101-3701-427.20-25	Health Insurance	27,696	20,460	21,888	-20.97%
101-3701-427.20-35	Dental Insurance	960	960	960	0.00%
101-3701-427.43-06	Emergency Generator	1,000	900	1,000	0.00%
101-3701-427.44-01	Rent/Lease	4,800	4,800	4,800	0.00%
101-3701-427.53-01	Office Telephone	200	175	175	-12.50%
101-3701-427.53-09	Satellite Services	1,200	1,200	1,200	0.00%
101-3701-427.53-10	Cell Phones	900	600	600	-33.33%
101-3701-427.57-01	Education Travel & Per Diem	2,350	250	2,500	6.38%
101-3701-427.57-02	Seminar Registration	825	350	825	0.00%
101-3701-427.59-06	ND Emergency Management Assn	50	50	50	0.00%
101-3701-427.61-01	General Office Supplies	500	500	500	0.00%
101-3701-427.63-01	Gas	2,600	1,500	1,500	-42.31%
101-3701-427.63-02	Routine Maintenance	500	200	1,300	160.00%
101-3701-427.63-03	Major Repairs	500	500	500	0.00%
101-3701-427.65-01	PC Software	850	675	600	-29.41%
101-3701-427.74-01	Computer Equipment	2,000	1,904	6,000	200.00%
101-3701-427.74-02	Office Equipment	750	-	-	100.00%
101-3701-427.74-04	Field Equipment/Radios	3,000	2,000	3,000	0.00%
101-3701-427.74-12	Homeland Security Equipment	-	150	-	0.00%
<b>** Total Emergency Management</b>		<u>229,169</u>	<u>215,636</u>	<u>238,020</u>	<u>3.86%</u>

This department consists of an emergency manager and a senior secretary position.

Note that Emergency Management administration is funded partially through grants.

<b>Non-Tax Revenue</b>	\$	140,000
<b>Expenditures</b>	\$	<u>238,020</u>
<b>Net Cost</b>	\$	<u>98,020</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Planning</b>					
101-4002-417.10-05	Full Time Salaries	55,287	55,287	58,355	5.55%
101-4002-417.20-01	Social Security	3,425	3,425	3,616	5.58%
101-4002-417.20-05	Medicare	801	801	846	5.62%
101-4002-417.20-10	Retirement	6,778	6,778	7,154	5.55%
101-4002-417.20-15	Workers Compensation	197	197	215	9.14%
101-4002-417.20-25	Health Insurance	6,300	-	11,112	76.38%
101-4002-417.20-35	Dental Insurance	480	-	480	0.00%
101-4002-417.33-09	Consulting	2,000	-	-	-100.00%
101-4002-417.51-01	Filing Fees	200	1,000	1,500	650.00%
101-4002-417.53-01	Office Telephone	350	300	350	0.00%
101-4002-417.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
101-4002-417.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
101-4002-417.59-06	Membership Fees	425	425	425	0.00%
101-4002-417.61-01	Office Supplies	200	200	200	0.00%
101-4002-417.61-02	Postage	500	500	500	0.00%
101-4002-417.61-05	Printing & Forms	200	1,000	1,500	650.00%
101-4002-417.64-01	Reference Books	150	150	150	0.00%
101-4002-417.65-01	PC Software	2,500	1,920	2,500	0.00%
101-4002-417.74-01	Computer Equipment	-	-	900	100.00%
<b>** Total County Planning</b>		<u>83,793</u>	<u>75,983</u>	<u>93,803</u>	<u>11.95%</u>

This department has 1 FTE - the County Planner.

**Note that County Planning is partially funded by fees:**

<b>Non-Tax Revenue</b>	\$	1,000
<b>Expenditures</b>	\$	<u>93,803</u>
<b>Net Cost</b>	\$	<u>92,803</u>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>County Extension</b>					
<b>Extension Service Operations</b>					
101-4501-464.10-05	Full Time Salaries	145,391	138,069	139,801	-3.84%
101-4501-464.10-10	Shared Salaries with NDSU	167,360	167,354	176,583	5.51%
101-4501-464.10-25	Temp/Employment Agency	8,000	7,393	8,000	0.00%
101-4501-464.20-01	Social Security	8,724	8,425	8,154	-6.53%
101-4501-464.20-05	Medicare	2,040	1,970	1,907	-6.52%
101-4501-464.20-10	Retirement	17,703	16,927	17,017	-3.88%
101-4501-464.20-15	Workers Compensation	391	391	373	-4.60%
101-4501-464.20-25	Health Insurance	18,900	26,217	28,728	52.00%
101-4501-464.20-35	Dental Insurance	1,440	1,440	1,440	0.00%
101-4501-464.43-09	Equipment	3,500	3,500	3,800	8.57%
101-4501-464.44-01	Meeting Room Rent	500	500	1,150	130.00%
101-4501-464.46-01	Repairs	300	300	300	0.00%
101-4501-464.53-01	Office Telephone	4,810	4,800	4,540	-5.61%
101-4501-464.53-10	Cell Phones	720	716	720	0.00%
101-4501-464.54-03	Office Marketing	4,026	3,971	4,050	0.60%
101-4501-464.57-02	Seminar Registration	5,800	5,762	6,100	5.17%
101-4501-464.57-04	Workshop Expense	21,300	20,886	21,300	0.00%
101-4501-464.58-01	Education Travel & Per Diem	17,000	16,318	17,000	0.00%
101-4501-464.59-06	Various Memberships	880	880	880	0.00%
101-4501-464.61-01	General Office Supplies	7,200	7,147	7,200	0.00%
101-4501-464.61-02	Postage	8,000	7,938	8,000	0.00%
101-4501-464.61-05	Printing & Forms	6,500	6,128	5,500	-15.38%
101-4501-464.61-10	Film & Processing	200	200	200	0.00%
101-4501-464.64-01	Reference Books	500	400	500	0.00%
101-4501-464.64-04	Publications for Resale	3,750	3,693	3,750	0.00%
101-4501-464.65-01	PC Software	4,510	3,850	4,110	-8.87%
101-4501-464.74-01	Computer Equipment	2,600	2,600	3,675	41.35%
101-4501-464.74-02	Office Equipment	2,000	2,000	2,000	0.00%
<b>* Extension Service Operations</b>		<u>464,045</u>	<u>459,775</u>	<u>476,778</u>	<u>2.74%</u>

This department has 3 FTEs. The county also 'shares' the cost of salaries and benefits with NDSU for 5 Extension Agents.

**The Extension Service partially funded by non-tax revenue:**

Non-Tax Revenue	\$	13,780
Expenditures	\$	<u>476,778</u>
Net Cost	\$	<u>462,998</u>

**Parenting Resource Center**

101-4502-464.10-10	Shared Salaries with NDSU	19,717	19,717	20,308	3.00%
101-4502-464.37-78	Educational Program	24,500	24,209	29,300	19.59%
101-4502-464.57-05	Professional Development	1,110	1,000	1,110	0.00%
101-4502-464.58-01	Travel Costs & Per Diem	2,000	1,565	2,000	0.00%
101-4502-464.61-01	General Office Supplies	600	600	600	0.00%
101-4502-464.61-05	Printing & Forms	1,500	1,466	1,500	0.00%
<b>* Parenting Resource Center</b>		<u>49,427</u>	<u>48,557</u>	<u>54,818</u>	<u>10.91%</u>

The Parenting Resource Center is funded by grants from the VCSCC and the Department of Human Services.

**The Parenting Resource Center is partially funded by non-tax revenue:**

Non-Tax Revenue	\$	28,800
Expenditures	\$	<u>54,818</u>
Net Cost	\$	<u>26,018</u>

**\*\* Total Extension Service Department** 513,472 508,332 531,596 3.53%

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Veterans Service Office</b>					
101-5070-444.10-01	Department Head	64,545	51,376	58,896	-8.75%
101-5070-444.10-05	Full Time Salaries	130,013	130,013	128,064	-1.50%
101-5070-444.10-35	Overtime Salaries	1,000	1,000	1,000	0.00%
101-5070-444.20-01	Social Security	11,957	11,186	11,026	-7.79%
101-5070-444.20-05	Medicare	2,796	2,616	2,579	-7.76%
101-5070-444.20-10	Retirement	23,853	22,238	22,921	-3.91%
101-5070-444.20-15	Workers Compensation	522	522	484	-7.28%
101-5070-444.20-25	Health Insurance	25,200	39,748	51,984	106.29%
101-5070-444.20-35	Dental Insurance	1,440	1,400	1,440	0.00%
101-5070-444.43-01	Copier	800	550	500	-37.50%
101-5070-444.53-01	Office Telephone	2,000	2,000	2,000	0.00%
101-5070-444.53-05	Computer Time Charges	-	37	50	100.00%
101-5070-444.57-02	Seminar Registration	920	410	900	-2.17%
101-5070-444.58-01	Travel Costs & Per Diem	7,775	5,527	7,775	0.00%
101-5070-444.59-06	Agency Dues	300	240	150	-50.00%
101-5070-444.61-01	General Office Supplies	2,500	2,500	2,500	0.00%
101-5070-444.61-02	Postage	500	200	500	0.00%
101-5070-444.65-01	PC Software	2,800	1,100	3,090	10.36%
101-5070-444.74-01	Computer Equipment	3,450	3,660	3,700	7.25%
101-5070-444.74.02	Office Equipment	5,500	5,914	-	-100.00%
<b>*** Total Veterans Service Expenditures</b>		<u>287,871</u>	<u>282,237</u>	<u>299,559</u>	<u>4.06%</u>

This department consists of 4 FTE's.

<b>*** TOTAL GENERAL FUND EXPENDITURES</b>	<u>30,051,330</u>	<u>29,759,122</u>	<u>32,707,284</u>	<u>8.84%</u>
Estimated Budgeted Revenues over (under) Budgeted Expenditures	<u>(1,154,224)</u>	<u>(330,729)</u>	<u>(1,137,696)</u>	<u>-1.43%</u>
Estimated Beginning Balance, January 1, 2015/ 2016	<u>8,606,134</u>	<u>8,606,134</u>	<u>8,275,405</u>	<u>-3.84%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>	<u>7,451,910</u>	<u>8,275,405</u>	<u>7,137,709</u>	<u>-4.22%</u>

