



## Finance Office

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September 12, 2024

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

Re: 2025 Budget Hearing

Dear Commissioners:

The date of September 16, 2024, at 3:30 PM has been set to hold a public hearing on the 2025 Cass County Budget. A notice was published in *The Forum* and is also posted on our web site along with the detailed preliminary budget. Estimated Tax Notices were sent to approximately 66,000 Cass County property owners as required by NDCC 57-13-02. We included notices of hearings on the estimated tax statements for those entities levying more than \$100,000 in property taxes.

The Preliminary Budget approved in August, totals \$186,716,259, with a maximum mill levy on county property of 52.55 mills, equal to the mills levied for 2023 taxes (2024 budget).

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

This budget included 32 new positions, mostly to staff the new jail pod, a 2.5% Cost-of-living (COLA) for Employees, and an increase of approximately 12% in health insurance costs.

I want to express my appreciation to the Cass County Department Heads and staff in preparing the 2025 county budget and to the County Commission for conducting the July budget hearings to review the 2025 funding requests.

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

Sincerely,

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

Brandy Madrigga  
Finance Director

**SUGGESTED MOTION:**

Move to approve the 2025 Final Budget as presented in the amount of \$186,716,259 and direct the County Finance Director to levy the necessary taxes to support the Final Budget with a maximum mill levy on any county property of 52.55 mills as outlined in Attachment.

