



November 22, 2013

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

CASS COUNTY COMMISSION

## Auditor

Michael Montplaisir, CPA  
701-241-5601

## Treasurer

Charlotte Sandvik  
701-241-5611

## Director of Equalization

Frank Klein  
701-241-5616

Re: Year-End Budget Adjustments

Dear Commissioners:

As in the past, there are some budget adjustments needed before the end of the year. Most of the adjustments relate to programs that are self-supporting. The proposed adjustments are detailed on the accompanying attachment.

The county normally does not make an adjustment unless an entire departmental budget has exceeded its limit. In the cases where we are recommending a department's budget be adjusted, it is because of additional grant or workshop revenue which necessitates the additional expense.

The county has quite a few special revenue funds in which both income and expense vary from year to year, and we budget for the average. Some years, we then have to adjust the expenditure budget. The funds that cover the adjustments are revenues from the fund or reserve dollars in those funds.

The County Road and Bridge Fund will need a significant budget adjustment due mostly to a project addition in May of this year. As a result of this addition, the overtime salaries, road construction, and publishing line items will need to be adjusted. In order for the Road Department to budget more accurately on future bridge projects, hydraulic and geotech studies were done; hence, the increased cost in engineering services.

Sincerely,

Michael Montplaisir, CPA  
County Auditor

### SUGGESTED MOTION:

Move to approve the budget adjustments as presented in the accompanying attachment.

Box 2806  
211 Ninth Street South  
Fargo, North Dakota 58103

Fax 701-241-5728

[www.casscountynnd.gov](http://www.casscountynnd.gov)

		Original	Adjusted	Change	Balance Jan. 1	Est. Reserves Dec. 31	Reserve %
<b>Road &amp; Bridge</b>							
<b>Revenue</b>							
211-4001-335.55-20	Highway Distribution Tax	13,933,843	15,000,000	1,066,157			
<b>Expense</b>							
211-4001-431.10-35	Overtime Salaries	50,000	65,000	15,000			
211-4001-431.33-01	Engineering Services	400,000	700,000	300,000			
211-4001-431.45-10	Spring Flood	100,000	750,000	650,000			
211-4001-431.45-50	Bridge Construction	2,100,000	1,000,000	-1,100,000			
211-4001-431.45-75	Road Construction	7,010,000	10,500,000	3,490,000			
211-4001-431.46-01	Vehicle & Equipment Repairs	80,000	95,000	15,000			
211-4001-431.54-01	Publishing	2,000	3,200	1,200			
211-4001-431.64-01	Reference Books	800	2,000	1,200			
	<b>Total Expenses</b>	<b>9,742,800</b>	<b>13,115,200</b>	<b>3,372,400</b>	<b>1,793,204</b>	<b>1,337,533</b>	<b>6.90%</b>

Due to an increase in funding, project CH1107 - County Road 15 Pave from County Road 16 to I94 just North of Kindred was added and approved by the Commission back in May. As a result, budget adjustments are needed in most of the accounts listed above. With an adjustment of \$650,000 in the Spring Flood account, the 2009 Flood Fund 214 will be paid off and a significant portion of the 2010 Flood Fund 218 will be paid down.

#### Extension Service

Parenting Workshop

Expense

219-4501-464.57-04	Workshop Expense	20,000	25,000	5,000	35,178	31,731	126.92%
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The expense to put on workshops was higher than expected at the time of budgeting. Reserves will cover this adjustment.

		Original	Adjusted	Change	Balance Jan. 1	Est. Reserves Dec. 31	Reserve %
<b>24/7 Sobriety Program</b>							
<b>Revenue</b>							
220-3512-341.60-66	Drug Testing	14,000	65,000	51,000			
<b>Expense</b>							
220-3512-421.61-21	Drug Testing	5,000	45,000	40,000	28,123	48,123	145.83%

This is a relatively new program. The revenue and expense is unpredictable depending on how many are in the program. They use three methods to test for drugs, one is the daily test strips, they also have patches and ankle bracelets. The patches and ankle bracelets are sent into the state for testing. The state gets part of the revenue collected on the ankle bracelets.

#### States Attorney Asset Forfeiture

<b>Expense</b>							
225-3101-419.82-01	Supplies & Equipment	3,000	10,000	7,000	124,805	130,105	1301.05%

Reserves will cover this adjustment.