The county strives to budget to maintain an ending reserve of 7% - 10% of expenditures. The projected fund balance for December 31, 2016 is \$7,137,709 which is 21.82% of the total budgeted expenditures.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>HUMAN SERVICES FUND:</b>					
<b>REVENUES:</b>					
201-5005-311.01-00	Property Tax	10,717,522	10,829,151	8,888,328	-17.07%
201-5005-311.02-00	Mobile Home	20,693	12,348	10,135	-51.02%
201-5005-311.04-00	Interest & Penalty	26,515	25,781	21,161	-20.19%
201-5005-321.50-02	Day Care License Fees	14,000	14,000	13,000	-7.14%
201-5005-335.11-00	Homestead Credit	42,966	69,637	34,768	-19.08%
201-5005-335.17-00	Veteran's Credit	39,356	45,078	34,696	-11.84%
201-5005-335.55-10	Federal/ State/ Contracts	1,074,967	1,074,967	1,606,439	49.44%
201-5005-335.55-11	HCBS	230,000	230,000	230,000	0.00%
201-5005-335.55-12	Prime Time Child Care	13,500	13,500	9,000	-33.33%
201-5005-335.55-13	Parent Aid Project	165,000	165,000	165,000	0.00%
201-5005-335.55-15	Wrap Around Program	18,000	18,000	18,000	0.00%
201-5005-335.55-16	Child A/N Investigations	675,365	675,365	695,695	3.01%
201-5005-335.55-19	Family Focus Project	350,000	350,000	330,000	-5.71%
201-5005-335.55-29	Foster Care Travel-Admin	5,000	5,000	5,000	0.00%
201-5005-335.55-33	100% Funded	100,000	100,000	-	-100.00%
201-5005-335.55-40	SPOC-CM Revenue	300,000	300,000	300,000	0.00%
201-5005-335.55-41	Child Care License State	120,494	120,494	113,182	-6.07%
201-5005-341.60-42	HCBS - SPED Rec Liab	5,000	5,000	5,000	0.00%
201-5005-341.60-44	Homemaker Title XX Liab	250	1,034	500	100.00%
201-5005-341.60-45	SS Oper Exp Receipts	124,000	124,000	25,000	-79.84%
201-5005-341.60-53	General Assistance	1,000	4,000	1,000	0.00%
201-5005-341.60-55	Indirect, Misc Services	100	300	100	0.00%
201-5005-341.60-56	Economic Assistance-Misc	100	100	100	0.00%
201-5005-361.70-01	Interest	11,710	16,083	13,200	12.72%
<b>*** TOTAL HUMAN SERVICE FUND REVENUES</b>		<b>14,055,538</b>	<b>14,198,838</b>	<b>12,519,304</b>	<b>-10.93%</b>

The mill rate for 2015 is 18.71mills and will bring in approximately \$10,717,522 in property tax revenues. The property taxes comprise about 76% of the human service revenues for 2015. State and Federal revenues account for another 24% of the total human service revenues.

**HUMAN SERVICES FUND:  
EXPENDITURES:**

**Human Service Board**

201-5005-444.10-01	Department Head	480	480	480	0.00%
201-5005-444.20-01	Social Security	30	30	30	0.00%
201-5005-444.20-05	Medicare	7	7	7	0.00%
<b>* Human Service Board</b>		<b>517</b>	<b>517</b>	<b>517</b>	<b>0.00%</b>

The Social Service Board consists of the County Commissioners and two board members appointed from the public at large. The two appointed members are paid \$20 each for attending the monthly meetings. This department is reimbursed 20% - 25% from the state and federal government in the form of block grants.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Human Service Administration</b>					
201-5010-444.10-01	Department Head	107,063	107,063	110,753	3.45%
201-5010-444.10-05	Full Time Salaries	468,646	408,018	411,622	-12.17%
201-5010-444.10-35	Overtime Salaries	50,000	50,000	100,000	100.00%
201-5010-444.10-40	Employment Service Agency	34,000	45,000	39,446	16.02%
201-5010-444.20-01	Social Security	36,886	33,191	34,269	-7.09%
201-5010-444.20-05	Medicare	8,627	7,763	8,015	-7.09%
201-5010-444.20-10	Retirement	70,582	63,149	64,043	-9.26%
201-5010-444.20-15	Workers Compensation	1,310	1,278	1,142	-12.82%
201-5010-444.20-25	Health Insurance	59,196	60,108	64,296	8.62%
201-5010-444.20-30	License Fees Reimbursed	5,000	5,000	5,000	0.00%
201-5010-444.20-35	Dental Insurance	3,840	3,520	3,360	-12.50%
201-5010-444.37-01	Emergency Services	10,000	10,000	10,000	0.00%
201-5010-444.37-28	Translator Services Grant	7,000	7,000	7,000	0.00%
201-5010-444.37-82	100% Funded Projects	100,000	100,000	-	-100.00%
201-5010-444.43-01	Copier	12,000	12,000	12,500	4.17%
201-5010-444.43-03	Software	1,300	1,450	1,500	15.38%
201-5010-444.44-01	In-Lieu of Rent	25,000	25,000	48,000	92.00%
201-5010-444.46-01	Repairs	1,000	1,000	1,000	0.00%
201-5010-444.51-01	Filing Fees	100	111	100	0.00%
201-5010-444.51-04	Contracted Services	-	54,000	-	-100.00%
201-5010-444.51-10	Cost Allocation	55,000	55,000	55,000	0.00%
201-5010-444.52-02	Malpractice	850	850	850	0.00%
201-5010-444.52-03	Employee Auto Coverage	10,000	10,000	10,000	0.00%
201-5010-444.53-01	Office Telephone	50,120	47,000	50,120	0.00%
201-5010-444.53-10	Cell Phones	4,800	7,420	8,000	66.67%
201-5010-444.54-02	Publishing	1,000	1,000	1,000	0.00%
201-5010-444.57-01	Education Travel & Per Diem	-	-	5,000	100.00%
201-5010-444.57-02	Seminar Registration	2,550	2,550	2,550	0.00%
201-5010-444.58-01	Travel Costs & Per Diem	6,500	6,500	6,500	0.00%
201-5010-444.59-06	Agency Dues	6,000	6,000	87,500	1358.33%
201-5010-444.61-01	General Office Supplies	23,000	23,000	24,000	4.35%
201-5010-444.61-02	Postage	40,000	40,000	40,000	0.00%
201-5010-444.61-03	Computer Supplies	5,000	5,000	4,000	-20.00%
201-5010-444.61-04	Program Supplies	1,500	1,500	1,000	-33.33%
201-5010-444.61-05	Printing & Forms	6,000	6,000	11,000	83.33%
201-5010-444.65-01	PC Software	39,600	87,600	47,400	19.70%
201-5010-444.74-01	Computer Equipment	36,400	39,400	40,350	10.85%
201-5010-444.74-02	Office Equipment	19,200	35,200	23,650	23.18%
<b>* Human Service Administration</b>		<u>1,309,070</u>	<u>1,368,671</u>	<u>1,339,966</u>	<u>2.36%</u>

There are 8 FTEs in this department, including the Social Service Director. This program is reimbursed approximately 20% - 25% from the state and federal government in the form of block grants.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Daycare License &amp; Special Needs</b>					
201-5015-444.10-05	Full Time Salaries	228,707	228,707	233,320	2.02%
201-5015-444.20-01	Social Security	13,159	13,159	13,256	0.74%
201-5015-444.20-05	Medicare	3,078	3,078	3,100	0.71%
201-5015-444.20-10	Retirement	28,039	28,039	28,605	2.02%
201-5015-444.20-15	Workers Compensation	751	751	812	8.12%
201-5015-444.20-25	Health Insurance	34,296	34,848	37,272	8.68%
201-5015-444.20-35	Dental Insurance	1,440	1,824	1,824	26.67%
201-5015-444.57-02	Seminar Registration	300	300	300	0.00%
201-5015-444.58-01	Travel Costs & Per Diem	1,000	1,000	1,000	0.00%
201-5015-444.58-10	Client Related	7,200	7,200	7,000	-2.78%
<b>* Daycare Lic. &amp; Spec Needs</b>		<b>317,970</b>	<b>318,906</b>	<b>326,489</b>	<b>2.68%</b>

There are 4 FTEs in this department. The state and federal government reimburse this cost center approximately 40%.

<b>Family Serv/Special Needs</b>					
201-5016-444.37-03	High Risk Child Care				
<b>* Family Serv/Special Needs</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00%</b>

This cost center is reimbursed approximately 90% from the state and federal government.

<b>MFP/ADRC</b>					
201-5018-444.40-15	Part Time Salaries	-	2,000	-	0.00%
201-5018-444.20-01	Social Security	-	120	-	0.00%
201-5018-444.20-05	Medicare	-	30	-	0.00%
201-5018-444.20-15	Workers Compensation	-	13	-	0.00%
<b>* MFP/ADRC</b>		<b>-</b>	<b>2,163</b>	<b>-</b>	<b>0.00%</b>

<b>Adult Protective Services</b>					
201-5020-444.10-05	Full Time Salaries	218,864	218,864	227,621	4.00%
201-5020-444.20-01	Social Security	13,056	13,056	13,645	4.51%
201-5020-444.20-05	Medicare	3,053	3,053	3,191	4.52%
201-5020-444.20-10	Retirement	26,833	26,833	27,906	4.00%
201-5020-444.20-15	Workers Compensation	641	700	699	9.05%
201-5020-444.20-25	Health Insurance	23,610	23,976	23,598	-0.05%
201-5020-444.20-35	Dental Insurance	1,080	1,080	1,080	0.00%
201-5020-444.52-02	Malpractice	450	450	450	0.00%
201-5020-444.57-02	Seminar Registration	350	425	350	0.00%
201-5020-444.58-01	Travel Costs & Per Diem	500	500	500	0.00%
201-5020-444.58-10	Client Related	6,000	6,000	6,000	0.00%
<b>* Adult Protective Services</b>		<b>294,437</b>	<b>294,937</b>	<b>305,040</b>	<b>3.60%</b>

There are 3.25 FTEs in this department. The adult protective service is reimbursed approximately 20-25% from the state and federal government.



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Home &amp; Comm Based Services</b>					
201-5025-444.10-05	Full Time Salaries	719,732	719,732	740,678	2.91%
201-5025-444.20-01	Social Security	41,792	41,792	43,327	3.67%
201-5025-444.20-05	Medicare	9,774	9,774	10,133	3.67%
201-5025-444.20-10	Retirement	88,239	88,239	90,807	2.91%
201-5025-444.20-15	Workers Compensation	2,053	2,200	2,221	8.18%
201-5025-444.20-25	Health Insurance	115,050	116,844	118,842	3.30%
201-5025-444.20-35	Dental Insurance	4,200	4,200	4,200	0.00%
201-5025-444.37-01	Emergency Services	2,000	2,000	1,500	-25.00%
201-5025-444.52-02	Malpractice	1,500	1,500	1,500	0.00%
201-5025-444.57-02	Seminar Registration	2,200	2,200	2,200	0.00%
201-5025-444.58-01	Travel Costs & Per Diem	2,500	2,500	3,000	20.00%
201-5025-444.58-10	Client Related	7,000	7,000	6,000	-14.29%
<b>* Home &amp; Comm Based Services</b>		<b>996,040</b>	<b>997,981</b>	<b>1,024,408</b>	<b>2.85%</b>

There are 10.75 FTEs in this department. This program is reimbursed approximately 20% - 25% from the state and federal government in the form of block grants.

