

CHAPTER 11-10 GENERAL PROVISIONS

11-10-01. County a corporate body - Powers.

Each organized county is a body corporate for civil and political purposes only. As such, the county may sue and be sued, contract and be contracted with, and in all cases when lands have been granted to it for public purposes and any part thereof has been sold and the purchase money or any part thereof is due and unpaid, all proceedings necessary to recover possession of such lands or to enforce the payment of the purchase money shall be instituted in the name of the proper county.

11-10-02. Number and election of county officers.

Each organized county, unless it has adopted one of the optional forms of county government provided by the code or has combined or separated the functions of county offices or redesignated offices as elective or appointive pursuant to chapter 11-10.2 or 11-10.3, must have the following officers:

1. One county auditor.
2. One recorder.
3. One county treasurer.
4. One coroner.
5. A board of county commissioners consisting of three or five members as provided in this title.

In addition, unless otherwise provided in section 11-10-02.3, each county must have an elected state's attorney and an elected sheriff. In counties having a population of six thousand or less, the recorder also serves as ex officio clerk of the district court. The required officers must be chosen by the qualified electors of the respective counties at the general election in each even-numbered year, except the recorder, county auditor, treasurer, sheriff, and state's attorney, who must be chosen in 1966 and every four years thereafter, the members of the board of county commissioners, who must be chosen in the manner prescribed in section 11-11-02, and the county coroner, who must be chosen in the manner prescribed in section 11-19.1-03.

11-10-02.1. Employment of county surveyors.

The board of county commissioners may employ a county surveyor to serve at the pleasure of the board and such surveyor may be compensated on a per diem basis or otherwise as may be determined by the board. The office of county surveyor may be combined with the office of county highway engineer.

11-10-02.2. County supervisor of assessments - Appointment.

Repealed by S.L. 1969, ch. 130, § 9.

11-10-02.3. Appointment of state's attorney upon voter approval.

Upon the submission to the board of county commissioners of a petition signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election or upon resolution of the board of county commissioners, the county auditor shall place the question of appointing the state's attorney on the ballot at the next primary or general election, whichever occurs first. If a majority of the qualified electors of the county voting on the question approves the change from elective to appointive, the change is effective at the end of the term of office of the state's attorney holding office at the time of the election.

11-10-03. Additional justices and constables for unorganized townships.

Repealed by S.L. 1959, ch. 268, § 34.

11-10-04. Officer must be qualified elector - Exceptions.

1. Except as otherwise specifically provided by the laws of this state, a county officer must be a qualified elector in the county in which the person is appointed, and a county commissioner must be a qualified elector in the district from which the commissioner is chosen.
2. Notwithstanding subsection 3, upon approval of the board of county commissioners of each affected county, a person may serve as an elected officer of more than one county and must be a qualified elector of one of the counties in which the person is elected.
3. A candidate for election to a county office must be, at the time of election, a qualified elector in the jurisdiction in which the candidate is to serve.
4. Two or more counties may appoint one person to fill the same office in each county and the person filling the office must be a qualified elector of one of the counties.
5.
 - a. The boards of county commissioners of two or more counties may agree by resolution to elect a multicounty jurisdiction state's attorney pursuant to chapter 11-10.3. An agreement made between two or more counties according to this subsection must specify procedures for filing for office, the use of a single canvassing board, the sharing of election personnel, the printing of election materials, the publishing of legal notices, and the apportioning of election expenses. A candidate for election to the office of multicounty jurisdiction state's attorney must be a qualified elector of the multicounty jurisdiction at the time of the election; or
 - b. The boards of county commissioners of two or more counties may agree by resolution to allow any candidate for the office of state's attorney to petition for office in each county, and to serve if elected, if the candidate is a qualified elector of one of the counties at the time of the election. To be elected to serve a county in which the candidate is not a resident, the candidate must receive the highest number of votes for the office in that county. Each county shall certify the results and issue certificates of election pursuant to chapter 16.1-15.

11-10-04.1. Board members must reside in taxing district.

Unless otherwise provided by law, an appointed member of a county board, commission, or committee that has authority to levy taxes must be a resident of the area subject to taxation by the board, commission, or committee.

11-10-05. When terms of county officers commence - When officers qualify.

Except as otherwise specifically provided by the laws of this state, the regular term of office of each county officer, when the officer is elected for a full term, shall commence on the first of January next succeeding the officer's election and each such officer shall qualify and enter upon the discharge of the officer's duties on the first of January next succeeding the date of the officer's election. If the office to which an officer is elected was vacant at the time of the officer's election or becomes vacant prior to the date fixed for the commencement of the officer's term, the officer may qualify and enter upon the duties of the office forthwith even though the officer was not elected to fill such vacancy. If an officer is elected to fill an unexpired term in an office then held by an appointee, such officer may qualify and enter upon the discharge of the duties of such office at any time after receiving a certificate of election to that office but not later than the first Monday in January next succeeding the date of the officer's election to the unexpired term of office.

11-10-05.1. When terms of county commissioners commence.

The regular term of office of each county commissioner, when the commissioner is elected for a full term, commences on the first Monday in December next succeeding the officer's election and each such commissioner shall qualify and enter upon the discharge of the commissioner's duties on or before the first Monday in December next succeeding the date of the commissioner's election or within ten days thereafter. If a commissioner is elected to fill an

unexpired commission term held by an appointee, such officer may qualify and enter upon the discharge of the duties of such office at any time after receiving a certificate of election to that office but not later than the first Monday in December next succeeding the date of the commissioner's election to the unexpired term of office.

11-10-06. Bonds of county officers.

Before entering upon the duties of their respective offices, the following county officers must be bonded for the faithful discharge of their respective duties in the same manner as other civil officers are bonded and in the following amounts:

1. The county auditor, recorder, and sheriff, fifteen thousand dollars, except in counties having a population of less than ten thousand, where the amount must be ten thousand dollars.
2. A county commissioner, two thousand dollars.
3. The county coroner, five hundred dollars.
4. The state's attorney, three thousand dollars.
5. The county surveyor, an amount, not to exceed two thousand dollars, as may be determined by the board of county commissioners.
6. The public administrator, not less than ten thousand dollars.
7. The county treasurer, an amount fixed by the board of county commissioners of not less than seventy-five thousand dollars, except in counties having a population of less than ten thousand, an amount of not less than forty thousand dollars. When the total amount of taxes to be collected by the county treasurer in any one year is less than the minimum amount of bond specified in this subsection, the bond may be in a sum equal to the amount of taxes to be collected.
8. Repealed by S.L. 1989, ch. 137, § 10.

When the amount of any bond required under this section is dependent upon the population of a county, the population must be determined as provided in section 11-10-10.

11-10-07. Bonds required in counties where offices consolidated.

In counties where any offices are consolidated under the provisions of this title, only one bond shall be required for the offices consolidated, and such bond shall be in the highest amount required for any one of the offices so consolidated.

11-10-08. Bonds of county officers to be recorded.

Unless a county officer is bonded in the state bonding fund, the bond of each county officer, immediately after the approval thereof, shall be recorded at length in the office of the recorder in a book provided for that purpose except as otherwise provided by the laws of this state. Immediately after the recording of such bond, it shall be filed as provided in title 44.

11-10-09. Oath of county officers.

Every county officer, before entering upon the discharge of the officer's duties, shall take and subscribe the oath prescribed for civil officers.

11-10-10. Salaries of elected county officers.

1. The salary of an elected county auditor, county treasurer, county superintendent of schools, recorder, and sheriff must be regulated by the population in the respective counties according to the last preceding official federal census from and after the date when the official report of the census has been published. Notwithstanding any decreases in population, the salaries paid county officers as of July 1, 1981, reduced by any discretionary salary increase authorized by the county commissioners pursuant to this section, must be at least the minimum amount payable for that office when filled on a full-time basis in the future.
2. An elected county treasurer, county superintendent of schools, recorder, and county auditor are entitled to the following minimum annual salary, payable monthly, for official services rendered:

- a. Nineteen thousand dollars in counties having a population of less than eight thousand.
 - b. Nineteen thousand five hundred dollars in counties having a population of or exceeding eight thousand plus additional compensation of one hundred dollars per year for each one thousand additional population or major fraction thereof over eight thousand. However, in counties where the population consists of more than twenty-five percent Indians who have not severed tribal relations, the county commissioners may adjust the salaries provided for in this subsection within the limitations contained in this subdivision.
3. The county superintendent of schools is entitled to receive for any trips necessarily made within the county in the performance of school district reorganization duties the same mileage received under section 11-10-15. The board of county commissioners of any county may, by resolution, increase the salary of any full-time county official provided in this section, if, in the judgment of such board, by reason of duties performed, the official merits the increase. The salary of a county official may not be reduced during the official's term of office. Any county official performing duties on less than a full-time basis may be paid a reduced salary set by the board of county commissioners. If the county has for its employees a group insurance program for hospital benefits, medical benefits, or life insurance, or a group retirement program, financed in part or entirely by the county, the benefits may be in addition to the salaries payable to county officials.
4. Each county commissioner may receive an annual salary or per diem as provided by resolution of the board.
5. An elected sheriff is entitled to the following minimum annual salary, payable monthly, for official services rendered:
 - a. Twenty-one thousand nine hundred dollars in counties having a population of less than eight thousand.
 - b. Twenty-two thousand nine hundred dollars in counties having a population exceeding eight thousand plus additional compensation of one hundred dollars per year for each one thousand additional population or major fraction thereof over eight thousand. However, in counties where the population consists of more than twenty-five percent Indians who have not severed tribal relations, the county commissioners may adjust the salaries provided for in this subsection within the limitations contained in this subdivision.
6. An elected state's attorney in counties having a population exceeding thirty-five thousand, or in other counties where the board of county commissioners has determined by resolution that the state's attorney must be full time and may not be an attorney or counsel for any party except the state or county, is entitled to receive a minimum salary of forty-seven thousand dollars. State's attorneys not considered full time are entitled to an annual salary of at least forty-five percent of the minimum salary paid to a full-time state's attorney.

11-10-10.1. Legislative intent in regard to county salaries.

It is the intent of the legislative assembly that the several boards of county commissioners shall exercise the responsibility of setting the salaries of county officials within the limits imposed by section 11-10-10. A board of county commissioners, in making a decision in regard to a county official's salary, should take into account the financial status of the county, the responsibilities of the position, and any factors that the board deems relevant in arriving at the decision.

11-10-10.2. Salary of clerk of the district court.

Repealed by S.L. 1975, ch. 87, § 2.

11-10-10.3. Salaries of county superintendents of schools for 1947, 1948, 1949, and 1950.

Repealed by omission from this code.

11-10-10.4. Compensation and expenses of county commissioners for 1949, 1950, 1951, and 1952.

Repealed by omission from this code.

11-10-10.5. County superintendent of schools - Officer.

For purposes of sections 11-10-10, 11-10-15, and 11-10-20, the county superintendent of schools employed by the board of county commissioners is an officer of the county. A board of county commissioners shall employ a county superintendent of schools, as provided for in section 15.1-11-01, or assign the duties of the county superintendent of schools, as provided for in section 15.1-11-02.

11-10-11. Appointment and salary of deputies and clerks.

The salaries of deputies, clerks, and assistants for the county auditor, county treasurer, sheriff, recorder, ex officio clerk of the district court, and state's attorney must be fixed by a resolution of the board of county commissioners. Each of the named officers may appoint such deputies, clerks, and assistants, in accordance with the budget, except none of the officers mentioned in this section may appoint as deputy any other officer mentioned in this section.

11-10-12. Deputy county officials - Bonds.

Any county official may require that official's deputy to be bonded for the faithful performance of the deputy's duties in an amount to be fixed by the board of county commissioners. A bond of a deputy shall be issued, and the premium thereon paid, in the same manner as in the case of a county official.

11-10-13. Oath of deputies.

Each deputy county officer shall take and subscribe the same oath as the deputy's principal, naming the deputyship, which shall be endorsed upon and filed with the deputy's certificate of appointment.

11-10-14. Fees received by county officers turned over to county treasurer.

The salaries fixed by this chapter shall be full compensation for all county officials, deputies, clerks, and assistants, respectively, and all fees and compensation received by any official, deputy, clerk, or assistant for any act or service rendered in an official capacity shall be accounted for and paid over monthly to the county treasurer and be credited to the general fund of said county, except that such official, deputy, clerk, and assistant shall be entitled to retain such fees as now are allowed to that officer and permitted by law or as may be hereafter permitted and allowed.

11-10-15. Mileage of officials and employees.

Unless otherwise provided by the laws of this state, every county official, whether elective or appointive, every deputy of a county official, and any county employee entitled by law to travel or mileage expense is entitled to mileage expenses of at least the amount allowed state officers and employees under section 54-06-09 for each mile [1.61 kilometers] actually and necessarily traveled in the performance of official duties.

11-10-16. Statement to claim mileage.

Unless the expense was incurred by the use of a purchasing card, before an allowance for mileage or travel expense may be paid by a county, the individual for whose travel the claim is made shall file with the county auditor an itemized statement verified by affidavit showing the number of miles traveled, the mode of travel, the days of traveling, the purpose of the travel, and the destination. Before a claim for mileage is allowed or paid, the claimant shall file the

statement and affidavit with the board of county commissioners which shall decide whether to allow the claim.

11-10-17. Officers to make settlement.

Every county officer chargeable with money belonging to the county shall render that officer's account to and settle with the board of county commissioners at such times as are provided by the laws of this state. A county officer shall pay into the county treasury any balance which may be due the county, taking duplicate receipts therefor, and deposit one of the receipts with the county auditor within five days thereafter.

11-10-18. Penalty for failure to render or settle accounts.

If any person chargeable with money belonging to the county shall neglect or refuse to render true accounts to or settle with the county therefor, the board of county commissioners shall adjust the accounts of such delinquent according to the best information it can obtain and ascertain the balance due the county and order suit brought in the name of the county therefor. The delinquent shall not be entitled to any salary during the time the person is delinquent and shall forfeit and pay to the county a penalty of twenty percent on any amount of funds due the county and withheld by the person.

11-10-19. Use of photography in making county records.

Whenever the board of county commissioners shall deem it expedient to do so, photography may be used in the making of permanent county records. When permanent photographic or photostatic copies of any instrument, document, or decree which is required to be recorded are thus made, such copies may be filed and kept instead of the record books or records of instruments or documents required by any provision of this code.

11-10-19.1. Use of photography in making county records.

Whenever a statute requires an order, will, or other instrument, document, or decree to be transcribed into a record book of a county official, the same may be done by affixing a photostatic or photographic copy thereof to a page of the record book. Such photostatic or photographic copy shall be certified as to correctness by the county official. The photostatic or photographic copy and the certificate shall then be affixed to the page of the record book, and the county official shall inscribe on such page the nature of the instrument affixed, the date recorded, and the official's signature.

11-10-20. Board of county commissioners to provide offices, courtroom, jail - Where public records kept - Authorization for central filing of documents of recorder and clerk of district court.

The board of county commissioners shall provide a courtroom and jail, and shall provide offices in the courthouse of the county for the sheriff, county treasurer, recorder, auditor, clerk of the district court, state's attorney, county superintendent of schools, and any other officer who has charge of public records. If there is no courthouse in the county or if the courthouse erected has insufficient capacity, such offices must be furnished by the county in a suitable building at the county seat for all elected officials, and at any place within the county for appointive or administrative officials, at the lowest rent to be obtained, provided that this section does not apply where county officials may serve more than one county as may be otherwise authorized by law. The board of county commissioners may provide by resolution for the filing in a single location of documents maintained by the recorder and the clerk of the district court. The resolution must state in which office the filing is to be done, the persons who are to have custody of and access to the central files, and must list the documents which are to be centrally filed.

11-10-21. Committee to purchase certain supplies for county.

The county auditor, county treasurer, and the chairman of the board of county commissioners, or such other member of the board as may be designated thereby, shall

constitute a committee which shall purchase and provide all necessary blanks, books, and other stationery for the use in their official capacities of all county officers and emergency supplies and equipment required by the county.

11-10-22. Unlawful for officer to purchase county warrant or evidence of debt - Penalty.

Every person who, while an officer of any county of this state or the deputy or clerk of any such officer, directly or indirectly, buys or traffics in, or in anywise becomes a party to the purchase of, any county warrant or order, or any bill, account, claim, or evidence of indebtedness of the person's county, for any sum less than the full face value thereof, is guilty of an infraction.

11-10-23. Fee bill to be posted - Penalty.

Any county officer whose fees are fixed by law shall make a schedule thereof and shall keep the same in the officer's office in a conspicuous place. If any such officer shall neglect to do so, the officer, for such neglect, shall forfeit and pay the sum of five dollars to be recovered by a civil action for the use of the county in which the offense was committed.

11-10-24. Authorization to organize associations of county governments.

1. Counties, organized under the Constitution of North Dakota or organized under any form of county government authorized by the statutes of North Dakota, are hereby authorized upon motion of the board of county commissioners to organize and participate in an association of counties.
2. The organization or organizations authorized hereunder must be organized pursuant to chapter 10-33.

11-10-25. Nepotism by county officials restricted.

No head of any executive or administrative department or agency, either elective or appointive, of any county in this state, may appoint that official's spouse, son, daughter, brother, or sister to any position under the control or direction of that official, unless the appointment has been previously approved by resolution of the board of county commissioners.

11-10-26. Appeal after deposit for taking.

When the county seeks acquisition of right of way through eminent domain proceedings authorized by chapter 32-15, the board of county commissioners may make an offer to purchase the right of way and deposit the amount of the offer with the clerk of the district court and thereupon take immediate possession of the right of way as authorized by section 16 of article I of the Constitution of North Dakota. Within thirty days after notice has been given in writing to the landowner by the clerk of the district court that a deposit has been made for the taking of property as authorized in this section, the owner of the property taken may appeal to the district court by serving a notice of appeal upon the board of county commissioners, and the matter must be tried at the next regular or special term of court with a jury unless a jury is waived, in the manner prescribed for trials under chapter 32-15.

11-10-27. Presumption of regular adoption, enactment, or amendment of resolution or ordinance.

Three years after adoption or amendment of a resolution or the enactment or amendment of an ordinance by the board of county commissioners it is conclusively presumed that the resolution or ordinance was adopted, enacted, or amended and published as required by law.

11-10-28. Newly elected or appointed county officials - Training.

Within one year of assuming office, an individual who is elected or appointed to the office of county commissioner, auditor, clerk of district court, recorder, or treasurer shall attend training based upon a curriculum specific to that office and approved by the statewide association for that office.

11-10-30. Acceptance of payment by credit card or other payment method.

A county may accept payment by wire transfer, electronic transfer, automated clearinghouse, or a nationally recognized credit or debit card for any fee charged by, or compensation, tax, or assessment due to a county. A reasonable fee not exceeding the discount, exchange fee, or other fee incurred by the county may be added to the payment as a service charge for the acceptance of payment by a method authorized by this section. The county auditor or individual functioning as county auditor for a county may determine which nationally recognized cards or other payment methods will be accepted for payments made under this section and the amount of the applicable service charge. A person's liability for a payment is not discharged until the county has received payment or credit from the institution responsible for making the payment or credit.

11-10-31. Addition of penalty to traffic signs - Requirements.

1. The department of transportation shall allow a county, city, or township to affix to any traffic sign prohibiting engine brakes and signifying that a vehicle noise ordinance is enforced and the amount of the penalty for violation of an offense corresponding with the purpose of the sign.
2. A county, city, or township may affix the amount of the penalty to a traffic sign under subsection 1 only if the:
 - a. County, city, or township has adopted an ordinance indicating a traffic offense;
 - b. Ordinance states the penalty for violation of the offense;
 - c. Ordinance is actively being enforced;
 - d. Department of transportation procures the sign for the county, city, or township; and
 - e. County, city, or township covers or reimburses the department of transportation all labor, equipment, and material costs related to the installation of the sign.
3. The penalty sign must be uniform in size and text in relation to the traffic sign to which it is affixed and in compliance with the manual on uniform traffic control devices.
4. This section applies only to state highways within a county, city, or township.

11-10-32. Prohibition - Connection of utility services.

Notwithstanding any other provision of law, a county may not adopt or enforce an ordinance, resolution, or policy that prohibits or impedes, or has the effect of prohibiting or impeding, the connection or reconnection of an electric, natural gas, propane, or other energy utility service based on fuel source provided by a public utility, municipal utility, cooperative utility, or propane service.

NOTICE OF PUBLIC HEARING ON ASSESSMENT LIST

Notice is hereby given that the special assessment list of the lots and tracts assessed and the amount each lot or tract of land is benefited by, and the amount assessed against each lot or tract for the cost of construction of the following special assessment districts:

Falconer Estates Subdivision SAD # 76

Paving of the following roads: Sully Drive from Oahe Bend Drive to Apple Creek Drive. Paving will include 4 inches of hot bituminous and a chip seal treatment:

Of the County of Burleigh, North Dakota, and which is to be paid by special assessments, has been confirmed by the Special Assessment Commission of the said County of Burleigh and I certify that it is true and correct and filed in the office of the County Auditor/Treasurer of the said county and is now open for public inspection.

And notice is further given that at the regular meeting of the Board of County Commissioners to be held at 5:00 pm on the 19th day of February 2025, any person who appealed from the action of such Special Assessment Commission prior to such time, may appear before the Board of County Commissioners and present why the action of the Special Assessment Commission should not be confirmed and that the Board of County Commissioners will then hear and determine all such appeals, if any, and take final action thereon and upon the whole assessment list. Written statements will be considered if received by County Auditor/Treasurer prior to the hearing date.

By order of the Burleigh County Commission this 3RD day of February 2025.

Mark Splonskowski
Burleigh County Auditor/Treasurer
Run 2/12 & 2/17/2025

ITEM

12





Date:1/29/2025

To: Sub-recipients of the FY 25 VOCA Grant

From: Charlie Hedden, Grants and Contracts Manager

Subject: Important Update on VOCA Funding and Continuity of Services

Dear Sub-recipients,

I hope this message finds you well during what I understand is a challenging time for your agency. We recognize the uncertainty and frustration that has arisen due to recent developments, particularly the Trump administration's announcement regarding the pause of federal funding for grants. Please know that we share your concerns and remain focused on ensuring continuity of services for victims of crime. I have been working closely with the OVC team and prioritizing communications from the Department of Justice.

In the coming weeks, we anticipate further clarity regarding federal funding. However, I want to reassure you that the state funds you have been awarded can still be accessed. You may request reimbursement for these funds through the COSMOS system. Each of you will receive an individual COSMOS communication detailing the remaining amount of state funds available for your requests.

Rest assured, all requests for reimbursement will be approved as long as you have state-awarded funds remaining. Once those funds have been expended, we will need to place any further requests on hold until we receive additional guidance from the Department of Justice. Once we receive updated guidance, we will either process your pending request (above the state awarded amount) or provide you with the latest update.

We appreciate your patience and dedication to serving victims during these uncertain times. Please feel free to reach out if you have any questions or need assistance navigating this process.

With warm regards,

Charlie Hedden
Grants and Contracts Manager
ND Department of Corrections and Rehabilitation
701-328-6872
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ITEM

11

Cass County (2018) – <https://www.casscountynd.gov/our-county/finance-office>

“The Cass County Finance Director is an appointed position. The County Finance Director is responsible for all duties assigned to the county auditor and county treasurer by North Dakota Statute.”

Last time auditor or treasurer were reported in election results was 2014. Public hearings were held by the Cass County Board of Commissioners to redesignate the office to appointed in 2017. <https://www.grandforksherald.com/news/no-opposition-heard-for-proposal-to-appoint-cass-auditor-treasurer-recorder>

Grand Forks County – <https://www.ndaco.org/cod/browse-by-county/#/county/Grand%20Forks>
title reported to NDACO is “Finance & Tax Director”

Current auditor appointed in 2003. <https://www.youtube.com/watch?v=dCoJspMvTX8>

LaMoure County (2017) – <https://lamourecountynd.com/auditor>

“The purpose of the LaMoure County Auditor is the Chief Financial Officer”

“[The current Auditor] was serving as Deputy Auditor and was appointed Auditor of LaMoure County on May 2, 2017.”

Nelson County (2022)

Last time auditor or treasurer were reported in election results was 2018.

Pierce County

Last time auditor or treasurer were reported in election results was prior to 2010.

Richland County

Last time auditor or treasurer were reported in election results was prior to 2010.

Stutsman County

Last time auditor or treasurer were reported in election results was prior to 2010.

Towner County (2014)

Last time auditor or treasurer were reported in election results was 2010.

Walsh County (2022)

Last time auditor or treasurer were reported in election results was 2018.

Ward County (2002) – <https://www.co.ward.nd.us/123/Auditor-Treasurers-Office>

“The Ward County Auditor's Office consolidated with the County Treasurer's Office in 1996, under authority of the "Tool Chest" legislation contained in the North Dakota Century Code.”

“The Ward County Auditor / Treasurer position had been elected for a number of years, but became an appointed position effective the first Monday in April, 2002.”

Wells County (2022)

Last time auditor or treasurer were reported in election results was 2020.

Survey of Counties with elected vs. appointed Auditor / Treasurer

<u>Appointed</u>	<u>Elected</u>
Cass (Combined)	Adams (Combined)
Grand Forks (Combined)	Barnes
LaMoure (Combined)	Benson (Combined)
Nelson (Combined)	Billings (Combined)
Pierce (Combined)	Bottineau
Richland	Bowman
Stutsman	Burke
Towner (Combined)	Burleigh (Combined)
Walsh (Combined)	Cavalier
Ward (Combined)	Dickey
Wells	Divide (Combined)
	Dunn (Combined)
	Eddy
	Emmons (Combined)
	Foster (Combined)
	Golden Valley
	Grant (Combined)
	Griggs
	Hettinger (Combined)
	Kidder
	Logan
	McHenry (Combined)
	McIntosh
	McKenzie (Combined)
	McLean (Combined)
	Mercer
	Morton
	Mountrail
	Oliver
	Pembina (Combined)
	Ramsey
	Ransom
	Renville (Combined)
	Rolette
	Sargent
	Sheridan
	Sioux
	Slope
	Stark (Combined)
	Steele
	Traill
	Williams

Plan for Redesignating Elective Office of
Burleigh County Auditor / Treasurer to Appointive Office

1. Office of Burleigh County Auditor / Treasurer is redesignated as an appointive office effective April 1, 2027, when the current term for Auditor Treasurer expires.
2. Director of Human Resources shall develop a job description to include all statutory job duties of county auditor and county treasurer along with job qualifications, including experience in finance or accounting, and appropriate pay grade for approval by the Burleigh County Commission no later than sixty (60) days after any final resolution adopting the plan.
3. The recruitment and retention for the office of Burleigh County Auditor / Treasurer shall be governed by the Burleigh County Personnel Policy Manual and Handbook.

Preliminary Resolution on Redesignating Elective Office of
Burleigh County Auditor / Treasurer to Appointive Office

Whereas the elective offices of Burleigh County Auditor and Burleigh County Treasurer have been combined into one elective office May 5, 2003;

Whereas the County Auditor / Treasurer's primary duties are chief financial officer, elections officer, secretary to the County Commission, keeping track of all property taxes, and to act as the accountant, financial manager, and investor for the county;

Whereas pursuant to N.D.C.C. § 11-10-04, the qualification for an elected County Auditor or County Treasurer is the candidate must be a qualified elector in the county, which is at least eighteen years old and a resident of the county;

Whereas the Board of County Commissioners believes that more qualifications are necessary for an individual to hold the position of Auditor / Treasurer;

Whereas the Home Rule Charter for Burleigh County as passed on June 11, 2024, Article III sec. 3 allows the Board of County Commissioners to follow state law converting the elected office of county auditor / treasurer into an appointed office and pursuant to N.D.C.C. § 11-10.2-01(1)(c), the county may redesignate an elective county office as an appointive office; now, therefore, be it

Resolved, that effective April 1, 2027 and in accordance with the details of the following plan, the office of Burleigh County Auditor / Treasurer be redesignated as an appointive office;

Resolved, that a copy of this preliminary resolution and accompanying plan shall be filed in the Office of the County Auditor / Treasurer and shall be published once each week for two consecutive weeks , with public hearings scheduled thereafter.

Dated this _____ day of _____, 2025.

Brian Bitner, Chair
Burleigh County Commission

Attest: _____
Mark Splonskowski
Burleigh County Auditor / Treasurer

ITEM

9



BURLEIGH COUNTY HIGHWAY DEPARTMENT

8100 43RD AVENUE NE
BISMARCK, ND 58503
701-204-7748
FAX 701-204-7749
www.burleigh.gov

Request for County Board Action

DATE: February 3, 2025

TO: Mark Splonskowski
County Auditor

FROM: Marcus J. Hall
County Engineer

RE: Award of Bids

Please place the following item on the next Burleigh County Board agenda.

ACTION REQUESTED:

Authorize the proper County officials to enter into a contract for the RCB Culverts to replace Bridge #08-126-40.0.

BACKGROUND:

On January 6, 2025, the County Board authorized the County Auditor and the County Engineer to advertise for bids for the RCB Culverts to replace Bridge #08-126-40.0. Bids were opened on January 28, 2025 and the following bids were received:

Rinker Materials	\$264,192.00
Engineers Estimate:	\$319,200.00

RECOMMENDATION:

It is recommended the Board adopt the attached proposed resolution.

PROPOSED RESOLUTION:

THEREFORE, BE IT RESOLVED: That the County Board hereby accepts the RCB Culverts to replace Bridge #08-126-40.0 low bid from Rinker Materials for \$264,192.00 and authorize the proper County officials to enter into contracts with said bidder.



BURLEIGH COUNTY HIGHWAY DEPARTMENT

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Request for County Board Action

DATE: February 3, 2025

TO: Mark Splonskowski
County Auditor

FROM: Marcus J. Hall
County Engineer

RE: Authorization to advertise for bids.

Please place the following item on the next Burleigh County Board agenda.

ACTION REQUESTED:

Authorize the proper County officials to advertise for bids to Construct the RCB Culverts to replace Bridge #08-126-40.0

BACKGROUND:

At the December 16th County Board Meeting, the Board directed the Highway Department to move forward with the replacement of Bridge 08-126-40.0 (located on 236th Street SE, 4.2 miles south of County Highway 10). The Highway Department is seeking authority to move forward with the bidding of the replacement RCB Culverts.

RECOMMENDATION:

It is recommended that the County Board adopt the attached proposed resolution.

PROPOSED RESOLUTION:

THEREFORE, BE IT RESOLVED: That the County Auditor and the County Engineer are hereby authorized to advertise for bids for the construction of Bridge #08-126-40.0 replacement project.

ITEM

8

UTILITY PERMIT FEE SCHEDULE
EFFECTIVE: January 24, 2025

<u>TYPE OF FACILITY</u>	<u>CROSSING</u>	<u>LONGITUDINAL</u>
OVERHEAD	\$ 100	\$ 100/MILE
BURIED CABLE	\$ 50	\$ 100/MILE
PIPELINES:		
8 INCH AND SMALLER	\$ 100 BORED	\$ 100/MILE \$ 750/MILE PLOWED \$ 1,500/MILE OPEN TRENCH
10 – 16 INCH	\$ 150 BORED	\$ 200/MILE \$ 1,500/MILE OPEN TRENCH
OVER 16 INCH	\$ 1,000/inch of pipe (outside diameter) BORED & TRENCHED	\$ 300/MILE \$2,000/MILE OPEN TRENCH
BRIDGE ATTACHMENTS (If approved)	\$ 500	\$ 500
OTHER	\$ 100 MIN	\$ 100 MIN

ALL FEES WITH A UNIT PRICE PER MILE WILL BE ROUNDED UP TO THE NEXT WHOLE MILE.

Internal Use Only

Permit #: _____

Permit Fee: \$ _____

Paid: Check \$ _____

Credit Card \$ _____

Cash \$ _____

Check # _____

- (D) Applicant shall promptly, remove said facilities from highway right-of-way or shall relocate or adjust said facilities, at its sole cost and expense when requested to do so by the roadway administrator.
- (E) All materials and procedures shall be in accordance with the current NDDOT Standard Specifications for Road & Bridge Construction, and all supplemental material.
- (F) Push, bore or jack all road crossing.
- (G) Parallel occupancy on public road right-of-ways shall have a "prohibition corridor" of thirty (30) feet on either side from the center line of the road; no new parallel cables/lines/pipes may be placed in this corridor.
- (H) Crossing (non-pressurized and/or non-hazardous material) of public road right-of-way shall be at least three (3) feet under the ditch elevation.
- (I) All pressurized and/or hazardous material pipelines that cross public roadways shall be placed within casings and placed a minimum of 8 feet below ditch bottom to top of pipe (or 10 feet below roadway to top of pipe – whichever is greater). Casing may be forgone if the pressurized pipeline is placed a minimum of 10 feet below ditch bottom to top of pipe (or 12 feet below roadway to top of pipe – whichever is greater). Minimum depth requirements shall extend to 75 feet each side of the roadway centerline.
- (J) All pressurized and/or hazardous material pipelines that cross unimproved section lines shall be placed a minimum of 10 feet below the lowest point of the natural ground line to top of pipe. Minimum depth requirements shall extend to 75 feet each side of the roadway centerline. Open trenching shall be compacted to 97%, with an optimum moisture of +/- 3% for ASTM-698. Compaction tests shall be taken for every 100 horizontal feet and every 3 vertical feet.

Name of Applicant: _____ Signature: _____
(Please Print)

E-mail address: _____

Telephone: _____ Date: _____

Approved by the County Engineer:

Burleigh County Engineer (Signature)

Date

PERMIT FOR INSTALLATION OR MAINTENANCE OF UTILITIES WITHIN COUNTY RIGHT-OF-WAY

(Last Revised 1/2025)

Company Name: _____

Address: _____

Brief Project Description: _____

(Please attach map and other detailed plans to provide a complete description of project)

The Applicant is hereby granted permission to install and maintain the described facilities within public road right-of-way, as shown on the plans and indicated on the attached map. The Applicant is responsible for obtaining any additional required permits and property easements.

INSTALLATION AND MAINTENANCE: Installation and maintenance of said facilities on highway right-of-way shall conform to the following provisions:

- (1) Upon construction, maintenance, relocation or removal of said facilities, any right-of-way scars shall be removed and the disturbed areas restored to original condition, including the re-seeding thereof where necessary. Trenches dug within highway right-of-way shall be backfilled and compacted to a density equal to that of the adjacent undisturbed soil.

TERMS AND CONDITIONS: Installation and maintenance of said facilities on highway right-of-way shall be subject to the following terms and conditions.

- (A) Installation, maintenance, relocation and removal of said facilities on highway right-of-way shall be done in a manner satisfactory to, and subject to supervision by, the County Engineer for the County Highway Department.
- (B) The government sub-division shall not be liable for damage to said facilities resulting from reconstruction or maintenance of the highway. Applicant shall hold the governmental sub-division harmless for injury to persons or damage to property resulting from the location of said facilities on highway right-of-way.
- (C) Applicant shall repair or replace highway structures and any existing facilities located on, over or under highway right-of-way which may be damaged as a result of the installation and maintenance of said facilities on highway right-of-way.



BURLEIGH COUNTY HIGHWAY DEPARTMENT

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BISMARCK, ND 58503
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FAX 701-204-7749
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Request for County Board Action

DATE: February 3, 2025

TO: Mark Splonskowski
County Auditor

FROM: Marcus J. Hall
County Engineer

RE: Utility Permit

Please place the following item on the next Burleigh County Board agenda.

ACTION REQUESTED:

Approve the attached Utility permit.

BACKGROUND:

On March 20, 2023 the County Board approved the current version of our Utility Permit. Since then we have determined that the Permit needs some revisions in order to meet current construction practices. The Highway Department has worked with our Portfolio holder and the Chair of the County Board to make needed changes. We are now requesting the approval of a new permit and fee schedule.

RECOMMENDATION:

It is recommended the Board adopt the attached proposed resolution.

PROPOSED RESOLUTION:

THEREFORE, BE IT RESOLVED: That the County Board approves the use of the attached permit and fee schedule when dealing with the installation or maintenance of utilities within County Right-of-Way.

25-059	James Frey	2024	Lot 34, Block 22, Homan Acres	50% Homestead Credit	\$281,700	\$181,700
25-060	Gary Hayes	2024	Lot 8, Block 5, Prairie Hills	50% Homestead Credit	\$261,400	\$161,400
25-061	Pam Christianson	2024	Lot 5, Block 6, North Hills 1st	100% Homestead Credit	\$236,400	\$36,400
	Brian & Geraldine					
25-062	Mehlhoff	2024	Lot 10, Block 3, Sattler's Sunrise 2nd	100% Homestead Credit	\$282,300	\$82,300
25-065	Delbert Unruh	2025	1972 Champion 14 x 56, ser #0329958038	100% Homestead Credit	\$6,309	\$0
25-067	Judy Bradley	2025	2012 Redman 32 x 68, ser #A000579AB	50% Homestead Credit	\$131,539	\$65,770
25-068	Earl & Irene Wentz	2024	Lots 29-30, Block 23, Fisher	50% Homestead Credit	\$184,200	\$92,100
25-069	Larry & Neva Lang	2024	Lot 15, Block 27, Stein's 4th	50% Homestead Credit	\$320,200	\$220,200
	Henry & Doretta		Unit 102 Brandon Heights Condos, Aud Lot			
25-070	Rasmusson	2023	C of part of Lot 3, Block 1, Brandon Heights	100% Homestead Credit	\$185,900	\$0
25-071	Lillian Seifert	2024	Lot 17, Block 5, French's 1st	100% Homestead Credit	\$273,500	\$73,500
25-072	Rose Hindricksen	2023	Lot 8, Block 19, Wachter's 3rd	100% Homestead Credit	\$52,300	\$0
25-073	Rose Hindricksen	2024	Lot 8, Block 19, Wachter's 3rd	100% Homestead Credit	\$58,300	\$0
25-074	Kelvin & Carla Usselman	2024	Lot 3, Block 2, Prairiewood Estates	50% Homestead Credit	\$333,800	\$233,800
25-075	Kathleen Nelson	2024	2003 Friendship 80 x 16	100% Homestead Credit	\$49,920	\$0

				Portion of property was only taxable for part of the year		
25-043	Bismarck State College	2024	Lot 1 less Lot 1A, Block 2, Schafer Heights		\$3,045,900	\$1,015,300
25-044	Anders Bleth	2024	Lot 10, Block 8, High Meadows 5th	Error in property description	\$418,200	\$380,400
25-045	James & Betty Mitzel	2024	Tract 1332 of tract B1 & tract D of part of Lot 1, Block 1, Southport Phase II	80% Disabled Veteran	\$362,200	\$218,200
25-046	Larry & Cheryl Tessmer	2024	Unit 104 Rolling Hills Condo II, Lot 2, Block 1, East Hills Addn Replat	50% Disabled Veteran	\$325,400	\$287,900
25-047	Faye Schiefelbein	2023	Lot 5, Block 8, Meadow Valley 2nd	50% Homestead Credit	\$240,600	\$140,600
25-048	Faye Schiefelbein	2024	Lot 5, Block 8, Meadow Valley 2nd	100% Homestead Credit	\$254,100	\$54,100
25-049	Brandi Schmidt	2023	Lot 2, Block 1, Haycreek Meadows 1st Replat	80% Disabled Veteran	\$280,700	\$136,700
25-050	Brandi Schmidt	2024	Lot 2, Block 1, Haycreek Meadows 1st Replat	80% Disabled Veteran	\$260,100	\$116,100
25-051	Nicole Neibauer	2024	E 50' of Lots 4-6, Block 51, Northern Pacific 2nd	Property value decrease due to renovation/repair	\$258,700	\$225,900
25-052	The Salvation Army	2024	Lots 6-7, Block 1, Airway Ave Addn	Property exempt from taxation	\$169,500	\$155,400
25-053	Clifford Romoser Jr	2025	1975 Detroit 66 x 14, VIN #SGD040980	Mobile home was demolished	\$7,096	\$0
25-054	Chase Beard	2024	2005 Adrian 14 x 60, ser #GAHAG1756	Moved mobile home 4/26/2023	\$25,361	\$0
25-055	Chase Beard	2025	2005 Adrian 14 x 60, ser #GAHAG1756	Moved mobile home 4/26/2023	\$32,760	\$0
25-056	Jennie Masseth	2024	Lot 11, Block 11, Meadow Valley 3rd	100% Homestead Credit	\$297,800	\$97,800
25-057	John & Yvonne Doone	2023	W 75' of Lots 17-20, Block 18, Fisher	100% Homestead Credit	\$304,800	\$104,800
25-058	John & Yvonne Doone	2024	W 75' of Lots 17-20, Block 18, Fisher	100% Homestead Credit	\$302,800	\$102,800

24-772	Anthony & Rebecca Saxton	2024	Block 2, Park Hill (Aud Lots), beg 920.8' E & 248.9' N of SW cor of NE1/4 sec 5; th W 71.7' N 150' E 71.7' S 150' to beg	70% Disabled Veteran	\$248,900	\$122,900
24-773	Shirley Buchholz	2024	Block 3, Shannon Valley 4th, Lots 1-2 East Ridge Condo Unit 9	100% Disabled Veteran	\$44,500	\$0
25-005	Robert Scott & Carrie Newell	2024	Lot 5, Block 2, Wachter's 9th	100% Disabled Veteran	\$437,500	\$257,500
25-006	Gilbert Nelson	2023	Lot 1 & N10' of Lot 2, Block 1, Rue's Subdivision	Change mill rate from regular property tax to fire club, fully exempt for assessment year	\$466,600	\$466,600
25-007	Gilbert Nelson	2024	Lot 1 & N10' of Lot 2, Block 1, Rue's Subdivision	Change mill rate from regular property tax to fire club, fully exempt for assessment year	\$478,600	\$478,600
25-012	Fourth Street LLC	2024	Lot 12, Block 17, Homan Acres 2nd	Property improvement was destroyed or damaged	\$399,000	\$374,000
25-038	Gunda Busch	2023	Lot 13, Block 10, Replat Homan Acres	100% Homestead Credit	\$250,800	\$50,800
25-039	Gunda Busch	2024	Lot 13, Block 10, Replat Homan Acres	50% Homestead Credit	\$262,700	\$162,700
25-040	Reede & Mary Benning	2024	Lot 6, Block 4, Stein's 2nd	50% Homestead Credit	\$286,200	\$186,200
25-041	James & Nancy Skaret	2024	Star Condos Unit 3403 Bldg 1, Lot 1A of Lot 1, Block 5, Edgewood Village 2nd Add	50% Homestead Credit	\$367,000	\$267,000
25-042	Jesse Jordan	2024	Lot 4, Block 1, Prairie Pines 3rd	Equalization with surrounding properties	\$718,100	\$665,200

The following list of abatements and settlement of taxes is forwarded for action to the Burleigh County Commission:

Abate #	Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
24-756	James & Pamela Vukelic	2024	Lots 11-16, Block 7, McKenzie's	Error in property description	\$751,900	\$633,700
24-759	Daniel Adolf Privratsky & Melodee Grenz	2024	Tract 1400 of Lot 7, Block 1, Southport Phase II	50% Disabled Veteran	\$558,100	\$468,100
24-760	Missouri Slope North Campus - SNF LLC	2024	Lot 1A of Lot 1, Block 1, Good Shepard North Addition	Property exempt from taxation	\$1,851,100	\$74,900
24-761	Aircraft Management Services Inc	2024	Block 1, City Leases, Possessory interest in parcel land located in S 1/2 ssection 10 A38-80 at municipal airport des in lease date 5/22/08 (bldgs 5 &22)	Lease for hangar expired & hanger was removed for 9 months of year	\$590,000	\$379,400
24-764	Lila Teunissen	2024	Lot 16, Block 5, Peet's 4th	100% Disabled Veteran	\$401,300	\$296,300
24-765	Roberta Spitzer (Beadell)	2024	Block 1, Replat Aud Lot 28 & W 1/2 Aud Lot 27, Lot 2 Park Place Condo Unit IV	70% Disabled Veteran	\$142,800	\$42,840
24-766	Daniel James Geiger	2024	Lot 4, Block 17, Meadow Valley 4th	80% Disabled Veteran	\$352,300	\$256,300
24-767	James & Dixie Lang	2024	Lot 5, Block 1, Clear Sky Addition	80% Disabled Veteran	\$484,000	\$340,000
24-769	Kimberly Graner	2024	Block 7, Northern Pacific, Pt Lots 8-9; beg 80.24' S NW cor Lot 9, E50' S69.05' WLY9.04' S26.57' SWLY15.79' W30.91' to W line Lot 8 N along said line 105.73' to pt beg	100% Disabled Veteran	\$257,500	\$77,500
24-770	Thomas & June Marshall	2024	Lot 10, Block 4, Heritage Park 2nd Addition	100% Disabled Veteran	\$320,500	\$230,500
24-771	Anthony & Rebecca Saxton	2023	Block 2, Park Hill (Aud Lots), beg 920.8' E & 248.9' N of SW cor of NE1/4 sec 5; th W 71.7' N 150' E 71.7' S 150' to beg	70% Disabled Veteran	\$230,100	\$104,100

Alternatives to Jail Program, with those numbers continuing to rise. Leben also touched on the jail's Medication Assisted Treatment Program, explaining that the program helps administer medication like methadone to help inmates suffering from withdrawals. In 2023, 874 doses of methadone were administered; in 2024, that number increased to 2,432. In terms of staffing, Leben said that while the Sheriff's Department is currently stable and fully staffed, the Detention Center lost five employees in a very short amount of time. Leben said that his department is in the middle of the hiring process for those five vacancies (plus four back-fill positions) and that 40 applicants had made it to interview phase; however, many ended up being no-shows. Leben lastly informed the Commission that a Governance Board meeting is coming up on February 7th, 2025, and asked for guidance from the Commission regarding the idea of contract prisoners, which is to be a topic at the upcoming meeting. A consensus was reached amongst the Commissioners in favor of pursuing other contracts and investigating the idea. No further action was taken.

State's Attorney Lawyer presented to the Board that she had received a letter from the Office of Special Counsel stating that there were no Hatch Act violations regarding Auditor/Treasurer Splonskowski. Since the Office concerns itself only with partisan elections and that the election for county commissioner was non-partisan, they didn't look at it any further.

State's Attorney Lawyer then presented a draft resolution and plan to the Commission for review regarding the conversion of the elected office of County Auditor/Treasurer into a Commission appointed position. Lawyer specified that should the resolution meet all the necessary legal requirements and pass, it would become effective as of April 1st, 2027, as the conversion cannot take effect until the current term is done. Lawyer also gave some examples and insight into current appointed Auditor/Treasurer positions in other North Dakota counties. In response to a question from Comm. Munson, Lawyer suggested the Commission could hold public hearings to get the public's opinions on the topic as part of the commission meetings for a minimum of three months, similar to how Cass County had previously done. Lawyer also clarified to the Commission that any final resolution on this topic should be done prior to the year's end. Motion by Comm. Woodcox, 2nd by Comm. Bakken to table this item until the next commission meeting. Comm. Schwab, Bakken, and Woodcox voted "AYE"; Comm. Munson and Bitner voted "NAY". Motion carried.

Chairman Bitner mentioned to the Commission that he had contacted four firms – Eide Bailly, Brady Martz, Haga Kommer, and Widmer Roel – and asked them about their respective rates for a forensic audit. Haga Kommer and Widmer Roel both stated that they do not do forensic audits, while Eide Bailly and Brady Martz had provided Bitner proposals on moving forward. State's Attorney Lawyer returned to the podium and suggested that the Commission table any type of forensic evaluation of the county's books until the State Auditor has done its audit and found something that would warrant further investigation. At Comm. Woodcox's request, County Finance Director Jacobs came forward and assured the Commission that the county is properly investing its money right now. A consensus was reached amongst the Commissioners to table any type of forensic evaluation until the State Auditor has done its audit. No further action was taken.

With the upcoming retirement of the current Building & Grounds Director, Chairman Bitner stated that additional staff is needed at the maintenance level. Bitner recommended advertising for a Maintenance II position with underfill, as well as for a new Building & Grounds Director. Bitner also suggested that maintenance staff could be allocated under the closest director/supervisor in where they're working at until the county can get another Grounds Director hired. County HR Director Binder also gave her thoughts and insight on the issue. Motion by Comm. Bakken, 2nd by Comm. Schwab to move forward with hiring for and filling in all positions. All members present voted "AYE". Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

David Breeding	2024	Lots 1-3, Block 8, Wilton - Macomber's 1st	100% Homestead Credit	\$43,100	\$0
Park District of the City of Bismarck	2024	Section 30, Hay Creek Township, pt NW1/4	Exempt property	\$1,900	\$0
Park District of the City of Bismarck	2024	Section 30, Hay Creek Township, pt W1/2 less tr for hosp add, Tylers 1sr, Tylers West Vlg less 9.82A-412 & 11.74A-414 & 13.10A to cty W XVI	Exempt property	\$5,500	\$0
Park District of the City of Bismarck	2024	Section 30, Hay Creek Township, pt N1/2	Exempt property	\$4,900	\$0
Park District of the City of Bismarck	2024	Section 30, Hay Creek Township, pt N1/2	Exempt property	\$5,900	\$0
Park District of the City of Bismarck	2024	Section 30, Hay Creek Township, pt N1/2	Exempt property	\$500	\$0
Park District of the City of Bismarck	2024	Section 19, Hay Creek Township, Lot 10A in SW1/4SE1/4 (irr plt #291979)	Exempt property	\$13,700	\$0
Park District of the City of Bismarck	2024	Section 19, Hay Creek Township, 26.42A of SE1/4SW1/4 & .90A of SW1/4SE1/4	Exempt property	\$7,200	\$0
Duane Wald	2024	Legacy Condos II Unit 5, Lot 1B & Lot 1C of Lot 1, Block 1, Hamilton's 1st Addn	100% Homestead Credit	\$203,100	\$3,100
Venture Holdings LLC	2024	Lot 3, Block 1, Northstar Comm Park 3rd, beg at NW cor of L3 th S 89°35'52"E al N line of L3 231.84' to E line of L3; th S 00°26'03"W al E line 217.31'; th N89°37'11"W 243.15' to W line of L3; th N03°24'48"E al W line 217.71' to POB	Duplicate assessment	\$622,000	\$0
Jon Martinson	2023	Normandy Cottages Condo Assoc Unit 2, Lots 1-13, Block 1, Sonnet Heights Subdivision 8th Replat	50% Homestead Credit	\$353,000	\$253,000
Jon Martinson	2024	Normandy Cottages Condo Assoc Unit 2, Lots 1-13, Block 1, Sonnet Heights Subdivision 8th Replat	50% Homestead Credit	\$359,500	\$259,500
Duane Zimmerman	2024	Lot 2, Block 12, Perry Pines	50% Homestead Credit	\$177,500	\$88,750
Brock & Ashley Johlfs	2024	Lot 4, Block 6, Spiritwood Estates	60% Disabled Veteran	\$552,000	\$444,000

Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the Wesley & Ruth Wessner, Marcella Haman, Linnae Brew (2), Anthony & Alvina Splonskowski, Monte & Gayle Schneibel, Monty Snyder, Roberta Froehlich, Kim & Patricia Wiest, Fred & Mitzl Johnson (2), Rick & Jacqueline Bischof (2), Norman & Cynthia Gabel (2), Edna Gartner, Delores Jahner, David Breeding, Park District of the City of Bismarck (7), Duane Wald, Venture Holdings LLC, Jon Martinson (2), Duane Zimmerman, and Brock & Ashley Johlfs abatements plus the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

County Engineer Hall presented some 2nd approach permits on Shoal Dr for the Commission to deliberate on whether to approve or deny. Motion by Comm. Woodcox, 2nd by Comm. Munson to approve the 2nd approach permits. Comm. Schwab, Bakken, Woodcox, and Munson voted "AYE"; Comm. Bitner voted "NAY". Motion carried.

County Engineer Hall presented a resolution to authorize the advertising of bids for a project at Bryan Slough. Motion by Comm. Bakken, 2nd by Comm. Munson to approve the resolution. All members present voted "AYE". Motion carried.

County Engineer Hall presented another resolution to authorize the advertising of bids for a project at the intersection of HWY 10 and 80th Street. Motion by Comm. Schwab, 2nd by Comm. Bakken to approve the resolution. All members present voted "AYE". Motion carried.

County Engineer Hall presented another resolution to authorize the advertising of bids for some micro surfacing projects. Motion by Comm. Bakken, 2nd by Comm. Schwab to approve the resolution. All members present voted "AYE". Motion carried.

County Planner Flanagan presented a RRH Subdivision plat and zone change to the Commission and requested approval per recommendation of the Planning Commission. A discussion was had regarding a proposed lagoon on the lot, which would cover almost half of said lot on the south side. Motion by Comm. Bakken, 2nd by Comm. Munson to table this item until the next commission meeting to collect additional information on this subject. All members present voted "AYE". Motion carried.

Sheriff Leben presented the quarterly jail report. The average daily population was 268, and that overall, booking numbers remain high. Leben pointed out that a noticeable reduction was seen in the income of individuals from the City of Bismarck due to a shift in city policy. The billing for 2024 ended at \$2,591,063. Three hundred and nine (309) people participated in the

**BURLEIGH COUNTY COMMISSION
MEETING
JANUARY 21ST, 2025**

5:12 PM

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken, and Chairman Bitner were present.

Motion by Comm. Bakken, 2nd by Comm. Munson to approve the meeting agenda. All members present voted "AYE". Motion carried.

Motion by Comm. Bakken, 2nd by Comm. Woodcox to table the December 23rd, 2024 meeting minutes until the next commission meeting on March 3rd, 2025. All members present voted, "AYE". Motion carried.

Motion by Comm. Bakken, 2nd by Comm. Woodcox to table all the minutes of the meetings held on December 2nd, 4th, 16th, and 23rd, 2024 and January 6th, 2025, until the next commission meeting on February 3rd, 2025. All members present voted, "AYE". Motion carried.

Motion by Comm. Woodcox, 2nd by Comm. Munson to approve all the bills of the meetings held on December 2nd, 4th, 16th, and 23rd, 2024 and January 6th, 2025. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Wesley & Ruth Wessner	2024	Lot 22, Block 5, Eastside Heights	50% Homestead Credit	\$276,100	\$176,100
Marcella Haman	2024	3801 Koch Dr Condo Assoc Unit 2 & Garage Unit 2, Lot 4, Block 2, Koch Addition	100% Homestead Credit	\$246,700	\$46,700
Linnae Brew	2023	Normandy Cottages Condo Assoc Unit 1, Lots 1-13, Block 1, Sonnet Heights Subdivision 8th Replat	50% Homestead Credit	\$328,200	\$228,200
Linnae Brew	2024	Normandy Cottages Condo Assoc Unit 1, Lots 1-13, Block 1, Sonnet Heights Subdivision 8th Replat	50% Homestead Credit	\$334,500	\$234,500
Anthony & Alvina Splonskowski	2024	Lot 17, Block 10, Washington Heights 3rd	50% Homestead Credit	\$283,300	\$183,300
Monte & Gayle Schneibel	2024	Lot C of Lot 4, Block 1, Missouri River Estates	50% Homestead Credit	\$291,100	\$191,100
Monty Snyder	2024	S1/2SE1/4	100% Homestead Credit	\$163,400	\$0
Roberta Froehlich	2024	Unit 6G of Lot 2, Block 1, Plaza Tower	50% Homestead Credit	\$97,100	\$48,550
Kim & Patricia Wiest	2024	Lot 10, Block 1, Haycreek Meadows	50% Homestead Credit	\$293,100	\$193,100
Fred & Mitzl Johnson	2023	Lot 6, Block 1, Watsons	50% Homestead Credit	\$102,700	\$51,350
Fred & Mitzl Johnson	2024	Lot 6, Block 1, Watsons	50% Homestead Credit	\$92,900	\$46,450
Rick & Jacqueline Bischof	2023	Lot 9, Block 1, Fox Island	Error in property description	\$908,300	\$883,800
Rick & Jacqueline Bischof	2024	Lot 9, Block 1, Fox Island	Error in property description	\$984,000	\$956,600
Norman & Cynthia Gabel	2023	Baltus Dr Condo Phase II Unit 3321, Aud Lot 1A of Lot 1, Block 2, East Hills Addn Replat	50% Homestead Credit	\$329,700	\$229,700
Norman & Cynthia Gabel	2024	Baltus Dr Condo Phase II Unit 3321, Aud Lot 1A of Lot 1, Block 2, East Hills Addn Replat	50% Homestead Credit	\$348,800	\$248,800
Edna Gartner	2024	Lot 13, Block 11, Register's 2nd	100% Homestead Credit	\$210,500	\$10,500
Delores Jahner	2024	2017 Oregon Dr Condo Assoc Unit 1, Aud Lot E being pt of Lot 5 & Aud Lot B of Lot 1, Block 1, Pebble Creek 5th	100% Homestead Credit	\$202,600	\$2,600

**BURLEIGH COUNTY COMMISSION
SPECIAL MEETING MINUTES
JANUARY 15TH, 2025**

10:00 AM

Chairman Bitner called the Burleigh County Commission special meeting to order.

A roll call of members: Commissioners Munson, Bakken, Woodcox, and Chairman Bitner were present. Comm. Schwab was absent.

Human Resources Director Pam Binder gave a presentation regarding the job description for a Burleigh County Administrator position. Binder referenced other counties' job descriptions of their respective County Administrator positions in comparison to Burleigh County's job description drafts. Binder requested input and direction from the Commissioners regarding what they wanted to see contained within the final job description.

Human Resources Director Pam Binder gave a presentation on the current structure of the Burleigh County Building Maintenance Department. With the upcoming retirement of the current Building & Grounds Manager, possible structure changes were discussed. The Commissioners requested feedback from County Engineer Marcus Hall and Sheriff Kelly Leben on the need for Building & Grounds employees for their respective facilities.

Chairman Bitner requested that this topic be added to the next scheduled Commission meeting on January 21st, 2025, for further discussion.

Meeting adjourned.

Mark Splonskowski, Auditor/Treasurer

Brian Bitner, Chairman

Chairman Bitner led a discussion about the Burleigh County investments and to provide clarification as to where our investment monies come from. Finance Director Jacobs appeared to inform the commission on the funds that currently invested. Chairman Bitner requested that the Investment policy be added to the January 21st, 2025, meeting for review. Commissioner Schwab requested a spreadsheet of all our investments and discussed the benchmarking. Motion by Comm. Munson, 2nd by Comm. Woodcox to add Chairman Bitner and Commissioner Bakken to the Burleigh County Investment Committee. All members present voted "AYE". Motion carried.

Commissioner Woodcox asked Finance Director Jacobs if he had a ballpark figure on what had been collected in the one cent sales tax which is to be used as a direct replacement for property taxes. Finance Director Jacobs says that it should be approximately twenty-four million per year. Commissioner Bitner said that a portion of that money will be available for the 2025 Budget and the full amount of collections for the 2026 budget. Commissioner Woodcox inquired if that money is being properly invested. Finance Director Jacobs stated that what has been received has been invested. Chairman Bitner states that we will be looking at the details to make certain our reserves fall within the limits of the Century Code.

Motion by Comm. Woodcox 2nd by Comm. Munson to approve the bills from the December 16th meeting. All members present voted, "AYE". Motion carried.

Chairman Bitner informed the commission about the phone lines in the Provident Life Building that had been cut which affected the beacon and the elevator emergency phones.

Chairman Bitner said that the attorneys are suggesting that we join the other parties that are appealing the PSC decision. By consensus the commission agrees to join the other parties.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

Thomas & Cynthia Anderst	2024	Lot 9A being part of Lots 3-5, Block 4, Stein's 5th	50% Homestead Credit	\$234,000	\$134,000
Janet Frohlech	2024	Lot 6 Brandon Heights Condominiums Six Unit 205, Block 1, Brandon Heights	100% Homestead Credit	\$228,800	\$28,800
Keith Greig	2023	Lot 1, Block 2, Prairie Hills	50% Homestead Credit	\$287,200	\$187,200
Keith Greig	2024	Lot 1, Block 2, Prairie Hills	50% Homestead Credit	\$308,000	\$208,000
Charlette Middlestead	2024	N 152.11' of Aud Lot F of Lot 3, Block 1, Brandon Heights	100% Homestead Credit	\$308,000	\$108,000
Dean & Carolyn Miller	2024	Lots 17-20 Albert Square Condos Unit 1523, Block 30, Wachter's 3rd	50% Homestead Credit	\$219,100	\$119,100
Fred & Charlotte Miller	2024	Block 1, North Mills 6th, Lots 5-6 less W 3.48' of said lots Centennial Condo Unit 210 garage G-35 parking P-12	100% Homestead Credit	\$192,500	\$80,208
Caroline Monroe	2024	Block 4, East Hills Addn Replat, Lot 8 Baumgartner's Sharloh Loop Condo Unit 12 Garage unit A12 Building A	100% Homestead Credit	\$183,400	\$152,833
Debbie A Opp	2024	Lot 13, Block 7, Replat of Calkins	50% Homestead Credit	\$221,600	\$121,600
Leopold & Kathryn Richter	2024	Lots 1-2 less W10', Block 1, Sturgis	100% Homestead Credit	\$203,200	\$3,200
Richard & Barbara Scott	2024	Aud Lot 3B of Lot 3, Block 17, Sonnet Heights	50% Homestead Credit	\$264,100	\$164,100
Travis Pederson	2024	1996 Chief Bonnavilla 16 x 80, #NEB69A2490	Mobile home moved to Pierce County in 2023	\$58,100	\$0
Jaren Bender	2024	1973 Sharva-R 15 x 66, #3911	Mobile home moved to Emmons County in 2023	\$24,000	\$0
Dorothy Kastner	2024	Block 13, Replat Homan Acres, Lot H of Lot 1 Washington Court Condo Building 215 Unit 9 garage 9	100% Homestead Credit	\$26,000	\$0
Harley Wagner	2024	1971 Homecrest 67 x 14, #B080388	Mobile home damaged by fire	\$7,204	\$0
Paul & Shari Huettl	2024	Lot 2, Block 3, Country Creek 1st	Basement finish not completed gave 10% obs	\$477,800	\$436,500
Krystyna Gorzelska	2024	Block 1, North Hills 6th, part Lots 7-8 Dakota Condominiums unit 325 & garage G-9 & parking space P-22	100% Homestead Credit	\$239,900	\$39,900

Motion by Comm. , 2nd by Comm. to approve the Vicki L. Williams, Sherri Woehl, Michaela Fuchs & Orlin Perdue III, Century Baptist Church, Jorge Santiago, Robert & Lorraine Faulhaber, Ross Gerhardt (2), Kent Stroh & Trang Nguyen III, Michael & Karen Lalonde, Porch & Fence Properties LLC, Curtis Smith & Marilyn Schroder, Douglas & Carol Alm, Thomas & Cynthia Anderst, Janet Frohlech, Keith Greig (2), Charlette Middlestead, Dean & Carolyn Miller, Fred & Charlotte Miller, Caroline Monroe, Debbie A Opp, Leopold & Kathryn Richter, Richard & Barbara Scott, Travis Pederson, Jaren Bender, Dorothy Kastner, Harley Wagner, Paul & Shari Huettl, and Krystyna Gorzelska abatements plus the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

Motion by Comm. Bakken, 2nd by Comm. Woodcox to approve the consent agenda as presented. All members present voted "AYE". Motion carried.

County Planner Flanagan presented a Rath Subdivision plat to the Commission and requested approval by the Commission. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the Rath Subdivision plat. All members present voted "AYE". Motion carried.

Assistant County Engineer Schriock presented the Commission with a resolution. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the resolution for authorization to advertise for bids for the purchase of reinforced box culverts to replace bridge located 4.2 miles south of Highway 10 on 236th Street SE. All members present voted "AYE". Motion carried.

**BURLEIGH COUNTY COMMISSION
MEETING
JANUARY 6TH, 2024**

5:09 PM

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Deputy Auditor Vietmeier asked if there were any nominations for chairman. Commissioner Bakken nominated Commissioner Bitner as Chairman. Commissioner Woodcox nominated Commissioner Munson as Chairman. Commission discussion was held. Election for the chairman was held with Commissioner Bitner prevailing as Chairman.

Chairman Bitner called for nominations for Vice Chairman. Commissioner Schwab nominated Commissioner Bakken. Commissioner Woodcox nominated Commissioner Munson. Election was held with Commissioner Bakken prevailing as vice chairman.

Motion by Comm. Munson, 2nd by Comm. Schwab to add Comm. Bakken to the Auditor/Treasurer portfolio. All members present voted "AYE". Motion carried.

All other portfolios stay the same.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken (via phone), and Chairman Bitner were present.

Motion by Comm. Munson 2nd by Comm. Schwab to approve the meeting agenda with Item 8 being moved to the January 21st, 2025, meeting due to the absence of the Auditor/Treasurer. All members present voted "AYE". Motion carried.

Motion by Comm. Bakken, 2nd by Comm. Woodcox to table the minutes of the meetings held on December 2nd, 4th, 16th, and 23rd until the January 21st, 2025 meeting. All members present voted "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Vicki L Williams	2024	Lot 3A, Block 10, Sonnet Heights Subdivision	Error in property description	\$271,700	\$261,200
Sherri Woehl	2024	Block 30, Wachter's 3rd, Lots 17-20 Albert Square Condominiums Unit 1531	100% Disabled Veteran	\$216,900	\$36,900
Michaela Fuchs & Orlin Perdue III	2024	Lots 17-18, Block 2, McKenzie's	Significant water damage in basement	\$332,100	\$224,800
Century Baptist Church	2024	Lot 4, Block 2, Mayfair Managers	Property exempt from taxation - parcel fully exempt for 1 month of 2024	\$842,700	\$772,400
Jorge Santiago	2024	Lot 2, Block 2, Southbay 4th Addition	100% Disabled Veteran	\$255,100	\$210,100
Robert & Lorraine Faulhaber	2024	Lot 11, Block 1, Heritage Park Addition 1st Replat	100% Disabled Veteran	\$396,800	\$321,800
Ross Gerhardt	2023	Lot 13, Block 1, Promised Land	Error in property description	\$242,400	\$209,200
Ross Gerhardt	2024	Lot 13, Block 1, Promised Land	Error in property description	\$248,500	\$218,300
Kent Stroh & Trang Nguyen III	2023	Lot 1, Block 1, Elk Ridge Addition	Error in property description	\$376,900	\$346,600
Michael & Karen Lalonde	2024	Lot 13, Block 11, Meadow Valley 3rd	50% Homestead Credit	\$334,800	\$234,800
Porch & Fence Properties LLC	2024	Block 92, McKenzie & Coffin's, Lot 6 & 6A of Schultz's Subdivision in Lots 21-23 & S 20' of Lot 24	True and full value exceeds market value, error in property description	\$137,100	\$113,700
Curtis Smith & Marilyn Schroder	2024	Lot 11, Block 7, Imperial Valley	50% Homestead Credit	\$338,800	\$238,800
Douglas & Carol Alm	2024	Block 3, Cottonwood Lake 4th, Lot 8 & undivided interest in Lot 32 Block 1	50% Homestead Credit	\$417,700	\$317,700

**BURLEIGH COUNTY COMMISSION
SPECIAL MEETING MINUTES
DECEMBER 23, 2024**

11:00 AM

Chairman Bitner called the special meeting of the Burleigh County Commission to order.

Roll call of members: Comm. Bakken, Schwab, and Chairman Bitner were present, with Comm. Woodcox and Munson also present via conference call.

County Finance Director Jacobs started the discussion surrounding the county's ARPA funds. Jacobs shared that the Finance Department and the State's Attorney's Office had discussed options for obligating the ARPA funds by the year's end. The Finance Department discovered that the creation of a memorandum of understanding (MOU) would be sufficient to cover the county per Treasury guidance, and subsequently forwarded this information to the State's Attorney. Jacobs also suggested that if the MOUs don't work, the county could rely on revenue replacement within the ARPA program.

State's Attorney Lawyer presented copies of a draft MOU to the Commission. Lawyer mentioned that two small changes were made to the MOU draft. Firstly, adjustments were made to the budget numbers to ensure the figures would include all the funds needed for the project and are as follows: the budget of the Highway Department is listed as \$1 million, the budget of the Sheriff's Department is listed as \$652,561, and the budget of Emergency Management is listed as \$6,214,739. Secondly, in each of the MOUs under the budget, the phrase "...in addition to any funds previously obligated for this project." was included. States Attorney Lawyer asked the Commission for any questions, changes, or modifications on the MOU, Chairman Bitner pointed out that a line in both the Sheriff's Department and Emergency Management's MOU read "for good and services" and said it should have said "goods and services". States Attorney Lawyer acknowledged the error and said it will be corrected.

Motion by Comm. Bakken, 2nd by Comm. Schwab to approve the MOU with the correction of "good and services" to "goods and services". All members present voted "AYE". Motion carried.

State's Attorney Lawyer presented a discussion regarding a request for an audit of the Burleigh County finances. Lawyer explained that there were some issues noticed by the current Finance Department regarding Burleigh County's bookkeeping of finances – it was noticed that in a previous audit, money had been marked down as obligated, even though it was not contracted, therefore not fulfilling the requirements of obligation. The previous Finance Department stated they implemented the changes recommended by the State Auditor's office; however, the same error occurred during the next audit. States Attorney Lawyer suggested the county should have its books audited to ensure that things aren't being missed, misplaced, or mishandled, either by asking the State Auditor's office to do a typical audit or by hiring a CPA to conduct a forensic audit. Chairman Bitner mentioned that he contacted several local firms but had only heard back from one (Eide Bailly) so far and forwarded the information to State's Attorney Lawyer. North Dakota State Auditor Josh Gallion was present at the meeting and was asked by the Commission if he had any input on the situation. Gallion said that his office doesn't do forensic audits. Auditor Gallion said there is off book cash in reference to money held at the Bank of North Dakota, but no money appears to be missing from Burleigh County. Gallion offered to assist the county should the need arise moving forward on this issue.

Motion by Comm. Schwab, 2nd by Comm. Bakken to inquire from the firms contacted so far on how much a forensic audit of the county's accounts would cost, and to determine whether a competitive bidding process would be needed. Comm. Bakken, Schwab, and Bitner voted "AYE"; Comm. Woodcox and Munson voted "NAY". Motion carried.

Meeting adjourned.

States Attorney Lawyer then continued the discussion regarding the county's internal investigation within the Auditor/Treasurer's office, mainly regarding the topics of removing a position from office and converting an elected office into an appointed office. Lawyer presented a summary of laws related to removing a position from office, and then went into detail about how petition process works when a petition is submitted to the state governor's office by either the public or the States Attorney. Additionally, Lawyer gave more insight into the process of what the Commission needed to do according to state law when converting an elected office into an appointed one. Motion by Comm. Munson, 2nd by Comm. Bakken to table the item until the next meeting. All members present voted "AYE". Motion carried.

Chris Legenfelder, Charles Tuttle, Curtis Jundt, and Steve Nagel were allowed to express their opinions concerning States Attorney Lawyer's item on the investigation discussion.

Chairman Bitner gave a report regarding the county's standalone election computer. Before the election, the Secretary of State's office had discovered that Burleigh County's standalone election computer had been connected to the Internet. Since the Internet connection instantly compromised the computer's internal security and could call into question the integrity of future elections, it had to be removed from the county and returned to its vendor for recalibration. Bitner also highlighted a 'security assessment at first entry' report from August 1st, 2024, written by officials at CISA (Cybersecurity Infrastructure Security Administration) of the Department of Homeland Security. In it, the report mentioned potential issues with the county's standalone election computer.

The Commission then began reviewing for consideration applications of Auxiliary Board members. Positions were open in the following boards & committees: Bismarck Planning Commission for an ETA member (1), Burleigh County Housing Authority (1), Burleigh County Human Service Zone Board (1), Burleigh County Park Board (2), Burleigh County School District Reorganizational Board (3), Burleigh County Water Resource Board (2), and Missouri Valley Complex Committee for a Junior/High School Rodeo Appointee (1). Motion by Comm. Munson, 2nd by Comm. Bakken to reappoint Trent Wangen to the Bismarck Planning Commission as an ETA member. All members present voted "AYE". Motion carried. Motion by Comm. Munson, 2nd by Comm. Bakken to reappoint Cynthia Chavez to the Burleigh County Housing Authority. All members present voted "AYE". Motion carried. Motion by Comm. Bakken, 2nd by Comm. Munson to appoint Keli Berglund to the Burleigh County Human Service Zone Board. All members present voted "AYE". Motion carried. Motion by Comm. Bakken, 2nd by Comm. Munson to reappoint Errol Behm and Jeffery Herman to the Burleigh County Park Board. All members present voted "AYE". Motion carried. Motion by Comm. Bakken, 2nd by Comm. Munson to table the positions for Burleigh County School District Reorganizational Board. All members present voted "AYE". Motion carried. Motion by Comm. Woodcox, 2nd by Comm. Munson to reappoint Roger Smith and appoint Chuck Mischel to the Burleigh County Water Resource Board. All members present voted "AYE". Motion carried. Motion by Comm. Bakken to table the Junior/High School Rodeo Appointee position on the Missouri Valley Complex Committee. A consensus was reached among the commissioners to table the Junior/High School Rodeo Appointee position on the Missouri Valley Complex Committee. No further action was taken.

County Engineer Hall presented to the Commission a pavement waiver request by a couple on Sandy River Drive. This request was essentially a reconsideration of a waiver which had been denied in 2016; the waiver had included a lot split and would've required both the reconstruction and paving of Fernwood Drive. Hall stated that he recommends approval of the current waiver (which will only do a lot split), with an added caveat which states that this approval doesn't preclude the county or township from coming back in the future and requiring the individuals to share in the cost associated with rebuilding Fernwood Drive. Motion by Comm. Bakken, 2nd by Comm. Woodcox to grant the waiver as recommended by Hall. All members present voted "AYE". Motion carried. Hall then began a discussion about the bridge located on 236th St SE, as the deteriorating condition of the bridge's timber deck, beams, and piling are an area of concern. The bridge has a current posted load of 10 tons. Hall stated that the county applied for federal bridge funds from the DOT in 2021 and were approved to receive funds by 2024; however, due to inflation the project and funds were pushed back to 2026. Hall proposed two options on how to tackle the issue. The first option would be to stay on schedule and replace the bridge in 2025, using local funds and tapping into reserve funds to pay for the bridge. The total estimated cost for replacing the bridge would lie between \$900,000 and \$1 million, and the bridge would be completed by the fall of 2025. The second option would be to wait an additional year for those federal funds from the DOT to arrive in 2026 (assuming there are no further delays). With this latter option, the county would be on the hook for only \$250,000 in local funds and the bridge would be completed by the fall of 2026. Hall also highlighted a major concern that the county at some point might need to close the bridge, which would greatly affect the people living in that area due to the bridge being on an important route. A detour route has already been planned and prepared, but all three legs of the detour would need some extra work to be more efficient and safer. Motion by Comm. Munson, 2nd by Comm. Schwab to go with option one and stay on schedule to replace the bridge. All members present voted "AYE". Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

Minerals
55.10

- Auditor/Treasurer Splonskowski stated that he believes the benchmarks used in Finance Director Jacobs' report did not follow the current investment policy in the Burleigh County Finance Manual. Jacobs' report had compared treasuries against CDs for example rather than comparing treasuries against treasuries, CDs against CDs, etc., as prescribed in the manual; the report's figures were also based solely on treasuries and had not included CDs or money markets.
- Auditor/Treasurer Splonskowski informed the Commission that the 2023 yield exceeded the budgeted yield by over \$100,000, and that as of August 2024, Burleigh County investments yielded \$1.1 million beyond what was budgeted. Based on Finance Director Jacobs' report & benchmark, the calculated loss in 2023 only amounted to 0.0088 percent (9/10ths of 1%) and the loss of 2024's 1st quarter likewise only amounted to 0.0018 percent (1/5th of 1%).
- Auditor/Treasurer Splonskowski stated to the Commission that on more than one of the investments made in 2024, both Finance Director Jacobs and Deputy Finance Director Schmidt agreed with and supported the various investment decisions made by the Auditor/Treasurer's office.
- The unmodified opinion of the 2023 annual Audit from the State's Auditor's Office was highlighted to show the Commission that no funds in Burleigh County were mishandled or misplaced.
- Auditor/Treasurer Splonskowski further stated that Finance Director Jacobs' report did not take into the consideration the workforce issues and challenges effecting the Auditor/Treasurer's office. Splonskowski refuted a point that was seemingly made in Director Jacobs' report stating that the Auditor/Treasurer's office did not experience any turnover in the 2023 year, as not only did he enter the office of County Auditor/Treasurer on April 1st, 2023, but that multiple hirings and re-hirings took place within the Auditor/Treasurer's office across 2023. Furthermore, Splonskowski also explained that in 2024 the county Commission had transferred several duties historically held by the Finance Director over to his office but did not allow for the addition of new staff help disperse the workload (even removing a proposed accountant position in the Auditor/Treasurer's office during the 2025 preliminary budget). Paired with the office's standard election duties, the Auditor/Treasurer's office – and the Deputy Auditor/Treasurer in particular – suffered from overwork and was thus prevented from researching & pursuing better investment options.

~~Auditor/Treasurer Splonskowski ended by stating that his office exceeded the budgeted yields, and that a combination of improving internal processes, a continued adherence to North Dakota century code, and the addition of new staff to the Auditor/Treasurer's office would greatly help the investment process for Burleigh County.~~

Tommy Collins approached the podium to express her opinions on Auditor/Treasurer Splonskowski's clarifications.

Spionskowski presented to the Commission a recap on the November 5th, 2024, general election. Elections Coordinator Hart resigned during the general election process, her duties were reallocated within the office and members of the Auditor/Treasurer's office took on more responsibilities to keep the process going. The Secretary of State's office assisted the Auditor/Treasurer's office in finding, correcting, and noting mistakes to prevent them from happening again, and other departments within Burleigh County lent available staff to the Auditor/Treasurer's office to assist in daily election operations. Spionskowski informed the Commission that there were 52,866 ballots cast in total throughout the course of the general election, which included 9,637 absentee votes, 19,065 early votes, and 24,164 votes cast on Election Day. Overall, Burleigh County saw a 69.9 percent voter turnout, which beat the statewide turnout of 62.61 percent.

Finance Director Jacobs addressed a couple of points before his items. Firstly, he stated that he took exception to any implications/accusations of unethical behavior on his part, and secondly, Finance Director Jacobs rebutted an earlier point made by Auditor/Treasurer Spionskowski during his clarification presentation. Jacobs clarified that in his report, he never claimed there was no turnover in the Auditor/Treasurer's office during the 2023 year; rather, he had stated that there was no turnover in the Deputy Auditor/Treasurer position specifically.

County Finance Director Jacobs gave an overview of both the 2023 Investment Report and the Q2 2024 & Q3 2024 Investment Returns. Jacobs stated that in 2023, Burleigh County underperformed the benchmark of a similar term investment in US treasuries by \$751,055. The Burleigh County Auditor/Treasurer is also responsible for investing Morton County's sales taxes – in 2023, Morton County underperformed the benchmark by \$77,800. According to Jacobs, Burleigh County underperformed in 2023 mainly due to failure to invest, failure to capitalize on rising rates, and poor investment choices. Jacobs gave the following figures for each quarter in 2024:

- In Q1 of 2024, Burleigh County underperformed by \$136,000, with Morton County underperforming by \$26,000.
- In Q2 of 2024, Burleigh County underperformed by \$168,000, with Morton County underperforming by \$19,000.
- In Q3 of 2024, Burleigh County underperformed by \$226,900, with Morton County underperforming by \$38,000.

Jacobs gave some clarification as to why the numbers in Q3 of 2024 were so high, the explanation being that Burleigh County at that time was engaged in some bond defeasance activity at the advice of the county's bidding agent. If one were to remove the bond defeasance activity from Q3 of 2024, Burleigh County would underperform only by \$150,000, and Morton County would underperform only by \$5,000.

- In Q4 of 2024, Burleigh County underperformed by \$226,900, with Morton County underperforming by \$38,000.

According to Jacobs, Burleigh County underperformed in 2024 mainly due to a failure to invest and poor investment choices. Jacobs then touched on a couple of examples of a failure to invest along with other minor issues in 2023 under both Auditor/Treasurer Spionskowski and the previous Auditor/Treasurer Leo Vetter. Jacobs stood for questions.

County States Attorney Lawyer notified the Commission that in September 2024, the Burleigh County victim/witness program was awarded \$110,285 in federal VOCA grants through the state of North Dakota for the period of October 1st, 2024 through September 30th, 2025. Lawyer also stated that in a memo on December 9th, 2024, the state of North Dakota allocated an additional \$50,715 in federal VOCA grants to the Burleigh County victim/witness program for the period of October 1st, 2024, through June 30th, 2025. No further action was taken.

Handwritten notes:

- 1,20^m
- 138, 1^m
- (Q3)
- 1,35 Million
- UNDER the benchmark
- 103.5%
- County Court

2

BURLEIGH COUNTY COMMISSION MEETING

DECEMBER 16TH, 2024

5:00 PM Invocation by Chaplain and Pledge of Allegiance

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken, and Chairman Bitner were present.

The following changes were made to the agenda:

- Item 10a was moved to after the consent agenda
- Item 6 became item 9
- Item 7 became item 6
- The words CISA was added to item 10b

Motion by Comm. Bakken, 2nd by Comm. Munson to approve the meeting agenda. All members present voted "AYE". Motion carried.

Motion by Comm. Bakken, 2nd by Comm. Munson to table the December 16th, 2024 meeting minutes in order to properly review a revised draft due to unnecessary language in original version. All members present voted, "AYE". Motion carried.

Motion by Comm. Schwab, 2nd by Comm. Munson to approve the December 16th, 2024 bills. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Clayton & Mary Felchle	2023	Lot 18, Block 22, Wachter's 3rd	50% Homestead Credit	\$248,500	\$148,500
Clayton & Mary Felchle	2024	Lot 18, Block 22, Wachter's 3rd	50% Homestead Credit	\$266,400	\$166,400
Robert & Gayle Moyle	2024	580' of Lots 15-18, Block 4, McKenzie's	50% Homestead Credit	\$294,300	\$194,300
Steven Blakely	2022	1976 Marshfield 66 x 14, VIN# 29553	Mobile home removed	\$7,484	\$0
Steven Blakely	2023	1976 Marshfield 66 x 14, VIN# 29553	Mobile home removed	\$7,983	\$0
Steven Blakely	2024	1976 Marshfield 66 x 14, VIN# 29553	Mobile home removed	\$7,983	\$0
Etta Schue	2024	Lot 11, Block 13, Register's 2nd	100% Homestead Credit	\$277,300	\$77,300
Robert & Jayme Holmberg	2024	Lot 10, Block 1, Horizon Heights 1st	50% Homestead Credit	\$357,000	\$257,000
Kevin & Christine Soule	2024	Block 21, Lounsberry Outlots, Beg pt 500' S & 180' E of NW corner, E 117' S 50' W 117' N 50' to beg	100% Homestead Credit	\$168,600	\$0

Motion by Comm. Munson, 2nd by Comm. Bakken to approve the Clayton & Mary Felchle (2), Robert & Gayle Moyle, Steven Blakely (3), Etta Schue, Robert & Jayme Holmberg, and Kevin & Christine Soule abatements and the remainder of the consent agenda. All members present voted "AYE". Motion carried.

Chairman Bitner gave an update on the CO2 pipeline situation, saying that attorneys representing Burleigh County have filed to the courts an appeal of the Public Service Commission decision to approve a pipeline permit to Summit Carbon Solutions within the designated timeframe required by the law. Discussion on Summit Carbon Solutions' CO2 pipeline was then continued from previous meeting(s). Chairman Bitner then once again opened the floor for public comment. Opinions about Summit and its pipeline were had and shared by Charles Tuttle, Tommy Collins, and Curtis Jundt.

John Fraase inquired of the Commission about the possibility of renaming the municipal courtroom in the county courthouse after former Judge William C. Severin of Bismarck, subsequently giving a presentation about Judge Severin's career and stated his favorability of such a memorial. Comm. Woodcox volunteered to work with Mr. Fraase to help the project along. Motion by Comm. Munson, 2nd by Comm. Bakken to rename the municipal courtroom in the county courthouse in honor of former Judge William C. Severin. Comm. Woodcox, Munson, and Bakken voted "AYE"; Comm. Schwab and Bitner voted "NAY". Motion carried.

Auditor/Treasurer Splonskowski presented to the Commission clarifications regarding the 2024 First Quarter investment report provided by County Finance Director Jacobs back on November 18th, 2024. The points of clarifications are as follows:

**BURLEIGH COUNTY COMMISSION
SPECIAL MEETING
DECEMBER 4, 2024**

10:00 AM

Meeting called to Order.

Chairman Bitner via telephone, Commissioners Bakken, Woodcox, Munson and Schwab.

Motion by Comm. Munson to enter into an executive session, 2nd by Comm. Woodcox, all members present voted, "AYE." Motion Carried.

The Commission then entered executive session per **N.D.C.C. § 44-04-19.1(9)** regarding Carbon pipeline litigation 10:02 AM.

The Commission adjourned the executive session at 10:45 AM and reconvened into open session.

Motion by Comm. Munson 2nd by Comm. Woodcox to move forward with consensus reached in executive session. All members present voted, "AYE." Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

- Attend Secretary of State's election training where they discuss the Hatch Act and how to comply with the Hatch Act
- Remedial training regarding open meetings and open records

There was no evidence of a hostile work environment from the internal investigation.

Chairman Bitner recused himself and relinquished the Chair to Vice Chair Bakken.

The Commission discussed the following options if there are items that should not be happening and or neglect of duty within an elected official's office:

- A petition can be filed to the Governor's office for removal from office.
- Electors can do a recall.
- Converting position to an appointed office.

State's Attorney Lawyer will provide more detailed information at the next Commission Meeting.

Motion by Commissioner Schwab to table this item until the next meeting. Motion second by Commissioner Woodcox. All members (excluding Bitner) present voted "aye". Motion carried. Chairmanship was returned to Commissioner Bitner.

Comm. Bakken gave the floor to Burleigh County Human Service Zone Director Chelsea Flory, who informed the Commission that three positions on the human services board are expiring. Flory requested the Commission approve the reappointment of Senator Dick Devers and Trevor Vennett to the board and to open Leslie Percy's position up for applications, as she is not seeking reappointment. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the reappointment of Senator Dick Devers and Trevor Vennett, open Percy's position up for applications, and for Comm. Bakken to retain the portfolio of the human services board until portfolios change. Comm. Munson, Schwab, Bakken, and Bitner voted "AYE"; Comm. Woodcox abstained. Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

County Finance Director Jacobs gave a continuation of the Q1 2024 Investment Report discussion from November 18th, 2024 meeting. Finance Director Jacobs stated that the check from BNC Bank was in the Auditor/Treasurer's office possession and the lag in the deposit was not the fault of BNC National Bank. Comm Munson inquired about the makeup of the investment committee. Finance Director Jacobs gave the commission information as to the members, frequency of the meetings, and the committee's operating procedures.

Auditor/Treasurer Splonskowski asked for a clarification on the 2025 final budget for the Burleigh County Water Resource District. Since the county doesn't hold reserves for the district, they would need to use \$66,038 in general fund dollars or require the Water Resource District to use their own reserves, a consensus was reached amongst the commissioners to collect the same dollar amount for the Water Resource District as last year and have the district use their own reserve funds. No further action was taken.

Splonskowski presented the Commission an amended 2025 meeting calendar, which replaced the Wednesday, January 22nd, 2025, meeting with a Tuesday, January 21st, 2025, meeting due to a conflict in scheduling. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the amended 2025 meeting calendar. All members present voted "AYE". Motion carried.

County Engineer Hall presented a concurrence letter from the NDDOT about the Highway 10 mill project, which requested that Burleigh County concur with the estimated cost-sharing amount for the project; Hall then presented to the Commission the following resolution for approval. Motion by Comm. Schwab, 2nd by Comm. Munson to approve Hall's proposed resolution. All members present voted "AYE". Motion carried. Next Engineer Hall requested Commission approval for the Highway Department to look for consultant engineering firms willing to assist in the Highway 10 project. Motion by Comm. Munson, 2nd by Comm. Bakken to approve Engineer Hall's request for consultant engineering. All members present voted "AYE". Motion carried. Engineer Hall asked for the Commission to authorize the Highway Department to advertise for annual bids. Motion by Comm. Woodcox, 2nd by Comm. Schwab to authorize the advertisement of bids by the Highway Department. All members present voted "AYE". Motion carried.

Kim Ripple from Bismarck-Mandan MPO and MPO consultant Jason Carby from HDR presented to the Commission the Arrive 2050 Metropolitan Transportation Plan, which aims to improve the local transportation network through expansion or maintenance, and requested the Commission approve the Arrive 2050 Metropolitan Transportation Plan through a resolution of receipt. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the Arrive 2050 Metropolitan Transportation Plan with an amendment to correctly identify the county chair. All members present voted "AYE". Motion carried.

County Planner Flanagan presented a Wiese Subdivision plat in Gibbs township to the Commission and requested approval by the Commission. Motion by Comm. Schwab, 2nd by Comm. Bakken to approve the Wiese Subdivision plat. All members present voted "AYE". Motion carried. Flanagan then showed a conceptual letter of support by Burleigh County for the Big Sky North Coast passenger rail project for Commission review. Motion by Comm. Bakken, 2nd by Comm. Munson to send a letter of support for the project with an amendment to correct the Chairman's name. All members present voted "AYE". Motion carried.

County HR Director Binder asked for Commission approval of the same list of holidays from 2024 in the new 2025 Holiday Policy. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the 2025 Holiday Policy. All members present voted "AYE". Motion carried.

Chairman Bitner recused himself and relinquished chairmanship over to Comm. Bakken. Sheriff Leben gave an update on the Burleigh East renovation project, stating that any remaining ARPA funds need to be committed prior to the year's end to be used in the project, and spent by the end of 2026. Motion by Comm. Schwab, 2nd by Comm. Munson to authorize remaining ARPA funds and Local Assistance & Tribal Consistency Funds to the Burleigh East renovation project. All members (excluding Bitner) present voted "AYE". Motion carried. Chairmanship was then returned to Comm. Bitner.

Comm. Munson removed item 13a due to lack of information being included in the packet. A consensus of the commission was to move this to the next meeting.

State's Attorney Lawyer presented findings of the internal investigation within the Auditor/Treasurer's Office. The investigation originated from a complaint regarding a text message that was sent by Auditor/Treasurer Splonskowski as a potential policy violation and/or a Hatch Act violation. Around the same time, former Elections Coordinator, Lisa Hart, resigned on October 15, 2024. After a discussion between Lisa Hart and Human Resource Director Binder, a request was made to also investigate a possible hostile work environment. Multiple text messages (66 total) were sent by the Auditor/Treasurer during work hours stating, "I am just letting you know from the perspective of being the County Auditor for a year and a half please do not vote for Brian Bitner for County Commissioner. If you want more details as to why let me know. Also let your friends know too. Thanks". Auditor/Treasurer Splonskowski did not fully comply with an open records request from the State's Attorney's Office regarding communication between himself and Chair Bitner and copies of the 66 messages. Due to identifying himself as the County Auditor, the text message became an open record. Lawyer stated that the Hatch Act applies to an elected Official if that County receives federal grants or loans. A person who qualifies under the Hatch Act is reported to the U.S. Office of Special Counsel for determination of a violation. If there is a violation, they can demand the person be terminated. An elected official cannot be terminated; however, if the person remains employed, there can be a monetary penalty of up to two years of the person's salary which would be taken off the grant or loan. There was also a Burleigh County Policy violation for engaging in political activity (campaigning or election engineering) while on duty. An employee who is the subject of an internal investigation does not cooperate is subject to immediate termination, however since the Auditor/Treasurer is an elected Official, that was not an option. Failure to turnover an open record subjects the County to liability as well as personal liability for the person who withholds the records.

As an elected official there are limited options for the commission; however, recommendations can be made so that the behavior does not continue. State's Attorney Lawyer recommended Auditor/Treasurer Splonskowski:

**BURLEIGH COUNTY COMMISSION
MEETING
DECEMBER 2ND, 2024**

5:00 PM *Invocation by Chaplain and Pledge of Allegiance*

Administration of Oath of Office by Judge Feland for re-elected Commissioners Brian Bitner and Steve Bakken

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken, and Chairman Bitner were present.

Motion by Comm. Munson, 2nd by Comm. Bakken to approve the meeting agenda with the following amendments:

- Item 14 to be moved to follow the consent agenda
- Item 7a was removed
- Item 13 added investigation report
- Added Human Services Board Appointments under Other Business

All members present voted "AYE". Motion carried.

Motion by Comm. Schwab, 2nd by Comm. Munson to approve the November 18th, 2024 meeting minutes and bills, with a correction to the location of the 236th Street bridge. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Sprynczynatyk, Michael & Richard	2023	S20' of E75' of Lot 11 & E75' of Lots 12-13	Error in property description	\$129,200	\$109,000
Sprynczynatyk, Michael & Richard	2024	S20' of E75' of Lot 11 & E75' of Lots 12-13	Error in property description	\$129,200	\$109,000
Old Dominion Freight Line Inc	2022	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,130,000	\$3,221,400
Old Dominion Freight Line Inc	2023	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,501,700	\$3,511,300
Old Dominion Freight Line Inc	2024	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,740,900	\$3,700,000
Douglas & Karen Sokolofsky	2024	Lot 12, Block 1, North Hills 13th	50% Homestead Credit	\$445,500	\$345,500
Ronald & Laurie Jensen	2023	Lots 1-2 less N 59' (or S 55.08' of Lots 1-2), Block 6, Riverview	50% Homestead Credit	\$214,000	\$114,000
Carma Branch and Leslie Edison	2024	Lot 9, Block 11, Highland Acres	100% Homestead Credit	\$265,100	\$65,100
Dana Clairmont c/o Dana Breiner	2023	Lot 4, Block 21, Morningside Heights	100% Disabled Persons Credit	\$113,400	\$13,400
Thomas & Twylla Rausch	2024	Block 85, McKenzie & Coffin's, W30' of S15' of Lot 7, W30' of Lots 8-12, E10' of alley adj on W; E15' of Lot 42 all lots 43-44 & W10' alley adj Lot 44	100% Homestead Credit	\$358,100	\$158,100
Susan Lemke	2023	Lot 20, Block 2, Eastside Heights	100% Homestead Credit	\$260,700	\$60,700
Susan Lemke	2024	Lot 20, Block 2, Eastside Heights	100% Homestead Credit	\$272,200	\$72,200
Dennis & Paula Duffield	2023	Lot 13, Block 3, Cottonwood Lake 4th & undivided interest in Lot 32, Block 1	50% Homestead Credit	\$434,800	\$334,800

Motion by Comm. Woodcox, 2nd by Comm. Bakken to approve the Michael & Richard Sprynczynatyk (2), Old Dominion Freight Line Inc (3), Douglas & Karen Sokolofsky, Ronald & Laurie Jensen, Carma Branch and Leslie Edison, Dana Clairmont c/o Dana Breiner, Thomas & Twylla Rausch, Susan Lemke (2), and Dennis & Paula Duffield abatements and the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

The Commission decided via consensus to hold a special meeting/executive session at 10am on Wednesday, December 4th to discuss potential litigation and appeal of Summit Carbon Solutions' CO2 permit. Chairman Bitner opened the floor for public comment on the CO2 pipeline situation. Information about Summit and its pipeline was shared by Jeff Jennings, Curtis Jundt, Gary Anderson, and Kevin Schieve.

~~10. County Finance Director Jacobs:~~

- ~~a. Vendor Onboarding Policies & Provides.~~

PROCEDURES

~~11. States Attorney Lawyer:~~

- ~~a. Victim Witness Program grant funds update.~~

~~12. Auditor/Treasurer Splonskowski:~~

- ~~a. Request for calling of Public Hearing regarding SAD #76 Falconer Estates Subdivision.~~

13. Other Business. *Contractor*

14. Adjourn.

The next regularly scheduled Commission meeting will be on February 19th, 2025.

Mark Splonskowski

Burleigh County Auditor/Treasurer



Lincoln, Fort Rice, Riverview, Florence Lake, Burnt Creek, Canfield, Lyman, & Phoenix
Unorganized Townships



Burleigh County Commission Meeting Agenda

Tom Baker Meeting Room, City/County Office Building, 221 N 5th St, Bismarck

Attend in Person | Watch live on Government Access Channels 2 or 602 | Listen to Radio Access 102.5 FM |
Stream on [freetv.org](https://www.freetv.org) or [Dakota Media Access Facebook Live](https://www.facebook.com/DakotaMediaAccess) | Replay later from [freetv.org](https://www.freetv.org)

February 3, 2025

5:00 PM

Invocation and Pledge of Allegiance presented by Chaplain.

COUNTY COMMISSION

1. Meeting called to order.
2. Roll call of members.
3. Approval of Agenda.
4. Consideration of the December 2nd, 4th, 16th, 23rd, 2024 special meeting minutes, January 6th, and 15th, 2025 meeting minutes, and January 21st, 2025, special meeting minutes and January 21, 2025, meeting minutes and bills.
5. Consent Agenda:
 - a. Abatements.
 - ~~b. Utility permit.~~
 - c. Resolution authorizing County Auditor/Treasurer to make payment upon demand for all invoices and claims for utility services, gas, fuel, and oil (per Bill Payment Policy).
 - d. Resolution authorizing County Auditor/Treasurer to make payment upon demand for invoices for appointed County Coroner.
6. County Extension Agent Kelsey Deckert:
 - a. Position refill request. *Amended*
7. County Planner Flanagan:
 - a. RRH Subdivision update.
8. County Engineer Hall:
 - a. Authorization to Advertise for bids for bridge #08-126-40.0.
 - b. Authorize County to enter into contract for bridge #08-126-40.0.
9. Consideration of resolution changing County Auditor/Treasurer from an elected to an appointed position.

44-11-13. Costs on dismissal of charges - Bond.

Repealed by S.L. 2013, ch. 342, § 12.

44-11-14. Collection of costs.

Repealed by S.L. 2013, ch. 342, § 12.

other district of the state upon filing a notice in the office of the clerk of the district court, setting forth the grounds of appeal, together with a bond in the sum of two hundred fifty dollars, which must be for the payment of costs of such appeal in the event the action of the governor is affirmed. Such bond must be approved as to form by the state's attorney of the county and as to its sufficiency by the clerk of the district court. Such notice and bond must be filed within fifteen days after the date of the order by the governor.

44-11-09. Appeal - Notification of governor - Proceedings.

The clerk of the district court shall notify the governor of the filing of an appeal by registered or certified mail. The governor, within ten days after the receipt of such notice, shall mail to the clerk of said court the testimony in such removal proceedings, together with a copy of any order made by the governor in such proceedings. Said appeal must be heard by the judge of said court upon the record in such proceedings, without a jury, at the next regular term of court or prior to said term, in the discretion of the judge of said court. After such hearing by the district judge, the district judge shall make an order affirming the order of the governor or an order reinstating the defendant officer if the decision is clearly erroneous.

44-11-10. Fees of special commissioner - Stenographer - Witnesses.

The fees of the special commissioner provided for by this chapter must be two hundred dollars per day, and in addition thereto, the special commissioner shall receive mileage from the commissioner's residence to the place of trial the same as is allowed by law to sheriffs. The special commissioner may employ a stenographer and pay the expenses of the stenographer. Such expenses must be itemized by the commissioner and filed with the commissioner's report and findings and audited and allowed by the governor. Witnesses giving testimony before such commissioner, the number to be limited by the commissioner, must be allowed the same fees as witnesses in district court. In proceedings to remove a county officer, such fees must be paid by the county upon allowance by the board of county commissioners in the same manner as other claims against the county, and if a municipal or township officer, then by the city council, board of city commissioners, or board of township supervisors, in the same manner as other claims against the municipality are paid.

44-11-11. Oath of commissioner - Contents - Filing.

When a special commissioner has been appointed as provided in this chapter, the commissioner forthwith shall take an oath and shall file the same with the governor that:

1. The commissioner, impartially and to the best of the commissioner's knowledge and ability, without fear, favor, or prejudice, will hear and cause to be taken all the testimony and evidence offered and received at the hearing for and in behalf of the prosecution and accused, together with all papers and other exhibits offered by either party, and carefully will preserve the same.
2. The commissioner will cause all of the oral testimony offered and received at the hearing to be available to be transcribed at the request of the governor, and as speedily as may be after the hearing will prepare a report of the proceedings, summary of testimony, findings of fact, and complete record of all evidence and testimony, including all exhibits offered and received at said hearing by either party, and will cause the same to be filed with the governor.

44-11-12. Powers of commissioner - Subpoenas - Service - Fees.

After taking and filing the oath of office, the commissioner has authority to issue subpoenas for persons and subpoenas duces tecum and to administer oaths to witnesses the same as is conferred upon district judges. The subpoenas may be directed to any sheriff, or chief of police, who immediately shall serve the subpoenas. The officer is entitled to such fees as are allowed to sheriffs for serving subpoenas in district court. The fees must be paid in the same manner as is provided in this chapter for witness fees and commissioner's fees. The commissioner may punish for contempt in the same manner as the district court.