**Cass County Government  
Budget/Levy Summary**

|  | 2024              |                        |                        | 2025              |                   | 2025                   | 2023         | 2024         |
|--|-------------------|------------------------|------------------------|-------------------|-------------------|------------------------|--------------|--------------|
|  | Adjusted Budget   | Projected Expenditures | Projected Fund Balance | Board Revenues    | Final Budget      | Projected Fund Balance | Mill Levy    | Mill Levy    |
| <u>101 General Fund</u>                                  | 51,146,954        | 50,008,257             | 26,074,581             | 53,457,506        | 59,337,468        | 20,194,619             | 28.00        | 29.00        |
| <u>Special Revenue Funds</u>                             |                   |                        |                        |                   |                   |                        |              |              |
| 202 Human Service Zone                                   | 13,610,030        | 12,227,987             | 1,662,356              | 13,756,194        | 13,756,194        | 1,662,356              | -            | -            |
| 211 Road and Bridge                                      | 28,018,611        | 26,496,117             | 5,576,173              | 27,883,084        | 24,697,044        | 8,762,213              | 10.00        | 10.00        |
| 212 Sheriff Grant  | -                 | 62                     | 426,844                | 74,806            | -                 | 501,650                |              |              |
| 214 Flood Fund   | -                 | -                      | -                      | -                 | -                 | -                      |              |              |
| 216 COVID Fund   | 800,000           | 800,000                | 4,855,149              | -                 | 4,855,149         | -                      |              |              |
| 217 Flood Fund   | -                 | 41,839                 | -                      | -                 | -                 | -                      |              |              |
| 219 Parenting Workshop                                   | 10,000            | 10,000                 | 56,774                 | 18,200            | 10,000            | 64,974                 |              |              |
| 220 24/7 Sobriety Program                                | 329,828           | 240,691                | 44,910                 | 330,700           | 302,783           | 72,827                 |              |              |
| 221 Sheriff Asset Forfeiture                             | 170,800           | 140,550                | 308,191                | 300,700           | 156,650           | 452,241                |              |              |
| 222 Senior Citizens Fund                                 | 2,146,934         | 2,146,934              | 188,813                | 2,403,469         | 2,195,920         | 396,362                | 1.00         | 1.00         |
| 224 911 Service Fund                                     | 5,392,802         | 5,392,802              | 10,511                 | 4,734,300         | 4,734,300         | 10,511                 |              |              |
| 225 Asset Forfeiture (States Atty)                       | 8,000             | 8,000                  | 419,605                | 44,000            | 8,500             | 455,105                |              |              |
| 226 JAIBG Fund (Sheriff)                                 | 4,000             | 2,100                  | 68,046                 | 1,950             | 2,125             | 67,871                 |              |              |
| 228 Civil Asset Forfeiture                               | 40,000            | 40,000                 | 41,588                 | 40,000            | 40,000            | 41,588                 |              |              |
| 229 Emergency/Flood Mitigation Fund                      | -                 | -                      | 5,418,763              | 200,000           | -                 | 5,618,763              | -            |              |
| 233 County Park Fund                                     | 54,110            | 54,110                 | 112,124                | 47,000            | 50,380            | 108,744                |              |              |
| 235 Jail Commissary Fund (Sheriff)                       | 190,966           | 371,867                | 632,848                | 493,680           | 376,084           | 750,444                |              |              |
| 236 Hazardous Plan/Response Fund (EM)                    | 9,300             | 9,300                  | 35,024                 | 8,000             | 9,300             | 33,724                 |              |              |
| 237 Valley Water Rescue Fund (Sheriff)                   | 43,500            | 22,000                 | 48,243                 | 47,195            | 40,530            | 54,908                 |              |              |
| 238 NDRIN Fund (Recorder)                                | 1,092,300         | 1,092,300              | 1,425,304              | 1,089,540         | 1,277,700         | 1,237,144              |              |              |
| 239 Document Preservation (Recorder)                     | 117,600           | 117,600                | 673,563                | 80,640            | 129,610           | 624,593                |              |              |
| 241 Swat Vehicle Replacement                             | -                 | 7,000                  | 11,122                 | 400               | 7,140             | 4,382                  |              |              |
| 242 ARPA Fund  | 8,000,000         | 8,000,000              | 12,719,056             | -                 | 12,719,056        | -                      |              |              |
| 246 Pass through Grants                                  | 125,000           | 125,000                | -                      | 125,000           | 125,000           | -                      |              |              |
| 247 Public Safety Communications Ops Fund                | 617,641           | 559,752                | 739,332                | 641,208           | 686,683           | 693,857                | 0.50         | 0.50         |
| 248 FM Diversion   | 1,054,198         | 1,236,565              | -                      | 1,542,514         | 1,542,514         | -                      |              |              |
| 249 Opioid Abatement                                     | -                 | 201,840                | -                      | 50,000            | 50,000            | -                      |              |              |
| 250 LATCF  | -                 | 100,000                | -                      | -                 | -                 | -                      |              |              |
| <b>Total Special Revenue Funds</b>                       | <b>61,835,620</b> | <b>59,444,416</b>      | <b>35,474,339</b>      | <b>53,912,580</b> | <b>67,772,662</b> | <b>21,614,257</b>      | <b>11.50</b> | <b>11.50</b> |