<b>Family Service Program</b>					
201-5030-444.10-05	Full Time Salaries	765,617	765,617	795,609	3.92%
201-5030-444.20-01	Social Security	44,834	44,834	46,854	4.51%
201-5030-444.20-05	Medicare	10,485	10,485	10,958	4.51%
201-5030-444.20-10	Retirement	93,865	93,865	97,541	3.92%
201-5030-444.20-15	Workers Compensation	2,412	2,412	2,523	4.60%
201-5030-444.20-20	Unemployment	-	500	-	0.00%
201-5030-444.20-25	Health Insurance	133,014	127,566	136,284	2.46%
201-5030-444.20-35	Dental Insurance	6,000	5,990	6,000	0.00%
201-5030-444.37-09	Wrap Around Program	20,000	20,000	20,000	0.00%
201-5030-444.37-24	Shelter Care Expenses	28,000	28,000	31,000	10.71%
201-5030-444.52-02	Malpractice	900	900	1,000	11.11%
201-5030-444.57-02	Seminar Registration	1,500	1,500	1,500	0.00%
201-5030-444.58-01	Travel Costs & Per Diem	3,750	3,750	3,750	0.00%
201-5030-444.58-10	Client Related	23,000	23,000	17,000	-26.09%
<b>* Family Service Program</b>		<b>1,133,377</b>	<b>1,128,419</b>	<b>1,170,019</b>	<b>3.23%</b>

There are 14.5 FTEs in this department. This cost center is reimbursed up to 50%.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Children Special Health</b>					
201-5035-444.10-05	Full Time Salaries	42,500	42,500	45,036	5.97%
201-5035-444.20-01	Social Security	2,440	2,440	2,600	6.56%
201-5035-444.20-05	Medicare	571	571	608	6.48%
201-5035-444.20-10	Retirement	5,210	5,210	5,521	5.97%
201-5035-444.20-15	Workers Compensation	130	130	124	-4.62%
201-5035-444.20-25	Health Insurance	6,300	6,396	6,840	8.57%
201-5035-444.20-30	Dental Insurance	480	480	480	0.00%
201-5035-444.58-10	Client Related	350	350	350	0.00%
* <b>Children Special Health</b>		<u>57,981</u>	<u>58,077</u>	<u>61,559</u>	<u>6.17%</u>

There is one FTE in this department. This cost center is reimbursed up to 62% .

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Economic Assistance</b>					
201-5040-444.10-05	Full Time Salaries	2,967,751	2,905,196	2,938,095	-1.00%
201-5040-444.20-01	Social Security	172,760	171,588	170,916	-1.07%
201-5040-444.20-05	Medicare	40,404	40,129	39,972	-1.07%
201-5040-444.20-10	Retirement	363,607	355,409	359,959	-1.00%
201-5040-444.20-15	Workers Compensation	8,506	8,506	7,679	-9.72%
201-5040-444.20-25	Health Insurance	592,176	569,193	624,264	5.42%
201-5040-444.20-35	Dental Insurance	27,840	27,520	28,320	1.72%
201-5040-444.37-10	GA-Burials	100,000	100,000	110,000	10.00%
201-5040-444.37-23	GA - Other Exp In Kind	300	300	300	0.00%
201-5040-444.53-05	Computer Time Charges	129,000	129,000	-	-100.00%
201-5040-444.57-02	Seminar Registration	3,150	3,150	3,150	0.00%
201-5040-444.58-01	Travel Costs & Per Diem	3,250	3,250	3,250	0.00%
201-5040-444.91-11	New Employee	-	-	143,956	100.00%
<b>* Economic Assistance</b>		<u>4,408,744</u>	<u>4,313,241</u>	<u>4,429,861</u>	<u>0.48%</u>

There are 61 FTEs in this department. The new employee request is for one B23 Eligibility workers and a B32 Supervisor. This cost center is not reimbursed by state or federal government.

<b>Food Stamp Program</b>					
201-5045-444.37-26	Issuance Costs	<u>36,173</u>	<u>36,173</u>	-	-100.00%

<b>Family Service Assessment</b>					
201-5050-444.10-05	Full Time Salaries	864,304	864,304	891,709	3.17%
201-5050-444.10-15	Part Time Salaries	65,149	65,149	66,962	2.78%
201-5050-444.20-01	Social Security	52,490	52,490	54,808	4.42%
201-5050-444.20-05	Medicare	12,276	12,276	12,818	4.42%
201-5050-444.20-10	Retirement	113,951	113,951	117,533	3.14%
201-5050-444.20-15	Workers Compensation	2,757	2,757	3,006	9.03%
201-5050-444.20-25	Health Insurance	133,434	136,170	144,822	8.53%
201-5050-444.20-35	Dental Insurance	4,320	4,320	4,320	0.00%
201-5050-444.52-02	Malpractice	2,100	2,100	2,100	0.00%
201-5050-444.57-02	Seminar Registration	2,300	2,300	2,300	0.00%
201-5050-444.58-01	Travel Costs & Per Diem	1,500	1,500	1,500	0.00%
201-5050-444.58-10	Client Related	15,400	15,400	13,000	-15.58%
<b>* Family Service Assessment</b>		<u>1,269,981</u>	<u>1,272,717</u>	<u>1,314,878</u>	<u>3.54%</u>

There are 14 FTEs in this department. This department is partially reimbursed on a per investigation basis.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Family Based Services</b>					
201-5055-444.10-05	Full Time Salaries	878,058	856,818	904,732	3.04%
201-5055-444.10-15	Part Time Salaries	124,018	124,018	128,535	3.64%
201-5055-444.20-01	Social Security	58,288	57,012	59,731	2.48%
201-5055-444.20-05	Medicare	13,632	13,333	13,969	2.47%
201-5055-444.20-10	Retirement	122,855	120,251	126,679	3.11%
201-5055-444.20-15	Workers Compensation	2,824	2,900	3,044	7.79%
201-5055-444.20-25	Health Insurance	110,954	140,552	136,848	23.34%
201-5055-444.20-35	Dental Insurance	5,376	6,136	5,760	7.14%
201-5055-444.52-02	Malpractice	2,250	2,250	2,250	0.00%
201-5055-444.57-02	Seminar Registration	2,200	2,200	2,200	0.00%
201-5055-444.58-01	Travel Costs & Per Diem	1,200	1,200	1,200	0.00%
201-5055-444.58-10	Client Related	19,100	19,100	20,000	4.71%
<b>* Family Based Services</b>		<b>1,340,755</b>	<b>1,345,770</b>	<b>1,404,948</b>	<b>4.79%</b>

There are 15 FTEs in this department. This cost center is reimbursed up to 50%.

<b>Family Focused Project</b>					
201-5056-444.10-05	Full Time Salaries	535,761	527,626	553,353	3.28%
201-5056-444.20-01	Social Security	31,551	31,103	32,410	2.72%
201-5056-444.20-05	Medicare	7,379	7,274	7,580	2.72%
201-5056-444.20-10	Retirement	65,684	64,687	67,841	3.28%
201-5056-444.20-15	Workers Compensation	1,445	1,500	1,567	8.44%
201-5056-444.20-25	Health Insurance	66,270	70,759	71,988	8.63%
201-5056-444.20-35	Dental Insurance	3,120	2,600	2,640	-15.38%
201-5056-444.52-02	Malpractice	1,050	1,050	1,050	0.00%
201-5056-444.53-01	Office Telephone	3,000	2,000	2,500	-16.67%
201-5056-444.53-10	Cell Phones	325	325	325	0.00%
201-5056-444.57-02	Seminar Registration	875	875	875	0.00%
201-5056-444.58-01	Travel Costs & Per Diem	1,200	1,200	1,200	0.00%
201-5056-444.58-10	Client Related	7,000	7,000	6,000	-14.29%
<b>* Family Focused Project</b>		<b>724,660</b>	<b>717,999</b>	<b>749,329</b>	<b>3.40%</b>

There are 7.5 FTEs in this department. This department is reimbursed up to 90% (up to contract ceiling).

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>Parent Aide Project</b>					
201-5060-444.10-20	Hourly Salaries	136,126	136,126	141,165	3.70%
201-5060-444.20-01	Social Security	7,461	7,461	7,593	1.77%
201-5060-444.20-05	Medicare	1,745	1,745	1,776	1.78%
201-5060-444.20-10	Retirement	16,689	16,689	17,307	3.70%
201-5060-444.20-15	Workers Compensation	784	784	855	9.06%
201-5060-444.20-25	Health Insurance	21,665	27,757	28,199	30.16%
201-5060-444.20-35	Dental Insurance	1,296	1,296	1,296	0.00%
201-5060-444.53-01	Office Telephone	1,000	1,000	1,100	10.00%
201-5060-444.57-02	Seminar Registration	200	200	1,000	400.00%
201-5060-444.58-01	Travel Costs & Per Diem	500	500	500	0.00%
201-5060-444.58-10	Client Related	3,500	3,500	3,500	0.00%
<b>* Parent Aide Project</b>		<u>190,966</u>	<u>197,058</u>	<u>204,291</u>	<u>6.98%</u>
There are 3.6 FTEs in this department. This department is reimbursed up to 90% (up to contract ceiling).					
<b>Adult Service Homemakers</b>					
201-5065-444.37-05	Purch Home Health Aide	10,000	10,000	10,000	0.00%
201-5065-444.51-04	Contracted Services	100,000	100,000	100,000	0.00%
<b>* Adult Service Homemakers</b>		<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>0.00%</u>
This cost center is reimbursed 20 - 25%.					
<b>Foster Care Travel</b>					
201-5075-444.37-29	Foster Care Travel-Admin	5,000	5,000	5,000	0.00%
201-5075-444.37-30	Foster Care Travel-Grant	15,000	15,000	15,000	0.00%
<b>* Foster Care Travel</b>		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0.00%</u>
This cost center is reimbursed 25%.					
<b>Foster Care Recruit-CSCC</b>					
201-5090-444.33-09	Contracted Services	2,500	2,500	2,500	0.00%
201-5090-444.53-01	Office Telephone	120	120	-	-100.00%
201-5090-444.61-02	Postage	480	480	480	0.00%
201-5090-444.61-04	Program Supplies	22,670	22,670	22,670	0.00%
<b>* Foster Care Recruit-CSCC</b>		<u>25,770</u>	<u>25,770</u>	<u>25,650</u>	<u>-0.47%</u>
<b>State Programs</b>					
201-5099-444.37-16	Foster Care Medicaid	75,600	75,600	-	-100.00%
201-5099-444.37-17	Foster Care	2,086,500	2,086,500	-	-100.00%
201-5099-444.37-20	SPED	44,226	44,226	-	-100.00%
201-5099-444.37-83	MA Match - SPOC	160,000	160,000	-	-100.00%
<b>* State Programs</b>		<u>2,366,326</u>	<u>2,366,326</u>	<u>-</u>	<u>-100.00%</u>
<b>*** TOTAL HUMAN SERVICE FUND EXPENDITURES</b>		<u>14,617,767</u>	<u>14,589,725</u>	<u>12,501,955</u>	<u>-14.47%</u>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(562,229)</u>	<u>(390,887)</u>	<u>17,349</u>	<u>-103.09%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>2,065,883</u>	<u>2,065,883</u>	<u>1,674,996</u>	<u>-18.92%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<u>1,503,654</u>	<u>1,674,996</u>	<u>1,692,345</u>	<u>12.55%</u>
It is County policy to budget to maintain a 7 % - 10% reserve in each fund. The estimated fund balance represents 13.54% of the annual appropriations.					