44-11-03. Petition and complaint - Requisites.

The petition and thereafter the complaint must state the charges against the accused, and, unless filed by the state's attorney or attorney general, must be verified and may be amended as in ordinary actions. If such amendment of the complaint or charges includes any new or additional charge, then the accused must be allowed a reasonable time to prepare a defense.

44-11-04. Suspension of officer - Notice to governing body.

If the governor judges that the best interests of the state require it to be done, the governor by written order to be delivered to such officer, may suspend the accused officer from the performance of duty during the pendency of the removal proceedings. If the governor suspends the accused, the governor immediately shall notify the board or persons authorized to fill a vacancy in that office, and that board or those persons, within five days after receipt of such notice, shall appoint a competent person to fill the office and perform the duties of the officer during the suspension.

44-11-04.1. Appointment of special commissioner - Filing of complaint.

The governor shall appoint as a special commissioner a retired or former judge, or other competent person learned in the law to preside over the removal proceedings. The prosecutor shall file with the special commissioner a complaint containing the allegations against the officer, which may consist of the charges alleged in the petition or any charge justified by the investigation conducted by the attorney general. The prosecutor shall also file proof that the complaint was served on the officer.

44-11-05. Notice of charges - Taking testimony.

Repealed by S.L. 2013, ch. 342, § 12.

44-11-06. Hearing - Report to governor .

Within thirty days of the appointment of the special commissioner, a hearing shall be held in open court on the allegations of the complaint. The proceedings shall be recorded by a court reporter or court recorder. The accused is entitled to be present and be heard in person or through the accused's attorney. The commissioner has the same powers as are conferred upon district judges to take testimony and may rule on, admit, or exclude testimony accordingly. Within ten days of the conclusion of the hearing, the commissioner shall forward to the governor a report of the proceedings, including a summary of testimony, findings as to whether any allegations were proven by a preponderance of the evidence, exhibits and evidence received, and a recommendation whether the accused should be removed from office. The governor may request a transcript be prepared if review of testimony is necessary for a final determination on removal.

44-11-07. Removal from office upon hearing - Filling vacancy.

If after reviewing the report and recommendation, the governor determines that removal is in the best interests of the state, the governor shall make an order in writing removing the accused from office, and shall cause a copy of the order to be delivered to the accused and one copy to be delivered to the board or persons having the authority to fill a vacancy in that office. Thereupon that board or person, within five days thereafter, shall appoint a competent person to fill the office and perform the duties thereof, unless the accused, prior to the final hearing, had been suspended as provided by this chapter, and an interim appointment made. In such case the person appointed to the office during the suspension shall continue until the expiration of the term for which the accused was elected or appointed. If the governor decides that removal is not in the best interests of the state, the governor shall notify the individuals who filed the petition and summarize the reasons for the decision.

44-11-08. Appeal - Notice and bond filed with clerk of district court.

When the accused person so removed is aggrieved by the removal, the accused person is entitled to appeal from the decision of removal made by the governor to the district court in any

44-11-01. What officers removable by governor - Grounds.

The governor may remove from office any county commissioner, sheriff, coroner, county auditor, recorder, state's attorney, county treasurer, superintendent of schools, surveyor, public administrator, city auditor, city commissioner, mayor, township officer, rural fire protection district board member, school board member, or any custodian of public moneys, except the state treasurer, whenever it appears to the governor by a preponderance of the evidence after a hearing as provided in this chapter, that the officer has been guilty of misconduct, malfeasance, crime in office, neglect of duty in office, or of habitual substance abuse or gross incompetency.

44-11-02. Charges - How made - By whom prosecuted.

1. The petition against any official authorized to be removed by the governor must be entitled in the name of this state and must be filed with the attorney general.
2. The charges against any official, other than a school board member, may be made upon the petition of fifty qualified electors of the county in which the person charged is an officer, or upon the petition of ten percent of the qualified electors voting at the preceding general election for the office of governor in that political subdivision or district in which the person charged is an officer, whichever is least, or by the state's attorney of such county.
3. The charges against a school board member must be made upon a petition containing the signatures of qualified electors of the school district equal in number to twenty percent of the number of persons enumerated in the school census for that district for the most recent year such census was taken, unless such census is greater than four thousand in which case only fifteen percent of the number of persons enumerated in the school census are required. However, not fewer than twenty-five signatures are required unless the district has fewer than twenty-five qualified electors, in which case the petition must be signed by not less than twenty-five percent of the qualified electors of the district. In those districts with fewer than twenty-five qualified electors, the number of qualified electors in the district must be determined by the county superintendent for such county in which such school is located.
4. When the petition is filed, the attorney general shall conduct an investigation within thirty days. Upon completion of the investigation, the attorney general shall make a recommendation to the governor whether a removal proceeding should be conducted by a special commissioner, and if so, whether the accused officer should be suspended during the pendency of the proceeding.
5. Upon receipt of the recommendation of the attorney general, the governor shall determine whether to proceed with the appointment of a special commissioner. If the governor decides not to appoint a special commissioner, the governor shall notify the individuals who filed the petition and summarize the reasons for the decision. If the governor decides to appoint a special commissioner, the governor shall request that a prosecutor draft and serve the official complaint against the officer.
 - a. When the officer sought to be removed is other than the state's attorney, the state's attorney for the county involved or in which the political subdivision or office is located, upon request of the governor, shall appear and prosecute. Upon approval of the governor, the state's attorney may contract with a state's attorney from another county or other competent attorney, or request the attorney general to prosecute the proceedings.
 - b. When proceedings are brought to remove the state's attorney, the attorney general shall appear on behalf of the state and prosecute such proceedings. Upon approval of the governor, the attorney general may contract with a state's attorney or other competent attorney.

11-13-15. County auditor to furnish tax information to mortgagee of lands in county.

Whenever a mortgagee or assignee of a mortgagee, holding or owning one or more mortgages upon real estate in any county in this state, shall furnish to the county auditor of such county a description of the lands covered by such mortgage or mortgages, on a sheet of paper provided therefor by such mortgagee or assignee, and shall request such county auditor to search the records of the auditor's office, and to indicate on such sheet, in the appropriate space provided therefor, the amount of the unpaid general taxes, if any, standing against the lands therein described, for each given year, as shown by such records, and to indicate that such general taxes are paid for any given year or years, if such is the fact, the county auditor shall make such search of the auditor's records and shall set down on such sheet of paper, in the appropriate space thereon provided, the amount of the unpaid general taxes for each given year, exclusive of interest or penalty, standing against the lands therein described. If the general taxes for any given year are paid, the auditor shall write on such sheet, in the appropriate space provided thereon, the word "paid". The county auditor shall not be required to make any certificate as respects the information so furnished and shall receive no fee for furnishing such information or rendering such service.

11-13-16. When county auditor may call special election.

Whenever the board of county commissioners fails or refuses to call a special election required by any law of this state, the county auditor may provide for and call such election upon the petition of a majority of the qualified electors of the county as determined by the poll list of the last preceding general election.

11-13-17. Destruction of county records.

Repealed by S.L. 1987, ch. 153, § 1.

11-13-18. Reporting name of blind person for which exemption is claimed.

The county auditor of each county shall report to the director of the department of transportation the names of all blind persons for which a property exemption is claimed. Such reports as required are for the information of the department of transportation in determining the eligibility of any person to operate a motor vehicle on the highways of this state and must be kept confidential and not divulged to any person or used as evidence in any trial except that the reports may be admitted in proceedings under section 39-06-33.

- a. If there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against lands described in the instrument, the auditor shall certify the same. When the receipt of the county treasurer is produced for the delinquent and current taxes or special assessments, the auditor shall enter "Taxes and special assessments paid and transfer accepted".
 - b. If the land described has been sold for taxes to a purchaser other than the county, the auditor shall enter "Taxes paid by sale of the land described within and transfer accepted".
 - c. If the instrument presented is entitled to record without regard to taxes, the auditor shall enter "Transfer accepted".
 - d. Acceptances required under this subsection must be accompanied by the auditor's signature.
2. Whenever a deed, contract for deed, or patent is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office whether there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument. If there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, the auditor shall place a statement on the instrument showing the amount of any current taxes, current special assessments, or unsatisfied lien created under section 57-02-08.3. When the receipt of the county treasurer is produced showing payment of delinquent and current taxes and special assessments, and satisfaction of all liens created under section 57-02-08.3, if any, the auditor shall enter "Taxes and special assessments paid, all liens created under section 57-02-08.3 satisfied, if any, and transfer accepted". For purposes of this subsection:
- a. "Current special assessments" means special assessments that have been certified to the county auditor for collection but are not yet delinquent and have become due on the first day of January under section 57-20-01.
 - b. "Current taxes" means real estate taxes, as shown on the most recent tax list prepared by the county auditor, which are not yet delinquent and have become due on the first day of January under section 57-20-01.
3. Whenever a plat, replat, auditor's lot, or any instrument that changes the current property description, including condominium ownership established under chapter 47-04.1, is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office and in the office of the county treasurer whether there are current or delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 and, after February first of each year, the tax estimate for that year against the land described in the instrument or whether the land has been sold for taxes. If there are current taxes, delinquent taxes, delinquent special assessments, installments of special assessments, an unsatisfied lien created under section 57-02-08.3 or tax estimates against lands described in the instrument, the auditor shall certify the same.

11-13-13. Auditor's record of transfer of title to real property.

Repealed by S.L. 1995, ch. 111, § 3.

11-13-14. Auditor's certificate on conveyances to the state of North Dakota - Recording conveyance.

Whenever any sheriff's deed or other conveyance of real property acquired by the state of North Dakota doing business as the Bank of North Dakota or any state agency for which the Bank of North Dakota acts as agent is offered for recording, the county auditor shall enter such transfer and the recorder shall record the same without regard to the payment of any taxes due thereon. Section 11-13-12 is not applicable thereto. In such case, the county auditor shall enter on the sheriff's deed or other conveyance, over the county auditor's official signature, the words "Transfer accepted", and the recorder then shall receive and record the same.

11-13-04. Auditor is chief financial officer of county - To keep account with treasurer.

The county auditor shall be the chief financial officer of the county and shall keep complete and detailed records of all financial transactions of the county, charging the treasurer with the amount of all property taxes assessed and levied by the state and by any taxing subdivision, together with all interest, penalties, and other costs turned over to the auditor by the auditor's predecessor. In determining the treasurer's responsibility for collections, the county auditor shall credit the treasurer with all tax payments, cash discounts allowed, abatements, the amount of uncollected taxes delivered to the treasurer's successor in office, or other credits as provided by law. The county auditor shall charge the treasurer with all moneys collected by the treasurer or received by the treasurer in the treasurer's official capacity and shall credit the treasurer with all payments by warrant or as otherwise provided by law and with all moneys delivered to the treasurer's successor in office.

11-13-05. Verification of cash.

Repealed by S.L. 1987, ch. 144, § 2.

11-13-06. Auditor to issue warrants to taxing districts.

Upon application of the treasurer of any local taxing district, the county auditor shall give the treasurer an order on the county treasurer for the amount due such local taxing district, and shall charge the treasurer with the amount of such order, and at the same time shall notify the clerk of each local taxing district of the issuance of such order, but the county auditor shall not issue an order as in this section provided until the bond of the person applying for such order shall have been filed as required by law.

11-13-07. County auditor to keep tax deed record.

The county auditor shall keep a record to be known as the tax deed record in which the auditor shall enter a description of the land foreclosed for unsatisfied tax lien, the date when the notice of foreclosure of tax lien was issued, the date and description of the return of service of such notice, and the date when the tax deed is issued.

11-13-08. Certified copy of tax deed record prima facie evidence.

A certified copy of the auditor's tax deed record, or of any part thereof, given under the hand and seal of the county auditor shall be prima facie evidence in the courts of this state of the matters and things therein contained.

11-13-09. Auditor to furnish copy of proceedings of board of county commissioners to newspaper.

Repealed by S.L. 1987, ch. 146, § 2.

11-13-10. Auditor to certify abstracts - Fees.

Repealed by S.L. 1999, ch. 105, § 1.

11-13-11. Auditor to prepare plats of school districts - Record.

The county auditor shall prepare a record or plat showing the boundaries and the names or numbers of the various school districts in the county. Such record shall remain on file in the auditor's office. When the boundaries of a school district are changed or when a new school district is organized, the county auditor shall make a record of the same.

11-13-12. Auditor's certificate of taxes and special assessments on deeds, contracts for deed, plats, replats, and patents.

1. Whenever a deed, contract for deed, or patent is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office and in the office of the county treasurer whether there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, or whether the land has been sold for taxes.

CHAPTER 11-13 COUNTY AUDITOR

11-13-01. When county auditor to qualify and take office.

The county auditor shall qualify and enter upon the discharge of the duties of office on the first of April next succeeding the auditor's election.

11-13-02. Duties of county auditor.

The county auditor shall:

1. Act as clerk of the board of county commissioners and keep an accurate record of the official proceedings of the board.
2. Prepare a financial statement of the county annually unless otherwise ordered by the board of county commissioners.
3. Upon receipt of any document, bond, or other paper required to be filed in the auditor's office, number and index the same and make the proper entries in the reception book.
4. Carefully preserve all documents, books, records, maps, and other papers required to be deposited or kept in the auditor's office.
5. Have recorded in the office of the recorder all bonds not issued by the state bonding fund that are required to be deposited in the auditor's office.
6. Perform and transact all county business without extra compensation.
7. Keep all books required to be kept by the board of county commissioners.
8. File and preserve in the auditor's office all accounts, vouchers, and other papers pertaining to the settlement of any and all accounts to which the county is a party, and copies of such papers certified under the hand and seal of the auditor shall be admitted as evidence in all courts in this state.
9. Perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing the votes cast at an election, issuing certificates of election, and forwarding the abstract of votes cast to the secretary of state.
10. On or before August first of each odd-numbered year, report to the insurance commissioner the sound depreciated value of each county building or risk, and the contents therein.
11. On going out of office, deliver to the successor in office all moneys, books, records, documents, maps, papers, vouchers, and other property in the auditor's hands belonging to the county, and in case of the death of the auditor, the auditor's personal representatives shall deliver the same to the auditor's successor.
12. Do and perform all acts not enumerated in this section which the auditor is required to do by law.

11-13-02.1. Duties of county official in rendering services to private individuals, firms, or corporations - Fees to be charged - Disposition of fees - Records to be kept.

A county official is not required to compile statistical information for private individuals, firms, or corporations, other than that required of the county auditor by section 11-13-15. A county official may compile statistical information for private individuals, firms, or corporations upon payment of a suitable charge which must be commensurate with costs to the county of providing the services. If the service takes more than an hour to provide, the board of county commissioners shall determine the fee, which may not exceed the sum of twenty-five dollars per hour, excluding the initial hour, for time consumed in compiling the statistical information. The county official shall remit the fees each month to the county treasurer for credit to the county general fund. The county official shall keep a complete record of fees collected under this section.

11-13-03. Auditor's reception book.

Repealed by S.L. 1945, ch. 156, § 1.

- f. Any other provision deemed necessary for combining or separating the offices or redesignating an office as elective or appointive.
- 4. A plan may not propose to diminish the term of office for which a current county officer was elected, redesignate that elected office during that term as appointed, or reduce the salary of the office for that term. The plan may not diminish the general responsibility of county government to perform any function or provide any service that is required by law to be performed or provided by county government.
- 5. A proposed plan may not diminish the future term of office, or redesignate an elected office as appointed, with respect to any person who, on August 1, 1993, holds an elected county office and continues to hold that specific office for future terms on an uninterrupted basis. This subsection does not apply after January 1, 2002, or if the person holding the affected office consents in writing to the proposed plan and files that written document prior to the scheduled implementation of the plan with the district court for the county.

11-10.2-04. Plan implementation - Revision or abandonment of plan.

One copy of the plan as approved must be filed with the district court for the county and one with the county auditor or functional equivalent to remain as a part of the county's permanent records. The board of county commissioners may take any action necessary to bring about an orderly transition in implementation of the plan, including any transfer of powers, records, documents, property, or funds which is consistent with the approved plan and necessary to place it into full effect. A plan, or part of a plan, adopted under this chapter may be revised or abandoned through the same procedure set forth in this chapter for adopting a plan.

11-10.2-05. Combination or separation of appointive offices.

A plan for combining or separating appointive county offices may be proposed and adopted by resolution of the board of county commissioners.

- approves the resolution, the plan incorporated in the resolution is effective and becomes operative according to its terms as if it had not been suspended.
2. By initiative of county electors. A petition signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election may be submitted to the board of county commissioners, calling upon the board to submit to the electors the question of adopting a plan described in, or annexed to, the petition. The county auditor, or the functional equivalent of that officer, shall examine the petition and ascertain from the voter list whether or not the petition contains the signatures of a sufficient number of qualified electors. Any insufficiencies may be cured by the filing of an amended petition within thirty days after the county auditor declares the insufficiency. When a plan for the combination or separation of county offices or redesignation of county offices as elective or appointive is proposed pursuant to this subsection, the board of county commissioners shall submit the proposed plan to a vote of the qualified electors of the county at a primary or general election not less than sixty days nor more than two years, as specified in the petition, after determining that the petition is sufficient. The question on the ballot at the election must be framed in a manner that fairly and accurately describes the substance of the proposed plan. The board shall cause the complete text of the proposed plan to be published in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately preceding the date of the election. The board of county commissioners may, prior to the election, hold public hearings and community forums and use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion of the purpose, conclusions, and recommendations of the plan. If a majority of the qualified electors voting on the question approves of its adoption, the plan is effective according to its terms.

11-10.2-03. Analysis required - Contents of plan - Limitations.

1. A proposed plan for combining or separating county elective offices, or redesignating a county office as elective or appointive, must be based on an analysis of each affected office, which may include an analysis of:
 - a. The existing office organization, functions, and procedures established for providing governmental services;
 - b. The proposed office organization, functions, and procedures; and
 - c. How the proposal may improve the effectiveness and efficiency of county government and its responsiveness and accountability to local citizens.
2. The analysis may be performed as part of a study process initiated pursuant to chapter 40-01.1.
3. A proposed plan for combining or separating county elective offices, or redesignating a county office as elective or appointive, may include provision for:
 - a. The selection, powers, duties, functions, qualifications and training, terms, and compensation of the affected county offices, notwithstanding any other law;
 - b. Selection, transfer, reassignment, or termination of personnel associated with each affected office;
 - c. The election or appointment of a county manager, notwithstanding the provisions of chapter 11-09;
 - d. Transition in implementation of the plan, including elements that consider the reasonable expectations of current officeholders such as delayed effective dates for implementation at the end of a current term or a future term, upon the occurrence of a vacancy, or on a date certain;
 - e. The limited application or temporary implementation of the plan, including provisions that permit implementation on an experimental or pilot basis such as the expiration of the plan on a date certain in the future, required reapproval of the plan by the electors at a future date, or a phased-in implementation of different components of the plan; and

CHAPTER 11-10.2
COUNTY OFFICER COMBINATION, SEPARATION, AND REDESIGNATION

11-10.2-01. County officer combination, separation, and redesignation options.

1. A county may, without requiring local citizens to permit county home rule powers:
 - a. Combine any elective county office with one or more functionally related elective or appointive county offices;
 - b. Separate an elective county office into two or more elective or appointive offices; or
 - c. Redesignate an elective county office as an appointive office or an appointive office as an elective office.
2. A combination or separation of any elected or appointed county office may include the reassignment of any statutory function of that office or service provided by that office, but may not diminish the general responsibility of county government to perform any function or provide any service that is required by law to be performed or provided by county government.
3. This option is available in addition to, or in lieu of, other county structural options authorized under this title, unless a specific mandate for combining or separating particular county offices is otherwise provided by law. The office of sheriff is excluded from the application of this chapter.

11-10.2-02. Methods of accomplishing office combination, separation, or redesignation of elective or appointive status.

The combination or separation of elective county offices, or redesignation of a county office as elective or appointive, may be accomplished:

1. By resolution of the board of county commissioners, subject to the right of referendum in the county electors. The board of county commissioners may by a majority vote adopt a preliminary resolution incorporating a proposed plan for combining or separating county offices, or redesignating a county office as elective or appointive. The board shall cause the complete text of the proposed plan to be published in the official newspaper of the county, at least once during two different weeks within the thirty-day period immediately following the adoption of the preliminary resolution. The board of county commissioners shall hold public hearings and community forums or use other suitable means to disseminate information, receive suggestions and comments, and encourage public discussion of the purpose, conclusions, and recommendations of the plan. Within two years after the adoption of the preliminary resolution, the board of county commissioners may by final resolution approve the plan or amend the plan and approve it for implementation according to its terms. The final resolution may be referred to the qualified electors of the county by a petition protesting the plan. The petition must be signed by ten percent or more of the total number of qualified electors of the county voting for governor at the most recent gubernatorial election, and filed with the county auditor, or functional equivalent of that office, before four p.m. on the thirtieth day after the final resolution is adopted. Within ten days after the filing of the petition, the county auditor shall examine the petition and ascertain from the voter list whether the petition contains the signatures of a sufficient number of qualified electors. Any insufficiencies may be cured by the filing of an amended petition within ten days after the county auditor declares the insufficiency. The final resolution is suspended upon a determination by the county auditor that the petition was timely filed and contains the signatures of a sufficient number of qualified electors. The board of county commissioners shall reconsider the referred resolution, and if it does not repeal the resolution in its entirety, shall submit the resolution to a vote of the qualified electors of the county at the next regular election. The county auditor shall cause the complete text of the resolution to be published in the official newspaper of the county, not less than two weeks nor more than thirty days, before the date of the election. If a majority of the qualified electors voting on the question

**BURLEIGH COUNTY COMMISSION
MEETING
OCTOBER 16TH, 2023**

5:00 PM Invocation by Chaplain and Pledge of Allegiance.

Chairman Bakken called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox (via phone), Munson, Schwab, Bitner, and Chair Bakken present.

Comm. Munson requested that agenda item 17 for Other Business be placed before agenda item 16 for the Executive Session.

Motion by Comm. Munson, 2nd by Comm. Bitner to approve the meeting agenda with the request from Comm. Munson. All members present voted "AYE". Motion carried.

Chair Bakken opened the meeting for public comment. Comm. Bitner asked Marv Heinert, retired CPA, to speak about the Finance Director and Finance Department positions and how they were created in Burleigh County. Mr. Heinert was the outside independent auditor for 17 years for Burleigh County (1974-1990). He stated that at the time, the county was several months behind in posting records and the county auditor and treasurer's office was in disarray. The office was also in the red by \$250,000 in the general fund due to some adverse advice given by the State Auditor. He organized the Auditor's and Treasurer's office, reorganized the policies and procedures as well as the methods used to prepare and collect/distribute property tax statements. The county didn't not have a budget system in place then. He took over and started managing the budget. He then put in place an HR department and each department had their own salary schedule. He consulted for the county for 4-5 years after this was in place until the county could hire a Finance Director to take over those responsibilities. Clyde Thompson who was employed under Mr. Heinert applied for the Finance Director job and held it for many years until his retirement. He felt it was important for this position to report directly to the commission since it was not an elected position. Then Kevin Horneman then came forward to share that he had a county gravel pile on his property and wanted to speak to someone about a weed issue. Since the weed board resigned, he was told to come to the board of commissioners. He wondered why the weed board resigned and who is now in charge of spraying weeds. Comm. Schwab stated that the county has a contract with a weed officer until the end of the year and he would reach out to Kevin about this. Public comment was then closed.

Motion by Comm. Bitner, 2nd by Comm. Munson to approve the Oct. 2nd, 2023 meeting minutes and bills. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer:

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Matthew Flom	2023	Lot 10, Block 3, Replat of Lounsberry Outlots 17-20 & 24	Error in property description	\$199,500	\$165,600
William H & Gretchen G Curl	2023	Block 1, Grandview Heights, Lot 27 & Tract A of Lot 26	Error in property description	\$678,900	\$579,500
The Diocese of Bismarck Trustee Inc	2023	Block 14, McKenzie's, South 100' of West 5' of Lot 9, South 100' of Lots 10-11, South 100' of East 15' of Lot 12	Exempt from taxation	\$271,600	\$135,800
Troy & Robin Garrison	2023	Lot 26, Block 1, Edgewood Village 7 th	Error in property description	\$619,800	\$558,600
Lee & Lavora Keeler	2023	Lot 4, Block 2, Sattler's Sunrise 5 th	Error in property description	\$290,500	\$260,000
Sirrah Properties LLC	2023	Lot 2, Block 1, Capital Electric Headquarters	Error in property description	\$2,943,100	\$2,553,600
Ward Properties LLC	2023	Block 55, Northern Pacific 2 nd , Lot 12 Less parcel #10 for Alley R/W	Error in property description	\$371,800	\$322,300
Joseph M & Patricia A Fylak	2023	Lot 8, Block 2, Contessa Addition	Error in property description	\$539,200	\$499,100
Liberty Investments LLC	2023	Lot 4, Block 5, Trillium 4 th addition	Error in property description	\$4,483,500	\$4,097,900
Phoenix Property Management LLC	2023	Block 2, River Heights, N 200' Blk 2 E of Fraine Barracks Road	Error in property description	\$2,452,600	\$2,173,400
Richard Elefson Jr	2023	Block 93, McKenzie & Coffin's, N 15' of Lot 31 & all Lot 32	Error in property description	\$204,500	\$175,200
Roger F Higgins & Deborah A Jaeger	2023	Block 84, McKenzie & Coffin's, Lots 12-14 & North 70' of Lot 15	Error in property description	\$355,100	\$232,100
Mari Cox Supp Needs Trust	2023	Lot 1, Block 26, Jennings's 6 th	Error in property description	\$383,500	\$313,200
Raymond & Alicia Heck	2022	Lot 7-J, Block 6, High Meadows	Error in property description	\$620,200	\$569,500
Raymond & Alicia Heck	2023	Lot 7-J, Block 6, High Meadows	Error in property description	\$653,700	\$569,500
Arden W Freitag & Elsa Remer	2023	Lot 9, Block 6, Cottonwood Lake 4 th	Error in property description	\$548,800	\$470,500
Christopher & Allison Klym	2023	Block 23, Stein's 4 th , Lot 21 less that part Beg SW Cor thence NWLY5'NELY71.66' SELY2.5' to SE Cor SWLY 72.24' to Pt Beg	Error in property description	\$482,000	\$463,500
Jenette Leblang	2023	Lot 10, Block 2, Promontory Point	Error in property description	\$539,900	\$508,400
Sandra Glovich	2021	Lot 19, Block 4, East View	100% Homestead Credit	\$183,100	\$58,100

Sandra Glovich	2022	Lot 19, Block 4, East View	100% Homestead Credit	\$185,100	\$60,100
Andrew Steichen & Karin Willis	2021	Lot 4, Block 2, Mills 2 nd	Nonexisting improvement assessed, sq ft was incorrect	\$599,600	\$545,200
Andrew Steichen & Karin Willis	2022	Lot 4, Block 2, Mills 2 nd	Nonexisting improvement assessed, sq ft was incorrect	\$651,400	\$591,900
Andrew Steichen & Karin Willis	2023	Lot 4, Block 2, Mills 2 nd	Nonexisting improvement assessed, sq ft was incorrect	\$751,100	\$686,400
Owen Halvorson	2021	Lot 3, Block 7, Morningside Heights	100% Homestead Credit	\$165,300	\$40,300
Owen Halvorson	2022	Lot 3, Block 7, Morningside Heights	100% Homestead Credit	\$178,900	\$53,900
Dennis A & Constance L Jorde	2021	Lot 15, Block 4, Country West II	100% Homestead Credit	\$226,200	\$101,200
Dennis A & Constance L Jorde	2022	Lot 15, Block 4, Country West II	100% Homestead Credit	\$240,200	\$115,200
Kevin & Karen Kalamaha	2023	S1/2 S1/2 NE1/4 Sec 1 140N 80W	Homestead gets farm exempt	\$51,800	\$11,800
Mariah J Tenamoc	2021	Lot 3, Block 20, Register's 3 rd	40% Homestead Credit	\$224,100	\$174,100
Mariah J Tenamoc	2022	Lot 3, Block 20, Register's 3 rd	20% Homestead Credit	\$271,400	\$246,400

Motion by Comm. Munson, 2nd by Comm. Bitner to approve the Matthew Flom, William H. & Gretchen G. Curl, The Doicese of Bismarck Trustee Inc, Troy & Robyn Garrison, Lee & Lavora Keeler, Sirrah Properties LLC, Ward Properties LLC, Joseph M. & Patricia A. Fylak, Liberty Investments LLC, Phoenix Property Management LLC, Richard Elefson Jr, Roger F. Higgins & Deborah A. Jaeger, Mari Cox Supp Needs Trust, Raymond & Alicia Heck (2), Arden W. Freitag & Elsa Remer, Christopher & Allison Klym, Jenette Leblang, Sandra Glovich (2), Andrew Steichen & Karin Willis (3), Owen Halvorson (2), Dennis A. & Constance L. Jorde (2), Kevin & Karen Kalamaha, and Mariah J. Tenamoc (2) abatements and the rest of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

County Planner Mitch Flanagan presented a request for the final plat of the Lengenfelder Subdivision in Clear Lake Township. Motion by Comm. Munson, 2nd by Comm. Bitner to approve the final plat for this subdivision. All members present voted "AYE". Motion carried.

County Sheriff Kelly Leben presented the quarterly Detention Report for October 2023 with the September Housing Report, Breakdown of Inmate Days, Total billed for September and for the year, and shared on the alternatives to the jail program. The average daily population was 225 and the total bookings were 21 per day on average. The total billed for September was \$153,092, and \$1,453,983 billed for the year. There were 224 participants in the Burleigh County Alternatives to Jail Program. Staffing was the biggest issue as the jail was down nine positions and one nurse. He had a lot of employees working overtime and he will be interviewing 30 people for the Detention Center soon. He stated it costs \$700 for one background check per applicant and it takes roughly six to nine months to train a person as most applying have no experience. Sheriff Leben also requested that the County Commission authorize the Burleigh County Sheriff's Department to hire up to two unfunded Grade 7 Deputy Sheriff backfill positions to better manage the vacant positions. Motion by Comm. Bitner, 2nd by Comm. Munson to approve this request. All members present voted "AYE". Motion carried.

HR Director Pam Binder stated that Burleigh County has open enrollment for any employee or commissioner from Oct. 9-Nov. 3, 2023. Anyone wishing to change their benefits may do so by Nov. 3rd. The changes will be effective Jan. 1st, 2024. If no changes, then nothing needs to be done. Ms. Binder also gave an update on the finance position for Senior Accountant Comptroller in the Auditor/Treasurer's Office. That position was open for five days and closed with no applicants. She also stated that since we have no Finance Director, there will still be tasks to be done and the Deputy Auditor/Treasurer, Brandi Caya, would be the best one to do that. She stated that in the past when this was done, a stipend was given for performing these extra duties. She recommended a stipend of three pay steps that would be in effect until the Finance Director is hired and trained for 60 days after hire. Motion by Comm. Bitner to approve this request, 2nd by Comm. Munson. All members present voted "AYE". Motion carried. Ms. Binder also presented a possible pay step adjustment plan created by County Engineer Marcus Hall and Road Superintendent Wayne Klein for increases in Highway and Shop Maintenance Workers' compensation due to changes in regulations for the attainment of a ND Class A Commercial Driver's License. The proposed recommendation is to provide additional pay steps for the remainder of 2023 for the following positions as a temporary fix until the positions can be reclassified in the right pay structure:

Road Superintendent (1 employee) will remain at the same Pay Step for 2023 and will increase the budgeted amount for 2024 (Pay Step and 3% Cola).

The following positions would move three (3) Pay Steps for the remainder of 2023 and then get the budgeted amount for 2024 (Pay Step and 3% Cola):

- Highway Maintenance Worker III – 3 employees
- Highway Maintenance Worker II – 18 employees, Plus - 3 Current Openings, Plus - 2 Openings in 2024
- Highway Maintenance Worker I (for 2024) – 0 (Temporary employees only at this point)

The following positions would move two (2) Pay Steps for the remainder of 2023 and then get the Budgeted amount for 2024 (Pay Step and 3% Cola):

- Traffic Safety Supervisor – 1 employee
- Shop Maintenance Worker III – 1 employee
- Shop Maintenance Worker II – 1 employee

The following positions would move one (1) Pay Step for the remainder of 2023 and then get the Budgeted amount for 2024 (Pay Step and 3% Cola):

- Highway Maintenance Supervisor – 3 employees
- Shop Maintenance Supervisor – 1 employee

The additional costs associated with this recommendation are listed below:

- 2023 Additional Cost over Budget for the months of November and December is estimated at **\$32,616.41** which according to Marcus Hall is not a problem to cover.
- 2024 Additional Costs over Budget for the year would be estimated at **\$191,146.81**. Mr. Hall stated that some of the money set aside for the terminated roundabout projects can be used to cover the adjustments in pay steps for these employees.

Motion by Comm. Bitner, 2nd by Comm. Munson to approve the proposed pay step adjustment plan and move the above listed positions to the recommended pay step. All members present voted "AYE". Motion carried. Comm. Schwab suggested using the \$1000/year county program to reimburse highway employees in getting their CDL. Ms. Binder said the county is set up for that, and the commission recommended using it going forward to help offset costs.

Auditor Mark Splonskowski presented a re-evaluation of the job descriptions for the finance department. There was a question on compliance and State's Attorney Julie Lawyer stated that with the way the county combined the offices of Auditor and Treasurer, job duties can be rearranged so the structure we have been using has been correct. Comm. Bitner stated that he still recommended the Auditor/Treasurer's office operate according to State Century Code and that the Finance Department retain the current structure of reporting to the County Commission. Motion by Comm. Munson, 2nd by Comm. Bitner to repost the Finance Director and Assistant Finance Director positions so applications can start coming in. These motions were later withdrawn. Auditor Splonskowski recommended that since there were no applicants the first time, to discuss what the structure and proper compensation of the positions should be before posting again because when that position is vacant, all those duties fall onto him and to the Auditor/Treasurer's Office. Comm. Bitner then stated that the positions Mr. Splonskowski is referring to are statutory responsibilities of the Auditor/Treasurer's office. The commissioner said the Finance Department is an oversight role that reports to the County Commission, so the burden is on Mr. Splonskowski to rise to the position he was elected to. Mr. Splonskowski replied that if the commission chooses to eliminate the Finance Director positions, then all other positions in the Auditor/Treasurer's Office should be eliminated too as those also perform the responsibilities of the Auditor/Treasurer. Comm. Munson then stated that he is not asking for a Finance Director and doesn't care at this point where it sits on the flow chart but wants to ask for applications to fill the roles. He then asked Pam Binder if we had been looking for a Finance Director or an Assistant Finance Director or both. Comm. Bitner then stated that was why he asked the HR Director to come up with a Comptroller position. Ms. Binder clarified that the Finance Director position was advertised last November (2022), the Assistant Finance Director was advertised internally, and we got an internal candidate, the Senior Accountant Comptroller position was posted two weeks ago for 5 days with no applicants. She then handed the commission the job description for Finance Director. Comm. Munson stated that on the flow chart we asked for both a Finance Director and a Senior Accountant Comptroller and wondered what the county wants to take applications for? Comm. Bitner then stated that we should take whatever position answers to the posting to give more flexibility. Ms. Binder stated that we should put the positions out as they are because although it says Finance Director, it's actually an internal auditor, but we already have an auditor who does the finance, so we made this the Finance Director position. She stated it's as clear as mud and in a private business, you would have an internal auditor that reports to the board. That is this position. They do the board variance reporting on the budget, the internal controls for everything finance (auditor, treasurer, payroll, benefits) for annual audits, and internal audits. It would cover the HR department as well. She stated that this position shouldn't be doing the general ledger, adjustments, transactions, etc. They should be reviewing them as then they would be the true internal auditor. Comm. Bitner then stated that former Finance Director Clyde Thompson was good at his job, but he didn't understand how he picked up the extra duties that he had taken on. He felt we needed to maintain this

position, so the county has checks and balances in place regardless of what we called it. Comm. Munson then asked if we had a Comptroller in place. Auditor Splonskowski stated that we did not, but the Auditor/Treasurer's Office wanted to get through the next three months to calculate the mill levies correctly, fill the position with a great candidate, and then for the following three plus months after that set up the office to function successfully. Auditor Splonskowski stated that we already have an internal auditor, and he is it. He added that if the commission wants a Finance Director to report to the commission, that is fine if the duties are getting done, but if the commission wishes to take away the duties of the Finance Director position, he will need to hire another accountant for the office. He stated he would rather have less employees than more, so it's less of a burden on the taxpayers. Comm. Munson then asked Ms. Binder if the position of Comptroller is being advertised. She stated that currently it is not as the commission only authorized it to be advertised for 5 days and it's now closed. Motion by Comm. Munson, 2nd by Comm. Bitner to authorize HR to advertise for all three positions until they are filled: Finance Director, Assistant Finance Director, and Senior Accountant Comptroller. All members present voted "AYE". Motion carried. Comm. Woodcox stated that the commission should be considering salary ranges. Ms. Binder then shared comparable positions and their salaries which showed Burleigh County was low on the Finance Director position but within the ballpark on the others. Ms. Binder recommended that if the county was looking for a CPA quality person, they should upgrade a whole step in the paygrade for the Finance Director position and require that person to be a CPA. Auditor Splonskowski stated that the county won't see any applicants for Finance Director with a CPA for anything less than \$130,000. He also added that the former Finance Director who retired was at that level when he left, and he was also a CPA. Ms. Binder said that we are not a merit system, but rather a pay grade and pay step system much like a union. Chair Bakken then asked Ms. Binder to give updates at each meeting as to the status of these positions. He added it would be nice to have one or all three positions filled. Motion by Comm. Munson, 2nd by Comm. Bitner to move the salary for the Finance Director position to Step 17. Commissioners Woodcox, Bitner, Munson, and Chair Bakken voted "AYE". Comm. Schwab voted "NAY". Motion carried. Chair Bakken stated that he wanted the commission to look at Auditor Splonskowski's flow chart again upon the hiring of an administrator. Auditor Splonskowski then shared a list of outstanding checks written before July 2022. The money for these checks will be sent to the Unclaimed Property Division at the State Land Department according to ND Century Code. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve this request and cancel those checks. All members present voted "AYE". Motion carried. Mr. Splonskowski then presented a discussion on having Burleigh County participate in a Joint Powers Agreement with the NDACo to collect and distribute 911 fees at no cost to the county. This supplements and enhances the previous agreement. State's Attorney Lawyer stated that she would need to see the original agreement to see if there is an opt out clause. Mike with CenCom will look at the previous agreement and send it to Auditor Splonskowski. Motion by Comm. Munson, 2nd by Comm. Woodcox to participate provided there is an opt out clause. All members present voted "AYE". Motion carried.

Bismarck Rural Fire Chief Dustin Theurer presented a discussion on the Bismarck Rural Fire Department Station 2 ARPA fund request. He stated that after the county commission voted to allocate money to the station, he got the original architect's estimate which was \$3.93 million with soft costs and \$3.4 million without soft costs. They have been working to reduce the costs yet still meet the needs of the station. The last estimate they had was \$3.495 million with soft costs and \$3.069 million without soft costs. The project will go out for bid in January 2024 and will be breaking ground in the spring. He asked for more funds from the county to complete the project and staff it once it is done. He stated the most the station can pull is capped at 13 mills by State Century Code. Auditor Splonskowski stated that \$2 million has been allocated to this project thus far and there were \$982,918 in unallocated funds. Motion by Comm. Woodcox, 2nd by Comm. Munson to allocate \$900,000 of the remaining unallocated funds to this project. Comm. Schwab

asked for dimensions to which the Fire Chief said he would send them. Commissioners Munson, Bitner, Woodcox, and Chair Bakken voted "AYE". Comm. Schwab voted "NAY". Motion carried. Chair Bakken asked if there were any other projects that needed the ARPA funds and Auditor Splonskowski stated that to his knowledge there were none. Marcus Hall came forward to say that there were five other project applications that were requesting ARPA funds and the commission can choose which ones they want to allocate to.

Comm. Bitner brought an update on the electrical bid for the Provident Building. He emphasized that this was not the actual wiring for the reconstructed walls or data cabling, but was for the backbone wiring, switch gears and additional boxes. Several bids were received. Motion by Comm. Bitner, 2nd by Comm. Munson to go with Electric Systems, Inc. in the amount of \$323,450 for a base bid and \$57,450 for the alternate bid of a generator. It is possible the county could get a grant for the generator which would then offset the costs. Mary Senger stated that she cannot apply for a grant for the generator until she received an architectural plan. All members present voted "AYE". Motion carried.

County Engineer Marcus Hall presented a request to approve two proposed resolutions. One was for the Burleigh County Commission to enter into an agreement with the county's townships, assigning the roles and responsibilities for maintaining township roads within Burleigh County. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the organized township agreement. All members present voted "AYE". Motion carried. The other was for the Unorganized Township supervisors to enter into an agreement with the County, assigning roles and responsibilities for maintaining township roads with the township. Chair Bakken asked for a motion to adjourn as the County Commission at the recommendation of State's Attorney Lawyer to approve the unorganized township agreement. Motion by Comm. Munson, 2nd by Comm. Woodcox to adjourn the meeting. All members present voted "AYE". Motion carried. Motion by Comm. Munson, 2nd by Comm. Bitner to convene as the Unorganized Township Board. All members present voted "AYE". Motion carried. Motion by Comm. Bitner, 2nd by Comm. Munson to approve the unorganized township agreement. All members present voted "AYE". Motion carried.

Chair Bakken then called the Burleigh County Commission to back to order. Roll call of the members: Commissioners Woodcox (via phone), Munson, Schwab, Bitner, and Chair Bakken present.

County Engineer Marcus Hall recommended that that County Board enter into a Joint Powers Agreement with Sourcewell and the Minnesota Department of Administration-State Procurement Division so the county can get lower prices when they purchase equipment in the future. Motion by Comm. Munson, 2nd by Comm. Bitner to approve this request. All members present voted "AYE". Motion carried.

Comm. Schwab then shared an update on the Weed Board. He referred to State's Attorney Julie Lawyer for direction and she stated that there wasn't a way to set up a temporary Weed Board but the commission needed to reappoint people to the positions that have been vacated. Ms. Lawyer suggested that the commission advertise for these positions and encourage people to apply. She also stated that the commission can set up the Weed Board differently than the current "At Large" membership which means that anyone in the county can serve on any one of the five positions of the Weed Board. It can also be set up as a "Regional" Weed Board where the county can be broken up into different areas and have one person in each area. She recommended it would be easier to fill the positions if the commission set it up as an "At Large" Weed Board. Ms. Lawyer also stated that the business of the Weed Board still needed to continue, and the County Commission would be the Weed Board temporarily until a new Weed Board can be formed. Motion by Comm. Schwab, 2nd by Comm. Bitner to make the Burleigh County Commission the

temporary Weed Board. Commissioners Munson, Bitner, Schwab and Chair Bakken voted "AYE". Comm. Woodcox voted "NAY". Motion carried. Motion by Comm. Schwab, 2nd by Comm. Munson to have Chair Bakken also be the Chairman of the temporary Weed Board. Commissioners Munson, Bitner, Schwab and Chair Bakken voted "AYE". Comm. Woodcox voted "NAY". Motion carried. Motion by Comm. Bitner, 2nd by Comm. Munson to have Comm. Schwab be the Vice Chair of the temporary Weed Board. Commissioners, Munson, Woodcox, Bitner and Chair Bakken voted "AYE". Comm. Schwab voted "NAY". Motion carried. Comm. Bitner and Auditor Splonskowski stated they had received emails from people interested in being on the Weed Board. State's Attorney Lawyer shared that the Weed Board can be made up of 3, 5, or 7 members to serve four-year terms however the terms have to be staggered so that no more than two people are out every two years. The commission could appoint a member for two years, another for 4 years, and another for three years according to how the commission desires so it's staggered. The portfolio holder for the Weed Board would also serve for four years as that is the length of his term on the commission. The commission concluded they will not officially decide on the number of Weed Board members until they see how many applications come in. Regarding the LAP program, Auditor Splonskowski reported that after contacting the Department of Agriculture, Burleigh County does not have the required three mills to participate in the program. Burleigh County is barely at one mill. He stated that Morton, Kidder, and Emmons Counties were not willing to share any of their Weed Control Officers however he will contact the Extension Office to see if there could be a partnership with them. Emmons County shared that they might be willing to do some contracting work with us if we are unable to fulfill our requirements. Chair Bakken also asked Auditor Splonskowski if he would find out the benefit the LAP program would be to the taxpayers and gave him permission to advertise for the Weed Board positions.

Baldwin resident, Kevin Seher presented some property concerns. He stated that a neighbor was trying to turn a 60 ft. portion of his property into a road. He stated that his neighbor was upset that he used an alley off Albert Avenue to get to his property, however that was the only access he had to get to his back yard, and he had done so for 35 years. He referred to ND Century Code 84-03-01 that stated that since the property is covered in sod, it can't be turned into a road. He was concerned about the increasing number of delinquents he has seen and had security cameras set up. His neighbor was deliberately driving down 26th Street, turning on vacant piece of property, going down his alley and setting off his security alarms even though they should be turning on Albert Avenue to get to their property. He requested that the commission allow him or Burleigh County to put up signs saying "No Vehicle Travel" as it was not a road. Comm. Bitner stated that it was a platted street and the county cannot intervene unless the citizens do a plat modification and have it recorded. County Planner Mitch Flanagan shared that in 1904 this was platted as the City of Baldwin and at that time the streets, alleys, and right of ways were dedicated to Burleigh County. He stated that the only way to change that would be to replat it and vacate all of those. He stated that some of the alleys have never been used and that there were many problems in this city. He advised Mr. Seher that the only way to deal with this would be to publicly vacate it and replat the entire town. Mr. Seher also shared that his neighbors put up a fence on his property line and have put up derogatory signs about him along the fence. The neighbor in question then came forward to say they have followed the regulations required of them but they put up the fence to end the harassment from Mr. Seher. Another Baldwin resident and Crofte Township Board member Kirby Freutel stated that there have been several problems in the area besides the ones stated and that Mr. Freutel's neighbors have caused several issues. The commission concluded this was a civil issue and moved on to other business.

Marcus Hall requested that a developer in Misty Waters is moving forward with a replat of an area there. The first requested action deals with acceptance of a right of way on a replat of the property which is the exact same as the right of way established when the plat was put together originally, but the city process

requires accepting the right of way for a replat. The second item is an agreement between the developer and the county to allow a landscape buffer to be placed in the right of way. Motion by Comm. Bitner, 2nd by Comm. Munson to approve these agreements between the county and the developer. All members present voted "AYE". Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Steve Bakken, Chairman

how to potentially oust the current Auditor/Treasurer from office, or eliminate the Auditor/Treasurer as an elected office altogether and convert the position into a Commission-appointed one. Ultimately, motion by Comm. Schwab, 2nd by Comm. Woodcox to table the item for next commission meeting. All members (excluding Bitner) present voted "AYE". Motion carried. Chairmanship was then returned to Comm. Bitner.

Comm. Bakken gave the floor to Burleigh County Human Service Zone Director Chelsey Flory, who informed the Commission that three positions on the human services board are expiring. Flory requested the Commission approve the reappointment of Senator Dick Devers and Trevor Vennett to the board and to open Leslie Piercy's position up for applications, as she is not seeking reappointment. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the reappointment of Senator Dick Devers and Trevor Vennett, open Piercy's position up for applications, and for Comm. Bakken to retain the portfolio of the human services board until portfolios change (if at all). Comm. Munson, Schwab, Bakken, and Bitner voted "AYE"; Comm. Woodcox abstained. Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

DRAFT

County Finance Director Jacobs gave a continuation of the Q1 2024 Investment Report discussion from last meeting (November 18th, 2024), this time specifically focusing on a check dated March 28, 2024. He clarified that the reason this check didn't deposit into the county's Wells Fargo account as soon as possible was not the fault of BNC National Bank (or any bank or institution for that matter), but because it was sitting on a desk somewhere in the county offices and was forgotten about. Jacobs then gave some details about the Burleigh County investment committee following a question asked by Comm. Munson about said committee, namely about frequency of meetings and general operating processes. ✓

County Auditor/Treasurer Splonskowski asked for a clarification on the 2025 final budget – the county doesn't collect any reserves for the Water Resource District, and that to buy them down the county would need to use \$66,038 in general fund dollars or force the Water Resource District to use their own reserves for that amount to do so. After some deliberation, a consensus was reached among the commissioners to collect the same dollar amount for the Water Resource District as last year but not give them any general funds. No further action was taken. Splonskowski then presented to the Commission an amended 2025 meeting calendar, which replaced the Wednesday, January 22nd, 2025 meeting with a Tuesday, January 21st, 2025 meeting due to a conflict in scheduling. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the amended 2025 meeting calendar. All members present voted "AYE". Motion carried.

County Engineer Hall presented a concurrence letter from the NDDOT about the Highway 10 mill project, which requested that Burleigh County concur with the estimated cost-sharing amount for the project; Hall then presented to the Commission a proposed resolution for approval. Motion by Comm. Schwab, 2nd by Comm. Munson to approve Hall's proposed resolution. All members present voted "AYE". Motion carried. Hall subsequently requested Commission approval for the Highway Department to look for consultant engineering firms willing to assist in the Highway 10 project. Motion by Comm. Munson, 2nd by Comm. Bakken to approve Hall's request for consultant engineering. All members present voted "AYE". Motion carried. Hall lastly asked for approval from the Commission to authorize the Highway Department to advertise for annual bids. Motion by Comm. Woodcox, 2nd by Comm. Schwab to authorize the advertisement of bids by the Highway Department. All members present voted "AYE". Motion carried.

Kim Ripple from Bismarck-Mandan MPO and MPO consultant Jason Carby from HDR presented to the Commission the Arrive 2050 Metropolitan Transportation Plan, which aims to improve the local transportation network through expansion or maintenance, and requested the Commission approve the Arrive 2050 Metropolitan Transportation Plan through a resolution of receipt. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the Arrive 2050 Metropolitan Transportation Plan with amended wording error. All members present voted "AYE". Motion carried.

County Planner Flanagan presented a Wiese Subdivision plat in Gibbs township to the Commission and requested approval by the Commission. Motion by Comm. Schwab, 2nd by Comm. Bakken to approve the Wiese Subdivision plat. All members present voted "AYE". Motion carried. Flanagan then showed a conceptual letter of support by Burleigh County for the Big Sky North Coast passenger rail project for Commission review. Motion by Comm. Bakken, 2nd by Comm. Munson to send a letter of support for the project with amended spelling error. All members present voted "AYE". Motion carried.

County HR Director Binder asked for Commission approval of the same list of holidays from 2024 in the new 2025 Holiday Policy. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the 2025 Holiday Policy. All members present voted "AYE". Motion carried.

Chairman Bitner recused himself from the next item, relinquishing chairmanship over to Comm. Bakken. Sheriff Leben gave a brief update on the Burleigh East renovation project, stating that any remaining ARPA funds need to be committed prior to the year's end in order to be used in the project. Motion by Comm. Schwab, 2nd by Comm. Munson to authorize remaining ARPA funds to the Burleigh East renovation project. All members (excluding Bitner) present voted "AYE". Motion carried. Chairmanship was then returned to Comm. Bitner.

Comm. Munson presented to the Commission a formal grievance request by Auditor/Treasurer Splonskowski regarding the process of selecting interview panels. While Auditor/Treasurer Splonskowski did not have enough copies of a letter he attached with the grievance report form, he offered to read it to the Commission, but was quickly shut down by Comm. Munson because he preferred to have all the documents in person. A consensus among the commissioners was had to move this item to the next Commission meeting. No further action was taken. ✓

Julie Lawyer from the State's Attorney's Office (SAO) came up and presented the findings of an internal investigation within the Auditor/Treasurer's office. The investigation originally stemmed from a complaint made on October 5th, 2024, about text messages sent by Auditor/Treasurer Splonskowski being a potential policy violation of the federal Hatch Act. Allegations of a potential hostile workplace environment in the Auditor/Treasurer's office were also lumped into and examined during the investigation following Elections Coordinator Lisa Hart's resignation on October 15th, 2024, and subsequent phone call with County HR Director Binder on October 17th, 2024, but these were soon proved to be unfounded and subsequently dismissed. In short, 66 text messages were sent by Auditor/Treasurer Splonskowski during work hours to various individuals, telling them and anyone they know to not vote for Brian Bitner for County Commissioner during the 2024 general election. When provided with an open records request from the SAO, some but not all the desired material were provided by Splonskowski. Splonskowski indicated to the SAO that he did not believe that his personal opinions sent on his personal phone met the criteria of an open record (despite him sending them as the county auditor), and that he didn't believe that as an elected official that the Hatch Act applied to him. The SAO determined that the Hatch Act does in fact apply to elected officials, and that Splonskowski was found having violated the Hatch Act, as he used his position to try and influence an election result via the text messages. Although Splonskowski cannot be terminated from his position as he is an elected official and there is very little the county can effectively do in terms of discipline, Julie recommended that Splonskowski attend Secretary of State elections training for Hatch Act compliance, as well as remedial training regarding open records/meetings. Chairman Bitner recused himself from the discussion and again relinquished chairmanship over to Comm. Bakken. As the commissioners talked about how to ensure/verify Splonskowski completes the recommended training from the SAO, the conversation brazenly evolved into an open discussion on

BURLEIGH COUNTY COMMISSION
MEETING
DECEMBER 2ND, 2024

2nd
JFK ✓

5:00 PM Invocation by Chaplain and Pledge of Allegiance

Administration of Oath of Office for newly elected Commissioners and other elected officials

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken, and Chairman Bitner were present.

Like last meeting's (Nov. 18th, 2024), several revisions were once again made to the agenda. Firstly, item 7A on the agenda regarding clarification on the First Quarter 2024 investment report by County Auditor/Treasurer Splonskowski was quickly struck out by Chairman Bitner. Secondly, the discussion on the CO2 pipeline was moved up to be had after the approval of the consent agenda. Thirdly, an item regarding an investigation report was added to item 13 (formal grievance discussion by Comm. Munson). Lastly, an item regarding human services appointments by the request of Comm. Bakken was added under "other business". Motion by Comm. Munson, 2nd by Comm. Bakken to approve the meeting agenda as amended. All members present voted "AYE". Motion carried.

Motion by Comm. Schwab, 2nd by Comm. Munson to approve the November 18th, 2024 meeting minutes and bills with a slight amendment in the November 18th minutes regarding some word changes. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Sprynczynatyk, Michael & Richard	2023	S20' of E75' of Lot 11 & E75' of Lots 12-13	Error in property description	\$129,200	\$109,000
Sprynczynatyk, Michael & Richard	2024	S20' of E75' of Lot 11 & E75' of Lots 12-13	Error in property description	\$129,200	\$109,000
Old Dominion Freight Line Inc	2022	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,130,000	\$3,221,400
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Old Dominion Freight Line Inc	2024	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,740,900	\$3,700,000
Douglas & Karen Sokolofsky	2024	Lot 12, Block 1, North Hills 13th	50% Homestead Credit	\$445,500	\$345,500
Ronald & Laurie Jensen	2023	Lots 1-2 less N 59' (or S 55.08' of Lots 1-2), Block 6, Riverview	50% Homestead Credit	\$214,000	\$114,000
Carma Branch and Leslie Edison	2024	Lot 9, Block 11, Highland Acres	100% Homestead Credit	\$265,100	\$65,100
Dana Clairmont c/o Dana Breiner	2023	Lot 4, Block 21, Morningside Heights	100% Disabled Persons Credit	\$113,400	\$13,400
Thomas & Twylla Rausch	2024	Block 85, McKenzie & Coffin's, W30' of S15' of Lot 7, W30' of Lots 8-12, E10' of alley adj on W; E15' of Lot 42 all lots 43-44 & W10' alley adj Lot 44	100% Homestead Credit	\$358,100	\$158,100
Susan Lemke	2023	Lot 20, Block 2, Eastside Heights	100% Homestead Credit	\$260,700	\$60,700
Susan Lemke	2024	Lot 20, Block 2, Eastside Heights	100% Homestead Credit	\$272,200	\$72,200
Dennis & Paula Duffield	2023	Lot 13, Block 3, Cottonwood Lake 4th & undivided interest in Lot 32, Block 1	50% Homestead Credit	\$434,800	\$334,800

Motion by Comm. Woodcox, 2nd by Comm. Bakken to approve the Michael & Richard Sprynczynatyk (2), Old Dominion Freight Line Inc (3), Douglas & Karen Sokolofsky, Ronald & Laurie Jensen, Carma Branch and Leslie Edison, Dana Clairmont c/o Dana Breiner, Thomas & Twylla Rausch, Susan Lemke (2), and Dennis & Paula Duffield abatements plus the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

The Commission decided via consensus to hold a special meeting/executive session at 10am on Wednesday, December 4th to discuss potential litigation and appeal of Summit Carbon Solutions' CO2 permit. Chairman Bitner then once again opened the floor for public comment on the CO2 pipeline situation. More general negative opinions about Summit and its pipeline were shared by Jeff Jennings, Curtis Jundt, Gary Anderson, and Kevin Chevey.

Burleigh County Commission
Meeting Minutes
December 2, 2024

5:00 PM

Invocation by Chaplain and Pledge of Allegiance

South Central Judicial District Judge Feland administered the Oath of Office for the newly elected Commissioners: Brian Bitner and Steve Bakken

Chairman Bitner called the regular meeting of the Burleigh County Commission to order. Roll call of members: Commissioners Woodcox, Munson, Bakken, Schwab, and Chairman Bitner present.

Motion by Commissioner Munson to approve the agenda with the following changes:

- Eliminate "7. a. Quarter 1 2024 investment report clarification" (waiting on additional information from the Finance Department)
- Move "14. CO2 pipeline discussion" to consent agenda
- Add Investigation Report after 13. a. "Formal grievance discussion"
- Add Human Service Zone appointments under 15. "Other business" at request of Commissioner Bakken

Motion seconded by Commissioner Bakken. All members present voted "aye". Motion carried.

Motion by Commissioner Schwab to approve the November 18, 2024, meeting minutes and bills with the following change:

- Bridge location correction (236th St, 3 miles south to Lincoln Road, and ¼ mile south)

Motion second by Commissioner Munson. All members present voted "aye". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

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Dana Clairmont c/o Dana Breiner	2023	Lot 4, Block 21, Morningside Heights	100% Disabled Persons Credit	\$113,400	\$13,400

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Dennis & Paula Duffield	2023	Lot 13, Block 3, Cottonwood Lake 4th & undivided interest in Lot 32, Block 1	50% Homestead Credit	\$434,800	\$334,800

Motion by Commissioner Woodcox and second by Commissioner Bakken to approve the Michael & Richard Sprynczynatyk (2), Old Dominion Freight Line Inc (3), Douglas & Karen Sokolofsky, Ronald & Laurie Jensen, Carma Branch and Leslie Edison, Dana Clairmont c/o Dana Breiner, Thomas & Twylla Rausch, Susan Lemke (2), and Dennis & Paula Duffield. All members present voted "aye". Motion carried.

The Commission agreed by consensus to schedule a special meeting on December 4, 2024, at 10:00 AM to discuss in executive session the potential litigation and appeal of Summit Carbon Solutions' CO2 permit on advice of State's Attorney Julie Lawyer. Public comment on the proposed pipeline was heard from Jeff Jennings, Curtis Jundt, Gary Anderson, and Kevin Schieve.

County Finance Director Jacobs provided a follow-up on the quarter one 2024 Investment Report discussion from the last meeting (November 18, 2024) regarding the BNC National Bank CD maturation on March 28, 2024, which was not deposited in the County's Wells Fargo account until April 12, 2024. The delay was not due to BNC National Bank--the check was sent the day the CD matured. The County did not process the check for 7-10 days.

Commissioner Munson inquired about the makeup of the Burleigh County investment committee, how often they meet, and whether investment recommendations were discussed. County Finance Director Jacobs stated membership includes the Finance Director, Deputy Finance Director, Auditor/Treasurer, and the Deputy Auditor/Treasurer. The committee met February 2, 2024, May, and September this year; there are no set meeting requirements. Investment recommendations included budgeted interest revenue, timely investments, matured funds not invested, investment policy not being followed, and suggestions to follow the policy with action items.

County Auditor/Treasurer Splonskowski requested clarification on the 2025 final budget since the County does not collect reserves for the Water Resource District. The County would need to buy them down with \$66,038 in general fund dollars or have the Water Resource District use their own reserves. The Commission, by consensus; agreed to have the Water Resource District use their own reserves. Commissioner Woodcox will put this item on the Water Resource District's next meeting agenda.

The previously approved 2025 County Commission meeting schedule was presented by Auditor/Treasurer Splonskowski to reschedule the Wednesday, January 22, 2025, meeting to Tuesday, January 21, 2025, due to a scheduling conflict. Motion by Commissioner Munson and second by Commissioner Woodcox to approve the date change. All members present voted "aye". Motion carried.

County Engineer Hall presented a concurrence letter required by NDDOT for bidding on a federal projects--Burleigh County must concur with the estimated cost share amount for the Highway 10 project. Motion by Commissioner Schwab that Burleigh County concurs with the selection of Central Specialties Inc. for the construction of the County Highway 10 from 236th Street SE to US 83 mill and overlay and County Highway 10 from 66th Street SE to US 83 chip seal project. The motion was second by Commissioner Munson. All members present voted "AYE". Motion carried.

County Engineer requested approval for the Highway Department to look for consultant engineering firms to assist with the Highway 10 project. Motion by Commissioner Munson for the County Auditor and the County Engineer to advertise to seek construction engineering services proposals for the Mill, Overlay

and Chip Seal of the County Highway 10 project. The motion was second by Commissioner Bakken. All members present voted "aye". Motion carried.

Every year the Burleigh County Highway Department bids out painted pavement markings, crushing of gravel, township gravel hauling, dust control, and chip seal projects. Motion made by Commissioner Woodcox for the County Auditor and the County Engineer to advertise for bids for: Painted Pavement Markings, Crushing of Gravel, Township Gravel Hauling, Dust Control, and Chip Seal projects. The motion was second by Commissioner Schwab. All members present voted "aye". Motion carried.

Kim Ripple, Bismarck-Mandan MPO, and MPO consultant Jason Carbee from HDR presented the "Arrive 2050 Metropolitan Transportation Plan" which helps local municipalities use federal transportation dollars to improve the transportation network through expansion or maintenance. Motion by Commissioner Munson to receive the "Arrive 2050, the 2025-2050 Metropolitan Transportation Plan" with one amendment to correctly identify the Burleigh County Chair. The motion was second by Commissioner Woodcox. All members present voted "aye". Motion carried.

County Planner Flanagan presented and requested approval of the Wiese Subdivision plat in Gibbs Township. Motion by Commissioner Schwab to approve the Wiese Subdivision plat with a second from Commissioner Bakken. All members present voted "aye". Motion carried.

County Planner Flanagan discussed conceptual letter of support for the Government Partners Program in conjunction with the Big Sky North Coast Coordinator recommended by the Federal Rail Authority. Motion by Commissioner Bakken to approve the letter of support with an amendment to correct the Chair's name. Motion was second by Commissioner Munson. All members present voted "aye". Motion carried.

County Human Resource Director Binder requested the Commission approve Burleigh County Holiday Policy for 2025 citing no changes from 2024. Motion by Commissioner Munson to approve the Holiday Policy. Motion was second by Commissioner Bakken. All members present voted "aye". Motion carried.

Chairman Bitner recused himself from the "Burleigh East renovation project and fund commitment" agenda item and relinquished the Chair to Vice Chair Bakken. Sheriff Leben provided a brief update on the project and stated the remaining ARPA funds need to be committed prior to the end of 2024 and spent by the end of 2026. Motion by Commissioner Schwab to utilize the remaining ARPA funds and the Local Assistance and Tribal Consistency Funds for the Burleigh East renovation project. Motion was second by Commissioner Munson. All members (excluding Bitner) present voted "aye". Motion carried. Chairmanship was returned to Commissioner Bitner.

Commissioner Munson received a formal grievance regarding the process of selecting interview panels. The grievance report form was not available for the Commissioners to review at this meeting, and the Board agreed by consensus to move this item to the next meeting.

State's Attorney Julie Lawyer presented findings of the internal investigation within the Auditor/Treasurer's Office. The investigation originated from a complaint regarding text messages that were sent by the Auditor/Treasurer as a potential policy violation or a Hatch Act violation. Around the same time, former Elections Coordinator, Lisa Hart, resigned on October 15, 2024. After a discussion between Lisa Hart and Human Resource Director Binder, a request was made to also investigate a possible hostile work environment. Multiple text messages (66 total) were sent by the Auditor/Treasurer during work hours stating, "I am just letting you know from the perspective of being the County Auditor for a year and a half please do not vote for Brian Bitner for County Commissioner. If you want more details as to why let me know. Also let your friends know too. Thanks". Auditor/Treasurer Splonskowski did not comply with an open records request from the State's Attorney's Office regarding communication between himself and Chair Bitner and copies of the 66 messages. Due to identifying himself as the County Auditor, the text message became an open record. The Hatch Act applies to the Auditor/Treasurer since the County accepts federal grants or loans. A person who qualifies under the Hatch Act is reported to the U.S. Office of Special Counsel for determination of a violation. If there is a violation, they can demand the person be terminated. An elected official cannot be terminated; however, if the person remains employed, there is a monetary penalty of two years of the person's salary which



would be taken off the grant or loan. There was also a Burleigh County Policy violation for engaging in political activity (campaigning or election engineering) while on duty.

In conclusion, there was a policy violation and there may have been a Hatch Act violation if the County received federal loans or grants. There was also an open records issue and an investigation issue. An employee who is the subject of an internal investigation does not cooperate is subject to immediate termination. Failure to turnover an open record subjects the County to liability as well as personal liability for the person who withholds the records.

As an elected official there are limited items to pursue; however, recommendations can be made so that the behavior does not continue. State's Attorney Lawyer recommended Auditor/Treasurer Splonskowski:

- Attend Secretary of State's election training where they discuss the Hatch Act and how to comply with the Hatch Act
- Remedial training regarding open meetings and open records

There was no evidence of a hostile work environment from the internal investigation.

Chairman Bitner recused himself and relinquished the Chair to Vice Chair Bakken.

If there are items that should not be happening and or neglect of duty within an elected official's office, potential options:

- A petition can be filed to the Governor's office for removal from office
- Electors can do a recall
- Convert office to an appointed office

State's Attorney Lawyer will provide more detailed information at the next Commission Meeting.

Motion by Commissioner Schwab to table this item until the next meeting. Motion second by Commissioner Woodcox. All members (excluding Bitner) present voted "aye". Motion carried. Chairmanship was returned to Commissioner Bitner.

Burleigh County Human Service Zone Director Chelsey Flory informed the Commission that three positions on the Human Service Zone Board are expiring, and she requested reappointment of Senator Dick Dever and Trevor Vannett and open Leslie Percy's position for applications since she is not seeking reappointment. Motion by Commissioner Munson to approve the reappointment of Senator Dick Dever and Trevor Vannett, accept applications for Percy's position, and Commission Bakken to retain the portfolio. The motion was second by Commissioner Bakken. Commissioner Munson, Schwab, Bakken, and Bitner voted "aye"; Commissioner Woodcox abstained. Motion carried.

Meeting adjourned.

Mark Splonskowski, Auditor/Treasurer

Brian Bitner, Chairman

BURLEIGH COUNTY COMMISSION MEETING

DECEMBER 2ND, 2024

5:00 PM *Invocation by Chaplain and Pledge of Allegiance*

Administration of Oath of Office for newly elected Commissioners and other elected officials

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken, and Chairman Bitner were present.

Several revisions were made to the agenda. Firstly, item 7A on the agenda regarding clarification on the First Quarter 2024 investment report by County Auditor/Treasurer Splonskowski was removed by Chairman Bitner. Secondly, the discussion on the CO2 pipeline was moved up to be had after the approval of the consent agenda. Thirdly, an item regarding an investigation report was added to item 13 (formal grievance discussion by Comm. Munson). Lastly, an item regarding human services appointments by the request of Comm. Bakken was added under "other business". Motion by Comm. Munson, 2nd by Comm. Bakken to approve the meeting agenda as amended. All members present voted "AYE". Motion carried.

Motion by Comm. Schwab, 2nd by Comm. Munson to approve the November 18th, 2024 meeting minutes and bills with an amendment in the November 18th minutes regarding some word changes. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Sprynczynatyk, Michael & Richard	2023	S20' of E75' of Lot 11 & E75' of Lots 12-13	Error in property description	\$129,200	\$109,000
Sprynczynatyk, Michael & Richard	2024	S20' of E75' of Lot 11 & E75' of Lots 12-13	Error in property description	\$129,200	\$109,000
Old Dominion Freight Line Inc	2022	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,130,000	\$3,221,400
Old Dominion Freight Line Inc	2023	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,501,700	\$3,511,300
Old Dominion Freight Line Inc	2024	Lot 26, Block 1, Northern Plains Commerce Centre 2nd Addn	Error in property description	\$4,740,900	\$3,700,000
Douglas & Karen Sokolofsky	2024	Lot 12, Block 1, North Hills 13th	50% Homestead Credit	\$445,500	\$345,500
Ronald & Laurie Jensen	2023	Lots 1-2 less N 59'(or S 55.08' of Lots 1-2), Block 6, Riverview	50% Homestead Credit	\$214,000	\$114,000
Carma Branch and Leslie Edison	2024	Lot 9, Block 11, Highland Acres	100% Homestead Credit	\$265,100	\$65,100
Dana Clairmont c/o Dana Breiner	2023	Lot 4, Block 21, Morningside Heights	100% Disabled Persons Credit	\$113,400	\$13,400
Thomas & Twylla Rausch	2024	Block 85, McKenzie & Coffin's, W30' of S15' of Lot 7, W30' of Lots 8-12, E10' of alley adj on W; E15' of Lot 42 all lots 43-44 & W10' alley adj Lot 44	100% Homestead Credit	\$358,100	\$158,100

Susan Lemke	2023	Lot 20, Block 2, Eastside Heights	100% Homestead Credit	\$260,700	\$60,700
Susan Lemke	2024	Lot 20, Block 2, Eastside Heights	100% Homestead Credit	\$272,200	\$72,200
Dennis & Paula Duffield	2023	Lot 13, Block 3, Cottonwood Lake 4th & undivided interest in Lot 32, Block 1	50% Homestead Credit	\$434,800	\$334,800

Motion by Comm. Woodcox, 2nd by Comm. Bakken to approve the Michael & Richard Sprynczynatyk (2), Old Dominion Freight Line Inc (3), Douglas & Karen Sokolofsky, Ronald & Laurie Jensen, Carma Branch and Leslie Edison, Dana Clairmont c/o Dana Breiner, Thomas & Twylla Rausch, Susan Lemke (2), and Dennis & Paula Duffield abatements plus the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

The Commission decided via consensus to hold a special meeting/executive session at 10am on Wednesday, December 4th to discuss potential litigation and appeal of Summit Carbon Solutions' CO2 permit. Chairman Bitner then once again opened the floor for public comment on the CO2 pipeline situation. More general opinions about Summit and its pipeline were shared by Jeff Jennings, Curtis Jundt, Gary Anderson, and Kevin Chevey.

County Finance Director Jacobs gave a continuation of the Q1 2024 Investment Report discussion from last meeting (November 18th, 2024), this time specifically focusing on a check dated March 28, 2024. He clarified that the reason this check didn't deposit into the county's Wells Fargo account as soon as possible was not the fault of BNC National Bank (or any bank or institution), but because it was sitting on a desk somewhere in the county offices and was forgotten about. Jacobs then gave some details about the Burleigh County investment committee following a question asked by Comm. Munson about said committee, namely about frequency of meetings and general operating processes.

County Auditor/Treasurer Splonskowski asked for a clarification on the 2025 final budget – the county doesn't collect any reserves for the Water Resource District, and that to buy them down the county would need to use \$66,038 in general fund dollars or force the Water Resource District to use their own reserves for that amount to do so. After some deliberation, a consensus was reached among the commissioners to collect the same dollar amount for the Water Resource District as last year but not give them any general funds. No further action was taken. Splonskowski then presented to the Commission an amended 2025 meeting calendar, which replaced the Wednesday, January 22nd, 2025 meeting with a Tuesday, January 21st, 2025 meeting due to a conflict in scheduling. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the amended 2025 meeting calendar. All members present voted "AYE". Motion carried.

County Engineer Hall presented a concurrence letter from the NDDOT about the Highway 10 mill project, which requested that Burleigh County concur with the estimated cost-sharing amount for the project; Hall then presented to the Commission a proposed resolution for approval. Motion by Comm. Schwab, 2nd by Comm. Munson to approve Hall's proposed resolution. All members present voted "AYE". Motion carried. Hall subsequently requested Commission approval for the Highway Department to look for consultant engineering firms willing to assist in the Highway 10 project. Motion by Comm. Munson, 2nd by Comm. Bakken to approve Hall's request for consultant engineering. All members present voted "AYE". Motion carried. Hall lastly asked for approval from the Commission to authorize the Highway Department to advertise for annual bids. Motion by Comm. Woodcox, 2nd by Comm. Schwab to authorize the advertisement of bids by the Highway Department. All members present voted "AYE". Motion carried.

Kim Ripple from Bismarck-Mandan MPO and MPO consultant Jason Carby from HDR presented to the Commission the Arrive 2050 Metropolitan Transportation Plan, which aims to improve the local transportation network through expansion or maintenance, and requested the Commission approve the Arrive 2050 Metropolitan Transportation Plan through a resolution of receipt. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the Arrive 2050 Metropolitan Transportation Plan with amended wording error. All members present voted "AYE". Motion carried.

County Planner Flanagan presented a Wiese Subdivision plat in Gibbs township to the Commission and requested approval by the Commission. Motion by Comm. Schwab, 2nd by Comm. Bakken to approve the Wiese Subdivision plat. All members present voted "AYE". Motion carried. Flanagan then showed a conceptual letter of support by Burleigh County for the Big Sky North

Coast passenger rail project for Commission review. Motion by Comm. Bakken, 2nd by Comm. Munson to send a letter of support for the project with amended spelling error. All members present voted "AYE". Motion carried.

County HR Director Binder asked for Commission approval of the same list of holidays from 2024 in the new 2025 Holiday Policy. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the 2025 Holiday Policy. All members present voted "AYE". Motion carried.

Chairman Bitner recused himself from the next item, relinquishing chairmanship over to Comm. Bakken. Sheriff Leben gave a brief update on the Burleigh East renovation project, stating that any remaining ARPA funds need to be committed prior to the year's end in order to be used in the project. Motion by Comm. Schwab, 2nd by Comm. Munson to authorize remaining ARPA funds to the Burleigh East renovation project. All members (excluding Bitner) present voted "AYE". Motion carried. Chairmanship was then returned to Comm. Bitner.

Comm. Munson presented to the Commission a formal grievance request by Auditor/Treasurer Splonskowski. While Auditor/Treasurer Splonskowski did not have enough copies of a letter he attached with the grievance report form, he offered to read it to the Commission, but was turned down by Comm. Munson because he requested to have all the documents in person. A consensus among the commissioners was had to move this item to the next Commission meeting. No further action was taken.

State's Attorney Lawyer came up and presented the findings of an internal investigation within the Auditor/Treasurer's office. The investigation originally stemmed from a complaint made on October 5th, 2024, about text messages sent by Auditor/Treasurer Splonskowski being a potential policy violation of the federal Hatch Act. Allegations of a potential hostile workplace environment in the Auditor/Treasurer's office were also lumped into the investigation following Elections Coordinator Lisa Hart's resignation on October 15th, 2024, and subsequent phone call with County HR Director Binder on October 17th, 2024, but these were subsequently dismissed. In short, 66 text messages were sent by Auditor/Treasurer Splonskowski during work hours to various individuals, telling them and anyone they know to not vote for Brian Bitner for County Commissioner during the 2024 general election. When provided with an open records request from the State's Attorney's Office, some but not all the desired material were provided by the Auditor/Treasurer. Splonskowski indicated to Lawyer that he did not believe that his personal opinions sent on his personal phone met the criteria of an open record (despite him sending them as the county auditor), and that he didn't believe that as an elected official that the Hatch Act applied to him. Lawyer determined that the Hatch Act does in fact apply to elected officials, and that the Auditor/Treasurer was found having violated the Hatch Act, as he used his position to try and influence an election result via the text messages. Although the Auditor/Treasurer cannot be terminated from his position as he is an elected official and there is very little the Commission can effectively do in terms of discipline, Lawyer recommended that the Auditor/Treasurer attend Secretary of State elections training for Hatch Act compliance, as well as remedial training regarding open records/meetings. Chairman Bitner recused himself from the discussion and again relinquished chairmanship over to Comm. Bakken. As the commissioners talked about how to ensure/verify the Auditor/Treasurer completes the recommended training, the conversation evolved into an open discussion on how to potentially remove the current Auditor/Treasurer from office, or eliminate the Auditor/Treasurer as an elected office altogether and convert the position into a Commission-appointed one. Ultimately, motion by Comm. Schwab, 2nd by Comm. Woodcox to table the item for next commission meeting. All members (excluding Bitner) present voted "AYE". Motion carried. Chairmanship was then returned to Comm. Bitner.



Comm. Bakken gave the floor to Burleigh County Human Service Zone Director Chelsea Flory, who informed the Commission that three positions on the human services board are expiring. Flory requested the Commission approve the reappointment of Senator Dick Devers and Trevor Vennett to the board and to open Leslie Piercy's position up for applications, as she is not seeking reappointment. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the reappointment of Senator Dick Devers and Trevor Vennett, open Piercy's position up for applications, and for Comm. Bakken to retain the portfolio of the human services board until portfolios change. Comm. Munson, Schwab, Bakken, and Bitner voted "AYE"; Comm. Woodcox abstained. Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

10. b.

The US Department of Homeland Security (Cybersecurity and Infrastructure Security Agency), Field Operations Staff performed a "Security Assessment at First Entry" on July 30, 2024, upon request by Lisa Hart (previous Elections Coordinator).

The Protective Security Advisor identified potential vulnerabilities and suggested options to reduce them

The report was provided to Lisa Hart on August 1, 2024. Recommendations were not shared with the portfolio holder, Chair Brian Bitner, and it is unknown at this time whether any of the suggested options have been completed.

	Burleigh County, North Dakota Job Description	Last Date Revised: 08/01/2024 Job Description Number: 01-41410-016

Employee: _____

Job Title: Auditor/Treasurer/Tax

Job Status: Elected

Salary Grade: 16

Location: Bismarck

Department: Auditor/Treasurer/Tax
Equalization

Reports to: Electorate

DBM Rating: D63

Job Summary: As a duly elected official, is responsible for duties as Auditor and Treasurer outlined in North Dakota Century Code, Chapter 11-13, 11-14, and 11-23. Oversee duties of the Tax Equalization division outlined in North Dakota Century Code, Chapter 11-10, and provide complete, concise, accurate, and timely information and comprehensive services to the citizens of Burleigh County as requested, and to provide information and support services to elected officials and staff so they may perform their identified duties and responsibilities.

Responsibilities:

<u>40</u> % time	1. Responsible for the management of the offices of Auditor, Treasurer and Tax Equalization.
<u>30</u> % time	2. Act as Chief Financial Officer responsible for providing accurate financial information and comprehensive services to Elected Officials, County staff, and the public. Prepare the budget of county expenditures.
<u>10</u> % time	3. Responsible for serving as Chief Election officer for the County, managing all aspects of an election, to make out and deliver notices of general and special elections.
<u>10</u> % time	4. Responsible for managing meetings and coordinating with other agencies, act as clerk of the Board of County Commissioners and keep an accurate record of official proceedings of the Board of Commissioners and all auxiliary boards and committees that report to the Board of Commissioners.
<u>10</u> % time	5. Preserve and keep all documents, books, records, maps, and other papers necessary to transact County Business.

Essential Job Duties:

1. Perform all responsibilities of Auditor and Treasurer outlined in North Dakota Century Code Chapter 11-13 and 11-14 and oversee certain responsibilities of the Tax Equalization office in accordance with North Dakota Century Code, Chapter 11-10.
2. Act as clerk of the Board of County Commissioners and keep an accurate record of the official proceedings of the board and all auxiliary boards for the County.
3. Act as Chief Financial Officer for the County to keep complete and detailed records of all financial transactions and prepare the annual budget and financial statement of the County.
4. File and preserve all accounts, documents, books, records, maps, vouchers, and other papers pertaining to the settlement of all accounts to which the County is a party, and such copies under the hand and seal of the Auditor shall be admitted as evidence in all courts in the state.
5. As Chief Election Officer for the County, perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing votes cast at election, issues certificates of election and forwards the abstracts of and canvassing votes cast at election, issues certificates of election and forwards the abstract of votes cast to the Secretary of State.

	Burleigh County, North Dakota Job Description	Last Date Revised: 08/01/2024 Job Description Number: 01-41410-016

6. Prepare county budget as outlined in North Dakota Century Code 11-23-02. Coordinate the annual budget process for the county, including calculation of tax mill levies, and prepare assessment list/abstract and tax abstract.
7. Per North Dakota Century Code 11-23-10, at the end of each fiscal year the Auditor shall render to the board of county commissioners an account of all county receipts and expenditures.
8. Manage the combined offices of Auditor/Treasurer/Tax and assist with the hiring, training, supervision, and evaluation of performance for the Executive Assistant – Elections Coordinator, Deputy Auditor/Treasurer, and Deputy Auditor/Tax Equalization Director
9. Act as advisor and clerk for other County governing boards such as County Planning Commission, County Board of Health, Water Management Board, Weed Control Board, Park Board, Special Assessment Commission, etc., and keep the community informed of the direction of the County by communicating with the media, community officials, and the general public.
10. Act as the custodian for the unorganized township records.
11. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Must be duly elected by the citizens of Burleigh County. Bachelor's or Master's Degree in Public Administration, Business Administration or Accounting would be beneficial.

Working Conditions/ Physical and Mental Demands

1. Physical environment consists of a desk job in the standard environment. Will include physical motions of finger dexterity for frequent use of PC keyboard and monitor, sitting and standing motions.
2. Often works in high-stress situations. Often works irregular schedules. Must be able to work through stressful times with high customer counts.

Clarification Clause:

This is an elected position and as such, is subject to election rules. This position is subject to the North Dakota Century Code, Chapter 11-13, 11-14, and 11-23 rules and regulations. This job description is not intended and should not be construed to be a **complete** list of all **duties, skills, responsibilities**, or **working conditions** associated with the job. It is intended to be a **reasonable** outline of those **principal job elements** essential in performing the **duties** related to the Auditor/Treasurer/Tax position. The job description is not a contract. The County reserves the right to change the job description as long as it follows North Dakota Century Code, Chapter 11-13, 11-14, and 11-23.

Employee Signature

Date

11-13-01. When county auditor to qualify and take office.

The county auditor shall qualify and enter upon the discharge of the duties of office on the first of April next succeeding the auditor's election.

11-13-02. Duties of county auditor.

The county auditor shall:

1. Act as clerk of the board of county commissioners and keep an accurate record of the official proceedings of the board.
2. Prepare a financial statement of the county annually unless otherwise ordered by the board of county commissioners.
3. Upon receipt of any document, bond, or other paper required to be filed in the auditor's office, number and index the same and make the proper entries in the reception book.
4. Carefully preserve all documents, books, records, maps, and other papers required to be deposited or kept in the auditor's office.
5. Have recorded in the office of the recorder all bonds not issued by the state bonding fund that are required to be deposited in the auditor's office.
6. Perform and transact all county business without extra compensation.
7. Keep all books required to be kept by the board of county commissioners.
8. File and preserve in the auditor's office all accounts, vouchers, and other papers pertaining to the settlement of any and all accounts to which the county is a party, and copies of such papers certified under the hand and seal of the auditor shall be admitted as evidence in all courts in this state.
9. Perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing the votes cast at an election, issuing certificates of election, and forwarding the abstract of votes cast to the secretary of state.
10. On or before August first of each odd-numbered year, report to the insurance commissioner the sound depreciated value of each county building or risk, and the contents therein.
11. On going out of office, deliver to the successor in office all moneys, books, records, documents, maps, papers, vouchers, and other property in the auditor's hands belonging to the county, and in case of the death of the auditor, the auditor's personal representatives shall deliver the same to the auditor's successor.
12. Do and perform all acts not enumerated in this section which the auditor is required to do by law.

11-13-02.1. Duties of county official in rendering services to private individuals, firms, or corporations - Fees to be charged - Disposition of fees - Records to be kept.

A county official is not required to compile statistical information for private individuals, firms, or corporations, other than that required of the county auditor by section 11-13-15. A county official may compile statistical information for private individuals, firms, or corporations upon payment of a suitable charge which must be commensurate with costs to the county of providing the services. If the service takes more than an hour to provide, the board of county commissioners shall determine the fee, which may not exceed the sum of twenty-five dollars per hour, excluding the initial hour, for time consumed in compiling the statistical information. The county official shall remit the fees each month to the county treasurer for credit to the county general fund. The county official shall keep a complete record of fees collected under this section.

11-13-03. Auditor's reception book.

Repealed by S.L. 1945, ch. 156, § 1.

11-13-04. Auditor is chief financial officer of county - To keep account with treasurer.

The county auditor shall be the chief financial officer of the county and shall keep complete and detailed records of all financial transactions of the county, charging the treasurer with the amount of all property taxes assessed and levied by the state and by any taxing subdivision, together with all interest, penalties, and other costs turned over to the auditor by the auditor's predecessor. In determining the treasurer's responsibility for collections, the county auditor shall credit the treasurer with all tax payments, cash discounts allowed, abatements, the amount of uncollected taxes delivered to the treasurer's successor in office, or other credits as provided by law. The county auditor shall charge the treasurer with all moneys collected by the treasurer or received by the treasurer in the treasurer's official capacity and shall credit the treasurer with all payments by warrant or as otherwise provided by law and with all moneys delivered to the treasurer's successor in office.

11-13-05. Verification of cash.

Repealed by S.L. 1987, ch. 144, § 2.

11-13-06. Auditor to issue warrants to taxing districts.

Upon application of the treasurer of any local taxing district, the county auditor shall give the treasurer an order on the county treasurer for the amount due such local taxing district, and shall charge the treasurer with the amount of such order, and at the same time shall notify the clerk of each local taxing district of the issuance of such order, but the county auditor shall not issue an order as in this section provided until the bond of the person applying for such order shall have been filed as required by law.

11-13-07. County auditor to keep tax deed record.

The county auditor shall keep a record to be known as the tax deed record in which the auditor shall enter a description of the land foreclosed for unsatisfied tax lien, the date when the notice of foreclosure of tax lien was issued, the date and description of the return of service of such notice, and the date when the tax deed is issued.

11-13-08. Certified copy of tax deed record prima facie evidence.

A certified copy of the auditor's tax deed record, or of any part thereof, given under the hand and seal of the county auditor shall be prima facie evidence in the courts of this state of the matters and things therein contained.

11-13-09. Auditor to furnish copy of proceedings of board of county commissioners to newspaper.

Repealed by S.L. 1987, ch. 146, § 2.

11-13-10. Auditor to certify abstracts - Fees.

Repealed by S.L. 1999, ch. 105, § 1.

11-13-11. Auditor to prepare plats of school districts - Record.

The county auditor shall prepare a record or plat showing the boundaries and the names or numbers of the various school districts in the county. Such record shall remain on file in the auditor's office. When the boundaries of a school district are changed or when a new school district is organized, the county auditor shall make a record of the same.

11-13-12. Auditor's certificate of taxes and special assessments on deeds, contracts for deed, plats, replats, and patents.

1. Whenever a deed, contract for deed, or patent is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office and in the office of the county treasurer whether there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, or whether the land has been sold for taxes.

- a. If there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against lands described in the instrument, the auditor shall certify the same. When the receipt of the county treasurer is produced for the delinquent and current taxes or special assessments, the auditor shall enter "Taxes and special assessments paid and transfer accepted".
 - b. If the land described has been sold for taxes to a purchaser other than the county, the auditor shall enter "Taxes paid by sale of the land described within and transfer accepted".
 - c. If the instrument presented is entitled to record without regard to taxes, the auditor shall enter "Transfer accepted".
 - d. Acceptances required under this subsection must be accompanied by the auditor's signature.
2. Whenever a deed, contract for deed, or patent is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office whether there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument. If there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, the auditor shall place a statement on the instrument showing the amount of any current taxes, current special assessments, or unsatisfied lien created under section 57-02-08.3. When the receipt of the county treasurer is produced showing payment of delinquent and current taxes and special assessments, and satisfaction of all liens created under section 57-02-08.3, if any, the auditor shall enter "Taxes and special assessments paid, all liens created under section 57-02-08.3 satisfied, if any, and transfer accepted". For purposes of this subsection:
 - a. "Current special assessments" means special assessments that have been certified to the county auditor for collection but are not yet delinquent and have become due on the first day of January under section 57-20-01.
 - b. "Current taxes" means real estate taxes, as shown on the most recent tax list prepared by the county auditor, which are not yet delinquent and have become due on the first day of January under section 57-20-01.
 3. Whenever a plat, replat, auditor's lot, or any instrument that changes the current property description, including condominium ownership established under chapter 47-04.1, is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office and in the office of the county treasurer whether there are current or delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 and, after February first of each year, the tax estimate for that year against the land described in the instrument or whether the land has been sold for taxes. If there are current taxes, delinquent taxes, delinquent special assessments, installments of special assessments, an unsatisfied lien created under section 57-02-08.3 or tax estimates against lands described in the instrument, the auditor shall certify the same.

11-13-13. Auditor's record of transfer of title to real property.

Repealed by S.L. 1995, ch. 111, § 3.

11-13-14. Auditor's certificate on conveyances to the state of North Dakota - Recording conveyance.

Whenever any sheriff's deed or other conveyance of real property acquired by the state of North Dakota doing business as the Bank of North Dakota or any state agency for which the Bank of North Dakota acts as agent is offered for recording, the county auditor shall enter such transfer and the recorder shall record the same without regard to the payment of any taxes due thereon. Section 11-13-12 is not applicable thereto. In such case, the county auditor shall enter on the sheriff's deed or other conveyance, over the county auditor's official signature, the words "Transfer accepted", and the recorder then shall receive and record the same.

11-13-15. County auditor to furnish tax information to mortgagee of lands in county.

Whenever a mortgagee or assignee of a mortgage, holding or owning one or more mortgages upon real estate in any county in this state, shall furnish to the county auditor of such county a description of the lands covered by such mortgage or mortgages, on a sheet of paper provided therefor by such mortgagee or assignee, and shall request such county auditor to search the records of the auditor's office, and to indicate on such sheet, in the appropriate space provided therefor, the amount of the unpaid general taxes, if any, standing against the lands therein described, for each given year, as shown by such records, and to indicate that such general taxes are paid for any given year or years, if such is the fact, the county auditor shall make such search of the auditor's records and shall set down on such sheet of paper, in the appropriate space thereon provided, the amount of the unpaid general taxes for each given year, exclusive of interest or penalty, standing against the lands therein described. If the general taxes for any given year are paid, the auditor shall write on such sheet, in the appropriate space provided thereon, the word "paid". The county auditor shall not be required to make any certificate as respects the information so furnished and shall receive no fee for furnishing such information or rendering such service.

11-13-16. When county auditor may call special election.

Whenever the board of county commissioners fails or refuses to call a special election required by any law of this state, the county auditor may provide for and call such election upon the petition of a majority of the qualified electors of the county as determined by the poll list of the last preceding general election.

11-13-17. Destruction of county records.

Repealed by S.L. 1987, ch. 153, § 1.

11-13-18. Reporting name of blind person for which exemption is claimed.

The county auditor of each county shall report to the director of the department of transportation the names of all blind persons for which a property exemption is claimed. Such reports as required are for the information of the department of transportation in determining the eligibility of any person to operate a motor vehicle on the highways of this state and must be kept confidential and not divulged to any person or used as evidence in any trial except that the reports may be admitted in proceedings under section 39-06-33.

11-14-01. Treasurer eligible two terms only.

Repealed by omission from this code.

11-14-02. When county treasurer to qualify and take office.

The county treasurer shall qualify and enter upon the discharge of the duties of the office on the first of May next succeeding the treasurer's election.

11-14-03. Additional bond may be required of treasurer.

Whenever the county treasurer has furnished a bond by personal sureties or by a surety company, the board of county commissioners may require the treasurer to give an additional bond, or additional sureties if, in the opinion of a majority of the commissioners, the existing security shall have become insufficient. The board may demand and receive from the county treasurer an additional bond, with good and sufficient security, in such sum as it may direct, whenever, in its opinion, more money shall have passed or is about to pass into the hands of the treasurer than is covered by the penalty in the previous bond. The giving of an additional bond or of additional sureties on an existing bond shall not invalidate any previous bond or bonds, nor discharge the sureties from any liability thereon.

11-14-04. Failure to give additional bond.

If a county treasurer fails or refuses to give an additional bond or additional sureties for ten days from and after the day on which the board of county commissioners requires the treasurer so to do, the treasurer's office shall become vacant and another treasurer shall be appointed according to law.

11-14-05. County treasurer to certify abstracts - Fees.

Repealed by S.L. 1999, ch. 105, § 1.

11-14-06. County treasurer to receive and pay out county money.

The county treasurer shall receive all moneys belonging to the county, from whatever source they may be derived, and all other moneys which by law are directed to be paid to the treasurer. The treasurer shall pay out moneys belonging to the county only on a properly drawn county warrant or in any other manner provided by law.

11-14-07. Treasurer to keep record of cash.

The county treasurer shall keep an accurate and detailed record of all moneys which shall come into the treasurer's hands by virtue of the treasurer's office.

11-14-08. Duties of the county treasurer - Annual settlement.

The county treasurer shall keep a just and true account of the receipts and expenditures of all tax moneys which shall come into the treasurer's hands by virtue of the treasurer's office, in books or records to be kept by the treasurer for that purpose. Such books or records shall be open at all times for inspection by the board of county commissioners or any member thereof, by all county and state officers, and by any taxpayer or a taxpayer's legal representative. On the tenth day of November of each year, the county treasurer shall make an annual settlement or accounting for the collection of current taxes and for that purpose the treasurer shall exhibit to the auditor the treasurer's books, moneys, accounts, and all vouchers relating to the same to be audited or verified. The county treasurer shall be charged with the amount of the original tax list, the additional taxes assessed, and penalties and interest collected to date of settlement, and shall be credited with the amount of cash collected, abatements, erroneous assessments, canceled taxes, discounts, and a total of the delinquent taxes outstanding. The county treasurer, at the time of the settlement, shall furnish the county auditor with a list of delinquent real estate

taxes outstanding and a list of delinquent personal property taxes outstanding in sufficient detail to permit the auditor to complete the auditor's records.

11-14-09. Treasurer's receipts for money received - Copy deposited with auditor.

Whenever the county treasurer receives money, the treasurer shall make out triplicate receipts and shall deliver one copy thereof to the person paying, and deposit one copy thereof with the county auditor at the close of the business day, and retain one copy thereof which shall be filed numerically in the treasurer's office. The county auditor shall charge the county treasurer with the amount of the receipts, and the county treasurer shall enter the amount of the receipts in the treasurer's cash book.

11-14-10. Daily report to auditor - Distribution of funds.

The county treasurer shall prepare a daily statement of all receipts and disbursements and shall transmit a copy of the same to the county auditor together with all warrants and other vouchers paid and duplicate copies of all receipts. The treasurer shall make a distribution on or before the tenth working day of each calendar month to the several county funds and taxing subdivisions of all taxes received and of all other funds that are required by law to be distributed.

11-14-11. Report to township clerks.

Repealed by S.L. 2019, ch. 96, § 1.

11-14-12. Statement to township clerk of amount paid to township treasurer.

Whenever the county treasurer pays or remits any township funds to a township treasurer, the treasurer shall mail to the township clerk on the day of such remittance a statement of the amount so paid or remitted, separately stating the amount belonging to each fund.

11-14-13. Treasurer's accounts with school districts - Disbursements.

1. The county treasurer shall keep a regular account with each school district in the county. The treasurer shall credit and transfer to such account the amount collected on taxes levied by the governing body of the school district, all sums apportioned to the district by the county superintendent of schools or other authority, and all sums received from the district. The treasurer shall credit the county with all payments made to the business manager of the district and shall distinguish between items paid by apportionment, from county taxes, and from other sources; all payments for redemption of or endorsement upon school district warrants in the collection of taxes; and all items of legal fees for collection and other duties performed.
2. Whenever a school district is authorized by law to be the custodian of its own funds and exercises such authorization, the county treasurer shall remit to such school district the funds for which the school district is custodian on or before the tenth day of each calendar month.

11-14-14. Reports of disbursements of funds to school districts.

Annually, on the first day of July, the county treasurer shall:

1. File with the county superintendent of schools an itemized statement of all funds remitted by the treasurer during the preceding school year to the business manager of each school district in the county.
2. Send to the business manager of each school district in the county an itemized statement of all payments made by the county treasurer to such school district business manager during the preceding school year.

Such statement shall be made in substantial conformity with the forms prepared by the superintendent of public instruction for the annual report of school district business managers.

11-14-15. Receipts and warrants to be delivered to school district business manager.

The county treasurer shall deliver to the business manager of the school district, at the time of making other regular payments to the business manager, a duplicate tax receipt for all amounts credited as an endorsement upon, or in payment of, any school district warrant, and the treasurer shall deliver to such district business manager all warrants which have been redeemed.

11-14-16. When treasurer shall pay over the funds collected.

The county treasurer shall pay over to the treasurer of the state, and to any municipal corporation or organized township, or to any body politic, on the order of the county auditor, all moneys received by the treasurer arising from taxes levied and collected, belonging to the state, or to such municipal corporation or organized township or school district on or before the tenth working day of each calendar month, provided, however, that foundation program allocations shall be made within seven days of receipt, excluding weekends and holidays. If any treasurer willfully and negligently shall fail to settle with the state treasurer at the times and in the manner prescribed by law, the county treasurer shall forfeit to the use of the state the sum of five hundred dollars, such sum to be recovered from the treasurer or the treasurer's sureties on suit brought by the state treasurer in the name of the state. If the state treasurer fails to bring such suit, then any citizen of the state may bring the same.

11-14-17. Treasurer not credited with interest paid unless warrant endorsed.

The county treasurer, on any settlement with the board of county commissioners, shall not be credited with any sum paid for interest on any warrant or order unless, at the time of receiving the same, the treasurer shall have noted on the warrant or order the amount of interest due thereon.

11-14-18. Failure of treasurer to make settlement - Auditor to start suit.

If a county treasurer fails to make return and settlement, or fails to pay over all money with which the treasurer stands charged, at the time and in the manner prescribed by law, the county auditor, on receiving instructions for that purpose from the board of county commissioners of the treasurer's county, shall cause suit to be instituted against the treasurer and the treasurer's sureties, or any of them.

11-14-19. Treasurer not to speculate in county warrants - Penalty.

A county treasurer shall not either directly or indirectly contract for or purchase any warrant or other evidence of indebtedness issued by the county of which the person is treasurer at any discount upon the sum due thereon. If a county treasurer shall contract for or purchase any such warrant or other evidence of indebtedness contrary to the provisions of this section, the treasurer shall forfeit the whole amount due thereon. The forfeiture shall be recovered for the benefit of the county by civil action brought by the state of North Dakota.

11-14-20. Loaning county funds - Penalty.

If any county treasurer shall loan any money belonging to the treasurer's county, with or without interest, or shall use the same for the treasurer's own purposes, the treasurer shall forfeit and pay, for every such offense, not more than five hundred dollars nor less than one hundred dollars. The forfeiture shall be recovered for the benefit of the county in an action brought by the state of North Dakota.

11-14-21. County treasurer's final settlement.

When the county treasurer goes out of office, the treasurer shall make a full and complete settlement with the board of county commissioners, and shall deliver up all books, papers, moneys, and all other property pertaining to the office to the treasurer's successor, taking a receipt therefor. The board shall see that the books of the county treasurer are correctly balanced before passing into the possession and control of the treasurer elect. It shall witness and attest the actual transfer and delivery of accounts, books, vouchers, and funds by any

outgoing treasurer to the successor in office, whether the successor treasurer is the same person or another, and shall cause to be entered of record its full compliance with the requirements of this section.

11-23-01. Officers required to furnish commissioners with departmental budget.

1. Every officer in charge of any institution, office, or undertaking supported wholly or in part by the county shall file with the board of county commissioners a departmental budget that is prescribed by the state auditor. The departmental budget must include an itemized statement of the estimated amount of money that will be required for the maintenance, operation, or improvement of the institution, office, or undertaking for the ensuing year. The board of county commissioners may require additional information to clarify the departmental budget.
2.
 - a. The departmental budget submitted by the human service zone may not exceed an amount determined by the department of health and human services and the human service zone director pursuant to section 50-35-04 and must include the county's cost allocation of indirect costs based on an amount established by the department of health and human services.
 - b. The county share of the human service zone's indirect costs must be funded entirely from the county's general fund.
 - c. The department of health and human services shall develop a process to review a request from a human service zone for any proposed increase in staff. As part of its review process, the department of health and human services shall review pertinent factors, which may include caseload information. If the department of health and human services approves a request for a proposed increase in staff, the human service zone budget may be increased by the amount determined necessary by the department of health and human services to fund the approved additional staff. The human service zone director shall submit the proposed increase in staff to the human service zone board for review. The human service zone director shall work with the department to achieve equitable compensation and salary increases for all human service zone team members within the human service zone. The human service zone director shall notify appropriate host county staff of all staffing changes for administrative purposes.
3. For purposes of this section, "host county" means the county within the human service zone in which the human service zone administrative office is located and in which the human service zone team members are employed.