| <b>Total General and Special Revenue Funds Mill Levy</b> |                   |                        |                        |                   |                   |                        | <b>39.50</b> | <b>40.50</b> |
| <u>Debt Service Fund (Special Assessment)</u>            |                   |                        |                        |                   |                   |                        |              |              |
| 303 Grey Hawk Estates Sub                                | -                 | -                      | -                      | -                 | -                 | -                      |              |              |
| 311 Wild Rice River Estate Sub                           | 15,223            | 15,233                 | 20,380                 | 13,750            | 14,973            | 19,157                 |              |              |
| 318 Grandberg/Amber Plains Subdivision                   | 1,942             | -                      | -                      | -                 | -                 | -                      |              |              |
| 319 Courthouse Debt Service                              | 39,835            | 45,268                 | -                      | -                 | -                 | -                      |              |              |
| 320 Special Asses Deficiency                             | -                 | -                      | 11,013                 | -                 | -                 | 11,013                 |              |              |
| <b>Total Debt Service Funds</b>                          | <b>57,000</b>     | <b>60,501</b>          | <b>31,393</b>          | <b>13,750</b>     | <b>14,973</b>     | <b>30,170</b>          | <b>-</b>     | <b>-</b>     |
| <u>Capital Projects Funds</u>                            |                   |                        |                        |                   |                   |                        |              |              |
| 401 Building Fund  | 7,000,000         | 7,000,000              | 11,715,796             | 6,274,182         | 8,500,000         | 9,489,978              | 4.50         | 4.50         |
| 402 Round Hill Subdivision                               | -                 | -                      | 30,756                 | -                 | -                 | 30,756                 |              |              |
| 413 Forest River Subdivision                             | -                 | -                      | 33,143                 | -                 | -                 | 33,143                 |              |              |
| 418 Grandberg Amber Plains                               | -                 | -                      | 9,793                  | -                 | -                 | 9,793                  |              |              |
| 420 Flood Control Sales Tax                              | 23,000,000        | 23,000,000             | 11,148,098             | 23,300,000        | 23,000,000        | 11,448,098             |              |              |
| 421 Flood Control Loan Fund                              | -                 | -                      | -                      | -                 | -                 | -                      |              |              |
| 422 Career Workforce Academy                             | 1,000,000         | 1,441,932              | -                      | -                 | -                 | -                      | 1.00         | -            |
| <b>Total Capital Project Funds</b>                       | <b>31,000,000</b> | <b>31,441,932</b>      | <b>22,937,586</b>      | <b>29,574,182</b> | <b>31,500,000</b> | <b>21,011,768</b>      | <b>5.50</b>  | <b>4.50</b>  |
| <u>Internal Service Funds</u>                            |                   |                        |                        |                   |                   |                        |              |              |
| 501 Health Insurance Fund                                | 7,541,300         | 8,240,500              | 3,573,596              | 8,358,000         | 8,207,800         | 3,723,796              |              |              |
| 502 Technology Service Fund                              | 113,647           | 1,113,647              | 314,535                | 1,151,877         | 1,144,377         | 322,035                |              |              |
| 504 Motor Pool Service Fund                              | 71,000            | 71,000                 | 99,256                 | 71,000            | 71,000            | 99,256                 |              |              |
| 505 Dental Insurance Fund                                | 411,950           | 411,950                | 569,297                | 418,000           | 418,600           | 568,697                |              |              |
| <b>Total Internal Service Funds</b>                      | <b>8,137,897</b>  | <b>9,837,097</b>       | <b>4,556,684</b>       | <b>9,998,877</b>  | <b>9,841,777</b>  | <b>4,713,784</b>       | <b>-</b>     | <b>-</b>     |
| <b>Total "County" Mill Levy</b>                          |                   |                        |                        |                   |                   |                        | <b>45.00</b> | <b>45.00</b> |
| <u>Other County Agencies</u>                             |                   |                        |                        |                   |                   |                        |              |              |
| 231 Weed Control Fund                                    | 674,403           | 673,107                | 130,517                | 579,255           | 667,732           | 42,040                 | 1.20         | 1.20         |
| 232 Vector Control Fund                                  | 1,716,886         | 1,706,903              | 667,946                | 1,747,052         | 1,876,427         | 538,571                | 0.85         | 0.85         |
| Southeast Cass WRD                                       | 50,000,000        | 53,000,000             | 38,701,710             | 6,674,179         | 10,673,890        | 34,701,999             | 1.40         | 1.00         |
| Rush River WRD   | 935,185           | 590,000                | 1,399,401              | 772,060           | 840,255           | 1,331,206              | 4.00         | 4.00         |
| Maple River WRD  | 2,500,000         | 2,750,000              | 2,402,050              | 1,748,545         | 3,121,920         | 1,028,675              | 2.10         | 2.00         |
| North Cass WRD   | 500,000           | 450,000                | 2,042,526              | 457,680           | 1,069,155         | 1,431,051              | 3.50         | 4.00         |
| Red River Joint WRD                                      | -                 | -                      | -                      | -                 | -                 | -                      | 1.50         | 1.50         |
| <b>Maximum County Mill Rate on any Property</b>          |                   |                        |                        |                   |                   |                        | <b>52.55</b> | <b>52.55</b> |