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>COUNTY ROAD &amp; BRIDGE FUND:</b>					
<b>REVENUES:</b>					
211-4001-311.01-00	Property Tax	4,649,461	4,703,922	6,396,213	37.57%
211-4001-311.02-00	Mobile Home	9,166	5,226	7,106	-22.47%
211-4001-311.04-00	Interest & Penalty	11,906	11,200	15,229	27.91%
211-4001-321.50-06	Over Dimensional Permits	40,000	50,000	40,000	0.00%
211-4001-321.50-07	Overload Fines	-	4,105	7,000	100.00%
211-4001-331.55-05	Federal Grants	-	402,444	-	0.00%
211-4001-331.55-15	Other Revenue	-	5,760,639	7,821,605	100.00%
211-4001-335.11-00	Homestead Credit	18,061	29,449	25,020	38.53%
211-4001-335.17-00	Veteran's Credit	16,543	19,285	24,968	50.93%
211-4001-335.55-20	Highway Distribution Tax	7,966,736	8,358,661	8,477,620	6.41%
211-4001-344.60-46	Cities	-	224,808	-	0.00%
211-4001-344.60-48	Water Resource	-	42,499	-	0.00%
211-4001-361.70-01	Interest	16,425	32,781	44,575	171.39%
211-4001-364.02-01	Other Revenue	-	1,710	-	0.00%
211-4001-392.70-02	Sale of Property	20,000	20,000	20,000	100.00%
<b>*** TOTAL CO RD &amp; BRIDGE FUND REVENUE</b>		<b>12,748,298</b>	<b>19,666,729</b>	<b>22,879,336</b>	<b>79.47%</b>

**COUNTY ROAD & BRIDGE FUND:**

**EXPENDITURES:**

211-4001-431.10-01	Department Head	95,676	95,676	100,688	5.24%
211-4001-431.10-05	Full Time Salaries	1,555,518	1,555,518	1,605,164	3.19%
211-4001-431.10-20	Hourly Salaries	172,223	172,223	173,534	0.76%
211-4001-431.10-35	Overtime Salaries	60,000	60,000	60,000	0.00%
211-4001-431.20-01	Social Security	110,746	110,746	113,993	2.93%
211-4001-431.20-05	Medicare	25,901	25,901	26,660	2.93%
211-4001-431.20-10	Retirement	205,285	205,285	212,146	3.34%
211-4001-431.20-15	Workers Compensation	36,692	38,500	45,778	24.76%
211-4001-431.20-20	Unemployment Insurance	-	20	-	0.00%
211-4001-431.20-25	Health Insurance	279,210	284,532	311,886	11.70%
211-4001-431.20-30	License Fees	-	-	600	0.00%
211-4001-431.20-35	Dental Insurance	12,360	11,640	11,880	-3.88%
211-4001-431.33-01	Engineering	395,000	395,000	290,000	-26.58%
211-4001-431.33-09	Consulting	15,000	15,000	18,903	26.02%
211-4001-431.41-01	Water and Sewer	10,000	10,000	10,000	0.00%
211-4001-431.41-02	Electricity	48,000	48,000	48,000	0.00%
211-4001-431.41-03	Natural Gas	34,000	30,000	34,000	0.00%
211-4001-431.44-03	Equipment	225,000	225,000	235,000	4.44%
211-4001-431.45-01	Routine Repairs/Maint.	200,000	200,000	200,000	0.00%
211-4001-431.45-02	Chip Sealing	900,000	651,000	800,000	-11.11%
211-4001-431.45-03	Crack Sealing	200,000	228,000	250,000	25.00%
211-4001-431.45-06	Traffic Services	230,000	242,000	250,000	8.70%
211-4001-431.45-08	Bridge & Culvert Repair	200,000	200,000	200,000	0.00%
211-4001-431.45-10	Spring Flood	100,000	2,500	-	-100.00%
211-4001-431.45-50	Bridge Construction	545,000	888,931	1,600,000	193.58%

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
211-4001-431.45-75	Road Construction	4,400,000	10,339,874	15,230,000	246.14%
211-4001-431.46-01	Repairs	100,000	100,000	100,000	0.00%
211-4001-431.47-01	General Maintenance	80,000	80,000	80,000	0.00%
211-4001-431.51-04	Drug and Alcohol Testing	2,500	2,500	2,500	0.00%
211-4001-431.53-01	Office Telephone	6,800	6,800	6,800	0.00%
211-4001-431.53-10	Cell Phones	18,000	15,500	18,000	0.00%
211-4001-431.54-01	Publishing	3,200	3,200	3,200	0.00%
211-4001-431.57-01	Travel & Per Diem	11,000	11,000	11,000	0.00%
211-4001-431.57-02	Seminar Registration	9,000	9,000	9,000	0.00%
211-4001-431.58-01	Travel Costs & Per Diem	2,500	2,500	2,500	0.00%
211-4001-431.59-06	Dues	2,000	2,000	2,400	20.00%
211-4001-431.61-01	General Office Supplies	10,000	10,000	10,000	0.00%
211-4001-431.61-02	Postage	2,500	2,500	2,500	0.00%
211-4001-431.61-04	Engineering	4,500	4,500	5,000	11.11%
211-4001-431.61-30	Shop and Building Supplies	36,000	36,000	36,000	0.00%
211-4001-431.61-32	Highway Repair Supplies	160,000	160,000	160,000	0.00%
211-4001-431.61-33	Traffic Service Supplies	55,000	55,000	55,000	0.00%
211-4001-431.61-34	Resurface/Graveling Supp.	900,000	900,000	900,000	0.00%
211-4001-431.61-35	Bridge & Culvert Supplies	80,000	80,000	80,000	0.00%
211-4001-431.61-36	Winter Maint. Supplies	60,000	60,000	60,000	0.00%
211-4001-431.63-01	Gas, Fuel and Fluids	550,000	550,000	550,000	0.00%
211-4001-431.63-02	Vehicle/Equipment Parts	130,000	130,000	130,000	0.00%
211-4001-431.64-01	Reference Books	1,000	1,200	1,200	20.00%
211-4001-431.65-01	PC Software	17,500	17,500	17,800	1.71%
211-4001-431.72-01	Remodeling	255,200	231,000	53,000	-79.23%
211-4001-431.73-01	Special Assessments	6,500	6,500	6,500	0.00%
211-4001-431.73-03	Right of Ways	800,000	500,000	200,000	-75.00%
211-4001-431.73-06	ROW Misc	-	389,824	-	0.00%
211-4001-431.74-01	Computer Equipment	18,400	18,400	18,600	1.09%
211-4001-431.74-02	Office Equipment	6,000	6,000	9,000	50.00%
211-4001-431.74-15	Heavy Equipment	504,000	421,747	685,000	35.91%
<b>*** TOTAL CO RD &amp; BRIDGE FUND EXPENDITURES</b>		<b>13,887,211</b>	<b>19,848,017</b>	<b>25,043,232</b>	<b>80.33%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(1,138,913)	(181,288)	(2,163,896)	90.00%
Estimated Beginning Balance, January 1, 2015 / 2016		3,348,380	3,348,380	3,167,092	-5.41%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>2,209,467</b>	<b>3,167,092</b>	<b>1,003,196</b>	<b>-54.60%</b>

The County Highway Department contains 30.25 FTEs. During the summer, approximately 12 additional personnel are hired. These employees are temporary or seasonal and not considered full time employees (FTEs).

Road Construction Projects Proposed for 2014:

(1) Cass 17 Frp, 12th Ave To Harwood	\$	9,000,000
(2) Cass 31 From North of Cass 20 to 1.5 North		2,500,000
(3) Cass 28 Paving From Main Ave to 13th Ave		250,000
(4) Cass 10 From Cass 19 to 45th St N		1,000,000
(5) Cass 19 From Drain 21 to Cass 10		900,000
(6) Cass 28 Shared Use Path From Main Ave to 13th		80,000
(7) Cass 3 Gravel Road Subgrade Repair		1,500,000
Total Projects Requested	\$	15,230,000

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>PARENTING WORKSHOP FUND:</b>					
<b>REVENUES:</b>					
219-4501-341.60-34	Workshop Fees	15,500	15,107	14,500	-6.45%
219-4501-361.70-01	Interest	<u>30</u>	<u>86</u>	<u>60</u>	100.00%
<b>*** TOTAL PARENTING WORKSHOP FUND REVENUES</b>		<b><u>15,530</u></b>	<b><u>15,193</u></b>	<b><u>14,560</u></b>	<b>-6.25%</b>
<b>EXPENDITURES:</b>					
219-4501-464.57-04	Workshop Expense	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	0.00%
<b>*** TOTAL PARENTING WORKSHOP FUND EXPENDITURES</b>		<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(4,470)</u>	<u>(4,807)</u>	<u>(5,440)</u>	<u>21.70%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>43,629</u>	<u>43,629</u>	<u>38,822</u>	<u>-11.02%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>39,159</u></b>	<b><u>38,822</u></b>	<b><u>33,382</u></b>	<b><u>-14.75%</u></b>



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>24/7 SOBRIETY PROGRAM FUND:</b>					
<b>REVENUES:</b>					
220-3512-341.60-66	Drug Testing	200,000	300,000	350,000	75.00%
220-3512-361.70-01	Interest	<u>150</u>	<u>175</u>	<u>150</u>	<u>0.00%</u>
<b>*** TOTAL 24/7 SOBRIETY PROGRAM FUND REVENUES</b>		<b><u>200,150</u></b>	<b><u>300,175</u></b>	<b><u>350,150</u></b>	<b><u>100.00%</u></b>
<b>EXPENDITURES:</b>					
220-3512-421.10-05	Full Time Salaries	47,358	47,358	49,901	5.37%
220-3512-421.10-35	Overtime Salaries		200	-	0.00%
220-3512-421.20-01	Social Security	2,896	2,896	3,093	6.80%
220-3512-421.20-05	Medicare	678	678	723	6.64%
220-3512-421.20-10	Retirement	5,806	5,806	6,118	5.37%
220-3512-421.20-15	Workers Compensation	734	734	1,015	38.28%
220-3512-421.20-25	Health Insurance	6,300	-	-	-100.00%
220-3512-421.20-35	Dental Insurance	480	-	-	-100.00%
220-3512-421.61-21	Drug Testing	<u>150,000</u>	<u>180,000</u>	<u>250,000</u>	<u>66.67%</u>
<b>*** TOTAL 24/7 SOBRIETY PROGRAM FUND EXPENDITURES</b>		<b><u>214,252</u></b>	<b><u>237,672</u></b>	<b><u>310,850</u></b>	<b><u>45.09%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(14,102)</u>	<u>62,503</u>	<u>39,300</u>	-378.68%
Estimated Beginning Balance, January 1, 2015 / 2016		<u>87,955</u>	<u>87,955</u>	<u>150,458</u>	71.06%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>73,853</u></b>	<b><u>150,458</u></b>	<b><u>189,758</u></b>	156.94%

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>DRUG RESTITUTION FUND:</b>					
<b>REVENUES:</b>					
221-3507-333.55-05	Federal Grants	-	-	93,452	100.00%
221-3507-361.70-01	Interest	200	100	100	-50.00%
221-3507-371.65-02	Drug Restitution	20,000	15,000	5,000	-75.00%
221-3508-333.55-05	Task Force-Federal Grants	50,000	35,000	50,000	0.00%
221-3508-371.65-02	Task Force-Drug Restitution	30,000	25,000	30,000	0.00%
<b>*** TOTAL DRUG RESTITUTION FUND REVENUES</b>		<b>100,200</b>	<b>75,100</b>	<b>178,552</b>	<b>78.20%</b>
<b>EXPENDITURES:</b>					
221-3507-421.61-12	Drug Unit	5,000	5,000	5,000	0.00%
221-3507-421.81-01	Forfeiture Distribution	-	1,395	5,000	100.00%
221-3507-421.82-01	Other Expenses	-	-	93,452	100.00%
221-3508-421.44-05	Office Space	29,442	29,442	29,442	0.00%
221-3508-421.53-02	Task Force-Equipment	5,100	5,100	5,220	2.35%
221-3508-421.57-02	Task Force-Seminar Registration	5,010	3,000	4,000	-20.16%
221-3508-421.61-12	Task Force-Drug Unit	6,000	6,000	6,000	0.00%
221-3508-421.65-01	Software	-	-	1,000	100.00%
221-3508-421.81-01	Task Force-Forfeiture Distribution	5,558	30,000	33,000	493.74%
<b>*** TOTAL DRUG RESTITUTION FUND EXPENDITURES</b>		<b>56,110</b>	<b>79,937</b>	<b>182,114</b>	<b>224.57%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		44,090	(4,837)	(3,562)	-108.08%
Estimated Beginning Balance, January 1, 2015 / 2016		8,772	8,772	3,935	-55.14%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>52,862</b>	<b>3,935</b>	<b>373</b>	<b>-99.29%</b>