11-23-02. Auditor to prepare budget of county expenditures.

The county auditor shall prepare an annual budget for the general fund, each special revenue fund, and each debt service fund of the county in the form prescribed by the state auditor. The budget must set forth specifically:

1. The detailed breakdown of the estimated revenues and appropriations requested for each fund for the ensuing year.
2. The detailed breakdown of the revenues and expenditures for each fund for the preceding year.
3. The detailed breakdown of estimated revenues and expenditures for each fund for the current year.
4. The transfers in or out for each fund for the preceding year and the estimated transfers in or out for the current year and the ensuing year.
5. The beginning and ending balance of each fund or estimates of the balances for the preceding year, current year, and ensuing year.
6. The tax levy request for any funds levying taxes for the ensuing year.
7. The certificate of levy showing the amount levied for each fund and the total amount levied.
8. The budget must be prepared on the same basis of accounting used by the county for its annual financial reports.
9. The amount of cash reserve for the general fund and each special revenue fund, not to exceed seventy-five percent of the appropriation for the fund.

11-23-03. Notice of meeting to act on county budget.

Repealed by S.L. 2017, ch. 411, § 23.

11-23-04. Hearing on budget - Taxpayer may appear.

The board of county commissioners shall meet at the time and place designated in the notice prescribed by section 57-15-02.2. Any taxpayer who may appear shall be heard in favor of or against any proposed expenditures or tax levies. When the hearing shall have been concluded, the board shall adopt such estimate as finally is determined upon. All taxes shall be levied in specific amounts and shall not exceed the amount specified in the published estimates.

11-23-05. Computing amount of levy.

The amount which the board of county commissioners shall levy as the county tax shall be computed by adding together the amounts of the annual appropriation and of that part of any special appropriation which is to be raised by taxation and deducting therefrom so much of the probable receipts from all sources, except loans, and so much of the unappropriated balance in the county treasury at the close of the auditor's books for the previous year as the board deems advisable. The board, on or before the October meeting required by section 11-11-05, shall determine the amount of taxes that shall be levied for county purposes and shall levy all such taxes in specific amounts.

11-23-06. Expenditure cannot be made in excess of appropriation.

No county expenditure may be made or liability incurred, nor may a bill be paid for any purpose, in excess of the appropriation, except as provided in section 11-23-07.

11-23-07. Transfer of money from other funds.

If the appropriation for any purpose is not sufficient to meet the expenditures required by law, the county auditor, on the order of the board of county commissioners, may make a transfer to the required fund from any other fund, except from sinking and interest funds set aside to pay the principal or interest on outstanding bond issues, or from funds set aside to retire any other outstanding indebtedness, or from funds received from the state for road, bridge, and highway purposes. The board shall place on its records a statement of all of such transfers, with the reasons therefor in detail, and shall report fully and specifically thereon in the published statements of its proceedings.

11-23-08. Expenditure when no appropriation made.

Repealed by S.L. 1989, ch. 153, § 3.

11-23-09. Expenditures - Bills approved - Unexpended balances.

The expenditure of money by a county shall be in accordance with the annual appropriations of the board of county commissioners. All bills in connection with any public office or undertaking shall be approved by the official or officials in charge of the office or undertaking before being allowed by the board of county commissioners. At the closing of the auditor's books on December thirty-first, the balance to the credit of each annual appropriation shall become a part of the general unappropriated balance in the county treasury. A special appropriation, however, shall not lapse until the work for which it was made has been completed, the bills paid, and the account closed, provided that the county fair fund mentioned in section 11-39-02 shall not be affected by this section but shall be maintained as a continuing fund for the maintenance of the county fair.

11-23-10. Auditor's report of county receipts and expenditures.

At the end of each fiscal year, the county auditor shall render to the board of county commissioners an account of all county receipts and expenditures.

11-23-11. Penalty for violating county budget provisions.

Repealed by S.L. 1975, ch. 106, § 673.

	Burleigh County, North Dakota Job Description	Last Date Revised: 11/17/2022 Job Description # 04-41110-680

Employee: _____
Job Title: Deputy Finance Director
Job Status: Exempt (Appointed)
Salary Grade: 14

Location: Bismarck
Department: Finance
Reports to: Commission
DBM Rating: D61

Job Summary: Under the supervision of the Finance Director, is responsible for assisting in the completion of complex administrative duties coordinating the accounting and budgetary operations of the County. Assists the Finance Director with comptroller responsibilities and financial inquiries from department heads and the general public.

Responsibilities:

- 55 % time 1. Manage and perform complex administrative duties and professional work in coordinating the accounting and budgetary operations of the County, acting as assistant comptroller, overseeing all revenue and expenditures for the County.
- 20 % time 2. Responsible for assisting in the computation of mill levies for all taxing districts in the County in accordance with state statute, assist with the preparation of tax abstracts for the state and prepare financial data/information for the State Legislature.
- 25 % time 3. Responsible for assisting department heads in preparation and review of annual budgets, review purchase orders, and journal entries, maintain procedures for accounting processes, internal audits, and internal controls.

Essential Job Duties:

1. Assist the Finance Director with the County budget preparation including reviewing preliminary department budgets and compiling the combined budget. Works with the Finance Director and Auditor/Treasurer in conducting budgetary hearings. Assists with final budget preparation and communication.
2. Prepare County Budget variance reports on a monthly basis and distribute to appropriate elected officials, department heads, and general public.
3. Prepare and monitor journal entries, purchase orders, tax abstracts for the state, and review bank statement reconciliations as directed.
4. Assist in the annual budget preparation including calculation of tax levies and preparing assessment list/abstract and tax abstract.
5. Responsible for the administration of the County's liability insurance policies to include claims filing and monitoring.
6. Prepare and process end-of-year adjusting entries and schedule for annual audit; assist in the preparation of annual financial statements; assist with audit preparation and implementation of necessary recommendations for internal controls and/or other needed revisions.
7. Assist with the administration and monitoring for federal grant programs. This includes the research and interpretation of federal and state regulations.
8. Preparation of presentations, records, and reports such as flow charts/diagrams, statistical analyses, tax reports, budget reports, federal and state reports.

	Burleigh County, North Dakota Job Description	Last Date Revised: 11/17/2022 Job Description # 04-41110-680

9. Serve as backup to the Financial Director in the preparation of finance items for the Commissioner meetings.
10. Perform responsibilities in a manner that clearly shows effective communication and cooperation and that promotes open exchange of information, respect, high ethical standards, and professionalism.
11. Perform other duties as required and/or assigned.

Job Qualifications, Experience and Education

1. Bachelor's Degree with major coursework in accounting or business administration or related field and three years related experience in tax or appraisal work, and/or an equivalent combination of education and experience.
2. Knowledge of state and local laws governing the assessment and collection of real estate taxes.
3. Must have the ability to design, prepare and present complex budget and computerized accounting systems.
4. Must possess excellent communication skills to establish and maintain effective working relationships with County officials and employees, and the general public.
5. Must possess computer skills with proficiency in MS Excel. Must have the ability to plan, organize and supervise the work of others, and analyze, interpret, and prepare reports and records.
6. Must have valid North Dakota drivers license with clean driving record.
7. Applicants will be subject to a standard post offer background and criminal records check.

Working Conditions/ Physical and Mental Demands

1. Physical environment consists of a desk job in the standard environment. Will include physical motions of finger dexterity for use of keyboard, sitting and standing motions.
2. May endure high levels of stress while preparing budget, establishing mill levies, working with tenants, and ensuring expenditures do not exceed budget.
3. May travel and be exposed to extremes of weather when going on location to attend meetings or attend finance duties.

Clarification Clause:

This is an appointed position and is subject to reappointment by the Board of County Commissioners on an annual basis. This job description is not intended and should not be construed to be a complete list of all skills, duties, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Deputy Finance Director position. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

	Burleigh County, North Dakota Job Description	Last Date Revised: 08/01/2024 Job Description # 03-41110-061

Employee: _____

Job Title: Finance Director

Job Status: Exempt (Appointed)

Salary Grade: 17

Location: Bismarck

Department: Finance

Reports to: Board of Commissioners

DBM Rating: D71

Job Summary: Under supervision of the Board of County Commissioners, performs complex administrative duties directing the review of the finance, accounting, and budgetary operations for the County acting as comptroller in charge of revenues and expenditures.

Responsibilities:

- 30 % time 1. Responsible for performing complex administrative duties and professional work in directing the finance, accounting, and budgetary operations of the County. Acting as comptroller, review and make recommendation on all revenues and expenditures for the County.
- 25 % time 2. Responsible for ensuring the Board of County Commissioners have timely updates on all financial activities including the annual audit, final budget communication and budget variance reporting. Provide supervision for staff in the finance department.
- 20 % time 3. Responsible for creating, implementing, monitoring for effectiveness, policies, and procedures, on behalf of the Commission, that pertain to the County's financial operations. Audit the policies and procedures to ensure continued relevancy, compliance, and internal control systems are in place.
- 15 % time 4. Responsible for assisting department heads in preparation and review of annual budgets, review purchase orders, and journal entries, develop and implement accounting techniques, internal auditing, and other internal controls.
- 10 % time 5. Responsible for reviewing the computation of the mill levies for all taxing districts in the County in accordance with state statutes, prepare tax abstracts for the state and prepare financial statements for the state legislature.

Essential Job Duties:

1. Oversee the County budget process including reviewing preliminary department budgets and reviewing final combined budget. Coordinates with Auditor/Treasurer in conducting budgetary hearings. Prepare final budget recommended allocation. Review and monitor any variances to budget.
2. Advise County Commissioners and Department Heads on financial issues and provide reports on any variances to budget, assist with reviewing budgets and financial audits, and attend Commission meetings as needed.
3. Review journal entries, purchase orders, tax abstracts for the state, and review bank statement reconciliations.
4. Review the computation of mill levies for all taxing districts in the County in accordance with state statutes.
5. Prepare financial data and information for state legislators as required by law, compile data for County Auditor's Certificate of Indebtedness, and administer the County's liability insurance policies.
6. Review and recommend adjustments for end-of-year entries and schedule the annual audit; prepare annual financial statements; schedule audit and work with auditors; draft the annual financial report including footnotes for audit; review audit results and implement necessary recommended policies, procedures, and internal controls revisions on behalf of the Commission.

	Burleigh County, North Dakota Job Description	Last Date Revised: 08/01/2024 Job Description # 03-41110-061

7. Administer federal grants adhering to all regulations. Research, and ensure compliance with all policies and practices that pertain to the different types of grants.
8. Advise the Board of Commissioners on financial condition of the County, prepare a wide variety of presentations, records, and reports such as flow charts/diagrams, statistical analyses, tax reports, budget reports, federal and state financial reports, payment requests, year-end report, schedules, user fees, etc.
9. Develop and recommend to the Board of County Commissioners for approval; financial policies, procedures, and internal controls processes. Prepares financial agenda items for Commission meetings.
10. Perform responsibilities in a manner that clearly shows effective communication and cooperation and that promotes open exchange of information, respect, high ethical standards, and professionalism.
11. Provide general supervision for staff in the finance department.
12. Perform other related duties as required or assigned.

Job Qualifications, Experience and Education

1. Bachelor's Degree in Accounting, Business Administration, or related field; must be a Certified Public Accountant(CPA) and have 3-5 years' experience in a similar position with general knowledge of accounting techniques, laws, and regulations pertaining to governmental accounting practice.
2. Must have the ability to design, prepare and present complex financial reports and understand computerized accounting systems reporting features.
3. Must possess excellent communication skills to establish and maintain effective working relationships with County officials and employees, and the general public.
4. Must possess computer skills with proficiency in MS Excel and MS Word.
5. Must have the ability to plan, organize and supervise the work of others, and analyze, interpret, and prepare reports and records.

Working Conditions/ Physical and Mental Demands

1. Physical environment consists of a desk job in the standard environment. Will include physical motions of finger dexterity for use of keyboard, sitting and standing motions.
2. May endure high levels of stress while preparing financial information.

Clarification Clause:

This is an appointed position and is subject to reappointment by the Board of County Commissioners on an annual basis. This job description is not intended and should not be construed to be a complete list of all skills, duties, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Finance Director position. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

11-11-01. Number of county commissioners.

Each organized county shall have a board of county commissioners which shall consist of not less than three nor more than five members.

11-11-02. Commissioner must be resident of district - Exceptions.

Each county commissioner shall be chosen by the qualified electors of the district of which the commissioner is a resident, except as otherwise provided in section 11-07-03 or 11-07-06.

11-11-03. Term of office of commissioners.

A county commissioner shall hold office for the term of four years except as otherwise provided in this title.

11-11-03.1. Commissioners' service on other boards - Term.

Except as otherwise provided in this section, a member of a board of county commissioners who is appointed to serve on another board by the board of county commissioners or who is a member of another board because of the individual's status as a member of the board of county commissioners may serve on the other board only so long as the individual is a member of the board of county commissioners. After the individual is no longer a member of the board of county commissioners, the board of county commissioners may reappoint the individual to serve on the other board unless membership on the board of county commissioners is a requirement of membership.

11-11-04. Specific provisions to be contained in bond of county commissioners.

The bond of a member of the board of county commissioners shall be conditioned for the faithful performance and discharge, according to law, of the official duties of the office and the rendition of a true, accurate, and full account of all business transactions, powers, and trusts of every kind and nature that shall come before the member or into the member's hands as such officer. The bond shall cover all the business of the county done by the member and shall protect the county against all the member's acts of omission as well as of commission, including all errors caused by carelessness or inattention in office.

11-11-05. Meetings of board - Time and place - Pledge of allegiance.

The board of county commissioners shall meet and hold regular meetings for the transaction of business at a time and place to be designated by the commission on a date certain established by resolution or ordinance of the commission. The county auditor shall have power to call special meetings when the interests of the county demand it. The chairman of the board, or a majority of the members thereof, may call special meetings that must be noticed in accordance with section 44-04-20. At the beginning of each regularly scheduled meeting, board members must be given the opportunity to participate in a voluntary recitation of the pledge of allegiance.

11-11-05.1. Joint meetings of boards of county commissioners for consideration of levies of taxing districts in multiple counties.

If feasible, the boards of county commissioners of affected counties shall hold joint public hearings and deliberations when considering the proposed property tax levy of a taxing district seeking authority for a levy against property within multiple counties. If joint hearing and deliberation is not feasible, the boards of county commissioners of affected counties shall coordinate their levy directives to be applied to property within the taxing district.

11-11-06. Sessions of board to be public - County matters heard at session only. Page 96

The meetings of the board of county commissioners shall be open to the public. All matters pertaining to the affairs of the county shall be considered by the board in session only, but it may continue any business from a regular session to a day between regular sessions.

11-11-07. Quorum - Tie vote defers decision.

A majority of the members elected or appointed to the board of county commissioners shall constitute a quorum for the transaction of its business. When the board is equally divided on any question, it shall defer its decision thereon until its next meeting, at which time the matter shall be decided by a majority of the members of the board.

11-11-08. Chairman - Election - Duties.

At the first meeting of the board of county commissioners each year, the members of the board shall elect one of their number chairman, who shall act as chairman of such board during the year in which the chairman is elected or until the chairman's successor is elected, and in case of a vacancy from any cause whatever, the board shall elect another chairman. The chairman shall preside at the meetings of the board. All orders made by the board shall be signed by the chairman and attested by the county auditor as clerk of the board, except that claim vouchers or other orders directed to the auditor as authorization for the issuance of warrants shall not be attested by the auditor.

11-11-09. County seal.

The board of county commissioners shall procure and keep a seal with such emblems and devices as it may think proper, which shall be the seal of the county, and no other seal shall be used by the county auditor. The impression of the seal shall be sufficient sealing in all cases when sealing is required.

11-11-10. Power of board to preserve order - Fines - Collection.

The board of county commissioners has power to preserve order when sitting as a board and may punish contempts by fines of not more than five dollars or by imprisonment in the county jail for not more than twenty-four hours. The board may enforce obedience to its orders by attachment or other compulsory process, and when fines are assessed by it, they may be collected before any district judge having jurisdiction, and, within ten days after they are collected, must be paid into the treasury of the county to be added to the state school fund.

11-11-11. General duties of board of county commissioners.

The board of county commissioners:

1. Shall superintend the fiscal affairs of the county.
2. Shall supervise the conduct of the respective county officers.
3. May cause to be audited and verified the accounts of all officers having the custody, management, collection, or disbursement of any moneys belonging to the county or received in their official capacity.
4. Before November fifteenth of each year, shall have the county auditor prepare general purpose financial statements in accordance with generally accepted accounting principles. Public notice that financial statements have been prepared and are available for inspection must be published in the official newspaper.

11-11-12. Board of county commissioners to provide courts with supplies and attendants.

Repealed by S.L. 1991, ch. 326, § 203.

11-11-13. Board to ascertain amount of satisfaction of tax lien money.

The board of county commissioners, at the first meeting of the board each year, shall examine the county treasurer's satisfaction of tax lien book and stub receipts and ascertain the

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18. To loan or grant money to and secure a mortgage from individuals, associations, corporations, or limited liability companies and to purchase ownership shares in corporations, limited liability companies, or other business associations as provided through the procedures established by the state's community development block grant program established pursuant to the Housing and Community Development Act of 1974 [Pub. L. 93-383; 88 Stat. 633; 42 U.S.C. 5301 et seq.]. This power applies to all community development block grant transactions of the board of county commissioners, including any transactions prior to July 1, 1987. The county is not lending its funds or extending its credit to any individual, association, or organization under this subsection and no general liability on the part of the county is incurred.
 19. To license, tax, and regulate pawnbrokers outside of municipalities.
 20. To acquire by lease, purchase, gift, condemnation, or other lawful means and to hold in its name for use and control as provided by law, both real and personal property and easements and rights of way within the county for all purposes authorized by law or necessary to the exercise of any power granted.
 21. To participate and enact or adopt ordinances and resolutions necessary for participation in the nation's historic preservation program as a certified local government, as provided for under 36 CFR 61.6.
 22. To regulate the confinement and control of dogs, cats, and other household pets, provided the regulations do not conflict with rules adopted by the state board of animal health.
 23. To require that financial records, including all revenues, expenditures, fund balances, and complete budgets, be submitted to the board of county commissioners at a time and in a format requested by the board by all boards, authorities, committees, and commissions with members appointed by the board of county commissioners before the board's consideration of the budget and tax levy.
 24. To expend county funds as a donation for a capital improvement project to a nonprofit health care facility within the county.
 25. To expend county funds for eradication of gophers, prairie dogs, rabbits, crows, or magpies.
 26. To expend county funds to enhance communications infrastructure for countywide benefit.
 27. To provide for the planning, design, acquisition, development, operation, maintenance, and support of automation and telecommunications resources.
 28. To provide for firebreaks and other fire protection and suppression measures.
 29. To construct, equip, operate, and maintain county buildings, including court facilities, correction centers, jails, and other law enforcement facilities.
 30. To require that all financial records, including all revenues, expenditures, fund balances, and complete budgets be submitted to the board of county commissioners at a time and in a format requested by the board of county commissioners by all boards, authorities, committees, and commissions appointed by the board of county commissioners before consideration by the board of county commissioners of the budget and levy request.

11-11-15. Board may obtain copies of field notes and plats made by United States government.

The board of county commissioners may procure for its county certified copies of the field notes and plats of the original surveys by the United States of the lands within its county and may cause a map of the county to be constructed therefrom on a scale of not less than one inch [2.54 centimeters] to a mile [1.61 kilometers] laid off in congressional townships and sections. When obtained, such notes and plats shall be bound substantially in book form, and together with the map of the county, shall be deposited in the office of the county auditor and kept open for the benefit of the public.

11-11-14. Powers of board of county commissioners.

The board of county commissioners shall have the following powers:

1. To institute and prosecute civil actions for and on behalf of the county and in its name.
2. To make all orders respecting property of the county.
3. To levy a tax not exceeding the amount authorized by law.
4. To control the finances, to contract debts and borrow money, to make payments of debts and expenses, to establish charges for any county or other services, to control the property of the county, and to contract for cooperative purchases pursuant to a joint-powers agreement under chapter 54-40.3.
5. To construct and repair bridges and to open, lay out, vacate, and change highways in the cases provided by law. But the board may not contract for the construction of bridges costing more than one hundred dollars without first complying with the provisions of chapter 24-08.
6. To establish election precincts in the county in areas outside the boundaries of incorporated cities except as provided in chapter 16.1-04.
7. To equalize the assessments of the county in the manner provided by law.
8. To furnish to the county officers the necessary telephone, postage, telephone and telegraph tolls, and all other things necessary and incidental to the performance of the duties of their respective offices to be paid out of the county treasury.
9. To furnish a fireproof safe in which to keep all the books, records, vouchers, and papers pertaining to the business of the board.
10. To dispose of property of the county in the manner provided in chapter 11-27.
11. To purchase lands in lieu of those sold.
12. To grant to any person the right of way for the erection of telephone lines, electric light systems, water or wastewater systems, or gas or oil pipeline systems over, under, or upon public grounds, county streets, roads, or highways.
13. To establish a garbage and trash collection system encompassing all or any part of the territory of the county. The words "garbage and trash collection system" include the operation and maintenance of one or more sanitary landfill sites, or other types of processing sites for the disposal of trash and garbage. The board may operate such system in cooperation with any one or more political subdivisions of this or any other state in accordance with chapter 54-40. The board may borrow money by issuing certificates of indebtedness, repayable from fees or special assessments, or both, which may be charged to the proper parcels of land or to persons receiving the direct benefits of the garbage and trash collection system, or repayable in such other manner as may be provided by law, in order to purchase the initial equipment and land necessary for operation of the system. If the board resolves to establish such a system, the expenses of establishing, operating, and maintaining it may be financed by fees charged to persons receiving direct benefits or by special assessment against the parcels of land properly charged therewith, or by both such fees and assessments. The assessment may be made, published, altered, appealed from, and confirmed under the procedures set forth in chapter 11-28.1.
14. To maintain, in its discretion, all public roads and private highways and roads that are being used as part of regularly scheduled public schoolbus routes.
15. To expend county funds for the purpose of participating in an organization of county governments pursuant to section 11-10-24. This subsection does not authorize a mill levy, and the limitations embodied in section 57-15-06 apply to expenditures under this subsection, which expenditures shall be from the county general fund.
16. To expend county funds to finance in part or entirely for county employees a group insurance program for hospital benefits, medical benefits or life insurance, and a group retirement program through either the state retirement program or a private company.
17. To do and perform any other duties prescribed by law.

11-11-16. Board has power to erect, repair, and maintain buildings from current revenue. Page 99

The board of county commissioners may provide for the purchase, erection, repair, and maintenance of the courthouse, hospitals, jails, and other necessary buildings within and for the county. It may purchase the sites for such county buildings if necessary and may make contracts on behalf of the county for the building, repairing, and maintaining thereof if the expenditures therefor are not greater than can be paid out of the revenue of the county for the current year. The board shall have the entire supervision of the construction of such buildings.

11-11-17. Board of county commissioners may supervise the building or repairing of roads, bridges, and property of the county - Compensation.

Whenever the board of county commissioners of any county is required by law to lay out, oversee, and supervise the building or repairing of roads and bridges, including the appointment of a district overseer of highways' duties in unorganized territory, or the building or repairing of any property owned by the county, the board may appoint or designate one or more members of the board personally to lay out, oversee, or supervise the building or repairing of any such roads, bridges, or property. Each commissioner is entitled to receive as compensation for services the sum of five dollars per day and the mileage provided by law for members of the board of county commissioners.

11-11-18. Board to submit extraordinary outlay to vote.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-19. When commissioners may purchase land without election.

If, in the opinion of a majority of the members of the board of county commissioners, acquisition of land is, or may become, necessary for the courthouse or the jail, or for the purpose of beautifying county buildings, or to prevent the erection of other buildings so near to the courthouse and jail that the transaction of public business will be inconvenienced, the board, by a majority vote of its members, may purchase such land without submitting the question to a vote of the electors of the county. The money required for the purchase of the additional land shall be raised in the manner in which money is raised for general county purposes.

11-11-19.1. Lease purchase - Building authority.

Unless a lease purchase or building authority agreement is approved by a vote of the majority of the qualified electors of a county, the governing body of a county may not enter a lease purchase or building authority agreement for the acquisition of any property or construction of any structure having a cost of more than four million dollars.

11-11-20. Notice of election on question of extraordinary expenditure.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-21. Proposition to tax must accompany question submitted.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-22. Vote necessary - How tax levied and collected.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-23. Record of vote - Board cannot rescind.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-24. Limitation on tax levy for extraordinary expenditure.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-25. Money applied only to expenditure for which raised.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-25.1. Disposition of unexpended and unencumbered county taxes levied for a specific purpose.

If any county shall levy a tax for a specific purpose and the moneys collected are not expended or encumbered within two years after their collection, the board of county commissioners may deposit such taxes in the county general fund or authorize their expenditure by any political subdivision having authority to carry out the purpose for which the taxes were originally levied.

11-11-26. When board shall advertise for bids for fuel.

For the purchase of fuel when the amount exceeds four thousand dollars, the board of county commissioners shall seek bids either by telephone solicitation from at least two suppliers, or by an advertisement for bids to be published at least once each week for two successive weeks in the official newspaper of the county and in other newspapers as the board deems advisable.

11-11-27. Contents of fuel bids advertisement - When bids may be opened - Lowest bidder accepted.

The advertisement must state what type of fuel is required and when the bids will be opened and passed upon by the board of county commissioners. The bids may be opened and passed upon at a regular or adjourned session of the board, or at a meeting called by the county auditor as provided in section 11-11-05. The bid of the lowest responsible bidder must be accepted, but the board may reject any or all bids.

11-11-28. Bid must be accompanied by a bond - When certified or cashier's check allowed.

A bid shall be accompanied by a separate envelope containing a bidder's bond in a sum equal to five percent of the full amount of the bid, executed by the bidder as principal and by a surety company authorized to do business in this state as a guarantee that the bidder will enter into the contract if it is awarded to the bidder and that the bidder will furnish the necessary bond. When the bid is ten thousand dollars or less, the bidder may in lieu of such bond accompany the bid with a separate envelope containing a certified or cashier's check equal to five percent of the full amount of the bid made payable to the board with authority and direction to the board that if the bidder is successful in obtaining the award and fails to enter into the contract, the board may endorse, deposit, and receive the face amount of the certified or cashier's check as liquidated damages.

11-11-29. Contract - Form - Contents - Majority vote necessary - When payment made.

A contract shall be entered into under the provisions of this chapter only after it has been approved by the vote of a majority of the members of the board of county commissioners. The contract shall be made in writing and may be signed on behalf of the board by the chairman thereof and the county seal affixed thereto. The contract shall provide that not more than seventy percent of the contract price shall be paid until the contract is executed and completed to the satisfaction and acceptance of the board of county commissioners, its architect, or authorized superintendent. Payment to the extent of seventy percent of the contract price may be made from time to time during the process of construction or as supplies are furnished, and may be divided into such installments as the board may agree upon.

11-11-30. When contracts for furnishing election supplies let.

Contracts for the furnishing of election ballots and supplies shall be let by the board of county commissioners at its first regular meeting in April of each year to run for a period of one year.

11-11-31. Construction of public buildings - Bond of contractor.

Repealed by S.L. 1995, ch. 443, § 29.

11-11-33. Special funds may be transferred.

Whenever there remains in the treasury of a county an unexpended balance of a special fund and all claims against the fund have been paid, and the purpose for which it was created has been subserved fully, and there remains no further use for the balance for the purpose for which the fund was created, the board of county commissioners may transfer the balance to any other fund of the county or to the subdivision to which the balance belongs.

11-11-34. Auditing building accounts of board of county commissioners.

The county auditor, county treasurer, and some qualified elector and freeholder of the county appointed by the board of county commissioners from outside of its own number shall act as a board of auditors to audit accounts of the board of county commissioners in connection with the erection of county buildings. The members of such board of auditors shall receive for their services the sum of three dollars each for every day actually and necessarily employed in such capacity, to be paid upon the warrant of such board of county commissioners.

11-11-35. Board to keep records of proceedings.

The board of county commissioners shall keep a book in which all orders and decisions made by it shall be recorded. Such book shall be known as "a record of the proceedings of the board of county commissioners". All orders and vouchers for the allowance and payment of moneys from the county treasury shall state on what account and to whom the allowance is made. The same shall be dated and numbered with the number of the warrant issued in payment thereof. Approval of orders and vouchers shall be recorded in the record of the proceedings and this shall be sufficient to indicate approval without requiring a majority of the board to sign or initial the orders and vouchers.

11-11-36. Order of business.

The board of county commissioners shall conduct the business of its meetings under the following order of business:

1. Meeting called to order by chairman of the board.
2. Roll call of members.
3. Reading of minutes of previous meeting, corrections to be made, if any, and approval.
4. Signing of minutes of previous meeting by the chairman of the board and attesting of the same by the county auditor.
5. Auditing and disposition of claims against the county either by approval or rejection.
6. Such other business as may properly come before the board.

11-11-37. Proceedings of board of county commissioners to be published in official newspaper - When published.

The board of county commissioners shall supply to the official newspaper of the county a full and complete report of its official proceedings at each regular and special meeting no later than seven days after the meeting at which the report is read and approved. The publisher of the official newspaper shall publish the report in the issue of the paper next succeeding the time of its reception and shall file with the county auditor an affidavit of publication executed in the proper form.

11-11-38. Proceedings of county commissioners - Copies received as evidence.

Copies of the proceedings of the board of county commissioners, duly certified and attested by the county auditor under seal, shall be received as evidence in all courts of this state.

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11-11-39. Appeal from decision of board by aggrieved person - Bond - Costs and fees payable.

An appeal may be taken to the district court from any decision of the board of county commissioners by any aggrieved person. The appellant shall file an undertaking in such reasonable sum and with such sureties as may be approved by the county auditor, conditioned that the appellant will prosecute the appeal without delay and will pay all costs adjudged against the appellant in the district court. The undertaking shall be payable to the county. The district court may at its discretion award costs and reasonable attorney's fees to appellants when three or more aggrieved persons have joined in an appeal from a decision of the board of county commissioners and the court rules in favor of the appellants.

11-11-40. Appeal from decision of board by county by state's attorney on demand.

Repealed by S.L. 1975, ch. 94, § 1.

11-11-41. Notice.

If the decision from which an appeal is taken relates to tax refunds, tax abatements, or other matters relating to taxation, in addition to the notice of appeal required by section 28-34-01, a notice of appeal also must be served by registered mail upon the state tax commissioner.

11-11-42. When appeal filed - When tried.

An appeal from a decision of a board of county commissioners shall be filed on or before the first day of the term of the district court following the taking of the appeal, and the cause shall stand for trial at such term.

11-11-43. Appeals docketed - Procedure.

All appeals taken from decisions of a board of county commissioners must be docketed as other causes pending in the district court. Section 28-34-01 governs all appeals taken under sections 11-11-39 through 11-11-43.

11-11-44. District court may enter final judgment on appeal - Enforcement.

The district court may enter a final judgment on an appeal from a decision of a board of county commissioners and cause the judgment to be executed, or it may send the judgment to the board with an order showing how to proceed. The court may require the board to comply with its order by mandamus or by attachment for contempt.

11-11-45. Judgments against counties - Power of board of county commissioners.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-46. Payment of judgment obtained by state or an agency thereof against county - Duty of county commissioners and auditor.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-47. Tax is paid into judgment payment fund.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-48. Property in county not subject to seizure for judgment.

The property of a county and of persons owning property situated or liable to taxation therein shall not be subject to the lien of a judgment against the county nor to seizure or sale upon execution or other process of any court issued in connection with any such judgment.

11-11-49. Board may offer reward.

The board of county commissioners may offer a reward for the apprehension and conviction of each individual violating any of the provisions of chapters 12.1-21 and 12.1-23.

11-11-50. Former members of armed services' room in courthouses.**Page 103**

The board of county commissioners shall equip and maintain an adequate room in the courthouse or county office building for the priority preference use of former members of the armed services of the United States if the county seat has a population of over ten thousand inhabitants and a memorial building has not been erected in such municipality.

11-11-51. Petitions to board of county commissioners - Qualifications of signers.

The signers of any petition presented to the board of county commissioners praying for the expenditure of county funds shall be qualified electors of the district affected by the petition.

11-11-52. Board may provide room for historical society.

The board of county commissioners of any county, or the governing body of any municipal corporation, or the board of any public library in the state is hereby authorized and empowered to furnish a room or rooms in the county courthouse, in a municipal building, or in a public library building, as the case may be, for the use of the historical society of such county, and to furnish light and heat therefor.

11-11-53. Appropriation for historical works - Authorization of tax levy - Approval of state historical society and attorney general.

1. The board of county commissioners of any county may appropriate out of the general fund of the county a sum, not exceeding five thousand dollars annually, to be paid to the historical society of the county and used for the promotion of historical work within the borders of the county, including the collection, preservation, and publication of historical material, and to disseminate historical information of the county, and in general to defray the expense of carrying on historical work in the county.
2. The board of county commissioners may levy a tax, not exceeding the limitation in subsection 3 of section 57-15-06.7, for the promotion of historical works within the borders of the county and in general, defray the expense of carrying on historical work in the county, including the maintenance of any historical room or building, and furthering the work of the historical society of the county. The levy is in addition to any moneys appropriated from the general fund of the county for historical work as provided in subsection 1.

The board of county commissioners may, by resolution, submit the question of a voter-approved tax levy to the qualified electors of the county at the next countywide general, primary, or special election. If sixty percent of the qualified electors voting on the question approve, a tax may be levied not exceeding the limitation in subsection 3 of section 57-15-06.7, which tax may be expended as provided in this section. Voter-approved levy authority under this section authorized by electors of a county before January 1, 2015, remains in effect through taxable year 2024 or for the time period authorized by the electors, whichever expires first. After January 1, 2015, approval or reauthorization by electors of voter-approved levy authority under this section may not be effective for more than ten taxable years.

3. The appropriation and levy authorized by this section may not be used to defray any expenses of a county historical society until it is incorporated under the laws of this state as a nonprofit corporation, is affiliated with and has its articles of incorporation and bylaws approved by the state historical society and the attorney general, and has contracted with the board of county commissioners in regard to the manner in which the funds received will be expended and the services to be provided. Historical societies that qualified for county funds under subsection 1 before July 1, 1965, are not required to have articles of incorporation and bylaws approved by the attorney general to receive funds under subsection 1.

11-11-53.1. Donation of historical artifacts.

Any historical object or artifact given, donated, or otherwise acquired by a county historical society, upon acceptance by the state historical society, may revert to the state historical society

if such local society should cease to function, exist, or no longer operate, unless the donor of such object or artifact should attach other conditions to the gift or artifact. If the county historical society should terminate its operations or should find that it no longer needs a historical object or an artifact, such society may give or trade such object or artifact to any other county historical society.

11-11-54. Nonprofit fair corporations - Receipt of real or personal property for fair purposes.

The board of county commissioners of any county in this state which has received a gift real or personal property to be used for fair purposes is hereby authorized to transfer such property, or if the property is sold by the board of county commissioners, then to transfer the proceeds therefrom, to any nonprofit corporation in such county organized for the purpose of conducting an annual county fair. The nonprofit fair corporation upon receipt of such real or personal property shall agree to sponsor and conduct in the county an annual county fair for such number of years as may be agreed upon by the corporation and board of county commissioners.

11-11-55. County may agree to make improvements on private roads - Costs of improvements to constitute lien on real estate.

The board of county commissioners shall have the power to enter into agreements with private landowners for the purpose of making improvements on private roads. The board shall charge the landowner for the improvements made pursuant to such agreement, and such charges shall constitute a lien upon the real estate of the landowner in the same manner as personal property taxes are made a lien upon real estate as provided in chapter 57-22.

11-11-55.1. Petition or resolution for improvements - Levy of special assessments - Levy of infrastructure fee.

1. The board of county commissioners of any county, by resolution or upon receipt of a petition of sixty percent of the landowners in a defined area, outside of the limits of any incorporated city, may install the petitioned improvements as benefit the defined area, provide for the financing of the improvements, and levy special assessments for the payment of all or part of the improvements within the defined area.
2. The board of county commissioners, by resolution or upon petition of sixty percent of the qualified electors who voted in the last general election in a defined area, may levy and collect an infrastructure fee in lieu of general special assessments on all residential and commercial county utility bills for payment of infrastructure maintenance costs. If a home rule county levies an infrastructure fee, the home rule county also may levy and collect green field special assessments.
3. In providing for the improvements, the county shall have the authority granted to municipalities in chapters 40-22, 40-23, 40-23.1, 40-24, 40-25, 40-26, 40-27, and 40-28, and the county shall comply with the provisions of those chapters in making the improvements. Whenever action is required of city officials in those chapters, the comparable county officials shall take the action.
4. As used in this section:
 - a. "General special assessments" means special assessments levied for the purpose of maintaining existing roads and infrastructure and special assessments levied for the construction or repair of arterial roads and infrastructure that provide a benefit to the entire community.
 - b. "Green field special assessments" means special assessments levied for infrastructure costs associated with the development of agricultural or undeveloped property.

11-11-56. Comprehensive health planning by counties and county funding of areawide comprehensive health planning.

Any county may engage in comprehensive health planning and may appropriate funds to an areawide comprehensive health planning organization organized and approved under

11-11-57. Counties may cooperate in predatory animal and injurious rodent control.

Boards of county commissioners may perform, within their respective counties, predatory animal, destructive bird, and injurious rodent control as defined in section 4-01-17.1, and may enter into cooperative agreements with the agriculture commissioner and the United States department of agriculture for this purpose.

11-11-57.1. Funds available for predatory control.

In order to perform bird and animal control, boards of county commissioners are authorized to make necessary expenditures from county special funds available for this purpose or from the county general or contingent funds.

11-11-58. Programs and activities for senior citizens - Expenditure of funds.

The board of county commissioners is authorized to establish or maintain programs and activities for senior citizens, including the expansion of existing senior citizen centers which will provide recreational and other leisure-time activities, informational, health, welfare, counseling, and referral services for senior citizens, and assist such persons in providing volunteer community or civic services. The board is authorized to expend funds received from state, federal, or private sources for the public purposes provided for in this section. No expenditure authorized by this section shall be made to defray any expenses or any organization or agency until such organization or agency is incorporated under the laws of this state as a nonprofit corporation and has contracted with the board in regard to the manner in which such funds will be expended and the services to be provided. An organization or agency and its program which receives such funds shall be reviewed or approved annually by the board to determine its eligibility to receive funds under the provisions of this section.

11-11-59. Creation of booster station by election.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-60. Booster station tax levy authorized.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-61. Booster station levy exemptions - Townships not served.

Repealed by S.L. 2015, ch. 439, § 104.

11-11-62. County restriction of adult establishments - Definitions.

1. As used in this section, unless the context otherwise requires:
 - a. "Adult bookstore" means a bookstore having as a preponderance of its publications, books, magazines, and other periodicals which are distinguished or characterized by their emphasis on matter depicting, describing, or relating to specified sexual activities or specified anatomical areas as defined in this subsection.
 - b. "Adult establishment" means either an adult bookstore, an adult motion picture theater, an adult mini-motion picture theater, or a massage business, all as defined in this subsection.
 - c. "Adult mini-motion picture theater" means an enclosed building with a capacity for less than fifty persons used for presenting motion pictures, a preponderance of which are distinguished or characterized by an emphasis on matter depicting, describing, or relating to specified sexual activities or specified anatomical areas as defined in this subsection, for observation by patrons of the theater.
 - d. "Adult motion picture theater" means an enclosed building with a capacity of fifty or more persons used for presenting motion pictures, a preponderance of which are distinguished or characterized by an emphasis on matter depicting,

- describing, or relating to specified sexual activities or specified anatomical areas as defined in this subsection, for observation by patrons of the theater.
- e. "Massage" means the manipulation of body muscle or tissue by rubbing, stroking, kneading, or tapping, by hand or mechanical device.
 - f. "Massage business" means any establishment or business wherein massage is practiced, including establishments commonly known as health clubs, physical culture studios, massage studios, or massage parlors.
 - g. "Sexually oriented devices" means without limitation any artificial or simulated specified anatomical area or any other device or paraphernalia that is designed in whole or in part for specified sexual activities.
 - h. "Specified anatomical areas" means:
 - (1) Less than completely and opaquely covered human genitals and pubic regions, buttocks, or female breasts below a point immediately above the top of the areola.
 - (2) Human male genitals in a discernibly turgid state, even if completely and opaquely covered.
 - i. "Specified sexual activities" means:
 - (1) Human genitals in a state of sexual stimulation or arousal;
 - (2) Acts of human masturbation, sexual intercourse, or sodomy; or
 - (3) Fondling or other erotic touchings of human genitals and pubic regions, buttocks, or female breasts.
2. The board of county commissioners of any county may, upon proper resolution, provide that:
 - a. No building, premises, structure, or other facility that contains any adult establishment, as defined in subsection 1, shall contain any other kind of adult establishment.
 - b. No building, premises, structure, or other facility in which sexually oriented devices, as defined in subsection 1, are sold, distributed, exhibited, or contained shall contain any adult establishment, as defined in subsection 1.

11-11-63. Spouse abuse programs - Expenditure of funds.

The board of county commissioners may establish or maintain spouse abuse programs. For the purposes of this section, a spouse abuse program is a program that provides emergency housing for victims of domestic violence and their dependents, plus some or all of these additional services: counseling, advocacy, community education on domestic violence, support groups, twenty-four-hour crisis lines, or referral to other sources for services not provided by the spouse abuse program. The board of county commissioners may expend funds received from governmental or nongovernmental sources for the purpose of providing spouse abuse programs and providing grants to private organizations or agencies who provide such programs. No expenditure authorized by this section may be made to defray any expense of an organization or agency until the organization or agency is incorporated under the laws of this state as a nonprofit corporation and has contracted with the board in regard to the manner in which such funds will be expended and the services will be provided. An organization or agency and its program which receives these funds must be reviewed for approval annually by the board of county commissioners to determine its continued eligibility to receive funds under this section.

11-11-64. Bond guarantee fund - Purpose - Limitations.

The board of county commissioners of any county having a population of not more than two thousand may establish a bond guarantee fund as provided in this section. The bond guarantee fund may be used to guarantee the indebtedness of nonprofit corporations organized for the purpose of constructing and operating nursing homes and related health care facilities located in this state. The nursing home or related health care facilities need not be located within the boundaries of the county establishing the bond guarantee fund. The board of county commissioners shall establish the terms and conditions of any agreements entered under this section. The funds used to guarantee a project under this section must be deposited in a federally insured account in such amounts as are determined necessary to guarantee the

indebtedness of the nonprofit corporation incurred for the purposes authorized under this section. Nothing in this section is to be construed as creating an indebtedness of the county or the state or as incurring any liability on the county or the state, except the liability payable solely from the assets of the bond guarantee fund.

11-11-65. Programs and activities for handicapped persons - Expenditure of funds.

The board of county commissioners may establish or maintain programs and activities for handicapped persons, including recreational and other leisure-time activities and informational, health, welfare, transportation, counseling, and referral services. The board may expend funds received from state, federal, or private sources or provide funding from revenues derived from its general fund levy authority for the public purposes provided for in this section. No expenditure may be made to defray any expenses of any organization or agency until the organization or agency is incorporated under the laws of this state as a nonprofit corporation and has contracted with the board in regard to the manner in which the funds will be expended and the services will be provided. An organization or agency that receives the funds must be reviewed or approved annually by the board to determine its eligibility to receive funds under this section.

11-11-66. Board may establish centennial coordinating committee.

Repealed by omission from this code.

11-11-67. Programs and activities of nonprofit organizations that assist the arts - Expenditure of funds.

The board of county commissioners may establish or maintain programs and activities for the benefit of nonprofit organizations that assist the arts, including the expansion of existing programs. A board of county commissioners may expend funds received from county, state, federal, or private sources for the public purposes provided for in this section. A board of county commissioners may not make an expenditure under this section to defray expenses or to assist an organization unless that organization is incorporated as a nonprofit corporation and has contracted with the board of county commissioners with respect to the manner in which the funds will be expended and services provided. The board of county commissioners shall review annually an organization that receives funds under this section to determine the organization's eligibility to receive public funds. As used in this section, "nonprofit organizations that assist the arts" means organizations recognized by the council on the arts.

11-11-68. Limitation on authority - Seed.

Notwithstanding any other law, a county may not impose any requirements or restrictions pertaining to the registration, labeling, distribution, sale, handling, use, application, transportation, or disposal of seed.

11-11-69. Cooperative purchasing - Authorized.

With the approval of the board of county commissioners, a county may participate in cooperative purchasing agreements with the state, or another political subdivision of this state or any other state, by executing a joint-powers agreement under chapter 54-40.3.

11-11-70. Development by a foreign adversary - Prohibition. (Expired effective July 31, 2025)

1. A board of county commissioners, including a board in a home rule county, may not procure, authorize, or approve a development agreement, building plan, or proposal relating to county development with an individual or government identified as a foreign adversary under 15 CFR 7.4(a) or a person identified on the office of foreign assets control sanctions list.
2. This section does not apply to a foreign adversary defined under subsection 1 possessing an interest in real property if the foreign adversary:

- a. Is a duly registered business and has maintained a status of good standing with the secretary of state for seven years or longer before August 1, 2023;
- b. Has been approved by the committee on foreign investment in the United States; and
- c. Maintains an active national security agreement with the federal government.

BURLEIGH COUNTY FINANCE DEPARTMENT

316 N. 5th St.
Bismarck, ND 58501
701-712-8353

DATE: NOVEMBER 13, 2024

TO: MARK SPLONSKOWSKI
County Auditor

FROM: LEIGH J JACOBS, CPA
Finance Director

RE: Q1 2024 Investment Report to Burleigh County Commission

Please place the attached Q1 2024 Investment Report to the Burleigh County Commission on the next Burleigh County Board agenda.

ACTION REQUESTED:

Receive the Q1 Investment Report as required by the County Investment Policy.

BACKGROUND:

The County Investment Policy requires quarterly and annual investment reports to be delivered to the Burleigh County Commission. This requirement has been neglected in recent years. Consequently, the Finance Department prepared a quarterly report for Q1 2024 to begin to get the County up to date on its reporting requirements to the Commission.

RECOMMENDATION:

It is recommended that the Board review the attached Q1 2024 Investment Report. Staff will be available at the meeting to answer questions.

**BURLEIGH COUNTY, NORTH DAKOTA
REPORT ON INVESTMENT RETURN
Q1 2024**

Prepared by

BURLEIGH COUNTY FINANCE DEPARTMENT

NOVEMBER 1, 2024

EXECUTIVE SUMMARY

The County's investment policy requires a quarterly report to management on the following topics: disclosure of all transactions during the quarter; summary of the quarter's total investment return; indication of any areas of policy concern (if identified); and suggested changes to investment strategy.

TRANSACTIONS DURING THE QUARTER

The County made only two **active investment decisions** during the quarter. The **first active decision** made on February 2nd was to invest January's sales tax and the proceeds from a matured US Treasury ("Treasury" or "Treasures"); however, February and March sales tax were **not** invested during the quarter, nor was a Treasury which matured in February. The **second active decision** made effective February 28th was to re-invest with Choice Bank Certificates of Deposit (CDs) from Choice Bank which matured during the quarter. It is unclear if the County received bids when making this decision. The re-invested CDs had significantly lower yields than the Treasury benchmarks. For example, the County purchased a 3-month CD with Choice for \$2,400,000 which yielded 4.0% when Treasuries purchased the same day with the same 3-month maturity yielded 5.38%.

The County made **passive investment decisions** during the quarter. The County allowed CDs to mature into money markets at First International Bank. The money markets yielded lower than Treasuries. The County also allowed sales taxes and maturing Treasuries at the Bank of North Dakota ("BND") to accrue in BND's money market earning 6/10ths of a percent (.6%) rather than promptly re-investing in Treasuries. Treasury yields exceeded 5% during this time.

RETURN ON INVESTMENT

Bank	Average Balance	Interest Earned 1/1/2024 - 3/31/2024	Benchmarked Interest	Difference Over/(Under) Benchmark
Bank of North Dakota (money market)	\$ 4,746,089.98	\$ 7,021.61	\$ 63,047.87	\$ (56,026.26)
Wells Fargo	25,906,371.37	262,250.52	306,918.78	(44,668.26)
First International Bank	32,953,683.60	373,512.49	391,630.79	(18,118.30)
BNC National Bank	1,194,626.77	40,071.14	44,671.05	(4,599.91)
Choice Bank	5,412,862.91	65,995.99	75,546.83	(9,550.84)
Bravera	4,778,409.78	61,002.03	64,276.28	(3,274.25)
	<u>\$ 74,992,044.40</u>	<u>\$ 809,853.78</u>	<u>\$ 946,091.60</u>	<u>\$ (136,237.82)</u>

Using Treasuries as a benchmark, the County **underperformed** the market by \$136,238 during the quarter. Much of this came from the failure to invest sales tax proceeds in a timely manner; failure to invest the BND sales tax debt service account at all; delays in investing maturing investments; failure to properly utilize the Wells Fargo Zero Balance Account; and the overuse of money markets for convenience, despite money markets underperforming Treasuries in all months of the quarter.

Every decision the County made during the period performed below the benchmark. The only exception is the BND sales tax accounts which are invested in Treasuries; however, those accounts were not effectively managed. On average, the County had \$4,746,090 in uninvested funds on hand at BND throughout the quarter. These funds sat in BND's money market earning 6/10ths of a percent (.6%).

POLICY CONCERNS

The County's investment policy is adequate; however, the County is not following the policy. The County seems to be disregarding the policy objectives. For example, the County has over \$13,000,000 in uninvested cash in BND's money market at quarter end earning only 6/10ths of a percent (.6%) while Treasuries yield over 5%. This is contrary to the policy objective of "Yield" which requires the County to prioritize yield when sufficient liquidity exists.

CHANGES TO INVESTMENT STRATEGY

The County's investment practices prioritize convenience above the policy objectives. For example, the County accepts a lower rate of return than the benchmark for the convenience of using money markets. Fully eighty percent (80%) of the County's non-sales tax investments are held in money markets at quarter end. The County should re-structure its investment strategy to comply with the investment policy. Convenience should be considered only after other investment objectives are achieved.

REPORT ON INVESTMENT PERFORMANCE BURLEIGH COUNTY JANUARY 1, 2024 THROUGH MARCH 31, 2024

Burleigh County has a formal investment policy which guides investment decisions. The policy requires both annual and quarterly reporting to the Burleigh County Commission (hereafter "the Commission.") The purpose of the required quarterly report is to disclose all transactions during the quarter; to summarize the quarter's total investment return; to indicate any areas of policy concern (if identified); and to suggest changes to investment strategy.

TRANSACTIONS DURING THE QUARTER

At year end, the County held \$85,036,281 in investments. This amount does not include funds held in trust for other entities such as property taxes received on behalf of the City of Bismarck, the School District, etc.

The table below summarizes the investment decisions the County made during Q1 2024:

Date	Bank	Description	Amount	Investment Decision	Alternative Decisions
1/23/2024	Bank of North Dakota	Sales Tax Deposit	700,759.27	Did not invest until 2/2/2024 - left in BND Money Market earning .60%	Treasuries - 1 Month 5.39%; 3 month 5.37%; 6 month 5.24%; 12 month 4.81%
1/31/2024	Bank of North Dakota	Note Matures	4,000,000.00	Did not invest until 2/2/2024 - left in BND Money Market earning .60%	Treasuries - 1 Month 5.38%; 3 month 5.38%; 6 month 5.22%; 12 month 4.73%
2/16/2024	First International Bank	CDs Mature	7,751,159.46	Cash matured into money market earning 5.21%	Treasuries - 1 Month 5.38%; 3 month 5.39%; 6 month 5.34%; 12 month 5.00%
2/22/2024	Bank of North Dakota	Sales Tax Deposit	1,405,633.01	Did not invest until 4/2/2024 - left in BND Money Market earning .60%	Treasuries - 1 Month 5.39%; 3 month 5.41%; 6 month 5.35%; 12 month 5.01%
2/28/2024	Choice Financial	CD Matured	6,000,000.00	Reinvested as below:	
2/28/2024	Choice Financial	Invest CD	2,400,000.00	Invest CD @ Choice - 3 months, 4%	Invested in 3 month Treasury @ 5.38%
2/28/2024	Choice Financial	Invest CD	868,187.99	Invest CD @ Choice - 6 months, 4.5%	Invest in 6 month Treasury @ 5.32%
2/28/2024	Choice Financial	Invest CD	1,000,000.00	Invest CD @ Choice - 12 months, 4.75%	Invest in 12 month Treasury @ 5.01%
2/29/2024	Bank of North Dakota	Note Matures	1,862,677.25	Did not invest until 4/2/2024 - left in BND Money Market earning .60%	Treasuries - 1 Month 5.39%; 3 month 5.41%; 6 month 5.35%; 12 month 5.01%
3/21/2024	Bank of North Dakota	Sales Tax Deposit	922,938.59	Did not invest until 4/2/2024 - left in BND Money Market earning .60%	Treasuries - 1 Month 5.37%; 3 month 5.39%; 6 month 5.32%; 12 month 5.01%
3/28/2024	BNC	Note Matures	1,147,018.68	Did not invest until 4/19/2024 - deposit in Wells Fargo earning 5.19%	Treasuries - 1 Month 5.39%; 3 month 5.37%; 6 month 5.34%; 12 month 5.03%

The highlighted decisions above represent **active investment decisions** made during the quarter. These are decisions where the County directed the investment of County funds. All other decisions made during the quarter were **passive investment decisions** where the County did not direct the investment of County funds. In total, the County made two active investment decisions during the quarter.

The first active investment decision was made February 1, 2024 and effective February 2, 2024. The timeline in making this decision is as follows:

1/25/2024: Carrie Willits, the Trust Officer at BND, emails the County Auditor/Treasurer and Deputy Auditor/Treasurer informing that a Treasury Note with a balance of \$4,000,000 and interest of \$50,000 will mature on 1/31/24. She also indicates that an additional \$1,000,000 is available for re-investment.

2/1/2024: The County Auditor directs BND to invest the available funds into a 3-month Treasury. The investments are made the following day.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

The second active investment decision was made 2/28/2024. A CD in the amount of \$6,000,000 matured at Choice Bank. The County re-invested the funds at Choice Bank to mature for 3 months at 4.0%, 6 months at 4.5% and 12 months at 4.75%. It is unclear if the County received bids for these investments as required by our investment policy; however, bids received from BND only 1 month prior to this were significantly higher for 3 and 6 month Treasuries and equivalent for 12 month Treasuries – although by the time this investment was made, yields on a 12 month Treasury had increased by .25% and therefore exceeded the yield on the 12-month CD from Choice Bank.

Passive investment decisions involved depositing the proceeds from matured investments into money markets. Certificates of Deposit from First International Bank matured in the quarter and were deposited in the bank's money market earning 5.21%. At this time, a one month Treasury yielded 5.39%. A certificate of deposit held at BNC National Bank matured at the end of the quarter; however, this was not re-invested until 4/19/2024. It's unclear where this cash was deposited prior to being re-invested.

The other passive investment decision involved sales tax deposits and maturing Treasuries at BND which were not promptly re-invested. The County received sales tax deposits monthly and proceeds from maturing notes in February and March. These funds were not invested until 4/2/2024. During that time, they earned only 6/10ths of one percent (.60%) in BND's money market. Treasury yields during this time were as follows: one-month for 5.39%; three month for 5.41%; six month for 5.35%; and twelve month for 5.01%.

RETURN ON INVESTMENT

To give context to our return on investment, we benchmarked our quarterly returns against US Treasuries of comparable term purchased on the same day. For example, a six month CD is benchmarked against a six month Treasury; a twelve month CD against a twelve month Treasury, etc. Money markets or demand deposits are benchmarked against a one-month treasury. The rationale behind using the one-month benchmark for money markets or demand deposits is that an investor can achieve comparable liquidity to a demand deposit by investing, on a rolling basis, in one-month Treasuries, such that the Treasuries mature on a daily, weekly, biweekly, etc. basis. (In fact, this is probably exactly what the public-fund money markets are doing.)

We summarize the return on investment below. For investments maturing during the quarter, we benchmark the investment performance against a US Treasury, of similar maturity, purchased on the same day the investment was purchased; however, we only benchmark interest earned during the quarter (1/1/2024 through 3/31/2024). We retrieved historical Treasury data from the US Treasury website for use in this report.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

Bank	Investment Type	Average Balance	Interest Earned 1/1/2024 - 3/31/2024	Benchmarked Interest	Difference Over/(Under) Benchmark
Bank of North Dakota	Money Market	\$ 4,746,089.98	\$ 7,021.61	\$ 63,047.87	\$ (56,026.26)
Wells Fargo	Sweep "PEG"	3,000,000.00	5,495.34	39,871.23	(34,375.89)
	Sweep Money Market	22,906,371.37	256,755.18	267,047.55	(10,292.37)
First International Bank	CDs	7,500,000.00	43,006.85	49,670.55	(6,663.70)
	Money Market	25,453,683.60	330,505.64	341,960.24	(11,454.60)
BNC National Bank	CDs	1,147,018.68	40,011.78	44,030.75	(4,018.97)
	Money Market	47,608.09	59.36	640.30	(580.94)
Choice Bank	CDs	5,384,094.00	65,759.62	75,159.46	(9,399.84)
	Money Market	28,768.92	236.37	387.37	(151.00)
Bravera	CDs	680,000.00	8,578.43	9,053.13	(474.70)
	Money Market	4,098,409.78	52,423.60	55,223.15	(2,799.55)
Total Interest earned over/(under) benchmark					\$ (136,237.82)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

BANK OF NORTH DAKOTA

Date	Transaction	Amount	Burleigh Share BND Account Balance	Invested	Uninvested Cash	Interest @ BND	Days Not Invested	Interest Earned (Actual)	Interest @ Benchmark 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
12/31/2023	Bank Statement		32,102,795.76	28,706,621.00	3,396,174.76	0.60%	23	1,284.03	5.39%	11,534.90	\$ (10,250.87)
1/23/2024	Sales Tax Deposit	700,759.27	32,803,555.03	28,706,621.00	4,096,934.03	0.60%	8	538.77	5.39%	4,839.99	(4,301.22)
1/31/2024	Note Matures	4,000,000.00	32,946,817.08	24,706,621.00	8,240,196.08	0.60%	1	135.46	5.38%	1,214.58	(1,079.13)
2/2/2024	Purchase T Note	5,369,500.00	32,946,817.08	30,076,121.00	2,870,696.08	0.60%	20	943.79	5.39%	8,478.38	(7,534.59)
2/22/2024	Sales Tax Deposit	1,405,633.01	34,352,450.09	30,076,121.00	4,276,329.09	0.60%	7	492.07	5.39%	4,420.44	(3,928.36)
2/29/2024	Note Matures	1,862,677.25	34,423,200.78	28,213,443.75	6,209,757.03	0.60%	21	2,143.64	5.39%	19,257.05	(17,113.41)
3/21/2024	Sales Tax Deposit	922,938.59	35,346,139.37	28,213,443.75	7,132,695.62	0.60%	7	820.75	5.37%	7,345.70	(6,524.95)
3/28/2024	Notes Mature	6,313,443.75	35,346,139.37	21,900,000.00	13,446,139.37	0.60%	3	663.10	5.39%	5,956.82	<u>(5,293.73)</u>
3/31/2024	Bank Statement		35,349,893.72	21,900,000.00	13,449,893.72						<u>\$ (\$56,026.26)</u>

Deposits at the BND consist of sales tax revenues and interest earned on invested sales tax revenues. Investments consist of US Treasuries. Since we are benchmarking against Treasuries any investments at BND will immediately be at benchmark. The only way in which BND could fail to meet benchmarks is for funds to remain uninvested. Uninvested funds earned an interest rate of .60% (6/10ths of one percent) during the period. In benchmarking BND, we focused on days funds were not invested. We benchmarked uninvested funds at the one-month Treasury rate. At the beginning of the period, the County had \$3,396,175 in uninvested funds at BND. At the end of the period, the County had \$13,449,894 in uninvested funds. For the period, the County earned \$56,026 under the benchmark of a one-month Treasury with **no** days uninvested.

WELLS FARGO SWEEP ACCOUNT

The Wells Fargo Sweep account, also known as the Zero Balance Account (ZBA), is designed to allow for the maximum investment of funds by keeping the account balance at zero overnight. The account goes negative through the day as checks are drawn, and at the close of business, Wells Fargo "sweeps" cash from the money market into the ZBA to cover the checks drawn throughout the day and bring the balance of the account up to zero. This type of account is common and is employed by many other entities including the North Dakota Treasurer's Office.

Burleigh County failed to take full advantage of the account. Burleigh County set the account balance at \$3,000,000 (this is known as the "PEG" amount) instead of zero. Consequently, \$3,000,000 remained effectively uninvested for the entire quarter. This uninvested amount is allowed to earn enough interest to pay the account fees but no more. For the period, the County earned \$33,935 under the benchmark of one-month Treasuries.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

Date	Uninvested "PEG" Amount	Days Not Invested	Interest Earned (Actual)	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2024	3,000,000	30	2,019.12	5.39%	13,290.41	\$ (11,271.29)
1/31/2024	3,000,000	29	2,093.31	5.39%	12,847.40	(10,754.09)
2/29/2024	3,000,000	31	1,382.91	5.39%	13,733.42	(12,350.51)
3/31/2024	3,000,000					\$ (34,375.89)

The County uses the Sweep account as one of its primary investment vehicles. Substantially all property taxes are receipted into Wells Fargo by February 15th. The funds are deposited into the sweep account until utilized. The sweep account underperformed the benchmark of a one-month Treasury throughout the quarter. In total, the sweep account underperformed the benchmark by \$11,816.

Date	Account #	Description	Amount	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark	Over/(Under) Benchmark
1/31/2024 Sweep			15,000,587.70	12,000,587.70	31	5.21%	53053.87	5.39%	54,936.39	\$ (1,882.52)
2/29/2024 Sweep			25,184,305.32	22,184,305.32	29	5.18%	91316.37	5.39%	95,003.53	(3,687.16)
3/31/2024 Sweep			28,534,221.08	25,534,221.08	31	5.18%	112384.9	5.40%	117,107.63	(4,722.69)
										\$ (10,292.37)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

FIRST INTERNATIONAL BANK – CERTIFICATES OF DEPOSIT

The County purchased a handful of CDs with First International Bank during 2023. Treasuries yielded a substantially higher interest rate when purchased on the same date as these CDs. During the quarter, these CDs underperformed Treasuries by \$6,664.

Month	Bank	Account Type	Account ID	Effective/Purchase Date	Maturity Date	Opening Balance	Ending Balance	Interest Rate	Interest Earned 1/1/2024 - 2/15/2024	Interest @ Benchmark - 6M/12M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/31/2024 - 2/15/2024	First Inter CD		1027657245	8/17/2023	2/15/2024	1,875,000.00	1,875,000.00	5.00%	11,815.07	5.50%	12,996.58	\$ (1,181.51)
1/31/2024 - 2/15/2024	First Inter CD		1027657334	8/17/2023	2/15/2024	1,875,000.00	1,875,000.00	5.00%	11,815.07	5.50%	12,996.58	(1,181.51)
1/31/2024 - 2/15/2024	First Inter CD		1026799666	2/16/2023	2/15/2024	1,875,000.00	1,875,000.00	4.10%	9,688.36	5.01%	11,838.70	(2,150.34)
1/31/2024 - 2/15/2024	First Inter CD		1026799968	2/16/2023	2/15/2024	1,875,000.00	1,875,000.00	4.10%	9,688.36	5.01%	11,838.70	(2,150.34)
												\$ (6,663.70)

FIRST INTERNATIONAL BANK – MONEY MARKETS

The County maintains a substantial amount of its investments in the First International Bank money markets. When the CDs above matured, the bank deposited those funds into the money market. The money market consistently underperformed one-month Treasuries purchased at any point during the quarter. During the quarter, this investment underperformed the benchmark by \$11,455.

Date	Account #	Description	Amount	Account Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2024	*661	Opening Balance		11,484,234.94	11,484,234.94	31	5.23%	51,012.03	5.39%	52,572.63	\$ (1,560.60)
1/1/2024	*866	Opening Balance		10,105,629.01	10,105,629.01	31	5.23%	44,888.37	5.39%	46,261.63	(1,373.26)
1/31/2024	*661	Bank Statement		11,535,064.51	11,535,064.51	16	5.21%	26,344.19	5.38%	27,203.79	(859.60)
1/31/2024	*866	Bank Statement		10,149,465.03	10,149,465.03	16	5.21%	23,179.71	5.38%	23,936.05	(756.34)
2/16/2024	*661	CD Matures	3,875,579.73	15,410,644.24	15,410,644.24	13	5.21%	28,596.24	5.39%	29,584.21	(987.97)
2/16/2024	*866	CD Matures	3,875,579.73	14,025,044.76	14,025,044.76	13	5.21%	26,025.10	5.39%	26,924.24	(899.14)
2/29/2024	*661	Bank Statement		15,465,999.24	15,465,999.24	31	5.20%	68,304.63	5.40%	70,931.73	(2,627.10)
2/29/2024	*866	Bank Statement		14,073,640.61	14,073,640.61	31	5.20%	62,155.37	5.40%	64,545.96	(2,390.59)
3/31/2024	*661	Bank Statement		15,533,752.26	15,533,752.26						
3/31/2024	*866	Bank Statement		13,783,750.98	13,783,750.98						
											\$ (11,454.60)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

BNC NATIONAL BANK – CERTIFICATES OF DEPOSIT

The County purchased a handful of CDs with BNC National Bank during 2023. Treasuries yielded a substantially higher interest rate when purchased on the same dates as these CDs. During the quarter, these CDs underperformed Treasuries by \$4,019.

Month	Bank	Account Type	Account ID	Effective/Purchase Date	Maturity Date	Opening Balance	Ending Balance	Interest Rate	Interest Earned 1/1/2024 - 3/31/2024	Interest @ Benchmark - 12M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2024 - 3/31/2024	BNC	CD	1026982193	9/30/2023	3/28/2024	1,147,018.68	-	4.50%	12,444.37	4.64%	12,831.53	(387.16)
1/1/2024 - 3/31/2024	BNC	CD	1027404525	6/29/2023	6/27/2024	1,147,018.68	1,147,018.68	4.70%	13,440.54	5.43%	15,528.12	(2,087.58)
1/1/2024 - 3/31/2024	BNC	CD	1027832233	9/28/2023	9/26/2024	1,147,018.68	1,147,018.68	4.94%	14,126.87	5.48%	15,671.10	(1,544.23)
												\$ (4,018.97)

BNC NATIONAL BANK – MONEY MARKETS

The County maintains a small amount of its investments in the BNC National Bank money market. The money market consistently underperformed one-month Treasuries purchased at any point during the quarter. During the quarter, this investment underperformed the benchmark by \$581.

Date	Account #	Description	Account Type	Amount	Account Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2024	9596	Opening Balance	Money Market	47,578.42	47,578.42		31	0.50%	20.21	5.39%	217.9	\$ (197.69)
1/31/2024	9596	Bank Statement	Money Market	47,598.62	47,598.62		29	0.50%	18.92	5.39%	203.92	(185.00)
2/29/2024	9596	Bank Statement	Money Market	47,617.53	47,617.53		31	0.50%	20.23	5.40%	218.48	(198.25)
3/31/2024	9596	Bank Statement	Money Market	47,637.76	47,637.76			0.50%				\$ (580.94)

CHOICE BANK – CERTIFICATES OF DEPOSIT

The County had two CDs at Choice Bank at the beginning of the quarter. The larger CD for \$6,000,000 matured on 2/28/2024. It is unclear whether the County received bids when it re-invested these funds in CDs with Choice Bank. The CDs the County purchased with the proceeds of the maturing CD significantly underperformed Treasuries. For example, the County purchased a three-month CD yielding 4.00% interest. On the same day, a three-month Treasury yielded 5.38% - nearly 1.5% more. During the quarter, these CDs underperformed the benchmark by \$9,400.

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BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

Month	Bank	Account Type	Account ID	Description	Effective/Purchase Date	Maturity Date	Opening Balance	Ending Balance	Interest Rate	Interest Earned 1/1/2024 - 3/31/2024	Interest @ Benchmark 3M/6M/12M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/31/2024 - 3/31/2024	Choice	CD			2/28/2023	2/28/2024	6,000,000.00	6,000,000.00	4.50%	43,643.84	5.03%	44,784.11	\$ (5,140.27)
1/31/2024 - 3/31/2024	Choice	CD			4/18/2023	4/18/2024	500,000.00	500,000.00	4.50%	5,609.59	4.81%	5,996.03	(386.44)
1/31/2024 - 3/31/2024	Choice	CD			2/28/2024	5/28/2024	2,400,000.00	2,400,000.00	4.00%	8,679.45	5.38%	11,673.86	(2,994.41)
1/31/2024 - 3/31/2024	Choice	CD			2/28/2024	8/28/2024	868,187.99	868,187.99	4.50%	3,532.22	5.32%	4,175.87	(643.65)
1/31/2024 - 3/31/2024	Choice	CD			2/28/2024	2/28/2025	1,000,000.00	1,000,000.00	4.75%	4,294.52	5.01%	4,529.59	(235.07)
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CHOICE BANK – MONEY MARKETS

The County maintains a small amount of its investments in the Choice Bank money market. The money market consistently underperformed one-month Treasuries purchased at any point during the quarter. During the quarter, this investment underperformed the benchmark by \$151.

Date	Account #	Description	Account Type	Amount	Account Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2024 *1605		Opening Balance	Money Market	28,652.52	28,652.52		31	3.30%	80.31	5.39%	131.53	\$ (51.22)
1/31/2024 *1605		Bank Statement	Money Market	28,731.61	28,731.61		29	3.30%	75.33	5.39%	123.36	(48.03)
2/29/2024 *1605		Bank Statement	Money Market	28,805.80	28,805.80		31	3.30%	80.74	5.40%	132.48	(51.74)
3/31/2024 *1605		Bank Statement	Money Market	28,885.31	28,885.31							\$ (151.00)

**REPORT ON INVESTMENT PERFORMANCE
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JANUARY 1, 2024 THROUGH MARCH 31, 2024**

BRAVERA BANK – CERTIFICATES OF DEPOSIT

The County has one twelve-month CD purchased on July 17, 2023. This CD yielded less than a twelve-month Treasury purchased on the same date. During the quarter, this investment underperformed the benchmark by \$475.

Month	Bank	Account Type	Account ID	Effective/Purchase Date	Maturity Date	Opening Balance	Ending Balance	Interest Rate	Interest Earned 1/1/2024 - 3/31/2024	Interest @ Benchmark - 12M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/31/2024 - 3/31/2024	Bravera	CD	130004512	7/17/2023	7/15/2024	680,000.00	680,000.00	5.06%	8,578.43	5.34%	9,053.13	\$ (474.70)

BRAVERA BANK – MONEY MARKET

The County maintains a substantial amount of its investments in the Bravera Bank money market. The money market consistently underperformed one-month Treasuries purchased at any point during the quarter. During the quarter, this investment underperformed the benchmark by \$2,800.

Date	Account #	Description	Account Type	Amount	Account Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2024	*5116	Opening Balance	Money Market		4,072,987.70	4,072,987.70	31	5.12%	17,786.37	5.39%	18,724.32	\$ (937.95)
1/31/2024	*5116	Bank Statement	Money Market		4,090,236.69	4,090,236.69	29	5.12%	16,704.78	5.39%	17,585.69	(880.91)
2/29/2024	*5116	Bank Statement	Money Market		4,106,441.18	4,106,441.18	31	5.12%	17,932.45	5.40%	18,913.14	(980.69)
3/31/2024	*5116	Bank Statement	Money Market		4,123,831.85	4,123,831.85						

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

FIXED INCOME INVESTMENTS

The County maintains a fixed income investment portfolio with Wells Fargo and with Bremer Bank. The portfolios were purchased several years ago when interest rates were much lower. With rising rates, the value of the portfolios have declined; however, since the investments are in bonds, our interest payments are not affected by a change in the market value of the bond. The County began divesting of the Wells Fargo portfolio within the last year or two, but we still maintain a significant balance in this account.

The market value of the accounts at year end are summarized in the below table.

	Wells Fargo	Bremer	Total
<i>Less than 1 Year</i>	\$ 3,103,648.00	\$ 367,525.45	\$ 3,471,173.45
<i>1-2 Years</i>	1,352,297.25	550,254.76	1,902,552.01
<i>2-5 Years</i>	315,390.95	1,153,040.61	1,468,431.56
<i>5-10 Years</i>	523,614.25	532,469.33	1,056,083.58
<i>10+ Years</i>	643,365.20	59,626.18	702,991.38
	<u>\$ 5,938,315.65</u>	<u>\$ 2,662,916.33</u>	<u>\$ 8,601,231.98</u>

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

POLICY CONCERNS

The County's investment policy is sufficiently detailed and robust for the County's needs. The policy lists objectives in priority order, which makes the objectives easy to follow. The policy needs some addendums, such as investment parameters and internal control documents. But the main challenge the County faces with its investment policy is a failure to follow the policy. For example, to have over \$13,000,000 in uninvested funds in the Bank of North Dakota at quarter end runs contrary to investment objective #3 – Yield – that "the investment portfolio shall be designed with the objective of attaining a market rate of return." Other examples include failing to develop cash flow estimates and failing to diversify the portfolio by investment type and maturity. Failing to provide a quarterly report to the Commission in a timely manner is still another example.

CHANGES TO INVESTMENT STRATEGY

The County's current investment strategy prioritizes convenience over the investment objectives laid out in the policy. For instance, the County accepted a lower rate of return in money markets to avoid making active investment decisions such as taking bids, transferring cash to the high bidder, and making the required journal entries into the accounting system. In fact, the County's use of money markets is so pervasive that it accounts for 80% of our non-sales tax investments (sales taxes are held in trust the Bank of North Dakota) and 60% of total investments. As indicated earlier in the report, money markets under-performed Treasuries in every month of the quarter.

Security Type	% of portfolio	Amount
FIXED INCOME SECURITIES	8.88%	\$ 8,889,314.50
MONEY MARKET	61.52%	61,602,529.01
CD	7.73%	7,742,225.35
US TREASURIES	21.87%	21,900,000.00
	100.00%	\$ 100,134,068.86

The convenience provided by the money markets comes at a price. First, we earned less money than we would have earned by investing in Treasuries. Second, we failed to "lock in" any investments during the quarter, which would protect us against falling interest rates. Had we

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

locked in a twelve month Treasury at the end of Q1, the Treasury would yield more than money markets yield currently due to interest rate declines in recent months.

The recommended change to strategy investment strategy is to follow the investment policy as written. As mentioned, certain addendums should be considered, such as specific investment parameters and internal control documents. The investment parameters should include guidelines for term and type of investment. Internal control documents should include, at a minimum, an investment checklist documenting who made the investment; who approved the investment; why the investment was chosen; and what bids were received; among other things. At a minimum, the County should begin following the investment policy as written immediately, whether or not the County adopts any addendums.

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

BURLEIGH COUNTY INVESTMENT POLICY

I. Governing Authority

Legality

The Burleigh County investment program shall be operated in conformance with federal, state, and other legal requirements, including NDCC 21-06-07.

II. Scope

This policy applies to the investment of all funds. Proceeds from certain bond issues may be covered by a separate policy.

1. *Pooling of Funds*

Except for cash in certain restricted and special funds, the County of Burleigh will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. *Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The County of Burleigh will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the County of Burleigh will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

The County of Burleigh will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. *Liquidity*

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. **Return on investment is of secondary importance compared to the safety and liquidity objectives described above.** The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

4. *Local Considerations*

The County of Burleigh seeks to promote local economic development through various programs and activities. Where possible, funds may be invested for the betterment of the local economy. The County of Burleigh may accept a proposal from an eligible institution which provides for a reduced rate of interest for community development projects. The Board of County Commissioner's recognizes that such investments might diminish investment yields in exchange for potential expansion of the tax base.

IV. Standards of Care

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County of Burleigh.

3. *Delegation of Authority*

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BURLEIGH COUNTY INVESTMENT POLICY

Authority to manage the investment program is granted to the County Auditor/Treasurer, hereinafter referred to as investment officer and derived from the following: NDCC 11-14-06 & 21-04-04. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the County of Burleigh investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Designated Depositories, Authorized Financial Institutions and Broker/Dealers

1. *Designated Depositories, Authorized Financial Institutions, and Broker/Dealers*

Pursuant to ND Century Code 21-04 public funds belonging to the County of Burleigh must be deposited in the Bank of North Dakota or in financial institutions which have been duly designated as depositories. The Board of Burleigh County Commissioners shall at its regular meeting in January of each even-numbered year, shall designate depositories of public funds and semiannually shall approve the acceptance of any securities as pledge for repayment of deposits.

In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties).
- Proof of state registration.
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties).
- Certification of having read and understood and agreeing to comply with the County of Burleigh investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer (or designee).

2. *Minority and Community Financial Institutions*

From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to and approved by the Board of Burleigh County Commissioners on a consistent basis in advance and shall be consistent with state law.

VI. Safekeeping and Custody

1. *Delivery vs. Payment*

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BURLEIGH COUNTY INVESTMENT POLICY

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. Safekeeping

Securities may be held by an independent third-party custodian selected by the Burleigh County as evidenced by safekeeping receipts in the County of Burleigh's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. Internal Controls

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County of Burleigh are protected from loss, theft or misuse. Details of the internal control system shall be documented and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the County of Burleigh.

Internal control compliance should be assured through the Burleigh County annual independent audit.

VII. Suitable and Authorized Investments

1. Investment Types

Pursuant to North Dakota Century Code Chapter 21-06-07, the County of Burleigh may invest moneys in its general fund, or balances in any special or temporary fund, in:

- Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organization created by an act of Congress.
- Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are of a type listed above. Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. (See GFOA Recommended Practices in Appendix.)
- Certificates of deposit fully insured by the federal deposit insurance corporation or by the state.
- Obligations of the state.
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.
- State and local securities:
 - (1) Any security that is a general obligation of any state or local government with taxing powers and is rated in the highest three categories by a nationally recognized rating agency.
 - (2) An obligation of the state housing finance agency that is rated in the highest two categories by a nationally recognized rating agency.
 - (3) Any security that is a general obligation of a school district and is rated in the highest

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

two categories by a nationally recognized rating agency.

(4) Obligations of this state and general obligations of its political subdivisions.

- Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in two hundred seventy days or less.

Investment in derivatives of the above instruments shall require authorization by the Board of Burleigh County Commissioners.

2. Collateralization

Except as is otherwise provided in NDCC sections 21-04-16 and 21-04-17, and before any deposit is made in any depository other than the Bank of North Dakota, such depository shall furnish a bond payable to the County of Burleigh in an amount that at least equals the largest deposit that at any time may be in such depository.

The Board of Burleigh County Commissioners may accept from any financial institution, as security for repayment of deposits, a pledge of securities in lieu of a personal or surety bond. When securities are so pledged to the County of Burleigh, the Board of Burleigh County Commissioners shall require security in the amount of one hundred ten dollars for every one hundred dollars of deposits. Securities that are eligible for the pledge are bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, irrevocable standby letters of credit issued by federal home loan banks of a rating of AA or better by Moody's Investor Service, Inc. or Standard & Poor's Corporation, federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, letters of credit issued by the Bank of North Dakota, and all other forms of securities issued by the state of North Dakota, its boards, agencies or instrumentalities, or by any county, city township, school district, park district or other political subdivision of the state of North Dakota, whether payable from special revenues or supported by the full faith and credit of the issuing body, and bonds issued by any other state of the United States or such other securities approved by the banking board.

The Board of Burleigh County Commissioners semiannually shall approve the acceptance of any securities as pledge for repayment of deposits.

Where allowed by state law and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit. (See GFOA Recommended Practices in Appendix.)

VIII. Investment Parameters

1. Diversification

It is the policy of the County of Burleigh to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all Burleigh County funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment committee/investment officer for all funds except for the employee retirement fund.

In establishing specific diversification strategies, the following general policies and constraints

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BURLEIGH COUNTY INVESTMENT POLICY

shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

For cash management funds:

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.
- Risks of market price volatility shall be controlled through maturity diversification such that aggregate price losses on instruments with maturities exceeding one year shall not be greater than coupon interest and investment income received from the balance of the portfolio.
- The investment committee/investment officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills or collateralized certificates of deposit. The committee shall conduct a quarterly review of these guidelines and evaluate the probability of market and default risk in various investment sectors as part of its considerations.

2. *Maximum Maturities*

To the extent possible, the County of Burleigh shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County of Burleigh will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state statutes. The County of Burleigh shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Board of County Commissioners. (See the GFOA Recommended Practice on "Maturities of Investments in a Portfolio" in Appendix.)

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

3. *Competitive Bids*

The investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased on the secondary market.

IX. Reporting

1. *Methods*

The investment officer shall submit quarterly an investment report that summarizes the quarter's total investment return. The report shall disclose all transactions during the past quarter. The report shall be in compliance with state law (if any) and shall be distributed to the Board of Burleigh County Commissioners and others as may be required by law.

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BURLEIGH COUNTY INVESTMENT POLICY

Each quarterly report may indicate any areas of policy concern and suggested or planned revision of investment strategies.

Within 60 days of the end of the fiscal year, the investment officer shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include 12-month and separate quarterly comparisons of return and suggest policies and improvements that might be made in the investment program. Alternatively, this report may be included within the County of Burleigh annual Comprehensive Annual Financial Report.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks should be established against which portfolio performance shall be compared on a regular basis. The benchmarks should be reflective of the actual investments being purchased.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed. In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

X. Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

This policy will be reviewed on an annual basis. Any changes must be approved by the Board of County Commissioners in consultation with the investment officer and the individuals charged with maintaining internal controls.

VII. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the Board of Burleigh County Commissioners and reviewed annually.

VIII. List of Attachments

The following documents, as applicable, are attached to this policy:

- North Dakota century code
- Listing of authorized personnel
- Listing of authorized broker/dealers and financial institutions
- Internal Controls

XIII. Other Documentation

- Master Repurchase Agreement, other repurchase agreements and tri-party agreements,

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

- Broker/Dealer Questionnaire,
- Credit studies for securities purchased and financial institutions used,
- Safekeeping agreements,
- Wire transfer agreements,
- GFOA Recommended Policies.

AUTHORIZED PERSONNEL

Burleigh County Auditor/Treasurer
Leo Vetter

Deputy Auditor/Treasurer
Brandi Caya

Deputy Finance Director
Justin Schulz

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

-CERTIFICATION-

I hereby certify that I have personally read the investment policies of the County of Burleigh and have implemented reasonable procedures and controls designed to prohibit investment transactions inconsistent with your policies. Whenever we are notified in writing, we will inform our sales personnel of your investment objectives, outlook, strategy and risk constraints. We will notify you immediately by telephone and in writing in the event of a material adverse change in our financial condition. We pledge to exercise due diligence in informing you of fundamental risks associated with financial transactions conducted with our firm. Price markup will be consistent with prevailing institutional pricing at the time of each transaction. I attest to the accuracy of our responses to your questionnaire.

Signed: _____

(Countersigned by corporate officer responsible for compliance.)

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

COUNTY OF BURLEIGH INVESTMENT PROCEDURES and INTERNAL CONTROLS

A. Introduction:

The Burleigh County Auditor\Treasurer has the responsibility of conducting cash and investment transactions for all funds held by or for the benefit of the County of Burleigh. The responsibility for the management of the investments here and after in this document will be referred to as the investment officer. The investment program has been delegated to the investment officer who shall implement the investment policy by following the investment procedures and internal controls herein delineated.

B. Objective:

The Investment Procedures and Internal Controls Manual provides an outline for investment management. This manual shall be reviewed annually.

C. Internal Control:

The system of internal controls is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

D. Investment Decisions:

The investment officer shall adhere to the guidelines of the government's investment policy regarding all investment purchases or any other cash and investment transactions.

F. Delegation of Authority:

As established by the investment policy, certain specified individuals (i.e., the Deputy Auditor\Treasurer, Accountant) have authority to transact investments. In case of an absence of officer, procedures and specific alternate personnel should be delineated.

G. Segregation of Duties and Compensating Controls:

The government shall establish written internal controls, which should include:

1. Control of Collusion:

Collusion is a situation where two or more employees are working in conjunction to defraud their employer. Employee duties will be shifted periodically to reduce the opportunity for collusion.

2. Segregation of duties:

By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a good separation of duties is achieved.

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

3. Custodial safekeeping:
Securities purchased from any bank or dealer, including appropriate collateral, should be placed into an independent third-party institution for custodial safekeeping.
4. Avoidance of physical deliver securities:
Book entry securities are much easier to transfer and account for since actual delivery is never taken. Physical delivery securities must be properly safeguarded as are any valuable documents. The potential of fraud and loss increases with physical delivery securities. Bearer form securities are much easier to convert to personal use than securities that are registered in the name of the government.
5. Clear delegation of authority to subordinate staff members:
Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
6. Written confirmation of all transactions (transfer, fax, Internet) for investments and wire transfers:
Due to the potential for errors and improprieties arising from telephone/electronic transactions, all such transactions will be documented in writing and approved by the auditor\treasurer.
7. Development of an electronic funds transfer agreement with banks:
This agreement should outline the various controls and security provisions for making and receiving electronic funds transfers.
 - a) Dual authorization and signatures of the County Auditor\Treasurer and Deputy Auditor\Treasurer shall be required for all transfers.
 - b) Financial institutions will have written instructions regarding government authorizations for wire transfers, restrictions on accounts where funds can be wired, and other procedures that will mitigate unauthorized movement of funds (e.g., call-back to independent person, written confirmations, etc.)
8. All personnel will be required to take minimum planned vacations thereby requiring other personnel to temporarily assume their duties.
9. Insurance shall be secured at appropriate levels to bond employees charged with investment and cash handling responsibilities shall be acquired from the ND State Bond Fund.

H. Operations:

Procedures and duties recommended include:

1. Investment Procedures:

The following is a basic outline of routine daily procedures necessary to maintain proper documentation on cash and investment transactions;

Each morning, the daily bank balance report shall be obtained from the depository bank(s).

Overnight (sweep) repurchase agreements and/or money market accounts interest shall be verified and recorded. All incoming and maturing investments shall be verified with the custodial bank. All earned interest, maturing investments, and incoming funds should be verified and recorded.

Daily information regarding the cash requirements and required maturity dates shall be provided by the Deputy Auditor\Treasurer. All security purchases or sells must be recorded on a confirmation form.

On a daily basis, it is necessary to conduct cash and investment activity within specific

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

bank accounts, and all transactions within each account shall be recorded on a daily investment worksheet. All worksheets shall be maintained by the Deputy Auditor\Treasurer, and the worksheets shall be available for review upon request.

Proper documentation and authorization shall be required before any cash or investment transaction is executed. All investment documentation shall require the signature of the Auditor\Treasurer or the Deputy Auditor\Treasurer.

2. Authorized Wires:

Only the Auditor\Treasurer or Deputy Auditor\Treasurer shall be authorized to wire funds according to the approved wire transfer agreement for investment. Wire instructions and personal identification numbers (PIN's) shall be safeguarded. All bank transfer requests shall be in writing and require a second confirmation by another Burleigh County employee. The purpose of the bank transfer must be stated as part of the transfer information. ACH procedures shall also be delineated.

3. Securities Confirmations:

The processing of securities' confirmations, including filing and reconciling, shall be conducted by an individual not permitted to purchase and sell investments.

4. Safekeeping Procedures:

All securities purchased shall be received by "delivery vs. payment" (per the investment policy) to the custodian for safekeeping.

Certificates of deposit are permitted to be held at the issuing bank.

Collateral for certificates of deposit and purchased securities in connection with repurchase agreements may be delivered to the governments' designated custodian. Additional requirements and procedures should be outlined in a third-party custodial safekeeping agreement regarding safekeeping procedures.

BURLEIGH COUNTY FINANCE DEPARTMENT

316 N. 5th St.
Bismarck, ND 58501
701-712-8353

DATE: DECEMBER 11, 2024

TO: MARK SPLONSKOWSKI
County Auditor

FROM: LEIGH J JACOBS, CPA
Finance Director

RE: 2023 Investment Report to Burleigh County Commission

Please place the attached 2023 Investment Report and Q1, Q2, Q3 2024 Summary of Return on Investment to the Burleigh County Commission on the next Burleigh County Board agenda.

ACTION REQUESTED:

Receive the 2023 Investment Report as required by the County Investment Policy.

BACKGROUND:

The County Investment Policy requires a quarterly and annual investment report to be delivered to the Burleigh County Commission. This requirement has been neglected in recent years. Consequently, the Finance Department prepared an annual report for 2023 to get the County up to date on its reporting requirements to the Commission.

RECOMMENDATION:

It is recommended that the Board review the attached 2023 Investment Report and Q1, Q2, Q3 2024 Summary of Return on Investment. Staff will be available at the meeting to answer questions.

**BURLEIGH COUNTY, NORTH DAKOTA
REPORT ON INVESTMENT RETURN
FY 2023**

Prepared by

BURLEIGH COUNTY FINANCE DEPARTMENT

December 6th, 2024

BURLEIGH COUNTY, NORTH DAKOTA REPORT ON INVESTMENT RETURN FY 2023

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The County's investment policy requires an annual report to management on the following topics: disclosure of all transactions during the year; summary of the year's total investment return; indication of any areas of policy concern (if identified); and suggested changes to investment strategy.

TRANSACTIONS DURING THE YEAR

The County made only twenty-two (22) **active investment decisions** during the year. This equates to less than two active decisions per month. All the decisions but one underperformed Treasuries. Some of the decisions carried a heavy price in terms of opportunity costs, i.e. the opportunity to invest in higher-yielding US Treasuries. For instance, the decision on February 16th to invest \$22,500,000 in Certificates of Deposit (CDs) with First International Bank and Trust ("First International") cost the County \$66,000 in potential interest revenues from US Treasuries in 2023 alone, with the costs continuing into 2024 on 12-month CDs. It's unclear if the County received bids for this CD despite its huge cost at \$22.5m. On February 28th, the County purchased a 12-month CD with Choice Bank ("Choice") for \$6,000,000 yielding 4.50%. It's unclear if the County received bids for this purchase; however, rates on a 12-month Treasury which the County purchased at Bank of North Dakota ("BND") on February 2nd were 4.67%, and rates had risen to 5.03% by the end of February. The opportunity cost of this decision exceeded \$26,000 in 2023.

The County made **passive investment decisions** during the year. For example, the County failed to capitalize on rising interest rates. The County left \$30,000,000 in its First International money market earning **less than 1%** during January when our **Wells Fargo Sweep account was paying 4.04% at the beginning of the month (see Appendix A.1.)**. The County prints daily reports from Wells Fargo which report on the previous day's yield in the account; therefore, the County knew rates were far higher at Wells Fargo, yet the County failed to transfer money from First International to take advantage of the higher rates at Wells Fargo. **This inaction cost the county \$75,000 in opportunity cost in the month of January alone.**

In another example, when the CDs purchased from First International on February 16th began to mature, the County on May 23rd deposited the proceeds into First International's money markets which yielded almost one percent (1%) **less** than similar Treasuries. The cost to the County over \$9,000 **per month** in lost potential interest revenue while rates held.

In another example, the County allowed sales taxes to sit uninvested at the Bank of North Dakota throughout the year. At the beginning of 2023, the County held over \$18,500,000 in uninvested cash at the Bank of North Dakota earning only .38%. Although the County invested much of this idle cash in February, the County went four months – from April 4th to August 2nd – without making a single investment at BND, despite collecting

BURLEIGH COUNTY, NORTH DAKOTA REPORT ON INVESTMENT RETURN FY 2023

EXECUTIVE SUMMARY

sales taxes monthly. On average, the County held \$6,181,606 in uninvested cash at the Bank of North Dakota throughout the year. Excluding Q1 2023, the County averaged \$4,700,000 in uninvested cash during the remaining months of the year. The failure to invest sales taxes cost the County \$236,000.

The County's decision to leave cash uninvested at BND impacted Morton County, as well. Burleigh County has a fiduciary obligation to manage Morton County's sales taxes held in trust at BND and pledged to our joint detention center bond. Under the bond documents, only the Burleigh County Auditor/Treasurer may invest sales taxes for Burleigh and Morton Counties. Morton's uninvested cash balance averaged \$2,157,618 throughout the year, with an average of \$1,750,000 during the last three quarters of the year. The failure to invest Morton County's sales taxes cost Morton County nearly \$78,000.

RETURN ON INVESTMENT

Bank	Average Balance	Interest \$ Earned	Earned Interest Rate	Benchmarked Interest	Benchmark Interest Rate	Difference Over/(Under) Benchmark
Bank of North Dakota - Burleigh County	\$ 28,120,081.56	\$ 1,028,334.81	3.66%	\$ 1,264,489.36	4.50% ^a	(\$ 236,154.55) (0.84)%
Bank of the West	967,824.35	16.40	0.0020%	10,559.42	4.48%	(\$ 10,543.02) (4.44)%
BNC National Bank	3,178,344.78	122,128.47	3.8425%	156,680.93	4.93%	(\$ 44,552.46) (1.09)%
Brokers Bank	2,124,727.49	95,544.12	4.54%	109,728.38	5.16%	(\$ 13,184.26) (0.62)%
Choice Bank	6,611,017.22	267,684.66	4.05%	303,860.89	4.60%	(\$ 36,176.23) (0.55)%
First International Bank	30,655,097.92	1,247,903.47	4.07%	1,531,664.80	5.00%	(\$ 283,761.33) (0.93)%
Wells Fargo (Sweep) - General Fund	14,046,068.21	683,718.63	4.87%	687,958.91	4.90%	(\$ 4,240.28) (0.03)%
Wells Fargo (Sweep) - "PEG"	3,000,000.00	16,819.47	0.56%	148,288.08	4.97%	(\$ 132,418.61) (4.43)%
Subtotal, Burleigh County	88,698,163.53	3,463,156.43	3.90%	4,214,210.96	4.75%	(\$ 751,054.53) (0.85)%
Bank of North Dakota - Morton County	4,571,057.97	151,344.94	3.31%	229,145.55	5.01% ^a	(\$ 77,800.61) (1.70)%
Grand Total, Burleigh & Morton	\$ 93,269,221.49	\$ 3,614,501.37	3.88%	\$ 4,443,356.51	4.76%	(\$ 828,855.14) (0.89)%

^a Note: Morton County's benchmark exceeds Burleigh's because Morton on average 47% of their cash uninvested in BND's money market. We benchmarked money markets against 1-mo. Treasuries. Given the inverted yield curve, this credited Morton's benchmark with the higher-yielding 1-month Treasury rates.

Using Treasuries as a benchmark, the County underperformed the market by \$751,055 during the year. Adding Morton County brings the total to \$828,855. Much of this comes from the failure to invest sales tax proceeds; failure to invest the \$3,000,000 "PEG" balance at Wells Fargo; failure to capitalize on rising rates; and a handful of poorly conceived and executed investment decisions involving CDs at First International and Choice.

Every decision the County made during the period except one performed below the benchmark. The only other exception is the BND sales tax accounts which are invested in Treasuries; however, the County made the questionable decision of purchasing \$5,000,000 in Treasuries maturing in January 2025. The County should have refrained from purchasing securities in that account with such a long maturity because this

**BURLEIGH COUNTY, NORTH DAKOTA
REPORT ON INVESTMENT RETURN
FY 2023**

EXECUTIVE SUMMARY

purchase conflicted with our bond repayment plan. Ultimately, these investments had to be sold at a discount to purchase investments that properly coincided with our bond repayment schedule.

	TIMELINE OF RETURN ON INVESTMENT BY ELECTED OFFICIAL TERM IN OFFICE				TOTAL FY 2023
	AUDITOR/TREASURER	AUDITOR/TREASURER	DEPUTY		
	VETTER	SPLOSKOWSKI	AUDITOR/TREASURER		
	1/1/2023 - 3/31/2023	4/1/2023 - 12/31/2023	1/1/2023 - 12/31/2023		
Bank of North Dakota - Burleigh County	\$ (89,779.03)	\$ (146,385.72)	\$ (236,164.75)	\$ (236,164.75)	
Bank of North Dakota - Morton County	(27,743.64)	(50,056.97)	(77,800.61)	(77,800.61)	
Bank of the West	(10,540.62)	-	(10,540.62)	(10,540.62)	
BNC National Bank	(21,095.86)	(13,456.60)	(34,552.46)	(34,552.46)	
Bravera Bank	(6,902.47)	(6,277.80)	(13,180.26)	(13,180.26)	
Choice Bank	(29,894.38)	(6,281.85)	(36,176.22)	(36,176.22)	
First Interational Bank	(204,615.86)	(79,165.47)	(283,781.33)	(283,781.33)	
Wells Fargo (Sweep) - General Fund	(1,886.49)	(2,353.79)	(4,240.28)	(4,240.28)	
Wells Fargo (Sweep) - "PEG"	(27,163.97)	(105,254.64)	(132,418.61)	(132,418.61)	
	\$ (419,622.31)	\$ (409,232.84)	\$ (828,855.14)	\$ (828,855.14)	

POLICY CONCERNS

The County's investment policy is adequate; however, the County is not following the policy objectives. For example, the County went four months – April 4th to August 2nd – without making a single investment at BND, despite receiving sales taxes monthly. Sales taxes accumulated in the BND money market earning around .60% (6/10ths of one percent). These decisions run contrary to the "Yield" objective of our investment strategy.

CHANGES TO INVESTMENT STRATEGY

The County's investment practices prioritize convenience above the policy objectives. For example, the County accepts a lower rate of return than the benchmark for the convenience of using money markets. The County should re-structure its investment strategy to comply with the investment policy. Convenience should be considered only after other investment objectives are achieved.

REPORT ON INVESTMENT PERFORMANCE BURLEIGH COUNTY JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Burleigh County has a formal investment policy which guides investment decisions. The policy requires annual reporting to the Burleigh County Commission (hereafter "the Commission.") The purpose of the required annual report is to disclose all transactions during the year; to summarize the year's total investment return; to indicate any areas of policy concern (if identified); and to suggest changes to investment strategy.

TRANSACTIONS DURING THE YEAR

At year end 2022, the County held \$81,290,773 in cash and investments per our 2022 financial statement audit report. This amount does not include fiduciary funds held in trust for other entities such as property taxes received on behalf of the City of Bismarck, the School District, etc.