The drug restitution fund is overseen by the Sheriff's department. The fund is used to account for assets seized by law enforcement due to criminal activity. These funds are used to supplement - not replace the law enforcement budget.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>SENIOR CITIZENS FUND:</b>					
<b>REVENUES:</b>					
222-1003-311.01-00	Property Tax	572,879	578,713	650,683	13.58%
222-1003-311.02-00	Mobile Home	1,107	659	741	-33.06%
222-1003-311.04-00	Interest & Penalty	1,466	1,343	1,510	3.00%
222-1003-335.11-00	Homestead Credit	2,297	3,676	2,545	10.80%
222-1003-335.17-00	Veteran's Credit	2,104	2,402	2,540	20.72%
222-1003-335.55-23	Senior Citizen Matching	466,605	466,605	519,770	11.39%
222-1003-361.70-01	Interest	160	250	282	76.25%
<b>*** TOTAL SENIOR CITIZENS FUND REVENUE</b>		<b><u>1,046,618</u></b>	<b><u>1,053,648</u></b>	<b><u>1,178,071</u></b>	<b><u>12.56%</u></b>
<b>EXPENDITURES:</b>					
222-1003-454.81-02	Fargo Seniors	925,000	925,000	1,000,000	8.11%
222-1003-454.81-03	Rural Seniors	98,421	98,421	103,589	5.25%
<b>*** TOTAL SENIOR CITIZENS FUND EXPENDITURES</b>		<b><u>1,023,421</u></b>	<b><u>1,023,421</u></b>	<b><u>1,103,589</u></b>	<b><u>7.83%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>23,197</u>	<u>30,227</u>	<u>74,482</u>	<u>221.08%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>100,584</u>	<u>100,584</u>	<u>130,811</u>	<u>30.05%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>123,781</u></b>	<b><u>130,811</u></b>	<b><u>205,293</u></b>	<b><u>65.85%</u></b>

The senior citizens matching is funded by the State Department of Human Services and is based on the county mill levy.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>911 FUND:</b>					
<b>REVENUES:</b>					
224-2101-341.60-39	911 Fees	50,000	850,000	850,000	1600.00%
224-2101-341.60-65	911 Wireless	250,000	2,000,000	2,100,000	740.00%
224-2101-391.99-01	Operating Transfer	64,000	97,138	41,072	-35.83%
<b>*** TOTAL 911 FUND REVENUES</b>		<b><u>364,000</u></b>	<b><u>2,947,138</u></b>	<b><u>2,991,072</u></b>	<b><u>721.72%</u></b>
<b>EXPENDITURES:</b>					
224-2101-424.53-04	911 Service Contract	309,855	2,528,138	2,678,072	764.30%
224-2101-424.53-05	Line Charge	9,500	134,000	18,000	89.47%
224-2101-424.53-07	Statewide Upgrade	45,000	285,000	295,000	555.56%
<b>*** TOTAL 911 FUND EXPENDITURES</b>		<b><u>364,355</u></b>	<b><u>2,947,138</u></b>	<b><u>2,991,072</u></b>	<b><u>720.92%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(355)</u>	-	-	-100.00%
Estimated Beginning Balance, January 1, 2015 / 2016		<u>156</u>	<u>156</u>	<u>156</u>	<u>0.00%</u>
<b>Estimated Ending Balance, December 31, 2015/ 2016</b>		<b><u>(199)</u></b>	<b><u>156</u></b>	<b><u>156</u></b>	<b><u>-178.39%</u></b>

Beginning in January 2015 the voters approved a county wide 911 fee of \$1.50 per telephone which eliminates the individual fees in Fargo and West Fargo. At that time the county is funding the entire North Dakota portion of the Red River Regional Dispatch Center. The statewide upgrade is based on 10% of the total fees collected.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>STATES ATTORNEY ASSET FORFEITURE FUND:</b>					
<b>REVENUES:</b>					
225-3101-361.70-01	Interest	300	400	400	33.33%
225-3101-371.65-03	Asset Forfeiture	15,000	11,000	15,000	0.00%
<b>*** TOTAL SA ASSET FORFEITURE FUND REVENUE</b>		<b>15,300</b>	<b>11,400</b>	<b>15,400</b>	<b>0.65%</b>
<b>EXPENDITURES:</b>					
225-3101-419.82-01	Supplies & Equipment	3,000	-	500	-83.33%
225-3101-419.99-01	Operating Transfer	41,350	41,350	-	-100.00%
<b>*** TOTAL SA ASSET FORFEITURE FUND EXPENDITURES</b>		<b>44,350</b>	<b>41,350</b>	<b>500</b>	
Estimated Budget Revenues over (under) Budgeted Expenditures		(29,050)	(29,950)	14,900	-151.29%
Estimated Beginning Balance, January 1, 2015 / 2016		212,139	212,139	182,189	-14.12%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>183,089</b>	<b>182,189</b>	<b>197,089</b>	<b>7.65%</b>

This fund is used to accumulate funds resulting from the States Attorney's portion of asset forfeitures. Additional funds may be used for other prosecution aids for the States Attorney's Office.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>JAIBG FUND</b>					
<b>REVENUES:</b>					
226-3501-361.70-01	Interest	-	100	100	100.00%
226-3501-371.65-04	JAIBG	-	1,780	4,000	100.00%
<b>*** TOTAL JAIBG FUND REVENUES</b>		<u>-</u>	<u>1,880</u>	<u>4,100</u>	<u>100.00%</u>
<b>EXPENDITURES:</b>					
226-3501-421.81-03	JAIBG Distribution	-	1,845	4,000	100.00%
<b>*** TOTAL JAIBG FUND EXPENDITURES</b>		<u>-</u>	<u>1,845</u>	<u>4,000</u>	
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>-</u>	<u>35</u>	<u>100</u>	<u>100.00%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>65,369</u>	<u>65,369</u>	<u>65,404</u>	<u>0.05%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<u><b>65,369</b></u>	<u><b>65,404</b></u>	<u><b>65,504</b></u>	<u><b>0.21%</b></u>

The JAIBG revenue is the Juvenile Accountability Incentive Block Grant and is 90% federal funded. The grant is used for programs that encourage or assist juvenile offenders in being more accountable for their criminal activities.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>COUNTY EMERGENCY/ FLOOD MITIGATION FUND:</b>					
<b>REVENUES:</b>					
229-1001-311.01-00	Property Tax	1,648,850	1,666,905	1,873,967	13.65%
229-1001-311.02-00	Mobile Home	3,186	1,901	2,137	-32.93%
229-1001-311.04-00	Interest & Penalty	4,217	3,974	4,468	5.95%
229-1001-335.11-00	Homestead Credit	6,610	10,717	7,330	10.89%
229-1001-335.17-00	Veteran's Credit	6,055	6,938	7,315	20.81%
229-1001-361.70-01	Interest	4,367	6,292	7,074	61.99%
<b>*** TOTAL EMERGENCY FUND REVENUES</b>		<b>1,673,285</b>	<b>1,696,727</b>	<b>1,902,291</b>	<b>13.69%</b>
<b>EXPENDITURES:</b>					
229-1001-411.81-01	Contingency	2,154,000	1,660,000	2,000,000	-7.15%
229-1001-463.80-09	Buyouts	1,020,000	-	-	-100.00%
229-1001-481.99-01	Operating Transfer	-	1,782,539	-	0.00%
<b>*** TOTAL EMERGENCY/ FLOOD MITIGATION FUND EXPENDITURES</b>		<b>3,174,000</b>	<b>3,442,539</b>	<b>2,000,000</b>	<b>-36.99%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(1,500,715)</u>	<u>(1,745,812)</u>	<u>(97,709)</u>	<u>-93.49%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>1,863,871</u>	<u>1,863,871</u>	<u>118,059</u>	<u>-93.67%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>363,156</u></b>	<b><u>118,059</u></b>	<b><u>20,350</u></b>	<b><u>-94.40%</u></b>

The Emergency Fund is authorized by state law and is used to provide funds during emergencies caused by acts of nature. No levy is allowed if the fund balance plus the uncollected taxes equal an amount produced by a levy of 5.00 mills on the taxable valuation of the county. The fund balance is well below the 5 mill maximum which is approximately \$3,330,000.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>WEED CONTROL FUND:</b>					
<b>REVENUES:</b>					
231-4003-311.01-00	Property Tax	359,393	364,429	405,301	12.77%
231-4003-311.02-00	Mobile Home	976	435	484	-50.41%
231-4003-311.04-00	Interest & Penalty	1,098	940	1,045	-4.83%
231-4003-335.10-00	State Aid Distribution	14,928	15,394	16,095	7.82%
231-4003-335.11-00	Homestead Credit	4,134	1,664	4,581	10.81%
231-4003-335.15-00	Telephone Gross Rec Tax	2,731	2,731	2,731	0.00%
231-4003-335.17-00	Veteran's Credit	3,787	1,607	4,572	20.73%
231-4003-345.60-46	Cities	-	2,000	-	0.00%
231-4003-345.60-48	Water Resource	-	1,000	-	0.00%
231-4003-345.60-49	County	-	1,700	-	0.00%
231-4003-345.60-51	State	30,000	30,000	40,000	33.33%
231-4003-361.70-01	Interest	3,606	1,014	1,128	-68.72%
<b>*** TOTAL WEED CONTROL FUND REVENUE</b>		<b>420,653</b>	<b>422,914</b>	<b>475,937</b>	<b>13.14%</b>
<b>EXPENDITURES:</b>					
231-4003-462.10-05	Full Time Salaries	68,902	68,902	71,271	3.44%
231-4003-462.10-20	Hourly Salaries	8,364	8,364	8,568	2.44%
231-4003-462.10-35	Overtime Salaries	200	200	200	0.00%
231-4003-462.20-01	Social Security	4,706	4,706	4,881	3.72%
231-4003-462.20-05	Medicare	1,101	1,101	1,141	3.63%
231-4003-462.20-10	Retirement	8,447	8,447	8,738	3.45%
231-4003-462.20-15	Workers Compensation	1,004	1,004	987	-1.69%
231-4003-462.20-25	Health Insurance	6,300	6,396	6,840	8.57%
231-4003-462.20-35	Dental Insurance	480	480	480	0.00%
231-4003-462.33-02	Auditing Fees	2,000	1,500	2,000	0.00%
231-4003-462.41-01	Water and Sewer	285	285	285	0.00%
231-4003-462.41-02	Electricity	2,200	2,200	2,300	4.55%
231-4003-462.43-01	Copier	-	-	240	100.00%
231-4003-462.45-11	Spraying	300,000	300,000	325,000	8.33%
231-4003-462.45-12	Certification Expense	300	300	300	0.00%
231-4003-462.46-01	Repairs	500	500	500	0.00%
231-4003-462.47-01	General Maintenance	1,000	1,000	12,900	1190.00%
231-4003-462.52-02	Liability Insurance	428	428	437	2.10%
231-4003-462.53-01	Office Telephone	720	350	500	-30.56%
231-4003-462.53-10	Cell Phones	1,200	1,200	1,200	0.00%
231-4003-462.57-02	Seminar Registration	500	500	500	0.00%
231-4003-462.58-01	Travel Costs & Per Diem	4,000	4,000	4,000	0.00%
231-4003-462.59-06	Dues	400	350	400	0.00%
231-4003-462.61-01	General Office Supplies	1,500	1,000	1,500	0.00%
231-4003-462.61-02	Postage	325	325	400	23.08%
231-4003-462.61-04	Field Work Supplies	2,500	2,500	2,500	0.00%
231-4003-462.61-05	Printing and Forms	1,000	500	500	-50.00%
231-4003-462.61-22	Chemicals	10,000	10,000	12,000	20.00%
231-4003-462.61-23	Educational & Literature	500	500	300	-40.00%
231-4003-462.63-01	Gas	4,000	3,250	4,000	0.00%
231-4003-462.63-02	Routine Maintenance	3,000	2,000	3,000	0.00%
231-4003-462.63-03	Major Repairs	2,000	-	2,000	0.00%
231-4003-462.65-01	PC Software	1,150	1,665	1,050	-8.70%
231-4003-462.72-01	Remodeling	2,000	2,000	2,500	25.00%
231-4003-462.74-01	Computer Equipment	1,100	2,200	850	-22.73%
231-4003-462.74-02	Office Equipment	-	-	2,050	100.00%