The table below summarizes the investment decisions the County made during Q1 2024:

Date	Bank	Decision	Effect of Decision	Auditor
1/24/2023	Choice Bank	Deposit \$1,004,244 in CD proceeds in Money Market @ 3.30%	Underperformed Treasuries by over 1.27%	VETTER
2/3/2023	Bank of North Dakota	Invest \$15,628,128 of Burleigh sales taxes	Failed to invest \$7,802,003 of Burleigh sales taxes; part is invested too long - 01/2025	VETTER
2/6/2023	Bank of North Dakota	Invest \$1,172,764 of Burleigh sales taxes	Failed to invest \$2,629,238 of Burleigh sales taxes	VETTER
2/16/2023	First International	Purchase \$22,500,000 in CDs at 4.03% - 4.18%	Underperformed Treasuries by .80% by weighted avg.	VETTER
2/28/2023	Choice Bank	Purchase \$6,000,000 in 12 Month CD @ 4.50%	Underperformed Treasuries by .53%	VETTER
3/6/2023	Bank of North Dakota	Invest \$1,825,793 of Burleigh sales taxes	Failed to invest \$3,752,976 of Burleigh sales taxes	VETTER
3/17/2023	First International	Deposit \$3,532,054 in CD proceeds in Money Market @ 4.37%	Overperformed 1-mo. Treasury by .11%; underperformed 2-mo. by .12%	VETTER
3/30/2023	BNC National Bank	Purchase 3/6/12 Months CD @ 4.15% - 4.50%	Underperformed Treasuries by .39% by weighted avg.	VETTER
4/3/2023	Bank of North Dakota	Invest \$3,248,483 of Burleigh sales taxes	Failed to invest \$3,626,379 of Burleigh sales taxes	SPLONSKOWSKI
4/18/2023	Choice Bank	Purchase \$500,000 in 12 Month CD @ 4.50%	Underperformed Treasuries by .31%	SPLONSKOWSKI
5/23/2023	First International	Deposit \$11,362,747 in CD proceeds in Money Market @ 4.67%	Underperformed Treasuries by .96%; underperformed Wells Fargo by .25%	SPLONSKOWSKI
June 2023	BNC National Bank	Left \$47,459 in cash or CD interest in money market @ .5%	Underperformed Treasuries by 4.81%	SPLONSKOWSKI
6/29/2023	BNC National Bank	Renew 3 Month CD of \$1,147,019 for 12 Months @ 4.70%	Underperformed Treasuries by .73%	SPLONSKOWSKI
7/15/2023	Bravera	Renew 10 month CD of \$680,000 for 12 Months @ 5.06%	Underperformed Treasuries by .29%	SPLONSKOWSKI
8/3/2023	Bank of North Dakota	Invest \$7,000,000 of Burleigh sales taxes	Failed to invest \$3,922,328 of Burleigh sales taxes	SPLONSKOWSKI
8/14/2023	Bravera	Transferred matured investments from Wells Fargo to Bravera money market @ 5.12% - WF Sweep was 5.19%	Underperformed Treasuries by .27%; underperformed WF sweep by .07%	SPLONSKOWSKI
8/17/2023	First International	Renew 6 Month CDs of \$3,750,000 for 6 months @ 5.00%	Underperformed Treasuries by .5%	SPLONSKOWSKI
8/31/2023	Bank of North Dakota	Invest \$1,795,479 of Burleigh sales taxes	Failed to invest \$5,095,620 of Burleigh sales taxes	SPLONSKOWSKI
9/12/2023	Choice Bank	Transfer via check \$1,000,000 to Bravera money market at 5.12%	Underperformed Treasuries by .27%; loss of 2 days interest while check in transit	SPLONSKOWSKI
9/28/2023	BNC National Bank	Renew 6 Month CD of \$1,147,019 for 12 Months @ 5.06%	Underperformed Treasuries by .42%	SPLONSKOWSKI
9/29/2023	Bank of North Dakota	Invest \$3,800,000 of Burleigh sales taxes	Failed to invest \$5,040,751 of Burleigh sales taxes	SPLONSKOWSKI
10/3/2023	Bank of North Dakota	Invest \$2,324,000 of Burleigh sales taxes	Failed to invest \$3,319,334 of Burleigh sales taxes	SPLONSKOWSKI

Auditor Splonskowski began his term of office on April 1, 2023. Prior to this, Leo Vetter served as the County Auditor/Treasurer. The Deputy Auditor/Treasurer position, responsible for investments under the Auditor, was fully staffed and with no turnover during the year under both Auditor/Treasurers. The table below summarizes the opportunity cost of lost interest revenue under the respective Auditors during the year, based on when the decision was made:

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	TIMELINE OF RETURN ON INVESTMENT BY ELECTED OFFICIAL TERM IN OFFICE			
	AUDITOR/TREASURER VETTER 1/1/2023 - 3/31/2023	AUDITOR/TREASURER SPLOSKOWSKI 4/1/2023 - 12/31/2023	DEPUTY AUDITOR/TREASURER 1/1/2023 - 12/31/2023	TOTAL FY 2023
Bank of North Dakota - Burleigh County	\$ (89,779.03)	\$ (146,385.72)	\$ (236,164.75)	\$ (236,164.75)
Bank of North Dakota - Morton County	(27,743.64)	(50,056.97)	(77,800.61)	(77,800.61)
Bank of the West	(10,540.62)	-	(10,540.62)	(10,540.62)
BNC National Bank	(21,095.86)	(13,456.60)	(34,552.46)	(34,552.46)
Bravera Bank	(6,902.47)	(6,277.80)	(13,180.26)	(13,180.26)
Choice Bank	(29,894.38)	(6,281.85)	(36,176.22)	(36,176.22)
First International Bank	(204,615.86)	(79,165.47)	(283,781.33)	(283,781.33)
Wells Fargo (Sweep) - General Fund	(1,886.49)	(2,353.79)	(4,240.28)	(4,240.28)
Wells Fargo (Sweep) - "PEG"	(27,163.97)	(105,254.64)	(132,418.61)	(132,418.61)
	<u>\$ (419,622.31)</u>	<u>\$ (409,232.84)</u>	<u>\$ (828,855.14)</u>	<u>\$ (828,855.14)</u>

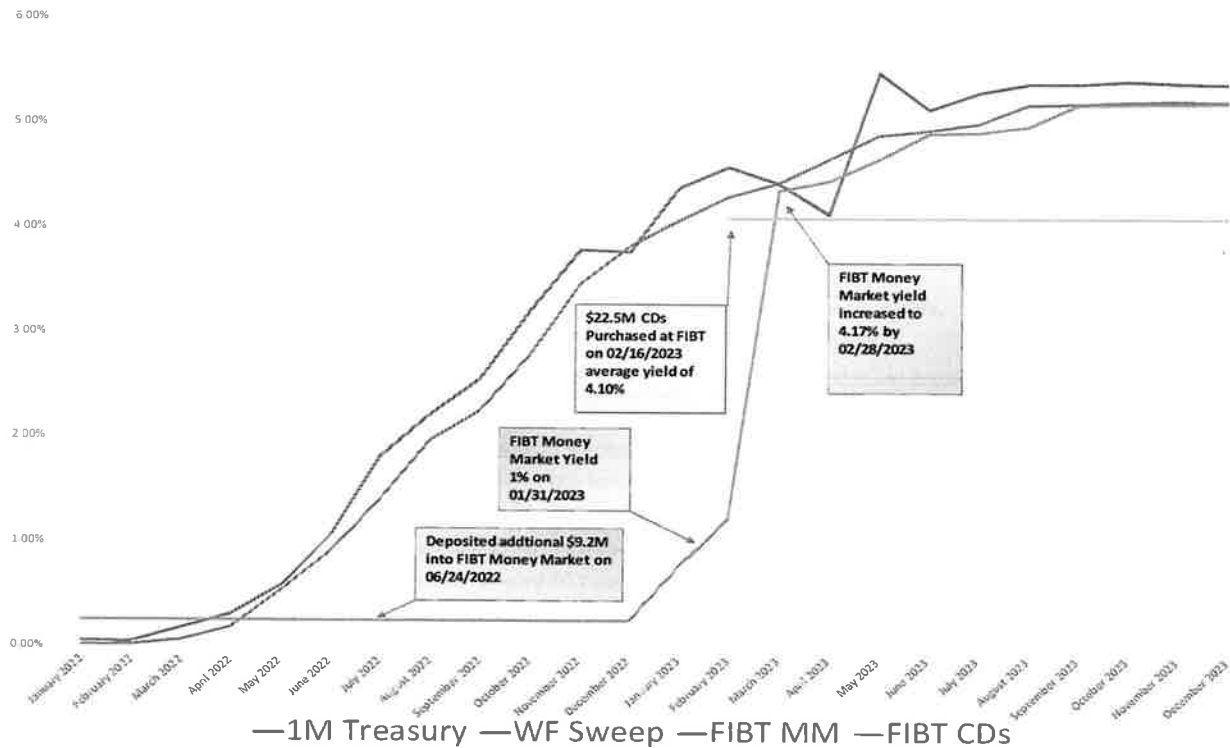
In total the County made twenty-two investment decisions during the year. This amounts to less than two investment decisions per month. The County made non-decisions or passive decisions during the Year such as allowing funds to mature into money markets (e.g., Treasuries maturing into BND's money market). The County failed in all decisions but one to match or exceed the return on Treasuries (excluding active investments at BND in Treasuries). Most of the loss during the year stems from one passive and two active decisions at First International and from a handful of passive decisions at BND.

The problematic decisions at First International began with the passive decision to leave cash in the First International money market for the first forty-six (46) days of the year. The First International money market averaged 1.22% during this period.

The County knew this rate was far below the rate at Wells Fargo. The County prints daily reports from its Wells Fargo Sweep account. These reports showed the Wells Fargo Sweep exceeded the rate at First International for much of 2022. **See the chart below.** See also an example of the daily report from December 15, 2022 at **Appendix A.2**. Despite knowing this, the County allowed over \$30,000,000 to sit in the First International money market for the first six weeks of the year. Furthermore, US Treasuries paid more than the Wells Fargo Sweep account. The decision to leave cash in the First International money market cost the County \$125,000 compared with investing in Treasuries. Even the simple act of transferring cash to our Wells Fargo account during this forty-six-day period would have earned the County an additional \$100,000.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Interest Rate Comparison 2022-2023



**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

In an active investment decision, the County on February 16th, 2023, made the decision to purchase \$22,500,000 in First International CDs. These CDs averaged 4.10%. On the same day, the County earned 4.31% in the Wells Fargo Sweep account (**see Appendix A.3.**), and Treasuries averaged 4.86%. **Twelve days later, the First International money market yield at 4.17% exceeded the rate on our CDs.** The decision to purchase CDs instead of higher-yielding Treasuries cost the County \$66,000 during the year.

There's no indication the County tried to mitigate the effects of this decision under a new Auditor/Treasurer. To the contrary, the County deposited proceeds from these CDs at First International in May, when half these CDs matured. The County deposited the proceeds plus interest of \$11,362,747 into money markets earning .96% less than Treasuries. This decision cost the County more than \$9,000 a month over Treasuries while the rates held.

The passive decision (or non-decision) to leave cash uninvested at BND cost the County \$236,000 during the year. At one point, the County went four months – from April 4th to August 2nd – without making a single investment at BND, despite collecting sales taxes monthly. Under our sales tax bond documents, the responsibility to invest sales taxes, including Morton County, lies with the Burleigh County Auditor/Treasurer. The failure to invest Morton County sales taxes held at BND cost Morton County \$77,800.

Of the loss at BND, \$146,000 happened during the last three quarters of the year. During the last three quarters of 2023, Burleigh County averaged \$4,700,000 in uninvested cash. During the same period, Morton lost \$50,000 in potential interest income on an average of \$1,750,000 in uninvested cash.

Another decision was the passive decision to leave over \$2,000,000 in the BNC National Bank account during Q1 earning only .75% interest. By simply transferring this cash to Wells Fargo Sweep the County would have earned over \$18,000 in additional interest revenues. Treasuries earned even more during the period.

In still another example, the County purchased a \$6,000,000 CD with Choice Bank on February 28th paying 4.50%. At the same time, the County could have purchased a Treasury with the same maturity earning 5.03%. This decision cost the County \$26,000 during the year.

Another costly passive decision was the decision to maintain a \$3,000,000 balance in the Wells Fargo Zero Balance account rather than reduce this balance to \$0, as the name implies, and invest the \$3,000,000 overage. Although the County adopted a zero-balance position in this account in 2024 at the request of the Finance Department, the County lost approximately \$130,000 in earning potential on the \$3,000,000 balance during 2023.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
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Bank	Average Balance	Interest \$ Earned	Earned Interest Rate	Benchmarked Interest	Benchmark Interest Rate	Difference Over/(Under) Benchmark
Bank of North Dakota - Burleigh County	\$ 28,120,083.56	\$ 1,028,394.81	3.66%	\$ 1,264,499.56	4.50% ^a	\$ (236,104.75) (0.84)%
Bank of the West	962,824.35	18.80	0.0020%	10,559.42	4.48%	(10,540.62) (4.48)%
BNC National Bank	3,178,344.78	122,128.47	3.8425%	156,680.33	4.93%	(34,552.46) (1.09)%
Bravera Bank	2,124,727.49	96,548.12	4.54%	109,728.38	5.16%	(13,180.26) (0.62)%
Choice Bank	6,811,017.22	267,684.66	4.05%	303,960.89	4.60%	(36,176.22) (0.55)%
First International Bank	30,655,097.92	1,247,903.47	4.07%	1,531,684.80	5.00%	(283,781.33) (0.93)%
Wells Fargo (Sweep) - General Fund	14,046,068.21	683,718.63	4.87%	687,958.91	4.90%	(4,240.28) (0.03)%
Wells Fargo (Sweep) - "H&G"	3,000,000.00	16,819.47	0.56%	149,238.08	4.97%	(132,418.61) (4.41)%
Subtotal, Burleigh County	88,698,163.53	3,463,156.43	3.90%	4,214,210.96	4.75%	(751,054.53) (0.85)%
Bank of North Dakota - Morton County	4,571,057.97	151,344.94	3.31%	229,145.55	5.01% ^a	(77,800.61) (1.70)%
Grand Total, Burleigh & Morton	\$ 93,269,221.49	\$ 3,614,501.37	3.88%	\$ 4,443,356.51	4.76%	(828,855.14) (0.89)%

^a Note: Morton County's benchmark exceeds Burleigh's because Morton on average 47% of their cash uninvested in BND's money market. We benchmarked money markets against 1-mo. Treasuries. Given the inverted yield curve, this credited Morton's benchmark with the higher-yielding 1-month Treasury rates.

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BANK OF NORTH DAKOTA – BURLEIGH

Deposits at BND consist of sales tax revenues and interest earned on invested sales tax revenues. Investments consist of US Treasuries. Since we are benchmarking against Treasuries any investments at BND will immediately be at benchmark. The only way in which BND could fail to meet benchmarks is for funds to remain uninvested. Uninvested funds earned an interest rate of .56% (56/100ths of one percent) during the period. In benchmarking BND, we focused on days funds were not invested. We benchmarked uninvested funds at the one-month Treasury rate. At the beginning of the period, the County had \$18,547,917 in uninvested funds at BND. At the end of the period, the County had \$3,379,637 in uninvested funds. For the period, the County earned \$236,165 under the benchmark of a one-month Treasury with **no** days uninvested.

Morton County started the period with \$2,767,835 in uninvested funds and ended the period with \$1,673,084 in uninvested funds. For the period, Morton County earned \$77,801 under the benchmark of a one-month Treasury with **no** days uninvested.

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Date	Transaction	Amount	Invested	Uninvested Cash	Interest @ BND	Days Not Invested	Interest Earned (Actual)	Interest @ Benchmark-1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
12/31/2022	Beginning Balance	\$ -	\$ 4,150,000.00	\$ 18,547,916.83	0.38%	24	\$ 4,634.44	4.03%	\$ 49,149.44	\$ (44,515.00)
1/24/2023	Sales Tax	877,964.60	-	19,425,881.43	0.38%	7	1,415.69	4.57%	17,025.59	(15,609.90)
1/31/2023	Month End Balance	-	4,150,000.00	19,430,130.27	0.41%	3	654.77	4.53%	7,234.40	(6,579.63)
2/3/2023	Purchase T-Bills	15,628,127.52	15,628,127.52	3,802,002.75	0.41%	3	128.12	4.56%	1,424.97	(1,296.85)
2/6/2023	Purchase T-Bills	1,172,764.29	1,172,764.29	2,629,238.46	0.41%	16	472.54	4.57%	5,267.12	(4,794.58)
2/22/2023	Sales Tax	1,106,193.47	-	3,735,431.93	0.41%	6	251.76	4.57%	2,806.18	(2,554.42)
2/28/2023	Maturity of Note	1,826,000.00	(1,826,000.00)	5,561,431.93						
2/28/2023	Month End Balance	-	19,124,891.81	5,578,768.49	0.53%	6	486.04	4.60%	4,218.47	(3,732.43)
3/6/2023	Purchase T-Bills	1,825,792.50	20,950,684.31	3,752,975.99	0.53%	15	817.43	4.68%	7,218.05	(6,400.62)
3/21/2023	Sales Tax	778,510.89	-	4,531,486.88	0.53%	10	658.00	3.99%	4,953.60	(4,295.60)
3/31/2023	Maturity of Note	2,324,000.00	18,626,684.31	6,874,861.67	0.54%	3	305.13	4.69%	2,650.12	(2,344.99)
4/3/2023	Purchase T-Bills	3,248,482.54	21,875,166.85	3,626,379.13	0.54%	21	1,126.66	4.65%	9,701.81	(8,575.15)
4/24/2023	Sales Tax	739,956.36	-	4,366,335.49	0.54%	6	387.59	3.47%	2,490.61	(2,103.02)
4/30/2023	Month End Balance	-	21,875,166.85	4,368,150.77	0.61%	1	73.00	4.31%	515.80	(442.80)
5/1/2023	Bond Payment	(379,671.05)	-	3,988,479.72	0.61%	18	1,199.82	4.41%	8,674.12	(7,474.30)
5/19/2023	Sales Tax	688,155.85	-	4,676,635.57	0.61%	12	937.89	5.52%	8,487.13	(7,549.24)
5/31/2023	Month End Balance	-	21,875,166.85	4,678,815.11	0.59%	22	1,663.86	5.18%	14,608.16	(12,944.30)
6/22/2023	Sales Tax	1,066,011.06	-	5,744,826.17	0.59%	8	742.89	5.12%	6,446.80	(5,703.91)
6/30/2023	Month End Balance	-	21,875,166.85	5,747,291.24	0.61%	24	2,305.21	5.18%	19,575.43	(17,270.22)
7/24/2023	Sales Tax	987,741.14	-	6,735,032.38	0.61%	7	787.91	5.37%	6,936.16	(6,148.25)
7/31/2023	Interest Payment	187,296.06	-	6,922,328.44						
7/31/2023	Month End Balance	-	21,875,166.85	6,922,328.44	0.61%	3	347.06	5.38%	3,061.00	(2,713.94)
8/3/2023	Maturity of Note	4,000,000.00	17,966,597.52	10,922,328.44						
8/3/2023	Purchase T-Bills	7,000,000.00	24,966,597.52	3,922,328.44	0.61%	18	1,179.92	5.39%	10,425.87	(9,245.95)
8/21/2023	Sales Tax	1,085,716.25	-	5,018,044.69	0.61%	10	838.63	5.39%	7,410.21	(6,571.58)
8/31/2023	Purchase T-Bills	1,795,478.88	26,762,076.41	3,222,565.81						
8/31/2023	Maturity of Note	1,870,820.00	24,936,283.91	5,093,385.81						
8/31/2023	Month End Balance	-	24,936,283.91	5,095,620.45	0.59%	22	1,812.09	5.39%	16,554.48	(14,742.39)
9/22/2023	Sales Tax	1,021,130.79	-	6,116,751.24	0.59%	6	593.24	5.40%	5,429.66	(4,836.42)
9/28/2023	Maturity of Notes	3,324,000.00	21,687,801.36	9,440,751.24	0.59%	1	152.60	5.40%	1,396.71	(1,244.11)
9/29/2023	Purchase T-Bills	3,800,000.00	25,487,801.36	5,640,751.24	0.59%	1	91.18	5.40%	834.52	(743.34)
9/30/2023	Month End Balance	-	25,487,801.36	5,643,333.52	0.61%	3	282.94	5.40%	2,504.71	(2,221.77)
10/3/2023	Purchase T-Bills	2,324,000.00	27,811,801.36	3,319,333.52	0.61%	17	943.05	5.40%	8,348.35	(7,405.30)
10/20/2023	Sales Tax	716,756.35	-	4,036,089.87	0.61%	11	741.98	5.42%	6,592.65	(5,850.67)
10/31/2023	Month End Balance	-	27,811,801.36	4,037,997.55	0.59%	1	65.27	5.40%	597.40	(532.13)
11/1/2023	Bond Payment	(2,961,138.50)	-	1,076,859.05	0.59%	21	365.54	5.40%	3,345.64	(2,980.10)
11/22/2023	Sales Tax	1,366,765.51	-	5,404,763.06	0.59%	8	698.92	5.39%	6,385.02	(5,686.10)
11/30/2023	Month End Balance	-	27,811,801.36	2,422,335.76	0.61%	21	850.14	5.40%	7,525.83	(6,675.69)
12/21/2023	Sales Tax	950,487.81	-	3,372,823.57	0.61%	10	563.68	5.35%	4,943.73	(4,380.05)
12/31/2023	Month End Balance	-	27,811,801.36	3,379,636.55						
										\$ (236,164.75)

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BANK OF NORTH DAKOTA – MORTON

Date	Transaction	Amount	Invested	Uninvested Cash	Interest @ BND	Days Not Invested	Interest Earned (Actual)	Interest @ Benchmark- 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
12/31/2022	Beginning Balance	\$ -	\$ 850,000.00	\$ 2,767,834.67	0.38%	24	\$ 691.58	4.03%	\$ 7,334.38	\$ (6,642.80)
1/24/2023	Sales Tax	159,764.28	-	2,927,598.95	0.38%	7	213.35	4.07%	2,285.13	(2,071.78)
1/31/2023	Month End Balance	-	850,000.00	2,930,186.20	0.41%	22	724.12	4.19%	7,400.13	(6,676.01)
2/22/2023	Sales Tax	194,341.24	-	3,124,527.44	0.41%	6	210.58	4.21%	2,162.34	(1,951.76)
2/28/2023	Maturity of Note	374,000.00	476,000.00	3,498,527.44						
2/28/2023	Month End Balance	-	476,000.00	3,485,014.93	0.53%	6	303.63	4.27%	2,446.19	(2,142.56)
3/6/2023	Purchase T-Bills	373,957.50	849,957.50	3,111,057.43	0.53%	15	677.61	4.27%	5,459.27	(4,781.66)
3/21/2023	Sales Tax	126,518.06	-	3,237,575.49	0.53%	10	470.11	4.45%	3,947.18	(3,477.07)
3/31/2023	Maturity of Note	476,000.00	373,957.50	3,713,575.49	0.53%					
3/31/2023	Month End Balance	-	373,957.50	3,718,571.58	0.53%	3	161.99	4.48%	1,369.25	(1,207.26)
4/3/2023	Purchase T-Bills	2,419,748.13	2,793,705.63	1,298,823.45	0.54%	21	403.52	4.47%	3,340.29	(2,936.77)
4/24/2023	Sales Tax	139,878.38	-	1,438,701.83	0.54%	6	127.71	4.57%	1,080.80	(953.09)
4/30/2023	Month End Balance	-	2,793,705.63	1,439,376.64	0.61%	1	24.06	4.58%	179.82	(155.76)
5/1/2023	Bond Payment	(77,763.95)	-	1,361,612.69	0.61%	18	409.60	4.57%	3,068.66	(2,659.06)
5/19/2023	Sales Tax	132,196.41	-	1,493,809.10	0.61%	12	299.58	4.57%	2,244.40	(1,944.82)
5/31/2023	Month End Balance	-	2,793,705.63	1,494,531.21	0.59%	22	531.48	4.55%	4,098.70	(3,567.22)
6/22/2023	Sales Tax	185,829.63	-	1,680,360.84	0.59%	8	217.30	4.57%	1,683.12	(1,465.82)
6/30/2023	Month End Balance	-	2,793,705.63	1,681,125.36	0.61%	24	674.29	4.56%	5,040.61	(4,366.32)
7/24/2023	Sales Tax	175,329.29	-	1,856,454.65	0.61%	7	217.18	4.55%	1,619.95	(1,402.77)
7/31/2023	Month End Balance	-	2,793,705.63	1,857,334.39	0.61%	21	651.85	4.53%	4,840.77	(4,188.92)
8/21/2023	Sales Tax	218,445.94	-	2,075,780.33	0.61%	10	346.91	4.54%	2,581.93	(2,235.02)
8/31/2023	Maturity of Note	383,180.00	2,419,748.13	2,458,960.33						
8/31/2023	Purchase T-Bills	367,748.69	2,787,496.81	2,091,211.64						
8/31/2023	Month End Balance	-	2,787,496.81	2,092,197.87	0.59%	22	744.02	4.57%	5,763.00	(5,018.98)
9/22/2023	Sales Tax	200,682.44	-	2,292,880.31	0.59%	6	222.38	4.57%	1,722.49	(1,500.11)
9/28/2023	Maturity of Notes	2,430,562.30	367,748.69	4,723,442.61	0.59%	1	76.35	4.59%	593.99	(517.64)
9/29/2023	Purchase T-Bills	2,600,000.00	2,967,748.69	2,123,442.61	0.59%	1	34.32	4.61%	268.19	(233.87)
9/30/2023	Month End Balance	-	2,967,748.69	2,169,948.70	0.61%	3	108.79	4.61%	822.20	(713.41)
10/3/2023	Purchase T-Bills	476,000.00	3,443,748.69	1,693,948.70	0.61%	17	481.27	4.61%	3,637.12	(3,155.85)
10/20/2023	Sales Tax	159,377.07	-	1,853,325.77	0.61%	11	340.71	4.58%	2,558.10	(2,217.39)
10/31/2023	Month End Balance	-	3,443,748.69	1,854,232.77	0.59%	1	29.97	4.59%	233.18	(203.21)
11/1/2023	Bond Payment	(609,296.96)	-	1,244,935.81	0.59%	21	422.60	4.61%	3,301.98	(2,879.38)
11/22/2023	Sales Tax	235,014.56	-	1,479,950.37	0.59%	8	191.38	4.59%	1,488.87	(1,297.49)
11/30/2023	Month End Balance	-	3,443,748.69	1,495,820.00	0.61%	21	524.97	4.58%	3,941.59	(3,416.62)
12/21/2023	Sales Tax	181,875.96	-	1,677,695.96	0.61%	10	280.38	4.57%	2,100.57	(1,820.19)
12/31/2023	Month End Balance	-	3,443,748.69	1,673,084.38						
										\$ (77,800.61)

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WELLS FARGO SWEEP ACCOUNT

The Wells Fargo Sweep account, also known as the Zero Balance Account ("ZBA"), is designed to allow for the maximum investment of funds by keeping the account balance at zero overnight. The account goes negative through the day as checks are drawn, and at the close of business, Wells Fargo "sweeps" cash from the money market into the ZBA to cover the checks drawn throughout the day and bring the balance of the account up to zero. This type of account is common and is employed by many other entities including the North Dakota Treasurer's Office.

Burleigh County failed to take full advantage of the account. Burleigh County set the account balance at \$3,000,000 (this is known as the "PEG" amount) instead of zero as the account name would imply. Consequently, \$3,000,000 remained effectively uninvested for the entire year. This uninvested amount is allowed to earn enough interest to pay the account fees but no more. For the period, the County earned \$132,419 under the benchmark of one-month Treasuries.

Date	Uninvested "PEG" Amount	Days Not Invested	Interest Earned (Actual)	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2023	3,000,000.00	31	\$ 1,864.39	4.03%	\$ 10,268.22	\$ (8,403.83)
2/1/2023	3,000,000.00	28	1,987.87	4.54%	10,448.22	(8,460.35)
3/1/2023	3,000,000.00	31	1,420.76	4.60%	11,720.55	(10,299.79)
4/1/2023	3,000,000.00	30	1,230.14	4.69%	11,564.38	(10,334.24)
5/1/2023	3,000,000.00	31	1,214.79	4.41%	11,236.44	(10,021.65)
6/1/2023	3,000,000.00	30	1,312.38	5.25%	12,945.21	(11,632.83)
7/1/2023	3,000,000.00	31	1,170.12	5.18%	13,198.36	(12,028.24)
8/1/2023	3,000,000.00	31	1,206.70	5.39%	13,733.42	(12,526.72)
9/1/2023	3,000,000.00	30	1,203.37	5.39%	13,290.41	(12,087.04)
10/1/2023	3,000,000.00	31	1,220.95	5.40%	13,758.90	(12,537.95)
11/1/2023	3,000,000.00	30	1,248.01	5.40%	13,315.07	(12,067.06)
12/1/2023	3,000,000.00	31	1,739.99	5.40%	13,758.90	(12,018.91)
						<u>\$ (132,418.61)</u>

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The County uses the Sweep account as one of its primary investment vehicles. Substantially all property taxes are receipted into Wells Fargo by February 15th. The funds are deposited into the Sweep account until utilized. The Sweep account underperformed the benchmark of a one-month Treasury throughout the year. In total, the Sweep account underperformed the benchmark by \$4,240.

Date	Account #	Description	Average Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/31/2023 Sweep		Burleigh Funds	\$ 20,696,472.81	\$ 17,696,472.81	31	4.10%	61,602.82	4.0300%	\$ 60,570.42	\$ 1,032.40
2/28/2023 Sweep		Burleigh Funds	26,819,673.88	23,819,673.88	28	4.34%	79,219.69	4.5400%	82,957.72	(3,738.03)
3/31/2023 Sweep		Burleigh Funds	24,178,719.97	21,178,719.97	31	4.65%	83,561.21	4.6000%	82,742.07	819.14
4/30/2023 Sweep		Burleigh Funds	21,668,013.01	18,668,013.01	30	4.66%	71,577.15	4.6900%	71,961.35	(384.20)
5/31/2023 Sweep		Burleigh Funds	20,932,636.03	17,932,636.03	31	4.95%	75,362.74	4.4100%	67,166.32	8,196.42
6/30/2023 Sweep		Burleigh Funds	21,581,133.41	18,581,133.41	30	4.96%	75,732.98	5.2500%	80,178.86	(4,445.88)
7/31/2023 Sweep		Burleigh Funds	20,953,133.40	17,953,133.40	31	5.16%	78,701.86	5.1800%	78,983.95	(282.09)
8/31/2023 Sweep		Burleigh Funds	16,924,419.14	13,924,419.14	31	5.20%	61,520.58	5.3900%	63,743.32	(2,222.74)
9/30/2023 Sweep		Burleigh Funds	12,268,856.09	9,268,856.09	30	5.21%	39,693.08	5.3900%	41,062.30	(1,369.22)
10/31/2023 Sweep		Burleigh Funds	8,555,265.68	5,555,265.68	31	5.23%	24,690.19	5.4000%	25,478.12	(787.93)
11/30/2023 Sweep		Burleigh Funds	5,918,791.35	2,918,791.35	30	5.23%	12,546.80	5.4000%	12,954.64	(407.84)
12/31/2023 Sweep		Burleigh Funds	<u>7,395,663.62</u>	<u>4,395,663.62</u>	31	5.23%	<u>19,509.53</u>	<u>5.4000%</u>	<u>20,159.84</u>	<u>(650.31)</u>
										\$ (4,240.28)

FIRST INTERNATIONAL BANK – CERTIFICATES OF DEPOSIT

The County purchased \$22,500,000 of CDs with First International Bank on February 16th using cash invested in the First International money market, which earned 1.22% at the time the CDs were purchased. On that day, our Wells Fargo Sweep account yielded more than the CDs purchased (see Appendix A.3.). Treasuries yielded a substantially higher interest rate than these CDs, and by February 28th, only twelve days later, our First International money market yielded more than the CDs purchased on February 16th. It's unclear if the County followed its investment policy in receiving bids for this transaction, despite the enormous size of the transaction at \$22.5m.

When these CDs matured, the County either deposited the proceeds into money markets or purchased additional CDs at First International.

The purchase of \$22.5m in CDs on February 16th underperformed the benchmark of similar Treasuries by \$66,000 during 2023. The additional CDs purchased August 17th underperformed the benchmark of similar Treasuries by \$7,000. In total, the First International CDs underperformed the benchmark by \$73,000.

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BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Purchase Date	Maturity Date	Term	Term (Days)	Bank	Account Type	Opening Balance	Interest Rate	Interest Earned 2023	Interest @ Benchmark - Similar Term Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
2/16/2023	3/16/2023	1 Month	28	First International	CD	\$ 1,875,000.00	4.03%	\$ 5,796.58	4.61%	\$ 6,630.82	\$ (834.24)
2/16/2023	5/18/2023	3 Months	91	First International	CD	7,500,000.00	4.08%	76,290.41	4.82%	90,127.40	(13,836.99)
2/16/2023	5/18/2023	3 Months	91	First International	CD	1,875,000.00	4.08%	19,072.60	4.82%	22,531.85	(3,459.25)
2/16/2023	8/17/2023	6 Months	182	First International	CD	1,875,000.00	4.13%	38,612.67	5.02%	46,933.56	(8,320.89)
2/16/2023	2/16/2024	12 Months	318	First International	CD	1,875,000.00	4.18%	68,282.88	5.01%	81,841.44	(13,558.56)
2/16/2023	3/16/2023	1 Month	28	First International	CD	1,875,000.00	4.03%	5,796.58	4.61%	6,630.82	(834.24)
2/16/2023	5/18/2023	3 Months	91	First International	CD	1,875,000.00	4.08%	19,072.60	4.82%	22,531.85	(3,459.25)
2/16/2023	8/17/2023	6 Months	182	First International	CD	1,875,000.00	4.13%	38,612.67	5.02%	46,933.56	(8,320.89)
2/16/2023	2/16/2024	12 Months	318	First International	CD	1,875,000.00	4.18%	68,282.88	5.01%	81,841.44	(13,558.56)
8/17/2023	2/15/2024	6 Months	136	First International	CD	1,875,000.00	5.00%	34,931.51	5.50%	38,424.66	(3,493.15)
8/17/2023	2/15/2024	6 Months	136	First International	CD	1,875,000.00	5.00%	34,931.51	5.50%	38,424.66	(3,493.15)
											\$ (73,169.17)

FIRST INTERNATIONAL BANK – MONEY MARKETS

At the beginning of the year, the County held \$30,000,000 at First International in money markets earning only .76%. Meanwhile, the Wells Fargo Sweep account – also a money market – was earning 4.04% (see Appendix A.1.). The rates at Wells Fargo rose gradually during 2022, topping 4% on December 15, 2022 (see Appendix A.2.). The County prints daily activity reports from Wells Fargo, so the higher rate was known to the County, yet the County maintained its accounts at the much lower yielding First International money market.

On February 16th, forty-six days into the year, with its money market earning only 1.69% on average, the County purchased \$22,500,000 in CDs with First International averaging 4.10%. For the first forty-six days of the year, the First International money market underperformed the benchmark of a one-month Treasury by \$125,000.

In May, when half these CDs matured, the County chose to deposit the proceeds plus interest of \$11,362,747 into money markets earning 4.67%, which was .96% less than Treasuries. On the same day, according to the County's daily report, the Wells Fargo Sweep account was paying significantly more than First International's money market at 4.94% (see Appendix A.4.), but the County chose to keep its cash in First International, choosing convenience over yield. This decision to deposit CD proceeds into money markets underperformed the benchmark of a one-month Treasury by over \$9,000 a month while the rates held. In total, the First International money markets underperformed the benchmark of a one-month Treasury by \$210,000 during 2023.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Date	Account	Description	Amount	Account Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2023	County Reserves	Opening Balance	\$ 14,753,327.08	\$ 14,753,327.08	\$ 14,753,327.08	2.00	0.76%	614.39	4.03%	\$ 3,257.86	\$ (2,643.47)
1/3/2023	County Reserves	Deposit	148.97	14,753,476.05	14,753,476.05	28.00	0.76%	8,601.48	4.03%	45,610.47	(37,008.99)
1/31/2023	County Reserves	Interest Deposit	9,501.26	14,762,977.31	14,762,977.31	1.00	0.76%	307.39	4.53%	1,832.23	(1,524.84)
2/1/2023	County Reserves	Deposit	219.18	14,763,196.49	14,763,196.49	15.00	1.22%	7,401.82	4.54%	27,544.48	(20,142.66)
2/16/2023	County Reserves	Purchase CD	(14,763,196.49)	-	-	12.00	1.22%	-	4.61%	-	-
2/28/2023	County Reserves	Interest Deposit	7,360.49	7,360.49	7,360.49	1.00	1.22%	0.25	4.60%	0.93	(0.68)
3/1/2023	County Reserves	Opening Balance	-	7,360.49	7,360.49	1.00	4.37%	0.88	4.60%	0.93	(0.05)
3/2/2023	County Reserves	Withdrawal	(7,360.49)	-	-	15.00	4.37%	-	4.68%	-	-
3/17/2023	County Reserves	Deposit	1,651,363.75	1,651,363.75	1,651,363.75	14.00	4.37%	2,767.96	4.26%	2,698.28	69.68
3/31/2023	County Reserves	Interest Capitalization	2,910.44	1,654,274.19	1,654,274.19	1.00	4.37%	198.06	4.69%	212.56	(14.50)
4/1/2023	County Reserves	Opening Balance	-	1,654,274.19	1,654,274.19	2.00	4.46%	404.28	4.65%	421.50	(17.22)
4/3/2023	County Reserves	Deposit	505.87	1,654,780.06	1,654,780.06	25.00	4.46%	5,055.01	4.65%	5,270.36	(215.35)
4/28/2023	County Reserves	Interest Capitalization	5,947.02	1,660,727.08	1,660,727.08	2.00	4.46%	405.85	4.31%	392.20	13.65
4/30/2023	County Reserves	Ending Balance	-	1,660,727.08	1,660,727.08	1.00	4.46%	202.93	4.31%	196.10	6.83
5/1/2023	County Reserves	Deposit	846.16	1,661,573.24	1,661,573.24	22.00	4.67%	4,676.99	4.41%	4,416.60	260.39
5/23/2023	County Reserves	Deposit	9,468,955.76	11,130,529.00	11,130,529.00	8.00	4.67%	11,392.78	5.63%	13,734.77	(2,341.99)
5/31/2023	County Reserves	Interest Capitalization	17,134.00	11,147,663.00	11,147,663.00	1.00	4.67%	1,426.29	5.18%	1,582.05	(155.76)
6/1/2023	County Reserves	Deposit	1,030.63	11,148,693.63	11,148,693.63	29.00	4.92%	43,580.70	5.25%	46,503.80	(2,923.10)
6/30/2023	County Reserves	Interest Capitalization	44,062.78	11,192,756.41	11,192,756.41	1.00	4.92%	1,508.72	5.18%	1,588.45	(79.73)
7/1/2023	County Reserves	Opening Balance	-	11,192,756.41	11,192,756.41	2.00	4.93%	3,023.58	5.18%	3,176.90	(153.32)
7/3/2023	County Reserves	Deposit	986.20	11,193,742.61	11,193,742.61	28.00	4.93%	42,333.81	5.20%	44,652.30	(2,318.49)
7/31/2023	County Reserves	Interest Capitalization	45,871.22	11,239,613.83	11,239,613.83	1.00	4.93%	1,518.12	5.38%	1,656.69	(138.57)
8/1/2023	County Reserves	Deposit	1,022.70	11,240,636.53	11,240,636.53	30.00	4.98%	46,009.62	5.39%	49,797.56	(3,787.94)
8/31/2023	County Reserves	Interest Capitalization	46,478.73	11,287,115.26	11,287,115.26	1.00	4.98%	1,540.00	5.39%	1,666.78	(126.78)
9/1/2023	County Reserves	Deposit	1,031.66	11,288,146.92	11,288,146.92	28.00	5.19%	44,942.29	5.39%	46,674.17	(1,731.88)
9/29/2023	County Reserves	Interest Capitalization	47,052.48	11,335,199.40	11,335,199.40	1.00	5.19%	1,611.77	5.40%	1,676.99	(65.22)
9/30/2023	County Reserves	Ending Balance	-	11,335,199.40	11,335,199.40	1.00	5.19%	1,611.77	5.40%	1,676.99	(65.22)
10/1/2023	County Reserves	Opening Balance	-	11,335,199.40	11,335,199.40	1.00	5.20%	1,614.88	5.40%	1,676.99	(62.11)
10/2/2023	County Reserves	Deposit	1,005.33	11,336,204.73	11,336,204.73	29.00	5.20%	46,835.61	5.40%	48,636.98	(1,801.37)
10/31/2023	County Reserves	Interest Capitalization	48,883.78	11,385,088.51	11,385,088.51	1.00	5.20%	1,621.99	5.40%	1,684.37	(62.38)
11/1/2023	County Reserves	Deposit	1,110.52	11,386,199.03	11,386,199.03	29.00	5.20%	47,042.16	5.40%	48,851.47	(1,809.31)
11/30/2023	County Reserves	Interest Capitalization	47,555.16	11,433,754.19	11,433,754.19	1.00	5.20%	1,628.92	5.40%	1,691.57	(62.65)
12/1/2023	County Reserves	Deposit	1,042.05	11,434,796.24	11,434,796.24	28.00	5.21%	45,701.59	5.44%	47,368.25	(1,666.66)
12/29/2023	County Reserves	Interest Capitalization	49,438.70	11,484,234.94	11,484,234.94	2.00	5.21%	3,278.51	5.44%	3,423.25	(144.74)
12/31/2023	County Reserves	Ending Balance	-	11,484,234.94	11,484,234.94	1.00	5.21%	1,639.26	5.44%	1,711.62	(72.36)
											\$ (80,786.79)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Month	Days	Account	Average Balance	Interest % (APY)	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Perform
January	31	County Reserves	\$ 250,000.00	1.00%	\$ 219.18	4.41%	\$ 936.05	\$ (716.87)
February	28	County Reserves	131,598.24	1.16%	116.99	4.59%	463.37	(346.38)
March	31	County Reserves	139,035.79	4.37%	505.87	4.42%	521.53	(15.66)
April	30	County Reserves	250,000.00	4.50%	846.16	4.10%	842.05	4.11
May	31	County Reserves	250,000.00	4.66%	1,030.63	5.42%	1,150.15	(119.52)
June	30	County Reserves	250,000.00	4.91%	986.20	5.14%	1,056.46	(70.26)
July	31	County Reserves	250,000.00	4.92%	1,022.70	5.31%	1,128.10	(105.40)
August	31	County Reserves	250,000.00	4.97%	1,031.66	5.39%	1,143.62	(111.96)
September	30	County Reserves	250,000.00	5.18%	1,005.33	5.40%	1,108.77	(103.44)
October	31	County Reserves	250,000.00	5.19%	1,110.52	5.41%	1,149.61	(39.09)
November	30	County Reserves	250,000.00	5.19%	1,042.05	5.40%	1,109.78	(67.73)
December	31	County Reserves	250,000.00	5.08%	1,009.06	5.38%	1,143.28	(134.22)
								<u>\$ (1,826.42)</u>

REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Date	Account	Description	Amount	Account Balance	Invested	Days Interest Earned	Interest % (APY)	Interest Earned	Interest @ Benchmark - 1M Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
1/1/2023	ARPA Funds	Opening Balance	\$ 15,506,176.25	\$ 15,506,176.25	\$ 15,506,176.25	30.00	0.76%	\$ 9,686.05	4.03%	\$ 51,361.55	\$ (41,675.50)
1/31/2023	ARPA Funds	Deposit	9,985.93	15,516,162.18	15,516,162.18	1.00	0.76%	323.08	4.53%	1,925.70	(1,602.62)
2/1/2023	ARPA Funds	Opening Balance	-	15,516,162.18	15,516,162.18	15.00	2.15%	13,709.49	4.54%	28,949.33	(15,239.84)
2/16/2023	ARPA Funds	Withdrawal	(7,500,000.00)	8,016,162.18	8,016,162.18	12.00	2.15%	5,666.22	4.61%	12,149.43	(6,483.21)
2/28/2023	ARPA Funds	Interest Capitalization	19,643.61	8,035,805.79	8,035,805.79	1.00	2.15%	473.34	4.60%	1,012.73	(539.39)
3/1/2023	ARPA Funds	Opening Balance	-	8,035,805.79	8,035,805.79	5.00	4.38%	4,821.48	4.60%	5,063.66	(242.18)
3/6/2023	ARPA Funds	Withdrawal	(651,074.74)	7,384,731.05	7,384,731.05	11.00	4.38%	9,747.84	4.68%	10,415.51	(667.67)
3/17/2023	ARPA Funds	Deposit	1,890,689.78	9,265,420.83	9,265,420.83	3.00	4.38%	3,335.55	4.26%	3,244.17	91.38
3/20/2023	ARPA Funds	Interest Capitalization	159.49	9,265,580.32	9,265,580.32	11.00	4.38%	12,230.57	4.27%	11,923.41	307.16
3/31/2023	ARPA Funds	Deposit	858.89	9,266,439.21	9,266,439.21	-	4.38%	-	4.69%	-	-
3/31/2023	ARPA Funds	Interest Capitalization	30,453.05	9,296,892.26	9,296,892.26	1.00	4.38%	1,115.63	4.69%	1,194.59	(78.96)
4/1/2023	ARPA Funds	Opening Balance	-	9,296,892.26	9,296,892.26	27.00	4.46%	30,672.10	4.65%	31,978.76	(1,306.66)
4/28/2023	ARPA Funds	Interest Capitalization	33,412.28	9,330,304.54	9,330,304.54	2.00	4.46%	2,280.17	4.31%	2,203.49	76.68
4/30/2023	ARPA Funds	Ending Balance	-	9,330,304.54	9,330,304.54	1.00	4.46%	1,140.09	4.31%	1,101.74	38.35
5/1/2023	ARPA Funds	Opening Balance	-	9,330,304.54	9,330,304.54	10.00	4.67%	11,937.68	4.41%	11,273.05	664.63
5/11/2023	ARPA Funds	Withdrawal	(534,895.08)	8,795,409.46	8,795,409.46	12.00	4.67%	13,503.97	5.71%	16,511.27	(3,007.30)
5/23/2023	ARPA Funds	Deposit	1,893,791.15	10,689,200.61	10,689,200.61	8.00	4.67%	10,941.06	5.63%	13,190.18	(2,249.12)
5/31/2023	ARPA Funds	Interest Capitalization	37,003.35	10,726,203.96	10,726,203.96	1.00	4.67%	1,372.37	5.18%	1,522.24	(149.87)
6/1/2023	ARPA Funds	Opening Balance	-	10,726,203.96	10,726,203.96	29.00	4.92%	41,929.17	5.25%	44,741.49	(2,812.32)
6/30/2023	ARPA Funds	Interest Capitalization	42,392.94	10,768,596.90	10,768,596.90	1.00	4.92%	1,451.55	5.18%	1,528.26	(76.71)
7/1/2023	ARPA Funds	Opening Balance	-	10,768,596.90	10,768,596.90	30.00	4.93%	43,634.94	5.18%	45,847.67	(2,212.73)
7/31/2023	ARPA Funds	Interest Capitalization	44,129.03	10,812,725.93	10,812,725.93	1.00	4.93%	1,460.46	5.38%	1,593.77	(133.31)
8/1/2023	ARPA Funds	Opening Balance	-	10,812,725.93	10,812,725.93	6.00	4.98%	8,851.62	5.39%	9,580.37	(728.75)
8/7/2023	ARPA Funds	Withdrawal	(641,485.65)	10,171,240.28	10,171,240.28	24.00	4.98%	33,305.94	5.38%	35,981.11	(2,675.17)
8/31/2023	ARPA Funds	Interest Capitalization	42,571.08	10,213,811.36	10,213,811.36	1.00	4.98%	1,393.56	5.39%	1,508.29	(114.73)
9/1/2023	ARPA Funds	Opening Balance	-	10,213,811.36	10,213,811.36	28.00	5.19%	40,664.96	5.39%	42,232.01	(1,567.05)
9/29/2023	ARPA Funds	Interest Capitalization	42,574.16	10,256,385.52	10,256,385.52	1.00	5.19%	1,458.37	5.40%	1,517.38	(59.01)
9/30/2023	ARPA Funds	Ending Balance	-	10,256,385.52	10,256,385.52	1.00	5.19%	1,458.37	5.40%	1,517.38	(59.01)
10/1/2023	ARPA Funds	Opening Balance	-	10,256,385.52	10,256,385.52	26.00	5.20%	37,990.78	5.40%	39,451.96	(1,461.18)
10/27/2023	ARPA Funds	Deposit	38,247.52	10,294,633.04	10,294,633.04	3.00	5.20%	4,399.90	5.41%	4,577.59	(177.69)
10/30/2023	ARPA Funds	Withdrawal	(318,523.46)	9,976,109.58	9,976,109.58	1.00	5.20%	1,421.25	5.40%	1,475.92	(54.67)
10/31/2023	ARPA Funds	Interest Capitalization	44,165.45	10,020,275.03	10,020,275.03	1.00	5.20%	1,427.55	5.40%	1,482.45	(54.90)
11/1/2023	ARPA Funds	Opening Balance	-	10,020,275.03	10,020,275.03	29.00	5.20%	41,398.83	5.40%	42,991.10	(1,592.27)
11/30/2023	ARPA Funds	Interest Capitalization	41,850.26	10,062,125.29	10,062,125.29	1.00	5.20%	1,433.51	5.40%	1,488.64	(55.13)
12/1/2023	ARPA Funds	Opening Balance	-	10,062,125.29	10,062,125.29	28.00	5.21%	40,215.42	5.40%	41,682.01	(1,466.59)
12/29/2023	ARPA Funds	Interest Capitalization	43,503.72	10,105,629.01	10,105,629.01	2.00	5.21%	2,884.95	5.44%	3,012.31	(127.36)
12/31/2023	ARPA Funds	Ending Balance	-	10,105,629.01	10,105,629.01	1.00	5.21%	1,442.47	5.44%	1,506.15	(63.68)
											\$ (87,556.38)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Month	Days	Account	Average Balance	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Benchmark
January	31	Health Insurance	\$ 1,081,630.50	\$ 526.74	4.41%	\$ 4,049.85	\$ (3,523.11)
February	28	Health Insurance	1,105,301.05	726.74	4.59%	3,891.87	(3,165.13)
March	31	Health Insurance	1,086,617.76	806.42	4.42%	4,075.92	(3,269.50)
April	30	Health Insurance	1,129,829.12	915.38	4.10%	3,805.51	(2,890.13)
May	31	Health Insurance	1,096,940.06	869.18	5.42%	5,046.57	(4,177.39)
June	30	Health Insurance	979,296.95	603.78	5.14%	4,138.34	(3,534.56)
July	31	Health Insurance	787,375.83	361.86	5.31%	3,552.96	(3,191.10)
August	31	Health Insurance	795,691.94	337.90	5.39%	3,639.88	(3,301.98)
September	30	Health Insurance	830,914.17	409.99	5.40%	3,685.16	(3,275.17)
October	31	Health Insurance	879,613.87	387.27	5.41%	4,044.85	(3,657.58)
November	30	Health Insurance	799,720.75	336.96	5.40%	3,550.07	(3,213.11)
December	31	Health Insurance	781,926.61	332.06	5.38%	3,575.86	(3,243.80)
							<u>\$ (40,442.56)</u>

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

BNC NATIONAL BANK – CERTIFICATES OF DEPOSIT

The County purchased a handful of CDs with BNC National Bank ("BNC") during 2023. Treasuries yielded a substantially higher interest rate when purchased on the same dates as these CDs. During the year, these CDs underperformed the benchmark of similar Treasuries by \$12,332.

Purchase Date	Maturity Date	Term	Term (Days)	Bank	Account Type	Opening Balance	Interest Rate	Interest Earned 2023	Interest @ Benchmark - Similar Term Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
3/30/2023	6/29/2023	3 Months	91	BNC	CD	\$ 1,147,018.68	4.15%	\$ 11,867.72	4.94%	\$ 14,126.87	\$ (2,259.16)
3/30/2023	9/28/2023	6 Months	182	BNC	CD	1,147,018.68	4.30%	24,593.34	4.89%	27,967.77	(3,374.43)
3/30/2023	3/28/2024	1 Year	276	BNC	CD	1,147,018.68	4.50%	39,030.06	4.64%	40,244.33	(1,214.27)
6/29/2023	6/27/2024	1 Year	185	BNC	CD	1,147,018.68	4.70%	27,324.18	5.43%	31,568.15	(4,243.97)
9/28/2023	9/26/2024	1 Year	94	BNC	CD	1,147,018.68	5.06%	14,947.07	5.48%	16,187.73	(1,240.67)
											<u>\$ (12,332.49)</u>

BNC NATIONAL BANK – MONEY MARKETS

The County maintains a small amount of its investments in the BNC money market. The money market consistently underperformed one-month Treasuries purchased at any point during the year. During the year, this investment underperformed the benchmark of a one-month Treasury by \$1,170.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Month	Days	Interest % (APY)	Average Balance	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Perform
January	31	-	\$ -	\$ -	4.41%	\$ -	\$ -
February	28	-	-	-	4.59%	-	-
March	31	-	-	-	4.42%	-	-
April	30	-	-	-	4.10%	-	-
May	31	-	-	-	5.42%	-	-
June	30	-	-	-	5.14%	-	-
July	31	0.50%	47,468.75	20.16	5.31%	214.20	(194.04)
August	31	0.50%	47,488.91	20.16	5.39%	217.24	(197.08)
September	30	0.50%	47,508.75	19.52	5.40%	210.70	(191.18)
October	31	0.50%	47,528.60	20.18	5.41%	218.56	(198.38)
November	30	0.50%	47,558.22	19.53	5.40%	211.12	(191.59)
December	31	0.50%	47,583.32	20.20	5.38%	217.61	(197.41)
						\$	(1,169.67)

BNC – CASH SERVICE ACCOUNT

The County maintained a significant amount of cash in a BNC Cash Service account during the first quarter of the year earning a fraction of the benchmark rate of a one-month Treasury. In total, this account underperformed the benchmark of a one-month Treasury by \$21,050.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Month	Days	Average Balance	Interest % (APY)	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Perform
January	31	\$ 2,276,341.66	0.75%	\$ 1,450.38	4.41%	\$ 8,523.09	\$ (7,072.71)
February	28	2,277,792.06	0.75%	1,310.79	4.59%	8,020.32	(6,709.53)
March	31	2,318,037.36	0.75%	1,476.92	4.42%	8,695.00	(7,218.08)
April	30	1,476.95	0.75%	0.85	4.10%	4.97	(4.12)
May	31	1,477.80	0.75%	0.94	5.42%	6.80	(5.86)
June	30	1,478.74	0.75%	0.91	5.14%	6.25	(5.34)
July	31	1,479.65	0.75%	0.94	5.31%	6.68	(5.74)
August	31	1,480.59	0.75%	0.93	5.39%	6.77	(5.84)
September	30	1,481.52	0.75%	0.91	5.40%	6.57	(5.66)
October	31	1,482.43	0.75%	0.94	5.41%	6.82	(5.88)
November	30	1,483.37	0.75%	0.90	5.40%	6.58	(5.68)
December	31	1,484.27	0.75%	0.94	5.38%	6.79	(5.85)
							\$ (21,050.30)

CHOICE BANK – CERTIFICATES OF DEPOSIT

The County had one CD at Choice at the beginning of the year. During the year, the County purchased two additional CDs at Choice, a 12-month CD for \$6,000,000 and another 12-month for \$500,000. The former CD underperformed a similar-term Treasury by .53% and the latter by .31%. During the year, these CDs underperformed the benchmark by \$29,000.

Purchase Date	Maturity Date	Term	Interest Earned 2023	Bank	Account Type	Opening Balance	Interest Rate	Interest Earned 2023	Interest @ Benchmark - Similar Term Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
7/24/2022	1/24/2023	6 Months		23 Choice Bank	CD	\$ 1,000,000.00	0.70%	\$ 441.10	2.94%	\$ 1,852.60	\$ (1,411.50)
2/28/2023	2/28/2024	12 Months		306 Choice Bank	CD	6,000,000.00	4.50%	226,356.16	5.03%	253,015.89	(26,659.73)
4/18/2023	4/18/2024	12 Months		257 Choice Bank	CD	500,000.00	4.50%	15,842.47	4.81%	16,933.84	(1,091.37)
											\$ (29,162.60)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

CHOICE BANK – MONEY MARKETS

The County maintained a sizeable balance in the Choice money market for much of 2023. The money market consistently underperformed one-month Treasuries purchased at any point during the year. In total, the Choice money market underperformed the benchmark of a one-month Treasury by \$7,000.

Month	Days	Average Balance	Interest % (APY)	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Perform
January	31	\$ 258,975.16	3.30%	\$ 714.84	4.41%	\$ 969.66	\$ (254.82)
February	28	1,004,243.60	3.55%	2,689.45	4.59%	3,536.04	(846.59)
March	31	1,006,933.05	3.63%	3,055.28	4.42%	3,777.02	(721.74)
April	30	1,009,988.33	3.82%	3,112.98	4.10%	3,401.86	(288.88)
May	31	1,013,101.31	4.05%	3,420.95	5.42%	4,660.86	(1,239.91)
June	30	1,016,522.26	4.07%	3,341.99	5.14%	4,295.65	(953.66)
July	31	1,019,864.25	4.12%	3,499.67	5.31%	4,602.05	(1,102.38)
August	31	1,023,363.92	4.33%	3,693.92	5.39%	4,681.36	(987.44)
September	30	393,724.50	4.29%	1,361.25	5.40%	1,746.20	(384.95)
October	31	28,419.09	3.30%	78.44	5.41%	130.68	(52.24)
November	30	28,497.53	3.30%	76.12	5.40%	126.50	(50.38)
December	31	28,573.65	3.30%	0.04	5.38%	130.67	(130.63)
							<u>\$ (7,013.62)</u>

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

BRAVERA BANK – CERTIFICATES OF DEPOSIT

The County began the year with one CD at Bravera Bank ("Bravera"). This was a CD purchased on 9/15/2022 at 2.10% interest – approximately half the yield of a similar Treasury at 4.00%. When the CD matured, the County re-invested with Bravera for the same amount. It's not clear if the County received bids when making this re-investment; however, the CD underperformed Treasuries by .29%. During the year, the CDs at Bravera underperformed the benchmark of similar Treasuries by \$7,800.

Purchase Date	Maturity Date	Term	Term (Days)	Bank	Account Type	Opening Balance	Interest Rate	Interest Earned 2023	Interest @ Benchmark - Similar Term Treasury	Interest Earned @ Benchmark (Estimate)	Over/(Under) Benchmark
9/15/2022	7/15/2023	10 months		195 Bravera	CD	680,000.00	2.10%	7,629.04	4.00%	14,531.51	\$ (6,902.47)
7/15/2023	7/15/2024	1 Year		169 Bravera	CD	680,000.00	5.06%	15,931.38	5.35%	16,844.44	(913.06)
											<u>\$ (7,815.53)</u>

BRAVERA BANK – MONEY MARKET

Beginning the last half of 2023, the County deposited a substantial amount of its investments in the Bravera money market. The money market consistently underperformed the benchmark of a one-month Treasuries throughout the year. During the year, the Bravera money market underperformed the benchmark of a one-month Treasury by \$5,300.

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

Month	Days	Average Balance	Interest % (APY)	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Perform
January	31	\$ -	-	\$ -	4.41%	\$ -	\$ -
February	28	-	-	-	4.59%	-	-
March	31	-	-	-	4.42%	-	-
April	30	-	-	-	4.10%	-	-
May	31	-	-	-	5.42%	-	-
June	30	-	-	-	5.14%	-	-
July	31	-	-	-	5.31%	-	-
August	31	1,645,161.29	5.12%	7,397.26	5.39%	7,525.77	(128.51)
September	30	3,574,553.52	5.12%	14,687.93	5.40%	15,853.39	(1,165.46)
October	31	4,022,085.19	5.12%	17,080.09	5.41%	18,495.30	(1,415.21)
November	30	4,039,165.28	5.12%	16,599.31	5.40%	17,930.42	(1,331.11)
December	31	4,055,764.59	5.12%	17,223.11	5.38%	18,547.57	(1,324.46)
							\$ (5,364.73)

BANK OF THE WEST – MONEY MARKET

The County maintained a significant amount of cash in a Bank of the West account during the first quarter of the year earning a fraction of the benchmark rate of a one-month Treasury. In total, this account underperformed the benchmark of a one-month Treasury by \$10,541.

Month	Days	Average Balance	Interest % (APY)	Interest Earned	Benchmark Rate	Benchmark Interest	Over/(Under) Perform
January	31	\$ 1,162,884.68	0.05000%	\$ 9.88	4.41%	\$ 4,354.08	\$ (4,344.20)
February	28	1,162,893.60	0.05000%	8.92	4.59%	4,094.66	(4,085.74)
March	31	562,694.77	-	-	4.42%	2,110.68	(2,110.68)
							\$ (10,540.62)

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

FIXED INCOME INVESTMENTS

The County maintains a fixed income investment portfolio with Wells Fargo and with Bremer Bank. The portfolios were purchased several years ago when interest rates were much lower. With rising rates, the value of the portfolios have declined; however, since the investments are in bonds, our interest payments are not affected by a change in the market value of the bond. The County began divesting of the Wells Fargo portfolio within the last year or two, but we still maintain a significant balance in this account.

The market value of the accounts at year end are summarized in the below table.

	Wells Fargo	Bremer	Total
<i>Less than 1 Year</i>	\$ 3,103,648.00	\$ 367,525.45	\$ 3,471,173.45
<i>1-2 Years</i>	1,352,297.25	550,254.76	1,902,552.01
<i>2-5 Years</i>	315,390.95	1,153,040.61	1,468,431.56
<i>5-10 Years</i>	523,614.25	532,469.33	1,056,083.58
<i>10+ Years</i>	643,365.20	59,626.18	702,991.38
	<u>\$ 5,938,315.65</u>	<u>\$ 2,662,916.33</u>	<u>\$ 8,601,231.98</u>

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

POLICY CONCERNS

The County's investment policy is sufficiently detailed and robust for the County's needs. The policy lists objectives in priority order, which makes the objectives easy to follow. The policy needs some addendums, such as investment parameters and internal control documents. But the main challenge the County faces with its investment policy is a failure to follow the policy. For example, the County went four months – from April 4th to August 2nd – without making a single investment at BND, despite collecting sales taxes monthly. This runs contrary to investment objective #3 – Yield – that "the investment portfolio shall be designed with the objective of attaining a market rate of return." Other examples include failing to develop cash flow estimates and failing to diversify the portfolio by investment type and maturity. Failing to provide an annual report to the Commission in a timely manner is still another example.

CHANGES TO INVESTMENT STRATEGY

The County's current investment strategy prioritizes convenience over the investment objectives laid out in the policy. For instance, the County accepted a lower rate of return in money markets to avoid making active investment decisions such as taking bids, transferring cash to the high bidder, and making the required journal entries into the accounting system. In fact, the County's use of money markets is so pervasive that it accounts for 80% of our non-sales tax investments (sales taxes are held in trust the Bank of North Dakota) and 60% of total investments. As indicated earlier in the report, money markets under-performed Treasuries in every month of the year.

Security Type	Amount	% of portfolio
FIXED INCOME SECURITIES	\$ 8,880,820.05	10.44%
CD	18,121,056.04	21.31%
MONEY MARKET	29,327,783.91	34.49%
US TREASURIES	28,706,621.00	33.76%

\$ 85,036,281.00

The convenience provided by the money markets comes at a price. First, we earned less money than we would have earned by investing in Treasuries. Second, we failed to "lock in" any investments during the year, which would protect us against falling interest rates.

The recommended change to strategy investment strategy is to follow the investment policy as written. As mentioned, certain addendums should be considered, such as specific investment parameters and internal control documents. The investment parameters should include

**REPORT ON INVESTMENT PERFORMANCE
BURLEIGH COUNTY
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

guidelines for term and type of investment. Internal control documents should include, at a minimum, an investment checklist documenting who made the investment; who approved the investment; why the investment was chosen; and what bids were received; among other things. At a minimum, the County should begin following the investment policy as written immediately, whether or not the County adopts any addendums.

Previous Day Composite Report

Standard Previous Day Composite Report

As of 12/30/2022

Company: COUNTY OF BURLEIGH

User: Brandi Caya

Commercial Electronic Office®

APPENDIX A.1.

01/03/2023 09:06 AM ET

Treasury Information Reporting

Currency: USD

Bank: Account: (ND)

WELLS FARGO BANK, N.A.
COUNTY OF BURLEIGH

Balances

Closing Ledger Balance	5,618,476.00
Closing Collected Balance	3,000,000.00
Opening Available Balance	36,909,083.65
One Day Float	2,618,476.00
Two+ Day Float	.00
MTD Average Closing Ledger Balance	10,075,156.36
MTD Average Closing Collected Balance	8,888,810.71
Total Credits	3,747,357.63
Total Debits	4,892,292.63
Total Number Credits	8
Total Number Debits	16

Sweep Activity

Sweep Ending Balance	27,371,524.47
Funds Pending Inv/Red	3,919,083.18
Pending Investment Position	31,290,607.65
Shares Purchased(Credit)	17,982,359.42
Shares Redeemed(Debit)	.00
Dividends Paid	.00
Fund Yield	4.04%
SEC Yield(7-Day Average)	4.04%
Accrued Dividends Month-To-Date	9,631.40
Last Month's Dividends	2,863.02
Dividends Year-To-Date	.00

Summaries

Type of Credit	Number of Items	Amount
Total ACH Credits	5	97,369.83
Total Deposits	2	2,847,177.49
Total Wire Transfer Credits	1	802,810.31

Credit Totals	8	3,747,357.63

Type of Debit	Number of Items	Amount
Total ACH Debits	1	208,620.89
Total Checks Paid	12	88,793.20
Total Return Item Debits	1	3,904.14
Total Sweep Debits	1	3,919,083.18
Total ZBA Debits	1	671,891.22

Debit Totals	16	4,892,292.63

Credit Transactions

12/30/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091006376168690 BURLEIGH TAX ND Settlement 123022 000016657938054 Burleigh County, ND	Credit Amount: Bank Ref: IA924686471058	74,636.00
12/30/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00018611665 Unique ID: 00000091003653218659 5/3 BANKCARD SYS COMB. DEP. 123022 4445018611665 5/3 BANKCARD COMB. DEP. 4445018611665	Credit Amount: Bank Ref: IA272183912787	17,349.75
12/30/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091006378334720 MERCHANT BANKCD DEPOSIT 221229 496004060885 BURLEIGH COUNTY	Credit Amount: Bank Ref: IA000013900873	4,285.81

APPENDIX A.2.

**WELLS
FARGO****Previous Day Composite Report****Custom****As of 12/15/2022****Company:** COUNTY OF BURLEIGH**User:** Brandi Caya

12/19/2022 09:28 AM ET

Commercial Electronic Office®**Treasury Information Reporting****Currency:** USD**Bank:** Account: (ND)**WELLS FARGO BANK, N.A.****COUNTY OF BURLEIGH****Balances**

Closing Ledger Balance	9,205,190.98
Closing Collected Balance	9,200,259.98
Opening Available Balance	9,205,190.98
One Day Float	4,931.00
Two+ Day Float	.00
MTD Average Closing Ledger Balance	9,650,113.31
MTD Average Closing Collected Balance	9,610,403.91
Total Credits	43,473.47
Total Debits	1,714.09
Total Number Credits	6
Total Number Debits	6

Sweep Activity

Sweep Ending Balance	.00
Funds Pending Inv/Red	.00
Pending Investment Position	.00
Shares Purchased(Credit)	.00
Shares Redeemed(Debit)	.00
Dividends Paid	.00
Fund Yield	4.01%
SEC Yield(7-Day Average)	3.66%
Accrued Dividends Month-To-Date	153.63
Last Month's Dividends	2,863.02
Dividends Year-To-Date	74,460.69

Summaries

Type of Credit	Number of Items	Amount
Total ACH Credits	5	31,432.95
Total Deposits	1	12,040.52
Credit Totals	6	43,473.47
Type of Debit	Number of Items	Amount
Total Checks Paid	6	1,714.09
Debit Totals	6	1,714.09

Credit Transactions

12/15/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091006071591422 BURLEIGH TAX ND Settlement 121522 000016552718990 Burleigh County, ND	Credit Amount: Bank Ref: IA924684521214	22,549.55
12/15/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091005773436699 ND ASSOCIATION O NDACo COUN Dec 15	Credit Amount: Bank Ref: IA310590553475	8,119.08
12/15/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 000000000000 Unique ID: 00000091005862452753 SIMPLIFILE LC REC FEE 1213 121322 NDC9AP- BURLEIGH COUNTY	Credit Amount: Bank Ref: IA001034095485	500.00
12/15/2022	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00018611665 Unique ID: 00000091006079020763 5/3 BANKCARD SYS COMB. DEP. 121522 4445018611665 5/3 BANKCARD COMB. DEP. 4445018611665	Credit Amount: Bank Ref: IA272180052725	244.32



APPENDIX A.1. Previous Day Composite Report

Standard Previous Day Composite Report As of 02/16/2023

Company: COUNTY OF BURLEIGH

User: Brandi Caya

02/17/2023 09:16 AM ET

Commercial Electronic Office®

Treasury Information Reporting

Currency: USD

Bank: Account: (ND)

WELLS FARGO BANK, N.A.
COUNTY OF BURLEIGH

Balances

Closing Ledger Balance	3,011,474.00
Closing Collected Balance	3,000,000.00
Opening Available Balance	56,883,652.77
One Day Float	.00
Two+ Day Float	11,474.00
MTD Average Closing Ledger Balance	5,385,524.25
MTD Average Closing Collected Balance	3,000,000.00
Total Credits	157,231.26
Total Debits	4,496,574.26
Total Number Credits	5
Total Number Debits	14

Sweep Activity

Sweep Ending Balance	49,410,089.35
Funds Pending Inv/Red	4,473,563.42
Pending Investment Position	53,883,652.77
Shares Purchased(Credit)	.00
Shares Redeemed(Debit)	25,890,109.59
Dividends Paid	.00
Fund Yield	4.31%
SEC Yield(7-Day Average)	4.31%
Accrued Dividends Month-To-Date	149,338.70
Last Month's Dividends	154,511.22
Dividends Year-To-Date	154,511.22

Summaries

Type of Credit	Number of Items	Amount
Total ACH Credits	5	157,231.26
Credit Totals	5	157,231.26
Type of Debit	Number of Items	Amount
Total Checks Paid	12	19,736.05
Total Return Item Debits	1	3,274.79
Total Sweep Debits	1	4,473,563.42
Debit Totals	14	4,496,574.26

Credit Transactions

2/16/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091006061864651 BURLEIGH TAX ND Settlement 021623 000017118073322 Burleigh County, ND	Credit Amount: Bank Ref: IA924684114771	90,181.43
2/16/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00018611665 Unique ID: 00000091006068768150 5/3 BANKCARD SYS COMB. DEP. 021623 4445018611665 5/3 BANKCARD COMB. DEP. 4445018611665	Credit Amount: Bank Ref: IA272185653926	46,612.31
2/16/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 01330047242 Unique ID: 00000091005971808700 AMERICAN EXPRESS SETTLEMENT 230215 1330047242 BURLEIGH CO 1330047242	Credit Amount: Bank Ref: IA000015693910	13,254.07
2/16/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091005775110009 SIMPLIFILE LC RECFFEE0214 021423 NDC9AP- BURLEIGH COUNTY	Credit Amount: Bank Ref: IA001035093212	4,498.75

APPENDIX A.3.

**WELLS
FARGO****Previous Day Composite Report****Standard Previous Day Composite Report****As of 05/23/2023****Company:** COUNTY OF BURLEIGH**User:** BERNADETTE IVEY

05/24/2023 09:23 AM ET

Commercial Electronic Office®**Treasury Information Reporting****Currency:** USD**Bank:** Account: (ND)**WELLS FARGO BANK, N.A.****COUNTY OF BURLEIGH****Balances**

Closing Ledger Balance	3,034,638.00
Closing Collected Balance	3,000,000.00
Opening Available Balance	20,818,475.34
One Day Float	34,638.00
Two+ Day Float	.00
MTD Average Closing Ledger Balance	3,071,561.43
MTD Average Closing Collected Balance	3,000,000.00
Total Credits	51,113.95
Total Debits	33,229.95
Total Number Credits	4
Total Number Debits	16

Sweep Activity

Sweep Ending Balance	17,781,313.50
Funds Pending Inv/Red	2,523.84
Pending Investment Position	17,783,837.34
Shares Purchased(Credit)	.00
Shares Redeemed(Debit)	227,112.92
Dividends Paid	.00
Fund Yield	4.94%
SEC Yield(7-Day Average)	4.92%
Accrued Dividends Month-To-Date	50,121.86
Last Month's Dividends	68,392.04
Dividends Year-To-Date	600,176.49

Summaries

Type of Credit	Number of Items	Amount
Total ACH Credits	3	5,521.00
Total Deposits	1	45,592.95
Credit Totals	4	51,113.95
Type of Debit	Number of Items	Amount
Total ACH Debits	1	871.00
Total Checks Paid	13	29,664.32
Total Return Item Debits	1	170.79
Total Sweep Debits	1	2,523.84
Debit Totals	16	33,229.95

Credit Transactions

5/23/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091004430999613 SIMPLIFILE LC RECFFEE0519 051923 NDC9AP- BURLEIGH COUNTY	Credit Amount: Bank Ref: IA001037688516	2,894.15
5/23/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091005664206563 BURLEIGH TAX ND Settlement 052323 000017952579858 Burleigh County, ND	Credit Amount: Bank Ref: IA924688813896	2,501.85
5/23/2023	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091005771237389 CSC 5232023C BURLEIGH, ND BURLEIGH COUNTY, ND	Credit Amount: Bank Ref: IA000016289467	125.00
	MISCELLANEOUS ACH CREDIT Total	Credit Amount	5,521.00
5/23/2023	301 / COMMERCIAL DEPOSIT	Credit Amount:	45,592.95

CSC - Recorder

		a	b	c	d
				a * b	a - c
Month	Days	Investment Interest Recorded	Correct Amount	Actual Interest Earned	Over/(Under) Paid
January	31	\$ 965.38	38.84%	\$ 375.00	\$ 590.38
February	28	769.95	48.03%	369.77	400.18
March	31	860.34	29.28%	251.91	608.43
April	30	645.53	18.74%	120.98	524.55
May	31	11,197.79	23.84%	2,669.29	8,528.50
June	30	4,511.03	34.53%	1,557.80	2,953.23
July	31	4,687.50	45.54%	2,134.89	2,552.61
August	31	4,751.92	28.23%	1,341.32	3,410.60
September	30	4,810.22	39.03%	1,877.62	2,932.60
October	31	4,990.78	49.40%	2,465.25	2,525.53
November	30	4,868.39	34.93%	1,700.48	3,167.91
December	31	5,049.97	43.02%	2,172.55	2,877.42
Total amount overpaid to fund 2908 for 2023:					31,071.94
		a	b	c	d
					a - c
Month	Days	Average Daily Balance	Cash Interest Recorded	Cash Interest Earned	Over/(Under) Paid
January	31	900,745.90	-	3,123.37	(3,123.37)
February	28	900,745.90	-	2,974.53	(2,974.53)
March	31	553,421.68	-	2,087.22	(2,087.22)
April	30	417,768.79	-	1,601.81	(1,601.81)
May	31	117,768.79	-	489.91	(489.91)
June	30	117,768.79	-	478.97	(478.97)
July	31	122,458.56	-	522.16	(522.16)
August	31	263,151.62	-	1,161.01	(1,161.01)
September	30	263,151.62	-	1,124.62	(1,124.62)
October	31	267,889.15	-	1,187.97	(1,187.97)
November	30	410,014.91	-	1,761.29	(1,761.29)
December	31	417,565.18	-	1,851.89	(1,851.89)
Total amount overpaid to fund 2908 for 2023:					(18,364.74)
Net overpaid to CenComm fund					\$ 12,707.19

The County has a negative cash balance of \$1m in the CenComm fund. The County also has a large investment with CenComm. The County should have cashed the investment to pay the negative cash balance. Rather than do so, the County allocated the entire investment balance to the CenComm fund, per our JPA with the City.

The County has failed to allocate interest earned in the Wells Fargo Sweep account to any fund including CenComm.

The combination of these two errors resulted in an overpayment to the CenComm fund, shared with the City of Bismarck, of over \$12,000.

APPENDIX C.1.

	Burleigh County, North Dakota Job Description	Last Date Revised: 04/17/2023 Job Description # 02-41410-533

Employee: _____
Job Title: Deputy Auditor/Treasurer
Job Status: Exempt
Salary Grade: 12

Location: Bismarck
Department: Auditor/Treasurer/Tax
Reports to: Auditor/Treasurer
DBM Rating: C44/C51

Job Summary: Under the supervision of the Auditor/Treasurer/Tax, is responsible for supervision of clerical staff, tax collection function, accounting functions, preparing, balancing, and making daily bank deposits, and reconciling periodic statements of the County's bank accounts.

Responsibilities:

- 60 % time Supervise, schedule, train, and evaluate staff in the Auditor/Treasurer area of the department, and prepare and mail tax statements, entry of tax collections, and issuance of receipts.
- 25 % time Manage and perform fund investment activities and monitors cash flow requirements of county including preparation of required reports and apportioning various funds to proper districts and custodial accounts.
- 15 % time Maintain periodic financial reports related to general ledger, accounting for special funds, tax collections, and investment of funds, assist with the budget and mill levy processes.

Essential Job Duties:

1. Oversee the collection and recording of all county revenues; prepare and balance daily receipts and deposits of funds, prepare listing of all checks and cash, and reconciliation checking account(s) and periodic statements of bank accounts.
2. Prepare needed data for annual audit, internal report requests, maintain pledged securities.
3. Serve as an active member of the Burleigh County Investment Committee.
4. Assist in the annual budget preparation including calculation of tax levies, preparing assessment list/abstract, special assessment districts.
5. Assist in review of warrants and orders for payments issued by the county to determine whether they are legal obligations of the County, have been properly budgeted, and do not represent over payment to any payee or from any fund.
6. Assist County Auditor/Treasurer in the official record keeping process including taking minutes of County Commission and other meetings.
7. Serve as contact (liaison) for Banks, all Auditor/Treasurer software systems, online (web-based) programs.
8. Responsible for research, troubleshooting, and problem-solving processes for the technical programs and the overall Auditor/Treasurer's department.
9. Create property tax statements, courtesy notices (two time a year), estimate statements, taxation notices, in lieu of taxes, public utilities (electrical and transmission) distribution lines – verifying, reporting, and billing.
10. Process year-end entries, perform rollover and annual closing processes for connection groups.
11. Supervise, train, process timekeeping, monitor workload, evaluate performance, and provide assistance to staff in the department.
12. Assist with elections as directed by the Auditor/Treasurer.
13. Provide backup for telephone calls and assist the public.

This is the Deputy Auditor/Treasurer's current job description. The Deputy Auditor/Treasurer functions as the Treasurer, which includes investments, and has historically done so since the combining of the Auditor & Treasurer office.

APPENDIX C.1

	Burleigh County, North Dakota Job Description	Last Date Revised: 04/17/2023 Job Description # 02-41410-533

14. Perform other duties as required or assigned.

Job Qualifications, Experience and Education

1. Bachelor's degree in finance, accounting, or business administration, five(5) years' experience in accounting including banking and investing funds, and two (2) or more years supervisory experience. and/or an equivalent combination of education and experience.
2. Knowledge of state and local laws governing the assessment and collection of real estate taxes.
3. Knowledge of legal property descriptions and common property instruments such as warranty and quit claim deeds, death certificates, and plats.
4. Must possess excellent written and communication skills with the ability to prepare clear, concise, and accurate reports, and maintain effective working relationships with the public and other employees.
5. Ability to perform day-to-day accounting operations, technical computer skills, sufficient in the implementation of an integrated financial management system, and problem solving and analytical skills, sufficient to identify problem areas.
6. Must have valid North Dakota drivers license with clean driving record.

Working Conditions/ Physical and Mental Demands

1. Physical environment consists of a desk job in the standard environment, repetitive motion, sitting, standing, lifting, and completing a variety of recurring activities independently.
2. Requires operation of specialized equipment such as a computer, adding machine, business machines, copiers, etc.
3. Mental demands require the ability to interpret and choose the appropriate work procedure from available choices and judgment to select the appropriate guidelines.

Clarification Clause:

This job description is not intended and should not be construed to be a complete list of all duties, skills, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those principal job elements essential in maintaining the Deputy Auditor/Treasurer position. The job description is not a contract. The County reserves the right to modify job descriptions at any time.

Employee Signature

Date

APPENDIX C.2.

Joan Zimmerman	Accounts Receivable / Daily Checkout / Supply Orders / Liquor Licenses Gaming, Raffle, Bingo Permits / Fast Forward (Mail) / Special Assessment Creation / Website Maintenance / Duties as Assigned
Erika White	Office and Election Manager / Duties as Assigned
Brandi Caya	Month End Processing / Monthly Apportioning / Banking and Investments / Escrow Accounts (Property Taxes) / Mill Levy Calculations / Duties as Assigned
New AP Employee	Accounts Payable / Apportioning / Credit Card Coordinator / Phone Bills / Duties as Assigned
Erin Buchwitz	Deed Transfers / Legal Publications / Township Information / Website Maintenance / Commission Meeting Minutes and Agendas / Abatement Maintenance / Entry of Homestead and Vet Credits / 3 Year Delinquent Taxes / Special Assessment Maintenance / Multiple Parcel Maintenance / Duties as Assigned
Tessa Knudson	Property File Maintenance / New Subdivisions – Annexations / Property Splits / Legal Descriptions / Deed Transfers / Property Tax Assessments / Mill Levies / CAMA System / Reporting of Homestead and Vet Credits / Real Property Assessments (Inspections Outside of Bismarck) / Equalization / Mobile Home Taxation and Maintenance / Duties as Assigned
Mark Splonskowski	Real Property Assessments (Inspections Outside of Bismarck) / Equalization / Property Tax Estimates / CAMA System / Exemptions / Mobile Home Taxation and Maintenance / Duties as Assigned
Trudy Jackson	Mobile Home Taxation and Maintenance / Abatement / Building Permit Maintenance (CAMA) / Deed Maintenance (CAMA) / Duties as Assigned
Al Vietmeier	Deputy Auditor/Tax Director – Oversees Tax Equalization Department Real Property Assessments (Outside of Bismarck) / Equalization / Abatements / Property Tax Exemptions and Credits / GIS / Notice of Increase / Duties as Assigned
Robin Grenz	Deputy Auditor/Treasurer – Oversees Property Tax Investments / Investments / ACH Transfers / Month End / Online Payments / Duties as Assigned
Kevin Glatt	Auditor/Treasurer – Oversees Entire Office

ALL STAFF ASSISTS with TAX STATEMENT MAILING, TAX COLLECTIONS and ELECTIONS!

Clyde Thompson	Chief Accountant/Finance Director – Annual Audit, Budget, Mill Levies, Building and Grounds , Property and Casualty Insurance

This is an old "Office Duties" file found on the Auditor's drive by the Finance Department. This describes who is was historically responsible for Investments, which was always the Deputy Auditor/Treasurer and Auditor/Treasurer, not the Finance Director.

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

BURLEIGH COUNTY INVESTMENT POLICY

I. Governing Authority

Legality

The Burleigh County investment program shall be operated in conformance with federal, state, and other legal requirements, including NDCC 21-06-07.

II. Scope

This policy applies to the investment of all funds. Proceeds from certain bond issues may be covered by a separate policy.

1. *Pooling of Funds*

Except for cash in certain restricted and special funds, the County of Burleigh will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. *Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The County of Burleigh will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the County of Burleigh will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

The County of Burleigh will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. *Liquidity*



Burleigh County Building, Planning & Zoning
PO Box 5518
Bismarck ND 58506

burleighcobuilding@nd.gov
701-221-3727

To: Burleigh County Commission.
Re: Public Hearing to Amend Burleigh County Zoning Ordinances
Date: 10-17-2024
From: Mitch Flanagan, Burleigh County Planning Director. *MF*

ITEM 1

Amend Article 8 Section 30 Data Centers

It has become necessary to consider amending the current Article 8 Section 30 to allow Data Centers within I districts under a special use permit. A Data Center is a facility that houses IT infrastructure, including, but not limited to, computer systems, networks, servers, applications, appliances, services, and other associated components or facilities used for the remote storage, processing, or transmission of digital data associated with those computer systems, networks, servers, applications, appliances, services, and other associated components or facilities.

ACTION REQUESTED:

Consider to recommend approval of Article 8 Section 30.

Attachments:

Ex. 1- Article 8 Section 30 Data Center

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. **Return on investment is of secondary importance compared to the safety and liquidity objectives described above.** The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

4. *Local Considerations*

The County of Burleigh seeks to promote local economic development through various programs and activities. Where possible, funds may be invested for the betterment of the local economy. The County of Burleigh may accept a proposal from an eligible institution which provides for a reduced rate of interest for community development projects. The Board of County Commissioner's recognizes that such investments might diminish investment yields in exchange for potential expansion of the tax base.

IV. Standards of Care

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County of Burleigh.

3. *Delegation of Authority*

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

Authority to manage the investment program is granted to the County Auditor/Treasurer, hereinafter referred to as investment officer and derived from the following: NDCC 11-14-06 & 21-04-04. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the County of Burleigh investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Designated Depositories, Authorized Financial Institutions and Broker/Dealers

1. Designated Depositories, Authorized Financial Institutions, and Broker/Dealers

Pursuant to ND Century Code 21-04 public funds belonging to the County of Burleigh must be deposited in the Bank of North Dakota or in financial institutions which have been duly designated as depositories. The Board of Burleigh County Commissioners shall at its regular meeting in January of each even-numbered year, shall designate depositories of public funds and semiannually shall approve the acceptance of any securities as pledge for repayment of deposits.

In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties).
- Proof of state registration.
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties).
- Certification of having read and understood and agreeing to comply with the County of Burleigh investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer (or designee).

2. Minority and Community Financial Institutions

From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to and approved by the Board of Burleigh County Commissioners on a consistent basis in advance and shall be consistent with state law.

VI. Safekeeping and Custody

1. Delivery vs. Payment

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. *Safekeeping*

Securities may be held by an independent third-party custodian selected by the Burleigh County as evidenced by safekeeping receipts in the County of Burleigh's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. *Internal Controls*

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County of Burleigh are protected from loss, theft or misuse. Details of the internal control system shall be documented and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the County of Burleigh.

Internal control compliance should be assured through the Burleigh County annual independent audit.

VII. Suitable and Authorized Investments

1. *Investment Types*

Pursuant to North Dakota Century Code Chapter 21-06-07, the County of Burleigh may invest moneys in its general fund, or balances in any special or temporary fund, in:

- Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organization created by an act of Congress.
- Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are of a type listed above. Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. (See GFOA Recommended Practices in Appendix.)
- Certificates of deposit fully insured by the federal deposit insurance corporation or by the state.
- Obligations of the state.
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.
- State and local securities:
 - (1) Any security that is a general obligation of any state or local government with taxing powers and is rated in the highest three categories by a nationally recognized rating agency.
 - (2) An obligation of the state housing finance agency that is rated in the highest two categories by a nationally recognized rating agency.
 - (3) Any security that is a general obligation of a school district and is rated in the highest

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

two categories by a nationally recognized rating agency.

(4) Obligations of this state and general obligations of its political subdivisions.

- Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in two hundred seventy days or less.

Investment in derivatives of the above instruments shall require authorization by the Board of Burleigh County Commissioners.

2. Collateralization

Except as is otherwise provided in NDCC sections 21-04-16 and 21-04-17, and before any deposit is made in any depository other than the Bank of North Dakota, such depository shall furnish a bond payable to the County of Burleigh in an amount that at least equals the largest deposit that at any time may be in such depository.

The Board of Burleigh County Commissioners may accept from any financial institution, as security for repayment of deposits, a pledge of securities in lieu of a personal or surety bond. When securities are so pledged to the County of Burleigh, the Board of Burleigh County Commissioners shall require security in the amount of one hundred ten dollars for every one hundred dollars of deposits. Securities that are eligible for the pledge are bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, irrevocable standby letters of credit issued by federal home loan banks of a rating of AA or better by Moody's Investor Service, Inc. or Standard & Poor's Corporation, federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, letters of credit issued by the Bank of North Dakota, and all other forms of securities issued by the state of North Dakota, its boards, agencies or instrumentalities, or by any county, city township, school district, park district or other political subdivision of the state of North Dakota, whether payable from special revenues or supported by the full faith and credit of the issuing body, and bonds issued by any other state of the United States or such other securities approved by the banking board.

The Board of Burleigh County Commissioners semiannually shall approve the acceptance of any securities as pledge for repayment of deposits.

Where allowed by state law and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit. (See GFOA Recommended Practices in Appendix.)

VIII. Investment Parameters

1. Diversification

It is the policy of the County of Burleigh to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all Burleigh County funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment committee/investment officer for all funds except for the employee retirement fund.

In establishing specific diversification strategies, the following general policies and constraints

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

For cash management funds:

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.
- Risks of market price volatility shall be controlled through maturity diversification such that aggregate price losses on instruments with maturities exceeding one year shall not be greater than coupon interest and investment income received from the balance of the portfolio.
- The investment committee/investment officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills or collateralized certificates of deposit. The committee shall conduct a quarterly review of these guidelines and evaluate the probability of market and default risk in various investment sectors as part of its considerations.

2. *Maximum Maturities*

To the extent possible, the County of Burleigh shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County of Burleigh will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state statutes. The County of Burleigh shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Board of County Commissioners. (See the GFOA Recommended Practice on "Maturities of Investments in a Portfolio" in Appendix.)

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

3. *Competitive Bids*

The investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased on the secondary market.

IX. Reporting

1. *Methods*

The investment officer shall submit quarterly an investment report that summarizes the quarter's total investment return. The report shall disclose all transactions during the past quarter. The report shall be in compliance with state law (if any) and shall be distributed to the Board of Burleigh County Commissioners and others as may be required by law.

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

Each quarterly report may indicate any areas of policy concern and suggested or planned revision of investment strategies.

Within 60 days of the end of the fiscal year, the investment officer shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include 12-month and separate quarterly comparisons of return and suggest policies and improvements that might be made in the investment program. Alternatively, this report may be included within the County of Burleigh annual Comprehensive Annual Financial Report.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks should be established against which portfolio performance shall be compared on a regular basis. The benchmarks should be reflective of the actual investments being purchased.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed. In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

X. Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

This policy will be reviewed on an annual basis. Any changes must be approved by the Board of County Commissioners in consultation with the investment officer and the individuals charged with maintaining internal controls.

VII. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the Board of Burleigh County Commissioners and reviewed annually.

VIII. List of Attachments

The following documents, as applicable, are attached to this policy:

- North Dakota century code
- Listing of authorized personnel
- Listing of authorized broker/dealers and financial institutions
- Internal Controls

XIII. Other Documentation

- Master Repurchase Agreement, other repurchase agreements and tri-party agreements,

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

- Broker/Dealer Questionnaire,
- Credit studies for securities purchased and financial institutions used,
- Safekeeping agreements,
- Wire transfer agreements,
- GFOA Recommended Policies.

AUTHORIZED PERSONNEL

Burleigh County Auditor/Treasurer

Leo Vetter

Deputy Auditor/Treasurer

Brandi Caya

Deputy Finance Director

Justin Schulz

EXHIBIT A
BURLEIGH COUNTY INVESTMENT POLICY

-CERTIFICATION-

I hereby certify that I have personally read the investment policies of the County of Burleigh and have implemented reasonable procedures and controls designed to prohibit investment transactions inconsistent with your policies. Whenever we are notified in writing, we will inform our sales personnel of your investment objectives, outlook, strategy and risk constraints. We will notify you immediately by telephone and in writing in the event of a material adverse change in our financial condition. We pledge to exercise due diligence in informing you of fundamental risks associated with financial transactions conducted with our firm. Price markup will be consistent with prevailing institutional pricing at the time of each transaction. I attest to the accuracy of our responses to your questionnaire.

Signed: _____

(Countersigned by corporate officer responsible for compliance.)

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EXHIBIT A
BURLEIGH COUNTY INVESTMENT POLICY

COUNTY OF BURLEIGH
INVESTMENT PROCEDURES and INTERNAL CONTROLS

A. Introduction:

The Burleigh County Auditor\Treasurer has the responsibility of conducting cash and investment transactions for all funds held by or for the benefit of the County of Burleigh. The responsibility for the management of the investments here and after in this document will be referred to as the investment officer. The investment program has been delegated to the investment officer who shall implement the investment policy by following the investment procedures and internal controls herein delineated.

B. Objective:

The Investment Procedures and Internal Controls Manual provides an outline for investment management. This manual shall be reviewed annually.

C. Internal Control:

The system of internal controls is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

D. Investment Decisions:

The investment officer shall adhere to the guidelines of the government's investment policy regarding all investment purchases or any other cash and investment transactions.

F. Delegation of Authority:

As established by the investment policy, certain specified individuals (i.e., the Deputy Auditor\Treasurer, Accountant) have authority to transact investments. In case of an absence of officer, procedures and specific alternate personnel should be delineated.

G. Segregation of Duties and Compensating Controls:

The government shall establish written internal controls, which should include:

1. Control of Collusion:

Collusion is a situation where two or more employees are working in conjunction to defraud their employer. Employee duties will be shifted periodically to reduce the opportunity for collusion.

2. Segregation of duties:

By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a good separation of duties is achieved.

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

3. Custodial safekeeping:
Securities purchased from any bank or dealer, including appropriate collateral, should be placed into an independent third-party institution for custodial safekeeping.
4. Avoidance of physical delivery securities:
Book entry securities are much easier to transfer and account for since actual delivery is never taken. Physical delivery securities must be properly safeguarded as are any valuable documents. The potential of fraud and loss increases with physical delivery securities.
Bearer form securities are much easier to convert to personal use than securities that are registered in the name of the government.
5. Clear delegation of authority to subordinate staff members:
Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
6. Written confirmation of all transactions (transfer, fax, Internet) for investments and wire transfers:
Due to the potential for errors and improprieties arising from telephone/electronic transactions, all such transactions will be documented in writing and approved by the auditor\treasurer.
7. Development of an electronic funds transfer agreement with banks:
This agreement should outline the various controls and security provisions for making and receiving electronic funds transfers.
 - a) Dual authorization and signatures of the County Auditor\Treasurer and Deputy Auditor\Treasurer shall be required for all transfers.
 - b) Financial institutions will have written instructions regarding government authorizations for wire transfers, restrictions on accounts where funds can be wired, and other procedures that will mitigate unauthorized movement of funds (e.g., call-back to independent person, written confirmations, etc.)
8. All personnel will be required to take minimum planned vacations thereby requiring other personnel to temporarily assume their duties.
9. Insurance shall be secured at appropriate levels to bond employees charged with investment and cash handling responsibilities shall be acquired from the ND State Bond Fund.

H. Operations:

Procedures and duties recommended include:

1. Investment Procedures:

The following is a basic outline of routine daily procedures necessary to maintain proper documentation on cash and investment transactions;

Each morning, the daily bank balance report shall be obtained from the depository bank(s).

Overnight (sweep) repurchase agreements and/or money market accounts interest shall be verified and recorded. All incoming and maturing investments shall be verified with the custodial bank. All earned interest, maturing investments, and incoming funds should be verified and recorded.

Daily information regarding the cash requirements and required maturity dates shall be provided by the Deputy Auditor\Treasurer. All security purchases or sells must be recorded on a confirmation form.

On a daily basis, it is necessary to conduct cash and investment activity within specific

EXHIBIT A

BURLEIGH COUNTY INVESTMENT POLICY

bank accounts, and all transactions within each account shall be recorded on a daily investment worksheet. All worksheets shall be maintained by the Deputy Auditor\Treasurer, and the worksheets shall be available for review upon request.

Proper documentation and authorization shall be required before any cash or investment transaction is executed. All investment documentation shall require the signature of the Auditor\Treasurer or the Deputy Auditor\Treasurer.

2. Authorized Wires:

Only the Auditor\Treasurer or Deputy Auditor\Treasurer shall be authorized to wire funds according to the approved wire transfer agreement for investment. Wire instructions and personal identification numbers (PIN's) shall be safeguarded. All bank transfer requests shall be in writing and require a second confirmation by another Burleigh County employee. The purpose of the bank transfer must be stated as part of the transfer information. ACH procedures shall also be delineated.

3. Securities Confirmations:

The processing of securities' confirmations, including filing and reconciling, shall be conducted by an individual not permitted to purchase and sell investments.

4. Safekeeping Procedures:

All securities purchased shall be received by "delivery vs. payment" (per the investment policy) to the custodian for safekeeping.

Certificates of deposit are permitted to be held at the issuing bank.

Collateral for certificates of deposit and purchased securities in connection with repurchase agreements may be delivered to the governments' designated custodian. Additional requirements and procedures should be outlined in a third-party custodial safekeeping agreement regarding safekeeping procedures.

APPENDIX E.1.

From: [Caya, Brandi M.](#)
To: [Splonskowski, Mark D.](#); [Jacobs, Leigh](#)
Cc: [Schmidt, Taylor](#)
Subject: RE: Investment Committee
Date: Sunday, January 28, 2024 3:40:49 PM

Same.

Brandi Caya
Deputy Auditor/Treasurer
Burleigh County
(701) 222-6719

From: Splonskowski, Mark D. <msplonskowski@nd.gov>
Sent: Friday, January 26, 2024 4:01 PM
To: Jacobs, Leigh <ljacobs@nd.gov>
Cc: Schmidt, Taylor <schmidt.taylor@nd.gov>; Caya, Brandi M. <brcaya@nd.gov>
Subject: RE: Investment Committee

Im open on the 2nd.

From: Jacobs, Leigh <ljacobs@nd.gov>
Sent: Friday, January 26, 2024 3:26 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Cc: Schmidt, Taylor <schmidt.taylor@nd.gov>; Caya, Brandi M. <brcaya@nd.gov>
Subject: Investment Committee

Good afternoon,

May I suggest we reconvene the investment committee ASAP (AFTER the 1099 deadline).

We have a considerable amount of interest income budgeted for FY 2024, and we need to ensure we reinvest things as they mature so we hit our budgeted revenues.

I'm a little concerned about the timing considering Justin left around October. It's been four months, and if he made some shorter-term investments prior to his departure, those could be coming due or could already be matured.

Does anyone have availability on Friday, Feb 2?

Leigh Jacobs, CPA
 Finance Director
 Burleigh County
 316 N. 5th St
 Bismarck, ND 58501

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

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EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

3. Custodial safekeeping:
Securities purchased from any bank or dealer, including appropriate collateral, should be placed into an independent third-party institution for custodial safekeeping.
4. Avoidance of physical deliver securities:
Book entry securities are much easier to transfer and account for since actual delivery is never taken. Physical delivery securities must be properly safeguarded as are any valuable documents. The potential of fraud and loss increases with physical delivery securities. Bearer form securities are much easier to convert to personal use than securities that are registered in the name of the government.
5. Clear delegation of authority to subordinate staff members:
Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid any improper actions. Clear delegation of authority also preserves the internal control structure that is built around the various staff positions and their respective responsibilities.
6. Written confirmation of all transactions (transfer, fax, Internet) for investments and wire transfers:
Due to the potential for errors and improprieties arising from telephone/electronic transactions, all such transactions will be documented in writing and approved by the auditor\treasurer.
7. Development of an electronic funds transfer agreement with banks:
This agreement should outline the various controls and security provisions for making and receiving electronic funds transfers.
 - a) Dual authorization and signatures of the County Auditor\Treasurer and Deputy Auditor\Treasurer shall be required shall be required for all transfers.
 - b) Financial institutions will have written instructions regarding government authorizations for wire transfers, restrictions on accounts where funds can be wired, and other procedures that will mitigate unauthorized movement of funds (e.g., call-back to independent person, written confirmations, etc.)
8. All personnel will be required to take minimum planned vacations thereby requiring other personnel to temporarily assume their duties.
9. Insurance shall be secured at appropriate levels to bond employees charged with investment and cash handling responsibilities shall be acquired from the ND State Bond Fund.

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On a daily basis, it is necessary to conduct cash and investment activity within specific

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

COUNTY OF BURLEIGH INVESTMENT PROCEDURES and INTERNAL CONTROLS

A. Introduction:

The Burleigh County Auditor\Treasurer has the responsibility of conducting cash and investment transactions for all funds held by or for the benefit of the County of Burleigh. The responsibility for the management of the investments here and after in this document will be referred to as the investment officer. The investment program has been delegated to the investment officer who shall implement the investment policy by following the investment procedures and internal controls herein delineated.

B. Objective:

The Investment Procedures and Internal Controls Manual provides an outline for investment management. This manual shall be reviewed annually.

C. Internal Control:

The system of internal controls is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

D. Investment Decisions:

The investment officer shall adhere to the guidelines of the government's investment policy regarding all investment purchases or any other cash and investment transactions.

F. Delegation of Authority:

As established by the investment policy, certain specified individuals (i.e., the Deputy Auditor\Treasurer, Accountant) have authority to transact investments. In case of an absence of officer, procedures and specific alternate personnel should be delineated.

G. Segregation of Duties and Compensating Controls:

The government shall establish written internal controls, which should include:

1. Control of Collusion:

Collusion is a situation where two or more employees are working in conjunction to defraud their employer. Employee duties will be shifted periodically to reduce the opportunity for collusion.

2. Segregation of duties:

By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a good separation of duties is achieved.

EXHIBIT A APPENDIX D.1.
BURLEIGH COUNTY INVESTMENT POLICY

-CERTIFICATION-

I hereby certify that I have personally read the investment policies of the County of Burleigh and have implemented reasonable procedures and controls designed to prohibit investment transactions inconsistent with your policies. Whenever we are notified in writing, we will inform our sales personnel of your investment objectives, outlook, strategy and risk constraints. We will notify you immediately by telephone and in writing in the event of a material adverse change in our financial condition. We pledge to exercise due diligence in informing you of fundamental risks associated with financial transactions conducted with our firm. Price markup will be consistent with prevailing institutional pricing at the time of each transaction. I attest to the accuracy of our responses to your questionnaire.

Signed: _____

(Countersigned by corporate officer responsible for compliance.)

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

- Broker/Dealer Questionnaire,
- Credit studies for securities purchased and financial institutions used,
- Safekeeping agreements,
- Wire transfer agreements,
- GFOA Recommended Policies.

AUTHORIZED PERSONNEL

Burleigh County Auditor/Treasurer

Leo Vetter

Deputy Auditor/Treasurer

Brandi Caya

Deputy Finance Director

Justin Schulz

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

Each quarterly report may indicate any areas of policy concern and suggested or planned revision of investment strategies.