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
231-4003-462.74-15	Equipment	20,000	20,000	11,875	-40.63%
231-4003-462.80-10	Reimbursements - LAP	20,000	20,000	20,000	0.00%
231-4003-462.80-11	Lythrum Plant Exchange	1,500	500	500	-66.67%
<b>*** TOTAL WEED CONTROL FUND EXPENDITURES</b>		<b><u>483,612</u></b>	<b><u>478,653</u></b>	<b><u>518,693</u></b>	<b><u>7.25%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(62,959)</u>	<u>(55,739)</u>	<u>(42,756)</u>	<u>-32.09%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>264,493</u>	<u>264,493</u>	<u>208,754</u>	<u>-21.07%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>201,534</u></b>	<b><u>208,754</u></b>	<b><u>165,998</u></b>	<b><u>-17.63%</u></b>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>VECTOR CONTROL FUND:</b>					
<b>REVENUES:</b>					
232-4004-311.01-00	Property Tax	572,879	578,713	579,108	1.09%
232-4004-311.02-00	Mobile Home	1,107	659	659	-40.47%
232-4004-311.04-00	Interest & Penalty	1,466	1,343	1,344	-8.32%
232-4004-335.10-00	State Aid Distribution	43,325	44,678	46,715	7.82%
232-4004-335.11-00	Homestead Credit	2,297	3,676	2,265	-1.39%
232-4004-335.15-00	Telephone Gross Rec Tax	2,041	1,909	1,910	-6.42%
232-4004-335.17-00	Veteran's Credit	2,104	2,402	2,261	7.46%
232-4004-345.60-46	Cities	462,100	462,100	462,100	0.00%
232-4004-361.70-01	Interest	729	928	928	27.30%
232-4004-392.70-02	Sale of Property	-	3,000	6,000	0.00%
<b>*** TOTAL VECTOR CONTROL FUND REVENUE</b>		<b>1,088,048</b>	<b>1,099,408</b>	<b>1,103,290</b>	<b>1.40%</b>
<b>EXPENDITURES:</b>					
232-4004-442.10-05	Full Time Salaries	132,836	132,836	138,586	4.33%
232-4004-442.10-20	Hourly Salaries	280,000	280,000	280,000	0.00%
232-4004-442.10-35	Overtime Salaries	20,000	20,000	20,000	0.00%
232-4004-442.20-01	Social Security	26,527	26,527	26,879	1.33%
232-4004-442.20-05	Medicare	6,204	6,204	6,286	1.32%
232-4004-442.20-10	Retirement	16,286	16,286	16,991	4.33%
232-4004-442.20-15	Workers Compensation	9,450	9,450	8,979	-4.98%
232-4004-442.20-25	Health Insurance	19,524	26,856	21,204	8.60%
232-4004-442.20-35	Dental Insurance	1,200	1,440	1,200	0.00%
232-4004-442.33-02	Auditing Fees	2,250	2,250	2,250	0.00%
232-4004-442.35-02	Medical Expense	150	150	150	0.00%
232-4004-442.41-01	Water and Sewer	300	300	300	0.00%
232-4004-442.41-02	Electricity	1,500	1,500	1,500	0.00%
232-4004-442.46-01	Repairs	5,500	5,500	6,500	18.18%
232-4004-442.53-01	Telephone/Radio	1,800	1,500	1,800	0.00%
232-4004-442.53-10	Cell Phones	11,000	11,000	11,000	0.00%
232-4004-442.57-02	Seminar Registration	5,100	5,100	5,100	0.00%
232-4004-442.58-01	Travel Costs & Per Diem	4,500	4,500	4,500	0.00%
232-4004-442.59-06	Vector Dues	170	350	350	105.88%
232-4004-442.61-01	General Office Supplies	1,200	1,200	7,500	525.00%
232-4004-442.61-02	Postage	200	200	250	25.00%
232-4004-442.61-04	Field Work Supplies	12,000	14,000	16,000	33.33%
232-4004-442.61-05	Aerial Spraying	75,000	73,647	75,000	0.00%
232-4004-442.61-22	Chemicals	225,000	225,000	225,000	0.00%
232-4004-442.61-30	Shop & Building Supplies	13,000	13,000	21,000	61.54%
232-4004-442.63-01	Gas	20,000	30,000	30,000	50.00%
232-4004-442.63-02	Routine Maintenance	16,000	18,000	18,000	12.50%
232-4004-442.65-01	PC Software	2,300	2,800	2,000	-13.04%
232-4004-442.74-01	Computer Equipment	2,350	2,350	2,350	0.00%
232-4004-442.74-03	Radios		332		0.00%
232-4004-442.74-04	Field Equipment-Spraying	163,200	220,000	119,000	-27.08%
232-4004-442.80-06	Chemical Waste Removal	500	500	500	0.00%
<b>*** TOTAL VECTOR CONTROL FUND EXPENDITURES</b>		<b>1,075,047</b>	<b>1,152,778</b>	<b>1,070,175</b>	<b>-0.45%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>13,001</u>	<u>(53,370)</u>	<u>33,115</u>	<u>154.71%</u>
Estimated Beginning Balance, January 1, 2015/ 2016		<u>168,496</u>	<u>168,496</u>	<u>115,126</u>	<u>-31.67%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>181,497</u></b>	<b><u>115,126</u></b>	<b><u>148,241</u></b>	<b><u>-18.32%</u></b>

This department has 3 FTEs. During the summer months, approximately 20 temporary or seasonal employees are hired.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>COUNTY PARK FUND:</b>					
<b>REVENUES:</b>					
233-1001-311.01-00	Property Tax	27,072	27,931	-	-100.00%
233-1001-311.02-00	Mobile Home	26	7	-	-100.00%
233-1001-311.04-00	Interest & Penalty	66	65	-	-100.00%
233-1001-335.10-00	State Aid Distribution	6,857	7,285	-	-100.00%
233-1001-335.11-00	Homestead Credit	32	33	-	-100.00%
233-1001-335.15-00	Telephone Gross Rec Tax	291	291	-	-100.00%
233-1001-335.17-00	Veteran's Credit	305	95	-	-100.00%
233-1001-335.55-05	State Grant	6,125	7,600	-	100.00%
233-1001-341.60-04	Campground Fees	7,500	7,500	7,500	0.00%
233-1001-361.70-01	Interest	126	186	-	-100.00%
233-1001-391.99-01	Operating Transfer	-	-	20,000	100.00%
<b>*** TOTAL COUNTY PARK FUND REVENUES</b>		<b>48,400</b>	<b>50,993</b>	<b>27,500</b>	<b>-43.18%</b>
<b>EXPENDITURES:</b>					
233-1001-451.33-13	Contracted Services	13,230	12,850	13,100	-0.98%
233-1001-451.47-01	General Maintenance	12,000	12,000	12,000	0.00%
233-1001-451.53-10	Cell Phones	350	1,000	1,000	185.71%
233-1001-451.62-02	Electricity	2,400	2,800	2,800	16.67%
233-1001-451.62-06	Gasoline & Oil	2,000	1,500	1,500	-25.00%
233-1001-451.81-10	County Park Projects	24,500	17,000	10,000	-59.18%
<b>*** TOTAL COUNTY PARK FUND EXPENDITURES</b>		<b>54,480</b>	<b>47,150</b>	<b>40,400</b>	<b>-25.84%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(6,080)	3,843	(12,900)	112.17%
Estimated Beginning Balance, January 1, 2015 / 2016		69,598	69,598	73,441	5.52%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>63,518</b>	<b>73,441</b>	<b>60,541</b>	<b>-4.69%</b>

The County Park Board administers the County Park Funds. Most funds are used for the operation and maintenance at Brewer Lake.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>JAIL COMMISSARY FUND</b>					
<b>REVENUES:</b>					
235-3510-346.01-00	Telephone Commission	80,000	125,000	80,000	0.00%
235-3510-346.02-00	Taxable Sales	80,000	80,000	80,000	0.00%
235-3510-361.70-01	Interest	600	600	600	0.00%
<b>*** TOTAL JAIL COMMISSARY FUND REVENUES</b>		<b><u>160,600</u></b>	<b><u>205,600</u></b>	<b><u>160,600</u></b>	<b><u>0.00%</u></b>
<b>EXPENDITURES:</b>					
235-3510-422.01-01	North Dakota Sales Tax	5,000	5,000	5,000	0.00%
235-3510-422.01-02	Commissary	85,000	85,000	85,000	0.00%
235-3510-422.10-05	Full Time Salaries	34,794	34,794	36,600	5.19%
235-3510-422.20-01	Social Security	2,128	2,128	2,239	5.22%
235-3510-422.20-05	Medicare	498	498	524	5.22%
235-3510-422.20-10	Retirement	4,266	4,266	4,487	5.18%
235-3510-422.20-15	Workers Compensation	130	130	124	-4.62%
235-3510-422.20-25	Health Insurance	6,300	6,396	6,840	8.57%
<b>*** TOTAL JAIL COMMISSARY FUND EXPENDITURES</b>		<b><u>138,116</u></b>	<b><u>138,212</u></b>	<b><u>140,814</u></b>	<b><u>1.95%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>22,484</u>	<u>67,388</u>	<u>19,786</u>	<u>-12.00%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>341,450</u>	<u>341,450</u>	<u>408,838</u>	<u>19.74%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>363,934</u></b>	<b><u>408,838</u></b>	<b><u>428,624</u></b>	<b><u>17.78%</u></b>