Within 60 days of the end of the fiscal year, the investment officer shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include 12-month and separate quarterly comparisons of return and suggest policies and improvements that might be made in the investment program. Alternatively, this report may be included within the County of Burleigh annual Comprehensive Annual Financial Report.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks should be established against which portfolio performance shall be compared on a regular basis. The benchmarks should be reflective of the actual investments being purchased.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed. In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

X. Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

This policy will be reviewed on an annual basis. Any changes must be approved by the Board of County Commissioners in consultation with the investment officer and the individuals charged with maintaining internal controls.

VII. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the Board of Burleigh County Commissioners and reviewed annually.

VIII. List of Attachments

The following documents, as applicable, are attached to this policy:

- North Dakota century code
- Listing of authorized personnel
- Listing of authorized broker/dealers and financial institutions
- Internal Controls

XIII. Other Documentation

- Master Repurchase Agreement, other repurchase agreements and tri-party agreements,

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

For cash management funds:

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.
- Risks of market price volatility shall be controlled through maturity diversification such that aggregate price losses on instruments with maturities exceeding one year shall not be greater than coupon interest and investment income received from the balance of the portfolio.
- The investment committee/investment officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills or collateralized certificates of deposit. The committee shall conduct a quarterly review of these guidelines and evaluate the probability of market and default risk in various investment sectors as part of its considerations.

2. Maximum Maturities

To the extent possible, the County of Burleigh shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County of Burleigh will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state statutes. The County of Burleigh shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Board of County Commissioners. (See the GFOA Recommended Practice on "Maturities of Investments in a Portfolio" in Appendix.)

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

3. Competitive Bids

The investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased on the secondary market.

IX. Reporting

1. Methods

The investment officer shall submit quarterly an investment report that summarizes the quarter's total investment return. The report shall disclose all transactions during the past quarter. The report shall be in compliance with state law (if any) and shall be distributed to the Board of Burleigh County Commissioners and others as may be required by law.

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

two categories by a nationally recognized rating agency.

(4) Obligations of this state and general obligations of its political subdivisions.

- Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in two hundred seventy days or less.

Investment in derivatives of the above instruments shall require authorization by the Board of Burleigh County Commissioners.

2. Collateralization

Except as is otherwise provided in NDCC sections 21-04-16 and 21-04-17, and before any deposit is made in any depository other than the Bank of North Dakota, such depository shall furnish a bond payable to the County of Burleigh in an amount that at least equals the largest deposit that at any time may be in such depository.

The Board of Burleigh County Commissioners may accept from any financial institution, as security for repayment of deposits, a pledge of securities in lieu of a personal or surety bond. When securities are so pledged to the County of Burleigh, the Board of Burleigh County Commissioners shall require security in the amount of one hundred ten dollars for every one hundred dollars of deposits. Securities that are eligible for the pledge are bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, irrevocable standby letters of credit issued by federal home loan banks of a rating of AA or better by Moody's Investor Service, Inc. or Standard & Poor's Corporation, federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, letters of credit issued by the Bank of North Dakota, and all other forms of securities issued by the state of North Dakota, its boards, agencies or instrumentalities, or by any county, city township, school district, park district or other political subdivision of the state of North Dakota, whether payable from special revenues or supported by the full faith and credit of the issuing body, and bonds issued by any other state of the United States or such other securities approved by the banking board.

The Board of Burleigh County Commissioners semiannually shall approve the acceptance of any securities as pledge for repayment of deposits.

Where allowed by state law and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit. (See GFOA Recommended Practices in Appendix.)

VIII. Investment Parameters

1. Diversification

It is the policy of the County of Burleigh to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all Burleigh County funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment committee/investment officer for all funds except for the employee retirement fund.

In establishing specific diversification strategies, the following general policies and constraints

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. Safekeeping

Securities may be held by an independent third-party custodian selected by the Burleigh County as evidenced by safekeeping receipts in the County of Burleigh's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. Internal Controls

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County of Burleigh are protected from loss, theft or misuse. Details of the internal control system shall be documented and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the County of Burleigh.

Internal control compliance should be assured through the Burleigh County annual independent audit.

VII. Suitable and Authorized Investments

1. Investment Types

Pursuant to North Dakota Century Code Chapter 21-06-07, the County of Burleigh may invest moneys in its general fund, or balances in any special or temporary fund, in:

- Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organization created by an act of Congress.
- Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are of a type listed above. Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. (See GFOA Recommended Practices in Appendix.)
- Certificates of deposit fully insured by the federal deposit insurance corporation or by the state.
- Obligations of the state.
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.
- State and local securities:
 - (1) Any security that is a general obligation of any state or local government with taxing powers and is rated in the highest three categories by a nationally recognized rating agency.
 - (2) An obligation of the state housing finance agency that is rated in the highest two categories by a nationally recognized rating agency.
 - (3) Any security that is a general obligation of a school district and is rated in the highest

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

Authority to manage the investment program is granted to the County Auditor/Treasurer, hereinafter referred to as investment officer and derived from the following: NDCC 11-14-06 & 21-04-04. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the County of Burleigh investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Designated Depositories, Authorized Financial Institutions and Broker/Dealers

1. *Designated Depositories, Authorized Financial Institutions, and Broker/Dealers*

Pursuant to ND Century Code 21-04 public funds belonging to the County of Burleigh must be deposited in the Bank of North Dakota or in financial institutions which have been duly designated as depositories. The Board of Burleigh County Commissioners shall at its regular meeting in January of each even-numbered year, shall designate depositories of public funds and semiannually shall approve the acceptance of any securities as pledge for repayment of deposits.

In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties).
- Proof of state registration.
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties).
- Certification of having read and understood and agreeing to comply with the County of Burleigh investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer (or designee).

2. *Minority and Community Financial Institutions*

From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to and approved by the Board of Burleigh County Commissioners on a consistent basis in advance and shall be consistent with state law.

VI. Safekeeping and Custody

1. *Delivery vs. Payment*

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. **Return on investment is of secondary importance compared to the safety and liquidity objectives described above.** The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

4. *Local Considerations*

The County of Burleigh seeks to promote local economic development through various programs and activities. Where possible, funds may be invested for the betterment of the local economy. The County of Burleigh may accept a proposal from an eligible institution which provides for a reduced rate of interest for community development projects. The Board of County Commissioner's recognizes that such investments might diminish investment yields in exchange for potential expansion of the tax base.

IV. Standards of Care

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County of Burleigh.

3. *Delegation of Authority*

EXHIBIT A APPENDIX D.1. BURLEIGH COUNTY INVESTMENT POLICY

BURLEIGH COUNTY INVESTMENT POLICY

I. Governing Authority

Legality

The Burleigh County investment program shall be operated in conformance with federal, state, and other legal requirements, including NDCC 21-06-07.

II. Scope

This policy applies to the investment of all funds. Proceeds from certain bond issues may be covered by a separate policy.

1. *Pooling of Funds*

Except for cash in certain restricted and special funds, the County of Burleigh will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. *Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The County of Burleigh will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the County of Burleigh will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

The County of Burleigh will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. *Liquidity*

APPENDIX C.4.

Lead Budget Committee Hearings

Present Preliminary Budget to the Commission

Present Final Budget to the Commission

Prepare Preliminary Tax Levies - K Drive-Robin F Drive-Mill Levy Robin

1. Obtain the new Max Mill Levy Worksheets from the State Tax Department as well as the annual Levy Limitations guide.
2. Run the Valuation Listing and Property Class Valuation Reports from Taxwise
3. Obtain the Preliminary Budgets from all taxing districts.
4. Upon completion of the worksheets enter the information on the Mill Levy Sheet Front and Back. Work with a member of the office to proof that sheet.
5. Upon completion have the Deputy Auditor/Treasurer proof the Max Levy Sheets.
6. Following proofing provide Tessa the Mill Levy Sheet to enter into Taxwise.

Prepare Final Tax Levies - K Drive-Robin F Drive-Mill Levy Robin

1. Update using the above processes using current Valuations and Final Budgets.

Annual Insurance Review and Renewal - Donna with Bain will send all renewal docs

Annual Capital Improvement Plan applications due from department heads by June 1st

APPENDIX C.4.

Finance Director Recurring Duties

Daily Items

Misc Receipt Review
Review invoices from the Accounting Technician

This is a "duty list" for the Finance director provided by Auditor Splonskowski to the Finance Director in January.

Monthly Items

Financial Review
Budget Performance Reports to the Department Heads and Commissioners
Journal Entry Review
Attend Commission Meetings
Review and Sign off on bi-weekly check run
Vision Zero Reimbursement Voucher submitted to NDACo by the 10th of each month
Update: K-Drive-Finance Director-Sales Tax - Detention Bond: This is done by going to:
<https://www.treasurer.nd.gov/>
then revenue distribution - historical revenue distributions-county-select Burleigh
enter the appropriate values

Although the current Finance Director does not agree this is an appropriate list of duties for any finance director to perform, notably, nowhere does the word "investment" appear in the list of duties.

Quarterly Items

Quarterly Billing - Files in drawer 2 of the left filing cabinet
911
BMDC - Bill Morton County's share
Municipal Court
Extention - Horticulture Agent
Send CenComm quarterly report to Angie
ARPA Report File in drawer 1 of the right filing cabinet
Login to ID.me - click on Compliance reports on the left side of the screen -
click on the appropriate report for the quarter
Financial Summary to the Commissioners
Professional Building Parking collection - K Drive - Contracts-Leases - Parking - Tracking Sheets
Verify all parties have paid for the quarter, if not contact to collect

Semi-Annual

May and October - Haul Road transfer from 2140 to 4140 and payment of Invoice

Annual

Spec Ops - \$400 bill to Bismarck Police Department
Finance Manual Review and update as needed
Year End Processing
Prepare Audit documents for annual audit - K Drive-Finance Director-Audits
Prepare Annual Budget - K Drive-Finance Director-Budget
Prepare Preliminary Budget

APPENDIX C.3.

Does this policy need to be approved by the Commission?

ETHICS

In response to Commissioner Woodcox's comments at the last Commission meeting, I believe his comments were unfounded, unwarranted, not well thought, and disrespectful to my office and Mr. Gregoire.

Woodcox's statement that this policy puts the power of all investments into one person's hands in not very well thought or studied as ND Century Code provides this authority to the County Treasurer.

Commissioner Woodcox had ample opportunity to visit with me and\ or staff prior to the meeting regarding Gregoire's role and possible conflict of interest along with current investment practices.

PERHAPS WE SHOULD DISCUSS ALL SUCH CONFLICTS.

Would Comm. Johnson not have the same conflict? What about Woodcox's own conflicts? As a matter of fact, shortly after the July County Commission meeting, Woodcox visited with Deputy Auditor\Treasurer Bettenhausen regarding investment of county funds. Woodcox was briefed on current investment practices and *attempted to use the influence of his office to persuade Deputy Auditor\Treasurer Bettenhausen to direct investments to BNC Bank where he sits on the Board of Directors and has a financial interest. (Attachment)*

Gregoire's review of the Draft Investment Policy did not and will not create any conflict of interest. Gregoire will be required to meet same requirements as any other potential depository of Burleigh County funds. Furthermore, Gregoire did not attempt to use his position on the County Park Board to influence the investment decisions of myself or any other staff member. Unfortunately I cannot say the same about Comm. Woodcox.

In regards to any perceived conflict of interest that I may have, be advised my role in the investment process has been as a resource to Deputy Auditor\Treasurer Bettenhausen. Mrs. Bettenhausen was responsible for the investments prior to the office combination and has continued that role. I have no interest in Kirkwood Bank (attachments) and offer the following affidavit willingly signed by Bettenhausen confirming that I have never tried to influence the investment of funds in Kirkwood Bank. Unfortunately I cannot say the same about Comm. Woodcox.

APPENDIX C.3.

Investment Policy

One of my goals for 2005 was the development and adoption of a county investment policy. I believe it is prudent for Burleigh County to have a formal policy covering the investment of county funds for several reasons. To help meet this goal I attended a Government Finance Officers Association Training Conference in April of this year. Shortly after I returned I visited with Park Commissioner Gregoire (after a Park Board Meeting) about my plans to draft an Investment Policy, hoping to draw upon his knowledge and experience as an investment advisor. Mr. Gregoire agreed to review the policy upon completion of the draft. Deputy Auditor/Treasurer Bettenhausen and I also discussed the proposed policy with Comm. Johnson and requested that he provide us with his insights regarding the policy as he also is a licensed investment professional.

A DRAFT INVESTMENT POLICY was provided to all Commissioners, State's Attorney Riha, HR Director Czosnek, and Mr. Gregoire on August 25, 2005. This draft was the culmination of many, many hours of effort by several members of staff. Minor changes were made based upon State's Attorney Riha's advice. Gregoire offered several thought provoking questions AND favorable comments regarding the draft.

THE INVESTMENT POLICY

- I. Sets standards and parameters for county investments,
- II. Identifies county investment objectives,
- III. Organizes and formalizes investment activities,
- IV. Helps protect the assets of county from inappropriate and/or poor investment decisions,
- V. Identifies internal controls,
- VI. GASB requirements,
- VII. Enhances Audit performance.
- VIII. Educates Investment staff and elected officials.

THE INVESTMENT POLICY FORMALIZES WHAT THE COUNTY TREASURER HAS BEEN DOING FOR SEVERAL YEARS.

This is an old document the Finance Department found on the Auditor's drive. It describes the historical practice surrounding investments and some of the history regarding the investment policy. This document describes how the Deputy Auditor/Treasurer continued with Treasurer duties after the offices were combined. This includes investments as specifically mentioned below in the highlighted portion.

BURLEIGH COUNTY COMMISSION MEETING

SEPTEMBER 16TH, 2024

5:00 PM *Invocation by Chaplain and Pledge of Allegiance*

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, and Chairman Bitner were present, with Comm. Bakken also present via conference call.

Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the meeting agenda. All members present voted "AYE". Motion carried.

Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the September 4th, 2024 meeting minutes and bills. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Connie Ensز	2022	Lot 3 & E 1/2 of Lot 4, Block 9, Riverview	20% Homestead Credit	\$132,300	\$107,300
Connie Ensز	2023	Lot 3 & E 1/2 of Lot 4, Block 9, Riverview	50% Homestead Credit	\$178,900	\$89,450
Dustin & Deann Zaun	2024	Lot 8, Block 5, Island Park Est	True and full value exceeds market value	\$498,500	\$466,200
Kent & Renee Ward	2024	Auditor's Lot B of Lot 1, Block 1, Ash Land Estates	True and full value exceeds market value	\$733,300	\$659,300
Mark & Shirley Voss	2024	Pt sect 28-138-80	Home is uninhabitable	\$108,300	\$43,800

Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the Connie Ensز (2), Dustin & Deann Zaun, Kent & Renee Ward, and Mark & Shirley Voss abatements plus the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

Comm. Munson brought to the Commission's attention that because the preliminary budget for the remodel of the Provident building was much higher than anticipated, the county should seriously consider other options once the engineers' estimates for the remodel return. No further action was taken.

County Planner Flanagan presented to the Commission for discussion only a consideration of a county fireworks ordinance – particularly about the actual size, noise, and duration of fireworks – and suggested that (if there was incentive) there should be a meeting where the general public can voice their concerns/opinions on the matter, which would be done via the procedures established in the county's home rule charter. This discussion was spurred by a complaint from Burke Strothman of southwest Bismarck, who came to the podium and recounted how this past Fourth of July his neighbors just outside of city limits were shooting fireworks well before and after July 4th and generally being a nuisance. Mr. Strothman also pointed out that the excessive fireworks in the area was also severely affecting the neighborhood's pets and causing them to run away if left outside. At Comm. Woodcox's request, Sheriff Leben came forward and further explained that this issue is not new to Burleigh County; Leben further stated that any meaningful change would either need to come through legislation from the state or from an

ordinance from the county, and even then any talks on limiting fireworks would necessitate discussion with representatives of the firework industry. The Commission gave Flanagan the go ahead to begin the process of developing a fireworks ordinance draft, and suggested he get in contact with commercial businesses with firework permits to appear at public hearings. No further action was taken.

Public Health Director Renee Moch gave an update to the Commission on the Community Health Needs assessment. Moch stated that after conducting surveys and meeting with both CHNA and housing & homeless stakeholders, Bismarck-Burleigh Public Health identified the biggest issues currently impacting the Bis-Man area: a lack of affordable housing, lack of public transportation, the absence of a 24/7 low barrier emergency shelter, and lack of emergency support services for people with addiction and/or mental health issues. Moch suggested that a community triage center would be a huge step in helping those in crisis with mental health and addiction issues, and to better direct them to resources in the area. It was also stated that the Bismarck city commission in their last meeting granted approval to Bismarck-Burleigh Public Health to coordinate talks between Bismarck-Mandan's hospitals, law enforcement, and local government on what a community triage center would look like.

County Engineer Hall gave an update regarding the request for appeal from the September 4th county commission meeting on the Highway Department's denial of a 2nd approach permit by the Misty Waters development. Hall said he was contacted by two officers from the association in Misty Waters after reaching out and was told that they needed more time to talk about the issue. Hall recommended the item be pushed back to next meeting on October 7th. No further action was taken.

Sheriff Leben spoke about the 2024/2025 North Dakota Dept. of Transportation Traffic Safety Grant in the amount of \$18,200 that has been awarded to Burleigh County to fund additional traffic safety enforcement in high-risk areas such as Impaired Driving, Distracted Driving, Occupant Protection, and Speed Enforcement. This is an annual grant reimbursable back to the county. Motion by Comm. Schwab, 2nd by Comm. Munson to participate in this grant. All members present voted "AYE". Motion carried.

Auditor/Treasurer Splonskowski presented to the Commission a new liquor license application for the Crossroads Tavern. Splonskowski stated that the license has new owners and a new agreement attached with it, and stated that Hay Creek township approved the license. Ryan Deichert, the new owner of the Crossroads Tavern, came forward to the podium and addressed the Commission, stating that after purchasing all tangible & intangible assets from the previous owners, Mr. Deichert has overseen the implementation of new lighting in the parking lot, additional cameras, ID scanners, and the hiring of trained security to the establishment; Mr. Deichert made a point however that Crossroads Tavern will continue to maintain the 2 AM closing time currently in place. Sheriff Leben came up again and said after talking with Mr. Deichert, he is confident that Crossroads is doing everything they can to start off on the best foot. Motion by Comm. Schwab to approve the new liquor license application for the Crossroads Tavern only if the closing time was moved up to 1 AM. There was no second; motion died. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the new liquor license application for the Crossroads Tavern as presented. Comm. Munson, Bakken, Woodcox, and Bitner voted "AYE"; Comm. Schwab voted "NAY". Motion carried.

County Finance Director Jacobs came up to continue the discussion once again regarding property tax estimates. Jacobs said that there was an error in some of the estimated tax bills there were sent out, which was why some people were calling in confused about why there were some tax increases. Jacobs said the Finance Department is drafting a response to resolve the issue.

At this point, the Commission opened a public hearing for discussion of the final 2025 county budget, and for any items people wish to touch on before that.

Terry Fleck came to the podium and had some general questions about centrally assessed property, and then about the Burleigh County one cent sales tax.

Dwight Hinkle asked who he can talk to about numbers regarding his tax assessments.

Kristie Rose came forward and gave a quick statement about if normal people can't assess and tell government the value of their properties, then railroad companies and wind farms shouldn't be able to that either. Mrs. Rose also said that we can provide more affordable housing in the community by stopping artificial inflation of property values and stop raising tax because there's money on the table.

Karen Wolfer asked why her home went up 10 percent.

Joel Andres asked if there was anything in the Constitution that says you can't double tax.

Adam Rose came forward and gave a message urging people to talk to their legislators to get answers.

The Commission then began to discuss about the budget in earnest. Auditor Splonskowski presented the final budget for 2025 and a review of the preliminary budget changes thus far. This is listed as the last four pages of the agenda packet.

As the Commission reviewed the final budget, the commissioners began discussing specific aspects of the budget as follows:

- First: Comm. Schwab questioned why there was \$200,000 in the budget proposed to fix the roof of the senior citizen center. While the county has a 99-year lease on the building, there was nothing in it concerning building maintenance by the county. The director of the senior citizen center explained that the amount was for the roof damaged during the heavy rainstorm, and for other maintenance projects. After some more back and forth and a couple of tangents later, no action was ultimately taken.
- Second: Comm. Munson stated that the Veterans' Services Office plans to eliminate a job position due to a recent retirement in the department and a decision to not refill said position; such a move would save \$114,219.08 in the county budget. Motion by Comm. Munson, 2nd by Comm. Woodcox to reduce the Veterans' Services Office by \$114,219.08. Comm. Schwab, Woodcox, Munson, and Bitner voted "AYE"; Comm. Bakken was absent. Motion carried.
- Third: A certain amount of money is needed to be appropriated for the weed board to qualify for the lab program. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the weed control budget of \$556,011.35, utilizing \$153,837.35 out of account number 2970 to balance the budget (thereby collecting the same dollar amount as last year). Comm. Schwab, Woodcox, Munson, and Bitner voted "AYE"; Comm. Bakken was absent. Motion carried.
- Fourth: Comm. Munson noted that in the Missouri Valley Complex fund, there was a duplicate of line items between himself and the Extension office. Motion by Comm. Munson, 2nd by Comm. Woodcox to remove the line item '4H Premium' from the Missouri Valley Complex budget of \$3,000. Comm. Schwab, Woodcox, Munson, and Bitner voted "AYE"; Comm. Bakken was absent. Motion carried.
- Fifth: The Commission noticed that under 'County Advertising', there was \$80,760 listed for the Lewis and Clark Development Group. However, the budget committee had recommended that the amount for the 2025 should be \$92,234.98. Motion by Comm. Munson, 2nd by Comm. Bakken to approve the \$92,234.98 for the Lewis and Clark Development Group. Comm. Munson, Bakken, and Woodcox voted "AYE"; Comm. Schwab and Bitner voted "NAY". Motion carried.
- Sixth: Concerning the county library, motion by Comm. Woodcox, 2nd by Comm. Munson to keep the library budget the same as last year's. Comm. Munson, Bakken, Schwab, and Woodcox voted "AYE"; Comm. Bitner voted "NAY". Motion carried.
- Seventh: After some input by the director of the senior citizens center, motion by Comm. Munson, 2nd by Comm. Woodcox to reduce the senior citizens budget by \$106,200. Said motion was then modified by Comm. Munson, 2nd by Comm. Woodcox to reduce the senior citizens budget by \$56,640. All members present voted, "AYE". Motion carried.
- Eighth: A discussion was had about the potential need to consolidate the individual department supply budgets into one overall county supplies budget. The Commission came to a consensus that this discussion is best suited on the next department head meeting agenda. No further action was taken.
- Ninth: Comm. Schwab once again began to talk about the Garrison Diversion Conservancy District and how it has only become a drain on Burleigh County taxpayers' dollars. Motion by Comm. Schwab, 2nd by Comm. Woodcox to not pay the yearly amount for the Garrison Diversion Conservancy, but the motion was later withdrawn. The Commission came to a consensus to put this item on the next commission meeting agenda. No further action was taken.
- Tenth: Motion by Comm. Woodcox, 2nd by Comm. Schwab to remove funding under the 'City Recreation' item (amounting to \$335,000 for the upkeep the city of Bismarck's parks), The motion was then withdrawn, and the Commission came to a consensus to put this item on the next commission meeting agenda. No further action was taken.
- Eleventh: There was some general confusion about the emergency fund amongst the commissioners. No concrete answers could be given; no further action was taken.

- Twelfth: Comm. Woodcox brought up the topic of new full-time county employees. In addition to already trying to add employees in the Sheriff's Department and the State Attorney's Office, County Planner Flanagan informed the Commission that he hopes to add a new Planner I position in the Planning and Zoning Department. Comm. Woodcox then pivoted to talk about employee wages and asked for some clarification about the finer details on both the two-step and two percent COLA increase to county employee salaries. County HR Director Binder, Sheriff Leben, and County Engineer Hall all helped to give some input on the matter. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the two-step and two percent COLA increase. All members present voted "AYE". Motion carried.

At this time the Burleigh County Commission adjourned and convened as the unorganized townships' Board of Supervisors for Burnt Creek, Riverview, Florence Lake, Fort Rice, Lincoln, Canfield, Lyman, and Phoenix. Roll call of the members: Commissioners Woodcox, Munson, Schwab, and Chairman Bitner were present, with Comm. Bakken also present via conference call. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the appropriate or maximum mills levies for the unorganized townships. All members present voted "AYE". Motion carried.

At this time the unorganized townships' Board of Supervisors adjourned and convened as the Burleigh County Commission. Roll call of the members: Commissioners Woodcox, Munson, Schwab, and Chairman Bitner were present, with Comm. Bakken also present via conference call. Motion by Comm. Munson, 2nd by Comm. Bakken to adopt the 2025 final budget and appropriate 2024 mill levies, then amended by Comm. Munson, 2nd by Comm. Woodcox to also include the utilization of general reserve funds to subsidize the difference between last year's mill levy and this year's \$27.224 million. All members present voted "AYE". Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

BURLEIGH COUNTY COMMISSION MEETING

AUGUST 19TH, 2024

*Preliminary
TAX LEVY*

5:08 PM

Chairman Bitner called the regular meeting of the Burleigh County Commission to order.

Roll call of the members: Commissioners Woodcox, Munson, Schwab, Bakken, and Chairman Bitner were present.

Motion by Comm. Bakken, 2nd by Comm. Woodcox to approve the meeting agenda. All members present voted "AYE". Motion carried.

Motion by Comm. Woodcox, 2nd by Comm. Bakken to approve the August 5th, 2024 meeting minutes and bills. All members present voted, "AYE". Motion carried.

The following abatements were presented for the Board's consideration; a complete copy of which are on file and available for inspection in the office of the Burleigh County Auditor/Treasurer.

Owner	Tax Year	Legal Description	Credit Type	Current MV	Reduced MV
Charles & Tina Erling	2023	Lot 21, Block 13, Eagle Crest 6th Addition	Error in property description	\$611,300	\$486,800
Charles & Tina Erling	2024	Lot 21, Block 13, Eagle Crest 6th Addition	Error in property description	\$588,600	\$464,100
Bismarck Parks and Recreation District	2024	Lot 32, Block 1, Promontory Point VII	Property exempt from taxation	\$27,100	\$15,800
Jacqueline K Haag	2024	Block 7, North Hills 1st, Auditors Lot 3116 & undivided interest in common area	Error in property description	\$312,900	\$295,500
David & Sandra Fix	2023	Lot 6, Block 2, Rolling Hills 1st	50% Homestead Credit	\$358,400	\$258,400
Eric Remyense	2024	Lot 7, Block 8, Dakota Breeze	Basement only studs as finish	\$327,100	\$299,200
Joseph & Bonnie Newman	2023	Block 19, Wachter's 3rd, Lot 5 Southwood Condo Unit II	50% Homestead Credit	\$154,800	\$77,400
Eugene & Joyce Baldwin	2023	Lots 3-4, Block 18, Fisher	100% Homestead Credit	\$227,200	\$27,200

Motion by Comm. Bakken, 2nd by Comm. Woodcox to approve the Charles & Tina Erling (2), Bismarck Parks and Recreation District, Jacqueline K Haag, David & Sandra Fix, Eric Remyense, Joseph & Bonnie Newman, and Eugene & Joyce Baldwin abatements plus the remainder of the consent agenda in its entirety. All members present voted "AYE". Motion carried.

Bismarck City Planning Manager Daniel Nairn came forward to the Commission to give an update on the Bismarck Renaissance Zone program. Mr. Nairn explained that per a previous recommendation by the city of Bismarck, some changes were to be made to some of the program guidelines in order for the project to work a little smoother and clearer. These changes include appointing a county commissioner for a year to the Renaissance Authority; the appointment of members to the Renaissance Authority by local authorities (including the school board, the park board, and the county commission); that any changes to the plan would need to be brought to the local authorities; and that the base value of the property before the exemption is approved would remain the same rather than only the lot value being taxed as before. Mr. Nairn presented a request for both the Commission's support of continuing the program for 5 years and an approval of the development plan. Motion by Comm. Munson, 2nd by Comm. Woodcox to support the continuation of the Bismarck Renaissance Zone program for 5 years and approval of the



development plan. Comm. Munson, Bakken, and Woodcox voted "AYE"; Comm. Schwab and Bitner voted "NAY". Motion carried.

County Planner Flanagan presented a clarification of a special use permit appeal by Stall Farms and Balwin Greenhouse and Nursery for a corn maze near Baldwin. Because there is no ordinance yet in place to allow for the corn maze to operate as intended, no further action was required.

County Engineer Hall came and presented a pavement waiver request by a proposed subdivision in Sterling Township, and recommended approval of the proposal. Motion by Comm. Bakken, 2nd by Comm. Munson to approve the meeting agenda. All members present voted "AYE". Motion carried. Hall then presented another pavement waiver request by a proposed subdivision in Riverview Township, and also recommended approval of the proposal. Motion by Comm. Munson, 2nd by Comm. Woodcox to approve the meeting agenda. All members present voted "AYE". Motion carried. Hall then asked for clarification on the 2025 Highway budget, as the Commission voted to have the Highway Department have the same budget amount as their 2024 budget but keep the same mill levy, then later voted to have the dollar figure remain the same. This contradiction by the Commission would leave the Highway Department short on cash needed for their budget because of the difference between the same mill levy versus the same dollar amount. Motion by Comm. Woodcox, 2nd by Comm. Bakken to reduce the proposed mills to keep the dollars levied the same as 2024 and then transfer cash from the general reserve account, per Hall's recommendation. Comm. Bakken, Munson, Woodcox, and Schwab voted "AYE"; Comm. Bitner voted "NAY". Motion carried.

Sheriff Leben gave the Commission another update regarding the Burleigh East remodeling efforts, saying that because the project is larger than anticipated the county will need to open bids in accordance with North Dakota century code. First motion by Comm. Munson, 2nd by Comm. Woodcox to allow the Sheriff's Department to begin contact architects to get the process started, with second motion by Comm. Woodcox, 2nd by Comm. Bakken to prevent Comm. Bitner from voting in the first motion. All members excluding Bitner present voted "AYE" for both motions. Motions carry.

Finance Director Jacobs gave another sales tax bond update, stating that the county executed its contract with the bidding agent.

Chairman Bitner then requested to hold an executive session regarding negotiation/negotiation strategy. Motion by Comm. Woodcox, 2nd by Comm. Bakken to move into executive session. All members present voted "AYE". Motion carried.

Meeting Adjourned.

Mark Splonskowski, County Auditor/Treasurer

Brian Bitner, Chairman

BURLEIGH COUNTY, NORTH DAKOTA

**2023 FINANCIAL STATEMENT AUDIT
FINDING AND RECOMMENDATIONS**

Prepared by

BURLEIGH COUNTY FINANCE DEPARTMENT

**BURLEIGH COUNTY, NORTH DAKOTA
2023 FINANCIAL STATEMENT AUDIT
FINDINGS AND RECOMMENDATIONS**

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BURLEIGH COUNTY

Schedule of Audit Findings and Questioned Costs
For the Year Ended December 31, 2023

SECTION I – FINANCIAL STATEMENT FINDINGS

2023-001 – AUDIT ADJUSTMENTS – COUNTY & COMPONENT UNIT - MATERIAL WEAKNESS**Condition**

During the audit of Burleigh County and Burleigh County Water Resource District, we proposed material adjusting entries to the financial statements in accordance with generally accepted accounting principles (GAAP). The adjustments were approved by management and are reflected in the financial statements.

Effect

There is an increased risk of material misstatement to Burleigh County's and Burleigh County Water Resource District's financial statements.

Cause

Burleigh County and Burleigh County Water Resource District may not have had procedures in place to ensure the financial statements are complete and accurate.

Criteria

Burleigh County and Burleigh County Water Resource District are responsible for the presentation of their financial statements and related note disclosures to ensure they are reliable, accurate, free of material misstatement, and in accordance with GAAP.

Repeat Finding

No.

Recommendation

We recommend Burleigh County and Burleigh County Water Resource District review their procedures for the preparation of the financial statements to ensure the financial statements are complete and accurate in accordance with GAAP.

Burleigh County and Burleigh County Water Resource District's Response

See Corrective Action Plan

BURLEIGH COUNTY**Schedule of Audit Findings and Questioned Costs - Continued**

2023-002 – UNDER PLEDGED SECURITIES – SIGNIFICANT DEFICIENCY AND OTHER NONCOMPLIANCE**Condition**

Burleigh County did not obtain adequate pledge of assets at Wells Fargo as of December 31, 2023. The County was under pledged by \$3,008,772.

Effect

Burleigh County is not in compliance with N.D.C.C. §21-04-09.

Cause

Burleigh County did not have a process to ensure the entity is adequately pledged.

Criteria

N.D.C.C. §21-04-09 states "When securities are pledged to the board of any public corporation, the treasurer or other individual legally charged with the custody of public funds shall require security in the amount of one hundred ten dollars for every one hundred dollars of public deposits."

Additionally, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) model defines internal control as a process designed to provide reasonable assurance of the achievement of objectives that involve the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Pertaining to the pledging of assets, management is responsible for adequate internal controls surrounding pledging of assets.

Repeat Finding

No.

Recommendation

We recommend that Burleigh County ensures that it maintains adequate pledges of securities at any bank where the bank balances could exceed FDIC Insurance.

Burleigh County's Response

See Corrective Action Plan

BURLEIGH COUNTY**Schedule of Audit Findings and Questioned Costs - Continued**

2023-003 – LACK OF SEGREGATION OF DUTIES – COMPONENT UNIT- MATERIAL WEAKNESS**Condition**

Burleigh County Water Resource District has limited personnel responsible for most accounting functions. A lack of segregation of duties exists as limited personnel are responsible to collect and deposit monies, issue checks, send checks to vendors, record receipts disbursement in journals, maintain the general ledger, create credit memos, and perform bank reconciliations.

Effect

Limited segregation of duties exposes the District to the risk of loss of assets, potential liabilities, and damage to the reputation, whether due to error or fraud.

Cause

The Burleigh County Water Resource District has no full-time staff. They outsource their secretarial bookkeeping duties to a private company, which has limited staff, making segregating of duties difficult to accomplish.

Criteria

According to the COSO framework, proper internal controls surrounding custody of assets, the recording of transactions, reconciling bank accounts and preparation of financial statements dictates that there should be sufficient accounting personnel, so duties of employees are properly segregated. The segregation of duties would provide better control over the assets of Burleigh County Water Resource District.

Repeat Finding

Yes.

Recommendation

To mitigate the risk associated with this lack of segregation of duties, we recommend the following:

- Financial statements, credit memos, and payroll registers should be reviewed, analyzed, and spot-checked by a responsible official.
- Where possible, segregate the functions of approval, posting, custody of assets, and reconciliation as they relate to any amounts which impact the financial statements.

Burleigh County Water Resource District's Response

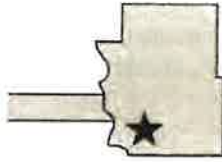
See Corrective Action Plan

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

BURLEIGH COUNTY

Management's Corrective Action Plan
For the Year Ended December 31, 2023



STATE OF NORTH DAKOTA

County of Burleigh

221 NORTH 5TH STREET • P.O. BOX 5518 • BISMARCK, NORTH DAKOTA 58506-5518

Date: June 27, 2024
To: Joshua C. Gallion, ND State Auditor
From: Leigh Jacobs – Finance Director and Mark Splonskowski – County Auditor/Treasurer
RE: Burleigh County – FY2023 Corrective Action Plan

Contact Person Responsible for Corrective Action Plan: Leigh Jacobs and Mark Splonskowski

Section I – Financial Statement Findings:**2023-001 – AUDIT ADJUSTMENTS – COUNTY & COMPONENT UNIT - MATERIAL WEAKNESS****Condition:**

During the audit of Burleigh County and Burleigh County Water Resource District, we proposed material adjusting entries to the financial statements in accordance with generally accepted accounting principles (GAAP). The adjustments were approved by management and are reflected in the financial statements.

Corrective Action Plan:

We agree with the recommendation. Burleigh County will review the list of proposed audit adjustments and ensure future audit years have financial statements in accordance with GAAP.

Anticipated Completion Date:

FY 2024

2023-002 - UNDER PLEDGED SECURITIES – SIGNIFICANT DEFICIENCY & OTHER NONCOMPLIANCE**Condition:**

Burleigh County did not obtain adequate pledge of assets at Wells Fargo as of December 31, 2023. The County was under pledged by \$3,008,772.

Corrective Action Plan:

We agree with the recommendation. Burleigh County will review the current procedures in place and ensure cash held at banks have adequate pledging in accordance with state law.

Anticipated Completion Date:

FY 2024

Section II – Federal Award Findings and Questioned Costs:

No issues were reported.

BURLEIGH COUNTY
Management's Corrective Action Plan - Continued



Burleigh County Water Resource District

PO Box 1255
Bismarck, North Dakota 58502-1255
(701) 354-1501
www.bcwr.org

Date: June 4, 2024
To: Joshua C. Gallion, ND State Auditor
From: Wendy Egli, Executive Secretary
RE: Burleigh County Water Resource District – FY2023 Management's Response

Contact Person Responsible for Corrective Action Plan: Wendy Egli, Executive Secretary

Section I – Financial Statement Findings:

2023-001 AUDIT ADJUSTMENTS – COUNTY & WATER RESOURCE DISTRICT – MATERIAL WEAKNESS

Condition:

During the audit of Burleigh County and Burleigh County Water Resource District, we proposed material adjusting entries to the financial statements in accordance with generally accepted accounting principles (GAAP). The adjustments were approved by management and are reflected in the financial statements.

Management's Response:

We Agree. The adjustments have been implemented at the time of the audit.

Anticipated Completion Date:

6/5/2024

2023-003 SEGREGATION OF DUTIES – WATER RESOURCE DISTRICT – MATERIAL WEAKNESS

Condition:

Burleigh County Water Resource District has limited staff responsible for the primary accounting functions. A lack of segregation of duties exists as one employee is responsible to collect monies, deposit monies, issue checks, send checks to vendors, record receipts and disbursements in the check register, maintain the general ledger, and perform bank reconciliations.

Management's Response:

We Agree. The Burleigh County Water Resource District has received this same material weakness recommendation in the past. A lack of resources to employ permanent staff and the use of consultants for our office administration limits the ability to truly segregate these functions. The Burleigh County Water Resource District has taken steps to mitigate the situation by having the Secretary/Treasurer Board Position review monthly balance sheets, financial transactions, bank statements, invoices, etc. separate from the office administration consultant. These reviews are documented via electronic edits, presented at monthly board meetings, and approved by the board via a formal motion.

Anticipated Completion Date:

We will evaluate this next fiscal year to see if it's feasible to hire more staff.

Current Board Members:

James Landenberger, Chairman 701-426-6439 Randy Binegar, Vice Chairman 701-595-4947
 Dennis Reep, Secretary/Treasurer 701-595-2142 Roger Smith, Manager 701-400-6283
 Kathleen Jones, Manager 701-400-7129

BURLEIGH COUNTY
 Status of Prior Year Findings
 For the Year Ended December 31, 2023



Burleigh County Water Resource District

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Date: June 10, 2024
To: Joshua C. Gallion, ND State Auditor
FROM: Wendy Egli, Executive Secretary
RE: Burleigh County Water Resource District 2023 Schedule of Prior Year Findings

2022-001 SEGREGATION OF DUTIES – COMPONENT UNIT- MATERIAL WEAKNESS

Condition

Burleigh County Water Resource District has limited personnel responsible for most accounting functions. A lack of segregation of duties exists as limited personnel are responsible to collect and deposit monies, issue checks, send checks to vendors, record receipts disbursement in journals, maintain the general ledger, create credit memos, and perform bank reconciliations.

Recommendation

To mitigate the risk associated with this lack of segregation of duties, we recommend the following: • Financial statements, credit memos, and payroll registers should be reviewed, analyzed, and spot-checked by a responsible official. • Where possible, segregate the functions of approval, posting, custody of assets, and reconciliation as they relate to any amounts which impact the financial statements.

Current Status

Not implemented. Burleigh County Water Resource District will evaluate next fiscal year to see if it is feasible to hire more staff.

Current Board Members:

James Landenberger, Chairman 701-426-6439 Randy Binegar, Vice Chairman 701-595-4947
 Dennis Reep, Secretary/Treasurer 701-595-2142 Roger Smith, Manager 701-400-6283
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GOVERNANCE COMMUNICATION

July 1, 2024

Board of County Commissioners
Burleigh County
Bismarck, North Dakota

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Burleigh County, North Dakota, for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under general accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 6, 2024. Professional standards also require that we communicate to you with the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Burleigh County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. We noted no transactions entered into by Burleigh County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements presented by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities financial statements were:

Management's estimate of the useful lives of capital assets is based on past history of each classification of capital assets. We evaluated the key factors and assumptions used to develop the useful lives capital assets in determining that is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

FINDING #1 – AUDIT ADJUSTMENTS

Description of Finding

While preparing our financial statements, the State Auditor's Office required a significant number of adjustments to our general ledger to prepare financial statements which comply with generally accepted accounting principles (GAAP). The specific adjustments are at **Appendix B**.

The SAO identified the cause as "Burleigh County...may not have had procedures in place to ensure the financial statements are complete and accurate." This is a correct statement, but we need to identify specific causes and specific effects for corrective action to take place. Since each adjustment made by the SAO may have a different cause – or groups of adjustments may have a related cause – it is helpful review the list of adjusting entries individually to identify the cause of each individual adjustment or group of adjustments.

Adjusting entry not included in report: Reclassify ARPA fund balance as a liability

Description of entry

When the County received ARPA funds, we classified the entire amount as revenue when we received it. In total this was over \$18,000,000. This amount then became our fund balance; however, the cash received for the ARPA grant should be properly classified as a liability, because we must return it if we do not properly perform all requirements under the grant.

The Finance Department provided the County Auditor's office with an journal entry on February 28, 2024 to properly classify the ARPA fund balance as a liability. The Finance Department approached the County Auditor's office again in a meeting on March 6, 2024. The County Auditor's office refused to make the adjusting entry to properly classify this account as a liability.

We sent our Trial Balance to the State Auditor's Office on March 26, 2024, without correcting the ARPA account.

Consequently, this entry ended up as an audit finding.

Cause

The cause is a lack of continuing education in generally accepted accounting principles and a failure to make audit adjusting entries in prior years.

Effect

The effect is to overstate revenues in the years the grant was received and to understate liabilities for all years since the grant was received. This error is causing other issues in accounting for ARPA funds because we should be booking revenues as we expense things under the grant, since this is a reimbursement grant.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Recommendation

See recommendation #3.

Adjusting entry #1: Offset Negative Cash Balances

Description of entry

The County has a handful of funds with a negative balance in cash. Some funds, such as the CenComm fund, have carried a negative cash balance for several years. In effect, this means that such funds are borrowing money from other funds. This entry re-classifies the negative cash balances as a liability ("due to another fund.")

Cause

The primary cause of this is a lack of cash management policies at both the County-wide level and at the fund level. The secondary issue is a failure to properly classify transactions at year-end for GAAP compliance and for financial statement presentation.

For example, it might be harmless to carry a negative balance in cash for a few months, but we must properly classify transactions in our ledger at year-end. Part of the reason for the State Auditor's adjusting entry is that it's simply hard to read a ledger with negative because cash is typically carried with a positive (debit) balance. Another reason for the entry is to maintain consistency within our ledger by showing a negative cash balance as a liability in the liabilities section of the balance sheet along with other similar items, rather than in the asset section of the balance sheet.

Effect

By carrying negative cash balances in accounts, the County is unable to correctly allocate interest revenue from certain pooled investments such as the Wells Fargo "sweep" account, especially with no inter-fund loan documents. This has led to the County possibly over-allocating interest to the CenComm fund which is shared with the City of Bismarck. Per the joint powers agreement, we must leave all interest earned on the CenComm investments in the fund. See **Appendix C**.

Recommendation

See recommendations #1, #2, and #3.

Citation: GASB Codification I. General Principles, 1800.802

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Adjusting Entry #3: Reclassify Interest Income to Change in Investment Market Value

Description of entry

The County accounts for any change in an investment value from month to month as “interest revenue.” The adjusting entry breaks out the change in market value component from the interest revenue account within the County’s ledger.

Cause

The cause is the County classifying any change in investment value as interest revenue. Although the County is required to display investments at market value on the face of the financial statements, the County should not classify any change in value as interest revenue. In fact, there are several different reasons why an investment would change value. Among them are the amortization of a bond discount or premium; change in market value; or capitalization of interest expense. The County is currently recording all these transactions as “interest revenue.” The County is also recording bank fees as a reduction in interest revenue rather than as a separate line item within the account.

GASB does not require the County to separate the different elements of investment income on the financial statements; however, in this case, the recognition of the various elements of investment income in our general ledger provide management with critical decision-making information.

Effect

The effect is a loss of nuance in the financial records of the County. Some years this has been misleading for decision makers. In the year 2022, our financial statements showed negative interest of (\$85,703). This leads management to believe we do not have cash from interest revenue available to finance the County. **In fact, the County earned several hundred thousand dollars in interest during the 2022 fiscal year**, but due to a change in interest rates, our investments lost value. Since we are recording a change in market value as interest revenue, we show negative interest for the year, but the change in value had no impact on cash from interest revenue.

Recommendation

See recommendation #4.

Additionally, we recommend the County to account separately for each distinct transaction relating to investments. Typically, this will include transactions such as amortization of bond discounts or premiums; interest; fees; and unrealized gain or loss on investments. On the balance sheet, the change in investment value should be recorded in a contra-asset account to the investments called “Fair Value Adjustment.” An example adjustment is below:

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

The market value of a bond declined by \$1,000 during the month.

	<i>Debit</i>	<i>Credit</i>
<i>Unrealized Gain or Loss</i>	\$1,000	
<i>Fair Value Adjustment</i>		\$1,000

On the balance sheet, the fair value adjustment represents a **temporary decline** in the value of the investment. The unrealized gain or loss represents a loss on the income statement.

Citation: GASB Statement No. 31 Accounting and Financial Reporting for Certain Investments and for External Investment Pools

Adjusting Entry #4: Record Reimbursement from Morton County for BMDC

Description of entry

The County incorrectly removed Morton's share of ARPA-funded detention center expenditures from the ledger.

Cause

The County has four (4) detention center positions which are funded by the ARPA grant. The County has a side letter with Morton County governing the reimbursement of those positions. In this letter, the Counties agreed that Morton would reimburse Burleigh 24.5% of these four positions. In the general ledger, when the County transferred these expenses from the general fund to the ARPA fund, we incorrectly transferred 100% of the salaries which includes the amount funded by Morton. Upon reimbursement from ARPA, we remove these expenses from the ARPA fund (crediting the expense) rather than crediting a revenue account because the County incorrectly booked all ARPA revenue upon receiving the cash. This means that these expenses are not recorded anywhere, nor are the associated reimbursement revenues from Morton.

Effect

The effect of this error is to understate jail revenues and expenses for the 2023 fiscal year by approximately \$150,000.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Recommendation

See recommendation #5

Additionally, the County should correct this transaction for fiscal year 2024 and onward.

Adjusting Entry #5: Reclassify Salary Expenses to Contracted Service Expenses

Description of entry

The County classified contracted services related to Clyde Thompson and Wayne Goter as salaries expenses in the County Board and State's Attorney funds, respectively.

Cause

The cause of this entry is the failure by the County to expand its general ledger accounts and account elements (Columns) as the County has grown over the decades. In this specific case, because the County Board and State's Attorney funds did not have a contracted services account added in the general ledger (although a contracted services account was subsequently added to the States Attorney), staff utilized the existing salaries expense account to account for contracted services. This practice goes back to 2019 at least.

Effect

The effect is to overstate salaries expense while understating contracted services. This could create some confusion with FICA compliance because we do not pay FICA taxes to contracted services, but we would expect all salaries expenses to have an associated FICA component.

Recommendations

See recommendation #4.

Additionally, the County should reclassify all such transactions as contracted services for fiscal year 2024 and beyond.

Adjusting Entry #6: Reclassify Interest Income from Internal Service Fund to Transfer In

Description of entry

The SAO is reclassifying interest expense recorded in the Health Insurance fund as a transfer out.

Cause

The general fund loaned money to the health insurance fund, which was invested. There were no loan documents drawn up at the time of the loan indicating a repayment schedule or an interest rate. At some point, the County made the decision to transfer interest earnings on this loan from the health

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

insurance fund to the general fund; however, we are not making the correct accounting entries to accomplish this.

We are booking interest revenue in the health insurance fund and booking the same amount of interest revenue in the general fund; then we are booking interest expense for the same amount in the health insurance fund. The net effect moves interest from the health insurance fund to the general fund, but in the process we double-book revenue and create an interest expense in the health insurance fund which has no explanation or logical reason to be there.

Without loan documents to support the inter-fund loan, there is no way to assign an interest rate to these funds. Consequently, this transaction should be recorded as a transfer.

Effect

The effect of booking interest revenue in the health insurance fund and the general fund for the same investment activity overstates our interest revenue.

Recommendation

See recommendation #7.

Adjusting Entry #7: Offset Negative Cash Balances

See adjusting entry #1.

Adjusting Entry #8: Adjustment to Decrease Inventory for 2023 Used Amount

Description of entry

The County has significant inventories, mostly in the Highway Department. These consist mainly of gravel and culverts. The County failed to adjust inventories to reflect the amounts on hand during the year-end inventory conducted by the highway department.

Cause

The County made no entries to inventory during the 2023 fiscal year. The cause is a failure to follow of policies and procedures, and a general lack of financial statement awareness within the County. The Highway Department sends these year-end adjusting entries to the County Auditor's Office or the Finance Department. This year, with no Finance Director or Assistant Finance Director at year end, the Highway Department sent this entry to the County Auditor and Deputy County Auditor. The County then failed to make this adjustment during the year-end closing process.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Effect

The effect understated expenditures in the highway department by approximately \$580,000, and overstated assets (inventory) by the same amount.

Recommendation

See recommendations #2, #5

Adjusting Entry #9: Adjustment to Record Retainage Payable

Description of entry

The County failed to record an expenditure and account payable related to a Retainage Payable on the 71st Ave Road Project.

Cause

The cause is a lack of policies and procedures relating to the year-end closing process.

Effect

The effect understates expenditures for 2023 by \$82,390 and understates liabilities by the same amount.

Recommendation

See recommendation #2

Adjusting Entry #10: Reclassify Interest Income to Change in Investment Market Value

Recommendation

See recommendation #3

Adjusting Entry #11: Reclassify Prairie Dog Funds from a Transfer In to Intergovernmental Revenue

Description of entry

The County recorded Prairie Dog funds received from the State as a Transfer In. The State Auditor's Office reclassified it as intergovernmental revenue (Note that under GASB, Transfers In are not considered revenues).

Cause

The cause is the failure to add new accounts to the ledger as needed and a lack of continuing education in governmental accounting. In this case, the Special Road and Bridge fund did not have an

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Intergovernmental Revenue account set up. Rather than create a new account, the County booked Prairie Dog revenue as a transfer in. This is not consistent with GASB terminology which defines revenue as follows: “*revenues* means increases in (sources of) fund financial resources other than from interfund transfers and debt issue proceeds and redemptions of demand bonds.” Since we recorded this transaction as a transfer in, it is excluded from revenue under GASB.

Effect

The effect is to understate County revenues by \$4,000,000.

Recommendation

Reclassify this transaction as intergovernmental revenue in the 2023 ledger.

See recommendation #3, #4

Citation: Citation: GASB Codification I. General Principles, 1800.131

Adjusting Entry #12: Reclassify Miscellaneous Revenue to Intergovernmental Revenue and Sale of Assets

Description of entry

GASB classifies governmental fund revenues by fund and source. Major revenue sources are taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous.

GASB requires that sale of capital assets be reported as other financing sources.

This entry reclassifies our revenues to comply with GASB requirements.

While researching this entry, we learned that the County Auditor’s Office failed to remove six (6) deleted assets from our fixed asset listing after receiving the year-end update from the Highway Department. Included on these were the two motorgraders from the adjusting entry.

We sold these Motorgraders for \$330,000, but left them on the asset listing with a book value of \$301,500. In addition to the other assets we failed to dispose of from the asset listing at the end of 2023, we overstated our assets by \$344,850.56.

Cause

The cause is a failure to add new accounts to the ledger as needed. The cause is also a lack of continuing education in generally accepted accounting principles.

Effect

The effect is to lose the nuanced source of revenues by putting sale of assets and intergovernmental revenues into a miscellaneous account. We also increase the difficulty of preparing financial statements

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

that comply with generally accepted account principles because we are burying transactions that have specific reporting requirements among miscellaneous revenues.

Recommendation

See recommendation #3.

Citation: Citation: GASB Codification I. General Principles, 1800.130; GASB 34, ¶88

Adjusting Entry #13: Establish a Due to Other Funds Asset to Offset Negative Cash Balances

See Adjusting Entry #1.

Adjusting Entry #14: Adjustment to Record Off-Book Activity for the 2020 Sales Tax Bond

Description of entry

The County incorrectly accounted for the bond sinking fund at Bank of North Dakota related to our Detention Center Sales Tax bond. The County was essentially double-counting cash which resulted in a massively inflated cash balance on the books. The State Auditor's Office corrected this entry for us several years in a row, but we failed to make the adjusting entry on our books.

In 2023, rather than correct the entry, the County removed the bond sinking fund from our books. We also ceased to account for sales tax revenues at this time.

The Finance Department provided the County Auditor's office with an adjusting entry to add this account back to our books in the proper amounts on February 20, 2024 with an email showing the entry to make and the back up (support) for the entry. The Finance Department approached the County Auditor's office again in a meeting on March 6, 2024. The County Auditor's office refused to make the adjusting entry to add this account back to our books.

We sent our Trial Balance to the State Auditor's Office on March 26, 2024, without correcting the bond sinking entry.

Consequently, this entry ended up as an audit finding.

Cause

The cause is the failure to make the adjusting entries provided by the State Auditor's during financial statement audits over the years.

Effect

The effect is to understate assets, revenues, and fund balance by millions of dollars.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Recommendation

See recommendation #3, #5

Adjusting Entry #15: Prior Period Adjustment to Record Missed Payable from 2022

Description of entry

The County failed to properly accrue an expenditure at the end of 2022. The State Auditor's Office apparently missed this entry during the last audit. During the current year's financial audit, the State Auditor's Office corrected this error in our 2023 books.

Cause

The cause is the lack of effective year end closing procedures and the failure to record transactions using the transaction date. The date the County uses in the general ledger is the date the general ledger entry is made, not the transaction date. This is a departure from normal accounting practices. In virtually all cases, entities record the date the underlying transaction occurred, such as the date on an invoice, in the general ledger. The transaction date is vital for many reasons including classifying transactions within the correct year.

Effect

The effect is to understate expenditures during the 2022 year and to overstate expenditures during 2023.

Recommendation

See recommendation #2 and #8.

Adjusting Entry #16: Reclassify Interest Expense to Transfer Out

See adjusting entry #6.

Adjusting Entry #17: Prior Period Adjustment to Remove 66th St Project from CIP; reclassify assets 4578 and 4579 to CIP, and add back asset 4053

Adjusting Entry #18: Adjustment to Record Current Period Capital Asset Additions

Description of entry

This adjustment removes the 66th street project from construction in progress at the end of 2022; reclassifies to construction in progress 2 semi-trucks we started building in 2022 but finished in 2023; and adds an asset that the County Auditor's Office incorrectly deleted in 2021.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

Cause

The cause is a lack of policies and procedures related to fixed assets and a lack of continuing education in generally accepted accounting principles.

Relating to the two semi-trucks we built, the County purchased the chassis in 2022, but the trucks were not finished until 2023. When the trucks were finished in 2023, the County simply went back to the asset listing and changed the cost of the assets, which will impact our prior year general ledger. The trucks should be classified as "construction in progress" until completed in 2023 then added to the fixed asset ledger and depreciated.

Effect

The effect is to misstate fixed assets in 2022 and to misstate depreciation.

Recommendation

See recommendations #2, #6.

Adjusting Entry #19: Record Payables found during the audit

Adjusting Entry #20: Record retainage payable

Description of entry

The County recorded expenses and payables relating to 2023 in 2024. The County did the same with a retainage. The State Auditor's Office made the entry to move these expenses into the 2023 fiscal year.

Cause

The cause is a lack of year-end policies and procedures and the failure to record the transaction date in the ledger.

Effect

The effect is to understate liabilities and expenditures in the 2023 year.

Recommendation

See recommendation #2 and #8.

BURLEIGH COUNTY, NORTH DAKOTA 2023 FINANCIAL STATEMENT AUDIT FINDINGS AND RECOMMENDATIONS

FINDING #2: UNDER PLEDGED SECURITIES

Description of Finding

The County Treasurer, under NDCC 21-04-09, is required to obtain security for public funds in the amount of 110% of the deposit. The pledge acts as a form of insurance on amounts over the FDIC limit of \$250,000. The County failed to obtain sufficient pledged securities in the Wells Fargo account at year end.

Cause

The cause is a lack of policies and procedures surrounding the Auditor/Treasurer duties and a lack of internal controls to identify instances of non-compliance with laws and regulations.

Effect

The effect is to put public funds at risk.

Recommendation

The County should adopt policies and procedures surrounding the Auditor/Treasurer duties. The County should adopt internal controls to identify instances of non-compliance with laws and regulations.

FINDING #3: LACK OF SEGREGATION OF DUTIES

Description of Finding

Burleigh County Water Resources District has limited personnel responsible for most accounting functions, resulting in incompatible duties being performed by staff. An incompatible duty are duties that increase the risk of fraud or error.

Cause

The cause is a lack of staff.

Effect

The effect is to increase the risk of fraud or error.

Recommendation

The recommendation is to consider whether the cost of fully staffing the Water Resource District would exceed the risk of loss due to fraud or error, and to consider whether other procedures can be performed to minimize the risk associated with the lack of segregation of duties.

APPENDIX A - SUMMARY OF RECOMMENDATIONS

Finding No.	Summary of Recommendations	Related Audit Adjustment
1.	Cash Management	#1, #7, #13
2.	Year End Policies and Procedures	#1, #7, #8, #9, #13, #15, #17, #18, #19, #20
3.	GAAP Continuing Education	#1, #7, #11, #12, #14, ARPA entry
4.	General Ledger Update	#3, #5, #10, #11, #13
5.	Supervisory Review	#4, #8, #14
6.	Improve Fixed Asset Policies & Procedures	#17, #18
7.	Improve Documentation	#6, #16
8.	Add transaction date to general ledger	#15, #19, #20

Recommendation #1: Adopt County-wide and Fund-level Cash Management Policies

The County has several funds with a negative cash balance. Some of these accounts have carried a negative cash balance for several years. The reason for the negative cash balances is the County lacks County-wide and Fund-level cash management policies. The County simply “writes a check” from these funds without regard to how much cash the funds have. Some county funds, such as unorganized townships, cannot be made positive on the long-term due to economic factors (too few residents); other funds, such as CenComm, are negative because of a lack of cash management, planning, or awareness from staff and Treasurer.

The County should adopt County-wide and Fund-level cash management policies in coordination with department heads and the County Commission. The plan should include a cash forecast at both the County-wide and the Fund level, including plans to invest excess cash so investments mature in line with cash needs. The plan should include policies or procedures for situations where funds have negative cash, including identifying which funds are loaning money to the negative funds and reclassifying negative balances as a liability at period end.

By carrying negative cash balances in accounts, the county is unable to correctly allocate interest revenue from certain pooled investments such as the Wells Fargo “sweep” account, especially with no inter-fund loan documents. This has led to the County possibly over-allocating interest to the CenComm fund which is shared with the City of Bismarck. Per the joint powers agreement, we must leave all interest earned on the CenComm investments in the fund. **See Appendix C.**

Recommendation #2#: Improve year-end policies and procedures

Most of the County’s adjusting entries relate to the year-end process. In the past, the County Finance Director prepared Financial Statements, and it seems likely that this process acted as a review of the books, especially the year-end, because that is when many financial statement adjustments take place, such as accruing expenditures. The County is now outsourcing the financial statement preparation and the year-end process is suffering.

It is common in accountancy to revert to the “SALY” principal, an acronym which means “same as last year.” That seems to be the case with the County’s year-end process. We rely heavily on the prior year’s records to close the current year. The challenge becomes when we have new or different scenarios

APPENDIX A - SUMMARY OF RECOMMENDATIONS

develop throughout the year, which is often the case. In those cases, there is no record from prior years to rely on.

Rather than rely on a list of duties or on the prior year's activities, the County should take a wholistic approach to closing the books by reflecting on broad categories such as payables, receivables, fixed assets, cash, etc. Another approach might be to create a checklist that reviews broad categories. For example, the checklist might ask, "Have all expenses been accrued?" and ask the accountant to check off fund-by-fund.

Whatever approach the County chooses, it must go further than simply a list of procedures we did last year. The County should involve more staff in the closing process. For example, the receivables accountant should oversee accruing receivables; likewise, the payables accountant with payables. This would improve the speed of the process rather than having one staff member do most of the work. It would also create opportunities for a level of review since one person wouldn't be doing all the work.

Recommendation #3 – Continuing Education in GAAP

Some of the adjusting entries relate to a misunderstanding or lack of continuing education in generally accepted accounting principles as they relate to governmental entities. For example, GASB statement 34 requires that revenue from sale of capital assets be reported as "Other Financing Sources." The County reported capital asset sales as "Miscellaneous Revenue," essentially burying the transaction in the ledger and making compliance with accounting standards much more difficult. Additionally, recording Prairie Dog Funds as a Transfer In is not correct under GAAP because transfers are not considered revenues; in this case, the Prairie Dog funds are intergovernmental revenues which must be reported as revenues.

Accounting standards are evolving, and sometimes we will encounter a new situation where we must apply an old accounting standard that we haven't applied up to this point. The county should adopt a continuing education policy for accounting staff which requires a certain number of hours per year.

Recommendation #4 – General Ledger Update

Some of the adjustments relate to the inadequacy of our general ledger to capture the breadth of economic activity in Burleigh County. Economic activity has exploded in the last 10-15 years, but our ledger has not been updated. We haven't added significantly more accounts – in fact, we have 17 fewer accounts in 2023 than in 2015. We haven't added any additional accounting elements – such as sub-departments or project codes.

The County should consider re-writing the general ledger to provide an adequate number of accounts and account elements (Funds, departments, sub-departments, accounts, project codes, etc.) to properly account for the vast increase in economic activity in Burleigh County since the current ledger was adopted.

One example is the Gas Tax Refund revenue account. Since at least 2015, this account recorded our quarterly Township distributions from the ND Treasurer; however, we have begun using this account as a catch-all for various State financial aid packages such as SB2016 in 2019; HB 1015 in 2021; and more recently in 2023, Prairie Dog and Legacy Fund distributions.

APPENDIX A - SUMMARY OF RECOMMENDATIONS

By adding various new State financial distributions to this existing account, we create inconsistencies within the ledger and make year-to-year comparisons impossible. These funds, especially permanent funding mechanisms such as Prairie Dog and Legacy Fund, should be in their own, new account, not in an account that historically captures the Township Road Distribution.

This is a systemic issue within our ledger goes back for years. Economic activity has dramatically increased in the State and in the region in the past decade, but we are using the same ledger from decades ago.

Other counties are handling their ledgers in completely different ways. Grand Forks County has five account elements (columns) and they have a wide range of accounts which capture the depth of their economic activity. For example, we have eleven (11) distinct sources of tax revenue represented in our "MH AND RE TAX" account, number 31110, including real estate tax; mobile home tax; railroad assessments; utility assessments; and more. Grand Forks County breaks each of these distinct sources of revenue out into their own account number. In total Grand Forks has over 4,000 accounts in their ledger while Burleigh has only 1,600.

Grand Forks County also provides for additional columns to capture important information. For example, they have a column with a unique identifier for grant-funded expenditures. They also use this column to capture the tax year. For example, every year they add a new account for the tax year. For 2025, they will add an account "xxxx.xxxx.xxxx.xxxx.2025." Another use for this column is to track Highway Department projects by a unique project number.

Recommendation #5 – Supervisory Review

A handful of adjusting entries were simple errors. The complexity of the underlying transaction can increase the chances of error. One such adjustment is the adjustment to correct Morton County's reimbursement for the Burleigh Morton Detention Center ARPA funded staff. This is a complex entry because it involves reimbursement from two sources: ARPA and Morton County. We failed to correctly account for this transaction, and as a result understated both revenues and expenditures by approximately \$150,000.

The County should implement policies so that adjusting entries are reviewed and signed off on by a supervisor, if possible. The Finance Director job description includes a duty to review journal entries; however, accounting staff do not report to the Finance Director and have refused to make the journal entries recommended by the Finance Director in the past. Consequently, this is not an effective internal control, unless it goes to the level of the County Commission, because the County Commission can direct the County Auditor to keep all books and records required by the Commission per NDCC 11-03-02 paragraph 7.

Recommendation #6 – Improve Fixed Assets Policies & Procedures

Several adjustments relate to fixed assets. Fixed Assets are generally kept in a part of the software called a "subsidiary ledger." The subsidiary ledger is a detailed list of all assets with their purchase date, cost, accumulated depreciation, current depreciation, book value, salvage value, and disposal date if disposed. The fixed asset subsidiary ledger is a critical part of the accounting record because it accounts for a large portion of the balance sheet by dollar value.

APPENDIX A - SUMMARY OF RECOMMENDATIONS

The County had errors relating to failure to add assets; delete assets; correctly classify assets as construction in progress; or remove construction in progress projects that were cancelled. The County should evaluate and improve fixed asset policies. Policy books and manuals are available online; the County should research and adopt fixed asset policies appropriate for its operations.

Recommendation #7 – Improve Documentation

The County general ledger has 149 funds and 82 departments but lacks any centralized documentation describing why the funds exist or what laws, agreements, regulations, or resolutions govern them. This is a major weakness in our accounting system and all but guarantees errors will occur. We've already had issues with the lack of documentation this year with a failure to pay the Bismarck Parks District based on an agreement from 1998. We needed a reminder from the Bismarck Parks District to make the agreed-upon payment.

This issue of a lack of documentation is systemic, and it is often hard to track issues such as Commission actions that impact accounting or finance. The County should organize documentation related to the general ledger by fund and department in a centralized, digital location.

Recommendation #8 – Add Transaction Date to General Ledger

The date field is a critical piece of accounting information recorded in every general ledger. In almost every case, the date shown in the ledger is the transaction date. This is often the date on an invoice, for example. Rather than record the transaction date, Burleigh County records the journal date – the date staff made the entry into the general ledger. The journal date is a trivial piece of information, whereas the transaction date is critical.

Without the transaction date, it's nearly impossible to forecast the current year's results or to compare the current year with the prior year, especially in years of staff turnover. As staff get busy or are in training, there's a greater delay between when a transaction occurs and when staff find time to enter the transaction into the ledger. Consequently, if staff fall behind compared to the previous year, then the transaction will show up at a later date in the ledger.

No transaction date makes the year-end process much more difficult, because we are required by GAAP to keep our books based on the transaction date, but we can't easily assess that information based on the general ledger.

Adding the transaction date to the ledger is a critical step in improving our financial report both to external users through our financial statements and internally with reports to management.

APPENDIX B - AUDIT ADJUSTING ENTRIES

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management. Management has corrected all such misstatements. The schedules list all misstatements provided by management or detected as a result of audit procedures that were corrected by management.

2023 Adjustments - Primary Government

		Audit Adjustments	
		Debit	Credit
General Fund			
#1.	<u>Establish a Due From Other Funds Asset to Offset Negative Cash Balances in Special Revenue and Debt Service Funds</u>		
	Due From Other Funds	\$ 1,721,451	\$ -
	Cash	-	1,721,451
#2.	~~Remove February 2024 State Aid from Intergovernmental Receivables Revenue~~	~~406,424~~	~~-~~
	~~Intergovernmental Receivable~~	~~-~~	~~406,424~~
#3.	<u>Reclassify Interest Income to Change in Investment Market Value OFS</u>		
	Interest Income	156,293	-
	Change in Investment Market Value	-	156,293
#4.	<u>To Record Reimbursement from Morton County for BMDC</u>		
	Expenditures	148,099	-
	Charge for Service Revenues	-	148,099
#5.	<u>Reclassify Salary Expenses to Contracted Service Expenses</u>		
	Contracted Service Expenses	120,370	-
	Salary Expenses	-	120,370
#6.	<u>Reclassify Interest Income from Internal Service Fund to Transfer In</u>		
	Interest Earnings	75,671	-
	Transfer In	-	75,671
#7.	Special Revenue Fund		
	<u>Establish a Due to Other Funds Asset to Offset Negative Cash Balances in Special Revenue Fund with the General Fund</u>		
	Cash	\$ 1,691,164	\$ -
	Due to Other Funds	-	1,691,164
#8.	<u>Adjustment to Decrease Inventory for 2023 Used Amount</u>		
	Expenditures	579,738	-
	Inventory	-	579,738
#9.	<u>Adjustment to Record Retainage Payable</u>		
	Expenditures	82,390	-
	Retainage Payable	-	82,390
#10.	<u>Reclassify Interest Income to Change in Investment Market Value OFS</u>		
	Interest Income	271,702	-
	Change in Investment Market Value	-	271,702

Note: This adjusting entry was made in error; per discussion with SAO it is not material to our financial statements as a whole

APPENDIX B - AUDIT ADJUSTING ENTRIES

2023 Adjustments - Primary Government

		Audit Adjustments	
		Debit	Credit
#11.	Special Revenue Fund <u>Reclassify Prairie Dog Funds from a Transfer In to Intergovernmental Revenue</u>		
	Transfers In	4,160,080	-
	Intergovernmental Revenue	-	4,160,080
#12.	<u>Reclassify Miscellaneous Revenue to Intergovernmental Revenue and Sale of Assets</u>		
	Miscellaneous Revenue	\$ 755,539	\$ -
	Sale of Assets	-	330,000
	Intergovernmental Revenue	-	425,539
#13.	Debt Service Fund <u>Establish a Due to Other Funds Asset to Offset Negative Cash Balances in Debt Service Fund with the General Fund</u>		
	Cash	\$ 30,286	\$ -
	Due to Other Funds	-	30,286
#14.	<u>Adjustment to Record Off-Book Activity for the 2020 Sales Tax Bond</u>		
	Cash	31,924,816	-
	Intergovernmental Receivable	2,106,392	-
	Fund Balance, December 31, 2023	-	34,031,208
	Principal Expense	2,647,750	-
	Interest & Fees Expense	781,718	-
	Net Change Fund Balance, December 31, 2023	9,338,908	-
	Sales Tax Revenue	-	11,518,431
	Interest Earnings	-	208,780
	Miscellaneous Revenue	-	1,041,165
#15.	Internal Service Fund <u>Prior Period Adjustment to Record Missed Payable from 2022</u>		
	Net Position, January 1, 2023 PPA	\$ 224,159	\$ -
	Accounts Payable PPA	-	224,159
#16.	<u>Reclassify Interest Expense to Transfer Out</u>		
	Transfer Out	75,671	-
	Interest Expense	-	75,671
#17.	Government Wide Activities <u>Prior Period Adjustment to Remove 66th St Project from CIP, Reclassify Assets 4578 & 4579 to CIP, and to add back Asset 4053 to Capital Assets</u>		
	Net Position, January 1, 2023 PPA	351,030	-
	Capital Assets - Nondepreciable PPA	-	30,758
	Capital Assets, Depreciable, Net PPA	-	320,272
#18.	<u>Adjustment to Record Current Period Capital Asset Additions for Assets 4578 & 4579</u>		
	Capital Assets - Nondepreciable	61,450	-
	Expenditures	-	61,450

APPENDIX B - AUDIT ADJUSTING ENTRIES

2023 Adjustments - Water Resource District

		<u>Audit Adjustments</u>	
		<u>Debit</u>	<u>Credit</u>
Fund Level Adjustments			
#19.	<u>To Record Audit Found Payables</u>		
	Expenditures	150,829	-
	Accounts Payable	-	150,829
#20.	<u>To Record Retainage Payable</u>		
	Expenditures	11,050	-
	Retainage Payable	-	11,050

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 1, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the *budgetary comparison information, schedule of employer's share of net pension liability and employer contributions, schedule of employer's share of net OPEB liability and employer contributions, and notes to the required supplementary information* which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the *schedule of expenditures of federal awards and notes to the schedule of expenditures of federal awards*, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

APPENDIX C - CENCOMM JOINT POWERS AGREEMENT

**FIRST AMENDMENT TO AGREEMENT FOR JOINT EXERCISE OF
GOVERNMENTAL POWERS**

Paragraph 6 of the Agreement for Joint Exercise of Governmental Powers dated November 20, 2015, between the Bismarck City Commission, the Mandan City Commission and the Burleigh County Commission is amended to read as follows:

6. **Funding of the Central Dakota Communications Center.** The Central Dakota Communications Center, through the Authority, shall establish a budgeting process inclusive of fiscal agents from each of the **Parties**. The process shall coincide with the budgeting process of the **Parties** and annual budget management shall be accomplished through the **City of Bismarck**, complying with its ordinances, policies and procedures.

After revenue and that portion of 911 fees allocated for the annual operating budget, the remainder of the budget responsibility shall initially be split by the **Parties**:

<u>80%</u> - Burleigh County	<	35% - Burleigh County
		65% - City of Bismarck
<u>20%</u> - City of Mandan		

The allocated split shall be subject to review during the second year of operation and subsequent review and re-negotiation shall be every five (5) years thereafter, or as determined necessary by the Authority. Specialized grants that apply to specialized equipment, training or processes are excluded from this formula.

The **Parties** agree that the 911 fees collected under 57-40.6-02 shall be remitted to Burleigh County for management under the Authority but be accounted for as one fund. Any investment interest accrued on 911 fees shall remain within that fund. Fees collected will be allocated as follows:

75% - Central Dakota Communications Center annual operating budget revenue
15% - 911 Capital Improvement Fund
10% - North Dakota Association of Counties

A copy of each 911 fee remittance receipt shall be provided to the Director of the Central Dakota Communications Center for tracking, planning and budgeting purposes.

Each of the **Parties** agrees to make financial allocations based on the adopted Authority budget.

The **City of Bismarck**, Finance Department shall bill each of the **Parties** no less than quarterly for their share of budgetary obligations under this Agreement.

Approved this 5th day of July, 2016.

Net Position

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Net investment in capital assets is reported for capital assets less accumulated depreciation, as well as net of any related debt to purchase or finance the capital assets. These assets are not available for future spending.

Restrictions of net position in the statement of net position are due to restricted tax levies and restricted federal and state grants or reimbursements.

Unrestricted net position is primarily unrestricted amounts related to the general fund and negative fund balances.

Interfund Transactions

In the governmental fund statements, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except reimbursements, are reported as transfers.

In the government-wide financial statements, interfund transactions have been eliminated.

NOTE 2 PRIOR PERIOD ADJUSTMENTS

Primary Government

Prior period adjustments were necessary for the government wide statements to properly report the beginning balance of capital assets and the internal service fund as shown below:

	Amounts
Beginning Net Position, as previously reported	\$ 134,409,920
Adjustments to restate the January 1, 2023 Net Position	
Capital Assets, Net	(351,029)
Internal Service Fund, Net Position January 1	(224,159)
Net Position January 1, 2023, as restated	\$ 133,834,732

Prior period adjustments were necessary for the Capital Projects Funds balance and Debt Service Fund balance to properly report fund balances in their proper classifications as shown below:

	Amounts
Beginning Capital Projects Fund Balance, as previously reported	\$ 2,244,985
Adjustments to restate the January 1, 2023 Fund Balance	
Fund Classification Change	691,151
Capital Projects Fund Balance January 1, 2023, as restated	\$ 2,936,136

	Amounts
Beginning Debt Service Fund Balance, as previously reported	\$ 25,478,551
Adjustments to restate the January 1, 2023 Fund Balance	
Fund Classification Change	(691,151)
Debt Service Fund Balance January 1, 2023, as restated	\$ 24,787,400

BURLEIGH COUNTY**Notes to the Financial Statements – Continued****Water Resource District**

Prior period adjustments were necessary for the Water Resource District net position to properly report the beginning balance of capital assets as shown below:

Water Resource District	Amounts
Beginning Net Position, as previously reported	\$ 10,075,190
Adjustments to restate the January 1, 2023 Net Position:	
Capital Assets, Net	(237,247)
Net Position January 1, 2023, as restated	\$ 9,837,943

NOTE 3 DEPOSITS**Custodial Credit Risk**

Custodial credit risk is the risk associated with the failure of a depository institution, such that in the event of a depository financial institution's failure, the County would not be able to recover the deposits or collateralized securities that are in the possession of the outside parties. The County does not have a formal policy regarding deposits that limits the amount it may invest in any one issuer.

In accordance with North Dakota Statutes, deposits must either be deposited with the Bank of North Dakota or in other financial institutions situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, Federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the State of North Dakota, its boards, agencies or instrumentalities or by any county, city, township, school district, park district, or other political subdivision of the state of North Dakota. Whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by another state of the United States or such other securities approved by the banking board.

At year ended December 31, 2023, the County's carrying amount of deposits totaled \$125,304,440 and the bank balances totaled \$120,097,430. Of the bank balances, \$68,259,973 was covered by Federal Depository, \$19,911,614 of the remaining bank balances were collateralized with securities held by the pledging financial institution's agent in the government's name, and \$1,620,475 was uninsured and uncollateralized.

At year ended December 31, 2023, the District's carrying amount of deposits totaled \$3,404,444, and the bank balances totaled \$3,405,076. Of the bank balances, \$500,000 was covered by Federal Depository Insurance. The remaining bank balances were collateralized with securities held by the pledging financial institution's agent in the government's name.

NOTE 4 INVESTMENTS

As of December 31, 2023, the County had the following investments:

Investment Type	Moody's or S&P Rating	Investment Maturities				Total Fair Value	Percent of Investments	Fair Value Hierarchy
		Less than One Year	1-5 Years	6-10 Years				
Government Obligations	AA+	\$ 1,237,783	\$ -	\$ -	\$ 1,237,783		3%	Level 1
Government Obligations	Not Rated	498,465	-	-	498,465		1%	Level 1
Certificates of Deposit	Not Rated	20,790,453	-	-	20,790,453		49%	Level 1
Money Market	Not Rated	15,949,312	-	-	15,949,312		37%	Level 1
Savings	Not Rated	1,485	-	-	1,485		0%	Level 1
Municipal Bonds	AAA	810,133	1,706,232	288,962	2,805,326		7%	Level 2
Municipal Bonds	AA1	-	-	277,270	277,270		1%	Level 2
Municipal Bonds	AA+	400,612	232,603	-	633,215		1%	Level 2
Municipal Bonds	AA	-	-	154,302	154,302		0%	Level 2
Municipal Bonds	A+	-	151,362	203,970	355,332		1%	Level 2
Municipal Bonds	Not Rated	-	-	102,976	102,976		0%	Level 2
Total Investments		\$ 39,688,242	\$ 2,090,197	\$ 1,027,479	\$ 42,805,918		100%	

BURLEIGH COUNTYBudgetary Comparison Schedule - General Fund
December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property Taxes	\$ 14,484,000	\$ 14,484,000	\$ 14,588,484	\$ 104,484
Licenses, Permits and Fines	192,000	192,000	123,678	(68,322)
Intergovernmental Revenue	5,270,700	5,270,700	5,888,626	617,926
Charges for Services	5,712,000	5,712,000	5,307,557	(404,443)
Interest Income	1,311,000	1,311,000	1,325,002	14,002
Miscellaneous	110,000	110,000	(54,260)	(164,260)
Total Revenues	\$ 27,079,700	\$ 27,079,700	\$ 27,179,087	\$ 99,387
EXPENDITURES				
Current				
General Government	\$ 10,265,132	\$ 10,265,132	\$ 8,043,087	\$ 2,222,045
Public Safety	20,181,868	20,181,868	18,231,055	1,950,813
Health and Welfare	995,418	995,418	966,462	28,956
Culture and Recreation	461,355	461,355	378,566	82,789
Conservation and Economic Development	84,571	84,571	83,389	1,182
Other	582,199	582,199	525,467	56,732
Total Expenditures	\$ 32,570,543	\$ 32,570,543	\$ 28,228,026	\$ 4,342,517
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,490,843)	\$ (5,490,843)	\$ (1,048,939)	\$ 4,441,904
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 472,700	\$ 472,700	\$ 418,025	\$ (54,675)
Change in Investment Market Value	-	-	156,293	156,293
Sale of Assets	10,000	10,000	80	(9,920)
Transfers Out	(350,000)	(350,000)	(118,640)	231,360
Total Other Financing Sources and Uses	\$ 132,700	\$ 132,700	\$ 455,758	\$ 323,058
Net Change in Fund Balances	\$ (5,358,143)	\$ (5,358,143)	\$ (593,181)	\$ 4,764,962
Fund Balance - January 1	\$ 16,715,688	\$ 16,715,688	\$ 16,715,688	\$ -
Fund Balance - December 31	\$ 11,357,545	\$ 11,357,545	\$ 16,122,507	\$ 4,764,962

The accompanying required supplementary information notes are an integral part of this schedule.

BURLEIGH COUNTY**Budgetary Comparison Schedule - Special Revenue Fund
December 31, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property Taxes	\$ 4,983,998	\$ 4,983,998	\$ 4,940,537	\$ (43,461)
Licenses, Permits and Fines	114,200	114,200	73,553	(40,647)
Intergovernmental Revenue	9,116,800	9,116,800	24,803,082	15,686,282
Charges for Services	4,578,600	4,578,600	5,672,511	1,093,911
Interest Income	1,096,400	1,096,400	722,099	(374,301)
Miscellaneous	699,200	699,200	786,423	87,223
Total Revenues	\$ 20,589,198	\$ 20,589,198	\$ 36,998,205	\$ 16,409,007
EXPENDITURES				
Current				
General Government	\$ 641,627	\$ 643,627	\$ 2,092,989	\$ (1,449,362)
Public Safety	2,333,504	2,338,504	2,683,422	(344,918)
Highways and Bridges	16,986,302	17,018,302	19,216,053	(2,197,751)
Health and Welfare	458,683	461,634	7,806,399	(7,344,765)
Culture and Recreation	446,700	463,415	451,781	11,634
Conservation and Economic Development	879,806	879,806	797,662	82,144
Other	1,233,265	1,326,978	1,231,945	95,033
Debt Service				
Principal	174,421	174,421	174,421	-
Interest	4,866	4,866	4,866	-
Total Expenditures	\$ 23,159,174	\$ 23,311,553	\$ 34,459,538	\$ (11,147,985)
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,569,976)	\$ (2,722,355)	\$ 2,538,667	\$ 27,556,992
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 9,765,000	\$ 9,765,000	\$ 11,248,846	\$ 1,483,846
Change in Investment Market Value	-	-	271,702	271,702
Sale of Assets	390,000	390,000	330,000	(60,000)
Transfers Out	(10,287,700)	(10,287,700)	(11,903,034)	(1,615,334)
Total Other Financing Sources (Uses)	\$ (132,700)	\$ (132,700)	\$ (52,486)	\$ 80,214
Net Change in Fund Balances	\$ (2,702,676)	\$ (2,855,055)	\$ 2,486,181	\$ 27,637,206
Fund Balance - January 1	\$ 21,182,410	\$ 21,182,410	\$ 21,182,410	\$ -
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -
Fund Balance - January 1 Restated	\$ 21,182,410	\$ 21,182,410	\$ 21,182,410	\$ -
Fund Balance - December 31	\$ 18,479,734	\$ 18,327,355	\$ 23,668,591	\$ 27,637,206

The accompanying required supplementary information notes are an integral part of this schedule.

STATE AUDITOR
Joshua C. Gallion



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

Board of County Commissioners
Burleigh County
Bismarck, North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Burleigh County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Burleigh County's basic financial statements, and have issued our report thereon dated July 1, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Burleigh County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Burleigh County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Burleigh County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Schedule of Audit Findings and Questioned Costs*, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Audit Findings and Questioned Costs* as items 2023-001 and 2023-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *Schedule of Audit Findings and Questioned Costs* as item 2023-002 to be a significant deficiency.

BURLEIGH COUNTY

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* - Continued

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Burleigh County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying *Schedule of Audit Findings and Questioned Costs* as item 2023-002.

Burleigh County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Burleigh County's response to the findings identified in our audit and described in the accompanying *Schedule of Audit Findings and Questioned Costs*. Burleigh County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
July 1, 2024

BURLEIGH COUNTY

Summary of Auditor's Results

For the Year Ended December 31, 2023

Financial Statements

Type of Report Issued:

Governmental Activities
 Discretely Presented Component Unit
 Major Funds
 Aggregate Remaining Fund Information

Unmodified
 Unmodified
 Unmodified
 Unmodified

Internal control over financial reporting

Material weaknesses identified?

☒ Yes ☐ None Noted

Significant deficiencies identified not considered to be material weaknesses?

☒ Yes ☐ None Noted

Noncompliance material to financial statements noted?

☐ Yes ☒ None Noted**Federal Awards**Internal Control Over Major Programs

Material weaknesses identified?

☐ Yes ☒ None noted

Significant deficiencies identified?

☐ Yes ☒ None noted

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with CFR §200.516 (Uniform Guidance) requirements?

☐ Yes ☒ None noted**Identification of Major Programs**

ALN Number

Name of Federal Program or Cluster

ALN 21.027

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

BURLEIGH COUNTY

Governance Communication – Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management. Management has corrected all such misstatements. The schedules list all misstatements provided by management or detected as a result of audit procedures that were corrected by management.

2023 Adjustments - Primary Government

	Audit Adjustments	
	Debit	Credit
General Fund		
<u>Establish a Due From Other Funds Asset to Offset Negative Cash Balances in Special Revenue and Debt Service Funds</u>		
Due From Other Funds	\$ 1,721,451	\$ -
Cash	-	1,721,451
<u>Remove February 2024 State Aid from Intergovernmental Receivables</u>		
Revenue	496,424	-
Intergovernmental Receivable	-	496,424
<u>Reclassify Interest Income to Change in Investment Market Value OFS</u>		
Interest Income	156,293	-
Change in Investment Market Value	-	156,293
<u>To Record Reimbursement from Morton County for BMDC</u>		
Expenditures	148,099	-
Charge for Service Revenues	-	148,099
<u>Reclassify Salary Expenses to Contracted Service Expenses</u>		
Contracted Service Expenses	120,370	-
Salary Expenses	-	120,370
<u>Reclassify Interest Income from Internal Service Fund to Transfer In</u>		
Interest Earnings	75,671	-
Transfer In	-	75,671
Special Revenue Fund		
<u>Establish a Due to Other Funds Asset to Offset Negative Cash Balances in Special Revenue Fund with the General Fund</u>		
Cash	\$ 1,691,164	\$ -
Due to Other Funds	-	1,691,164
<u>Adjustment to Decrease Inventory for 2023 Used Amount</u>		
Expenditures	579,738	-
Inventory	-	579,738
<u>Adjustment to Record Retainage Payable</u>		
Expenditures	82,390	-
Retainage Payable	-	82,390
<u>Reclassify Interest Income to Change in Investment Market Value OFS</u>		
Interest Income	271,702	-
Change in Investment Market Value	-	271,702

BURLEIGH COUNTY

Governance Communication – Continued

2023 Adjustments - Primary Government**Audit Adjustments****Debit****Credit****Special Revenue Fund**Reclassify Prairie Dog Funds from a Transfer In to Intergovernmental Revenue

Transfers In	4,160,080	-
Intergovernmental Revenue	-	4,160,080

Reclassify Miscellaneous Revenue to Intergovernmental Revenue and Sale of Assets

Miscellaneous Revenue	\$ 755,539	\$ -
Sale of Assets	-	330,000
Intergovernmental Revenue	-	425,539

Debt Service FundEstablish a Due to Other Funds Asset to Offset Negative Cash Balances in Debt Service Fund with the General Fund

Cash	\$ 30,286	\$ -
Due to Other Funds	-	30,286

Adjustment to Record Off-Book Activity for the 2020 Sales Tax Bond

Cash	31,924,816	-
Intergovernmental Receivable	2,106,392	-
Fund Balance, December 31, 2023	-	34,031,208
Principal Expense	2,647,750	-
Interest & Fees Expense	781,718	-
Net Change Fund Balance, December 31, 2023	9,338,908	-
Sales Tax Revenue	-	11,518,431
Interest Earnings	-	208,780
Miscellaneous Revenue	-	1,041,165

Internal Service FundPrior Period Adjustment to Record Missed Payable from 2022

Net Position, January 1, 2023 PPA	\$ 224,159	\$ -
Accounts Payable PPA	-	224,159

Reclassify Interest Expense to Transfer Out

Transfer Out	75,671	-
Interest Expense	-	75,671

Government Wide ActivitiesPrior Period Adjustment to Remove 66th St Project from CIP. Reclassify Assets 4578 & 4579 to CIP, and to add back Asset 4053 to Capital Assets

Net Position, January 1, 2023 PPA	351,030	-
Capital Assets - Nondepreciable PPA	-	30,758
Capital Assets, Depreciable, Net PPA	-	320,272

Adjustment to Record Current Period Capital Asset Additions for Assets 4578 & 4579

Capital Assets - Nondepreciable Expenditures	61,450	-
	-	61,450

BURLEIGH COUNTY**Governance Communication – Continued****2023 Adjustments - Water Resource District****Fund Level Adjustments**To Record Audit Found Payables

Expenditures

Accounts Payable

To Record Retainage Payable

Expenditures

Retainage Payable

Audit Adjustments**Debit****Credit**

150,829

-

150,829

11,050

-

11,050

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 1, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the *budgetary comparison information, schedule of employer's share of net pension liability and employer contributions, schedule of employer's share of net OPEB liability and employer contributions, and notes to the required supplementary information* which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the *schedule of expenditures of federal awards and notes to the schedule of expenditures of federal awards*, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

BURLEIGH COUNTY FINANCE DEPARTMENT

Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

REQUEST FOR COUNTY BOARD ACTION

DATE: August 5th, 2024

TO: Mark Splonskowski, County Auditor

RE: Amendment to the Preliminary Budget

Please Include this item in the next Burleigh County Board agenda packet.

ACTION REQUESTED:

Amend the Preliminary Budget to show the general fund tax levy as \$21,805,080 with any budget deficit funded by utilizing general fund reserves. Amend the Preliminary Budget to show the County Road & Bridge fund tax levy as \$2,413,491 with any budget deficit funded by utilizing a combination of sources as identified by the County Engineer.

BACKGROUND:

The County Commission voted on July 15th 2024 to accept the Preliminary Budget presented by the County Auditor with various changes as discussed at the meeting. The County Commission discussed funding the budget without raising taxes. The only mechanism available to do this is to use reserves.

RECOMMENDATION:

It is recommended that the County Board adopt the below proposed resolution.

PROPOSED RESOLUTION:

THEREFORE, BE IT RESOLVED: That the Burleigh County Board of Commissioners do hereby amend the Preliminary Budget to levy \$21,805,080 in property taxes in the general fund and to utilize \$4,802,392 in general fund reserves to fund the difference between budgeted revenues and budgeted expenditures in the general fund, and to levy \$2,413,491 in property taxes in the County Road & Bridge fund and to use various non-property tax means to fund the difference between the budgeted revenues and budgeted expenditures in this fund as identified by the County Engineer.

**BURLEIGH COUNTY, NORTH DAKOTA
PRELIMINARY BUDGET 2025
GENERAL FUND**

GENERAL FUND REVENUES

	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATE	2025 BUDGET	CHANGE
TAXES	\$ 13,146,683	\$ 14,588,484	\$ 20,956,366	\$ 20,560,000	\$ 20,560,000	\$ (396,366)
IN LIEU OF TAXES	28,982	32,899	32,000	46,000	33,000	1,000
LICENSES	11,275	11,195	12,000	12,000	11,500	(500)
PERMITS	180,792	112,483	180,000	115,000	112,000	(68,000)
FEDERAL IN LIEU	41,994	44,995	91,000	48,000	45,000	(46,000)
STATE GRANTS & FEES	190,476	229,576	175,000	175,000	175,000	-
STATE AID DISTRIBUTION	4,237,562	4,822,093	4,328,109	4,490,000	4,413,000	84,891
HOMESTEAD CREDIT	187,875	201,967	218,000	422,000	253,000	35,000
REIMBURSEMENTS	585,062	23,630	113,400	25,000	114,000	600
COUNTY COURT	25,907	25,991	25,000	25,000	25,000	-
COUNTY RECORDER	575,645	435,854	525,000	420,000	420,000	(105,000)
COUNTY AUDITOR	19,339	16,917	20,000	10,000	10,000	(10,000)
EMERGENCY MANAGEMENT	78,695	98,911	75,000	80,000	91,000	16,000
STATES ATTORNEY	101	920	500	500	500	-
COUNTY SHERIFF	561,033	392,141	422,000	560,000	539,000	117,000
SOC SRV MISC	811,505	802,032	550,000	800,000	196,000	(354,000)
DETENTION	3,183,577	4,177,877	5,043,778	4,770,000	4,706,000	(337,778)
INTEREST	(85,703)	1,556,965	1,113,000	1,800,000	1,460,000	347,000
RENT (MUNI COURT)	10,848	10,848	35,000	35,000	35,000	-
SALE OF ASSETS	-	80	10,000	1,000	1,000	(9,000)
MISC.	112,939	111,500	111,500	40,000	40,000	(71,500)
SUBTOTAL	23,904,587	27,697,356	34,036,653	34,434,500	33,240,000	(796,653)
TRANSFER IN	1,035,646	342,354	322,700	322,700	1,322,700	1,322,700
TOTAL	\$ 24,940,233	\$ 28,039,709	\$ 34,359,353	\$ 34,757,200	\$ 34,562,700	\$ 526,047

**BURLEIGH COUNTY, NORTH DAKOTA
PRELIMINARY BUDGET 2025
GENERAL FUND**

GENERAL FUND EXPENSES

	2022	2023	2024	2024	2025	
	ACTUAL	ACTUAL	BUDGETED	ESTIMATE	BUDGET	CHANGE
COUNTY BOARD	\$ 428,212	\$ 468,236	\$ 585,809	\$ 585,809	\$ 642,351	\$ 56,542
JUVENILE COURT	313,317	260,599	300,000	300,000	300,000	-
AUDITOR / TREASURER	694,648	742,788	821,955	818,055	856,965	35,010
ELECTIONS	522,746	225,686	536,000	536,000	143,500	(392,500)
TAX EQUALIZATION	426,454	426,213	513,973	499,474	550,034	36,061
RECORDER	359,258	422,021	458,121	458,121	525,505	67,384
HUMAN RESOURCES	442,538	573,340	651,573	651,573	797,129	145,556
PLANNING	379,023	415,939	422,291	422,291	596,526	174,235
INFO TECH DEPARTMENT	3,913	159,252	360,701	340,000	602,987	242,286
INCOME MAINTENANCE	650,944	671,044	538,500	-	-	(538,500)
CRTHSE BLDG & GRDS	946,163	469,729	534,311	534,311	2,209,689	1,675,378
CITY/COUNTY BUILDING	112,734	225,686	221,581	221,581	221,581	-
SUPT. OF SCHOOLS	72,000	72,000	75,000	75,000	79,000	4,000
PUBLISHING & PRINTING	13,675	16,367	15,000	15,000	15,000	-
SUPPLIES	12,173	12,232	12,000	12,000	12,000	-
TELEPHONE & POSTAGE	124,834	133,786	132,500	132,500	134,000	1,500
TECHNOLOGY	93,656	112,788	156,100	156,100	156,100	-
AUDIT FEES	74,500	35,000	-	-	-	-
INSURANCE	165,242	172,571	200,000	200,000	200,000	-
EMERGENCY MANAGEMENT	170,973	169,584	353,344	187,343	356,335	2,991
AMBULANCE	1,500	1,500	1,500	1,500	1,500	-
YOUTH BUREAU	66,777	87,781	93,444	93,444	93,444	-
PUBLIC ADMINISTRATOR	6,300	6,300	6,300	6,300	25,000	18,700
STATES ATTORNEY	2,800,863	3,335,237	4,940,294	4,278,467	5,895,670	955,376
VICTIM/WITNESS ADVOCATE	424,001	515,137	576,397	576,397	634,891	58,494
SHERIFF	6,744,396	7,300,764	8,578,422	8,000,000	9,370,952	792,530

Continued

**BURLEIGH COUNTY, NORTH DAKOTA
PRELIMINARY BUDGET 2025
GENERAL FUND**

YOUTH BUREAU	66,777	87,781	93,444	93,444	93,444	-
PUBLIC ADMINISTRATOR	6,300	6,300	6,300	6,300	25,000	18,700
STATES ATTORNEY	2,800,863	3,335,237	4,940,294	4,278,467	5,895,670	955,376
VICTIM/WITNESS ADVOCATE	424,001	515,137	576,397	576,397	634,891	58,494
SHERIFF	6,744,396	7,300,764	8,578,422	8,000,000	9,370,952	792,530

	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATE	2025 BUDGET	CHANGE
DETENTION CENTER	9,048,356	9,864,749	11,836,104	11,000,000	12,626,404	790,300
PUBLIC HEALTH	214,249	295,418	300,000	300,000	582,201	282,201
BOAT RAMPS	37,923	43,512	41,747	41,747	161,500	119,753
KIMBALL BOTTOMS BOAT RAMP	18,795	19,633	23,433	23,433	46,500	23,067
MITCHELL LAKE/ DRISCOLL SIBLEY	3,741	8,429	10,300	10,300	16,500	6,200
CITY RECREATION	280,407	306,992	335,000	335,000	335,105	105
ADVERTISING	80,638	83,389	-	-	98,235	98,235
COMMUNICATIONS CENTER	675,241	658,578	897,149	658,578	917,288	20,139
ABANDONED CEMETERY	9,440	10,915	9,500	9,500	11,200	1,700
SUBTOTAL	26,419,630	28,323,194	34,538,349	31,479,824	39,215,092	4,676,743
TRANSFER OUT	550,000	118,640	350,000	350,000	150,000	(200,000)
TOTAL	\$ 26,969,630	\$ 28,441,833	\$ 34,888,349	\$ 31,829,824	\$ 39,365,092	\$ 4,476,743

Estimated Budget Revenue over (under) Budgeted Expenditures \$ (4,802,392)

Estimated Beginning Fund Balance, January 1 2025 19,546,308

Estimated Ending Balance, December 31 2025 \$ 14,743,916

Appropriation for General Government	\$ 39,365,092
Plus Delinquent Taxes	607,903
Plus Estimated Reserve Fund Balance, Dec 31, 2025	14,743,916
Less: Resources	32,911,831
	\$ 21,805,080

**BURLEIGH COUNTY, NORTH DAKOTA
PRELIMINARY BUDGET 2025
COUNTY ROAD AND BRIDGE FUND**

COUNTY ROAD AND BRIDGE FUND REVENUES

	2022	2023	2024	2024	2025	
	ACTUAL	ACTUAL	BUDGETED	ESTIMATE	BUDGET	CHANGE
MH & RE TAX	\$2,144,300	\$2,337,484	\$2,292,816	\$2,292,816	\$4,976,966	\$2,684,150
IN LIEU OF TAXES	4,706	5,289	3,300	3,300	5,000	1,700
PERMITS	55,559	70,217	79,500	79,500	75,500	(4,000)
STATE AID DISTRIBUTION	8,925	10,277	6,500	6,500	9,000	2,500
HOMESTEAD CREDIT	29,875	32,240	16,900	16,900	20,000	3,100
OPERATING GRANT	-	1,440,785	-	-	-	-
CTY RD WORK-POL SUBS	2,245,752	2,423,417	1,778,610	1,778,610	1,598,610	(180,000)
CTY RD WORK-STATE	-	-	-	-	-	-
CTY RD WORK-FEDERAL	3,000,000	-	-	-	-	-
CTY RD WORK-MISC	4,905	13,177	3,000	3,000	5,000	2,000
SERVICE WORK	101	44	-	-	-	-
INTEREST EARNINGS	2,246	21,833	-	-	10,000	10,000
SALE OF ASSETS	342,339	-	30,000	30,000	365,400	335,400
FUEL	3,482	3,047	1,200	1,200	1,200	-
OTHER MISC REVENUE	104,916	855,209	18,850	18,850	31,350	12,500
SUBTOTAL	7,947,106	7,213,018	4,230,676	4,230,676	7,098,026	2,867,350
TRANSFER IN	6,560,950	10,016,087	12,251,812	12,251,812	7,050,000	7,050,000
TOTAL	\$ 14,508,056	\$ 17,229,105	\$ 16,482,488	\$ 16,482,488	\$ 14,148,026	\$ 9,917,350

**PRELIMINARY BUDGET 2025
COUNTY ROAD AND BRIDGE FUND**

COUNTY ROAD AND BRIDGE FUND EXPENSES

	2022	2023	2024	2024	2025	
	ACTUAL	ACTUAL	BUDGETED	ESTIMATE	BUDGET	CHANGE
SALARIES	\$ 3,523,750	\$ 3,198,084	\$ 3,805,284	\$ 3,805,284	\$ 3,805,284	\$ -
TEMPORARY SERVICES	19,477	-	10,000	10,000	10,000	-
FRINGE BENEFITS	1,277,204	1,355,977	1,690,319	1,690,319	1,794,228	103,909
WORKMENS COMP	69,359	32,442	75,000	75,000	75,000	-
UNEMPLOYMENT COMP	2,743	200	20,000	20,000	20,000	-
ENGINEERING SUPPLIES	9,342	7,158	15,000	15,000	12,500	(2,500)
INSURANCE	91,822	111,804	100,000	100,000	115,000	15,000
EQUIPMENT RENTAL	25,480	26,280	25,000	25,000	25,000	-
TRAVEL-LODGING-MEALS	9,670	5,029	10,000	10,000	10,000	-
UTILITIES	162,415	189,747	190,000	190,000	210,000	20,000
ORGANIZATIONAL DUES	1,775	631	2,000	2,000	1,500	(500)
REPAIRS & MAINTENANCE	470,757	555,983	475,000	475,000	540,000	65,000
COUNTY SERVICES	-	-	-	-	-	-
OFFICE SUPPLIES	24,241	27,043	30,000	30,000	30,000	-
SHOP SUPPLIES	47,563	67,861	60,000	60,000	70,000	10,000
CONSTRUCTION SUPPLIES	1,512	3,162	25,000	25,000	20,000	(5,000)
GAS OIL & FUEL	726,193	662,461	500,000	500,000	600,000	100,000
BUILDING MAINTENANCE	119,750	100,740	120,000	120,000	180,000	60,000
COMPUTER SERVICES	48,820	54,497	60,000	60,000	70,000	10,000
GIS	15,017	14,426	17,000	17,000	20,000	3,000
RADIO SERVICE AGREEMENT	6,969	269,512	10,000	10,000	10,000	-
SIGNING	42,823	37,666	50,000	50,000	45,000	(5,000)
SALT SAND	23,055	24,889	80,000	80,000	50,000	(30,000)
FURNITURE & EQUIPMENT	7,472	20,158	90,000	90,000	70,000	(20,000)
MACHINERY & EQUIPMENT	1,436,552	1,391,701	1,770,000	1,770,000	1,640,000	(130,000)
CRACK POURING	68,360	38,228	75,000	75,000	50,000	(25,000)
CUTTING EDGES	24,015	92,552	35,000	35,000	90,000	55,000
CULVERTS & BRIDGES	11,064	5,522	70,000	70,000	40,000	(30,000)

Continued

**PRELIMINARY BUDGET 2025
COUNTY ROAD AND BRIDGE FUND**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATE	2025 BUDGET	CHANGE
RIGHT OF WAY	-	-	30,000	30,000	15,000	(15,000)
GRAVELING & CRUSHING	459,355	304,315	458,701	458,701	758,164	299,463
VEGETATION CONTROL	3,750	4,100	4,000	4,000	4,000	-
DUST CONTROL	137,026	124,215	140,000	140,000	100,000	(40,000)
COUNTY WORK - IMPROVEMENTS	905,370	7,371,469	3,985,718	3,985,718	2,354,612	(1,631,106)
COUNTY WORK - MAINTENANCE	1,071,809	314,553	225,000	225,000	550,000	325,000
STATE ARPA FUNDS	500,000	-	-	-	-	-
CENTERLINE STRIPING	227,263	260,569	290,000	290,000	275,000	(15,000)
COLD PATCHING MIX	367,942	391,189	500,000	500,000	500,000	-
GRAVEL HAULING	334,393	520,666	382,000	382,000	352,000	(30,000)
BRIDGE INSPECTION	16,088	17,945	50,000	50,000	50,000	-
BISMARCK SHOP	18,669	1,300	20,000	20,000	20,000	-
MPO DUES & COST SHARING	3,004	19,345	20,000	20,000	8,000	(12,000)
CONTINUING EDUCATION	11,600	7,207	9,000	9,000	7,500	(1,500)
EMERGENCY FUND	-	-	-	-	-	-
TIRES	72,184	71,740	90,000	90,000	90,000	-
SAFETY	51,810	42,559	45,000	45,000	45,000	-
911 SIGNING	-	-	-	-	-	-
20% OF TAXES TO CITIES	-	-	-	-	-	-
BILLABLE MAINTENANCE WORK	-	-	-	-	600,000	600,000
SUBTOTAL	12,449,488	17,746,945	15,661,046	15,661,046	15,334,813	(326,234)
TRANSFERS OUT	1,956,625	1,057,625	1,105,000	1,105,000	1,149,700	1,149,700
\$	14,406,113	\$ 18,804,570	\$ 16,766,046	\$ 16,766,046	\$ 16,484,513	\$ 823,466

**Estimated Budget Revenue over (under) Budgeted Expenditures
to fund by a variety of non-property tax resources as suggested
by the County Engineer**

\$ (2,336,487)

ITEM

10

INST : 614
 REPORT FMS/3211-033 19 02.7
 SYSTEM: 07/03/2024 03 00

OTHER TRUST ACCOUNTS
 FINANCIAL MANAGEMENT SYSTEM
 BALANCE SHEET - Burleigh Co Multi-Sales Tax 2020 - 13622

PAGE: 1
 RUN DATE: 07/02/2024
 PROCESSED THRU: 07/02/2024

	CURRENT BALANCE	TODAYS DEBITS	TODAYS CREDITS	PREVIOUS BALANCE	NET BAL CHANGE
1110013631 Escrow Fund	.00	.00	.00	.00	.00
1120013632 Cost of Issuance 44-17-524	.00	.00	.00	.00	.00
1120013633 Debt Service Fund 44-13-259	3,598,839.61	.00	.00	3,598,839.61	.00
1120013634 Reserve Fund 44-13-224	5,156,454.25	.00	.00	5,156,454.25	.00
1120013635 Burleigh Co Revenue 44-13-232	182.62	.00	.00	182.62	.00
1120013636 Morton Co Revenue 44-13-240	27.76	.00	.00	27.76	.00
1120013637 Burleigh Co Surplus 44-13-275	13,941,888.15	.00	.00	13,941,888.15	.00
1120013638 Morton Co Surplus 44-13-283	4,757,699.29	.00	.00	4,757,699.29	.00
1210013633 Debt Service Fund	.00	.00	.00	.00	.00
1210013634 Reserve Fund	.00	.00	.00	.00	.00
1210013637 Burleigh Co Surplus	16,530,500.00	.00	.00	16,530,500.00	.00
1210013638 Morton Co Surplus	.00	.00	.00	.00	.00
TOTAL ASSETS	43,985,591.68	.00	.00	43,985,591.68	.00
3100013622 Liability Fund Balance	43,985,591.68	.00	.00	43,985,591.68	.00
TOTAL LIABILITY/CAPITAL	43,985,591.68	.00	.00	43,985,591.68	.00
DIFFERENCE	.00	.00	.00	.00	.00

Amount needed to defease bond		\$ 40,505,971.28 <---This number came from Bidding Agent
less shared Reserve Fund		5,156,454.25
less shared Debt Service Fund		3,598,839.61
Amount to split between counties		<u>31,750,677.42</u>
Burleigh	83.32%	26,454,664.43
Morton	16.68%	\$ 5,296,012.99

From: [Scott Wegner](#)
To: [Jacobs, Leigh](#); [John Lundby](#); [Willits, Carrie R](#)
Cc: [Rhone, Dawn R.](#); [Jason Kloos](#); [Unrath, Erica R.](#); [Splonskowski, Mark D.](#)
Subject: RE: Burleigh Morton Sales Tax
Date: Tuesday, March 12, 2024 4:30:46 PM
Attachments: [image001.png](#)

You don't often get email from swegner@aswbondlaw.com. [Learn why this is important](#)

******* CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *********

Leigh,

Just a few comments:

- a. to be clear, the Prior Issue Reserve, is really the DSR or debt service reserve for the outstanding bonds.
- b. and, Prior Issue DSR Funds, should be just: debt service fund
- c. the debt service fund amount - \$4,033,048.51 was accumulated from sales tax based on percentages, so each county should be credited a proportionate share
- d. however, the DSR amount - \$5,097,575.34 was funded from bond proceeds, not sales tax collections. So, this amount should reduce the total payoff first, before county shares are determined.

Scott D. Wegner

Arntson Stewart Wegner PC

701.255.1008

From: Jacobs, Leigh <ljacobs@nd.gov>

Sent: Tuesday, March 12, 2024 3:48 PM

To: John Lundby <John.Lundby@colliers.com>; Scott Wegner <swegner@aswbondlaw.com>; Willits, Carrie R <cwillits@nd.gov>

Cc: Rhone, Dawn R. <dawn.rhone@mortonnd.org>; Jason Kloos <Jason.Kloos@colliers.com>; Unrath, Erica R. <eunrath@nd.gov>; Splonskowski, Mark D. <msplonskowski@nd.gov>

Subject: RE: Burleigh Morton Sales Tax

Good afternoon,

In this case, each party has a share of the defeasance. Burleigh owes 83.32% or \$35,277,357.41, and Morton owes 16.68% or \$7,062,245.82. I think this is consistent with the amended JPA to use the average sales tax received over the life of the project.

Each party has its own surplus fund which they fund 100%, while the reserve and DSR are essentially funded based on sales taxes collected – basically 83/17. In this case, each party's amount due should

		BURLEIGH		MORTON	
Balance 06/30/2024 (cash basis)		\$	30,472,570.77	\$	4,757,727.05
Defeasance amount, less debt service & reserve			<u>26,454,664.43</u>		<u>5,296,012.99</u>
Amount needed to defease as of 6/30/2024, net of debt service and reserve funds		\$	<u>(4,017,906.34)</u>	\$	<u>538,285.94</u>

Receipt Quarter	Collection Quarter	Sales Tax Receipts, Historical					BURLEIGH	MORTON
		Receipt Month	Collection Month	Burleigh	Morton		Amount needed to defease, Burleigh	Amount needed to defease, Morton
Q3	Q2	7/22/2024	5/31/2024	582,771.95	152,213.06	ACTUAL	(4,017,906.34)	538,285.94
Q3	Q2	8/21/2024	6/30/2024	1,095,716.25	218,445.94	ESTIMATE	(4,600,678.29)	386,072.88
Q3	Q3	9/22/2024	7/31/2024	1,021,130.79	200,682.44	ESTIMATE	(5,696,394.54)	167,626.94
Q4	Q3	10/20/2024	8/31/2024	716,756.35	159,377.07	ESTIMATE	(6,717,525.33)	(33,055.50)
Q4	Q3	11/22/2024	9/30/2024	1,366,765.51	235,014.56	ESTIMATE	(7,434,281.68)	(192,432.57)
Q4	Q4	12/21/2024	10/31/2024	950,487.81	181,875.96	ESTIMATE	(8,801,047.19)	(427,447.13)
Q1	Q4	1/21/2025	11/31/2024	700,759.27	127,606.44	ESTIMATE	(9,751,535.00)	(609,323.09)
Q1	Q4	2/21/2025	12/31/2024	1,405,633.01	248,832.50	ESTIMATE	(10,452,294.27)	(736,929.52)
Q1	Q1	3/21/2025	1/31/2025	922,938.59	158,318.59	ESTIMATE	(11,857,927.28)	(985,762.03)
Q2	Q1	4/21/2025	2/28/2025	488,370.25	103,451.54	ESTIMATE	(12,780,865.87)	(1,144,080.61)
Q2	Q1	5/21/2025	3/30/2025	1,191,610.09	227,088.66	ESTIMATE	(13,269,236.12)	(1,247,532.15)
							(14,460,846.21)	(1,474,620.81)

County of Burleigh, North Dakota**Multi-County Sales tax Revenue Refunding Bonds**

Taxable Series 2020

DEFEASANCE ESTIMATE JULY 31, 2024

Escrow to Maturity 11/1/2032

Escrow Summary Cost

Maturity	Type	Coupon	Yield	\$ Price	Par Amount	Principal Cost	+Accrued Interest	= Total Cost
Escrow								
10/31/2024	T-NOTE	1.500%	5.283%	99.1093750%	3,174,000	3,145,731.56	12,549.38	3,158,280.94
04/30/2025	T-NOTE	2.875%	4.921%	98.5312500%	36,000	35,471.25	272.81	35,744.06
10/31/2025	T-NOTE	5.000%	4.658%	100.4062500%	4,211,000	4,228,107.19	55,498.23	4,283,605.42
04/30/2026	T-NOTE	4.875%	4.454%	100.6875000%	114,000	114,783.75	1,464.88	116,248.63
10/31/2026	T-NOTE	1.125%	4.292%	93.3125000%	4,342,000	4,051,628.75	12,875.56	4,064,504.31
04/30/2027	T-NOTE	2.750%	4.196%	96.2968750%	110,000	105,926.56	797.35	106,723.91
10/31/2027	T-NOTE	0.500%	4.128%	89.1093750%	4,401,000	3,921,703.59	5,800.23	3,927,503.82
04/30/2028	T-NOTE	1.250%	4.099%	90.2187500%	86,000	77,588.13	283.36	77,871.49
10/31/2028	T-NOTE	1.375%	4.066%	89.6250000%	4,452,000	3,990,105.00	16,135.48	4,006,240.48
04/30/2029	T-NOTE	2.875%	4.055%	94.9531250%	72,000	68,366.25	545.63	68,911.88
10/31/2029	T-NOTE	4.000%	4.049%	99.7656250%	4,528,000	4,517,387.50	47,740.87	4,565,128.37
04/30/2030	T-NOTE	3.500%	4.056%	97.1718750%	115,000	111,747.66	1,060.94	112,808.60
10/31/2030	T-NOTE	4.875%	4.058%	104.4531250%	4,667,000	4,874,827.34	59,970.32	4,934,797.66
04/30/2031	T-NOTE	4.625%	4.060%	103.2968750%	180,000	185,934.38	2,194.36	188,128.74
08/15/2031	STRIPS-I	-	4.109%	75.1390000%	4,835,000	3,632,970.65	-	3,632,970.65
02/15/2032	STRIPS-I	-	4.131%	73.5070000%	126,000	92,618.82	-	92,618.82
08/15/2032	STRIPS-I	-	4.146%	71.9340000%	9,916,000	7,132,975.44	-	7,132,975.44
Subtotal		-	-	-	\$45,365,000	\$40,287,873.82	\$217,189.40	\$40,505,063.22
Total		-	-	-	\$45,365,000	\$40,287,873.82	\$217,189.40	\$40,505,063.22

Escrow

Cash Deposit	908.06
Cost of Investments Purchased with Bond Proceeds	40,505,063.22
Total Cost of Investments	\$40,505,971.28

Delivery Date

8/05/2024

	Yield	Total Escrow Amount	Joint Share	Burleigh Share	Morton Share
May 6, 2024 Estimate	4.550%	40,134,014.00	8,752,396.89	26,147,163.38	5,234,453.73
July 31, 2024 Estimate	4.132%	40,505,971.28	8,752,396.89	26,457,078.18	5,296,496.21
Change	-0.418%	371,957.28	-	309,914.81	62,042.47

Burleigh County, North Dakota**Multi-County Sales Tax Revenue Refunding Bonds Taxable Series 2020****Defeasance Analysis**

Escrow to November 2032 Maturity

DEFEASANCE ESTIMATE MAY 6, 2024**Escrow Summary Cost**

Maturity	Type	Coupon	Yield	\$ Price	Par Amount	Principal Cost	+Accrued Interest	= Total Cost
Escrow								
10/31/2024	T-NOTE	2.250%	5.334%	99.8593750%	3,127,000	3,122,602.66	32,119.73	3,154,722.39
10/31/2025	T-NOTE	0.250%	4.969%	95.2656250%	1,542,000	1,468,995.94	1,759.89	1,470,755.83
10/31/2025	T-NOTE	5.000%	4.966%	100.0312500%	2,633,000	2,633,822.81	60,101.09	2,693,923.90
04/30/2026	T-NOTE	0.750%	4.817%	94.0156250%	41,000	38,546.41	140.38	38,686.79
10/31/2026	T-NOTE	1.125%	4.716%	93.0781250%	4,266,000	3,970,712.81	21,909.62	3,992,622.43
04/30/2027	T-NOTE	0.500%	4.637%	90.1875000%	33,000	29,761.88	75.33	29,837.21
10/31/2027	T-NOTE	4.125%	4.614%	98.6250000%	4,323,000	4,263,558.75	81,408.67	4,344,967.42
04/30/2028	T-NOTE	1.250%	4.568%	89.2500000%	86,000	76,755.00	490.76	77,245.76
10/31/2028	T-NOTE	1.375%	4.536%	88.4375000%	4,451,000	3,936,353.13	27,939.70	3,964,292.83
04/30/2029	T-NOTE	2.875%	4.517%	93.3281250%	73,000	68,129.53	958.13	69,087.66
10/31/2029	T-NOTE	4.000%	4.513%	97.7031250%	4,528,000	4,423,997.50	82,685.22	4,506,682.72
04/30/2030	T-NOTE	3.500%	4.505%	95.1093750%	116,000	110,326.88	1,853.48	112,180.36
10/31/2030	T-NOTE	4.875%	4.509%	101.9218750%	4,666,000	4,755,674.69	103,843.86	4,859,518.55
04/30/2031	T-NOTE	4.625%	4.501%	100.6875000%	178,000	179,223.75	3,758.32	182,982.07
08/15/2031	STRIPS-I	-	4.523%	73.6630000%	4,837,000	3,563,079.31	-	3,563,079.31
02/15/2032	STRIPS-I	-	4.524%	72.0290000%	126,000	90,756.54	-	90,756.54
08/15/2032	STRIPS-I	-	4.529%	70.4090000%	9,916,000	6,981,756.44	-	6,981,756.44
Subtotal		-	-	-	\$44,942,000	\$39,714,054.03	\$419,044.18	\$40,133,098.21
Total		-	-	-	\$44,942,000	\$39,714,054.03	\$419,044.18	\$40,133,098.21

Escrow

Cash Deposit	916.12
Cost of Investments Purchased with Bond Proceeds	40,133,098.21
Total Cost of Investments	\$40,134,014.33

Delivery Date	10/15/2024

BURLEIGH COUNTY FINANCE DEPARTMENT

Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353

REQUEST FOR COUNTY BOARD ACTION

DATE: August 5th, 2024

TO: Mark Splonskowski, County Auditor

RE: Amendment to the Preliminary Budget

Please Include this item in the next Burleigh County Board agenda packet.

ACTION REQUESTED:

Direct the County Auditor to complete and sign the escrow agreement with Morton County related to our Detention Center Sales Tax Bond.

BACKGROUND:

The County Commission voted on February 27 2024 in a joint meeting with the Morton County Commission to empower the County Auditor to enter into an escrow agreement with Morton County relating to our Detention Center Sales Tax Bonds.

RECOMMENDATION:

It is recommended that the County Board adopt the below proposed resolution(s).

PROPOSED RESOLUTION:

THEREFORE, BE IT RESOLVED: That the Burleigh County Board of Commissioners do hereby direct the State's Attorney to draft an escrow agreement with the Morton County Auditor. The agreement should specify the following:

- (1) the basis for calculating the relative amount of the escrow cost payable by each County;
- (2) the relative amounts of the escrow cost payable by each County;
- (3) the payoff order for the escrow fund (i.e., first exhaust the mutual Reserve Fund, then the debt service fund, then each County's respective surplus funds);
- (4) if agreed by the Commission, that Burleigh is loaning to Morton County the difference between Morton County's relative amount of the escrow cost at (2) above and the amount Morton County has deposited at the Bank of North Dakota at the time the escrow agreement is signed;
- (5) if agreed by the Commission, when Morton must repay Burleigh County for loan;
- (6) any other terms deemed necessary by the State's Attorney

BURLEIGH COUNTY FINANCE DEPARTMENT

**Burleigh County
316 N. 5th St
Bismarck, ND 58501
701-712-8353**

THEREFORE, BE IT RESOLVED: That the Burleigh County Board of Commissioners do hereby direct the County Auditor, upon receipt of the escrow agreement from the State's Attorney to contact the Morton County Auditor at the earliest possible convenience and set a date to review and sign the escrow agreement. The County Auditor is directed to invite the following to this meeting: the Morton County Commission Chair, the Burleigh County Commission Chair, and the Burleigh County Finance Director. If the County Auditor is unable to reach the Morton County Auditor within five (5) business days of receipt of the escrow agreement from the State's Attorney, he must notify the portfolio holder immediately.

APPENDIX E.2.

From: [Schmidt, Taylor](#)
To: [Jacobs, Leigh](#)
Subject: FW: Investment Committee Meeting
Date: Wednesday, December 11, 2024 10:21:50 AM
Attachments: [Burleigh County Investment Committee Agenda.docx](#)

Taylor Schmidt
Deputy Finance Director
Burleigh County

(701) 712-8354

schmidt.taylor@nd.gov

316 N 5th St Ste 104

Bismarck, ND 58501

www.burleigh.gov

From: Schmidt, Taylor
Sent: Friday, May 3, 2024 4:01 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>; Caya, Brandi M. <brcaya@nd.gov>
Cc: Jacobs, Leigh <ljacobs@nd.gov>
Subject: Investment Committee Meeting

Good afternoon,

I've been going over some of our investment procedures and would like to discuss them in person. I've attached an agenda that is a rough outline of what I've been looking at. Would everyone able to make room in your calendars for an Investment Meeting sometime next week? Let me know what times will/won't work.

Thanks,

Taylor Schmidt
Deputy Finance Director
Burleigh County

(701) 712-8354

schmidt.taylor@nd.gov

316 N 5th St Ste 104

Bismarck, ND 58501

www.burleigh.gov

APPENDIX E.2.

Burleigh County Investment Committee Agenda

Date: TBD

This is the agenda
from the May
Investment
Committee meeting.

1. Interest Allocation
 - a. Investment Policy Review
 - i. Section 2 Line 1 – Pooling of Funds
 - b. Sweep Account Interest Allocation
 - i. Allocating sweep account interest based on Average Daily Balance
 - ii. Removing non general fund dollars from sweep account
 - iii. Amend Pooling of Funds Policy
2. Cash Flow
 - a. Investment Policy Review
 - i. Section 2 Line 1b – Interest Rate Risk
 - ii. Section 2 Line 2 – Liquidity
 - iii. Section 8 Line 1– Diversification Bids
 - iv. Section 8 Line 2 – Maximum Maturities
 - v. Section 8 Line 3 – Competitive Bids
 - b. Cash Flow considerations
 - i. Interest Rate Risk Example
 - ii. Negative Cash
 - iii. Investment Maturities vs Cash Flow Needs
3. Reporting
 - a. Investment Policy Review
 - i. Section 9 Line 1 – Methods
 - ii. Section 9 Line 2 – Performance Standards
 - iii. Section 9 Line 3 – Marking to Market
 - b. Investment Market Value
 - c. Investment Evaluation
 - d. Investment Report

APPENDIX E.3.

September 10, 2024 - Investment Meeting Agenda

- I. WF Zero Balance Account
 - a. PEG set at \$10m for a time
 - b. lowered to \$3m
 - c. Should lower to \$0
 - i. Did we contact WF about lowering PEG to \$0?

Brandi emailed Wells Fargo to lower the PEG to \$1.5m.

Taylor asked for terms of the account but did not get terms from WF. Taylor said no PEG is required, per WF 50% of clients use \$0 balance. No additional fee – fees based on transactions. Fee is approximately \$1273 per month.

At \$3m PEG we are losing \$12,000 per month in interest on the sweep at current rates.

At zero balance we would earn \$12,000 per month in interest at current rates.

At \$1.5m PEG we lose \$6000 a month in potential interest @ current rates

ND State Treasurer operates with a zero balance account.

Action item: Brandi will inquire with Wells Fargo about lowering PEG to \$0 and if that will increase fees.

- II. Concentration of credit at Financial Institution
 - a. We have \$30m in First International
 - b. We have \$68m as of 9/5/2024
 - c. 43.5% of cash is at FIL
 - i. This seems to be over-concentrated
 - ii. ACTION ITEM: Determine what is the max % of total cash we are willing to keep at a given financial institution (15%? 25%?, etc)
 - iii. If First international is over the max, then the recommendation is to move the all/most/some of account # 661 out and into other financial institutions/investments
 - d. We have \$20m in Wells Fargo cash + \$6/7/8m in WF investments
 - i. This seems to be over-concentrated as well
 - ii. General Fund is \$5m over last year at this time due to increased RE taxes

Mark trying to consolidate banks down to 5, perhaps 6.

Finance Dept suggests expanding on the policy to define what % is a concentration at a financial institution, and what % is a concentration in a maturity and/or what % should we have in a given maturity or type

APPENDIX E.3.

Action item: Mark wants to consolidate banks and stay in ND banks. Finance will look at banks to see if any can be removed. See what kind of investments we have and how long it will take to get out of there. Can we mature investments out of BNC

- III. Concentration of investments by maturity
 - a. We have approximately \$50m in money markets/sweep
 - i. \$20m WF
 - ii. \$15.8m FIL 662
 - iii. \$13.5M FIL ARPA
 - b. Per policy we should be diversified in our maturity of investments
 - c. Money markets will decline due to rate cuts
 - d. ACTION ITEM: Determine the maturity distribution for reserves and ARPA (i.e. 3month/6month/9month)
- IV. Concentration of investments by type
 - a. We are heavily in money markets
 - b. Our other investments are mostly CDs
 - c. Treasuries have a higher yield
 - i. For example our money markets are probably invested in short term (1month) Treasuries on a rolling basis
 - ii. Money markets must be in allowable investments per NDCC
 - iii. FIL makes money by discounting their investments (if Treasuries are 5.5%, FIL gives us 5.25% and pockets the difference)
 - d. ACTION ITEM: Determine the mix of investments by type (this may need to be revisited as rates change)

Mark would like to move cash into more of an even mix between the various investment types (CD, Fixed Income, Money Market, CD, Treasuries)

Mark would like to trial an investment mix and evaluate how it is going. At that point if it is going well, we can draft a policy or guidelines

Taylor mentioned first international money market is mostly reserves and can probably be invested for a longer period.

Action Item: Finance will create a hypothetical investment mix for Mark to review. We will focus on Reserves at this point in time

- V. Cash forecast
 - a. Historically the county has invested reserves
 - b. The county should consider investing operating cash
 - i. We collected 95%+ of our taxes by Feb 15
 - ii. These could be invested to mature as we need to pay bills throughout the year

APPENDIX E.3.

- c. To do so requires a cash forecast
- d. Finance can assist but the Auditor/Treasurer should review
- e. ACTION ITEM: Draft a cash forecast auditor to review

~~VI. Negative Cash~~

- ~~a. Having negative cash makes cash forecasting difficult~~
- ~~b. For example, if the general fund has \$5m but CenComm has -\$1m then the general fund really has \$4m~~
- ~~c. Negative cash is causing us to over-allocate interest to certain funds such as CenComm~~
- ~~d. For example, Provident Building has negative cash but has an investment~~
- ~~e. Fort Rice has negative cash but has an investment~~
- ~~f. Etc~~
- ~~g. ACTION ITEM: Correct the negative cash balances [this is a recommendation the Commission voted to adopt]. We may need to change the accounting practices to use payable/receivable or due to/from OR use cash forecasting to avoid going negative~~

VII. Investment checklist

- a. Do we need to develop a checklist where everyone involved signs off or initials off on a checklist for each investment?
- b. Checklist could be saved and stored the with record of investment

ACTION ITEM: Finance will prepare an investment checklist for Auditor to review

APPENDIX E.4.

From: Schmidt, Taylor
To: Splonskowski, Mark D.; Caya, Brandi M.
Cc: Jacobs, Leigh; Binder, Pamela J.
Subject: Investment Mix
Date: Thursday, September 19, 2024 11:54:28 AM
Attachments: image001.png

Good morning,

These tables show our current cash and investment mix as of 08/31/2024 (July fixed income balances). As we discussed in our investment meeting, per investment policy diversification of financial institution and investment type are the County's top investment priorities. The Finance Department recommends keeping no more than 25% of County funds at any bank (except BND) and no more than 50% of County investments in one investment type (except treasuries). As you can see below, based on Finance's recommended maximum allocation, we are over-concentrated in First International and Wells Fargo and are over-concentrated in money market accounts.

These are only guidelines that can and should be reviewed on a regular basis and revised as needed. The goal is to have a broad set of guidelines to provide a reasonable rationale for investment decisions that align with the investment priorities in our investment policy. Once we're in agreement on strategy, our office can create some cash flow forecasts and suggest specific investments for specific funds. This will be a significant undertaking that will take some time. We would start with recommendations of investments for general fund reserves currently held at First International.

Mark, do you have any thoughts on this allocation before we move forward?

Investment Report notes:

This email is in response to a request from Auditor Splonskowski in the Sept. 10th investment Committee meeting. This is noted as an "Action Item" in the meeting minutes. Despite the Deputy Finance Director deliberately waiting until after the Final Budget Hearing to send this email, he received no response until recently, after the Q1 2024 investment report was delivered and this email, and the non-response from the Auditor/Treasurer, was mentioned in a public hearing.

APPENDIX E.4.

Bank	Combined Balance	Current %	Max %	Difference	Amount Under/(Over)
BNC	1,196,248.92	1.73%	25.00%	23.27%	16,102,766.03
BND	1,027.40	0.00%	100.00%	100.00%	69,195,032.41
Bravera Bank	7,184,787.67	10.38%	25.00%	14.62%	10,114,227.28
Bremer	2,733,461.05	3.95%	25.00%	21.05%	14,565,553.90
Choice Bank	1,029,280.15	1.49%	25.00%	23.51%	16,269,734.80
First International Bank	30,974,435.22	44.76%	25.00%	-19.76%	(13,675,420.27)
Wells Fargo	26,076,819.40	37.69%	25.00%	-12.69%	(8,777,804.45)
Total	69,196,059.81	100.00%			

Investment Type	Combined Balance	Current %	Max %	Difference	Amount Under/(Over)
Fixed Income	8,996,528.99	13.00%	50.00%	37.00%	25,601,500.92
Money Market	54,378,474.78	78.59%	50.00%	-28.59%	(19,780,444.88)
CD	5,821,056.04	8.41%	50.00%	41.59%	28,776,973.87
Treasuries	-	0.00%	100.00%	100.00%	69,196,059.81
Total	69,196,059.81	100.00%			

Thanks,

Taylor Schmidt
Deputy Finance Director
 Burleigh County

(701) 712-8354
schmidt.taylor@nd.gov
 316 N 5th St Ste 104
 Bismarck, ND 58501
www.burleigh.gov

APPENDIX E.5.

From: [Splonskowski, Mark D.](#)
To: [Schmidt, Taylor](#); [Caya, Brandi M.](#)
Cc: [Jacobs, Leigh](#); [Binder, Pamela J.](#); [Splonskowski, Mark D.](#)
Subject: RE: Investment Mix
Date: Wednesday, December 4, 2024 2:52:06 PM
Attachments: [image001.png](#)

Hey, I'm going through my old emails and found this one. I Mostly agree with this breakdown however I'd like to discuss it and steps moving forward in person. Would we be able to set up a time next week along with the meeting on the Audit findings? Thanks

From: Schmidt, Taylor <schmidt.taylor@nd.gov>
Sent: Thursday, September 19, 2024 11:54 AM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>; Caya, Brandi M. <brcaya@nd.gov>
Cc: Jacobs, Leigh <ljacobs@nd.gov>; Binder, Pamela J. <pjbinder@nd.gov>
Subject: Investment Mix

Good morning,

These tables show our current cash and investment mix as of 08/31/2024 (July fixed income balances). As we discussed in our investment meeting, per investment policy diversification of financial institution and investment type are the County's top investment priorities. The Finance Department recommends keeping no more than 25% of County funds at any bank (except BND) and no more than 50% of County investments in one investment type (except treasuries). As you can see below, based on Finance's recommended maximum allocation, we are over-concentrated in First International and Wells Fargo and are over-concentrated in money market accounts.

These are only guidelines that can and should be reviewed on a regular basis and revised as needed. The goal is to have a broad set of guidelines to provide a reasonable rationale for investment decisions that align with the investment priorities in our investment policy. Once we're in agreement on strategy, our office can create some cash flow forecasts and suggest specific investments for specific funds. This will be a significant undertaking that will take some time. We would start with recommendations of investments for general fund reserves currently held at First International.

Mark, do you have any thoughts on this allocation before we move forward?

Bank	Combined Balance	Current %	Max %	Difference	Amount Under/(Over)
BNC	1,196,248.92	1.73%	25.00%	23.27%	16,102,766.03
BND	1,027.40	0.00%	100.00%	100.00%	69,195,032.41
Bravera Bank	7,184,787.67	10.38%	25.00%	14.62%	10,114,227.28
Bremer	2,733,461.05	3.95%	25.00%	21.05%	14,565,553.90
Choice Bank	1,029,280.15	1.49%	25.00%	23.51%	16,269,734.80
First International Bank	30,974,435.22	44.76%	25.00%	-19.76%	(13,675,420.27)
Wells Fargo	26,076,819.40	37.69%	25.00%	-12.69%	(8,777,804.45)
Total	69,196,059.81	100.00%			

Investment Type	Combined Balance	Current %	Max %	Difference	Amount Under/(Over)
Fixed Income	8,996,528.99	13.00%	50.00%	37.00%	25,601,500.92
Money Market	54,378,474.78	78.59%	50.00%	-28.59%	(19,780,444.88)
CD	5,821,056.04	8.41%	50.00%	41.59%	28,776,973.87
Treasuries	-	0.00%	100.00%	100.00%	69,196,059.81
Total	69,196,059.81	100.00%			

Thanks,

Taylor Schmidt
Deputy Finance Director
Burleigh County

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schmidt.taylor@nd.gov
316 N 5th St Ste 104
Bismarck, ND 58501
www.burleigh.gov

TIMELINE OF RETURN ON INVESTMENT BY TERM IN OFFICE

	AUDITOR/TREASURER VETTER		AUDITOR/TREASURER SPLONSKOWSKI		DEPUTY AUDITOR/TREASURER		TOTAL
	1/1/2023 - 3/31/2023	4/1/2023 - 12/31/2023	1/1/2024 - 9/30/2024	1/1/2023 - 12/31/2023	1/1/2024 - 9/30/2024		
Bank of North Dakota - Burleigh County	\$ (89,779.03)	\$ (146,385.72)	\$ (292,528.73)	\$ (236,164.75)	\$ (292,528.73)	\$	(528,693.48)
Bank of North Dakota - Morton County	(27,743.64)	(50,056.97)	(83,340.43)	(77,800.61)	(83,340.43)		(161,141.04)
Bank of the West	(10,540.62)	-	-	(10,540.62)	-		(10,540.62)
BNC National Bank	(21,095.86)	(13,456.60)	(10,561.69)	(34,552.46)	(10,561.69)		(45,114.15)
Bravera Bank	(6,902.47)	(6,277.80)	(12,465.70)	(13,180.26)	(12,465.70)		(25,645.97)
Choice Bank	(29,894.38)	(6,281.85)	(20,254.30)	(36,176.22)	(20,254.30)		(56,430.52)
First Interational Bank	(204,615.86)	(79,165.47)	(59,669.25)	(283,781.33)	(59,669.25)		(343,450.58)
Wells Fargo (Sweep) - General Fund	(1,886.49)	(2,353.79)	(32,189.89)	(4,240.28)	(32,189.89)		(36,430.17)
Wells Fargo (Sweep) - "PEG"	(27,163.97)	(105,254.64)	(104,154.40)	(132,418.61)	(104,154.40)		(236,573.01)
	<u>\$ (419,622.31)</u>	<u>\$ (409,232.84)</u>	<u>\$ (615,164.40)</u>	<u>\$ (828,855.14)</u>	<u>\$ (615,164.40)</u>		<u>\$ (1,444,019.54)</u>

Q1 2024 SUMMARY

Bank	Investment Type	Average Balance	Interest Earned 1/1/2024 - 3/31/2024	Benchmarked Interest	Difference Over/(Under) Benchmark
Bank of North Dakota	Money Market	\$ 4,746,089.98	\$ 7,021.61	\$ 63,047.87	\$ (56,026.26)
Wells Fargo	Sweep "PEG"	3,000,000.00	5,495.34	39,871.23	(34,375.89)
	Sweep Money Market	22,906,371.37	256,755.18	267,047.55	(10,292.37)
First International Bank	CDs	7,500,000.00	43,006.85	49,670.55	(6,663.70)
	Money Market	25,453,683.60	330,505.64	341,960.24	(11,454.60)
BNC National Bank	CDs	1,147,018.68	40,011.78	44,030.75	(4,018.97)
	Money Market	47,608.09	59.36	640.30	(580.94)
Choice Bank	CDs	5,384,094.00	65,759.62	75,159.46	(9,399.84)
	Money Market	28,768.92	236.37	387.37	(151.00)
Bravera	CDs	680,000.00	8,578.43	9,053.13	(474.70)
	Money Market	4,098,409.78	52,423.60	55,223.15	(2,799.55)
Subtotal, Burleigh					(136,237.82)
Bank of North Dakota	Money Market - Morton	3,473,362.15	3,245.89	29,222.31	(25,976.42)
Subtotal, Morton					(25,976.42)
Total					<u><u>\$ (162,214.23)</u></u>

Q2 2024 SUMMARY

Bank	Investment Type	Average Balance	Interest Earned 4/1/2024 - 6/30/2024	Benchmarked Interest	Difference Over/(Under) Benchmark
Bank of North Dakota	Money Market	\$ 17,320,843.07	\$ 9,827.64	\$ 87,544.78	\$ (77,717.14)
Wells Fargo	Sweep "PEG"	3,000,000.00	3,787.46	40,163.02	(36,375.56)
	Sweep Money Market	25,600,621.21	325,332.91	338,507.73	(13,174.82)
First International Bank	CDs	700,000.00	3,739.73	4,031.42	(291.69)
	Money Market	30,313,062.29	380,399.02	404,249.33	(23,850.31)
BNC National Bank	CDs	1,147,018.68	27,319.79	30,516.67	(3,196.88)
	Money Market	49,145.88	62.16	657.95	(595.79)
Choice Bank	CDs	750,000.00	37,622.56	45,290.03	(7,667.47)
	Money Market	107,365.95	1,677.43	2,767.89	(1,090.46)
Bravera	CDs	913,509.34	20,163.32	20,930.26	(766.93)
	Money Market	4,141,050.27	51,478.92	55,437.29	(3,958.37)
Subtotal, Burleigh					(168,685.43)
Bank of North Dakota	Money Market - Morton	5,998,776.62	2,444.89	21,754.72	(19,309.83)
Subtotal, Morton					(19,309.83)
Total					<u>\$ (187,995.26)</u>

Q3 2024 SUMMARY

Bank	Investment Type	Average Balance	Interest Earned 7/1/2024 - 9/30/2024	Benchmarked Interest	Difference Over/(Under) Benchmark
Bank of North Dakota	Money Market	\$ 12,343,382.36	\$ 20,348.29	\$ 179,133.63	\$ (158,785.34) ^f
Wells Fargo	Sweep "PEG"	3,000,000.00	3,542.27	36,945.22	(33,402.95)
	Sweep Money Market	21,740,609.26	273,699.01	282,421.71	(8,722.70)
First International Bank	CDs	700,000.00	8,821.92	9,510.03	(688.11)
	Money Market	30,306,040.72	386,658.96	403,379.80	(16,720.84)
BNC National Bank	CDs	1,147,018.68	13,833.99	14,982.26	(1,148.28)
	Money Market	109,455.65	163.93	1,184.76	(1,020.83)
Choice Bank	CDs	934,094.00	18,180.74	19,967.35	(1,786.61)
	Money Market	29,199.66	234.38	393.30	(158.92)
Bravera	CDs	913,509.34	27,050.69	27,737.23	(686.54)
	Money Market	4,193,030.54	52,696.71	56,476.31	(3,779.60)
Subtotal, Burleigh					(226,900.72)
Bank of North Dakota	Money Market - Morton	3,503,893.40	4,986.43	43,040.61	(38,054.18) ^f
Subtotal, Morton					(38,054.18)
Subtotal, with bond-related activity					(264,954.91)
Less bond-related activity					88,875.52
Total					\$ (176,079.39)

^f Of these amounts, \$88,876 were due to the bidding agent advising us to liquidate our investments so we could re-structure our portfolio to mature alongside our bonds to maturity at 2032. \$76,188 was Burleigh and \$12,688 was Morton.

ITEM

9

STATE OF NORTH DAKOTA

County of Burleigh

221 NORTH 5TH STREET • P.O. BOX 5518 • BISMARCK, NORTH DAKOTA 58506-5518

Request for County Board Action

DATE: 12/16/2024
TO: Burleigh County Commission
FROM: Mark Splonskowski
ITEM: 2024 General Election recap

Chairman and Commissioners, I would like to give you a recap of the 2024 General election, an overview of the challenges faced, and the turnout we experienced.

The 2024 General Election was historic in many ways, not only because of the Presidential race, but also due to the several contentious measures on the ballot, but more specifically for Burleigh County with the resignation of the Election Coordinator. The General Election preparation began almost as soon as the Primary election Canvass board was complete. From doing inventory on supplies to preparing the notices for newspapers. There are many steps in putting on an election before ballots even arrive in the Office for Absentee voting.

Absentee voting became available on 9/26/2024 and in total, 9,637 absentee votes were received and processed by my office and prepared for the Absentee precinct. With the resignation of the Elections Coordinator, we had to reallocate duties within the office as well as take on more duties for each person in order to make up for this loss. The Secretary of State office was extremely helpful through this process and helped us overcome this challenge. Through this process, mistakes were found, corrected, and noted to prevent them from happening again. One example is the Stand-alone Election Computer issue which was found and promptly corrected. We also went above and beyond the typically required testing and verifications in order to ensure ourselves and the Secretary of States Office that certain procedures had been done correctly and completed.

My staff worked very hard through the election process as well as the Tax and Equalization office who have been an integral part of our election process for years. On top of this, several other departments generously sent available staff to assist us in the preparation for the election. Poll workers are an integral part of any election, and this year was no exception. Burleigh County had 297 election workers trained and working on election day or on standby in case of a cancelation. These individuals did a great job working the elections and are greatly appreciated by me and my office for taking time out of their lives to do such a great civic duty. 19,065 votes were cast during Early Vote and 24,164 on Election Day. Between absentee, Early vote and Election Day, 52,866 total votes were cast, resulting in a 69.99% voter turnout in Burleigh County beating the State turnout of 62.61%. Although this election year was very challenging and difficult, my office and all those who helped us were able to complete the election process successfully and with minimal issues. I cannot adequately express the gratitude and pride I feel for my staff for all they did through this years' election. We were able to adapt and overcome while providing a great election experience for the voters and also ensuring all security measures for followed correctly.

ITEM

11

County of Burleigh

General Ledger - Detailed Revenue Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjustments	Adjusted Budget	Range To Date	Year To Date	Budget Balance
1001 - GENERAL FUND						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$20,985,362.00)	\$0.00	(\$20,985,362.00)	(\$20,111,049.35)	(\$20,111,049.35)	(\$874,312.65)
31810 - IN LIEU OF TAXES	(\$32,000.00)	\$0.00	(\$32,000.00)	(\$46,072.76)	(\$46,072.76)	\$14,072.76
32110 - LICENSES	(\$12,000.00)	\$0.00	(\$12,000.00)	(\$10,110.00)	(\$10,110.00)	(\$1,890.00)
32210 - BUILDING PERMITS & FEES	(\$180,000.00)	\$0.00	(\$180,000.00)	(\$87,590.50)	(\$87,590.50)	(\$92,409.50)
33110 - FEDERAL GRANTS	(\$91,000.00)	\$0.00	(\$91,000.00)	(\$47,855.00)	(\$47,855.00)	(\$43,145.00)
33410 - STATE GRANTS	(\$175,000.00)	\$0.00	(\$175,000.00)	(\$96,064.24)	(\$96,064.24)	(\$78,935.76)
33610 - STATE AID DISTRIBUTION	(\$4,328,109.00)	\$0.00	(\$4,328,109.00)	(\$2,248,912.70)	(\$2,248,912.70)	(\$2,079,196.30)
33620 - HOMESTEAD CREDIT	(\$218,000.00)	\$0.00	(\$218,000.00)	(\$422,481.99)	(\$422,481.99)	\$204,481.99
33810 - REIMBURSEMENTS	(\$113,400.00)	\$0.00	(\$113,400.00)	(\$3,895.59)	(\$3,895.59)	(\$109,504.41)
34120 - COUNTY COURT	(\$25,000.00)	\$0.00	(\$25,000.00)	(\$19,574.35)	(\$19,574.35)	(\$5,425.65)
34130 - COUNTY RECORDER	(\$525,000.00)	\$0.00	(\$525,000.00)	(\$302,042.00)	(\$302,042.00)	(\$222,958.00)
34150 - COUNTY AUDITOR	(\$20,000.00)	\$0.00	(\$20,000.00)	(\$640.21)	(\$640.21)	(\$19,359.79)
34160 - EMERGENCY MANAGEMENT	(\$75,000.00)	\$0.00	(\$75,000.00)	(\$43,848.08)	(\$43,848.08)	(\$31,151.92)
34180 - STATES ATTORNEY	(\$500.00)	\$0.00	(\$500.00)	(\$7,615.15)	(\$7,615.15)	\$7,115.15
34190 - NSF RESTITUTION FEES	(\$1,400.00)	\$0.00	(\$1,400.00)	\$0.00	\$0.00	(\$1,400.00)
34210 - SHERIFF CIVIL FEES	(\$218,000.00)	\$0.00	(\$218,000.00)	(\$204,738.54)	(\$204,738.54)	(\$13,261.46)
34220 - OPERATING GRANTS	(\$27,000.00)	\$0.00	(\$27,000.00)	(\$21,087.92)	(\$21,087.92)	(\$5,912.08)
34240 - SOCIAL SERVICE MISC	(\$550,000.00)	\$0.00	(\$550,000.00)	(\$400,828.54)	(\$400,828.54)	(\$149,171.46)
34250 - INMATE BOARD	(\$5,017,550.00)	\$0.00	(\$5,017,550.00)	(\$1,993,217.10)	(\$1,993,217.10)	(\$3,024,332.90)
34260 - DETENTION MISC REVENUE	(\$26,228.00)	\$0.00	(\$26,228.00)	(\$1,193.00)	(\$1,193.00)	(\$25,035.00)
34280 - SHERIFF REIMBURSEMENTS	(\$160,000.00)	\$0.00	(\$160,000.00)	(\$19,585.00)	(\$19,585.00)	(\$140,415.00)
34290 - SHERIFF MISCELLANEOUS	(\$17,000.00)	\$0.00	(\$17,000.00)	(\$8,030.52)	(\$8,030.52)	(\$8,969.48)
36110 - INTEREST EARNINGS	(\$1,113,000.00)	\$0.00	(\$1,113,000.00)	(\$1,799,030.82)	(\$1,799,030.82)	\$686,030.82
36410 - SALE OF ASSETS	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)
36910 - OTHER MISC REVENUE	(\$110,100.00)	\$0.00	(\$110,100.00)	(\$7,411.96)	(\$7,411.96)	(\$102,688.04)
36930 - TENANT RENT	(\$35,000.00)	\$0.00	(\$35,000.00)	(\$23,504.00)	(\$23,504.00)	(\$11,496.00)
39990 - TRANSFERS IN	(\$322,700.00)	\$0.00	(\$322,700.00)	(\$18,513.64)	(\$18,513.64)	(\$304,186.36)
1001 - GENERAL FUND Total:	(\$34,388,349.00)	\$0.00	(\$34,388,349.00)	(\$27,944,892.96)	(\$27,944,892.96)	(\$6,443,456.04)
2021 - AMERICAN RESCUE PLAN						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$300,000.00)	\$0.00	(\$300,000.00)	(\$508,448.34)	(\$508,448.34)	\$208,448.34
2021 - AMERICAN RESCUE PLAN Total:	(\$300,000.00)	\$0.00	(\$300,000.00)	(\$508,448.34)	(\$508,448.34)	\$208,448.34
2107 - CANFIELD UNORG TOWNSHIP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$9,300.00)	\$0.00	(\$9,300.00)	(\$9,334.90)	(\$9,334.90)	\$34.90

County of Burleigh

General Ledger - Detailed Revenue Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjustments	Adjusted Budget	Range To Date	Year To Date	Budget Balance
31810 - IN LIEU OF TAXES	(\$300.00)	\$0.00	(\$300.00)	(\$409.31)	(\$409.31)	\$109.31
33610 - STATE AID DISTRIBUTION	(\$2,354.00)	\$0.00	(\$2,354.00)	(\$1,414.51)	(\$1,414.51)	(\$939.49)
33710 - GAS TAX REFUND	(\$1,100.00)	\$0.00	(\$1,100.00)	(\$1,002.83)	(\$1,002.83)	(\$97.17)
2107 - CANFIELD UNORG TOWNSHIP Total:	(\$13,054.00)	\$0.00	(\$13,054.00)	(\$12,161.55)	(\$12,161.55)	(\$892.45)
2113 - PHOENIX UNORG TOWNSHIP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$6,900.00)	\$0.00	(\$6,900.00)	(\$6,288.91)	(\$6,288.91)	(\$611.09)
31810 - IN LIEU OF TAXES	(\$200.00)	\$0.00	(\$200.00)	(\$576.32)	(\$576.32)	\$376.32
33610 - STATE AID DISTRIBUTION	(\$1,045.00)	\$0.00	(\$1,045.00)	(\$410.22)	(\$410.22)	(\$634.78)
33710 - GAS TAX REFUND	(\$1,200.00)	\$0.00	(\$1,200.00)	(\$1,153.36)	(\$1,153.36)	(\$46.64)
2113 - PHOENIX UNORG TOWNSHIP Total:	(\$9,345.00)	\$0.00	(\$9,345.00)	(\$8,428.81)	(\$8,428.81)	(\$916.19)
2114 - FLORENCE LAKE UNORG TOWNSHIP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$6,500.00)	\$0.00	(\$6,500.00)	(\$6,430.99)	(\$6,430.99)	(\$69.01)
31810 - IN LIEU OF TAXES	(\$200.00)	\$0.00	(\$200.00)	(\$626.46)	(\$626.46)	\$426.46
33610 - STATE AID DISTRIBUTION	(\$1,917.00)	\$0.00	(\$1,917.00)	(\$1,071.32)	(\$1,071.32)	(\$845.68)
33710 - GAS TAX REFUND	(\$1,100.00)	\$0.00	(\$1,100.00)	(\$1,069.97)	(\$1,069.97)	(\$30.03)
2114 - FLORENCE LAKE UNORG TOWNSHIP Total:	(\$9,717.00)	\$0.00	(\$9,717.00)	(\$9,198.74)	(\$9,198.74)	(\$518.26)
2118 - LYMAN UNORG TOWNSHIP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$8,600.00)	\$0.00	(\$8,600.00)	(\$8,915.13)	(\$8,915.13)	\$315.13
31810 - IN LIEU OF TAXES	(\$100.00)	\$0.00	(\$100.00)	(\$84.90)	(\$84.90)	(\$15.10)
33610 - STATE AID DISTRIBUTION	(\$975.00)	\$0.00	(\$975.00)	(\$579.01)	(\$579.01)	(\$395.99)
33710 - GAS TAX REFUND	(\$1,300.00)	\$0.00	(\$1,300.00)	(\$1,179.81)	(\$1,179.81)	(\$120.19)
2118 - LYMAN UNORG TOWNSHIP Total:	(\$10,975.00)	\$0.00	(\$10,975.00)	(\$10,758.85)	(\$10,758.85)	(\$216.15)
2123 - RIVERVIEW UNORG TOWNSHIP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$90,300.00)	\$0.00	(\$90,300.00)	(\$86,827.96)	(\$86,827.96)	(\$3,472.04)
32210 - BUILDING PERMITS & FEES	\$0.00	\$0.00	\$0.00	(\$21.30)	(\$21.30)	\$21.30
33610 - STATE AID DISTRIBUTION	(\$6,316.00)	\$0.00	(\$6,316.00)	(\$3,112.55)	(\$3,112.55)	(\$3,203.45)
33620 - HOMESTEAD CREDIT	(\$718.00)	\$0.00	(\$718.00)	(\$1,292.76)	(\$1,292.76)	\$574.76
33710 - GAS TAX REFUND	(\$2,600.00)	\$0.00	(\$2,600.00)	(\$2,275.20)	(\$2,275.20)	(\$324.80)
2123 - RIVERVIEW UNORG TOWNSHIP Total:	(\$99,934.00)	\$0.00	(\$99,934.00)	(\$93,529.77)	(\$93,529.77)	(\$6,404.23)
2124 - BURNT CREEK UNORG TWP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$251,300.00)	\$0.00	(\$251,300.00)	(\$247,873.69)	(\$247,873.69)	(\$3,426.31)
32210 - BUILDING PERMITS & FEES	\$0.00	\$0.00	\$0.00	(\$389.05)	(\$389.05)	\$389.05

County of Burleigh

General Ledger - Detailed Revenue Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjustments	Adjusted Budget	Range To Date	Year To Date	Budget Balance
33610 - STATE AID DISTRIBUTION	(\$12,775.00)	\$0.00	(\$12,775.00)	(\$6,265.99)	(\$6,265.99)	(\$6,509.01)
33620 - HOMESTEAD CREDIT	(\$2,078.00)	\$0.00	(\$2,078.00)	(\$1,859.91)	(\$1,859.91)	(\$218.09)
33710 - GAS TAX REFUND	(\$5,300.00)	\$0.00	(\$5,300.00)	(\$4,014.39)	(\$4,014.39)	(\$1,285.61)
36110 - INTEREST EARNINGS	(\$4,200.00)	\$0.00	(\$4,200.00)	(\$3,966.35)	(\$3,966.35)	(\$233.65)
2124 - BURNT CREEK UNORG TWP Total:	(\$275,653.00)	\$0.00	(\$275,653.00)	(\$264,369.38)	(\$264,369.38)	(\$11,283.62)
2138 - LINCOLN UNORG TOWNSHIP						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$350,600.00)	\$0.00	(\$350,600.00)	(\$342,549.58)	(\$342,549.58)	(\$8,050.42)
31810 - IN LIEU OF TAXES	(\$100.00)	\$0.00	(\$100.00)	(\$131.03)	(\$131.03)	\$31.03
32210 - BUILDING PERMITS & FEES	(\$700.00)	\$0.00	(\$700.00)	(\$1,473.25)	(\$1,473.25)	\$773.25
33610 - STATE AID DISTRIBUTION	(\$36,960.00)	\$0.00	(\$36,960.00)	(\$19,260.72)	(\$19,260.72)	(\$17,699.28)
33620 - HOMESTEAD CREDIT	(\$4,467.00)	\$0.00	(\$4,467.00)	(\$6,121.73)	(\$6,121.73)	\$1,654.73
33710 - GAS TAX REFUND	(\$5,700.00)	\$0.00	(\$5,700.00)	(\$4,095.07)	(\$4,095.07)	(\$1,604.93)
36110 - INTEREST EARNINGS	(\$4,200.00)	\$0.00	(\$4,200.00)	(\$3,966.35)	(\$3,966.35)	(\$233.65)
39990 - TRANSFERS IN	(\$100,000.00)	\$0.00	(\$100,000.00)	\$0.00	\$0.00	(\$100,000.00)
2138 - LINCOLN UNORG TOWNSHIP Total:	(\$502,727.00)	\$0.00	(\$502,727.00)	(\$377,597.73)	(\$377,597.73)	(\$125,129.27)
2140 - COUNTY ROAD & BRIDGE						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$2,292,816.00)	\$0.00	(\$2,292,816.00)	(\$2,224,291.09)	(\$2,224,291.09)	(\$68,524.91)
31810 - IN LIEU OF TAXES	(\$3,300.00)	\$0.00	(\$3,300.00)	(\$5,094.12)	(\$5,094.12)	\$1,794.12
32210 - BUILDING PERMITS & FEES	(\$79,500.00)	\$0.00	(\$79,500.00)	(\$163,382.93)	(\$163,382.93)	\$83,882.93
33610 - STATE AID DISTRIBUTION	(\$6,500.00)	\$0.00	(\$6,500.00)	(\$6,617.63)	(\$6,617.63)	\$117.63
33620 - HOMESTEAD CREDIT	(\$16,900.00)	\$0.00	(\$16,900.00)	(\$47,718.51)	(\$47,718.51)	\$30,818.51
34310 - COUNTY ROAD WORK-POL SUBS	(\$1,778,610.00)	\$0.00	(\$1,778,610.00)	(\$1,527,861.12)	(\$1,527,861.12)	(\$250,748.88)
34313 - COUNTY ROAD WORK-MISC	(\$3,000.00)	\$0.00	(\$3,000.00)	(\$314.55)	(\$314.55)	(\$2,685.45)
34320 - SERVICE WORK	\$0.00	\$0.00	\$0.00	(\$303.32)	(\$303.32)	\$303.32
36110 - INTEREST EARNINGS	\$0.00	\$0.00	\$0.00	(\$15,226.55)	(\$15,226.55)	\$15,226.55
36410 - SALE OF ASSETS	(\$30,000.00)	\$0.00	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)
36880 - FUEL	(\$1,200.00)	\$0.00	(\$1,200.00)	(\$877.89)	(\$877.89)	(\$322.11)
36910 - OTHER MISC REVENUE	(\$18,850.00)	\$0.00	(\$18,850.00)	(\$104,614.97)	(\$104,614.97)	\$85,764.97
39990 - TRANSFERS IN	(\$12,251,812.00)	\$0.00	(\$12,251,812.00)	(\$8,819,765.60)	(\$8,819,765.60)	(\$3,432,046.40)
2140 - COUNTY ROAD & BRIDGE Total:	(\$16,482,488.00)	\$0.00	(\$16,482,488.00)	(\$12,916,068.28)	(\$12,916,068.28)	(\$3,566,419.72)
2150 - HIGHWAY GAS TAX						
00000 - REVENUE						
33520 - HIGHWAY TAX DISTRIBUTION	(\$6,950,000.00)	\$0.00	(\$6,950,000.00)	(\$3,740,611.12)	(\$3,740,611.12)	(\$3,209,388.88)
2150 - HIGHWAY GAS TAX Total:	(\$6,950,000.00)	\$0.00	(\$6,950,000.00)	(\$3,740,611.12)	(\$3,740,611.12)	(\$3,209,388.88)
2151 - FORT RICE UNORG TOWNSHIP						

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00000 - REVENUE						
31110 - MH AND RE TAX	(\$43,400.00)	\$0.00	(\$43,400.00)	(\$42,327.19)	(\$42,327.19)	(\$1,072.81)
31810 - IN LIEU OF TAXES	(\$300.00)	\$0.00	(\$300.00)	(\$394.19)	(\$394.19)	\$94.19
33610 - STATE AID DISTRIBUTION	(\$4,300.00)	\$0.00	(\$4,300.00)	(\$1,871.60)	(\$1,871.60)	(\$2,428.40)
33620 - HOMESTEAD CREDIT	(\$582.00)	\$0.00	(\$582.00)	(\$938.79)	(\$938.79)	\$356.79
33710 - GAS TAX REFUND	(\$800.00)	\$0.00	(\$800.00)	(\$720.08)	(\$720.08)	(\$79.92)
36110 - INTEREST EARNINGS	(\$4,200.00)	\$0.00	(\$4,200.00)	(\$3,966.35)	(\$3,966.35)	(\$233.65)
2151 - FORT RICE UNORG TOWNSHIP Total:	(\$53,582.00)	\$0.00	(\$53,582.00)	(\$50,218.20)	(\$50,218.20)	(\$3,363.80)
2160 - SPEC ROAD & BRIDGE FUND						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$270,000.00)	\$0.00	(\$270,000.00)	(\$313,151.93)	(\$313,151.93)	\$43,151.93
39990 - TRANSFERS IN	\$0.00	\$0.00	\$0.00	(\$660,000.00)	(\$660,000.00)	\$660,000.00
2160 - SPEC ROAD & BRIDGE FUND Total:	(\$270,000.00)	\$0.00	(\$270,000.00)	(\$973,151.93)	(\$973,151.93)	\$703,151.93
2210 - SOCIAL SERVICES						
00000 - REVENUE						
35812 - FORMULA PAYMENT	\$0.00	\$0.00	\$0.00	(\$8,386,919.87)	(\$8,386,919.87)	\$8,386,919.87
35815 - GENERAL ASSISTANCE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	(\$607.82)	(\$607.82)	\$607.82
35820 - CHILD PROTECTIVE SERVICES REIMBURSEMENT	\$0.00	\$0.00	\$0.00	(\$59.24)	(\$59.24)	\$59.24
35821 - PARENT AID REIMBURSEMENT	\$0.00	\$0.00	\$0.00	(\$156.66)	(\$156.66)	\$156.66
36910 - OTHER MISC REVENUE	\$0.00	\$0.00	\$0.00	(\$32.50)	(\$32.50)	\$32.50
2210 - SOCIAL SERVICES Total:	\$0.00	\$0.00	\$0.00	(\$8,387,776.09)	(\$8,387,776.09)	\$8,387,776.09
2240 - NATIONAL OPIATE SETTLEMENT						
00000 - REVENUE						
36910 - OTHER MISC REVENUE	\$0.00	\$0.00	\$0.00	(\$102,038.67)	(\$102,038.67)	\$102,038.67
2240 - NATIONAL OPIATE SETTLEMENT Total:	\$0.00	\$0.00	\$0.00	(\$102,038.67)	(\$102,038.67)	\$102,038.67
2802 - JOB DEVELOPMENT AUTHORITY						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$89,600.00)	\$0.00	(\$89,600.00)	(\$86,587.18)	(\$86,587.18)	(\$3,012.82)
31810 - IN LIEU OF TAXES	(\$200.00)	\$0.00	(\$200.00)	(\$197.55)	(\$197.55)	(\$2.45)
33610 - STATE AID DISTRIBUTION	(\$14,005.00)	\$0.00	(\$14,005.00)	(\$7,477.59)	(\$7,477.59)	(\$6,527.41)
33620 - HOMESTEAD CREDIT	(\$1,410.00)	\$0.00	(\$1,410.00)	(\$1,856.89)	(\$1,856.89)	\$446.89
2802 - JOB DEVELOPMENT AUTHORITY Total:	(\$105,215.00)	\$0.00	(\$105,215.00)	(\$96,119.21)	(\$96,119.21)	(\$9,095.79)
2902 - COUNTY LIBRARY						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$306,000.00)	\$0.00	(\$306,000.00)	(\$299,511.58)	(\$299,511.58)	(\$6,488.42)
31810 - IN LIEU OF TAXES	(\$400.00)	\$0.00	(\$400.00)	(\$403.04)	(\$403.04)	\$3.04
33420 - STATE AID	(\$27,000.00)	\$0.00	(\$27,000.00)	(\$25,554.07)	(\$25,554.07)	(\$1,445.93)

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33610 - STATE AID DISTRIBUTION	(\$38,237.00)	\$0.00	(\$38,237.00)	(\$20,641.17)	(\$20,641.17)	(\$17,595.83)
33620 - HOMESTEAD CREDIT	(\$3,900.00)	\$0.00	(\$3,900.00)	(\$4,850.28)	(\$4,850.28)	\$950.28
2902 - COUNTY LIBRARY Total:	(\$375,537.00)	\$0.00	(\$375,537.00)	(\$350,960.14)	(\$350,960.14)	(\$24,576.86)
2905 - SENIOR CITIZENS						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$434,400.00)	\$0.00	(\$434,400.00)	(\$407,247.32)	(\$407,247.32)	(\$27,152.68)
31810 - IN LIEU OF TAXES	(\$1,100.00)	\$0.00	(\$1,100.00)	(\$931.32)	(\$931.32)	(\$168.68)
33430 - STATE MATCHING	(\$535,040.00)	\$0.00	(\$535,040.00)	(\$528,574.24)	(\$528,574.24)	(\$6,465.76)
33610 - STATE AID DISTRIBUTION	(\$85,112.00)	\$0.00	(\$85,112.00)	(\$38,653.67)	(\$38,653.67)	(\$46,458.33)
33620 - HOMESTEAD CREDIT	(\$7,895.00)	\$0.00	(\$7,895.00)	(\$8,861.27)	(\$8,861.27)	\$966.27
36110 - INTEREST EARNINGS	(\$32,500.00)	\$0.00	(\$32,500.00)	(\$21,622.59)	(\$21,622.59)	(\$10,877.41)
2905 - SENIOR CITIZENS Total:	(\$1,096,047.00)	\$0.00	(\$1,096,047.00)	(\$1,005,890.41)	(\$1,005,890.41)	(\$90,156.59)
2908 - COMMUNICATIONS CENTER						
00000 - REVENUE						
33810 - REIMBURSEMENTS	(\$12,000.00)	\$0.00	(\$12,000.00)	\$0.00	\$0.00	(\$12,000.00)
36110 - INTEREST EARNINGS	(\$24,000.00)	\$0.00	(\$24,000.00)	(\$56,743.70)	(\$56,743.70)	\$32,743.70
36710 - 911 PHONE CHARGES	(\$470,900.00)	\$0.00	(\$470,900.00)	(\$90,778.46)	(\$90,778.46)	(\$380,121.54)
36730 - PHONE TARIFF	(\$334,600.00)	\$0.00	(\$334,600.00)	(\$167,670.27)	(\$167,670.27)	(\$166,929.73)
36750 - 911 CELL PHONE CHARGES	(\$1,683,600.00)	\$0.00	(\$1,683,600.00)	(\$984,595.42)	(\$984,595.42)	(\$699,004.58)
2908 - COMMUNICATIONS CENTER Total:	(\$2,525,100.00)	\$0.00	(\$2,525,100.00)	(\$1,299,787.85)	(\$1,299,787.85)	(\$1,225,312.15)
2910 - EMERGENCY FUND						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$51,300.00)	\$0.00	(\$51,300.00)	(\$48,550.58)	(\$48,550.58)	(\$2,749.42)
2910 - EMERGENCY FUND Total:	(\$51,300.00)	\$0.00	(\$51,300.00)	(\$48,550.58)	(\$48,550.58)	(\$2,749.42)
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$22,500.00)	\$0.00	(\$22,500.00)	(\$24,126.90)	(\$24,126.90)	\$1,626.90
39990 - TRANSFERS IN	(\$550,000.00)	\$0.00	(\$550,000.00)	(\$198,873.36)	(\$198,873.36)	(\$351,126.64)
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER Total:	(\$572,500.00)	\$0.00	(\$572,500.00)	(\$223,000.26)	(\$223,000.26)	(\$349,499.74)
2913 - PROVIDENT BUILDING						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$56,200.00)	\$0.00	(\$56,200.00)	(\$53,200.56)	(\$53,200.56)	(\$2,999.44)
36930 - TENANT RENT	(\$252,170.00)	\$0.00	(\$252,170.00)	\$0.00	\$0.00	(\$252,170.00)
36950 - TENANT PARKING	(\$6,460.00)	\$0.00	(\$6,460.00)	(\$3,880.00)	(\$3,880.00)	(\$2,580.00)
2913 - PROVIDENT BUILDING Total:	(\$314,830.00)	\$0.00	(\$314,830.00)	(\$57,080.56)	(\$57,080.56)	(\$257,749.44)
2920 - VETERAN SERVICE						
00000 - REVENUE						

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31110 - MH AND RE TAX	(\$445,900.00)	\$0.00	(\$445,900.00)	(\$431,279.15)	(\$431,279.15)	(\$14,620.85)
31810 - IN LIEU OF TAXES	(\$1,000.00)	\$0.00	(\$1,000.00)	(\$987.75)	(\$987.75)	(\$12.25)
33610 - STATE AID DISTRIBUTION	(\$40,744.00)	\$0.00	(\$40,744.00)	(\$17,551.32)	(\$17,551.32)	(\$23,192.68)
33620 - HOMESTEAD CREDIT	(\$6,798.00)	\$0.00	(\$6,798.00)	(\$9,249.38)	(\$9,249.38)	\$2,451.38
36110 - INTEREST EARNINGS	(\$6,000.00)	\$0.00	(\$6,000.00)	(\$3,421.43)	(\$3,421.43)	(\$2,578.57)
36910 - OTHER MISC REVENUE	(\$100.00)	\$0.00	(\$100.00)	\$0.00	\$0.00	(\$100.00)
2920 - VETERAN SERVICE Total:	(\$500,542.00)	\$0.00	(\$500,542.00)	(\$462,489.03)	(\$462,489.03)	(\$38,052.97)
2960 - COUNTY AGENT						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$250,200.00)	\$0.00	(\$250,200.00)	(\$190,688.45)	(\$190,688.45)	(\$59,511.55)
31810 - IN LIEU OF TAXES	(\$700.00)	\$0.00	(\$700.00)	(\$550.34)	(\$550.34)	(\$149.66)
33610 - STATE AID DISTRIBUTION	(\$52,018.00)	\$0.00	(\$52,018.00)	(\$28,502.31)	(\$28,502.31)	(\$23,515.69)
33620 - HOMESTEAD CREDIT	(\$4,894.00)	\$0.00	(\$4,894.00)	(\$5,250.67)	(\$5,250.67)	\$356.67
36110 - INTEREST EARNINGS	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$5,678.45)	(\$5,678.45)	(\$4,321.55)
36910 - OTHER MISC REVENUE	(\$6,000.00)	\$0.00	(\$6,000.00)	(\$5,450.10)	(\$5,450.10)	(\$549.90)
2960 - COUNTY AGENT Total:	(\$323,812.00)	\$0.00	(\$323,812.00)	(\$236,120.32)	(\$236,120.32)	(\$87,691.68)
2970 - WEED CONTROL						
00000 - REVENUE						
31110 - MH AND RE TAX	(\$208,000.00)	\$0.00	(\$208,000.00)	(\$203,888.24)	(\$203,888.24)	(\$4,111.76)
31810 - IN LIEU OF TAXES	(\$200.00)	\$0.00	(\$200.00)	(\$274.31)	(\$274.31)	\$74.31
33610 - STATE AID DISTRIBUTION	(\$32,688.00)	\$0.00	(\$32,688.00)	(\$19,429.51)	(\$19,429.51)	(\$13,258.49)
33620 - HOMESTEAD CREDIT	(\$1,873.00)	\$0.00	(\$1,873.00)	(\$3,219.72)	(\$3,219.72)	\$1,346.72
34410 - WEED CONTROL	(\$40,000.00)	\$0.00	(\$40,000.00)	\$84.98	\$84.98	(\$40,084.98)
36110 - INTEREST EARNINGS	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$3,108.80)	(\$3,108.80)	(\$891.20)
36910 - OTHER MISC REVENUE	(\$35,000.00)	\$0.00	(\$35,000.00)	(\$6,303.41)	(\$6,303.41)	(\$28,696.59)
2970 - WEED CONTROL Total:	(\$321,761.00)	\$0.00	(\$321,761.00)	(\$236,139.01)	(\$236,139.01)	(\$85,621.99)
2980 - COUNTY PARK						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$15,300.00)	\$0.00	(\$15,300.00)	(\$11,864.54)	(\$11,864.54)	(\$3,435.46)
2980 - COUNTY PARK Total:	(\$15,300.00)	\$0.00	(\$15,300.00)	(\$11,864.54)	(\$11,864.54)	(\$3,435.46)
2982 - MISSOURI VALLEY COMPLEX						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$209,800.00)	\$0.00	(\$209,800.00)	(\$135,225.01)	(\$135,225.01)	(\$74,574.99)
36910 - OTHER MISC REVENUE	(\$11,000.00)	\$0.00	(\$11,000.00)	(\$16,626.02)	(\$16,626.02)	\$5,626.02
2982 - MISSOURI VALLEY COMPLEX Total:	(\$220,800.00)	\$0.00	(\$220,800.00)	(\$151,851.03)	(\$151,851.03)	(\$68,948.97)
2985 - COUNTY JAIL MAINT & CONST						
00000 - REVENUE						

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36110 - INTEREST EARNINGS	(\$42,000.00)	\$0.00	(\$42,000.00)	(\$39,663.48)	(\$39,663.48)	(\$2,336.52)
36910 - OTHER MISC REVENUE	(\$9,700.00)	\$0.00	(\$9,700.00)	(\$14,382.88)	(\$14,382.88)	\$4,682.88
2985 - COUNTY JAIL MAINT & CONST Total:	(\$51,700.00)	\$0.00	(\$51,700.00)	(\$54,046.36)	(\$54,046.36)	\$2,346.36
2986 - COUNTY PRESERVATION FUND						
00000 - REVENUE						
34130 - COUNTY RECORDER	(\$70,000.00)	\$0.00	(\$70,000.00)	(\$37,495.35)	(\$37,495.35)	(\$32,504.65)
36110 - INTEREST EARNINGS	(\$14,000.00)	\$0.00	(\$14,000.00)	(\$7,949.84)	(\$7,949.84)	(\$6,050.16)
36910 - OTHER MISC REVENUE	(\$100.00)	\$0.00	(\$100.00)	\$0.00	\$0.00	(\$100.00)
2986 - COUNTY PRESERVATION FUND Total:	(\$84,100.00)	\$0.00	(\$84,100.00)	(\$45,445.19)	(\$45,445.19)	(\$38,654.81)
2987 - K-9 PATROL PROGRAM						
00000 - REVENUE						
36910 - OTHER MISC REVENUE	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)
2987 - K-9 PATROL PROGRAM Total:	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)
2988 - SHERIFF DRUG ASSET FORFEI						
00000 - REVENUE						
36910 - OTHER MISC REVENUE	(\$15,000.00)	\$0.00	(\$15,000.00)	(\$15,455.20)	(\$15,455.20)	\$455.20
2988 - SHERIFF DRUG ASSET FORFEI Total:	(\$15,000.00)	\$0.00	(\$15,000.00)	(\$15,455.20)	(\$15,455.20)	\$455.20
2989 - ST ATT DRUG ASSET FORFEIT						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$5,684.86)	(\$5,684.86)	(\$4,315.14)
36910 - OTHER MISC REVENUE	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$21,392.04)	(\$21,392.04)	(\$8,607.96)
2989 - ST ATT DRUG ASSET FORFEIT Total:	(\$40,000.00)	\$0.00	(\$40,000.00)	(\$27,076.90)	(\$27,076.90)	(\$12,923.10)
2990 - HAZARDOUS CHEMI PREPARDNS						
00000 - REVENUE						
34220 - OPERATING GRANTS	(\$2,000.00)	\$0.00	(\$2,000.00)	(\$1,587.50)	(\$1,587.50)	(\$412.50)
2990 - HAZARDOUS CHEMI PREPARDNS Total:	(\$2,000.00)	\$0.00	(\$2,000.00)	(\$1,587.50)	(\$1,587.50)	(\$412.50)
2992 - SOBRIETY 24/7 PROGRAM						
00000 - REVENUE						
36910 - OTHER MISC REVENUE	(\$135,000.00)	\$0.00	(\$135,000.00)	(\$87,744.00)	(\$87,744.00)	(\$47,256.00)
2992 - SOBRIETY 24/7 PROGRAM Total:	(\$135,000.00)	\$0.00	(\$135,000.00)	(\$87,744.00)	(\$87,744.00)	(\$47,256.00)
2993 - DETENTION COMMISSARY						
00000 - REVENUE						
34260 - DETENTION MISC REVENUE	(\$210,000.00)	\$0.00	(\$210,000.00)	(\$147,489.86)	(\$147,489.86)	(\$62,510.14)
2993 - DETENTION COMMISSARY Total:	(\$210,000.00)	\$0.00	(\$210,000.00)	(\$147,489.86)	(\$147,489.86)	(\$62,510.14)
2994 - BURLEIGH CO PARKING FUND						
00000 - REVENUE						
36930 - TENANT RENT	(\$1,200.00)	\$0.00	(\$1,200.00)	\$0.00	\$0.00	(\$1,200.00)

County of Burleigh

General Ledger - Detailed Revenue Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjustments	Adjusted Budget	Range To Date	Year To Date	Budget Balance
2994 - BURLEIGH CO PARKING FUND Total:	(\$1,200.00)	\$0.00	(\$1,200.00)	\$0.00	\$0.00	(\$1,200.00)
4140 - MCKENZIE HAUL ROAD						
00000 - REVENUE						
39990 - TRANSFERS IN	(\$450,000.00)	\$0.00	(\$450,000.00)	(\$221,312.61)	(\$221,312.61)	(\$228,687.39)
4140 - MCKENZIE HAUL ROAD Total:	(\$450,000.00)	\$0.00	(\$450,000.00)	(\$221,312.61)	(\$221,312.61)	(\$228,687.39)
5101 - SPECIAL ASSESSMENT						
00000 - REVENUE						
39990 - TRANSFERS IN	(\$200,000.00)	\$0.00	(\$200,000.00)	\$0.00	\$0.00	(\$200,000.00)
5101 - SPECIAL ASSESSMENT Total:	(\$200,000.00)	\$0.00	(\$200,000.00)	\$0.00	\$0.00	(\$200,000.00)
5154 - SECLUDED ACRES 2ND & 3RD						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$12,798.96)	(\$12,798.96)	\$12,798.96
5154 - SECLUDED ACRES 2ND & 3RD Total:	\$0.00	\$0.00	\$0.00	(\$12,798.96)	(\$12,798.96)	\$12,798.96
5155 - SECLUDED ACRES WEST						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$9,048.80)	(\$9,048.80)	\$9,048.80
5155 - SECLUDED ACRES WEST Total:	\$0.00	\$0.00	\$0.00	(\$9,048.80)	(\$9,048.80)	\$9,048.80
5158 - SKYLINE ESTATES						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$45,989.85)	(\$45,989.85)	\$45,989.85
5158 - SKYLINE ESTATES Total:	\$0.00	\$0.00	\$0.00	(\$45,989.85)	(\$45,989.85)	\$45,989.85
5159 - SPIRITWOOD ESTATES						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$39,953.50)	(\$39,953.50)	\$39,953.50
5159 - SPIRITWOOD ESTATES Total:	\$0.00	\$0.00	\$0.00	(\$39,953.50)	(\$39,953.50)	\$39,953.50
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$32,511.88)	(\$32,511.88)	\$32,511.88
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND Total:	\$0.00	\$0.00	\$0.00	(\$32,511.88)	(\$32,511.88)	\$32,511.88
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$64,651.57)	(\$64,651.57)	\$64,651.57
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS Total:	\$0.00	\$0.00	\$0.00	(\$64,651.57)	(\$64,651.57)	\$64,651.57
5162 - IMPERIAL VALLEY SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$17,248.60)	(\$17,248.60)	\$17,248.60
5162 - IMPERIAL VALLEY SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$17,248.60)	(\$17,248.60)	\$17,248.60

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjustments	Adjusted Budget	Range To Date	Year To Date	Budget Balance
5163 - CRESTED BUTTE SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$55,656.07)	(\$55,656.07)	\$55,656.07
5163 - CRESTED BUTTE SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$55,656.07)	(\$55,656.07)	\$55,656.07
5164 - IMPERIAL VALLEY						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$2,885.23)	(\$2,885.23)	\$2,885.23
5164 - IMPERIAL VALLEY Total:	\$0.00	\$0.00	\$0.00	(\$2,885.23)	(\$2,885.23)	\$2,885.23
5165 - RAY MAR 3RD SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$9,071.66)	(\$9,071.66)	\$9,071.66
5165 - RAY MAR 3RD SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$9,071.66)	(\$9,071.66)	\$9,071.66
5166 - TWIN BUTTES SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$34,730.08)	(\$34,730.08)	\$34,730.08
5166 - TWIN BUTTES SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$34,730.08)	(\$34,730.08)	\$34,730.08
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$38,870.31)	(\$38,870.31)	\$38,870.31
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$38,870.31)	(\$38,870.31)	\$38,870.31
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$4,122.30)	(\$4,122.30)	\$4,122.30
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$4,122.30)	(\$4,122.30)	\$4,122.30
5169 - HAY CREEK PINES						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$74,564.40)	(\$74,564.40)	\$74,564.40
5169 - HAY CREEK PINES Total:	\$0.00	\$0.00	\$0.00	(\$74,564.40)	(\$74,564.40)	\$74,564.40
5170 - SABOT'S/EDEN'S/OAKLAND						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$22,651.37)	(\$22,651.37)	\$22,651.37
5170 - SABOT'S/EDEN'S/OAKLAND Total:	\$0.00	\$0.00	\$0.00	(\$22,651.37)	(\$22,651.37)	\$22,651.37
5171 - RIVERSIDE 2ND VALCOR						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$38,072.24)	(\$38,072.24)	\$38,072.24
5171 - RIVERSIDE 2ND VALCOR Total:	\$0.00	\$0.00	\$0.00	(\$38,072.24)	(\$38,072.24)	\$38,072.24
5172 - GRANDE PRAIRIE 4TH						

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjustments	Adjusted Budget	Range To Date	Year To Date	Budget Balance
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$14,298.90)	(\$14,298.90)	\$14,298.90
5172 - GRANDE PRAIRIE 4TH Total:	\$0.00	\$0.00	\$0.00	(\$14,298.90)	(\$14,298.90)	\$14,298.90
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$39,701.52)	(\$39,701.52)	\$39,701.52
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$39,701.52)	(\$39,701.52)	\$39,701.52
5174 - OLIVE TREE SUBDIVISION						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$29,446.64)	(\$29,446.64)	\$29,446.64
5174 - OLIVE TREE SUBDIVISION Total:	\$0.00	\$0.00	\$0.00	(\$29,446.64)	(\$29,446.64)	\$29,446.64
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST						
00000 - REVENUE						
36810 - SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	(\$64,805.13)	(\$64,805.13)	\$64,805.13
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST Total:	\$0.00	\$0.00	\$0.00	(\$64,805.13)	(\$64,805.13)	\$64,805.13
6001 - HEALTH INSURANCE						
00000 - REVENUE						
36110 - INTEREST EARNINGS	(\$108,000.00)	\$0.00	(\$108,000.00)	(\$81,966.97)	(\$81,966.97)	(\$26,033.03)
39710 - HEALTH INS CONTRIBUTION - EMPLOYER	\$0.00	\$0.00	\$0.00	(\$4,957,759.50)	(\$4,957,759.50)	\$4,957,759.50
39720 - HEALTH INS CONTRIBUTION - EMPLOYEE	\$0.00	\$0.00	\$0.00	(\$250,536.00)	(\$250,536.00)	\$250,536.00
39730 - COBRA CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	(\$8,622.00)	(\$8,622.00)	\$8,622.00
39740 - PRESCRIPTION REBATES	\$0.00	\$0.00	\$0.00	(\$144,556.66)	(\$144,556.66)	\$144,556.66
6001 - HEALTH INSURANCE Total:	(\$108,000.00)	\$0.00	(\$108,000.00)	(\$5,443,441.13)	(\$5,443,441.13)	\$5,335,441.13
Grand Total:	(\$67,095,568.00)	\$0.00	(\$67,095,568.00)	(\$66,273,781.12)	(\$66,273,781.12)	(\$821,786.88)

End of Report

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
1001 - GENERAL FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,286,261.21
12110 - INVESTMENTS	\$17,113,949.56
1001 - GENERAL FUND Total:	\$22,400,210.77
2021 - AMERICAN RESCUE PLAN	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$153,348.49)
11117 - ARP - FIRST INTERNATIONAL BANK & TRUST	\$13,476,692.38
2021 - AMERICAN RESCUE PLAN Total:	\$13,323,343.89
2022 - LATCF GRANT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$100,000.00
2022 - LATCF GRANT Total:	\$100,000.00
2024 - CAPITAL IMPROVEMENT PLAN	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$86,867.35
2024 - CAPITAL IMPROVEMENT PLAN Total:	\$86,867.35
2107 - CANFIELD UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$32,078.98
2107 - CANFIELD UNORG TOWNSHIP Total:	\$32,078.98
2113 - PHOENIX UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$17,959.36
2113 - PHOENIX UNORG TOWNSHIP Total:	\$17,959.36
2114 - FLORENCE LAKE UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$109,514.98)
2114 - FLORENCE LAKE UNORG TOWNSHIP Total:	(\$109,514.98)
2118 - LYMAN UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$97,279.17
2118 - LYMAN UNORG TOWNSHIP Total:	\$97,279.17
2123 - RIVERVIEW UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$416,003.07)

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
2123 - RIVERVIEW UNORG TOWNSHIP Total:	(\$416,003.07)
2124 - BURNT CREEK UNORG TWP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$456,993.47
12110 - INVESTMENTS	\$112,240.80
2124 - BURNT CREEK UNORG TWP Total:	\$569,234.27
2138 - LINCOLN UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$532,119.38
12110 - INVESTMENTS	\$112,240.80
2138 - LINCOLN UNORG TOWNSHIP Total:	\$644,360.18
2140 - COUNTY ROAD & BRIDGE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,091,461.70
12110 - INVESTMENTS	\$537,059.23
2140 - COUNTY ROAD & BRIDGE Total:	\$3,628,520.93
2151 - FORT RICE UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$187,599.53)
12110 - INVESTMENTS	\$112,240.80
2151 - FORT RICE UNORG TOWNSHIP Total:	(\$75,358.73)
2160 - SPEC ROAD & BRIDGE FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,610,419.56
12110 - INVESTMENTS	\$1,000,000.00
2160 - SPEC ROAD & BRIDGE FUND Total:	\$2,610,419.56
2210 - SOCIAL SERVICES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,215,661.73
2210 - SOCIAL SERVICES Total:	\$3,215,661.73
2240 - NATIONAL OPIATE SETTLEMENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$195,655.66
2240 - NATIONAL OPIATE SETTLEMENT Total:	\$195,655.66
2802 - JOB DEVELOPMENT AUTHORITY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,753.89

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
2802 - JOB DEVELOPMENT AUTHORITY Total:	\$4,753.89
2902 - COUNTY LIBRARY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,329.07
2902 - COUNTY LIBRARY Total:	\$4,329.07
2905 - SENIOR CITIZENS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$80,993.67)
12110 - INVESTMENTS	\$865,614.29
2905 - SENIOR CITIZENS Total:	\$784,620.62
2908 - COMMUNICATIONS CENTER	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$996,698.71)
12110 - INVESTMENTS	\$1,605,747.82
2908 - COMMUNICATIONS CENTER Total:	\$609,049.11
2910 - EMERGENCY FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$136,156.45
12110 - INVESTMENTS	\$1,373,896.85
2910 - EMERGENCY FUND Total:	\$1,510,053.30
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$246,218.45
12110 - INVESTMENTS	\$700,000.00
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER Total:	\$946,218.45
2913 - PROVIDENT BUILDING	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$414,093.20)
12110 - INVESTMENTS	\$1,505,482.88
2913 - PROVIDENT BUILDING Total:	\$1,091,389.68
2920 - VETERAN SERVICE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$95,450.31
12110 - INVESTMENTS	\$160,436.83
2920 - VETERAN SERVICE Total:	\$255,887.14
2921 - MONUMENT DONATIONS	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$4,514.00
2921 - MONUMENT DONATIONS Total:	\$4,514.00
2960 - COUNTY AGENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,115.18
12110 - INVESTMENTS	\$266,272.62
2960 - COUNTY AGENT Total:	\$268,387.80
2970 - WEED CONTROL	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$338,201.97
12110 - INVESTMENTS	\$108,497.53
2970 - WEED CONTROL Total:	\$446,699.50
2980 - COUNTY PARK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$128,103.86
12110 - INVESTMENTS	\$408,852.32
2980 - COUNTY PARK Total:	\$536,956.18
2982 - MISSOURI VALLEY COMPLEX	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$898.15)
12110 - INVESTMENTS	\$5,697,178.09
2982 - MISSOURI VALLEY COMPLEX Total:	\$5,696,279.94
2985 - COUNTY JAIL MAINT & CONST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,767,216.08
12110 - INVESTMENTS	\$1,122,407.53
2985 - COUNTY JAIL MAINT & CONST Total:	\$2,889,623.61
2986 - COUNTY PRESERVATION FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$249,013.48
12110 - INVESTMENTS	\$372,781.44
2986 - COUNTY PRESERVATION FUND Total:	\$621,794.92
2987 - K-9 PATROL PROGRAM	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$58,416.17
2987 - K-9 PATROL PROGRAM Total:	\$58,416.17
2988 - SHERIFF DRUG ASSET FORFEI	

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$155,591.02
2988 - SHERIFF DRUG ASSET FORFEI Total:	\$155,591.02
2989 - ST ATT DRUG ASSET FORFEIT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$178,781.52
12110 - INVESTMENTS	\$266,573.45
2989 - ST ATT DRUG ASSET FORFEIT Total:	\$445,354.97
2990 - HAZARDOUS CHEMI PREPARDNS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$23,685.61
2990 - HAZARDOUS CHEMI PREPARDNS Total:	\$23,685.61
2992 - SOBRIETY 24/7 PROGRAM	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$94,251.87
2992 - SOBRIETY 24/7 PROGRAM Total:	\$94,251.87
2993 - DETENTION COMMISSARY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$487,833.95
2993 - DETENTION COMMISSARY Total:	\$487,833.95
2994 - BURLEIGH CO PARKING FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$21,772.23)
2994 - BURLEIGH CO PARKING FUND Total:	(\$21,772.23)
5101 - SPECIAL ASSESSMENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$34,971.30
5101 - SPECIAL ASSESSMENT Total:	\$34,971.30
5152 - PRAIRIE PINES PAVING	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$18,480.25
5152 - PRAIRIE PINES PAVING Total:	\$18,480.25
5154 - SECLUDED ACRES 2ND & 3RD	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$15,159.47
5154 - SECLUDED ACRES 2ND & 3RD Total:	\$15,159.47
5155 - SECLUDED ACRES WEST	

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,204.07
5155 - SECLUDED ACRES WEST Total:	\$10,204.07
5158 - SKYLINE ESTATES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$70,087.95
5158 - SKYLINE ESTATES Total:	\$70,087.95
5159 - SPIRITWOOD ESTATES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$146,340.66
5159 - SPIRITWOOD ESTATES Total:	\$146,340.66
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$45,693.06
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND Total:	\$45,693.06
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$75,996.90
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS Total:	\$75,996.90
5162 - IMPERIAL VALLEY SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$25,509.79
5162 - IMPERIAL VALLEY SUBDIVISION Total:	\$25,509.79
5163 - CRESTED BUTTE SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$135,381.37
5163 - CRESTED BUTTE SUBDIVISION Total:	\$135,381.37
5164 - IMPERIAL VALLEY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,947.10
5164 - IMPERIAL VALLEY Total:	\$5,947.10
5165 - RAY MAR 3RD SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,338.69
5165 - RAY MAR 3RD SUBDIVISION Total:	\$10,338.69
5166 - TWIN BUTTES SUBDIVISION	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$53,892.43
5166 - TWIN BUTTES SUBDIVISION Total:	\$53,892.43
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$60,923.43
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION Total:	\$60,923.43
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$20,039.77
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION Total:	\$20,039.77
5169 - HAY CREEK PINES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$96,947.02
5169 - HAY CREEK PINES Total:	\$96,947.02
5170 - SABOT'S/EDEN'S/OAKLAND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,219.92
5170 - SABOT'S/EDEN'S/OAKLAND Total:	\$8,219.92
5171 - RIVERSIDE 2ND VALCOR	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$22,738.71
5171 - RIVERSIDE 2ND VALCOR Total:	\$22,738.71
5172 - GRANDE PRAIRIE 4TH	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,836.90
5172 - GRANDE PRAIRIE 4TH Total:	\$8,836.90
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$28,531.21)
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION Total:	(\$28,531.21)
5174 - OLIVE TREE SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$12,470.61
5174 - OLIVE TREE SUBDIVISION Total:	\$12,470.61
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$61,429.96

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST Total:	\$61,429.96
5176 - FALCONER ESTATES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$161,266.47)
5176 - FALCONER ESTATES Total:	(\$161,266.47)
6001 - HEALTH INSURANCE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$774,707.81
11116 - BCBS HEALTH INSURANCE ACCOUNT	\$613,646.63
12110 - INVESTMENTS	\$1,700,000.00
6001 - HEALTH INSURANCE Total:	\$3,088,354.44
8001 - STATE REVENUE FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,819.71
8001 - STATE REVENUE FUND Total:	\$1,819.71
8002 - SOIL CONSERVATION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,507.07
8002 - SOIL CONSERVATION Total:	\$4,507.07
8003 - GARRISON DIVERSION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,814.88
8003 - GARRISON DIVERSION Total:	\$5,814.88
8004 - STATES ATTY WITNESS FEES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$7,331.01)
8004 - STATES ATTY WITNESS FEES Total:	(\$7,331.01)
8006 - WATER RESOURCE MANAGEMENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$9,340.78
8006 - WATER RESOURCE MANAGEMENT Total:	\$9,340.78
8013 - STATE MARRIAGE LICENSE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,590.00
8013 - STATE MARRIAGE LICENSE Total:	\$2,590.00
8037 - 24/7 SOBRIETY PROGRAM	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	(\$1,200.00)
8037 - 24/7 SOBRIETY PROGRAM Total:	(\$1,200.00)
8040 - FLEXIBLE BENEFITS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$42,346.90
8040 - FLEXIBLE BENEFITS Total:	\$42,346.90
8047 - NDAC MARRIAGE LICENSE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$334.00
8047 - NDAC MARRIAGE LICENSE Total:	\$334.00
8050 - FLOWERS FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,034.34
8050 - FLOWERS FUND Total:	\$6,034.34
8052 - PAYROLL FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$204,800.97
8052 - PAYROLL FUND Total:	\$204,800.97
8066 - VISION ZERO	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$11,236.55)
8066 - VISION ZERO Total:	(\$11,236.55)
8067 - LAW ENFORCEMENT BLOCK GRT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$15,822.50)
8067 - LAW ENFORCEMENT BLOCK GRT Total:	(\$15,822.50)
8101 - CITY OF BISMARCK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$285,477.59
8101 - CITY OF BISMARCK Total:	\$285,477.59
8138 - CITY OF LINCOLN	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,959.74
8138 - CITY OF LINCOLN Total:	\$10,959.74
8161 - CITY OF WILTON	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$42.36

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
8161 - CITY OF WILTON Total:	\$42.36
8201 - BISMARCK CITY PARK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$44,273.47
8201 - BISMARCK CITY PARK Total:	\$44,273.47
8238 - LINCOLN PARK DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,564.76
8238 - LINCOLN PARK DISTRICT Total:	\$2,564.76
8261 - WILTON CITY PARK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5.92
8261 - WILTON CITY PARK Total:	\$5.92
8306 - HAZELTON MOFFIT SCH DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,694.80
8306 - HAZELTON MOFFIT SCH DIST Total:	\$2,694.80
8329 - MCCLUSKY GOODRICH SCH DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2.32
8329 - MCCLUSKY GOODRICH SCH DIST Total:	\$2.32
8335 - STERLING SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$725.94
8335 - STERLING SCHOOL DISTRICT Total:	\$725.94
8339 - APPLE CREEK SCHOOL DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,964.77
8339 - APPLE CREEK SCHOOL DIST Total:	\$2,964.77
8361 - WILTON SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$346.11
8361 - WILTON SCHOOL DISTRICT Total:	\$346.11
8403 - GRASS LAKE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$449.34
8403 - GRASS LAKE TOWNSHIP Total:	\$449.34

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
8404 - HAZEL GROVE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$211.71
8404 - HAZEL GROVE TOWNSHIP Total:	\$211.71
8405 - WILSON TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$451.73
8405 - WILSON TOWNSHIP Total:	\$451.73
8406 - STEIBER TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$269.02
8406 - STEIBER TOWNSHIP Total:	\$269.02
8408 - TRYGG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$344.06
8408 - TRYGG TOWNSHIP Total:	\$344.06
8409 - PAINTED WOODS TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$535.07
8409 - PAINTED WOODS TOWNSHIP Total:	\$535.07
8410 - ECKLUND TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$821.80
8410 - ECKLUND TOWNSHIP Total:	\$821.80
8411 - GHYLIN TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$566.52
8411 - GHYLIN TOWNSHIP Total:	\$566.52
8412 - SCHRUNK TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$218.58
8412 - SCHRUNK TOWNSHIP Total:	\$218.58
8415 - THELMA TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$164.31
8415 - THELMA TOWNSHIP Total:	\$164.31
8416 - GLENVIEW TOWNSHIP	

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$898.31
8416 - GLENVIEW TOWNSHIP Total:	\$898.31
8417 - CHRISTIANIA TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$306.05
8417 - CHRISTIANIA TOWNSHIP Total:	\$306.05
8419 - RICHMOND TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$274.85
8419 - RICHMOND TOWNSHIP Total:	\$274.85
8420 - CLEAR LAKE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$257.02
8420 - CLEAR LAKE TOWNSHIP Total:	\$257.02
8421 - HARRIET TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$568.75
8421 - HARRIET TOWNSHIP Total:	\$568.75
8425 - NAUGHTON TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$688.02
8425 - NAUGHTON TOWNSHIP Total:	\$688.02
8426 - FRANCES TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$773.50
8426 - FRANCES TOWNSHIP Total:	\$773.50
8427 - ROCK HILL TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$335.14
8427 - ROCK HILL TOWNSHIP Total:	\$335.14
8428 - WING TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$255.48
8428 - WING TOWNSHIP Total:	\$255.48
8431 - HAY CREEK TOWNSHIP	
11111 - ASSETS	

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$6,782.80
8431 - HAY CREEK TOWNSHIP Total:	\$6,782.80
8432 - GIBBS TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,357.46
8432 - GIBBS TOWNSHIP Total:	\$2,357.46
8433 - MENOKEN TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$910.98
8433 - MENOKEN TOWNSHIP Total:	\$910.98
8434 - MCKENZIE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$581.41
8434 - MCKENZIE TOWNSHIP Total:	\$581.41
8435 - STERLING TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$600.95
8435 - STERLING TOWNSHIP Total:	\$600.95
8436 - DRISCOLL TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$845.66
8436 - DRISCOLL TOWNSHIP Total:	\$845.66
8437 - CROMWELL TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$260.18
8437 - CROMWELL TOWNSHIP Total:	\$260.18
8439 - APPLE CREEK TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,696.37
8439 - APPLE CREEK TOWNSHIP Total:	\$4,696.37
8440 - BOYD TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$536.74
8440 - BOYD TOWNSHIP Total:	\$536.74
8441 - LOGAN TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$361.23

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	Year To Date
8441 - LOGAN TOWNSHIP Total:	\$361.23
8442 - TAFT TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$115.27
8442 - TAFT TOWNSHIP Total:	\$115.27
8443 - ESTHERVILLE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$375.42
8443 - ESTHERVILLE TOWNSHIP Total:	\$375.42
8445 - MISSOURI TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$382.04
8445 - MISSOURI TOWNSHIP Total:	\$382.04
8446 - TELFER TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$370.90
8446 - TELFER TOWNSHIP Total:	\$370.90
8447 - MORTON TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$338.74
8447 - MORTON TOWNSHIP Total:	\$338.74
8448 - LONG LAKE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,015.70
8448 - LONG LAKE TOWNSHIP Total:	\$1,015.70
8452 - CROFTE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$663.41
8452 - CROFTE TOWNSHIP Total:	\$663.41
8453 - SIBLEY BUTTE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$236.51
8453 - SIBLEY BUTTE TOWNSHIP Total:	\$236.51
8454 - WILD ROSE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$128.94
8454 - WILD ROSE TOWNSHIP Total:	\$128.94