This fund is used to account for commissary commissions in the County Jail. The funds are used to purchase furniture & fixtures, recreational and audio-visual equipment and miscellaneous items for the inmates at the jail.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>HAZARDOUS PLAN FUND</b>					
<b>REVENUES:</b>					
236-3703-333.55-02	Other Revenues	6,000	6,600	6,000	0.00%
236-3703-361.70-01	Interest	-	-	-	0.00%
<b>*** TOTAL HAZARDOUS PLAN FUND REVENUES</b>		<b><u>6,000</u></b>	<b><u>6,600</u></b>	<b><u>6,000</u></b>	<b><u>0.00%</u></b>
<b>EXPENDITURES:</b>					
236-3703-421.33-09	HazMat Response Team	6,000	5,000	6,000	0.00%
<b>*** TOTAL HAZARDOUS PLAN FUND EXPENDITURES</b>		<b><u>6,000</u></b>	<b><u>5,000</u></b>	<b><u>6,000</u></b>	<b><u>0.00%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		-	1,600	-	0.00%
Estimated Beginning Balance, January 1, 2015 / 2016		38,044	38,044	39,644	4.21%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>38,044</u></b>	<b><u>39,644</u></b>	<b><u>39,644</u></b>	<b><u>4.21%</u></b>

State Statute requires this fund to account for the collection of chemical fees paid by those under the local emergency planning commission. The funds collected are used to purchase equipment and supplies for the hazardous material response team. This fund is overseen by the Emergency Management department.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>VALLEY WATER RESCUE FUND</b>					
<b>REVENUES:</b>					
237-3505-333.55-01	Other Government Grants	42,631	42,631	42,631	0.00%
237-3505-361.70-01	Interest	75	75	75	0.00%
237-3505-364.01-00	Reimbursements	-	1,681	-	0.00%
<b>*** TOTAL VALLEY WATER RESCUE FUND REVENUES</b>		<b><u>42,706</u></b>	<b><u>44,387</u></b>	<b><u>42,706</u></b>	<b><u>0.00%</u></b>
<b>EXPENDITURES:</b>					
237-3505-426.20-15	Worker's Compensation	400	400	400	0.00%
237-3505-426.52-02	Liability Insurance	600	600	600	0.00%
237-3505-426.57-01	Training	4,470	4,470	4,470	0.00%
237-3505-426.61-04	Operational	10,770	10,770	10,770	0.00%
237-3505-426.74-01	Field Equipment	27,260	27,260	27,260	0.00%
<b>*** TOTAL VALLEY WATER RESCUE FUND EXPENDITURES</b>		<b><u>43,500</u></b>	<b><u>43,500</u></b>	<b><u>43,500</u></b>	<b><u>0.00%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(794)</u>	<u>887</u>	<u>(794)</u>	<u>0.00%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>19,222</u>	<u>19,222</u>	<u>20,109</u>	<u>4.61%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>18,428</u></b>	<b><u>20,109</u></b>	<b><u>19,315</u></b>	<b><u>4.81%</u></b>

Valley Water Rescue is a volunteer organization that provides rescue services to various law enforcement agencies in the surrounding area. The cities of Fargo, Moorhead, West Fargo and Dilworth, and the counties of Cass and Clay provide the funding for this organization. The county oversees this account.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>NDRIN FUND</b>					
<b>REVENUES:</b>					
238-2112-341.60-62	Internet Fee	1,440,000	1,360,000	1,380,000	-4.17%
238-2112-361.70-01	Interest	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0.00%</u>
<b>*** TOTAL NDRIN FUND REVENUES</b>		<b><u>1,442,000</u></b>	<b><u>1,362,000</u></b>	<b><u>1,382,000</u></b>	<b><u>-4.16%</u></b>
<b>EXPENDITURES:</b>					
238-2112-411.33-13	Contract Services	38,000	38,000	38,000	0.00%
238-2112-411.33-14	NDRIN Board	10,000	10,000	10,000	0.00%
238-2112-411.33-15	Central Repository	1,022,000	1,022,000	784,000	-23.29%
238-2112-411.33-17	Credit Card Service Fee	75,000	75,000	75,000	0.00%
238-2112-411.33-19	Advertising/Marketing	10,000	10,000	10,000	0.00%
238-2112-411.43-03	Software	40,000	40,000	40,000	0.00%
238-2112-411.46-04	General Maintenance	17,500	17,500	77,500	342.86%
238-2112-411.51-02	Microfilming	12,500	12,500	12,500	0.00%
238-2112-411.51-04	Miscellaneous Expense	5,000	5,000	5,000	0.00%
238-2112-411.61-01	General Office Supplies	2,500	2,500	2,500	0.00%
238-2112-411.74-01	Computer Equipment	<u>67,500</u>	<u>67,500</u>	<u>17,500</u>	<u>-74.07%</u>
<b>*** TOTAL NDRIN FUND EXPENDITURES</b>		<b><u>1,300,000</u></b>	<b><u>1,300,000</u></b>	<b><u>1,072,000</u></b>	<b><u>-17.54%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>142,000</u>	<u>62,000</u>	<u>310,000</u>	<u>118.31%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>1,588,560</u>	<u>1,588,560</u>	<u>1,650,560</u>	<u>3.90%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>1,730,560</u></b>	<b><u>1,650,560</u></b>	<b><u>1,960,560</u></b>	<b><u>13.29%</u></b>

This fund was established to account for funds held by the county for the North Dakota Recorders Information Network. This fund provides for the operation of a central repository for electronic land records from member counties and provides electronic access to those records over the internet. Funds are provided by electronic access fees charged to users of the system.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>DOCUMENT PRESERVATION FUND</b>					
<b>REVENUES:</b>					
239-2301-341.60-60	Preservation Fee	90,000	90,000	80,000	-11.11%
239-2301-341.61-00	Miscellaneous Revenue	35,000	64,947	60,000	71.43%
239-2301-361.70-01	Interest	-	500	-	0.00%
<b>*** TOTAL DOCUMENT PRESERVATION FUND REVENUES</b>		<b><u>125,000</u></b>	<b><u>155,447</u></b>	<b><u>140,000</u></b>	<b><u>12.00%</u></b>
<b>EXPENDITURES:</b>					
239-2301-411.33-09	Consulting	-	-	17,500	100.00%
239-2301-411.33-18	Document Conversion	-	250	-	0.00%
239-2301-411.34-03	Programming	17,006	17,006	17,855	4.99%
239-2301-411.51-03	Microfilm Storage	4,000	2,000	4,000	0.00%
239-2301-411.61-01	General Office Supplies	1,800	1,800	2,000	11.11%
239-2301-411.61-07	Records Repair	5,000	5,500	3,000	-40.00%
239-2301-411.65-01	PC Software	9,400	8,930	162,650	1630.32%
239-2301-411.74-01	Computer Equipment	19,750	19,750	29,662	50.19%
<b>*** TOTAL DOCUMENT PRESERVATION FUND EXPENDITURES</b>		<b><u>56,956</u></b>	<b><u>55,236</u></b>	<b><u>236,667</u></b>	<b><u>315.53%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>68,044</u>	<u>100,211</u>	<u>(96,667)</u>	<u>-242.07%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>281,583</u>	<u>281,583</u>	<u>381,794</u>	<u>35.59%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>349,627</u></b>	<b><u>381,794</u></b>	<b><u>285,127</u></b>	<b><u>-18.45%</u></b>

This fund was established to account for the document preservation fee collected by the County Recorder when people file documents. By law, the fee needs to be accounted for separately and used for automation and document preservation.



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>SWAT VEHICLE REPLACEMENT</b>					
<b>REVENUES:</b>					
241-3501-361.70-01	Interest	15	10	15	0.00%
241-3501-391.99-01	Operating Transfers	<u>2,340</u>	<u>2,340</u>	<u>2,340</u>	<u>0.00%</u>
<b>*** TOTAL SWAT VEHICLE REPLACEMENT FUND REVENUES</b>		<b><u>2,355</u></b>	<b><u>2,350</u></b>	<b><u>2,355</u></b>	<b><u>0.00%</u></b>
<b>EXPENDITURES:</b>					
241-3501-421.61-02	Postage	-	-	-	0.00%
<b>*** TOTAL SWAT VEHICLE REPLACEMENT FUND EXPENDITURES</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>2,355</u>	<u>2,350</u>	<u>2,355</u>	<u>0.00%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>7,802</u>	<u>7,802</u>	<u>10,152</u>	<u>30.12%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>10,157</u></b>	<b><u>10,152</u></b>	<b><u>12,507</u></b>	<b><u>23.14%</u></b>

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>GREYHAWK ESTATES SUBDIVISION:</b>					
<b>REVENUES:</b>					
303-2104-355.01-00	Assessments	27,686	27,686	26,494	-4.31%
303-2104-355.04-00	Interest and Penalty	-	-	-	0.00%
303-2104-361.70-01	Interest	75	75	75	0.00%
<b>*** TOTAL GREYHAWK ESTATES REVENUES</b>		<b>27,761</b>	<b>27,761</b>	<b>26,569</b>	<b>-4.29%</b>
<b>EXPENDITURES:</b>					
303-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
303-2104-471.83-02	Interest	5,957	5,957	4,919	-17.42%
303-2104-471.83-03	Fiscal Charges	1,000	1,000	1,000	0.00%
<b>*** TOTAL GREYHAWK ESTATES EXPENDITURES</b>		<b>31,957</b>	<b>31,957</b>	<b>30,919</b>	<b>-3.25%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(4,196)	(4,196)	(4,350)	3.67%
Estimated Beginning Balance, January 1, 2015 / 2016		44,470	44,470	40,274	-9.44%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>40,274</b>	<b>40,274</b>	<b>35,924</b>	<b>-10.80%</b>

Refunding Improvement Bonds of 2005 for construction in the Greyhaws Estates Subdivision due in annual installments of \$25,000 through 2020 with interest at 3.75% to 4.40%.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>HOLMEN'S 3<sup>rd</sup> SUBDIVISION:</b>					
<b>REVENUES:</b>					
306-2104-355.01-00	Assessments	5,769	5,768	5,486	-4.91%
306-2104-355.04-00	Interest and Penalty	-	31	-	0.00%
306-2104-361.70-01	Interest	-	10	-	0.00%
306-2104-391.99-01	Operating Transfer	-	-	3,070	100.00%
<b>*** TOTAL HOLMEN'S 3<sup>rd</sup> REVENUES</b>		<b><u>5,769</u></b>	<b><u>5,809</u></b>	<b><u>8,556</u></b>	<b><u>48.31%</u></b>
<b>EXPENDITURES:</b>					
306-2104-471.83-01	Principal	7,606	7,606	8,024	5.50%
306-2104-471.83-02	Interest	746	746	328	-56.03%
<b>*** TOTAL HOLMEN'S 3<sup>rd</sup> EXPENDITURES</b>		<b><u>8,352</u></b>	<b><u>8,352</u></b>	<b><u>8,352</u></b>	<b><u>0.00%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(2,583)</u>	<u>(2,543)</u>	<u>204</u>	<u>-107.90%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>2,339</u>	<u>2,339</u>	<u>(204)</u>	<u>-108.72%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>(244)</u></b>	<b><u>(204)</u></b>	<b><u>-</u></b>	<b><u>-100.00%</u></b>