General Ledger - Cash Balances

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT Year To Date

8661 - WILTON AMBULANCE DISTRICT

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$616.22

8661 - WILTON AMBULANCE DISTRICT Total: \$616.22

8701 - BISMARCK RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$12,152.46

8701 - BISMARCK RURAL FIRE DIST Total: \$12,152.46

8707 - BRADDOCK RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$17.17

8707 - BRADDOCK RURAL FIRE DIST Total: \$17.17

8728 - WING RURAL FIRE DISTRICT

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$609.76

8728 - WING RURAL FIRE DISTRICT Total: \$609.76

8735 - STERLING RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$624.17

8735 - STERLING RURAL FIRE DIST Total: \$624.17

8761 - WILTON RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$516.80

8761 - WILTON RURAL FIRE DIST Total: \$516.80**Grand Total:** \$67,709,342.68

End of Report

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
1001 - GENERAL FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,220,066.91
12110 - INVESTMENTS	\$16,137,466.09
1001 - GENERAL FUND Total:	\$18,357,533.00
2021 - AMERICAN RESCUE PLAN	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$19,175.45)
11117 - ARP - FIRST INTERNATIONAL BANK & TRUST	\$9,711,999.19
12110 - INVESTMENTS	\$3,750,000.00
2021 - AMERICAN RESCUE PLAN Total:	\$13,442,823.74
2022 - LATCF GRANT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$100,000.00
2022 - LATCF GRANT Total:	\$100,000.00
2024 - CAPITAL IMPROVEMENT PLAN	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$86,867.35
2024 - CAPITAL IMPROVEMENT PLAN Total:	\$86,867.35
2107 - CANFIELD UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$57,568.90
2107 - CANFIELD UNORG TOWNSHIP Total:	\$57,568.90
2113 - PHOENIX UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$29,797.45
2113 - PHOENIX UNORG TOWNSHIP Total:	\$29,797.45
2114 - FLORENCE LAKE UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$80,864.78)
2114 - FLORENCE LAKE UNORG TOWNSHIP Total:	(\$80,864.78)
2118 - LYMAN UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$116,146.03
2118 - LYMAN UNORG TOWNSHIP Total:	\$116,146.03
2123 - RIVERVIEW UNORG TOWNSHIP	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	(\$404,838.80)
2123 - RIVERVIEW UNORG TOWNSHIP Total:	(\$404,838.80)
2124 - BURNT CREEK UNORG TWP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$366,515.42
12110 - INVESTMENTS	\$108,274.45
2124 - BURNT CREEK UNORG TWP Total:	\$474,789.87
2138 - LINCOLN UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$344,971.88
12110 - INVESTMENTS	\$108,274.45
2138 - LINCOLN UNORG TOWNSHIP Total:	\$453,246.33
2140 - COUNTY ROAD & BRIDGE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,504,253.41
12110 - INVESTMENTS	\$521,832.68
2140 - COUNTY ROAD & BRIDGE Total:	\$2,026,086.09
2151 - FORT RICE UNORG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$192,436.09)
12110 - INVESTMENTS	\$108,274.45
2151 - FORT RICE UNORG TOWNSHIP Total:	(\$84,161.64)
2160 - SPEC ROAD & BRIDGE FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$39,079.63
12110 - INVESTMENTS	\$6,000,000.00
2160 - SPEC ROAD & BRIDGE FUND Total:	\$6,039,079.63
2210 - SOCIAL SERVICES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$779,962.95
2210 - SOCIAL SERVICES Total:	\$779,962.95
2240 - NATIONAL OPIOID SETTLEMENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$93,616.99
2240 - NATIONAL OPIOID SETTLEMENT Total:	\$93,616.99
2802 - JOB DEVELOPMENT AUTHORITY	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$27,497.92
2802 - JOB DEVELOPMENT AUTHORITY Total:	\$27,497.92
2902 - COUNTY LIBRARY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$69,736.08
2902 - COUNTY LIBRARY Total:	\$69,736.08
2905 - SENIOR CITIZENS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$121,971.08)
12110 - INVESTMENTS	\$843,991.70
2905 - SENIOR CITIZENS Total:	\$722,020.62
2908 - COMMUNICATIONS CENTER	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$1,047,565.00)
12110 - INVESTMENTS	\$1,549,004.12
2908 - COMMUNICATIONS CENTER Total:	\$501,439.12
2910 - EMERGENCY FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$136,156.45
12110 - INVESTMENTS	\$1,325,346.27
2910 - EMERGENCY FUND Total:	\$1,461,502.72
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$644,073.22
12110 - INVESTMENTS	\$500,000.00
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER Total:	\$1,144,073.22
2913 - PROVIDENT BUILDING	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$168,027.26)
12110 - INVESTMENTS	\$1,452,282.32
2913 - PROVIDENT BUILDING Total:	\$1,284,255.06
2920 - VETERAN SERVICE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$75,312.73
12110 - INVESTMENTS	\$157,015.40
2920 - VETERAN SERVICE Total:	\$232,328.13
2921 - MONUMENT DONATIONS	

County of Burleigh

General Ledger - Cash Balances

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FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,514.00
2921 - MONUMENT DONATIONS Total:	\$4,514.00
2960 - COUNTY AGENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$60,827.40
12110 - INVESTMENTS	\$260,594.17
2960 - COUNTY AGENT Total:	\$321,421.57
2970 - WEED CONTROL	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$223,819.04
12110 - INVESTMENTS	\$105,388.73
2970 - WEED CONTROL Total:	\$329,207.77
2980 - COUNTY PARK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$128,612.93
12110 - INVESTMENTS	\$396,987.78
2980 - COUNTY PARK Total:	\$525,600.71
2982 - MISSOURI VALLEY COMPLEX	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$9,241.16)
12110 - INVESTMENTS	\$5,572,721.28
2982 - MISSOURI VALLEY COMPLEX Total:	\$5,563,480.12
2985 - COUNTY JAIL MAINT & CONST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,852,151.21
12110 - INVESTMENTS	\$1,082,744.05
2985 - COUNTY JAIL MAINT & CONST Total:	\$2,934,895.26
2986 - COUNTY PRESERVATION FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$229,699.28
12110 - INVESTMENTS	\$364,831.60
2986 - COUNTY PRESERVATION FUND Total:	\$594,530.88
2987 - K-9 PATROL PROGRAM	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$60,056.64
2987 - K-9 PATROL PROGRAM Total:	\$60,056.64

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
2988 - SHERIFF DRUG ASSET FORFEI	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$158,409.28
2988 - SHERIFF DRUG ASSET FORFEI Total:	\$158,409.28
2989 - ST ATT DRUG ASSET FORFEIT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$164,967.93
12110 - INVESTMENTS	\$260,888.59
2989 - ST ATT DRUG ASSET FORFEIT Total:	\$425,856.52
2990 - HAZARDOUS CHEMI PREPARDNS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$22,098.11
2990 - HAZARDOUS CHEMI PREPARDNS Total:	\$22,098.11
2992 - SOBRIETY 24/7 PROGRAM	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$45,277.86
2992 - SOBRIETY 24/7 PROGRAM Total:	\$45,277.86
2993 - DETENTION COMMISSARY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$317,271.77
2993 - DETENTION COMMISSARY Total:	\$317,271.77
2994 - BURLEIGH CO PARKING FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$61,801.96
2994 - BURLEIGH CO PARKING FUND Total:	\$61,801.96
5101 - SPECIAL ASSESSMENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$34,971.30
5101 - SPECIAL ASSESSMENT Total:	\$34,971.30
5152 - PRAIRIE PINES PAVING	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$18,480.25
5152 - PRAIRIE PINES PAVING Total:	\$18,480.25
5154 - SECLUDED ACRES 2ND & 3RD	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$18,460.81
5154 - SECLUDED ACRES 2ND & 3RD Total:	\$18,460.81

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
5155 - SECLUDED ACRES WEST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$16,924.57
5155 - SECLUDED ACRES WEST Total:	\$16,924.57
5158 - SKYLINE ESTATES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$80,657.28
5158 - SKYLINE ESTATES Total:	\$80,657.28
5159 - SPIRITWOOD ESTATES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$170,597.16
5159 - SPIRITWOOD ESTATES Total:	\$170,597.16
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$42,548.25
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND Total:	\$42,548.25
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$68,069.60
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS Total:	\$68,069.60
5162 - IMPERIAL VALLEY SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$24,518.21
5162 - IMPERIAL VALLEY SUBDIVISION Total:	\$24,518.21
5163 - CRESTED BUTTE SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$151,656.98
5163 - CRESTED BUTTE SUBDIVISION Total:	\$151,656.98
5164 - IMPERIAL VALLEY	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,333.99
5164 - IMPERIAL VALLEY Total:	\$6,333.99
5165 - RAY MAR 3RD SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,062.69
5165 - RAY MAR 3RD SUBDIVISION Total:	\$10,062.69
5166 - TWIN BUTTES SUBDIVISION	

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$49,568.36
5166 - TWIN BUTTES SUBDIVISION Total:	\$49,568.36
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$54,401.18
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION Total:	\$54,401.18
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$22,686.18
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION Total:	\$22,686.18
5169 - HAY CREEK PINES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$101,151.15
5169 - HAY CREEK PINES Total:	\$101,151.15
5170 - SABOT'S/EDEN'S/OAKLAND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$7,292.38
5170 - SABOT'S/EDEN'S/OAKLAND Total:	\$7,292.38
5171 - RIVERSIDE 2ND VALCOR	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$18,157.72
5171 - RIVERSIDE 2ND VALCOR Total:	\$18,157.72
5172 - GRANDE PRAIRIE 4TH	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,385.19
5172 - GRANDE PRAIRIE 4TH Total:	\$8,385.19
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$30,285.36)
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION Total:	(\$30,285.36)
5174 - OLIVE TREE SUBDIVISION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,218.16
5174 - OLIVE TREE SUBDIVISION Total:	\$10,218.16
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$40,389.83
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST Total:	\$40,389.83
6001 - HEALTH INSURANCE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$609,987.80
11116 - BCBS HEALTH INSURANCE ACCOUNT	\$516,601.83
12110 - INVESTMENTS	\$2,200,000.00
6001 - HEALTH INSURANCE Total:	\$3,326,589.63
8001 - STATE REVENUE FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$136,064.68
8001 - STATE REVENUE FUND Total:	\$136,064.68
8002 - SOIL CONSERVATION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$77,554.39
8002 - SOIL CONSERVATION Total:	\$77,554.39
8003 - GARRISON DIVERSION	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$142,292.23
8003 - GARRISON DIVERSION Total:	\$142,292.23
8004 - STATES ATTY WITNESS FEES	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$11,330.11)
8004 - STATES ATTY WITNESS FEES Total:	(\$11,330.11)
8006 - WATER RESOURCE MANAGEMENT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$247,303.92
8006 - WATER RESOURCE MANAGEMENT Total:	\$247,303.92
8013 - STATE MARRIAGE LICENSE	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$455.00
8013 - STATE MARRIAGE LICENSE Total:	\$455.00
8040 - FLEXIBLE BENEFITS	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$52,905.37
8040 - FLEXIBLE BENEFITS Total:	\$52,905.37
8047 - NDAC MARRIAGE LICENSE	

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$425.00
8047 - NDAC MARRIAGE LICENSE Total:	\$425.00
8050 - FLOWERS FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,739.13
8050 - FLOWERS FUND Total:	\$5,739.13
8052 - PAYROLL FUND	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,554.77
8052 - PAYROLL FUND Total:	\$3,554.77
8065 - HMLND SCRTY GRNT-EQUIPMNT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$1,040.68)
8065 - HMLND SCRTY GRNT-EQUIPMNT Total:	(\$1,040.68)
8066 - VISION ZERO	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$18,409.32)
8066 - VISION ZERO Total:	(\$18,409.32)
8067 - LAW ENFORCEMENT BLOCK GRT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	(\$35,108.68)
8067 - LAW ENFORCEMENT BLOCK GRT Total:	(\$35,108.68)
8101 - CITY OF BISMARCK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$11,378,196.86
8101 - CITY OF BISMARCK Total:	\$11,378,196.86
8102 - CITY OF REGAN	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,962.02
8102 - CITY OF REGAN Total:	\$3,962.02
8128 - CITY OF WING	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,202.57
8128 - CITY OF WING Total:	\$3,202.57
8138 - CITY OF LINCOLN	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$165,128.49
8138 - CITY OF LINCOLN Total:	\$165,128.49
8161 - CITY OF WILTON	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$9,380.02
8161 - CITY OF WILTON Total:	\$9,380.02
8201 - BISMARCK CITY PARK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,316,010.41
8201 - BISMARCK CITY PARK Total:	\$3,316,010.41
8238 - LINCOLN PARK DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$37,310.96
8238 - LINCOLN PARK DISTRICT Total:	\$37,310.96
8261 - WILTON CITY PARK	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$566.35
8261 - WILTON CITY PARK Total:	\$566.35
8301 - BISMARCK SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$13,626,631.53
8301 - BISMARCK SCHOOL DISTRICT Total:	\$13,626,631.53
8306 - HAZELTON MOFFIT SCH DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$36,612.38
8306 - HAZELTON MOFFIT SCH DIST Total:	\$36,612.38
8325 - NAUGHTON SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$13,379.59
8325 - NAUGHTON SCHOOL DISTRICT Total:	\$13,379.59
8326 - KIDDER COUNTY SCHOOL DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$18,973.14
8326 - KIDDER COUNTY SCHOOL DIST Total:	\$18,973.14
8328 - WING SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$161,196.18

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
8328 - WING SCHOOL DISTRICT Total:	\$161,196.18
8333 - MENOKEN SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$65,520.22
8333 - MENOKEN SCHOOL DISTRICT Total:	\$65,520.22
8335 - STERLING SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$97,499.69
8335 - STERLING SCHOOL DISTRICT Total:	\$97,499.69
8339 - APPLE CREEK SCHOOL DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$100,468.87
8339 - APPLE CREEK SCHOOL DIST Total:	\$100,468.87
8345 - MANNING SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$13,801.91
8345 - MANNING SCHOOL DISTRICT Total:	\$13,801.91
8361 - WILTON SCHOOL DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$343,953.62
8361 - WILTON SCHOOL DISTRICT Total:	\$343,953.62
8403 - GRASS LAKE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,188.09
8403 - GRASS LAKE TOWNSHIP Total:	\$10,188.09
8404 - HAZEL GROVE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,863.31
8404 - HAZEL GROVE TOWNSHIP Total:	\$8,863.31
8405 - WILSON TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$7,485.20
8405 - WILSON TOWNSHIP Total:	\$7,485.20
8406 - STEIBER TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,448.80
8406 - STEIBER TOWNSHIP Total:	\$3,448.80

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
8408 - TRYGG TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,591.17
8408 - TRYGG TOWNSHIP Total:	\$4,591.17
8409 - PAINTED WOODS TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,984.05
8409 - PAINTED WOODS TOWNSHIP Total:	\$8,984.05
8410 - ECKLUND TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$20,408.80
8410 - ECKLUND TOWNSHIP Total:	\$20,408.80
8411 - GHYLIN TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$9,320.32
8411 - GHYLIN TOWNSHIP Total:	\$9,320.32
8412 - SCHRUNK TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$2,488.55
8412 - SCHRUNK TOWNSHIP Total:	\$2,488.55
8415 - THELMA TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$3,333.99
8415 - THELMA TOWNSHIP Total:	\$3,333.99
8416 - GLENVIEW TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,080.26
8416 - GLENVIEW TOWNSHIP Total:	\$10,080.26
8417 - CHRISTIANIA TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,942.81
8417 - CHRISTIANIA TOWNSHIP Total:	\$4,942.81
8419 - RICHMOND TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$4,720.81
8419 - RICHMOND TOWNSHIP Total:	\$4,720.81
8420 - CLEAR LAKE TOWNSHIP	

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,781.97
8420 - CLEAR LAKE TOWNSHIP Total:	\$6,781.97
8421 - HARRIET TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$7,362.56
8421 - HARRIET TOWNSHIP Total:	\$7,362.56
8422 - LEIN TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$662.46
8422 - LEIN TOWNSHIP Total:	\$662.46
8425 - NAUGHTON TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,181.12
8425 - NAUGHTON TOWNSHIP Total:	\$8,181.12
8426 - FRANCES TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,554.61
8426 - FRANCES TOWNSHIP Total:	\$5,554.61
8427 - ROCK HILL TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,902.56
8427 - ROCK HILL TOWNSHIP Total:	\$5,902.56
8428 - WING TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,815.31
8428 - WING TOWNSHIP Total:	\$1,815.31
8431 - HAY CREEK TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$91,686.42
8431 - HAY CREEK TOWNSHIP Total:	\$91,686.42
8432 - GIBBS TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$23,892.59
8432 - GIBBS TOWNSHIP Total:	\$23,892.59
8433 - MENOKEN TOWNSHIP	
11111 - ASSETS	

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
11110 - WELLS FARGO OPERATING	\$12,101.85
8433 - MENOKEN TOWNSHIP Total:	\$12,101.85
8434 - MCKENZIE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,251.70
8434 - MCKENZIE TOWNSHIP Total:	\$8,251.70
8435 - STERLING TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$9,730.39
8435 - STERLING TOWNSHIP Total:	\$9,730.39
8436 - DRISCOLL TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,389.40
8436 - DRISCOLL TOWNSHIP Total:	\$8,389.40
8437 - CROMWELL TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,367.87
8437 - CROMWELL TOWNSHIP Total:	\$6,367.87
8439 - APPLE CREEK TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$37,100.90
8439 - APPLE CREEK TOWNSHIP Total:	\$37,100.90
8440 - BOYD TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$10,997.51
8440 - BOYD TOWNSHIP Total:	\$10,997.51
8441 - LOGAN TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$7,527.67
8441 - LOGAN TOWNSHIP Total:	\$7,527.67
8442 - TAFT TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$8,232.96
8442 - TAFT TOWNSHIP Total:	\$8,232.96
8443 - ESTHERVILLE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$11,484.82

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT	Year To Date
8443 - ESTHERVILLE TOWNSHIP Total:	\$11,484.82
8445 - MISSOURI TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,337.01
8445 - MISSOURI TOWNSHIP Total:	\$6,337.01
8446 - TELFER TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$11,154.83
8446 - TELFER TOWNSHIP Total:	\$11,154.83
8447 - MORTON TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,122.74
8447 - MORTON TOWNSHIP Total:	\$6,122.74
8448 - LONG LAKE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,753.91
8448 - LONG LAKE TOWNSHIP Total:	\$5,753.91
8452 - CROFTE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$6,211.48
8452 - CROFTE TOWNSHIP Total:	\$6,211.48
8453 - SIBLEY BUTTE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$5,327.25
8453 - SIBLEY BUTTE TOWNSHIP Total:	\$5,327.25
8454 - WILD ROSE TOWNSHIP	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$1,863.52
8454 - WILD ROSE TOWNSHIP Total:	\$1,863.52
8661 - WILTON AMBULANCE DISTRICT	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$49,283.34
8661 - WILTON AMBULANCE DISTRICT Total:	\$49,283.34
8701 - BISMARCK RURAL FIRE DIST	
11111 - ASSETS	
11110 - WELLS FARGO OPERATING	\$367,313.81
8701 - BISMARCK RURAL FIRE DIST Total:	\$367,313.81

County of Burleigh

General Ledger - Cash Balances

Fiscal Year: 2023-2023 From Date:1/1/2023 To Date:12/31/2023

FUND / DEPARTMENT / ACCOUNT Year To Date

8707 - BRADDOCK RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$279.80

8707 - BRADDOCK RURAL FIRE DIST Total: \$279.80

8728 - WING RURAL FIRE DISTRICT

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$8,764.32

8728 - WING RURAL FIRE DISTRICT Total: \$8,764.32

8735 - STERLING RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$10,282.14

8735 - STERLING RURAL FIRE DIST Total: \$10,282.14

8761 - WILTON RURAL FIRE DIST

11111 - ASSETS

11110 - WELLS FARGO OPERATING \$14,195.87

8761 - WILTON RURAL FIRE DIST Total: \$14,195.87**Grand Total:** \$93,402,735.30

End of Report

County of Burleigh

General Ledger - Detailed Expense Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00996 - STOP LOSS FEES	\$0.00	\$0.00	\$1,492,228.53	\$1,492,228.53	(\$1,492,228.53)	0.00%
00997 - INTEREST & SERVICE CHARGE	\$0.00	\$0.00	\$61,493.24	\$61,493.24	(\$61,493.24)	0.00%
00999 - TRANSFERS OUT	\$0.00	\$0.00	\$18,513.64	\$18,513.64	(\$18,513.64)	0.00%
49065 - HEALTH INSURANCE Total:	\$0.00	\$0.00	\$4,665,238.73	\$4,665,238.73	(\$4,665,238.73)	0.00%
8065 - HMLND SCRTY GRNT-EQUIPMNT						
49500 - TRUST & AGENCY						
00911 - MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$1,040.68	(\$1,040.68)	0.00%
49500 - TRUST & AGENCY Total:	\$0.00	\$0.00	\$0.00	\$1,040.68	(\$1,040.68)	0.00%
8066 - VISION ZERO						
42110 - SHERIFF						
00111 - SALARIES	\$0.00	\$0.00	\$49,204.80	\$49,204.80	(\$49,204.80)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$21,527.71	\$21,527.71	(\$21,527.71)	0.00%
00341 - TRAVEL-LODGING-MEALS	\$0.00	\$0.00	\$5,806.28	\$5,806.28	(\$5,806.28)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$339.92	\$339.92	(\$339.92)	0.00%
00411 - OFFICE SUPPLIES	\$0.00	\$0.00	\$1,575.10	\$1,575.10	(\$1,575.10)	0.00%
00911 - MISCELLANEOUS	\$0.00	\$0.00	\$9.85	\$9.85	(\$9.85)	0.00%
42110 - SHERIFF Total:	\$0.00	\$0.00	\$78,463.66	\$78,463.66	(\$78,463.66)	0.00%
8067 - LAW ENFORCEMENT BLOCK GRT						
49500 - TRUST & AGENCY						
00911 - MISCELLANEOUS	\$0.00	\$0.00	\$25,874.41	\$25,874.41	(\$25,874.41)	0.00%
49500 - TRUST & AGENCY Total:	\$0.00	\$0.00	\$25,874.41	\$25,874.41	(\$25,874.41)	0.00%
Grand Total:	\$75,952,061.00	\$75,952,061.00	\$55,811,269.58	\$55,812,310.26	\$20,139,750.74	73.48%

End of Report

County of Burleigh

General Ledger - Detailed Expense Report

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
5171 - RIVERSIDE 2ND VALCOR						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$26,653.00	\$26,653.00	\$26,653.00	\$26,653.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$3,689.00	\$3,689.00	\$1,690.65	\$1,690.65	\$1,998.35	45.83%
49189 - SPECIAL ASSESSMENT DIST Total:	\$30,342.00	\$30,342.00	\$28,343.65	\$28,343.65	\$1,998.35	93.41%
5172 - GRANDE PRAIRIE 4TH						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$10,577.00	\$10,577.00	\$10,576.50	\$10,576.50	\$0.50	100.00%
00997 - INTEREST & SERVICE CHARGE	\$1,464.00	\$1,464.00	\$670.89	\$670.89	\$793.11	45.83%
49189 - SPECIAL ASSESSMENT DIST Total:	\$12,041.00	\$12,041.00	\$11,247.39	\$11,247.39	\$793.61	93.41%
5173 - COUNTRY CREEK 1ST-5TH SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$25,147.00	\$25,147.00	\$25,200.00	\$25,200.00	(\$53.00)	100.21%
00997 - INTEREST & SERVICE CHARGE	\$7,460.00	\$7,460.00	\$3,671.50	\$3,671.50	\$3,788.50	49.22%
49189 - SPECIAL ASSESSMENT DIST Total:	\$32,607.00	\$32,607.00	\$28,871.50	\$28,871.50	\$3,735.50	88.54%
5174 - OLIVE TREE SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$19,853.00	\$19,853.00	\$19,800.00	\$19,800.00	\$53.00	99.73%
00997 - INTEREST & SERVICE CHARGE	\$5,890.00	\$5,890.00	\$2,884.75	\$2,884.75	\$3,005.25	48.98%
49189 - SPECIAL ASSESSMENT DIST Total:	\$25,743.00	\$25,743.00	\$22,684.75	\$22,684.75	\$3,058.25	88.12%
5175 - TOWNE & COUNTRY/MORGAN COUNTRY EST						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$17,585.00	\$17,585.00	\$8,681.25	\$8,681.25	\$8,903.75	49.37%
49189 - SPECIAL ASSESSMENT DIST Total:	\$47,585.00	\$47,585.00	\$38,681.25	\$38,681.25	\$8,903.75	81.29%
5176 - FALCONER ESTATES						
49189 - SPECIAL ASSESSMENT DIST						
00609 - CAPITAL OUTLAY	\$0.00	\$0.00	\$161,266.47	\$161,266.47	(\$161,266.47)	0.00%
49189 - SPECIAL ASSESSMENT DIST Total:	\$0.00	\$0.00	\$161,266.47	\$161,266.47	(\$161,266.47)	0.00%
5201 - BROOKFIELD DRAIN						
49150 - WATER RESOURCE DISTRICT						
00609 - CAPITAL OUTLAY	\$931,500.00	\$931,500.00	\$0.00	\$0.00	\$931,500.00	0.00%
49150 - WATER RESOURCE DISTRICT Total:	\$931,500.00	\$931,500.00	\$0.00	\$0.00	\$931,500.00	0.00%
6001 - HEALTH INSURANCE						
49065 - HEALTH INSURANCE						
00227 - MEDICAL CLAIMS	\$0.00	\$0.00	\$2,928,304.90	\$2,928,304.90	(\$2,928,304.90)	0.00%
00994 - ADMINISTRATIVE FEES	\$0.00	\$0.00	\$164,698.42	\$164,698.42	(\$164,698.42)	0.00%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00997 - INTEREST & SERVICE CHARGE	\$13,055.00	\$13,055.00	\$6,201.44	\$6,201.44	\$6,853.56	47.50%
49189 - SPECIAL ASSESSMENT DIST Total:	\$64,470.00	\$64,470.00	\$57,616.44	\$57,616.44	\$6,853.56	89.37%
5164 - IMPERIAL VALLEY						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$2,405.00	\$2,405.00	\$2,405.00	\$2,405.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$611.00	\$611.00	\$290.08	\$290.08	\$320.92	47.48%
49189 - SPECIAL ASSESSMENT DIST Total:	\$3,016.00	\$3,016.00	\$2,695.08	\$2,695.08	\$320.92	89.36%
5165 - RAY MAR 3RD SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$7,406.00	\$7,406.00	\$7,406.00	\$7,406.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$1,387.00	\$1,387.00	\$693.44	\$693.44	\$693.56	50.00%
49189 - SPECIAL ASSESSMENT DIST Total:	\$8,793.00	\$8,793.00	\$8,099.44	\$8,099.44	\$693.56	92.11%
5166 - TWIN BUTTES SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$24,173.00	\$24,173.00	\$24,173.00	\$24,173.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$4,528.00	\$4,528.00	\$2,270.46	\$2,270.46	\$2,257.54	50.14%
49189 - SPECIAL ASSESSMENT DIST Total:	\$28,701.00	\$28,701.00	\$26,443.46	\$26,443.46	\$2,257.54	92.13%
5167 - VISTA SOUTH/PT OF SOUTHRIDGE SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$26,117.00	\$26,117.00	\$26,116.50	\$26,116.50	\$0.50	100.00%
00997 - INTEREST & SERVICE CHARGE	\$4,892.00	\$4,892.00	\$2,454.56	\$2,454.56	\$2,437.44	50.17%
49189 - SPECIAL ASSESSMENT DIST Total:	\$31,009.00	\$31,009.00	\$28,571.06	\$28,571.06	\$2,437.94	92.14%
5168 - RUSTIC ACRES 1ST REPLAT SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$4,681.00	\$4,681.00	\$4,680.50	\$4,680.50	\$0.50	99.99%
00997 - INTEREST & SERVICE CHARGE	\$877.00	\$877.00	\$439.29	\$439.29	\$437.71	50.09%
49189 - SPECIAL ASSESSMENT DIST Total:	\$5,558.00	\$5,558.00	\$5,119.79	\$5,119.79	\$438.21	92.12%
5169 - HAY CREEK PINES						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$52,624.00	\$52,624.00	\$52,624.00	\$52,624.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$9,857.00	\$9,857.00	\$4,944.13	\$4,944.13	\$4,912.87	50.16%
49189 - SPECIAL ASSESSMENT DIST Total:	\$62,481.00	\$62,481.00	\$57,568.13	\$57,568.13	\$4,912.87	92.14%
5170 - SABOT'S/EDEN'S/OAKLAND						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$17,771.00	\$17,771.00	\$17,770.50	\$17,770.50	\$0.50	100.00%
00997 - INTEREST & SERVICE CHARGE	\$2,460.00	\$2,460.00	\$1,127.21	\$1,127.21	\$1,332.79	45.82%
49189 - SPECIAL ASSESSMENT DIST Total:	\$20,231.00	\$20,231.00	\$18,897.71	\$18,897.71	\$1,333.29	93.41%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$13,425.00	\$13,425.00	\$13,425.00	\$13,425.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$1,812.00	\$1,812.00	\$929.00	\$929.00	\$883.00	51.27%
49189 - SPECIAL ASSESSMENT DIST Total:	\$15,237.00	\$15,237.00	\$14,354.00	\$14,354.00	\$883.00	94.20%
5155 - SECLUDED ACRES WEST						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$11,575.00	\$11,575.00	\$11,575.00	\$11,575.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$1,563.00	\$1,563.00	\$801.00	\$801.00	\$762.00	51.25%
49189 - SPECIAL ASSESSMENT DIST Total:	\$13,138.00	\$13,138.00	\$12,376.00	\$12,376.00	\$762.00	94.20%
5158 - SKYLINE ESTATES						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$5,288.00	\$5,288.00	\$2,736.25	\$2,736.25	\$2,551.75	51.74%
49189 - SPECIAL ASSESSMENT DIST Total:	\$55,288.00	\$55,288.00	\$52,736.25	\$52,736.25	\$2,551.75	95.38%
5159 - SPIRITWOOD ESTATES						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$6,200.00	\$6,200.00	\$2,600.00	\$2,600.00	\$3,600.00	41.94%
49189 - SPECIAL ASSESSMENT DIST Total:	\$56,200.00	\$56,200.00	\$52,600.00	\$52,600.00	\$3,600.00	93.59%
5160 - HIGH PLAINS COUNTRY ESTATES & 2ND						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$4,246.00	\$4,246.00	\$1,860.25	\$1,860.25	\$2,385.75	43.81%
49189 - SPECIAL ASSESSMENT DIST Total:	\$28,746.00	\$28,746.00	\$26,360.25	\$26,360.25	\$2,385.75	91.70%
5161 - METRO INDUSTRIAL PARK 1ST & 2ND REPLATS						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$45,500.00	\$45,500.00	\$45,500.00	\$45,500.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$7,885.00	\$7,885.00	\$3,454.75	\$3,454.75	\$4,430.25	43.81%
49189 - SPECIAL ASSESSMENT DIST Total:	\$53,385.00	\$53,385.00	\$48,954.75	\$48,954.75	\$4,430.25	91.70%
5162 - IMPERIAL VALLEY SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$11,180.00	\$11,180.00	\$11,180.00	\$11,180.00	\$0.00	100.00%
00997 - INTEREST & SERVICE CHARGE	\$2,839.00	\$2,839.00	\$1,348.48	\$1,348.48	\$1,490.52	47.50%
49189 - SPECIAL ASSESSMENT DIST Total:	\$14,019.00	\$14,019.00	\$12,528.48	\$12,528.48	\$1,490.52	89.37%
5163 - CRESTED BUTTE SUBDIVISION						
49189 - SPECIAL ASSESSMENT DIST						
00995 - PRINCIPAL	\$51,415.00	\$51,415.00	\$51,415.00	\$51,415.00	\$0.00	100.00%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
42110 - SHERIFF Total:	\$18,000.00	\$18,000.00	\$1,640.47	\$1,640.47	\$16,359.53	9.11%
2988 - SHERIFF DRUG ASSET FORFEI						
42110 - SHERIFF						
00911 - MISCELLANEOUS	\$40,000.00	\$40,000.00	\$4,500.00	\$4,500.00	\$35,500.00	11.25%
42110 - SHERIFF Total:	\$40,000.00	\$40,000.00	\$4,500.00	\$4,500.00	\$35,500.00	11.25%
2989 - ST ATT DRUG ASSET FORFEIT						
41430 - STATES ATTORNEY						
00641 - FURNITURE & EQUIPMENT	\$9,000.00	\$9,000.00	\$6,383.19	\$6,383.19	\$2,616.81	70.92%
00911 - MISCELLANEOUS	\$9,000.00	\$9,000.00	\$956.57	\$956.57	\$8,043.43	10.63%
41430 - STATES ATTORNEY Total:	\$18,000.00	\$18,000.00	\$7,339.76	\$7,339.76	\$10,660.24	40.78%
2990 - HAZARDOUS CHEMI PREPARDNS						
49193 - HAZARDOUS CHEMICAL PREP						
00911 - MISCELLANEOUS	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
49193 - HAZARDOUS CHEMICAL PREP Total:	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
2992 - SOBRIETY 24/7 PROGRAM						
42110 - SHERIFF						
00911 - MISCELLANEOUS	\$70,000.00	\$70,000.00	\$37,330.84	\$37,330.84	\$32,669.16	53.33%
00999 - TRANSFERS OUT	\$72,700.00	\$72,700.00	\$0.00	\$0.00	\$72,700.00	0.00%
42110 - SHERIFF Total:	\$142,700.00	\$142,700.00	\$37,330.84	\$37,330.84	\$105,369.16	26.16%
2993 - DETENTION COMMISSARY						
42120 - DETENTION CENTER						
00999 - TRANSFERS OUT	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%
42120 - DETENTION CENTER Total:	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%
2994 - BURLEIGH CO PARKING FUND						
49180 - PARKING						
00989 - PARKING FEES	\$70,000.00	\$70,000.00	\$22,219.80	\$22,219.80	\$47,780.20	31.74%
49180 - PARKING Total:	\$70,000.00	\$70,000.00	\$22,219.80	\$22,219.80	\$47,780.20	31.74%
4140 - MCKENZIE HAUL ROAD						
43120 - COUNTY ROAD & BRIDGE						
00995 - PRINCIPAL	\$326,769.00	\$326,769.00	\$159,991.94	\$159,991.94	\$166,777.06	48.96%
00997 - INTEREST & SERVICE CHARGE	\$115,857.00	\$115,857.00	\$61,320.67	\$61,320.67	\$54,536.33	52.93%
43120 - COUNTY ROAD & BRIDGE Total:	\$442,626.00	\$442,626.00	\$221,312.61	\$221,312.61	\$221,313.39	50.00%
5101 - SPECIAL ASSESSMENT						
49189 - SPECIAL ASSESSMENT DIST						
00960 - CITY SP ASSMNT PRINCIPAL	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
49189 - SPECIAL ASSESSMENT DIST Total:	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
5154 - SECLUDED ACRES 2ND & 3RD						

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00920 - CONTINUING EDUCATION	\$1,000.00	\$1,000.00	\$543.00	\$543.00	\$457.00	54.30%
00967 - CHEMICALS	\$135,000.00	\$135,000.00	\$42,970.50	\$42,970.50	\$92,029.50	31.83%
00969 - SPRAYING	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%
49130 - WEED CONTROL Total:	\$502,174.00	\$502,174.00	\$77,279.87	\$77,279.87	\$424,894.13	15.39%
2980 - COUNTY PARK						
45110 - COUNTY PARK						
00111 - SALARIES	\$7,140.00	\$7,140.00	\$510.00	\$510.00	\$6,630.00	7.14%
00211 - FRINGE BENEFITS	\$550.00	\$550.00	(\$148.33)	(\$148.33)	\$698.33	-26.97%
00341 - TRAVEL-LODGING-MEALS	\$500.00	\$500.00	\$147.40	\$147.40	\$352.60	29.48%
45110 - COUNTY PARK Total:	\$8,190.00	\$8,190.00	\$509.07	\$509.07	\$7,680.93	6.22%
2982 - MISSOURI VALLEY COMPLEX						
45210 - MISSOURI VALLEY COMPLEX						
00351 - UTILITIES	\$8,800.00	\$8,800.00	\$2,684.11	\$2,684.11	\$6,115.89	30.50%
00382 - CONTRACTED SERVICES	\$54,800.00	\$54,800.00	\$12,437.53	\$12,437.53	\$42,362.47	22.70%
00423 - SUPPLIES & MATERIALS	\$9,500.00	\$9,500.00	\$2,210.19	\$2,210.19	\$7,289.81	23.27%
00884 - 4-H PREMIUMS	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
00998 - COUNTY FAIR GROUNDS	\$2,000.00	\$2,000.00	\$487.71	\$487.71	\$1,512.29	24.39%
45210 - MISSOURI VALLEY COMPLEX Total:	\$78,100.00	\$78,100.00	\$17,819.54	\$17,819.54	\$60,280.46	22.82%
2985 - COUNTY JAIL MAINT & CONST						
42130 - DETENTION CTR MAINT & CON						
00441 - BUILDING MAINTENANCE	\$300,000.00	\$300,000.00	\$104,144.86	\$104,144.86	\$195,855.14	34.71%
42130 - DETENTION CTR MAINT & CON Total:	\$300,000.00	\$300,000.00	\$104,144.86	\$104,144.86	\$195,855.14	34.71%
2986 - COUNTY PRESERVATION FUND						
41450 - COUNTY RECORDER						
00111 - SALARIES	\$26,437.00	\$26,437.00	\$0.00	\$0.00	\$26,437.00	0.00%
00211 - FRINGE BENEFITS	\$2,107.00	\$2,107.00	\$0.00	\$0.00	\$2,107.00	0.00%
00341 - TRAVEL-LODGING-MEALS	\$7,000.00	\$7,000.00	\$2,539.32	\$2,539.32	\$4,460.68	36.28%
00373 - ORGANIZATIONAL DUES	\$700.00	\$700.00	\$200.00	\$200.00	\$500.00	28.57%
00411 - OFFICE SUPPLIES	\$15,000.00	\$15,000.00	\$1,186.31	\$1,186.31	\$13,813.69	7.91%
00444 - COMPUTER SERVICES	\$7,500.00	\$7,500.00	\$13,388.91	\$13,388.91	(\$5,888.91)	178.52%
00453 - SERVICE AGREEMENTS	\$24,100.00	\$24,100.00	\$19,232.51	\$19,232.51	\$4,867.49	79.80%
00641 - FURNITURE & EQUIPMENT	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
00920 - CONTINUING EDUCATION	\$5,000.00	\$5,000.00	\$200.00	\$200.00	\$4,800.00	4.00%
41450 - COUNTY RECORDER Total:	\$107,844.00	\$107,844.00	\$36,747.05	\$36,747.05	\$71,096.95	34.07%
2987 - K-9 PATROL PROGRAM						
42110 - SHERIFF						
00928 - ANIMAL CARE	\$18,000.00	\$18,000.00	\$1,640.47	\$1,640.47	\$16,359.53	9.11%

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00641 - FURNITURE & EQUIPMENT	\$2,000.00	\$2,000.00	\$436.49	\$436.49	\$1,563.51	21.82%
00920 - CONTINUING EDUCATION	\$1,800.00	\$1,800.00	\$1,200.00	\$1,200.00	\$600.00	66.67%
00946 - ADVERTISING	\$1,000.00	\$1,000.00	\$337.00	\$337.00	\$663.00	33.70%
41460 - VETERAN SERVICE Total:	\$490,704.00	\$490,704.00	\$344,240.38	\$344,240.38	\$146,463.62	70.15%
2960 - COUNTY AGENT						
48110 - COUNTY AGENT						
00111 - SALARIES	\$119,214.00	\$119,214.00	\$71,539.97	\$71,539.97	\$47,674.03	60.01%
00113 - NDSU SALARIES	\$116,187.00	\$116,187.00	\$57,891.00	\$57,891.00	\$58,296.00	49.83%
00211 - FRINGE BENEFITS	\$61,752.00	\$61,752.00	\$53,427.56	\$53,427.56	\$8,324.44	86.52%
00335 - BUILDING RENTAL	\$67,432.00	\$67,432.00	\$44,954.16	\$44,954.16	\$22,477.84	66.67%
00341 - TRAVEL-LODGING-MEALS	\$11,455.00	\$11,455.00	\$5,535.49	\$5,535.49	\$5,919.51	48.32%
00356 - TELEPHONE	\$5,200.00	\$5,200.00	\$2,769.83	\$2,769.83	\$2,430.17	53.27%
00361 - PUBLISHING & PRINTING	\$5,800.00	\$5,800.00	\$2,596.95	\$2,596.95	\$3,203.05	44.78%
00382 - CONTRACTED SERVICES	\$10,320.00	\$10,320.00	\$6,586.70	\$6,586.70	\$3,733.30	63.82%
00411 - OFFICE SUPPLIES	\$3,500.00	\$3,500.00	\$1,491.30	\$1,491.30	\$2,008.70	42.61%
00415 - POSTAGE	\$2,000.00	\$2,000.00	\$86.24	\$86.24	\$1,913.76	4.31%
00444 - COMPUTER SERVICES	\$10,200.00	\$10,200.00	\$5,950.00	\$5,950.00	\$4,250.00	58.33%
00641 - FURNITURE & EQUIPMENT	\$4,000.00	\$4,000.00	\$453.15	\$453.15	\$3,546.85	11.33%
00884 - 4-H PREMIUMS	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
00920 - CONTINUING EDUCATION	\$6,250.00	\$6,250.00	\$1,724.00	\$1,724.00	\$4,526.00	27.58%
00921 - PROGRAMMING	\$5,300.00	\$5,300.00	\$2,710.40	\$2,710.40	\$2,589.60	51.14%
48110 - COUNTY AGENT Total:	\$431,610.00	\$431,610.00	\$257,716.75	\$257,716.75	\$173,893.25	59.71%
2970 - WEED CONTROL						
49130 - WEED CONTROL						
00111 - SALARIES	\$69,793.00	\$69,793.00	\$13,295.75	\$13,295.75	\$56,497.25	19.05%
00211 - FRINGE BENEFITS	\$14,331.00	\$14,331.00	\$12,274.27	\$12,274.27	\$2,056.73	85.65%
00335 - BUILDING RENTAL	\$4,800.00	\$4,800.00	\$1,996.91	\$1,996.91	\$2,803.09	41.60%
00341 - TRAVEL-LODGING-MEALS	\$2,000.00	\$2,000.00	\$58.59	\$58.59	\$1,941.41	2.93%
00361 - PUBLISHING & PRINTING	\$1,500.00	\$1,500.00	\$154.80	\$154.80	\$1,345.20	10.32%
00376 - DUES & PUBLICATIONS	\$500.00	\$500.00	\$856.32	\$856.32	(\$356.32)	171.26%
00381 - REPAIRS & MAINTENANCE	\$2,500.00	\$2,500.00	\$303.32	\$303.32	\$2,196.68	12.13%
00382 - CONTRACTED SERVICES	\$5,000.00	\$5,000.00	\$1,440.00	\$1,440.00	\$3,560.00	28.80%
00398 - COUNTY SERVICES	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
00411 - OFFICE SUPPLIES	\$500.00	\$500.00	\$537.95	\$537.95	(\$37.95)	107.59%
00415 - POSTAGE	\$250.00	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
00424 - GAS OIL & FUEL	\$4,000.00	\$4,000.00	\$250.40	\$250.40	\$3,749.60	6.26%
00911 - MISCELLANEOUS	\$4,000.00	\$4,000.00	\$2,598.06	\$2,598.06	\$1,401.94	64.95%

County of Burleigh

General Ledger - Detailed Expense Report

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
49120 - COMMUNICATION CENTER Total:	\$2,420,000.00	\$2,420,000.00	\$882,191.20	\$882,191.20	\$1,537,808.80	36.45%
2910 - EMERGENCY FUND						
49020 - EMERGENCY FUND						
00945 - EMERGENCY FUND	\$1,468,000.00	\$1,468,000.00	\$0.00	\$0.00	\$1,468,000.00	0.00%
49020 - EMERGENCY FUND Total:	\$1,468,000.00	\$1,468,000.00	\$0.00	\$0.00	\$1,468,000.00	0.00%
2911 - CENTRAL DAKOTA COMMUNICATIONS CENTER						
49120 - COMMUNICATION CENTER						
00335 - BUILDING RENTAL	\$420,401.00	\$420,401.00	\$0.00	\$0.00	\$420,401.00	0.00%
49120 - COMMUNICATION CENTER Total:	\$420,401.00	\$420,401.00	\$0.00	\$0.00	\$420,401.00	0.00%
2913 - PROVIDENT BUILDING						
49182 - PROVIDENT BUILDING						
00111 - SALARIES	\$97,801.00	\$97,801.00	\$67,708.80	\$67,708.80	\$30,092.20	69.23%
00211 - FRINGE BENEFITS	\$48,770.00	\$48,770.00	\$36,786.36	\$36,786.36	\$11,983.64	75.43%
00300 - REAL ESTATE & SPECIALS	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$8,500.00	0.00%
00328 - INSURANCE	\$6,500.00	\$6,500.00	\$10,396.16	\$10,396.16	(\$3,896.16)	159.94%
00351 - UTILITIES	\$120,000.00	\$120,000.00	\$50,610.17	\$50,610.17	\$69,389.83	42.18%
00382 - CONTRACTED SERVICES	\$80,000.00	\$80,000.00	\$49,560.75	\$49,560.75	\$30,439.25	61.95%
00386 - PARKING LOT	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00423 - SUPPLIES & MATERIALS	\$15,000.00	\$15,000.00	\$5,675.36	\$5,675.36	\$9,324.64	37.84%
00441 - BUILDING MAINTENANCE	\$80,000.00	\$80,000.00	\$3,689.06	\$3,689.06	\$76,310.94	4.61%
00442 - BLDG OUTSIDE MAINTENANCE	\$60,000.00	\$60,000.00	\$15,675.94	\$15,675.94	\$44,324.06	26.13%
00641 - FURNITURE & EQUIPMENT	\$2,000.00	\$2,000.00	\$399.99	\$399.99	\$1,600.01	20.00%
00892 - RENOVATION	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
00920 - CONTINUING EDUCATION	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
49182 - PROVIDENT BUILDING Total:	\$545,071.00	\$545,071.00	\$240,502.59	\$240,502.59	\$304,568.41	44.12%
2920 - VETERAN SERVICE						
41460 - VETERAN SERVICE						
00111 - SALARIES	\$309,105.00	\$309,105.00	\$221,834.61	\$221,834.61	\$87,270.39	71.77%
00211 - FRINGE BENEFITS	\$150,149.00	\$150,149.00	\$102,021.91	\$102,021.91	\$48,127.09	67.95%
00341 - TRAVEL-LODGING-MEALS	\$2,000.00	\$2,000.00	\$484.54	\$484.54	\$1,515.46	24.23%
00356 - TELEPHONE	\$1,800.00	\$1,800.00	\$794.38	\$794.38	\$1,005.62	44.13%
00362 - PRINTING	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0.00%
00373 - ORGANIZATIONAL DUES	\$300.00	\$300.00	\$20.00	\$20.00	\$280.00	6.67%
00411 - OFFICE SUPPLIES	\$2,000.00	\$2,000.00	\$1,663.05	\$1,663.05	\$336.95	83.15%
00415 - POSTAGE	\$1,800.00	\$1,800.00	\$730.69	\$730.69	\$1,069.31	40.59%
00444 - COMPUTER SERVICES	\$8,000.00	\$8,000.00	\$3,957.90	\$3,957.90	\$4,042.10	49.47%
00453 - SERVICE AGREEMENTS	\$9,500.00	\$9,500.00	\$10,759.81	\$10,759.81	(\$1,259.81)	113.26%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00416 - OFFICE CONTRACTS	\$0.00	\$0.00	\$7,424.33	\$7,424.33	(\$7,424.33)	0.00%
00444 - COMPUTER SERVICES	\$0.00	\$0.00	\$43,383.44	\$43,383.44	(\$43,383.44)	0.00%
00445 - IT OTHER	\$0.00	\$0.00	\$70.00	\$70.00	(\$70.00)	0.00%
00446 - IT CONTRACTS	\$0.00	\$0.00	\$71,236.22	\$71,236.22	(\$71,236.22)	0.00%
00661 - VEHICLES	\$0.00	\$0.00	\$27,776.45	\$27,776.45	(\$27,776.45)	0.00%
00801 - CLIENT-PROGRAMMATIC SUPPORT	\$0.00	\$0.00	\$29.67	\$29.67	(\$29.67)	0.00%
00912 - BACKGROUND CHECKS	\$0.00	\$0.00	\$123.00	\$123.00	(\$123.00)	0.00%
44217 - INDIRECT - ADMINISTRATION SUPPORT Total:	\$0.00	\$0.00	\$572,061.51	\$572,061.51	(\$572,061.51)	0.00%
44218 - INDIRECT - HUMAN SERVICE ZONE BOARD						
00111 - SALARIES	\$0.00	\$0.00	\$1,020.00	\$1,020.00	(\$1,020.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$77.89	\$77.89	(\$77.89)	0.00%
44218 - INDIRECT - HUMAN SERVICE ZONE BOARD Total:	\$0.00	\$0.00	\$1,097.89	\$1,097.89	(\$1,097.89)	0.00%
44226 - UNALLOWABLE - GENERAL ASSISTANCE						
00840 - BURIALS	\$0.00	\$0.00	\$97,404.49	\$97,404.49	(\$97,404.49)	0.00%
44226 - UNALLOWABLE - GENERAL ASSISTANCE Total:	\$0.00	\$0.00	\$97,404.49	\$97,404.49	(\$97,404.49)	0.00%
2802 - JOB DEVELOPMENT AUTHORITY						
49186 - JOB DEVELOPMENT AUTHORITY						
00964 - JOB DEVELOPMENT AUTHORITY	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	100.00%
49186 - JOB DEVELOPMENT AUTHORITY Total:	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	100.00%
2902 - COUNTY LIBRARY						
49080 - COUNTY LIBRARY						
00949 - LIBRARY SERVICE	\$370,000.00	\$370,000.00	\$346,631.07	\$346,631.07	\$23,368.93	93.68%
49080 - COUNTY LIBRARY Total:	\$370,000.00	\$370,000.00	\$346,631.07	\$346,631.07	\$23,368.93	93.68%
2905 - SENIOR CITIZENS						
49110 - SENIOR CITIZENS						
00970 - COUNCIL ON AGING	\$1,229,125.00	\$1,229,125.00	\$716,989.56	\$716,989.56	\$512,135.44	58.33%
00971 - GOLDEN WING CLUB	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
00973 - SE BURLEIGH GOLDEN AGE	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	100.00%
00974 - WEST RIVER TRANSIT	\$9,550.00	\$9,550.00	\$9,500.00	\$9,500.00	\$50.00	99.48%
49110 - SENIOR CITIZENS Total:	\$1,273,175.00	\$1,273,175.00	\$760,989.56	\$760,989.56	\$512,185.44	59.77%
2908 - COMMUNICATIONS CENTER						
49120 - COMMUNICATION CENTER						
00957 - NDAC COMMUNICATION CENTER	\$110,000.00	\$110,000.00	\$39,774.68	\$39,774.68	\$70,225.32	36.16%
00958 - COMMUNICATION CENTER	\$1,110,000.00	\$1,110,000.00	\$440,829.78	\$440,829.78	\$669,170.22	39.71%
00961 - 911 ENHANCEMENT	\$100,000.00	\$100,000.00	\$3,840.00	\$3,840.00	\$96,160.00	3.84%
00968 - SORN 20/20	\$550,000.00	\$550,000.00	\$198,873.38	\$198,873.38	\$351,126.62	36.16%
00999 - TRANSFERS OUT	\$550,000.00	\$550,000.00	\$198,873.36	\$198,873.36	\$351,126.64	36.16%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00830 - MEDICAL HOSPITAL & DENTAL	\$0.00	\$0.00	\$199.80	\$199.80	(\$199.80)	0.00%
00844 - CLIENT TRANSPORTATION	\$0.00	\$0.00	\$225.00	\$225.00	(\$225.00)	0.00%
44215 - FAMILY SOCIAL WORKERS Total:	\$0.00	\$0.00	\$514,713.79	\$514,713.79	(\$514,713.79)	0.00%
44216 - SOCIAL SERVICE - MIXED WORKLOADS						
00111 - SALARIES	\$0.00	\$0.00	\$199,809.77	\$199,809.77	(\$199,809.77)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$20,889.57	\$20,889.57	(\$20,889.57)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$69,408.00	\$69,408.00	(\$69,408.00)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$120.00	\$120.00	(\$120.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$138.88	\$138.88	(\$138.88)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$30,395.84	\$30,395.84	(\$30,395.84)	0.00%
00340 - TRAVEL OTHER	\$0.00	\$0.00	\$381.15	\$381.15	(\$381.15)	0.00%
00341 - TRAVEL-LODGING-MEALS	\$0.00	\$0.00	\$131.00	\$131.00	(\$131.00)	0.00%
00342 - PERSONAL VEHICLE MILEAGE	\$0.00	\$0.00	\$237.18	\$237.18	(\$237.18)	0.00%
00344 - LODGING	\$0.00	\$0.00	\$203.30	\$203.30	(\$203.30)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$969.77	\$969.77	(\$969.77)	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$408.55	\$408.55	(\$408.55)	0.00%
00424 - GAS OIL & FUEL	\$0.00	\$0.00	\$101.57	\$101.57	(\$101.57)	0.00%
44216 - SOCIAL SERVICE - MIXED WORKLOADS Total:	\$0.00	\$0.00	\$323,194.58	\$323,194.58	(\$323,194.58)	0.00%
44217 - INDIRECT - ADMINISTRATION SUPPORT						
00111 - SALARIES	\$0.00	\$0.00	\$233,304.76	\$233,304.76	(\$233,304.76)	0.00%
00131 - SERVICE/RETIREMENT AWARDS	\$0.00	\$0.00	\$150.00	\$150.00	(\$150.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$24,588.72	\$24,588.72	(\$24,588.72)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$86,760.00	\$86,760.00	(\$86,760.00)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$150.00	\$150.00	(\$150.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$179.20	\$179.20	(\$179.20)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$35,764.23	\$35,764.23	(\$35,764.23)	0.00%
00312 - LEGAL FEES	\$0.00	\$0.00	\$7,000.00	\$7,000.00	(\$7,000.00)	0.00%
00328 - INSURANCE	\$0.00	\$0.00	\$12,715.00	\$12,715.00	(\$12,715.00)	0.00%
00340 - TRAVEL OTHER	\$0.00	\$0.00	\$114.90	\$114.90	(\$114.90)	0.00%
00342 - PERSONAL VEHICLE MILEAGE	\$0.00	\$0.00	\$140.15	\$140.15	(\$140.15)	0.00%
00344 - LODGING	\$0.00	\$0.00	\$192.60	\$192.60	(\$192.60)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$16,272.06	\$16,272.06	(\$16,272.06)	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$60.00	\$60.00	(\$60.00)	0.00%
00375 - SUBSCRIPTIONS & MEMBERSHIPS	\$0.00	\$0.00	\$200.00	\$200.00	(\$200.00)	0.00%
00381 - REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$168.28	\$168.28	(\$168.28)	0.00%
00411 - OFFICE SUPPLIES	\$0.00	\$0.00	\$3,065.08	\$3,065.08	(\$3,065.08)	0.00%
00415 - POSTAGE	\$0.00	\$0.00	\$1,193.42	\$1,193.42	(\$1,193.42)	0.00%

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44213 - CHILD PROTECTIVE SERVICES Total:	\$0.00	\$0.00	\$1,060,268.69	\$1,060,268.69	(\$1,060,268.69)	0.00%
44214 - PARENT AID						
00111 - SALARIES	\$0.00	\$0.00	\$138,091.21	\$138,091.21	(\$138,091.21)	0.00%
00121 - OVERTIME	\$0.00	\$0.00	\$219.83	\$219.83	(\$219.83)	0.00%
00131 - SERVICE/RETIREMENT AWARDS	\$0.00	\$0.00	\$25.00	\$25.00	(\$25.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$13,946.24	\$13,946.24	(\$13,946.24)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$67,019.00	\$67,019.00	(\$67,019.00)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$150.00	\$150.00	(\$150.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$174.72	\$174.72	(\$174.72)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$21,186.47	\$21,186.47	(\$21,186.47)	0.00%
00340 - TRAVEL OTHER	\$0.00	\$0.00	\$358.31	\$358.31	(\$358.31)	0.00%
00341 - TRAVEL-LODGING-MEALS	\$0.00	\$0.00	\$1,197.00	\$1,197.00	(\$1,197.00)	0.00%
00342 - PERSONAL VEHICLE MILEAGE	\$0.00	\$0.00	\$8,853.38	\$8,853.38	(\$8,853.38)	0.00%
00344 - LODGING	\$0.00	\$0.00	\$2,514.50	\$2,514.50	(\$2,514.50)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$1,487.15	\$1,487.15	(\$1,487.15)	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$286.75	\$286.75	(\$286.75)	0.00%
00424 - GAS OIL & FUEL	\$0.00	\$0.00	\$477.17	\$477.17	(\$477.17)	0.00%
44214 - PARENT AID Total:	\$0.00	\$0.00	\$255,986.73	\$255,986.73	(\$255,986.73)	0.00%
44215 - FAMILY SOCIAL WORKERS						
00111 - SALARIES	\$0.00	\$0.00	\$334,690.21	\$334,690.21	(\$334,690.21)	0.00%
00121 - OVERTIME	\$0.00	\$0.00	\$1,251.42	\$1,251.42	(\$1,251.42)	0.00%
00132 - ON CALL COMPENSATION	\$0.00	\$0.00	\$2,525.00	\$2,525.00	(\$2,525.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$33,307.30	\$33,307.30	(\$33,307.30)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$79,680.00	\$79,680.00	(\$79,680.00)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$210.00	\$210.00	(\$210.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$250.88	\$250.88	(\$250.88)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$51,254.13	\$51,254.13	(\$51,254.13)	0.00%
00340 - TRAVEL OTHER	\$0.00	\$0.00	\$489.70	\$489.70	(\$489.70)	0.00%
00341 - TRAVEL-LODGING-MEALS	\$0.00	\$0.00	\$752.00	\$752.00	(\$752.00)	0.00%
00342 - PERSONAL VEHICLE MILEAGE	\$0.00	\$0.00	\$3,826.99	\$3,826.99	(\$3,826.99)	0.00%
00344 - LODGING	\$0.00	\$0.00	\$898.80	\$898.80	(\$898.80)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$2,107.78	\$2,107.78	(\$2,107.78)	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$325.65	\$325.65	(\$325.65)	0.00%
00424 - GAS OIL & FUEL	\$0.00	\$0.00	\$345.25	\$345.25	(\$345.25)	0.00%
00801 - CLIENT-PROGRAMMATIC SUPPORT	\$0.00	\$0.00	\$9.96	\$9.96	(\$9.96)	0.00%
00807 - PLACEMENT-UNCERTIFIED	\$0.00	\$0.00	\$2,136.00	\$2,136.00	(\$2,136.00)	0.00%
00811 - SAFETY PERMANENCY	\$0.00	\$0.00	\$227.92	\$227.92	(\$227.92)	0.00%

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00342 - PERSONAL VEHICLE MILEAGE	\$0.00	\$0.00	\$7,919.75	\$7,919.75	(\$7,919.75)	0.00%
00344 - LODGING	\$0.00	\$0.00	\$1,070.00	\$1,070.00	(\$1,070.00)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$2,866.44	\$2,866.44	(\$2,866.44)	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$408.55	\$408.55	(\$408.55)	0.00%
00424 - GAS OIL & FUEL	\$0.00	\$0.00	\$2,803.86	\$2,803.86	(\$2,803.86)	0.00%
00801 - CLIENT-PROGRAMMATIC SUPPORT	\$0.00	\$0.00	\$922.71	\$922.71	(\$922.71)	0.00%
00806 - PLACEMENT-CERTIFIED	\$0.00	\$0.00	\$96,350.94	\$96,350.94	(\$96,350.94)	0.00%
00811 - SAFETY PERMANENCY	\$0.00	\$0.00	\$2,471.43	\$2,471.43	(\$2,471.43)	0.00%
00830 - MEDICAL HOSPITAL & DENTAL	\$0.00	\$0.00	\$678.56	\$678.56	(\$678.56)	0.00%
00832 - MEDICAL SERVICES	\$0.00	\$0.00	\$30.00	\$30.00	(\$30.00)	0.00%
00843 - DAY CARE EXPENSES	\$0.00	\$0.00	\$2,876.60	\$2,876.60	(\$2,876.60)	0.00%
00844 - CLIENT TRANSPORTATION	\$0.00	\$0.00	\$7,624.86	\$7,624.86	(\$7,624.86)	0.00%
00912 - BACKGROUND CHECKS	\$0.00	\$0.00	\$114.00	\$114.00	(\$114.00)	0.00%
44212 - FOSTER CARE Total:	\$0.00	\$0.00	\$867,599.53	\$867,599.53	(\$867,599.53)	0.00%
44213 - CHILD PROTECTIVE SERVICES						
00111 - SALARIES	\$0.00	\$0.00	\$661,660.29	\$661,660.29	(\$661,660.29)	0.00%
00121 - OVERTIME	\$0.00	\$0.00	\$1,447.62	\$1,447.62	(\$1,447.62)	0.00%
00132 - ON CALL COMPENSATION	\$0.00	\$0.00	\$7,575.00	\$7,575.00	(\$7,575.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$69,615.74	\$69,615.74	(\$69,615.74)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$201,410.00	\$201,410.00	(\$201,410.00)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$360.00	\$360.00	(\$360.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$474.88	\$474.88	(\$474.88)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$100,883.95	\$100,883.95	(\$100,883.95)	0.00%
00340 - TRAVEL OTHER	\$0.00	\$0.00	\$38.30	\$38.30	(\$38.30)	0.00%
00341 - TRAVEL-LODGING-MEALS	\$0.00	\$0.00	\$144.00	\$144.00	(\$144.00)	0.00%
00342 - PERSONAL VEHICLE MILEAGE	\$0.00	\$0.00	\$6,367.91	\$6,367.91	(\$6,367.91)	0.00%
00344 - LODGING	\$0.00	\$0.00	\$540.20	\$540.20	(\$540.20)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$3,433.85	\$3,433.85	(\$3,433.85)	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$633.55	\$633.55	(\$633.55)	0.00%
00424 - GAS OIL & FUEL	\$0.00	\$0.00	\$35.40	\$35.40	(\$35.40)	0.00%
00801 - CLIENT-PROGRAMMATIC SUPPORT	\$0.00	\$0.00	\$49.91	\$49.91	(\$49.91)	0.00%
00807 - PLACEMENT-UNCERTIFIED	\$0.00	\$0.00	\$1,744.84	\$1,744.84	(\$1,744.84)	0.00%
00811 - SAFETY PERMANENCY	\$0.00	\$0.00	\$1,456.64	\$1,456.64	(\$1,456.64)	0.00%
00830 - MEDICAL HOSPITAL & DENTAL	\$0.00	\$0.00	\$311.58	\$311.58	(\$311.58)	0.00%
00843 - DAY CARE EXPENSES	\$0.00	\$0.00	\$223.00	\$223.00	(\$223.00)	0.00%
00844 - CLIENT TRANSPORTATION	\$0.00	\$0.00	\$256.03	\$256.03	(\$256.03)	0.00%
00912 - BACKGROUND CHECKS	\$0.00	\$0.00	\$1,606.00	\$1,606.00	(\$1,606.00)	0.00%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00999 - TRANSFERS OUT	\$6,950,000.00	\$6,950,000.00	\$4,417,953.60	\$4,417,953.60	\$2,532,046.40	63.57%
43110 - HIGHWAY GAS TAX Total:	\$6,950,000.00	\$6,950,000.00	\$4,417,953.60	\$4,417,953.60	\$2,532,046.40	63.57%
2151 - FORT RICE UNORG TOWNSHIP						
43190 - FORT RICE UNORG TWP#51						
00398 - COUNTY SERVICES	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
00951 - ROAD FUND	\$50,000.00	\$50,000.00	\$32,257.07	\$32,257.07	\$17,742.93	64.51%
43190 - FORT RICE UNORG TWP#51 Total:	\$54,000.00	\$54,000.00	\$32,257.07	\$32,257.07	\$21,742.93	59.74%
2160 - SPEC ROAD & BRIDGE FUND						
43210 - SPEC ROAD & BRIDGE FUND						
00999 - TRANSFERS OUT	\$5,201,812.00	\$5,201,812.00	\$4,401,812.00	\$4,401,812.00	\$800,000.00	84.62%
43210 - SPEC ROAD & BRIDGE FUND Total:	\$5,201,812.00	\$5,201,812.00	\$4,401,812.00	\$4,401,812.00	\$800,000.00	84.62%
2210 - SOCIAL SERVICES						
44210 - INCOME MAINTENANCE						
00111 - SALARIES	\$0.00	\$0.00	\$1,329,621.07	\$1,329,621.07	(\$1,329,621.07)	0.00%
00121 - OVERTIME	\$0.00	\$0.00	\$91.42	\$91.42	(\$91.42)	0.00%
00131 - SERVICE/RETIREMENT AWARDS	\$0.00	\$0.00	\$175.00	\$175.00	(\$175.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$139,972.76	\$139,972.76	(\$139,972.76)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$547,041.14	\$547,041.14	(\$547,041.14)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$1,080.00	\$1,080.00	(\$1,080.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$1,254.40	\$1,254.40	(\$1,254.40)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$204,031.55	\$204,031.55	(\$204,031.55)	0.00%
00356 - TELEPHONE	\$0.00	\$0.00	\$165.77	\$165.77	(\$165.77)	0.00%
00946 - ADVERTISING	\$0.00	\$0.00	\$189.47	\$189.47	(\$189.47)	0.00%
44210 - INCOME MAINTENANCE Total:	\$0.00	\$0.00	\$2,223,622.58	\$2,223,622.58	(\$2,223,622.58)	0.00%
44212 - FOSTER CARE						
00111 - SALARIES	\$0.00	\$0.00	\$456,206.51	\$456,206.51	(\$456,206.51)	0.00%
00121 - OVERTIME	\$0.00	\$0.00	\$1,494.11	\$1,494.11	(\$1,494.11)	0.00%
00131 - SERVICE/RETIREMENT AWARDS	\$0.00	\$0.00	\$75.00	\$75.00	(\$75.00)	0.00%
00132 - ON CALL COMPENSATION	\$0.00	\$0.00	\$5,575.00	\$5,575.00	(\$5,575.00)	0.00%
00211 - FRINGE BENEFITS	\$0.00	\$0.00	\$48,376.53	\$48,376.53	(\$48,376.53)	0.00%
00221 - HEALTH INSURANCE	\$0.00	\$0.00	\$154,178.00	\$154,178.00	(\$154,178.00)	0.00%
00222 - EMPLOYEE ASSISTANCE PROGRAM	\$0.00	\$0.00	\$300.00	\$300.00	(\$300.00)	0.00%
00225 - LIFE INSURANCE	\$0.00	\$0.00	\$371.36	\$371.36	(\$371.36)	0.00%
00231 - RETIREMENT	\$0.00	\$0.00	\$69,593.51	\$69,593.51	(\$69,593.51)	0.00%
00312 - LEGAL FEES	\$0.00	\$0.00	\$855.00	\$855.00	(\$855.00)	0.00%
00340 - TRAVEL OTHER	\$0.00	\$0.00	\$2,475.81	\$2,475.81	(\$2,475.81)	0.00%
00341 - TRAVEL-LODGING-MEALS	\$0.00	\$0.00	\$1,961.00	\$1,961.00	(\$1,961.00)	0.00%

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00351 - UTILITIES	\$190,000.00	\$190,000.00	\$75,648.71	\$75,648.71	\$114,351.29	39.82%
00373 - ORGANIZATIONAL DUES	\$2,000.00	\$2,000.00	\$550.00	\$550.00	\$1,450.00	27.50%
00381 - REPAIRS & MAINTENANCE	\$475,000.00	\$475,000.00	\$420,483.07	\$420,483.07	\$54,516.93	88.52%
00411 - OFFICE SUPPLIES	\$30,000.00	\$30,000.00	\$19,723.50	\$19,723.50	\$10,276.50	65.75%
00413 - SHOP SUPPLIES	\$60,000.00	\$60,000.00	\$34,480.96	\$34,480.96	\$25,519.04	57.47%
00414 - CONSTRUCTION SUPPLIES	\$25,000.00	\$25,000.00	\$250.00	\$250.00	\$24,750.00	1.00%
00424 - GAS OIL & FUEL	\$500,000.00	\$500,000.00	\$307,052.17	\$307,052.17	\$192,947.83	61.41%
00441 - BUILDING MAINTENANCE	\$120,000.00	\$120,000.00	\$105,866.19	\$105,866.19	\$14,133.81	88.22%
00444 - COMPUTER SERVICES	\$60,000.00	\$60,000.00	\$43,004.04	\$43,004.04	\$16,995.96	71.67%
00447 - GIS	\$17,000.00	\$17,000.00	\$12,306.60	\$12,306.60	\$4,693.40	72.39%
00460 - RADIO SERVICE AGREEMENT	\$10,000.00	\$10,000.00	\$7,594.80	\$7,594.80	\$2,405.20	75.95%
00494 - SIGNING	\$50,000.00	\$50,000.00	\$18,444.36	\$18,444.36	\$31,555.64	36.89%
00495 - SALT SAND	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$80,000.00	0.00%
00641 - FURNITURE & EQUIPMENT	\$90,000.00	\$90,000.00	\$34,204.59	\$34,204.59	\$55,795.41	38.01%
00651 - MACHINERY & EQUIPMENT	\$1,770,000.00	\$1,770,000.00	\$1,478,001.02	\$1,478,001.02	\$291,998.98	83.50%
00868 - CRACK POURING	\$75,000.00	\$75,000.00	\$41,130.47	\$41,130.47	\$33,869.53	54.84%
00869 - CUTTING EDGES	\$35,000.00	\$35,000.00	\$46,991.15	\$46,991.15	(\$11,991.15)	134.26%
00870 - CULVERTS & BRIDGES	\$70,000.00	\$70,000.00	\$3,170.00	\$3,170.00	\$66,830.00	4.53%
00872 - RIGHT OF WAY	\$30,000.00	\$30,000.00	\$1,560.00	\$1,560.00	\$28,440.00	5.20%
00875 - GRAVELING & CRUSHING	\$458,701.00	\$458,701.00	\$604,065.57	\$604,065.57	(\$145,364.57)	131.69%
00876 - VEGETATION CONTROL	\$4,000.00	\$4,000.00	\$2,000.00	\$2,000.00	\$2,000.00	50.00%
00877 - DUST CONTROL	\$140,000.00	\$140,000.00	\$52,239.90	\$52,239.90	\$87,760.10	37.31%
00878 - COUNTY WORK - IMPROVEMENTS	\$3,985,718.00	\$3,985,718.00	\$424,569.88	\$424,569.88	\$3,561,148.12	10.65%
00879 - COUNTY WORK - MAINTENANCE	\$225,000.00	\$225,000.00	\$622,866.95	\$622,866.95	(\$397,866.95)	276.83%
00881 - CENTERLINE STRIPING	\$290,000.00	\$290,000.00	\$0.00	\$0.00	\$290,000.00	0.00%
00885 - COLD PATCHING MIX	\$500,000.00	\$500,000.00	\$784,197.78	\$784,197.78	(\$284,197.78)	156.84%
00886 - GRAVEL HAULING	\$382,000.00	\$382,000.00	\$399,598.50	\$399,598.50	(\$17,598.50)	104.61%
00887 - BRIDGE INSPECTION	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
00907 - BISMARCK SHOP	\$20,000.00	\$20,000.00	\$12,768.67	\$12,768.67	\$7,231.33	63.84%
00908 - MPO DUES & COST SHARING	\$20,000.00	\$20,000.00	\$4,984.08	\$4,984.08	\$15,015.92	24.92%
00920 - CONTINUING EDUCATION	\$9,000.00	\$9,000.00	\$1,690.00	\$1,690.00	\$7,310.00	18.78%
00962 - TIRES	\$90,000.00	\$90,000.00	\$17,531.01	\$17,531.01	\$72,468.99	19.48%
00963 - SAFETY	\$45,000.00	\$45,000.00	\$34,915.75	\$34,915.75	\$10,084.25	77.59%
00999 - TRANSFERS OUT	\$1,105,000.00	\$1,105,000.00	\$881,312.61	\$881,312.61	\$223,687.39	79.76%
43120 - COUNTY ROAD & BRIDGE Total:	\$16,482,488.00	\$16,482,488.00	\$10,104,137.41	\$10,104,137.41	\$6,378,350.59	61.30%
2150 - HIGHWAY GAS TAX						
43110 - HIGHWAY GAS TAX						

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
43130 - PHOENIX UNORG TWP#13 Total:	\$77,929.00	\$77,929.00	\$19,111.83	\$19,111.83	\$58,817.17	24.52%
2114 - FLORENCE LAKE UNORG TOWNSHIP						
43155 - FLORENCE LAKE UNORG TWP#14						
00398 - COUNTY SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00951 - ROAD FUND	\$25,000.00	\$25,000.00	\$37,141.56	\$37,141.56	(\$12,141.56)	148.57%
43155 - FLORENCE LAKE UNORG TWP#14 Total:	\$26,000.00	\$26,000.00	\$37,141.56	\$37,141.56	(\$11,141.56)	142.85%
2118 - LYMAN UNORG TOWNSHIP						
43140 - LYMAN UNORG TWP#18						
00398 - COUNTY SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00951 - ROAD FUND	\$125,366.00	\$125,366.00	\$27,319.26	\$27,319.26	\$98,046.74	21.79%
43140 - LYMAN UNORG TWP#18 Total:	\$126,366.00	\$126,366.00	\$27,319.26	\$27,319.26	\$99,046.74	21.62%
2123 - RIVERVIEW UNORG TOWNSHIP						
43160 - RIVERVIEW UNORG TWP#23						
00398 - COUNTY SERVICES	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00%
00951 - ROAD FUND	\$120,000.00	\$120,000.00	\$83,409.06	\$83,409.06	\$36,590.94	69.51%
43160 - RIVERVIEW UNORG TWP#23 Total:	\$129,000.00	\$129,000.00	\$83,409.06	\$83,409.06	\$45,590.94	64.66%
2124 - BURNT CREEK UNORG TWP						
43170 - BURNT CREEK UNORG TWP#24						
00398 - COUNTY SERVICES	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
00951 - ROAD FUND	\$347,662.00	\$347,662.00	\$114,371.86	\$114,371.86	\$233,290.14	32.90%
43170 - BURNT CREEK UNORG TWP#24 Total:	\$372,662.00	\$372,662.00	\$114,371.86	\$114,371.86	\$258,290.14	30.69%
2138 - LINCOLN UNORG TOWNSHIP						
43180 - LINCOLN UNORG TWP#38						
00398 - COUNTY SERVICES	\$36,000.00	\$36,000.00	\$0.00	\$0.00	\$36,000.00	0.00%
00951 - ROAD FUND	\$309,000.00	\$309,000.00	\$111,026.17	\$111,026.17	\$197,973.83	35.93%
43180 - LINCOLN UNORG TWP#38 Total:	\$345,000.00	\$345,000.00	\$111,026.17	\$111,026.17	\$233,973.83	32.18%
2140 - COUNTY ROAD & BRIDGE						
43120 - COUNTY ROAD & BRIDGE						
00111 - SALARIES	\$3,523,750.00	\$3,523,750.00	\$2,264,001.38	\$2,264,001.38	\$1,259,748.62	64.25%
00112 - TEMPORARY SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
00211 - FRINGE BENEFITS	\$1,690,319.00	\$1,690,319.00	\$1,117,872.07	\$1,117,872.07	\$572,446.93	66.13%
00241 - WORKMENS COMP	\$75,000.00	\$75,000.00	\$62,832.98	\$62,832.98	\$12,167.02	83.78%
00251 - UNEMPLOYMENT COMP	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
00313 - ENGINEERING SUPPLIES	\$15,000.00	\$15,000.00	\$14,727.27	\$14,727.27	\$272.73	98.18%
00328 - INSURANCE	\$100,000.00	\$100,000.00	\$128,921.35	\$128,921.35	(\$28,921.35)	128.92%
00332 - EQUIPMENT RENTAL	\$25,000.00	\$25,000.00	\$17,800.00	\$17,800.00	\$7,200.00	71.20%
00341 - TRAVEL-LODGING-MEALS	\$10,000.00	\$10,000.00	\$4,780.03	\$4,780.03	\$5,219.97	47.80%

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00958 - COMMUNICATION CENTER	\$897,149.00	\$897,149.00	\$433,351.18	\$433,351.18	\$463,797.82	48.30%
49120 - COMMUNICATION CENTER Total:	\$897,149.00	\$897,149.00	\$433,351.18	\$433,351.18	\$463,797.82	48.30%
49160 - VICTIM/WITNESS ADVOCATE						
00111 - SALARIES	\$366,586.00	\$366,586.00	\$257,074.88	\$257,074.88	\$109,511.12	70.13%
00211 - FRINGE BENEFITS	\$185,361.00	\$185,361.00	\$135,699.30	\$135,699.30	\$49,661.70	73.21%
00341 - TRAVEL-LODGING-MEALS	\$4,000.00	\$4,000.00	\$40.00	\$40.00	\$3,960.00	1.00%
00356 - TELEPHONE	\$4,000.00	\$4,000.00	\$2,210.43	\$2,210.43	\$1,789.57	55.26%
00373 - ORGANIZATIONAL DUES	\$400.00	\$400.00	\$50.00	\$50.00	\$350.00	12.50%
00411 - OFFICE SUPPLIES	\$3,700.00	\$3,700.00	\$638.22	\$638.22	\$3,061.78	17.25%
00415 - POSTAGE	\$250.00	\$250.00	\$134.00	\$134.00	\$116.00	53.60%
00444 - COMPUTER SERVICES	\$6,500.00	\$6,500.00	\$7,287.06	\$7,287.06	(\$787.06)	112.11%
00641 - FURNITURE & EQUIPMENT	\$4,100.00	\$4,100.00	\$4,293.12	\$4,293.12	(\$193.12)	104.71%
00920 - CONTINUING EDUCATION	\$1,500.00	\$1,500.00	\$650.00	\$650.00	\$850.00	43.33%
49160 - VICTIM/WITNESS ADVOCATE Total:	\$576,397.00	\$576,397.00	\$408,077.01	\$408,077.01	\$168,319.99	70.80%
49185 - ABANDONED CEMETERY						
00985 - CEMETERY SERVICES	\$9,500.00	\$9,500.00	\$12,030.00	\$12,030.00	(\$2,530.00)	126.63%
49185 - ABANDONED CEMETERY Total:	\$9,500.00	\$9,500.00	\$12,030.00	\$12,030.00	(\$2,530.00)	126.63%
49999 - TRANSFERS OUT						
00999 - TRANSFERS OUT	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$350,000.00	0.00%
49999 - TRANSFERS OUT Total:	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$350,000.00	0.00%
2021 - AMERICAN RESCUE PLAN						
42021 - ARP PROJECT						
00706 - SCWRD WTP IMPROVEMENT	\$0.00	\$0.00	\$121,851.90	\$121,851.90	(\$121,851.90)	0.00%
00709 - WING WATER MAIN REPLACEMENT	\$0.00	\$0.00	\$7,676.81	\$7,676.81	(\$7,676.81)	0.00%
00711 - PROVIDENT RENO	\$0.00	\$0.00	\$229,270.52	\$229,270.52	(\$229,270.52)	0.00%
00717 - BMDC OFFICER STAFFING	\$0.00	\$0.00	\$132,694.42	\$132,694.42	(\$132,694.42)	0.00%
00718 - BISMARCK RURAL FIRE STATION	\$0.00	\$0.00	\$199,678.75	\$199,678.75	(\$199,678.75)	0.00%
42021 - ARP PROJECT Total:	\$0.00	\$0.00	\$691,172.40	\$691,172.40	(\$691,172.40)	0.00%
2107 - CANFIELD UNORG TOWNSHIP						
43150 - CANFIELD UNORG TWP#07						
00398 - COUNTY SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00951 - ROAD FUND	\$56,070.00	\$56,070.00	\$33,706.94	\$33,706.94	\$22,363.06	60.12%
43150 - CANFIELD UNORG TWP#07 Total:	\$57,070.00	\$57,070.00	\$33,706.94	\$33,706.94	\$23,363.06	59.06%
2113 - PHOENIX UNORG TOWNSHIP						
43130 - PHOENIX UNORG TWP#13						
00398 - COUNTY SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00951 - ROAD FUND	\$76,929.00	\$76,929.00	\$19,111.83	\$19,111.83	\$57,817.17	24.84%

County of Burleigh

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Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00935 - BISMARCK POLICE YTH BUREAU	\$93,444.00	\$93,444.00	\$43,890.50	\$43,890.50	\$49,553.50	46.97%
42920 - YOUTH BUREAU Total:	\$93,444.00	\$93,444.00	\$43,890.50	\$43,890.50	\$49,553.50	46.97%
44120 - PUBLIC HEALTH						
00382 - CONTRACTED SERVICES	\$300,000.00	\$300,000.00	\$338,720.69	\$338,720.69	(\$38,720.69)	112.91%
44120 - PUBLIC HEALTH Total:	\$300,000.00	\$300,000.00	\$338,720.69	\$338,720.69	(\$38,720.69)	112.91%
44210 - INCOME MAINTENANCE						
00112 - TEMPORARY SERVICES	\$281,135.00	\$281,135.00	\$0.00	\$0.00	\$281,135.00	0.00%
00328 - INSURANCE	\$3,500.00	\$3,500.00	\$4,914.01	\$4,914.01	(\$1,414.01)	140.40%
00335 - BUILDING RENTAL	\$252,170.00	\$252,170.00	\$0.00	\$0.00	\$252,170.00	0.00%
00341 - TRAVEL-LODGING-MEALS	\$590.00	\$590.00	\$0.00	\$0.00	\$590.00	0.00%
00371 - PROFESSIONAL DEVELOPMENT	\$850.00	\$850.00	\$0.00	\$0.00	\$850.00	0.00%
00411 - OFFICE SUPPLIES	\$125.00	\$125.00	\$0.00	\$0.00	\$125.00	0.00%
00444 - COMPUTER SERVICES	\$130.00	\$130.00	\$0.00	\$0.00	\$130.00	0.00%
44210 - INCOME MAINTENANCE Total:	\$538,500.00	\$538,500.00	\$4,914.01	\$4,914.01	\$533,585.99	0.91%
45130 - BOAT RAMPS						
00351 - UTILITIES	\$4,000.00	\$4,000.00	\$896.50	\$896.50	\$3,103.50	22.41%
00382 - CONTRACTED SERVICES	\$30,317.00	\$30,317.00	\$26,652.88	\$26,652.88	\$3,664.12	87.91%
00423 - SUPPLIES & MATERIALS	\$6,430.00	\$6,430.00	\$5,230.71	\$5,230.71	\$1,199.29	81.35%
00916 - BOAT LANDING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
45130 - BOAT RAMPS Total:	\$41,747.00	\$41,747.00	\$32,780.09	\$32,780.09	\$8,966.91	78.52%
45140 - KIMBALL BOTTOMS BOAT RAMP						
00351 - UTILITIES	\$1,550.00	\$1,550.00	\$262.69	\$262.69	\$1,287.31	16.95%
00382 - CONTRACTED SERVICES	\$17,683.00	\$17,683.00	\$10,838.97	\$10,838.97	\$6,844.03	61.30%
00423 - SUPPLIES & MATERIALS	\$3,200.00	\$3,200.00	\$556.56	\$556.56	\$2,643.44	17.39%
00916 - BOAT LANDING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
45140 - KIMBALL BOTTOMS BOAT RAMP Total:	\$23,433.00	\$23,433.00	\$11,658.22	\$11,658.22	\$11,774.78	49.75%
45160 - MITCHELL LAKE/DRISCOLL SIBLEY PARK						
00351 - UTILITIES	\$1,400.00	\$1,400.00	\$509.62	\$509.62	\$890.38	36.40%
00382 - CONTRACTED SERVICES	\$5,000.00	\$5,000.00	\$148.00	\$148.00	\$4,852.00	2.96%
00423 - SUPPLIES & MATERIALS	\$500.00	\$500.00	\$30.05	\$30.05	\$469.95	6.01%
00609 - CAPITAL OUTLAY	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0.00%
00916 - BOAT LANDING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
45160 - MITCHELL LAKE/DRISCOLL SIBLEY PARK Total:	\$10,300.00	\$10,300.00	\$687.67	\$687.67	\$9,612.33	6.68%
45180 - CITY RECREATION						
00988 - CITY PARKS	\$335,000.00	\$335,000.00	\$332,110.47	\$332,110.47	\$2,889.53	99.14%
45180 - CITY RECREATION Total:	\$335,000.00	\$335,000.00	\$332,110.47	\$332,110.47	\$2,889.53	99.14%
49120 - COMMUNICATION CENTER						

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00424 - GAS OIL & FUEL	\$9,525.00	\$9,525.00	\$438.68	\$438.68	\$9,086.32	4.61%
00425 - PATROL CAR EQUIPMENT	\$1,500.00	\$1,500.00	\$1,256.43	\$1,256.43	\$243.57	83.76%
00427 - GUNS & CRIME SUPPLIES	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
00428 - PRISONER LAUNDRY	\$7,580.00	\$7,580.00	\$5,112.36	\$5,112.36	\$2,467.64	67.45%
00440 - CONTRACT JANITOR	\$11,100.00	\$11,100.00	\$6,080.00	\$6,080.00	\$5,020.00	54.77%
00442 - BLDG OUTSIDE MAINTENANCE	\$8,500.00	\$8,500.00	\$9,001.99	\$9,001.99	(\$501.99)	105.91%
00444 - COMPUTER SERVICES	\$37,210.00	\$37,210.00	\$14,575.95	\$14,575.95	\$22,634.05	39.17%
00453 - SERVICE AGREEMENTS	\$104,528.00	\$104,528.00	\$77,127.51	\$77,127.51	\$27,400.49	73.79%
00641 - FURNITURE & EQUIPMENT	\$28,350.00	\$28,350.00	\$16,581.00	\$16,581.00	\$11,769.00	58.49%
00661 - VEHICLES	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$45,000.00	0.00%
00859 - CHAPLAINCY COUNSELING	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	100.00%
00860 - INMATE MEDICAL CARE	\$101,575.00	\$101,575.00	\$48,375.44	\$48,375.44	\$53,199.56	47.63%
00861 - INMATE BOARD	\$823,430.00	\$823,430.00	\$463,427.74	\$463,427.74	\$360,002.26	56.28%
00920 - CONTINUING EDUCATION	\$23,000.00	\$23,000.00	\$5,463.50	\$5,463.50	\$17,536.50	23.75%
00927 - TELETYPE	\$5,200.00	\$5,200.00	\$2,543.00	\$2,543.00	\$2,657.00	48.90%
42120 - DETENTION CENTER Total:	\$11,836,104.00	\$11,836,104.00	\$7,219,118.02	\$7,219,118.02	\$4,616,985.98	60.99%
42140 - EMERGENCY MANAGEMENT						
00111 - SALARIES	\$171,756.00	\$171,756.00	\$79,128.03	\$79,128.03	\$92,627.97	46.07%
00211 - FRINGE BENEFITS	\$91,838.00	\$91,838.00	\$38,931.26	\$38,931.26	\$52,906.74	42.39%
00341 - TRAVEL-LODGING-MEALS	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
00356 - TELEPHONE	\$7,000.00	\$7,000.00	\$1,661.34	\$1,661.34	\$5,338.66	23.73%
00362 - PRINTING	\$1,000.00	\$1,000.00	\$72.00	\$72.00	\$928.00	7.20%
00373 - ORGANIZATIONAL DUES	\$600.00	\$600.00	\$135.00	\$135.00	\$465.00	22.50%
00381 - REPAIRS & MAINTENANCE	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$6,500.00	0.00%
00411 - OFFICE SUPPLIES	\$4,000.00	\$4,000.00	\$491.49	\$491.49	\$3,508.51	12.29%
00415 - POSTAGE	\$150.00	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
00424 - GAS OIL & FUEL	\$1,500.00	\$1,500.00	\$461.82	\$461.82	\$1,038.18	30.79%
00444 - COMPUTER SERVICES	\$3,000.00	\$3,000.00	\$2,499.29	\$2,499.29	\$500.71	83.31%
00641 - FURNITURE & EQUIPMENT	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
00809 - GRANT MATCH	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
00920 - CONTINUING EDUCATION	\$1,000.00	\$1,000.00	\$144.00	\$144.00	\$856.00	14.40%
00945 - EMERGENCY FUND	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
42140 - EMERGENCY MANAGEMENT Total:	\$353,344.00	\$353,344.00	\$123,524.23	\$123,524.23	\$229,819.77	34.96%
42610 - AMBULANCE						
00392 - AMBULANCE SERVICES	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
42610 - AMBULANCE Total:	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
42920 - YOUTH BUREAU						

County of Burleigh

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FUND / DEPARTMENT / ACCOUNT	2024 Adopted	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00427 - GUNS & CRIME SUPPLIES	\$35,750.00	\$35,750.00	\$15,730.08	\$15,730.08	\$20,019.92	44.00%
00440 - CONTRACT JANITOR	\$9,900.00	\$9,900.00	\$6,600.00	\$6,600.00	\$3,300.00	66.67%
00441 - BUILDING MAINTENANCE	\$6,750.00	\$6,750.00	\$702.08	\$702.08	\$6,047.92	10.40%
00442 - BLDG OUTSIDE MAINTENANCE	\$20,500.00	\$20,500.00	\$2,097.60	\$2,097.60	\$18,402.40	10.23%
00444 - COMPUTER SERVICES	\$44,450.00	\$44,450.00	\$19,183.33	\$19,183.33	\$25,266.67	43.16%
00453 - SERVICE AGREEMENTS	\$34,465.00	\$34,465.00	\$21,421.76	\$21,421.76	\$13,043.24	62.16%
00454 - POLICE RANGE MAINTENANCE	\$1,500.00	\$1,500.00	\$1,200.00	\$1,200.00	\$300.00	80.00%
00641 - FURNITURE & EQUIPMENT	\$18,900.00	\$18,900.00	\$1,444.00	\$1,444.00	\$17,456.00	7.64%
00643 - DIVE/RESCUE EQUIPMENT	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	100.00%
00661 - VEHICLES	\$185,500.00	\$185,500.00	\$38,385.19	\$38,385.19	\$147,114.81	20.69%
00859 - CHAPLAINCY COUNSELING	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
00862 - MISDEMEANOR PROBATION	\$24,000.00	\$24,000.00	\$12,000.00	\$12,000.00	\$12,000.00	50.00%
00865 - INMATE HOUSING	\$6,000.00	\$6,000.00	\$2,625.00	\$2,625.00	\$3,375.00	43.75%
00920 - CONTINUING EDUCATION	\$24,250.00	\$24,250.00	\$18,848.35	\$18,848.35	\$5,401.65	77.73%
00923 - CONTINGENT FUND	\$8,800.00	\$8,800.00	\$800.00	\$800.00	\$8,000.00	9.09%
00927 - TELETYPE	\$2,580.00	\$2,580.00	\$1,486.00	\$1,486.00	\$1,094.00	57.60%
00928 - ANIMAL CARE	\$3,500.00	\$3,500.00	\$4,553.07	\$4,553.07	(\$1,053.07)	130.09%
00929 - CORONER CALLS & RETAINER	\$95,650.00	\$95,650.00	\$51,850.56	\$51,850.56	\$43,799.44	54.21%
00956 - SWAT	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	100.00%
00959 - ANIMAL IMPOUND	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
00976 - REWARD	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
00977 - YOUTH WORKS	\$52,540.00	\$52,540.00	\$35,026.64	\$35,026.64	\$17,513.36	66.67%
42110 - SHERIFF Total:	\$8,578,422.00	\$8,578,422.00	\$5,190,069.96	\$5,190,069.96	\$3,388,352.04	60.50%
42120 - DETENTION CENTER						
00111 - SALARIES	\$6,090,483.00	\$6,090,483.00	\$3,771,393.91	\$3,771,393.91	\$2,319,089.09	61.92%
00112 - TEMPORARY SERVICES	\$32,225.00	\$32,225.00	\$12,481.00	\$12,481.00	\$19,744.00	38.73%
00211 - FRINGE BENEFITS	\$3,187,893.00	\$3,187,893.00	\$1,973,821.23	\$1,973,821.23	\$1,214,071.77	61.92%
00241 - WORKMENS COMP	\$105,000.00	\$105,000.00	\$165,856.51	\$165,856.51	(\$60,856.51)	157.96%
00314 - MEDICAL FEES	\$16,250.00	\$16,250.00	\$12,620.00	\$12,620.00	\$3,630.00	77.66%
00328 - INSURANCE	\$77,635.00	\$77,635.00	\$81,037.39	\$81,037.39	(\$3,402.39)	104.38%
00341 - TRAVEL-LODGING-MEALS	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0.00%
00351 - UTILITIES	\$720,125.00	\$720,125.00	\$331,262.60	\$331,262.60	\$388,862.40	46.00%
00373 - ORGANIZATIONAL DUES	\$875.00	\$875.00	\$485.00	\$485.00	\$390.00	55.43%
00381 - REPAIRS & MAINTENANCE	\$85,070.00	\$85,070.00	\$63,644.57	\$63,644.57	\$21,425.43	74.81%
00411 - OFFICE SUPPLIES	\$26,500.00	\$26,500.00	\$10,544.05	\$10,544.05	\$15,955.95	39.79%
00412 - INMATE SUPPLIES	\$230,000.00	\$230,000.00	\$117,522.87	\$117,522.87	\$112,477.13	51.10%
00422 - CLOTHING & UNIFORMS	\$23,550.00	\$23,550.00	\$3,465.29	\$3,465.29	\$20,084.71	14.71%

County of Burleigh

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00944 - RISK MANAGEMENT	\$2,000.00	\$2,000.00	\$959.00	\$959.00	\$1,041.00	47.95%
00946 - ADVERTISING	\$12,000.00	\$12,000.00	\$2,185.58	\$2,185.58	\$9,814.42	18.21%
41930 - HUMAN RESOURCES Total:	\$651,573.00	\$651,573.00	\$468,145.51	\$468,145.51	\$183,427.49	71.85%
41960 - PROPERTY INSURANCE						
00326 - PROPERTY INSURANCE	\$200,000.00	\$200,000.00	\$201,481.91	\$201,481.91	(\$1,481.91)	100.74%
41960 - PROPERTY INSURANCE Total:	\$200,000.00	\$200,000.00	\$201,481.91	\$201,481.91	(\$1,481.91)	100.74%
41980 - PLANNING						
00111 - SALARIES	\$261,368.00	\$261,368.00	\$180,005.40	\$180,005.40	\$81,362.60	68.87%
00211 - FRINGE BENEFITS	\$107,673.00	\$107,673.00	\$79,666.37	\$79,666.37	\$28,006.63	73.99%
00341 - TRAVEL-LODGING-MEALS	\$4,500.00	\$4,500.00	\$1,954.20	\$1,954.20	\$2,545.80	43.43%
00362 - PRINTING	\$1,500.00	\$1,500.00	\$2,207.06	\$2,207.06	(\$707.06)	147.14%
00373 - ORGANIZATIONAL DUES	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
00382 - CONTRACTED SERVICES	\$27,000.00	\$27,000.00	\$0.00	\$0.00	\$27,000.00	0.00%
00411 - OFFICE SUPPLIES	\$3,500.00	\$3,500.00	\$1,701.71	\$1,701.71	\$1,798.29	48.62%
00415 - POSTAGE	\$250.00	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
00424 - GAS OIL & FUEL	\$5,000.00	\$5,000.00	\$2,303.34	\$2,303.34	\$2,696.66	46.07%
00444 - COMPUTER SERVICES	\$4,000.00	\$4,000.00	\$25,370.83	\$25,370.83	(\$21,370.83)	634.27%
00641 - FURNITURE & EQUIPMENT	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
00920 - CONTINUING EDUCATION	\$4,000.00	\$4,000.00	\$280.40	\$280.40	\$3,719.60	7.01%
41980 - PLANNING Total:	\$422,291.00	\$422,291.00	\$293,489.31	\$293,489.31	\$128,801.69	69.50%
42110 - SHERIFF						
00111 - SALARIES	\$4,996,496.00	\$4,996,496.00	\$3,100,994.28	\$3,100,994.28	\$1,895,501.72	62.06%
00112 - TEMPORARY SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
00211 - FRINGE BENEFITS	\$2,376,301.00	\$2,376,301.00	\$1,569,062.30	\$1,569,062.30	\$807,238.70	66.03%
00314 - MEDICAL FEES	\$12,900.00	\$12,900.00	\$12,812.00	\$12,812.00	\$88.00	99.32%
00341 - TRAVEL-LODGING-MEALS	\$13,500.00	\$13,500.00	\$7,396.77	\$7,396.77	\$6,103.23	54.79%
00345 - EXTRADITIONS	\$25,500.00	\$25,500.00	\$2,106.46	\$2,106.46	\$23,393.54	8.26%
00351 - UTILITIES	\$65,325.00	\$65,325.00	\$34,096.41	\$34,096.41	\$31,228.59	52.20%
00373 - ORGANIZATIONAL DUES	\$4,840.00	\$4,840.00	\$3,545.00	\$3,545.00	\$1,295.00	73.24%
00381 - REPAIRS & MAINTENANCE	\$76,550.00	\$76,550.00	\$35,565.98	\$35,565.98	\$40,984.02	46.46%
00393 - TOWING	\$8,850.00	\$8,850.00	\$1,969.00	\$1,969.00	\$6,881.00	22.25%
00411 - OFFICE SUPPLIES	\$37,500.00	\$37,500.00	\$16,140.87	\$16,140.87	\$21,359.13	43.04%
00422 - CLOTHING & UNIFORMS	\$27,625.00	\$27,625.00	\$8,042.36	\$8,042.36	\$19,582.64	29.11%
00423 - SUPPLIES & MATERIALS	\$2,500.00	\$2,500.00	(\$832.13)	(\$832.13)	\$3,332.13	-33.29%
00424 - GAS OIL & FUEL	\$238,000.00	\$238,000.00	\$61,232.43	\$61,232.43	\$176,767.57	25.73%
00425 - PATROL CAR EQUIPMENT	\$70,500.00	\$70,500.00	\$61,963.57	\$61,963.57	\$8,536.43	87.89%
00426 - BULLET PROOF VESTS	\$21,000.00	\$21,000.00	\$21,021.00	\$21,021.00	(\$21.00)	100.10%

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00356 - TELEPHONE	\$45,000.00	\$45,000.00	\$25,454.66	\$25,454.66	\$19,545.34	56.57%
00415 - POSTAGE	\$87,500.00	\$87,500.00	\$24,005.64	\$24,005.64	\$63,494.36	27.44%
41840 - TELEPHONE & POSTAGE Total:	\$132,500.00	\$132,500.00	\$49,460.30	\$49,460.30	\$83,039.70	37.33%
41850 - TECHNOLOGY						
00382 - CONTRACTED SERVICES	\$131,100.00	\$131,100.00	\$104,489.25	\$104,489.25	\$26,610.75	79.70%
00641 - FURNITURE & EQUIPMENT	\$25,000.00	\$25,000.00	\$3,968.91	\$3,968.91	\$21,031.09	15.88%
41850 - TECHNOLOGY Total:	\$156,100.00	\$156,100.00	\$108,458.16	\$108,458.16	\$47,641.84	69.48%
41860 - INFORMATION TECHNOLOGY DEPARTMENT						
00111 - SALARIES	\$160,166.00	\$160,166.00	\$103,381.80	\$103,381.80	\$56,784.20	64.55%
00211 - FRINGE BENEFITS	\$89,067.00	\$89,067.00	\$46,186.04	\$46,186.04	\$42,880.96	51.86%
00341 - TRAVEL-LODGING-MEALS	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
00356 - TELEPHONE	\$1,300.00	\$1,300.00	\$366.65	\$366.65	\$933.35	28.20%
00362 - PRINTING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00373 - ORGANIZATIONAL DUES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00381 - REPAIRS & MAINTENANCE	\$1,000.00	\$1,000.00	\$182.96	\$182.96	\$817.04	18.30%
00382 - CONTRACTED SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
00411 - OFFICE SUPPLIES	\$3,000.00	\$3,000.00	\$1,563.23	\$1,563.23	\$1,436.77	52.11%
00424 - GAS OIL & FUEL	\$2,000.00	\$2,000.00	\$245.59	\$245.59	\$1,754.41	12.28%
00444 - COMPUTER SERVICES	\$71,168.00	\$71,168.00	\$4,947.16	\$4,947.16	\$66,220.84	6.95%
00641 - FURNITURE & EQUIPMENT	\$5,000.00	\$5,000.00	\$618.99	\$618.99	\$4,381.01	12.38%
00920 - CONTINUING EDUCATION	\$1,000.00	\$1,000.00	\$115.00	\$115.00	\$885.00	11.50%
41860 - INFORMATION TECHNOLOGY DEPARTMENT Total:	\$360,701.00	\$360,701.00	\$157,607.42	\$157,607.42	\$203,093.58	43.69%
41930 - HUMAN RESOURCES						
00111 - SALARIES	\$291,731.00	\$291,731.00	\$201,960.01	\$201,960.01	\$89,770.99	69.23%
00118 - RECLASSIFICATION	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00211 - FRINGE BENEFITS	\$141,992.00	\$141,992.00	\$104,473.25	\$104,473.25	\$37,518.75	73.58%
00241 - WORKMENS COMP	\$140,000.00	\$140,000.00	\$131,946.92	\$131,946.92	\$8,053.08	94.25%
00251 - UNEMPLOYMENT COMP	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0.00%
00341 - TRAVEL-LODGING-MEALS	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
00373 - ORGANIZATIONAL DUES	\$2,000.00	\$2,000.00	\$686.88	\$686.88	\$1,313.12	34.34%
00382 - CONTRACTED SERVICES	\$15,150.00	\$15,150.00	\$15,404.24	\$15,404.24	(\$254.24)	101.68%
00411 - OFFICE SUPPLIES	\$9,000.00	\$9,000.00	\$2,774.77	\$2,774.77	\$6,225.23	30.83%
00444 - COMPUTER SERVICES	\$7,200.00	\$7,200.00	\$4,383.20	\$4,383.20	\$2,816.80	60.88%
00641 - FURNITURE & EQUIPMENT	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
00914 - EMPLOYEE GRIEVANCE	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
00920 - CONTINUING EDUCATION	\$3,000.00	\$3,000.00	\$1,637.00	\$1,637.00	\$1,363.00	54.57%
00930 - TUITION REIMBURSEMENT	\$15,000.00	\$15,000.00	\$1,734.66	\$1,734.66	\$13,265.34	11.56%

County of Burleigh

General Ledger - Detailed Expense Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
41610 - COURTHOUSE BLDG & GROUNDS						
00111 - SALARIES	\$70,361.00	\$70,361.00	\$46,683.74	\$46,683.74	\$23,677.26	66.35%
00211 - FRINGE BENEFITS	\$26,950.00	\$26,950.00	\$20,980.64	\$20,980.64	\$5,969.36	77.85%
00351 - UTILITIES	\$140,000.00	\$140,000.00	\$70,061.83	\$70,061.83	\$69,938.17	50.04%
00423 - SUPPLIES & MATERIALS	\$25,000.00	\$25,000.00	\$9,769.05	\$9,769.05	\$15,230.95	39.08%
00440 - CONTRACT JANITOR	\$103,000.00	\$103,000.00	\$66,274.00	\$66,274.00	\$36,726.00	64.34%
00441 - BUILDING MAINTENANCE	\$90,000.00	\$90,000.00	\$22,494.08	\$22,494.08	\$67,505.92	24.99%
00442 - BLDG OUTSIDE MAINTENANCE	\$68,000.00	\$68,000.00	\$36,703.09	\$36,703.09	\$31,296.91	53.98%
00491 - TRIMMING TREES	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00%
00641 - FURNITURE & EQUIPMENT	\$2,000.00	\$2,000.00	\$926.91	\$926.91	\$1,073.09	46.35%
41610 - COURTHOUSE BLDG & GROUNDS Total:	\$534,311.00	\$534,311.00	\$273,893.34	\$273,893.34	\$260,417.66	51.26%
41710 - ELECTION EXPENSE						
00111 - SALARIES	\$45,000.00	\$45,000.00	\$12,262.69	\$12,262.69	\$32,737.31	27.25%
00120 - ELECTION WORKERS	\$175,000.00	\$175,000.00	\$56,948.03	\$56,948.03	\$118,051.97	32.54%
00211 - FRINGE BENEFITS	\$5,000.00	\$5,000.00	\$1,791.70	\$1,791.70	\$3,208.30	35.83%
00341 - TRAVEL-LODGING-MEALS	\$4,000.00	\$4,000.00	\$1,715.15	\$1,715.15	\$2,284.85	42.88%
00360 - LEGAL NOTICES	\$15,000.00	\$15,000.00	\$4,172.22	\$4,172.22	\$10,827.78	27.81%
00362 - PRINTING	\$145,000.00	\$145,000.00	\$50,352.78	\$50,352.78	\$94,647.22	34.73%
00411 - OFFICE SUPPLIES	\$5,000.00	\$5,000.00	\$392.59	\$392.59	\$4,607.41	7.85%
00415 - POSTAGE	\$20,000.00	\$20,000.00	\$3,948.99	\$3,948.99	\$16,051.01	19.74%
00444 - COMPUTER SERVICES	\$40,000.00	\$40,000.00	\$24,268.82	\$24,268.82	\$15,731.18	60.67%
00641 - FURNITURE & EQUIPMENT	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
00911 - MISCELLANEOUS	\$30,000.00	\$30,000.00	\$12,028.26	\$12,028.26	\$17,971.74	40.09%
00920 - CONTINUING EDUCATION	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
41710 - ELECTION EXPENSE Total:	\$536,000.00	\$536,000.00	\$167,881.23	\$167,881.23	\$368,118.77	31.32%
41810 - CITY/COUNTY BUILDING						
00335 - BUILDING RENTAL	\$194,581.00	\$194,581.00	\$113,505.49	\$113,505.49	\$81,075.51	58.33%
00351 - UTILITIES	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
00441 - BUILDING MAINTENANCE	\$2,000.00	\$2,000.00	\$795.99	\$795.99	\$1,204.01	39.80%
41810 - CITY/COUNTY BUILDING Total:	\$221,581.00	\$221,581.00	\$114,301.48	\$114,301.48	\$107,279.52	51.58%
41820 - PUBLISHING & PRINTING						
00361 - PUBLISHING & PRINTING	\$15,000.00	\$15,000.00	\$12,829.22	\$12,829.22	\$2,170.78	85.53%
41820 - PUBLISHING & PRINTING Total:	\$15,000.00	\$15,000.00	\$12,829.22	\$12,829.22	\$2,170.78	85.53%
41830 - SUPPLIES						
00423 - SUPPLIES & MATERIALS	\$12,000.00	\$12,000.00	\$10,856.22	\$10,856.22	\$1,143.78	90.47%
41830 - SUPPLIES Total:	\$12,000.00	\$12,000.00	\$10,856.22	\$10,856.22	\$1,143.78	90.47%
41840 - TELEPHONE & POSTAGE						

County of Burleigh

General Ledger - Detailed Expense Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
00424 - GAS OIL & FUEL	\$2,000.00	\$2,000.00	\$150.61	\$150.61	\$1,849.39	7.53%
00444 - COMPUTER SERVICES	\$17,500.00	\$17,500.00	\$8,906.98	\$8,906.98	\$8,593.02	50.90%
00641 - FURNITURE & EQUIPMENT	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
00920 - CONTINUING EDUCATION	\$2,000.00	\$2,000.00	\$1,825.00	\$1,825.00	\$175.00	91.25%
41420 - TAX EQUALIZATION Total:	\$513,973.00	\$513,973.00	\$335,280.81	\$335,280.81	\$178,692.19	65.23%
41430 - STATES ATTORNEY						
00111 - SALARIES	\$3,229,036.00	\$3,229,036.00	\$1,814,758.48	\$1,814,758.48	\$1,414,277.52	56.20%
00211 - FRINGE BENEFITS	\$1,538,458.00	\$1,538,458.00	\$896,175.36	\$896,175.36	\$642,282.64	58.25%
00317 - WITNESS & CASE EXPENSES	\$2,000.00	\$2,000.00	\$1,531.61	\$1,531.61	\$468.39	76.58%
00318 - SERVICES & FILING FEES	\$400.00	\$400.00	\$108.00	\$108.00	\$292.00	27.00%
00319 - TRANSCRIPTS	\$2,000.00	\$2,000.00	\$769.33	\$769.33	\$1,230.67	38.47%
00341 - TRAVEL-LODGING-MEALS	\$8,000.00	\$8,000.00	\$352.33	\$352.33	\$7,647.67	4.40%
00373 - ORGANIZATIONAL DUES	\$12,600.00	\$12,600.00	\$2,803.76	\$2,803.76	\$9,796.24	22.25%
00382 - CONTRACTED SERVICES	\$0.00	\$0.00	\$126,815.76	\$126,815.76	(\$126,815.76)	0.00%
00411 - OFFICE SUPPLIES	\$20,500.00	\$20,500.00	\$7,504.46	\$7,504.46	\$12,995.54	36.61%
00444 - COMPUTER SERVICES	\$47,000.00	\$47,000.00	\$36,301.83	\$36,301.83	\$10,698.17	77.24%
00641 - FURNITURE & EQUIPMENT	\$51,000.00	\$51,000.00	\$41,392.75	\$41,392.75	\$9,607.25	81.16%
00920 - CONTINUING EDUCATION	\$500.00	\$500.00	\$431.47	\$431.47	\$68.53	86.29%
00921 - PROGRAMMING	\$3,000.00	\$3,000.00	\$1,280.00	\$1,280.00	\$1,720.00	42.67%
00922 - LIBRARY	\$23,500.00	\$23,500.00	\$12,662.28	\$12,662.28	\$10,837.72	53.88%
00923 - CONTINGENT FUND	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
41430 - STATES ATTORNEY Total:	\$4,939,994.00	\$4,939,994.00	\$2,942,887.42	\$2,942,887.42	\$1,997,106.58	59.57%
41450 - COUNTY RECORDER						
00111 - SALARIES	\$300,215.00	\$300,215.00	\$208,578.10	\$208,578.10	\$91,636.90	69.48%
00211 - FRINGE BENEFITS	\$144,106.00	\$144,106.00	\$109,831.54	\$109,831.54	\$34,274.46	76.22%
00341 - TRAVEL-LODGING-MEALS	\$100.00	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
00411 - OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$292.00	\$292.00	\$2,208.00	11.68%
00444 - COMPUTER SERVICES	\$6,000.00	\$6,000.00	\$1,861.21	\$1,861.21	\$4,138.79	31.02%
00641 - FURNITURE & EQUIPMENT	\$5,000.00	\$5,000.00	\$85.96	\$85.96	\$4,914.04	1.72%
00920 - CONTINUING EDUCATION	\$200.00	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
41450 - COUNTY RECORDER Total:	\$458,121.00	\$458,121.00	\$320,648.81	\$320,648.81	\$137,472.19	69.99%
41470 - SUPERINTENDENT OF SCHOOLS						
00382 - CONTRACTED SERVICES	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	100.00%
41470 - SUPERINTENDENT OF SCHOOLS Total:	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	100.00%
41490 - PUBLIC ADMINISTRATOR						
00965 - PROTECTIVE SERVICES	\$6,300.00	\$6,300.00	\$0.00	\$0.00	\$6,300.00	0.00%
41490 - PUBLIC ADMINISTRATOR Total:	\$6,300.00	\$6,300.00	\$0.00	\$0.00	\$6,300.00	0.00%

County of Burleigh

General Ledger - Detailed Expense Report

Fiscal Year: 2024-2024 From Date:1/1/2024 To Date:9/6/2024

FUND / DEPARTMENT / ACCOUNT	2024 Adopted Budget	Adjusted Budget	Range To Date	Year To Date	Budget Balance	Percent Used
1001 - GENERAL FUND						
41110 - COUNTY BOARD						
00111 - SALARIES	\$306,985.00	\$306,985.00	\$215,301.90	\$215,301.90	\$91,683.10	70.13%
00211 - FRINGE BENEFITS	\$170,824.00	\$170,824.00	\$121,344.01	\$121,344.01	\$49,479.99	71.03%
00341 - TRAVEL-LODGING-MEALS	\$3,000.00	\$3,000.00	\$605.28	\$605.28	\$2,394.72	20.18%
00373 - ORGANIZATIONAL DUES	\$55,000.00	\$55,000.00	\$53,260.00	\$53,260.00	\$1,740.00	96.84%
00444 - COMPUTER SERVICES	\$5,000.00	\$5,000.00	\$4,084.86	\$4,084.86	\$915.14	81.70%
00641 - FURNITURE & EQUIPMENT	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
00802 - COUNTY INVOLVEMENT	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
00920 - CONTINUING EDUCATION	\$3,000.00	\$3,000.00	\$1,448.00	\$1,448.00	\$1,552.00	48.27%
00925 - AUDIT FEES	\$35,000.00	\$35,000.00	\$38,091.38	\$38,091.38	(\$3,091.38)	108.83%
41110 - COUNTY BOARD Total:	\$585,809.00	\$585,809.00	\$434,135.43	\$434,135.43	\$151,673.57	74.11%
41240 - DISTRICT CRT & JUV CRT						
00310 - MENTAL HEALTH LEGAL FEES	\$120,000.00	\$120,000.00	\$56,496.24	\$56,496.24	\$63,503.76	47.08%
00818 - GUARDIAN AD LITEM APPTS	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
00850 - JUVENILE DETENTION	\$160,000.00	\$160,000.00	\$162,123.08	\$162,123.08	(\$2,123.08)	101.33%
41240 - DISTRICT CRT & JUV CRT Total:	\$300,000.00	\$300,000.00	\$218,619.32	\$218,619.32	\$81,380.68	72.87%
41410 - AUDITOR						
00111 - SALARIES	\$475,270.00	\$475,270.00	\$325,557.88	\$325,557.88	\$149,712.12	68.50%
00112 - TEMPORARY SERVICES	\$5,000.00	\$5,000.00	\$2,390.93	\$2,390.93	\$2,609.07	47.82%
00211 - FRINGE BENEFITS	\$276,685.00	\$276,685.00	\$182,813.04	\$182,813.04	\$93,871.96	66.07%
00341 - TRAVEL-LODGING-MEALS	\$5,000.00	\$5,000.00	\$356.55	\$356.55	\$4,643.45	7.13%
00373 - ORGANIZATIONAL DUES	\$2,000.00	\$2,000.00	\$1,500.00	\$1,500.00	\$500.00	75.00%
00382 - CONTRACTED SERVICES	\$1,000.00	\$1,000.00	\$4,671.48	\$4,671.48	(\$3,671.48)	467.15%
00411 - OFFICE SUPPLIES	\$12,500.00	\$12,500.00	\$2,629.94	\$2,629.94	\$9,870.06	21.04%
00424 - GAS OIL & FUEL	\$500.00	\$500.00	\$36.32	\$36.32	\$463.68	7.26%
00444 - COMPUTER SERVICES	\$30,000.00	\$30,000.00	\$17,328.48	\$17,328.48	\$12,671.52	57.76%
00641 - FURNITURE & EQUIPMENT	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
00920 - CONTINUING EDUCATION	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
41410 - AUDITOR Total:	\$821,955.00	\$821,955.00	\$537,284.62	\$537,284.62	\$284,670.38	65.37%
41420 - TAX EQUALIZATION						
00111 - SALARIES	\$298,951.00	\$298,951.00	\$209,771.79	\$209,771.79	\$89,179.21	70.17%
00211 - FRINGE BENEFITS	\$173,022.00	\$173,022.00	\$113,763.74	\$113,763.74	\$59,258.26	65.75%
00341 - TRAVEL-LODGING-MEALS	\$1,500.00	\$1,500.00	\$99.16	\$99.16	\$1,400.84	6.61%
00373 - ORGANIZATIONAL DUES	\$500.00	\$500.00	\$480.00	\$480.00	\$20.00	96.00%
00382 - CONTRACTED SERVICES	\$12,500.00	\$12,500.00	\$15.00	\$15.00	\$12,485.00	0.12%
00411 - OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$268.53	\$268.53	\$2,231.47	10.74%

	2023 Mill Rate	2024 Mill Rate	Difference Increase(Decrease)	2023 Mill Levy	2024 Mill Levy	Difference Increase(Decrease)	Taxing District
General Fund	32.65	31.11	(1.54)	\$ 21,802,760	\$ 21,800,289	\$(2,471)	ALL COUNTY
Road & Bridge	3.61	3.44	(0.17)	2,410,657	2,410,575	\$(82)	ALL COUNTY
SPECIAL COUNTY :							
Job Development	0.14	0.12	(0.02)	93,488	84,090	\$(9,398)	ALL COUNTY
Soil Conservation	0.55	0.87	0.32	367,275	609,651	242,377	SEPARATE DISTRICT
Veterans Service Office	0.7	0.73	0.03	467,440	511,546	44,106	ALL COUNTY
Senior Citizens	0.66	1.09	0.43	440,730	763,816	323,086	ALL COUNTY
Water Resource District	1.47	1.5	0.03	981,625	1,051,123	69,498	SEPARATE DISTRICT
County Agent	0.39	0.59	0.20	260,431	413,442	153,011	ALL COUNTY
Garrison Diversion Conservancy District	1	1	0.00	667,772	700,749	32,976	SEPARATE DISTRICT
Weed Board	1.32	2.02	0.70	217,952	354,801	136,849	OUTSIDE BISMARCK
Library	1.94	1.86	(0.08)	320,324	326,698	6,374	OUTSIDE BISMARCK
TOTAL ALL COUNTY	38.15	37.08	(1.07)	25,475,506	25,983,758	508,251	
% Change 2023 to 2024, All County		(2.80%)			2.00%		
TOTAL OUTSIDE BISMARCK	3.26	3.88	0.62	538,276	681,499	143,223	
% Change 2023 to 2024, Outside Bismarck					2.50%		

BURLEIGH COUNTY
EST TAX & BUDGET HEARING NOTICE
NORTH DAKOTA VERSION

RANGES

PARCEL#: (A)
TAX TYPE: (L)
OWNER ALPHA NAME: (A)
ZIP CODE: (A)
MULTIPLE PARCEL#: (A)
DISTRICT TYPE: (A)
DISTRICT CODE: (A)
MASTER DISTRICT: (A)
MASTER SUBDISTRICT: (A)

OPTIONS

TAX YEAR: 2024
SORT ORDER: A
INCLUDE 2ND NAME?: N
TOTALS PAGE ONLY?: Y
INCL ALL DISTRICTS?: N

District Type	Code	Description	Prev Year Levied Amt	Estimated Levied Amt	# of Notices	% Cost Allocation(1)
County	08	Burleigh County	25,186,113.97	26,011,080.25	42,083	12.78885%
City	01	City of Bismarck	37,747,819.04	39,891,067.51	25,897	7.86999%
City	CL	City of Lincoln	1,126,536.14	1,437,782.94	1,611	0.48958%
Township	31	Hay Creek Township	336,131.97	414,931.83	2,144	0.65155%
Township	32	Gibbs Township	61,600.93	111,161.11	1,244	0.37805%
Township	39	Apple Creek Township	126,453.35	126,799.21	1,446	0.43943%
Unorganized Township	23	Riverview Township	92,463.04	100,459.00	430	0.13068%
Unorganized Township	24	Burnt Creek Township	261,181.06	285,946.88	1,019	0.30967%
Unorganized Township	38	Lincoln Township	361,314.93	387,323.15	1,315	0.39962%
City Park	01	Bismarck Park District	15,809,420.34	16,700,497.07	25,897	7.86999%
City Park	CL	Lincoln Park District	264,284.35	294,485.74	1,611	0.48958%
School	01	Bismarck School	65,270,391.02	69,260,336.37	35,010	10.63940%
School	06	Hazleton-Moffit School	114,390.16	121,388.34	466	0.14162%
School	26	Kidder County School	117,197.28	120,560.14	315	0.09573%
School	28	Wing School	539,197.02	524,239.42	1,692	0.51419%
School	33	Menoken School	250,723.67	257,384.04	787	0.23917%
School	35	Sterling School	542,679.25	543,446.92	1,047	0.31818%
School	39	Apple Creek School	535,239.20	532,923.82	514	0.15620%
School	SW	Wilton School	1,313,038.49	1,291,460.63	1,956	0.59442%
Fire	BI	Bismarck Rural Fire District	1,759,066.69	1,904,091.79	10,493	3.18878%
Rural Ambulance	AM	Wilton Rural Ambulance	185,822.22	170,025.13	3,751	1.13991%
Soil Conservation	SC	Soil Conservation District	355,494.63	594,601.85	42,083	12.78885%
Water Resource	WGD	Garrison Diversion	646,370.00	683,461.65	42,083	12.78885%
Water Resource	WRD	Water Resource District	950,146.81	1,025,168.70	42,083	12.78885%
State	ND	State of North Dakota	646,370.00	683,461.65	42,083	12.78885%
TOTAL:					329,060	

(1) NDCC 57-15-02.2(5): "The direct cost of providing taxpayer notices under this section may be allocated in a manner proportionate to the number of notices mailed on behalf of each taxing district that intends to levy in excess of one hundred thousand dollars in property taxes in the current year."
Therefore, only districts with an estimated levy of more than \$100,000 have a % Cost Allocation shown. This number represents the percentage of notices each district with more than \$100,000 in estimated levied taxes appears on in this report.

BURLEIGH COUNTY LEVIES, 2024

MILLS		LEVIES IN DOLLARS						
CITY OF BISMARCK :								
STATE :			67.30	\$35,339,532	CITY OF LINCOLN:			
State Medical Center	1.00	\$700,749	Building Construction	0.75	\$393,828	General Fund	83.00	\$1,495,621
			Special Deficiency	1.00	\$525,104			
COUNTY :			Library	6.00	\$3,150,627	CITY OF WING:		
General Fund	31.11	\$21,800,289	Public Transportation	3.01	\$1,580,565	General Fund	63.78	\$16,458
Road & Bridge	3.44	\$2,410,575		78.06	\$40,989,658			
	34.55	\$24,210,864				CITY OF REGAN:		
SPECIAL COUNTY :			Club Fire Protection	23.36	\$30,791	General Fund	100.57	\$6,361
Job Development	0.12	\$84,090				CITY OF WILTON:		
Soil Conservation	0.87	\$609,651	BISMARCK PARK DISTRICT:			General Fund	93.21	\$51,425
Veterans Service Office	0.73	\$511,546	General Fund	22.59	\$11,862,110			
Senior Citizens	1.09	\$763,816	Park & Rec Facilities	5.00	\$2,625,522	RURAL FIRE DISTRICTS:		
Water Resource District	1.50	\$1,051,123	Sinking & Interest	0.40	\$210,042	Sterling ST	4.70	\$45,787
County Agent	0.59	\$413,442	Special Assessments	4.69	\$2,462,740	Bismarck BI	13.00	\$1,942,969
	4.90	\$3,433,668		32.68	\$17,160,415	Braddock BR	5.00	\$1,573
						Wilton SW	5.07	\$52,768
			LINCOLN PARK DISTRICT:			Wing CW	5.12	\$29,289
Garrison Diversion	1.00	\$700,749	General Fund	12.00	\$216,234			
Conservancy District			Park & Rec Facilities	5.00	\$90,098	WILTON AMBULANCE DISTRICT:		
Weed Board	2.02	\$354,801		17.00	\$306,332		10.78	\$171,435
Library	1.86	\$326,698						
	3.88	\$681,499	WILTON PARK DISTRICT:	9.45	\$5,214			

SCHOOL DISTRICT LEVIES

[illegible]

BURLEIGH COUNTY LEVIES, 2023

	MILLS	LEVIES IN DOLLARS
STATE :		
State Medical Center	1.00	\$667,772
COUNTY :		
General Fund	32.65	\$21,802,760
Road & Bridge	3.61	\$2,410,657
	<u>36.26</u>	<u>\$24,213,417</u>
SPECIAL COUNTY :		
Job Development	0.14	\$93,488
Soil Conservation	0.55	\$367,275
Veterans Service Office	0.70	\$467,440
Senior Citizens	0.66	\$440,730
Water Resource District	1.47	\$981,625
County Agent	0.39	\$260,431
	<u>3.91</u>	<u>\$2,610,989</u>
Garrison Diversion	1.00	\$667,772
Conservancy District		
Weed Board	1.32	\$217,952
Library	1.94	\$320,324
	<u>3.26</u>	<u>\$538,276</u>

CITY OF BISMARCK :		
General Fund	67.17	\$33,763,454
Building Construction	0.75	\$376,993
Special Deficiency	1.00	\$502,657
Library	5.99	\$3,010,914
Public Transportation	3.00	\$1,507,970
	77.91	\$39,161,988
Club Fire Protection	22.59	\$26,222
BISMARCK PARK DISTRICT:		
General Fund	22.07	\$11,093,634
Park & Rec Facilities	5.00	\$2,513,284
Sinking & Interest	0.44	\$221,169
Special Assessments	5.12	\$2,573,603
	32.63	\$16,401,690
LINCOLN PARK DISTRICT:		
General Fund	11.68	\$193,095
Park & Rec Facilities	5.00	\$82,661
	16.68	\$275,756
WILTON PARK DISTRICT:	10.66	\$5,630

CITY OF LINCOLN:		
General Fund	71.10	\$1,175,434
CITY OF WING:		
General Fund	80.06	\$19,202
CITY OF REGAN:		
General Fund	94.44	\$6,173
CITY OF WILTON:		
General Fund	76.35	\$40,324
RURAL FIRE DISTRICTS:		
Sterling	4.60	\$45,754
Bismarck	13.00	\$1,798,077
Braddock	5.00	\$1,597
Wilton	5.00	\$53,374
Wing	5.00	\$29,305
WILTON AMBULANCE DISTRICT:	11.50	\$187,512

SCHOOL DISTRICT LEVIES

[illegible]

STATE OF NORTH DAKOTA

County of Burleigh

221 NORTH 5TH STREET • P.O. BOX 5518 • BISMARCK, NORTH DAKOTA 58506-5518

July 15, 2024

Burleigh County Commissioners:

The following is the preliminary budget for Burleigh County for the calendar year 2025. The document contains the budgets for the General, Special Revenue, and Debt Service Funds.

This budget process was coordinated by the County Auditor under direction of the Budget Committee, County Commissioners, and Department Directors. The Budget Committee consisted of Chairman Bitner, Commissioner Bakken, Auditor/Treasurer Splonskowski, HR Director Binder, and Finance Director Jacobs. Burleigh County uses best practices to prepare the annual budget by using annual revenues for ongoing operational costs and cash reserves/fund balance for one-time expenditures. These methods serve as the keys to a balanced budget.

The Budget Committee identified areas of significance for the 2025 budget. The Budget Committee focused on:

1. Update the Boiler System within the Courthouse (\$1,500,000) to be paid from reserve funds.
2. Employee retention and recruitment.
3. Increased funding for Public Health.
4. Additional staff.
5. Increased funding for the Highway Department.

An additional 6 positions (FTEs) are requested in the 2025 general fund budget. One FTE County Administrator.

One FTE Planner for the Planning dept. One FTE Accountant II for the Auditor/Treasurer's office. Three FTE's State's Attorney – Attorney II, Attorney I, and Legal Assistant III. As well as the continued employment of four officers at the Sheriffs Dept. that were previously paid for through ARPA funds, these four positions would now be paid for through the General fund.

The total 2025 General Fund Expenditure Budget is \$40,383,254, with \$28,526,548 or approximately 70% coming from Salary and Fringe Benefits.

The County used the 2024 true and full property valuation for the 2025 property tax calculations. Property values increased on average 5% from the previous year.

The expenditure Budget for 2025 is \$75,018,395 compared to 2024 at \$77,611,661 for a decrease of \$2,593,266. This is mainly due to the decrease of the special Road and Bridge fund, and County Road and Bridge fund line items. These items consisted mainly of the construction of the 66th St overpass project. Although these were substantial amounts in the 2024 Expenditure budget, most of it was cash on hand or in grants and not necessary to levy. The Main drivers for the potential Mill increase for the 2025 budget are:

1. \$3,173,135 (4.53 Mills total, 3.84 Mills for General fund) for Salary and Fringe Benefits including all proposed new FTE's.
2. \$2,798,800 (4 Mills) for the Highway Department.
3. \$865,003 (1.24 Mills) for Public Health.
4. \$1,500,000 for a new heating system for the Courthouse.

In the 2025 budget, the County Commission will use a collection of \$38,287,071 in property tax revenues, which is an increase of \$8,741,974 from the previous year. New growth amounts to \$1,407,717 for a net difference of

\$7,334,257 in increased taxation on existing parcels. This is if the Courthouse heater is paid for through General fund reserves.

This equates to an increase on a \$300,000 home inside city limits of \$140.00 and outside of city limits of \$149.00 for an increase of 10.38 and 11.05 mills respectively.

The current preliminary budget includes a 2 step and 2% COLA increase to salaries to continue efforts to remain competitive in the increasingly difficult task of employee recruitment and retention.

No potential income from sales tax revenues has been taken into consideration in these calculations.

The Health Insurance committee recommends an 8% increase in the plan premiums for 2025.

Debt service funds are established to collect special assessments annually and make payments on existing debt service. These funds are budgeted based on the annual debt service needed to pay for special assessment bonds using special assessment collections.

The County continues to have new construction in both residential and commercial development within the county. This creates opportunities for new growth but also creates challenges to increase services and provide infrastructure maintenance and improvements. Many estimates were made based on the information available at the time this budget was approved. The County will continue to monitor inflationary impacts on operations to create strategies to offset cost increases while creating minimal impact on the taxpayers as the county continues to grow and expand.

A summary of Expenditures and Revenues for the 2025 General Fund Balance is:

Revenue: \$38,883,254

Expenditure: \$40,383,254

Difference: (\$1,500,000) This difference is made up by the payment of the Courthouse heating system through the General Fund reserves.

Mark Splonskowski
Burleigh County Auditor/Treasurer

County of Burleigh

2025 Department Budget Request

Fiscal Year: 2024-2024

☐ Print accounts with zero balance ☒ Round to whole dollars ☐ Account on new page☐ Exclude inactive accounts with zero balance

From Date: 5/1/2024

To Date: 5/31/2024

Definition: 2025 Budget Expense Worksheet

Account	Description	2022 Adopted Budget	2022 Actual	2023 Adopted Budget	2023 Actual	2024 Adopted Budget	2024 Actual	2025 Department Head Request
1001.41410.00111	SALARIES	\$456,477	\$429,988	\$475,077	\$454,490	\$475,270	\$164,115	
1001.41410.00112	TEMPORARY SERVICES	\$5,000	\$3,715	\$5,000	\$3,358	\$5,000	\$2,391	5,000
1001.41410.00211	FRINGE BENEFITS	\$244,704	\$217,777	\$273,478	\$242,688	\$276,685	\$96,082	
1001.41410.00341	TRAVEL-LODGING-MEALS	\$5,000	\$406	\$8,000	\$298	\$5,000	(\$148)	5,000
1001.41410.00373	ORGANIZATIONAL DUES	\$2,000	\$750	\$2,000	\$750	\$2,000	\$1,500	2,000
1001.41410.00382	CONTRACTED SERVICES	\$1,500	\$60	\$1,000	\$75	\$1,000	\$4,671	1,000
1001.41410.00411	OFFICE SUPPLIES	\$15,000	\$8,832	\$15,000	\$2,690	\$12,500	\$3,100	12,500
1001.41410.00424	GAS OIL & FUEL	\$500	\$0	\$500	\$0	\$500	\$0	500
1001.41410.00444	COMPUTER SERVICES	\$30,000	\$24,528	\$30,000	\$26,218	\$30,000	\$7,907	30,000
1001.41410.00641	FURNITURE & EQUIPMENT	\$20,000	\$7,786	\$15,000	\$11,406	\$10,000	\$0	10,000
1001.41410.00920	CONTINUING EDUCATION	\$3,500	\$805	\$5,000	\$815	\$4,000	\$0	4,000
DEPARTMENT: AUDITOR - 41410		\$783,681	\$694,648	\$830,055	\$742,788	\$821,955	\$279,619	

County of Burleigh

2025 Department Budget Request

Fiscal Year: 2024-2024

☐ Print accounts with zero balance
 ☒ Round to whole dollars
 ☐ Account on new page

☐ Exclude inactive accounts with zero balance

From Date: 5/1/2024

To Date: 5/31/2024

Definition: 2025 Budget Expense Worksheet

Account	Description	2022 Adopted Budget	2022 Actual	2023 Adopted Budget	2023 Actual	2024 Adopted Budget	2024 Actual	2025 Department Head Request
1001.41710.00111	SALARIES	\$45,000	\$26,120	\$20,000	\$0	\$45,000	\$727	20,000
1001.41710.00120	ELECTION WORKERS	\$175,000	\$113,589	\$20,000	\$0	\$175,000	\$586	20,000
1001.41710.00211	FRINGE BENEFITS	\$5,000	\$2,225	\$1,000	\$0	\$5,000	\$56	1,000
1001.41710.00341	TRAVEL-LODGING-MEALS	\$3,000	\$3,198	\$3,000	\$0	\$4,000	\$0	3,000
1001.41710.00360	LEGAL NOTICES	\$15,000	\$9,349	\$5,000	\$0	\$15,000	\$0	5,000
1001.41710.00362	PRINTING	\$150,000	\$82,532	\$15,000	\$2,602	\$145,000	\$1,216	15,000
1001.41710.00411	OFFICE SUPPLIES	\$5,000	\$1,667	\$2,500	\$43	\$5,000	(\$39)	2,500
1001.41710.00415	POSTAGE	\$15,000	\$14,787	\$5,000	\$100	\$20,000	\$14	5,000
1001.41710.00444	COMPUTER SERVICES	\$40,000	\$24,765	\$10,000	\$13,499	\$40,000	\$520	10,000
1001.41710.00641	FURNITURE & EQUIPMENT	\$50,000	\$225,076	\$115,000	\$0	\$50,000	\$0	50,000
1001.41710.00911	MISCELLANEOUS	\$30,000	\$19,436	\$10,000	\$502	\$30,000	\$660	10,000
1001.41710.00920	CONTINUING EDUCATION	\$0	\$0	\$2,000	\$1,257	\$2,000	\$0	2,000
DEPARTMENT: ELECTION EXPENSE - 41710		\$533,000	\$522,746	\$208,500	\$18,003	\$536,000	\$3,739	

County of Burleigh

2025 Department Budget Request

Fiscal Year: 2024-2024

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From Date: 5/1/2024 To Date: 5/31/2024

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1001.41410.00111	SALARIES	\$456,477	\$429,988	\$475,077	\$454,490	\$475,270	\$164,115	580,385
1001.41410.00112	TEMPORARY SERVICES	\$5,000	\$3,715	\$5,000	\$3,358	\$5,000	\$2,391	5,000
1001.41410.00211	FRINGE BENEFITS	\$244,704	\$217,777	\$273,478	\$242,688	\$276,685	\$96,082	351,326
1001.41410.00341	TRAVEL-LODGING-MEALS	\$5,000	\$406	\$8,000	\$298	\$5,000	(\$148)	5,000
1001.41410.00373	ORGANIZATIONAL DUES	\$2,000	\$750	\$2,000	\$750	\$2,000	\$1,500	2,000
1001.41410.00382	CONTRACTED SERVICES	\$1,500	\$60	\$1,000	\$75	\$1,000	\$4,671	1,000
1001.41410.00411	OFFICE SUPPLIES	\$15,000	\$8,832	\$15,000	\$2,690	\$12,500	\$3,100	12,500
1001.41410.00424	GAS OIL & FUEL	\$500	\$0	\$500	\$0	\$500	\$0	500
1001.41410.00444	COMPUTER SERVICES	\$30,000	\$24,528	\$30,000	\$26,218	\$30,000	\$7,907	11,500
1001.41410.00641	FURNITURE & EQUIPMENT	\$20,000	\$7,786	\$15,000	\$11,406	\$10,000	\$0	10,000
1001.41410.00920	CONTINUING EDUCATION	\$3,500	\$805	\$5,000	\$815	\$4,000	\$0	4,000
DEPARTMENT: AUDITOR - 41410		\$783,681	\$694,648	\$830,055	\$742,788	\$821,955	\$279,619	983,211

BURLEIGH COUNTY

7/10/2024

GENERAL FUND EXPENSES - 2025 BUDGET

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	CHANGE	
COUNTY BOARD	473,100	366,181	428,212	468,236	585,809	585,809	863,316	277,507	COUNTY BOARD
JUVENILE COURT	256,273	282,237	313,317	260,599	300,000	300,000	300,000	-	JUVENILE COURT
AUDITOR / TREASURER	971,385	694,349	694,648	742,788	821,955	818,055	983,211	161,256	AUDITOR / TREASURER
ELECTIONS	353,744	19,959	522,746	225,686	536,000	536,000	143,500	(392,500)	ELECTIONS
TAX EQUALIZATION	-	393,637	426,454	426,213	513,973	499,474	550,034	36,061	TAX EQUALIZATION
RECORDER	325,759	287,275	359,258	422,021	458,121	458,121	525,505	67,384	RECORDER
HUMAN RESOURCES	331,030	352,016	442,538	573,340	651,573	651,573	795,278	143,705	HUMAN RESOURCES
PLANNING	343,374	319,030	379,023	415,939	422,291	422,291	686,526	264,235	PLANNING
INFO TECH DEPARTMENT	-	-	3,913	159,252	360,701	340,000	602,987	242,286	INFO TECH DEPARTMENT
INCOME MAINTENANCE	614,776	635,908	650,944	671,044	538,500	-	-	(538,500)	INCOME MAINTENANCE
CRTHSE BLDG & GRDS	854,039	608,319	946,163	469,729	534,311	534,311	2,209,689	1,675,378	CRTHSE BLDG & GRDS
CITY/COUNTY BUILDING	76,797	78,072	112,734	225,686	221,581	221,581	221,581	-	CITY/COUNTY BUILDING
SUPT. OF SCHOOLS	67,000	67,000	72,000	72,000	75,000	75,000	79,000	4,000	SUPT. OF SCHOOLS
PUBLISHING & PRINTING	6,544	11,695	13,675	16,367	15,000	15,000	15,000	-	PUBLISHING & PRINTING
SUPPLIES	13,710	7,726	12,173	12,232	12,000	12,000	12,000	-	SUPPLIES
TELEPHONE & POSTAGE	103,425	108,135	124,834	133,786	132,500	132,500	134,000	1,500	TELEPHONE & POSTAGE
TECHNOLOGY	101,322	119,124	93,656	112,788	156,100	156,100	156,100	-	TECHNOLOGY
AUDIT FEES	25,950	30,750	74,500	35,000	-	-	-	-	AUDIT FEES
INSURANCE	130,148	168,803	165,242	172,571	200,000	200,000	200,000	-	INSURANCE
EMERGENCY MANAGEMENT	195,819	198,331	170,973	169,584	353,344	187,343	356,335	2,991	EMERGENCY MANAGEMENT
AMBULANCE	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	AMBULANCE
YOUTH BUREAU	51,000	102,057	66,777	87,781	93,444	93,444	93,444	-	YOUTH BUREAU
PUBLIC ADMINISTRATOR	6,300	6,300	6,300	6,300	6,300	6,300	25,000	18,700	PUBLIC ADMINISTRATOR
STATES ATTORNEY	2,469,941	2,516,649	2,800,863	3,335,237	4,940,294	4,278,467	5,895,670	955,376	STATES ATTORNEY
VICTIM/WITNESS ADVOCATE	-	8,400	424,001	515,137	576,397	576,397	634,891	58,494	VICTIM WITNESS ADVOCATE
SHERIFF	6,532,377	7,031,509	6,744,396	7,300,764	8,578,422	8,000,000	9,370,952	792,530	SHERIFF
DETENTION CENTER	8,263,835	8,707,393	9,048,356	9,864,749	11,836,104	11,000,000	12,626,404	790,300	DETENTION CENTER
PUBLIC HEALTH	198,150	204,740	214,249	295,418	300,000	300,000	1,165,003	865,003	PUBLIC HEALTH
BOAT RAMPS	91,700	41,348	37,923	43,512	41,747	41,747	161,500	119,753	BOAT RAMPS
KIMBALL BOTTOMS BOAT RAM	17,386	11,713	18,795	19,633	23,433	23,433	46,500	23,067	KIMBALL BOTTOMS BOAT RAMP
MITCHELL LAKE/ DRISCOLL SII	5,133	9,487	3,741	8,429	10,300	10,300	16,500	6,200	MITCHELL LAKE/ DRISCOLL SIBLEY
CITY RECREATION	266,045	277,273	280,407	306,992	335,000	335,000	335,105	105	CITY RECREATION
ADVERTISING	76,984	78,633	80,638	83,389	-	-	98,235	98,235	ADVERTISING
COMMUNICATIONS CENTER	663,826	661,146	675,241	658,578	897,149	658,578	917,288	20,139	COMMUNICATIONS CENTER
ABANDONED CEMETERY	-	-	9,440	10,915	9,500	9,500	11,200	1,700	ABANDONED CEMETERY
TRANSFER OUT	301,197	356,251	550,000	118,640	350,000	350,000	150,000	(200,000)	TRANSFER OUT
	24,189,568	24,762,946	26,969,630	28,441,833	34,888,349	31,829,824	40,383,254	5,494,905	

BURLEIGH COUNTY
GENERAL FUND REVENUE

6/15/2022

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 ESTIMATE	
TAXES	12,666,187	14,701,027	12,023,542	13,784,333	13,583,644	13,270,340	17,000,000	14,450,000
Telecom Tax							98,076	98,000
Prior yr tax							100,000	75,000
MH Tax							90,000	90,000
P&I							40,000	40,000
IN LIEU OF TAXES	28,952	31,636	26,972	35,004	9,149	25,000	20,000	29,000
LICENSES	10,945	11,868	11,057	12,231	12,050	12,000	13,000	12,000
PERMITS	217,580	177,299	169,036	186,390	187,132	180,000	180,000	170,000
FEDERAL IN LIEU	37,882	38,705	40,549	40,418	40,994	40,000	40,000	42,000
STATE GRANTS & FEES								180,000
STATE AID DISTRIBUTION	2,263,698	2,629,260	3,767,680	3,334,982	4,043,621	3,900,000	4,000,000	4,100,000
HOMESTEAD CREDIT	167,353	194,170	164,711	185,553	184,108	195,000	180,000	190,000
REIMBURSEMENTS	208,100	161,919	340,007	248,387	213,036	105,000	537,000	90,000
COUNTY COURT	28,526	29,089	30,574	21,167	24,212	20,000	20,000	25,000
REGISTER OF DEEDS	549,141	575,536	578,205	776,478	803,959	600,000	500,000	450,000
COUNTY AUDITOR	61,507	25,922	24,989	42,964	22,801	10,000	12,000	10,000
EMERGENCY MANAGEMENT	86,188	70,899	73,215	61,326	111,552	75,000	75,000	75,000
STATES ATTORNEY	2,442	843	605	6,076	487	2,500	500	2,500
COUNTY SHERIFF	2,545,685	3,623,145	3,563,080	8,048,224	307,743	3,500,000	3,500,000	550,000
SOC SRV MISC					817,672	811,500	700,000	700,000
DETENTION					3,548,870			3,150,000
INTEREST	84,342	438,524	620,352	512,090	283,893	350,000	250,000	500,000
RENT (MUNI COURT)	10,848	10,848	10,848	10,848	10,848	11,000	11,000	11,000
SALE OF ASSETS	9,563	4,112	13,053	13,386	0	10,000	10,000	10,000
MISC.	34,100	21,983	34,979	17,020	125,877	20,000	50,000	25,000
TRANSFER IN	1,871,154	3,126,155	66,129	1,168,110	320,084	1,062,946	992,616	472,700
TOTAL	20,884,192	25,872,940	21,559,583	28,504,987	24,651,732	25,145,286	28,419,192	25,547,200

REVENUE 2023

28,419,192

EXPENSE 2023

32,920,543**EXPENDITURES EXCEED RI****4,501,351****2,871,991.84****7,373,343**

American Rescue Plan Project Ranking
9/30/2022

Project Name	Entity Name	Amount Approved	Amount Spent
Burleigh County Courthouse Renovation	Burleigh County	\$603,501	\$603,501.00
Morton Township First Responder AED	Morton Township	\$1,900	\$1,677.20
2022 Street and Utility Improvements	Wilton	\$666,666	\$25,142.34
Morton Township Standby Generator	Morton Township	\$5,800	\$5,800.00
66th Street Grade Separation and Apple Creek Crossing	Burleigh County	\$1,000,000	\$364,502.00
66th Street RR Overpass #2	Burleigh County	\$1,094,507.00	\$0.00
Bryan Slough Project	Burleigh County	\$1,000,000	\$1,328.00
Burleigh County WTP Improvements	SCRWD	\$758,151	\$294,149.70
Wing, ND Water Main Replacement	Wing	\$1,000,000	\$967,254.59
Joan Hetzel Memorial 4-H Building Broadband Access	Bismarck Parks	\$12,750	\$12,750.00
Wilton Ambulance Premium Pay for Essential Workers	Wilton Ambulance	\$50,000	\$34,554.00
Provident Building Renovation	Burleigh County	\$2,000,000	\$70,039.91
Provident Building Renovation Phase 2	Burleigh County	\$5,000,000.00	\$0.00
Burleigh County PPE	Burleigh County	\$374,440	\$152,948.74
Wing Ambulance Premium Pay for Essential Workers	Wing Ambulance	\$50,000	\$21,905.00
BMDC 4 Full-Time Employees for Covid-19 Mitigation	Burleigh County	\$1,037,608	\$169,271.71
Reimbursement from Morton County for BMDC	Morton County	-\$254,214	-\$41,471.57
Wilton Fire Protection District Premium Pay	Wilton Fire	\$50,000.00	\$1,776.89
Provident Building - HVAC Replacement	Burleigh County	\$300,000.00	\$54,000.00
Sheriff Dept Shop Repairs	Burleigh County	\$324,312.00	\$115,369.00
Bismarck Rural Fire Department - New Station	Bismarck Rural Fire	\$2,000,000.00	\$0.00
Kidder Ambulance Premium Pay	Kidder County	\$50,000	\$0.00
McClusky Ambulance Premium Pay	Sheridan County	\$50,000	\$0.00
Wing Rural Fire Premium Pay	Wing Fire	\$50,000	\$0.00
Sterling Rural Fire Premium Pay	Sterling Fire	\$50,000	\$0.00
Braddock Rural Fire Premium Pay	Kidder County	\$50,000	\$0.00
		\$17,325,421	\$2,854,498.51

\$9,718,819

We have not received signed agreements from any of these Premium Pay entities for the available funds.

Funds Allocated	\$17,325,421	\$2,854,498.51	Funds spent as of 9/28/22
Funds Received	\$18,574,229		
Unallocated Funds	\$1,248,808		

BURLEIGH COUNTY
GENERAL FUND REVENUE

7/5/2024

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATE	2025 ESTIMATE
TAXES	13,784,333	13,583,644	13,146,683	14,588,484	20,956,366	19,951,000	25,880,554
Prior yr tax						563,000	
MH Tax						23,000	
P&I					28,996	23,000	
IN LIEU OF TAXES	35,004	9,149	28,982	32,899	32,000	46,000	33,000
LICENSES	12,231	12,050	11,275	11,195	12,000	12,000	11,500
PERMITS	186,390	187,132	180,792	112,483	180,000	115,000	112,000
FEDERAL IN LIEU	40,418	40,994	41,994	44,995	91,000	48,000	45,000
STATE GRANTS & FEES			190,476	229,576	175,000	175,000	175,000
STATE AID DISTRIBUTION	3,334,982	4,043,621	4,237,562	4,822,093	4,328,109	4,490,000	4,413,000
HOMESTEAD CREDIT	185,553	184,108	187,875	201,967	218,000	422,000	253,000
REIMBURSEMENTS	248,387	213,036	585,062	23,630	113,400	25,000	114,000
COUNTY COURT	21,167	24,212	25,907	25,991	25,000	25,000	25,000
COUNTY RECORDER	776,478	803,959	575,645	435,854	525,000	420,000	420,000
COUNTY AUDITOR	42,964	22,801	19,339	16,917	20,000	10,000	10,000
EMERGENCY MANAGEMENT	61,326	111,552	78,695	98,911	75,000	80,000	91,000
STATES ATTORNEY	6,076	487	101	920	500	500	500
COUNTY SHERIFF	8,048,224	307,743	561,033	392,141	422,000	560,000	539,000
SOC SRV MISC		817,672	811,505	802,032	550,000	800,000	196,000
DETENTION		3,548,870	3,183,577	4,177,877	5,043,778	4,770,000	4,706,000
INTEREST	512,090	283,893	-85,703	1,556,965	1,113,000	1,800,000	1,460,000
RENT (MUNI COURT)	10,848	10,848	10,848	10,848	35,000	35,000	35,000
SALE OF ASSETS	13,386	0	0	80	10,000	1,000	1,000
MISC.	17,020	125,877	112,939	111,500	111,500	40,000	40,000
TRANSFER IN	1,168,110	320,084	1,035,646	342,354	322,700	322,700	322,700
TOTAL	28,504,987	24,651,732	24,940,233	28,039,709	34,388,349	34,757,200	\$ 38,883,254.00

Fund Balance 1/1/2024

16,618,932

ESTIMATED REVENUE FOR 2024

34,757,200

ESTIMATED EXPENDITURES FOR 2024

(31,829,824)

ESTIMATED FUND BALANCE 12/31/2024

19,546,308

REVENUE 2025

38,883,254

EXPENSE 2025

40,383,254

EXPENDITURES EXCEED REVENUES BY

1,500,000

To be paid for out of General Fund Reserves for Courthouse Heating System

	2024	2025	
General Fund	\$21,805,080.00	\$21,802,760.00	-\$2,320.00
Road and Bridge	\$2,413,491.00	\$2,410,657.00	-\$2,834.00
Job Development	\$90,521.00	\$80,760.00	-\$9,761.00
County Library	\$320,803.00	\$327,115.00	\$6,312.00
Senior Citizens	\$443,833.00	\$443,794.00	-\$39.00
Veteran Services	\$464,686.00	\$399,730.00	-\$64,956.00
County Agent	\$261,620.00	\$335,256.00	\$73,636.00
Weed Board	\$217,713.00	\$217,713.00	\$0.00
Water Resource Dist.	\$980,526.00	\$980,486.00	-\$40.00
	\$26,998,273.00	\$26,998,271.00	

-\$2.00 Total difference

9/1/22 By: [unclear]

BURLEIGH COUNTY
GENERAL FUND REVENUE

7/5/2024

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATE	2025 ESTIMATE
TAXES	13,784,333	13,583,644	13,146,683	14,588,484	20,956,366	19,951,000	20,712,622
TELECOM. TAX							98,865
DELINQUENT TAX							116,435
P&I							33,072
MOBILE HOME TAXES							114,451
Prior yr tax						563,000	-
MH Tax						23,000	-
P&I					28,996	23,000	-
IN LIEU OF TAXES	35,004	9,149	28,982	32,899	32,000	46,000	33,000
LICENSES	12,231	12,050	11,275	11,195	12,000	12,000	11,500
PERMITS	186,390	187,132	180,792	112,483	180,000	115,000	112,000
FEDERAL IN LIEU	40,418	40,994	41,994	44,995	91,000	48,000	45,000
STATE GRANTS & FEES			190,476	229,576	175,000	175,000	175,000
STATE AID DISTRIBUTION	3,334,982	4,043,621	4,237,562	4,822,093	4,328,109	4,490,000	4,413,000
HOMESTEAD CREDIT	185,553	184,108	187,875	201,967	218,000	422,000	253,000
REIMBURSEMENTS	248,387	213,036	585,062	23,630	113,400	25,000	114,000
COUNTY COURT	21,167	24,212	25,907	25,991	25,000	25,000	25,000
COUNTY RECORDER	776,478	803,959	575,645	435,854	525,000	420,000	420,000
COUNTY AUDITOR	42,964	22,801	19,339	16,917	20,000	10,000	10,000
EMERGENCY MANAGEMENT	61,326	111,552	78,695	98,911	75,000	80,000	91,000
STATES ATTORNEY	6,076	487	101	920	500	500	500
COUNTY SHERIFF	8,048,224	307,743	561,033	392,141	422,000	560,000	539,000
SOC SRV MISC		817,672	811,505	802,032	550,000	800,000	196,000
DETENTION		3,548,870	3,183,577	4,177,877	5,043,778	4,770,000	4,706,000
INTEREST	512,090	283,893	-85,703	1,556,965	1,113,000	1,800,000	1,460,000
RENT (MUNI COURT)	10,848	10,848	10,848	10,848	35,000	35,000	35,000
SALE OF ASSETS	13,386	0	0	80	10,000	1,000	1,000
MISC.	17,020	125,877	112,939	111,500	111,500	40,000	40,000
TRANSFER IN	1,168,110	320,084	1,035,646	342,354	322,700	322,700	1,322,700
TOTAL	28,504,987	24,651,732	24,940,233	28,039,709	34,388,349	34,757,200 \$	35,078,145.00

Fund Balance 1/1/2024	16,618,932
ESTIMATED REVENUE FOR 2024	34,757,200
ESTIMATED EXPENDITURES FOR 2024	(31,829,824)
ESTIMATED FUND BALANCE 12/31/2024	\$ 54,624,453.00
	19,546,308

REVENUE 2025	35,078,145
EXPENSE 2025	39,429,630
EXPENDITURES EXCEED REVENUES BY	4,351,485

To be paid for out of General Fund Reserves and Courthouse Maintenance Fund for Co

ESTIMATED FUND BALANCE 12/31/2025	15,194,823

Appropriation for Preservation Fund	73,200		
Less: Resources	(73,200)		
Balance to be levied			-
Appropriation for Sheriff's Drug Asset Forfeiture	115,000		
Less: Resources	(115,000)		
Balance to be levied			-
Appropriation for State's Atty Drug Asset Forfeiture	18,000		
Less: Resources	(18,000)		
Balance to be levied			-
Appropriation for Hazardous Chemicals	5,000		
Less: Resources	(5,000)		
Balance to be levied			-
Appropriation for Rural Special Assessments	618,046		
Less: Resources	(618,046)		
Balance to be levied			-
Appropriation for State Medical Center	700,748		
Less: Resources	-		
Balance to be levied (1.0 Mills)			700,748
Appropriation for Soil Conservation	1,478,025		
Less: Resources	869,452		
Balance to be levied 0.87			608,574
Appropriation for Garrison Diversion	700,748		
Less: Resources			
Balance to be levied (1.0 Mills)			700,748
Appropriation for Capital Improvement Plan	87,000		
Less: Resources	(87,000)		
Balance to be levied			-
	Total GF buydown	\$66,038.00	
Balance to be levied			
TOTAL DOLLARS AND LEVIES OF ALL FUNDS		80,125,045	29,875,541

A budget hearing will be held on the 16th day of September 2024 at 6:00 PM for all Citizens of Burleigh County. The meeting will be held in the Tom Baker Room at the City/County Office Building in Bismarck, North Dakota, for the purpose of discussion on the proposed budget.

The Preliminary Budget may be examined on weekdays at the Burleigh County Auditor's Office between 8:00 AM and 5:00 PM. All interested Citizens will have the opportunity to give written and oral comment.

Mark Splonskowski
Burleigh County Auditor/Treasurer

Appropriation for Emergency Fund		1,554,000	
Less: Resources		(1,554,000)	
Balance to be levied			-
Appropriation for Veteran Services		410,710	
Plus: Delinquent Taxes and Reserve Fund		156,929	
Less: Resources		(167,909)	
Balance to be levied	0.57		399,730
Appropriation for Provident Building		503,081	
Less: Resources		(503,081)	
Balance to be levied			-
Appropriation for Missouri Valley Complex		189,400	
Less: Resources		(189,400)	
Balance to be levied			-
Appropriation for County Agent		452,428	
Plus: Delinquent Taxes and Reserve Fund	9%+5%	57,519	
Less: Resources		(174,691)	
Balance to be levied	0.48		335,256
Appropriation for Weed Board		556,011	
Plus: Delinquent Taxes and Reserve Fund	10%+5%	66,486	
Less: Resources		(404,784)	
Balance to be levied	1.24		217,713
Appropriation for Water Resource District		1,179,200	
Plus: Delinquent Taxes		49,024	
Less: Resources	\$66,038.00	(247,738)	
Balance to be levied	1.40		980,486
Appropriation for County Parks		4,050	
Plus: Reserve Funds		543,859	
Less: Resources		(547,909)	
Balance to be levied			-
Appropriation for BMDC Maintenance & Construction		1,300,000	
Less: Resources		(1,300,000)	
Balance to be levied			-
Appropriation for K-9 Patrol Program		13,000	
Less: Resources		(13,000)	
Balance to be levied			-
Appropriation for McKenzie Haul Road		442,626	
Less: Resources		(442,626)	
Balance to be levied			-
Appropriation for CenCom		458,619	
Less: Resources		(458,619)	
Balance to be levied			-

Appropriation for General Government		39,429,630	
Plus: Delinquent Taxes and Reserve Fund		16,284,961	
Less: Resources		(33,911,831)	
Balance to be levied	31.11		21,802,760
Appropriation for Unorganized Townships		2,092,600	
Plus: Delinquent Taxes		43,360	
Less: Resources		(1,268,760)	
Balance to be levied			867,200
Appropriation for County Road & Bridge		16,482,488	
Plus: Delinquent Taxes		120,532	
Less: Resources		14,192,363	
Balance to be levied	3.44		2,410,657
Appropriation for Highway Tax Distribution		6,630,000	
Less: Resources		(6,630,000)	
Balance to be levied			-
Appropriation for Special Road & Bridge Fund		-	
Less: Resources		-	
Balance to be levied			-
Appropriation for Job Development		100,000	
Plus: Delinquent Taxes		4,038	
Less: Resources		(23,278)	
Balance to be levied	0.12		80,760
Appropriation for County Library		371,000	
Plus: Delinquent Taxes		16,355	
Less: Resources		(60,240)	
Balance to be levied	1.86		327,115
Appropriation for Special Assessments		25,000	
Plus: Reserve Funds		109,971	
Less: Resources		(134,971)	
Balance to be levied			-
Appropriation for Senior Citizens		1,322,735	
Plus: Delinquent Taxes and Reserve Fund	5.76%+5%	98,380	
Less: Resources		(977,321)	
Balance to be levied	0.63		443,794
Appropriation for Detention Commissary		250,000	
Less: Resources		(250,000)	
Balance to be levied			-
Appropriation for 24/7 Sobriety Program		142,700	
Less: Resources		(142,700)	
Balance to be levied			-
Appropriation for Communication Center		2,420,000	
Less: Resources		(2,420,000)	
Balance to be levied			-

FINAL BUDGET OF BURLEIGH COUNTY, NORTH DAKOTA
CALENDAR YEAR BEGINNING JANUARY 1, 2025

TO THE BOARD OF COUNTY COMMISSIONERS OF BURLEIGH COUNTY, NORTH DAKOTA

I, Mark Splonskowski, County Auditor, do hereby submit to the Board of County Commissioners, the Final Budget for the twelve-month period beginning January 1, 2025 and ending December 31, 2025. This budget was studied and examined by the Board of County Commissioners and changes made as deemed necessary. Upon a motion made, seconded and carried, the budget was ordered published after the recommended changes were made.

TO THE TAXPAYERS OF BURLEIGH COUNTY, NORTH DAKOTA

We, the Board of County Commissioners of Burleigh County, North Dakota, hereby give notice that we have examined into the several budget estimates filed by the several officers, institutions or undertakings, supported wholly or in part by Burleigh County, and from such examination in our opinion for the calendar year beginning January 1, 2025 the following amounts are necessary:

PRELIMINARY BUDGET		
County Board	\$	642,351
Juvenile Court	\$	300,000
County Auditor/Treasurer	\$	856,965
County Tax Equalization	\$	550,034
State's Attorney	\$	5,895,670
County Recorder	\$	525,505
Superintendent of Schools	\$	79,000
Public Administrator	\$	25,000
Courthouse, Buildings & Grounds	\$	2,209,689
Elections	\$	143,500
City/County Building Utilities	\$	221,581
Printing, Publishing and Supplies	\$	27,000
Telephone and Postage	\$	134,000
Technology	\$	156,100
Information Technology	\$	602,987
Human Resources	\$	797,129
Liability and Property Insurance	\$	200,000
County Building, Planning and Zoning	\$	596,526
County Sheriff	\$	9,370,952
County Detention Center	\$	12,626,404
Emergency Management	\$	356,335
Ambulance Services		
Police Youth Bureau	\$	93,444
Public Health	\$	582,201
Human Service Zone	\$	-
Boat Ramps	\$	161,500
Kimball Bottoms Boat Ramp	\$	46,500
Driscoll, Sibley Park and Mitchell Lake	\$	16,500
City Recreation	\$	335,105
Advertising	\$	98,235
Communications Center	\$	917,288
Victim Witness	\$	634,891
Abandoned Cemetery	\$	11,200
Transfers Out	\$	216,038
GENERAL FUND BUDGET	\$	39,429,630



BURLEIGH COUNTY
GENERAL FUND REVENUE

7/5/2024

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGETED	2024 ESTIMATE	2025 ESTIMATE
TAXES	13,784,333	13,583,644	13,146,683	14,588,484	20,956,366	19,951,000	20,712,622
TELECOM. TAX							98,865
DELINQUENT TAX							116,435
P&I							33,072
MOBILE HOME TAXES							114,451
Prior yr tax						563,000	-
MH Tax						23,000	-
P&I					28,996	23,000	-
IN LIEU OF TAXES	35,004	9,149	28,982	32,899	32,000	46,000	33,000
LICENSES	12,231	12,050	11,275	11,195	12,000	12,000	11,500
PERMITS	186,390	187,132	180,792	112,483	180,000	115,000	112,000
FEDERAL IN LIEU	40,418	40,994	41,994	44,995	91,000	48,000	45,000
STATE GRANTS & FEES			190,476	229,576	175,000	175,000	175,000
STATE AID DISTRIBUTION	3,334,982	4,043,621	4,237,562	4,822,093	4,328,109	4,490,000	4,413,000
HOMESTEAD CREDIT	185,553	184,108	187,875	201,967	218,000	422,000	253,000
REIMBURSEMENTS	248,387	213,036	585,062	23,630	113,400	25,000	114,000
COUNTY COURT	21,167	24,212	25,907	25,991	25,000	25,000	25,000
COUNTY RECORDER	776,478	803,959	575,645	435,854	525,000	420,000	420,000
COUNTY AUDITOR	42,964	22,801	19,339	16,917	20,000	10,000	10,000
EMERGENCY MANAGEMENT	61,326	111,552	78,695	98,911	75,000	80,000	91,000
STATES ATTORNEY	6,076	487	101	920	500	500	500
COUNTY SHERIFF	8,048,224	307,743	561,033	392,141	422,000	560,000	539,000
SOC SRV MISC		817,672	811,505	802,032	550,000	800,000	196,000
DETENTION		3,548,870	3,183,577	4,177,877	5,043,778	4,770,000	4,706,000
INTEREST	512,090	283,893	-85,703	1,556,965	1,113,000	1,800,000	1,460,000
RENT (MUNI COURT)	10,848	10,848	10,848	10,848	35,000	35,000	35,000
SALE OF ASSETS	13,386	0	0	80	10,000	1,000	1,000
MISC.	17,020	125,877	112,939	111,500	111,500	40,000	40,000
TRANSFER IN	1,168,110	320,084	1,035,646	342,354	322,700	322,700	1,322,700
TOTAL	28,504,987	24,651,732	24,940,233	28,039,709	34,388,349	34,757,200 \$	35,078,145.00

Fund Balance 1/1/2024	16,618,932	
ESTIMATED REVENUE FOR 2024	34,757,200	
ESTIMATED EXPENDITURES FOR 2024	(31,829,824)	
ESTIMATED FUND BALANCE 12/31/2024	19,546,308	\$ 54,624,453.00

REVENUE 2025	35,078,145	
EXPENSE 2025	39,756,472	EXPENDITURES EXCEED REVENUES BY 4,678,327
To be paid for out of General Fund Reserves and Courthouse Maintenance Fund for Co		

ESTIMATED FUND BALANCE 12/31/2025 14,867,981

Appropriation for Preservation Fund	73,200		
Less: Resources	(73,200)		
Balance to be levied			-
Appropriation for Sheriff's Drug Asset Forfeiture	115,000		
Less: Resources	(115,000)		
Balance to be levied			-
Appropriation for State's Atty Drug Asset Forfeiture	18,000		
Less: Resources	(18,000)		
Balance to be levied			-
Appropriation for Hazardous Chemicals	5,000		
Less: Resources	(5,000)		
Balance to be levied			-
Appropriation for Rural Special Assessments	618,046		
Less: Resources	(618,046)		
Balance to be levied			-
Appropriation for State Medical Center	700,748		
Less: Resources	-		
Balance to be levied (1.0 Mills)			700,748
Appropriation for Soil Conservation	1,478,025		
Less: Resources	869,452		
Balance to be levied 0.87			608,574
Appropriation for Garrison Diversion	700,748		
Less: Resources			
Balance to be levied (1.0 Mills)			700,748
Appropriation for Capital Improvement Plan	87,000		
Less: Resources	(87,000)		
Balance to be levied			-
Total GF buydown		\$392,880.00	
Balance to be levied			
TOTAL DOLLARS AND LEVIES OF ALL FUNDS		80,451,887	29,875,541

A budget hearing will be held on the 16th day of September 2024 at 6:00 PM for all Citizens of Burleigh County. The meeting will be held in the Tom Baker Room at the City/County Office Building in Bismarck, North Dakota, for the purpose of discussion on the proposed budget.

The Preliminary Budget may be examined on weekdays at the Burleigh County Auditor's Office between 8:00 AM and 5:00 PM. All interested Citizens will have the opportunity to give written and oral comment.

Mark Splonskowski
Burleigh County Auditor/Treasurer

Appropriation for Emergency Fund			1,554,000	
Less: Resources			(1,554,000)	
Balance to be levied				-
Appropriation for Veteran Services			410,710	
Plus: Delinquent Taxes and Reserve Fund			156,929	
Less: Resources			(167,909)	
Balance to be levied	0.57			399,730
Appropriation for Provident Building			503,081	
Less: Resources			(503,081)	
Balance to be levied				-
Appropriation for Missouri Valley Complex			189,400	
Less: Resources			(189,400)	
Balance to be levied				-
Appropriation for County Agent			452,428	
Plus: Delinquent Taxes and Reserve Fund			129,869	
Less: Resources		\$72,350.00	(247,041)	
Balance to be levied	0.48			335,256
Appropriation for Weed Board			556,011	
Plus: Delinquent Taxes and Reserve Fund			66,486	
Less: Resources			(404,784)	
Balance to be levied	1.24			217,713
Appropriation for Water Resource District			1,179,200	
Plus: Delinquent Taxes			49,024	
Less: Resources		\$66,038.00	(247,738)	
Balance to be levied	1.40			980,486
Appropriation for County Parks			4,050	
Plus: Reserve Funds			543,859	
Less: Resources			(547,909)	
Balance to be levied				-
Appropriation for BMDC Maintenance & Construction			1,300,000	
Less: Resources			(1,300,000)	
Balance to be levied				-
Appropriation for K-9 Patrol Program			13,000	
Less: Resources			(13,000)	
Balance to be levied				-
Appropriation for McKenzie Haul Road			442,626	
Less: Resources			(442,626)	
Balance to be levied				-
Appropriation for CenCom			458,619	
Less: Resources			(458,619)	
Balance to be levied				-

Appropriation for General Government	39,756,472		
Plus: Delinquent Taxes and Reserve Fund	15,958,119		
Less: Resources	(33,911,831)		
Balance to be levied	31.11		21,802,760
Appropriation for Unorganized Townships	2,092,600		
Plus: Delinquent Taxes	43,360		
Less: Resources	(1,268,760)		
Balance to be levied			867,200
Appropriation for County Road & Bridge	16,482,488		
Plus: Delinquent Taxes	120,532		
Less: Resources	14,192,363		
Balance to be levied	3.44		2,410,657
Appropriation for Highway Tax Distribution	6,630,000		
Less: Resources	(6,630,000)		
Balance to be levied			-
Appropriation for Special Road & Bridge Fund	-		
Less: Resources	-		
Balance to be levied			-
Appropriation for Job Development	100,000		
Plus: Delinquent Taxes	4,038		
Less: Resources	(23,278)		
Balance to be levied	0.12		80,760
Appropriation for County Library	371,000		
Plus: Delinquent Taxes	16,355		
Less: Resources	(60,240)		
Balance to be levied	1.86		327,115
Appropriation for Special Assessments	25,000		
Plus: Reserve Funds	109,971		
Less: Resources	(134,971)		
Balance to be levied			-
Appropriation for Senior Citizens	1,322,735		
Plus: Delinquent Taxes and Reserve Fund	352,872		
Less: Resources	(1,231,813)	\$254,492.00	
Balance to be levied	0.63		443,794
Appropriation for Detention Commissary	250,000		
Less: Resources	(250,000)		
Balance to be levied			-
Appropriation for 24/7 Sobriety Program	142,700		
Less: Resources	(142,700)		
Balance to be levied			-
Appropriation for Communication Center	2,420,000		
Less: Resources	(2,420,000)		
Balance to be levied			-

FINAL BUDGET OF BURLEIGH COUNTY, NORTH DAKOTA
CALENDAR YEAR BEGINNING JANUARY 1, 2025

TO THE BOARD OF COUNTY COMMISSIONERS OF BURLEIGH COUNTY, NORTH DAKOTA

I, Mark Splonskowski, County Auditor, do hereby submit to the Board of County Commissioners, the Final Budget for the twelve-month period beginning January 1, 2025 and ending December 31, 2025. This budget was studied and examined by the Board of County Commissioners and changes made as deemed necessary. Upon a motion made, seconded and carried, the budget was ordered published after the recommended changes were made.

TO THE TAXPAYERS OF BURLEIGH COUNTY, NORTH DAKOTA

We, the Board of County Commissioners of Burleigh County, North Dakota, hereby give notice that we have examined into the several budget estimates filed by the several officers, institutions or undertakings, supported wholly or in part by Burleigh County, and from such examination in our opinion for the calendar year beginning January 1, 2025 the following amounts are necessary:

PRELIMINARY BUDGET

County Board	\$	642,351
Juvenile Court	\$	300,000
County Auditor/Treasurer	\$	856,965
County Tax Equalization	\$	550,034
State's Attorney	\$	5,895,670
County Recorder	\$	525,505
Superintendent of Schools	\$	79,000
Public Administrator	\$	25,000
Courthouse, Buildings & Grounds	\$	2,209,689
Elections	\$	143,500
City/County Building Utilities	\$	221,581
Printing, Publishing and Supplies	\$	27,000
Telephone and Postage	\$	134,000
Technology	\$	156,100
Information Technology	\$	602,987
Human Resources	\$	797,129
Liability and Property Insurance	\$	200,000
County Building, Planning and Zoning	\$	596,526
County Sheriff	\$	9,370,952
County Detention Center	\$	12,626,404
Emergency Management	\$	356,335
Ambulance Services		
Police Youth Bureau	\$	93,444
Public Health	\$	582,201
Human Service Zone	\$	-
Boat Ramps	\$	161,500
Kimball Bottoms Boat Ramp	\$	46,500
Driscoll, Sibley Park and Mitchell Lake	\$	16,500
City Recreation	\$	335,105
Advertising	\$	98,235
Communications Center	\$	917,288
Victim Witness	\$	634,891
Abandoned Cemetery	\$	11,200
Transfers Out	\$	542,880

GENERAL FUND BUDGET	\$	39,756,472

2985	Detention Center	-	350,775.70	250,837.30	-	\$10,021,931.76	\$1,048,678.13
2986	Preservation Fund						\$0.00
2989	St Atty Drug Forfeiture						\$0.00
6001	BCBS Health Ins						\$2,700,679.05
TOTAL							\$14,997,060.82

2023 Investment Income Estimate

Entity	Amount	Rate	Interest Earned	Investment Type	Fund
Wells Fargo	\$2,000,000.00	4%	\$80,000.00	Money Market	see breakdown starting on line 28
Wells Fargo	\$2,000,000.00	4% for 6months	\$40,000.00	Money Market	see breakdown starting on line 28
Wells Fargo	\$6,021,931.76	2%	\$120,438.64	Fixed Income Securities Maturing in 2024	see breakdown starting on line 28
Wells Fargo	\$150,000.00		\$150,000.00	2023 Market adjustment of 2023 Maturities	General Fund
Wells Fargo	\$570,000.00		\$570,000.00	Sweep Account	General Fund
Choice Bank	\$1,000,000.00	3.25%	\$32,500.00	Money Market	50% R&B/50%Fairgrounds
Bravera Bank	\$680,000.00	2.10%	\$14,280.00	CD	General Fund
Bank of the West	\$1,162,000.00	4.00%	\$46,480.00	Money Market	General Fund 70%/Fairgrounds 30%
BNC National Bank	\$2,300,000.00	4%	\$92,000.00	Money Market	General Fund
First International Bank	\$14,997,060.82	4%	\$599,882.43	Fixed Income Securities	see breakdown starting on line 33
First International Bank	\$10,000,000.00	4%	\$400,000.00	Money Market	ARPA
Bremer Bank	\$2,500,000.00	4%	\$100,000.00	Fixed Income Securities	1M General/1.5M Fairgrounds
Road and Bridge 2160	\$6,000,000.00	4%	\$240,000.00	Money Market or CD?	2160
	\$49,380,992.58		\$2,485,581.07	Rounded Number	

\$15,808,461.23	\$1,310,618.45	General Fund 1001
\$500,000.00	\$16,250.00	Road and Bridge 2140
\$6,000,000.00	\$240,000.00	Road and Bridge Special 2160
\$10,000,000.00	\$400,000.00	ARPA 2021
\$813,013.38	\$32,520.54	Senio Citizens 2905
\$600,268.46	\$24,010.74	Communications Center 2908
\$1,283,647.47	\$51,345.90	Emergency Fund 2910
\$1,406,589.75	\$56,263.59	Provident Building 2913
\$150,966.06	\$6,038.64	Veteran Service 2920
\$250,554.22	\$10,022.17	County Agent 2960
\$101,715.07	\$4,068.60	Weed Control 2970
\$383,222.83	\$15,328.91	County Park 2980
\$5,316,980.44	\$208,929.22	Fairgrounds 2982
\$1,048,678.13	\$41,947.13	Detention Center 2985
\$350,775.70	\$14,031.03	Preservation Fund 2986
\$250,837.30	\$10,033.49	St Atty Drug Forfeiture
\$2,700,679.05	\$108,027.16	BCBS Health Ins
\$104,867.83	\$4,194.71	Burnt Creek Township 2124
\$104,867.83	\$4,194.71	Lincoln Township 2138
\$104,867.83	\$4,194.71	Fort Rice Township 2151
\$47,280,992.58	\$2,375,396.76	Actual Number to Use

[illegible]

\$900K deducted from investment total for a transfer to cash to offset the negative 2022 ending balance

\$1,200,000 deducted from investment total for a transfer t cash to offset the negative 2022 ending balance

BURLEIGH COUNTY**FUND BALANCE HISTORY(AUDIT REPORT)**

Fund Balance 12/31/23	10,033,835	ESTIMATE
Fund Balance 12/31/22	17,407,178	ESTIMATE
Fund Balance 12/31/21	18,745,804	
Fund Balance 12/31/20	18,861,336	
Fund Balance 12/31/19	13,762,124	
Fund Balance 12/31/18	14,002,740	
Fund Balance 12/31/17	9,785,757	
Fund Balance 12/31/16	8,608,782	
Fund Balance 12/31/15	8,792,393	
Fund Balance 12/31/14	10,318,666	
Fund Balance 12/31/13	9,436,126	
Fund Balance 12/31/12	8,665,690	
Fund Balance 12/31/11	6,148,070	
Fund Balance 12/31/10	5,276,613	
Fund Balance 12/31/09	4,638,123	
Fund Balance 12/31/08	4,694,867	
Fund Balance 12/31/07	4,551,007	
Fund Balance 12/31/06	4,297,256	

BANK OF NORTH DAKOTA BALANCE as of 12/31/2023								
BURLEIGH								
Security Receipt	Account	Description	Cost Basis	Interest Rate	Maturity	Accrued Interest 12/31/2023	Total Cost + Interest	
912797GB7	Surplus	US Treasury Bill	\$ 7,000,000.00	5.34%	7/11/2024	\$ 156,048.00	\$ 7,156,048.00	
912797GY7	Surplus	US Treasury Bill	3,800,000.00	5.53%	3/28/2024	53,388.00	3,853,388.00	
9128283V0	Surplus	US Treasury Note	3,879,750.00	4.09%	1/31/2025	96,340.67	3,976,090.67	
9128285Z9	Surplus	US Treasury Note	3,916,937.50	4.67%	1/31/2024	117,615.67	4,034,553.17	
91282CFA4	Surplus	US Treasury Note	3,920,218.75	4.40%	7/31/2024	98,543.00	4,018,761.75	
91282CGG0	Surplus	US Treasury Note	1,171,960.94	4.26%	1/31/2025	21,570.32	1,193,531.26	
	Surplus	CASH	1,047,324.19				1,047,324.19	
	Revenue	CASH	182.08				182.08	
			24,736,373.46			543,505.66	25,279,879.12	
MORTON								
Security Receipt	Account	Description	Cost Basis	Interest Rate	Maturity	Accrued Interest 12/31/2023	Total Cost + Interest	
T Bill 912797GY7	Surplus	US Treasury Bill	2,600,000.00	5.53%	3/28/2024	36,529.00	2,636,529.00	
	Surplus	CASH	1,612,302.92				1,612,302.92	
	Revenue	CASH	6.73				6.73	
			4,212,309.65			36,529.00	4,248,838.65	
UNKNOWN OWNERSHIP								
Security Receipt	Account	Description	Cost Basis	Interest Rate	Maturity	Accrued Interest 12/31/2023	Total Cost + Interest	
	Debt Service	CASH	2,392,866.24				2,392,866.24	
	Reserve	CASH	38.77				38.77	
912797GP6	Reserve	US Treasury Bill	2,163,227.58	5.51%	2/29/2024	39,732.00	2,202,959.58	
912797GY7	Reserve	US Treasury Bill	2,800,000.00	5.53%	3/28/2024	37,712.00	2,837,712.00	
			7,356,132.59			77,444.00	7,433,576.59	
TOTALS								
	Account		Cost Basis			Accrued Interest 12/31/2023	Total Cost + Interest	
	Surplus		28,948,494.30			580,034.66	29,528,528.96	
	Reserve Fund		4,963,266.35			77,444.00	5,040,710.35	
	Debt Service		2,392,866.24			-	2,392,866.24	
	Revenue		188.81			-	188.81	
			\$ 36,304,815.70			\$ 657,478.66	\$ 36,962,294.36	

Burleigh County Budget Variance Detail

Department Description	Description	Budgeted Amount	Actual Amount	\$ Difference	% Difference	Over/Under Budget
COUNTY BOARD	SALARIES	221,467.00	252,070.77	30,603.77	13.82%	Over Budget
COUNTY BOARD	FRINGE BENEFITS	168,421.00	109,185.09	(59,235.91)	-35.17%	Under Budget
DISTRICT CRT & JUV CRT	MENTAL HEALTH LEGAL FEES	140,000.00	95,713.86	(44,286.14)	-31.63%	Under Budget
DISTRICT CRT & JUV CRT	GUARDIAN AD LITEM APPTS	30,000.00	-	(30,000.00)	0.00%	
DISTRICT CRT & JUV CRT	JUVENILE DETENTION	110,000.00	164,514.48	54,514.48	49.56%	Over Budget
AUDITOR	SALARIES	475,077.00	454,490.10	(20,586.90)	-4.33%	Under Budget
AUDITOR	FRINGE BENEFITS	273,478.00	242,688.14	(30,789.86)	-11.26%	Under Budget
AUDITOR	OFFICE SUPPLIES	15,000.00	2,690.17	(12,309.83)	-82.07%	Under Budget
TAX EQUALIZATION	SALARIES	286,203.00	262,588.17	(23,614.83)	-8.25%	Under Budget
TAX EQUALIZATION	FRINGE BENEFITS	145,796.00	132,438.28	(13,357.72)	-9.16%	Under Budget
STATES ATTORNEY	SALARIES	3,245,008.00	2,211,079.34	(1,033,928.66)	-31.86%	Under Budget
STATES ATTORNEY	FRINGE BENEFITS	1,498,533.00	957,686.49	(540,846.51)	-36.09%	Under Budget
STATES ATTORNEY	WITNESS & CASE EXPENSES	1,500.00	18,430.35	16,930.35	1128.69%	Over Budget
COURTHOUSE BLDG & GROUNDS	UTILITIES	135,000.00	124,804.32	(10,195.68)	-7.55%	Under Budget
COURTHOUSE BLDG & GROUNDS	BLDG OUTSIDE MAINTENANCE	60,000.00	48,616.21	(11,383.79)	-18.97%	Under Budget
ELECTION EXPENSE	SALARIES	20,000.00	-	(20,000.00)	0.00%	
ELECTION EXPENSE	ELECTION WORKERS	20,000.00	-	(20,000.00)	0.00%	
ELECTION EXPENSE	PRINTING	15,000.00	2,602.00	(12,398.00)	-82.65%	Under Budget
ELECTION EXPENSE	FURNITURE & EQUIPMENT	115,000.00	-	(115,000.00)	0.00%	
TECHNOLOGY	FURNITURE & EQUIPMENT	25,000.00	-	(25,000.00)	0.00%	
INFORMATION TECHNOLOGY DEPARTMENT	SALARIES	135,000.00	10,630.28	(124,369.72)	-92.13%	Under Budget
INFORMATION TECHNOLOGY DEPARTMENT	FRINGE BENEFITS	90,000.00	2,605.66	(87,394.34)	-97.10%	Under Budget
INFORMATION TECHNOLOGY DEPARTMENT	COMPUTER SERVICES	38,900.00	97,262.49	58,362.49	150.03%	Over Budget
INFORMATION TECHNOLOGY DEPARTMENT	FURNITURE & EQUIPMENT	27,400.00	41,824.20	14,424.20	52.64%	Over Budget
HUMAN RESOURCES	WORKMENS COMP	91,000.00	129,920.93	38,920.93	42.77%	Over Budget
HUMAN RESOURCES	TUITION REIMBURSEMENT	15,400.00	2,135.13	(13,264.87)	-86.14%	Under Budget
PROPERTY INSURANCE	PROPERTY INSURANCE	200,000.00	172,571.26	(27,428.74)	-13.71%	Under Budget
PLANNING	FURNITURE & EQUIPMENT	50,500.00	32,291.50	(18,208.50)	-36.06%	Under Budget
SHERIFF	SALARIES	4,700,752.00	4,277,655.76	(423,096.24)	-9.00%	Under Budget
SHERIFF	FRINGE BENEFITS	2,054,432.00	1,929,894.06	(124,537.94)	-6.06%	Under Budget
SHERIFF	UTILITIES	68,500.00	56,324.46	(12,175.54)	-17.77%	Under Budget
SHERIFF	REPAIRS & MAINTENANCE	76,550.00	54,847.03	(21,702.97)	-28.35%	Under Budget
SHERIFF	GAS OIL & FUEL	280,000.00	142,667.05	(137,332.95)	-49.05%	Under Budget
SHERIFF	BLDG OUTSIDE MAINTENANCE	20,500.00	7,720.12	(12,779.88)	-62.34%	Under Budget
SHERIFF	VEHICLES	185,500.00	290,270.71	104,770.71	56.48%	Over Budget
DETENTION CENTER	SALARIES	5,834,954.00	5,158,453.76	(676,500.24)	-11.59%	Under Budget
DETENTION CENTER	TEMPORARY SERVICES	35,500.00	23,655.50	(11,844.50)	-33.36%	Under Budget
DETENTION CENTER	FRINGE BENEFITS	2,818,343.00	2,445,146.15	(373,196.85)	-13.24%	Under Budget
DETENTION CENTER	WORKMENS COMP	105,000.00	91,695.38	(13,304.62)	-12.67%	Under Budget

(Continued)

Burleigh County Budget Variance Detail

Department Description	Description	Budgeted Amount	Actual Amount	\$ Difference	% Difference	Over/Under Budget
DETENTION CENTER	INSURANCE	90,000.00	70,634.51	(19,365.49)	-21.52%	Under Budget
DETENTION CENTER	UTILITIES	692,125.00	633,581.48	(58,543.52)	-8.46%	Under Budget
DETENTION CENTER	REPAIRS & MAINTENANCE	77,337.00	88,515.90	11,178.90	14.45%	Over Budget
DETENTION CENTER	OFFICE SUPPLIES	26,500.00	11,993.60	(14,506.40)	-54.74%	Under Budget
DETENTION CENTER	INMATE SUPPLIES	195,000.00	236,000.98	41,000.98	21.03%	Over Budget
DETENTION CENTER	INMATE MEDICAL CARE	85,500.00	133,861.33	48,361.33	56.56%	Over Budget
EMERGENCY MANAGEMENT	SALARIES	162,244.00	110,154.46	(52,089.54)	-32.11%	Under Budget
EMERGENCY MANAGEMENT	FRINGE BENEFITS	84,209.00	49,239.31	(34,969.69)	-41.53%	Under Budget
EMERGENCY MANAGEMENT	EMERGENCY FUND	50,000.00	-	(50,000.00)	0.00%	
INCOME MAINTENANCE	POSTAGE	20,000.00	9,080.33	(10,919.67)	-54.60%	Under Budget
BOAT RAMPS	CONTRACTED SERVICES	75,000.00	24,614.60	(50,385.40)	-67.18%	Under Budget
BOAT RAMPS	BOAT LANDING	15,000.00	-	(15,000.00)	0.00%	
KIMBALL BOTTOMS BOAT RAMP	CONTRACTED SERVICES	27,500.00	8,679.13	(18,820.87)	-68.44%	Under Budget
COMMUNICATION CENTER	COMMUNICATION CENTER	847,475.00	658,578.43	(188,896.57)	-22.29%	Under Budget
VICTIM/WITNESS ADVOCATE	SALARIES	362,087.00	333,093.97	(28,993.03)	-8.01%	Under Budget
VICTIM/WITNESS ADVOCATE	FRINGE BENEFITS	182,517.00	152,242.82	(30,274.18)	-16.59%	Under Budget

- Most of the variance comes from the public safety sector – mostly Salaries and Fringe Benefits
- Accounts shown here are significant variances – a variance of at least \$10,000 **and** a 10% variance from budgeted amounts

BURLEIGH COUNTY

COMPARATIVE MILL LEVIES

7/5/2024

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	2015 MILL LEVIES	2016 MILL LEVIES	2017 MILL LEVIES	2018 MILL LEVIES	2019 MILL LEVIES	2020 MILL LEVIES	2021 MILL LEVIES	2022 MILL LEVIES	2023 MILL LEVIES	2024 MILL LEVIES	2024 CHANGE LEVIES
STATE MEDICAL CENTER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GENERAL FUND	29.16	27.48	29.57	24.01	26.89	25.89	24.33	24.88	32.65	31.11	(1.54)
ROAD & BRIDGE	0.25	1.00	1.00	2.00	2.50	2.50	3.99	4.00	3.61	3.44	(0.17)
VETERAN SERVICE	0.74	0.69	0.62	0.69	0.68	0.66	0.74	0.78	0.70	0.73	0.03
COUNTY AGENT	0.54	0.94	0.68	0.68	0.59	0.97	0.54	0.55	0.39	0.59	0.20
SENIOR CITIZENS	1.00	1.00	0.90	0.90	0.90	0.90	0.90	0.90	0.66	1.09	0.43
WATER RESOURCE	1.50	1.51	1.50	1.50	1.70	1.50	1.50	1.50	1.47	1.50	0.03
JAIL	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOIL CONSERVATION	0.32	0.61	0.71	0.70	0.86	0.78	1.23	0.49	0.55	0.87	0.32
SOCIAL WELFARE	11.82	11.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JOB DEVELOPMENT AUTHOR	0.20	0.19	0.18	0.18	0.18	0.16	0.17	0.16	0.14	0.12	(0.02)
GARRISON DIVERSION	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	48.03	46.77	37.66	32.66	36.30	35.36	35.40	35.26	42.17	41.45	(0.72)
WEED BOARD	1.50	1.51	2.00	3.01	2.75	1.75	0.73	1.04	1.32	2.02	0.70
LIBRARY	2.36	2.13	2.18	2.20	2.08	2.14	2.13	2.16	1.94	1.86	(0.08)
TOTAL	3.86	3.64	4.18	5.21	4.83	3.89	2.86	3.20	3.26	3.88	0.62

Total increase in City Limits

(0.72)

Total increase outside City limits

(0.10)

Burleigh County Investment Committee Agenda.
City County Building 221 N 5th Street 1st Floor Conference room.
January 23, 2025

Discussion on how to invest sales tax proceeds for 2026 budget year.

Discussion on banks being investors.

Discussion about investing Health Insurance funds.

Other Business

Adjourn.

*16 basis points on
20 million
32000/yr*

	Collection Month	Payment Month	County	Tax Type	Amount 1 Cent	Investment Maturity
ACTUAL	October 2024	December 2024	Burleigh County	County Sales Tax	1,388,460.06	12/31/2025
ESTIMATE	November 2024	January 2025	Burleigh County	County Sales Tax	1,401,518.54	6/30/2025
ESTIMATE	December 2024	February 2025	Burleigh County	County Sales Tax	2,811,266.02	6/30/2025
ESTIMATE	January 2025	March 2025	Burleigh County	County Sales Tax	1,845,877.18	6/30/2025
ESTIMATE	February 2025	April 2025	Burleigh County	County Sales Tax	976,740.50	6/30/2025
ESTIMATE	March 2025	May 2025	Burleigh County	County Sales Tax	2,383,220.18	12/31/2025
ESTIMATE	April 2025	June 2025	Burleigh County	County Sales Tax	1,872,257.20	12/31/2025
ESTIMATE	May 2025	July 2025	Burleigh County	County Sales Tax	1,165,543.90	12/31/2025
ESTIMATE	June 2025	August 2025	Burleigh County	County Sales Tax	2,885,071.84	12/31/2025

Reinvestment Schedule

Maturities	Date	Amount	Re-Investment Maturity	Re-Investment Amount
	6/30/2025	7,035,402.24	1/1/2026	1,394,162.95
			2/1/2026	1,394,162.95
			3/1/2026	1,394,162.95
			4/1/2026	1,394,162.95
			5/1/2026	1,394,162.95
			6/1/2026	64,587.48
	12/31/2025	9,694,553.18	6/1/2026	1,329,575.47
			7/1/2026	1,394,162.95
			8/1/2026	1,394,162.95
			9/1/2026	1,394,162.95
			10/1/2026	1,394,162.95
			11/1/2026	1,394,162.95
			12/1/2026	1,394,162.95

28-30 or 1/1/2026
 Multi Bank Securities



NORTH DAKOTA
SECRETARY OF STATE
 MICHAEL HOWE

600 E. BOULEVARD AVENUE, DEPT. 108
 BISMARCK, ND 58505-0500
 701-328-2900 • 800-352-0867
 SOS.ND.GOV • SOS@ND.GOV

October 23, 2024

Mark Splonskowski
 Burleigh County Auditor
 PO Box 5518
 Bismarck, ND 58506-5518

Dear Auditor Splonskowski,

I appreciated your willingness to meet last week to discuss how we could help support Burleigh County with the resignation of your county elections coordinator so close to Election Day. We discussed a couple areas where our team could support your county, as well as identified some follow-up items such as a plan with identified key contacts for oversight of specific election functions within the county.

Earlier this week, State Election Director Erika White was able to provide training to your team related to processes with the stand-alone computer and Electionware practices. This training identified some areas where I believe key processes need to be strengthened and double-checked to ensure we have Burleigh County in the best place for election success.

Ms. White observed that media was inserted into the stand-alone computer that had been connected to other devices, which is not something allowed in the security processes I set forth under NDCC Chapter 16.1. We were able to provide an uncompromised replacement stand-alone computer for Burleigh County, but this and other observations by my team related to processes has resulted in the below request.

Under NDCC 16.1-01-01, the Secretary of State has the authority to request examination to ensure sufficient compliance with the law and established criteria as set forth under NDCC Chapter 16.1. Based on this, I am requesting the following be completed and reported to me by Tuesday, October 29, 2024 (unless otherwise noted):

- Inspection of Election Equipment to Ensure Appropriate Programming & Function – All of the following equipment and any backups must be checked to ensure media is appropriately installed and cleared of testing results.
 - DS200s/Media/Programming – provide an accounting of each piece of equipment inspected by serial number, including date of inspection and protected count number from each DS200
 - DS450s/Media/Programming – provide an accounting of each piece of equipment inspected by serial number and date of inspection

- ExpressVote/Programming – ensure equipment boots properly and pulls up correct ballots from check-in receipts
- Inspection of PollPads – upon importing of election information - verify voters are assigned to correct polling locations and are assigned the correct ballot style
- Key Points of Contact for Election Functions – identification of individuals who are responsible for key election functions such as:
 - Pollworker Point of Contact
 - Secretary of State Office Point of Contact
 - Identification of Burleigh County personnel responsible for:
 - Pollpads
 - Tabulation
 - Training of Pollworkers
 - Scheduling/Conducting the Public Test
 - Absentee Board
 - Election Night Reporting
 - Post-Election Process – The following contacts can be provided within 3 days following election.
 - Absentee & Set-Aside Curing
 - Write in Assignments
 - Post-Election Test
 - Voter History
 - Canvass Board

The Office of the Secretary of State will provide any additional instruction needed for the completion of the above items. Please respond with any questions or support you may need.

Sincerely,

A handwritten signature in black ink that reads "Michael Howe". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael Howe
Secretary of State

cc: Brian Bitner, Burleigh County Commission Chair
Erika White, ND Office of the Secretary of State Election Director

Standardize computer question - Cost ~\$4,000

* Public Testing - District Chairs Public-
Reading Tues Oct 19.

Notice to be sent to chairs, areas, public
letter or email - email with follow up letter.

Mark - Tessa Brandi Erin Who's conducting training?
in/out, |

focus

Voter ID Flip chart for poll workers

Barrell Key for
separate key for
ballots.

Missy offered
Collette for Auctions office recently

AI/TESSA - IT team
50 TS200 machines

on election day - point of contact - election questions

Fixed Asset inventory w/ Serial Number

Voter ID
updating voters

* Verify Sticks/Drives are not corrupted

District ?
Contact voter file

Back up drives are where?

Each machine is tagged with media drive -

Additional backup-machines using (2022) 37 & 50

Available @ Event Center for election day -

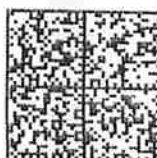
Not one response to Resource email - Eric's sent.

SECRETARY OF STATE

MICHAEL HOWE
STATE OF NORTH DAKOTA
600 E BOULEVARD AVE DEPT 108
BISMARCK ND 58505-0500
OFFICIAL MAIL
STATE OF NORTH DAKOTA

Commissioner Steve Schwab
PO Box 5518
Bismarck, ND 58506

PRESORTED
FIRST CLASS



US POSTAGE  PITNEY BOWES
ZIP 58505 \$ 000.57
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0000378429 JUL 09 2024

FGJNSMB 58506





Evan Hummel

Unable to verify my identity for absentee ballot

2 messages

Evan Hummel

Mon, Jun 10 at 2:22 PM

To: <msplonskowski@nd.gov>

I am 18 years old and this is the first election I will be voting in. I tried to request an absentee ballot but was unable. When I put in my name and ND driver's license number, it said "not found." I tried then searching using my address and date of birth, and then it kept bringing up my twin brother, Micah.

Please tell me how I can get this remedied for future voting.

Evan Richard Hummel

Address:

Splonskowski, Mark D. <msplonskowski@nd.gov>

Mon, Jun 10 at 2:30 PM

To: Evan Hummel

I would go either to early vote today at the Bismarck event Center or tomorrow at your precinct and the Clerk should be able to help remedy your situation so long as your drivers license is up to date.

From: Evan Hummel**Sent:** Monday, June 10, 2024 2:22 PM**To:** Splonskowski, Mark D. <msplonskowski@nd.gov>**Subject:** Unable to verify my identity for absentee ballot

You don't often get email from evanhummel44@gmail.com. [Learn why this is important](#)

***** CAUTION: This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

[Quoted text hidden]

STATE OF NORTH DAKOTA

County of Burleigh



221 NORTH 5TH STREET • P.O. BOX 6518 • BISMARCK, NORTH DAKOTA 58508-6518

June 25th, 2024

Dear Micah,

This is an informational notice alerting you of action related to the June 11th, 2024, election in North Dakota.

The Burleigh County Canvassing Board was unable to accept your absentee ballot in accordance with state law because you had already voted during Early Vote. We received your absentee ballot in our office on June 12th.

If you have questions about your ballot, please call the Burleigh County Auditor/Treasurer's Office at (701) 222-6718.

Sincerely,

A handwritten signature in black ink, which appears to read "Mark Splonskowski", is positioned to the right of the word "Sincerely,".

Mark Splonskowski
Burleigh County Auditor/Treasurer

BURLEIGH COUNTY
221 NORTH 5TH - P.O. BOX 5518
BISMARCK, NORTH DAKOTA 58506-5518

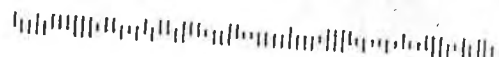
FIRST-CLASS
AUTO LETTER



US POSTAGE
ZIP 58504 \$ 000.571
02 7M
0008029257 JUN 25 2024

MICAH

ELZ-SMB 58503



White, Erika M.

Subject: FW: Concern
Attachments: Burleigh Co Auditor.pdf
Importance: High

From: _____
Sent: Sunday, June 30, 2024 7:09 PM
To: Splonskowski, Mark D. <msplonskowski@nd.gov>
Cc: Evan Hummel
Subject: Concern
Importance: High

Some people who received this message don't often get email from ahummel@gra.midco.net. [Learn why this is important](#)

***** CAUTION: This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Good Evening, Mr. Splonskowski,

Please see the attachments

- A letter you sent to one of my twin sons Micah Hummel, indicating that you believed he attempted to vote twice
- A email communication from my other twin son Evan Hummel, reaching out to you attempting to request an absentee ballot, be he was unable to because the system would not allow him to because it would not recognize him but kept bringing up his brother, Micah.

We are just returning from taking Micah Hummel, my son, to the US Naval Academy. For the next 6 weeks he is unable to communicate with you, that is why I am reaching out. We won't have any verbal communication with Micah until mid-July, only letters until then. He won't have access to normal phone/email communication until the normal school year starts on August 17th.

I am quite disappointed by the fact that you and/or the canvassing board have come to the conclusion that he attempted to vote twice and furthermore did not accept his absentee ballot. As a first-time voter, and someone who has decided to devote the next 9 years, at a minimum, of his life to this country, I can assure you that he took the process very seriously when he submitted his absentee ballot.

His twin brother, Evan, also attempted to request an absentee ballot using your website when he entered his name and ND driver's license number it was not found. He then tried to search using date of birth and address, but the system would only bring up Micah. For some reason your system was messed up and assumed they were one individual or something. I can assure you that they are 2 distinct individuals. Evan reached out to you in email to try to clear this up (see attached). In your email response (see attached), you also assured Evan that things would get cleared up if he went in person to

vote early. Somehow, they didn't. Micah mailed his absentee ballot and Evan voted in person during early voting at the Bismarck Event Center on June 10th.

They both went through the proper steps to vote. When Evan ran into a problem with your system, he followed your instructions to ensure he could vote. What I see here is a hiccup in your system and/or processes that have caused for sure one, if not two votes not to be counted. Additionally, it has resulted in a document, which has allegations of serious consequence, being created that has essentially accused someone of attempting to vote twice. Please let me know how you plan to remedy the situation, time is of the essence.

Thanks,
Aaron Hummel



NORTH DAKOTA
SECRETARY OF STATE
 MICHAEL HOWE

600 E. BOULEVARD AVENUE, DEPT. 108
 BISMARCK, ND 58505-0500
 701-328-2900 • 800-352-0867
 SOS.ND.GOV • SOS@ND.GOV

July 8, 2024

Mark Splonskowski
 Burleigh County Auditor
 221 N 5th Street
 Bismarck, ND 58501

Mr. Splonskowski,
 The Office of Secretary of State received a complaint from Mr. Aaron Hummel regarding his twin sons, Evan Hummel and Micah Hummel's experience in participating in the 2024 Primary Election in Burleigh County.

After reviewing the information provided by Mr. Hummel, our office investigated further. We verified Evan Hummel's identification with the North Dakota Department of Transportation (NDDOT) and verified check-in information in systems that our office and North Dakota counties have access to when administering elections.

The Office of Secretary of State has determined that Evan Hummel voted via Burleigh County's early vote precinct and Micah Hummel voted via absentee ballot. It also appears that Evan Hummel did not have a record in NDVoices which is why he had difficulty locating his record. His record has now been added into NDVoices to mitigate further issues.

Every election has lessons learned. It is the job of the Office of Secretary of State, along with our county partners to identify and improve training and processes to better support the integrity of our elections and every citizen's right to vote. The Office of Secretary of State recommends the following:

- **County Verification-** Counties should continuously be verifying voter information and taking appropriate action when a voter alerts the county of issues. In this instance, verification is completed by searching in NDVoices or by utilizing the NDDOT tool available to counties named *Drivers License Address Verification* and linked in NDVoices under County Utilities. These steps have been provided to counties in various training materials and discussed during weekly election calls.
- **Training and Education -** Train election workers to compare the voter's valid identification to the information reflected in the PollPad to ensure that the correct voter is being checked-in at the polling location. This is a practice that should be followed with every voter that is checked-in at a polling location to verify accuracy. Further, training of election workers to add the voter to the PollPad when they appear in-person at their designated polling location with valid identification and do not appear in the PollPad. These steps are covered in the *PollPad Training Guide for Pollworkers* beginning on page 22. In this instance, the election worker should have added and checked-in Evan Hummel instead of checking-in Micah Hummel. Checking-in Micah



NORTH DAKOTA
SECRETARY OF STATE
MICHAEL HOWE

600 E. BOULEVARD AVENUE, DEPT. 108
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SOS.ND.GOV • SOS@ND.GOV

v. Evan is what caused NDVoices to reflect that Micah had cast a ballot at early vote when his absentee ballot arrived in Burleigh County.

- **Provide Correction Letter** - Send a correction letter to Micah Hummel retracting that he voted during Burleigh County's early vote precinct and also returned an absentee ballot. North Dakota laws, systems, and best practices prevent a voter from voting twice in a given election, however, Micah Hummel only attempted to cast one ballot during the 2024 Primary Election and deserves a correction from Burleigh County.

I want to recognize that elections are not perfect. Elections require the assistance of humans, which means human error, while unintentional, can occur. I look forward to working with all counties to continuously improve North Dakota's election process, and look forward to a follow-up as we work to correct the issue brought forward.

Sincerely,

A handwritten signature in black ink that reads "Michael Howe".

Michael Howe
North Dakota Secretary of State

Enclosure(s): Correspondence with Mr. Aaron Hummel and Evan Hummel

Cc: Mr. Aaron Hummel
Donnell Preskey, North Dakota Association of Counties
Burleigh County Commission