Refunding Improvement Bonds of 2001 for the construction in the Holmen's 3rd Subdivision due an annual installment of \$8,024 through 2016 with interest at 5.42%.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>GRANDBERG/AMBER PLAINS SUBDIVISIONS</b>					
<b>REVENUES:</b>					
318-2104-355.01-00	Assessments	32,311	32,311	31,077	-3.82%
318-2104-355.04-00	Interest & Penalty	-	-	-	0.00%
318-2104-361.70-01	Interest	-	-	50	0.00%
<b>*** TOTAL GRANDBERG/AMBER PLAINS REVENUES</b>		<b><u>32,311</u></b>	<b><u>32,311</u></b>	<b><u>31,127</u></b>	<b><u>-3.66%</u></b>
<b>EXPENDITURES:</b>					
318-2104-471.83-01	Principal	25,000	25,000	25,000	0.00%
318-2104-471.83-02	Interest	8,125	8,125	7,075	-12.92%
318-2104-471.83-03	Fiscal Charges	1,500	1,500	1,500	0.00%
<b>*** TOTAL GRANDBERG/AMBER PLAINS EXPENDITURES</b>		<b><u>34,625</u></b>	<b><u>34,625</u></b>	<b><u>33,575</u></b>	<b><u>-3.03%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(2,314)</u>	<u>(2,314)</u>	<u>(2,448)</u>	<u>5.79%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>12,801</u>	<u>12,801</u>	<u>10,487</u>	<u>-18.08%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>10,487</u></b>	<b><u>10,487</u></b>	<b><u>8,039</u></b>	<b><u>-23.34%</u></b>

Refunding Improvement Bonds of 2007 for construction in the Grandberg/Amber Plains Subdivision due in annual installments of \$25,000 through 2022 with interest at 3.90% to 4.45%.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>2010 Bond Issue S &amp; I</b>					
<b>REVENUES:</b>					
319-2104-311.01-00	Property Tax	830,674	839,390	813,354	-2.09%
319-2104-311.02-00	Mobile Home	1,607	959	929	-42.19%
319-2104-311.04-00	Interest & Penalty	2,209	2,070	2,006	-9.19%
319-2104-331.55-05	Federal Grants	94,305	94,203	85,666	-9.16%
319-2104-335.11-00	Homestead Credit	3,330	5,473	3,182	-4.44%
319-2104-335.17-00	Veteran's Credit	3,050	3,506	3,175	4.10%
319-2104-361.70-01	Interest	393	500	484	23.16%
<b>*** TOTAL COURTHOUSE DEBT SERVICE REVENUES</b>		<b>935,568</b>	<b>946,101</b>	<b>908,796</b>	<b>-2.86%</b>
<b>EXPENDITURES:</b>					
319-2104-471.83-01	Principal	710,000	710,000	725,000	2.11%
319-2104-471.83-02	Interest	225,825	225,825	205,361	-9.06%
319-2104-471.83-03	Fiscal Charges	400	400	400	0.00%
<b>*** TOTAL COURTHOUSE DEBT SERVICE EXPENDITURES</b>		<b>936,225</b>	<b>936,225</b>	<b>930,761</b>	<b>-0.58%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(657)	9,876	(21,965)	3243.23%
Estimated Beginning Balance, January 1, 2015 / 2016		100,635	100,635	110,511	9.81%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>99,978</b>	<b>110,511</b>	<b>88,546</b>	<b>-11.43%</b>

2010 Taxable General Obligation Bonds for construction of the West Addition to the Courthouse due in annual installments of \$675,000 to \$840,000 through 2022 with interest at .90% to 4.70%.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>INTERNAL SERVICE FUNDS:</b>					
<b>HEALTH INSURANCE TRUST:</b>					
<b>REVENUES:</b>					
501-2106-341.60-46	Insurance Premiums	4,382,376	4,617,524	4,974,932	13.52%
501-2106-361.70-01	Interest	2,000	4,281	3,000	50.00%
501-2106-369.70-05	Insurance Rebate	-	32,160	-	0.00%
<b>***TOTAL HEALTH INSURANCE TRUST REVENUES</b>		<b>4,384,376</b>	<b>4,653,965</b>	<b>4,977,932</b>	<b>13.54%</b>
<b>EXPENDITURES:</b>					
501-2106-413.33-09	Consulting Services	20,000	20,887	20,000	100.00%
501-2106-413.35-02	Wellness Testing	10,000	10,000	32,000	220.00%
501-2106-413.95-01	Administration Fees	254,274	229,721	260,000	2.25%
501-2106-413.95-02	Blue Cross Claims	1,145,378	1,261,150	1,427,000	24.59%
501-2106-413.95-03	Blue Shield Claims	2,290,755	1,843,183	2,085,000	-8.98%
501-2106-413.95-04	Stop Loss Premiums	691,968	780,360	859,771	24.25%
501-2106-413.95-07	ACA Costs	60,000	54,682	38,984	-35.03%
<b>***TOTAL HEALTH INSURANCE TRUST EXPENDITURES</b>		<b>4,472,375</b>	<b>4,199,983</b>	<b>4,722,755</b>	<b>5.60%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(87,999)	453,982	255,177	-389.98%
Estimated Beginning Balance, January 1, 2015 / 2016		1,662,517	1,662,517	2,116,499	27.31%
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b>1,574,518</b>	<b>2,116,499</b>	<b>2,371,676</b>	<b>50.63%</b>

The Health Insurance Trust Fund is the operating fund of our self-insurance program for health benefits. Departments and employees are charged a premium for health coverage. Actual claims, reinsurance premiums, and administrative fees are paid from the fund. The County tries to maintain a reserve of about 50% of expected expense in this fund to guard against large fluctuations in the premium dollars charged. Premiums are budgeted to increase approximately 13% for 2016. The county shares the premium cost with the employees. Premiums are set for single, single with dependent and family plans.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>TELEPHONE TRUST:</b>					
<b>REVENUES:</b>					
502-1802-341.60-47	Telephone Service	120,000	120,000	120,000	0.00%
502-1802-341.60-67	Cell Phones	70,000	90,000	95,000	35.71%
502-1802-361.70-01	Interest	100	100	150	50.00%
502-1802-369.70-99	Other Revenue	-	22,012	-	0.00%
502-1802-396.70-06	Gain(Loss) on Disposal	-	572	572	100.00%
<b>***TOTAL TELEPHONE TRUST REVENUES</b>		<b>190,100</b>	<b>232,684</b>	<b>215,722</b>	<b>13.48%</b>
<b>EXPENDITURES:</b>					
502-1802-412.43-10	Equipment	25,000	25,000	25,000	0.00%
502-1802-412.43-12	Network Software	30,000	10,000	10,000	-66.67%
502-1802-412.43-13	Network Equipment	-	-	2,200	100.00%
502-1802-412.45-01	Repairs	10,000	10,000	10,000	0.00%
502-1802-412.53-01	Office Telephones	35,000	40,000	40,000	14.29%
502-1802-412.53-02	Long Distance Service	10,000	10,000	11,000	10.00%
502-1802-412.53-10	Cell Phones	60,000	85,000	95,000	58.33%
502-1802-412.57-01	Education Travel & Per Diem	3,000	3,000	3,000	0.00%
502-1802-412.57-02	Seminar Registration	3,000	3,000	4,000	33.33%
502-1802-412.74-08	Telephones	5,000	5,000	20,500	310.00%
502-1802-412.74-14	Network Equipment	8,000	8,000	14,000	75.00%
<b>***TOTAL TELEPHONE TRUST EXPENDITURES</b>		<b>189,000</b>	<b>199,000</b>	<b>234,700</b>	<b>24.18%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>1,100</u>	<u>33,684</u>	<u>(18,978)</u>	<u>-1825.27%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>152,805</u>	<u>152,805</u>	<u>186,489</u>	<u>22.04%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>153,905</u></b>	<b><u>186,489</u></b>	<b><u>167,511</u></b>	<b><u>8.84%</u></b>

This fund is the operating fund for our phone service within the Courthouse, Annex, Jail and the Highway Department. The telephone switches and voice mail systems are owned by the Telephone Trust and are financed by the monthly line fee charged to each department for each telephone. The fund balance is used to upgrade the phone system when necessary.

**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>MOTOR POOL:</b>					
<b>REVENUES:</b>					
504-2108-341.60-57	Motor Pool Usage	32,000	32,000	37,000	15.63%
504-2108-361.70-01	Interest	100	50	50	-50.00%
504-2108-392.70-02	Sale of Property	-	500	-	0.00%
<b>***TOTAL MOTOR POOL REVENUES</b>		<b><u>32,100</u></b>	<b><u>32,550</u></b>	<b><u>37,050</u></b>	<b><u>15.42%</u></b>
<b>EXPENDITURES:</b>					
504-2108-411.63-01	Gas	17,000	12,000	12,000	-29.41%
504-2108-411.63-02	Routine Maintenance	5,000	5,000	5,000	0.00%
504-2108-411.63-03	Major Repairs	5,000	5,000	5,000	0.00%
504-2108-411.63-07	Depreciation Expense	8,189	16,382	16,382	100.00%
<b>***TOTAL MOTOR POOL EXPENDITURES</b>		<b><u>35,189</u></b>	<b><u>38,382</u></b>	<b><u>38,382</u></b>	<b><u>9.07%</u></b>
Estimated Budget Revenues over (under) Budgeted Expenditures		<u>(3,089)</u>	<u>(5,832)</u>	<u>(1,332)</u>	<u>-56.88%</u>
Estimated Beginning Balance, January 1, 2015 / 2016		<u>74,949</u>	<u>74,949</u>	<u>69,117</u>	<u>-7.78%</u>
<b>Estimated Ending Balance, December 31, 2015 / 2016</b>		<b><u>71,860</u></b>	<b><u>69,117</u></b>	<b><u>67,785</u></b>	<b><u>-5.67%</u></b>

The Motor Pool owns six vehicles and rents them out to departments at forty cents per mile. The revenue is used to maintain and operate the vehicles, as well as replace vehicles when necessary. The cost of the vehicles is not budgeted - the vehicle purchase is written off over the life of the vehicle through depreciation expense.



**CASS COUNTY GOVERNMENT  
2016 PRELIMINARY BUDGET**

Account Number	Account Description	2015 Adjusted Budget	2015 Projection	2016 Preliminary Budget	Budget Over Budget Percent Change
<b>DENTAL INSURANCE TRUST:</b>					
<b>REVENUES:</b>					
505-2109-341.60-46	Insurance Premiums	357,931	364,442	403,416	12.71%
505-2109-361.70-01	Interest	500	382	500	0.00%
<b>***TOTAL DENTAL INSURANCE TRUST REVENUES</b>		<b>358,431</b>	<b>364,824</b>	<b>403,916</b>	<b>12.69%</b>
<b>EXPENDITURES:</b>					
505-2109-413.95-01	Administration Fees	26,313	26,579	25,943	-1.41%
505-2109-413.95-03	Blue Shield Claims	355,579	359,418	350,579	-1.41%
<b>***TOTAL DENTAL INSURANCE TRUST EXPENDITURES</b>		<b>381,892</b>	<b>385,997</b>	<b>376,522</b>	<b>-1.41%</b>
Estimated Budget Revenues over (under) Budgeted Expenditures		(23,461)	(21,173)	27,394	-216.76%
Estimated Beginning Balance, January 1, 2015 / 2016		185,307	185,307	164,134	-11.43%
<b>Estimated Ending Balance, December 31, 2015/ 2016</b>		<b>161,846</b>	<b>164,134</b>	<b>191,528</b>	<b>18.34%</b>

The county implemented a dental plan in 2006. The county shares the premium cost with the employees.