#### JAIBG Fund

<b>Revenue</b>							
226-3501-371.65-04	Fines & Forfeitures	8,000	11,500	3,500			
<b>Expense</b>							
226-3501-421.81-03	JAIBG Distribution	5,000	10,000	5,000	61,585	63,247	632.47%

Reserves will cover this adjustment.

#### Valley Water Rescue

<b>Expense</b>							
237-3505-426.57-01	Training	4,470	7,500	3,030			
237-3505-426.61-04	Operational Supplies	10,770	17,000	6,230			
	<b>Total Expenses</b>	<b>15,240</b>	<b>24,500</b>	<b>9,260</b>	<b>17,169</b>	<b>26,353</b>	<b>114.58%</b>

Reserves will cover this adjustment.

		Original	Adjusted	Change	Balance Jan. 1	Est. Reserves Dec. 31	Reserve %
<b>214 2009 Flood Recovery</b>							
Revenue							
214-4001-331.55-05	Federal Grants - FEMA	-	629,443	629,443			
214-4001-335.55-05	State Grants	-	2,308	2,308			
214-4001-391.99-01	Transfers In	-	78,923	78,923			
	Total Revenues	-	710,675	710,675	-710,675		

There are outstanding receivables in the amount of \$126,331.17.

**216 Flood Mitigation**

## Revenue

216-1001-331.55-05	Federal Grants	-	5,093,036	5,093,036			
216-1001-335.55-05	State Grants	-	1,188,341	1,188,341			
216-1001-364.01-00	Reimbursements	-	1,000	1,000			
216-1001-391.99-01	Transfers In	-	511,854	511,854			
	Total Revenues	-	6,794,231	6,794,231			

## Expense

216-1001-463.33-09	Contracted Services	-	204,583	204,583			
216-1001-463.80-09	Buyouts	-	6,503,903	6,503,903			
216-1001-463.99-01	Transfers Out	-	22,522	22,522			
	Total Expenses	-	6,731,009	6,731,009	-63,222		0.00%

This is funded by State and Federal dollars, and our Emergency & Flood Mitigation Fund 229. This is an ongoing project which will continue in 2014.

**218 2010 Flood Recovery**

## Revenue

218-4001-331.55-05	Federal Grants - FEMA	-	988	988			
218-4001-335.55-05	State Grants	-	6,995	6,995			
218-4001-391.99-01	Transfers In	-	671,077	671,077			
	Total Revenues	-	679,059	679,059			

## Expense

218-4001-431.33-01	Engineering	-	1,146	1,146			
218-4001-431.45-50	Bridge Construction	-	105,935	105,935			
218-4001-431.61-33	Traffic Service Supplies	-	166	166			
218-4001-431.73-03	Right of Ways	-	1,010	1,010			
218-4001-431.80-05	Payments to Townships	-	187	187			
	Total Expenses	-	108,443	108,443	-1,416,412	-845,796	

Original Adjusted Change Balance Jan. 1 Est. Reserves Dec. 31 Reserve %

There were 2 bridge sites that were approved as improved projects and these were completed in 2013. All sites from the 2010 flood have been completed. There are no outstanding receivables, so the County's remaining share is \$845,796.

**243 2011 Flood Recovery**

**Revenue**

243-4001-331.55-05	Federal Grants - FEMA	-	330,463	330,463
243-4001-331.55-06	Township Federal Grants - FEMA	-	5,513	5,513
243-4001-335.55-05	State Grants	-	1,660,596	1,660,596
243-4001-335.55-42	Township State Grants	-	245	245
	<b>Total Revenues</b>	<b>-</b>	<b>1,996,816</b>	<b>1,996,816</b>

**Expense**

243-4001-431.45-50	Bridge Construction	-	102,110	102,110
243-4001-431.45-75	Road Construction	-	70,591	70,591
243-4001-431.61-33	Traffic Service Supplies	-	80	80
243-4001-431.80-05	Payments to Townships	-	12,186	12,186
	<b>Total Expenses</b>	<b>-</b>	<b>184,968</b>	<b>184,968</b>

-2,792,004 -980,155

There was 1 bridge site from the 2011 flood that was completed in 2013. All sites from the 2011 flood have been completed. There are outstanding receivables in the amount of \$383,590.46, so the County's remaining share is roughly \$596,500.

**244 2013 Flood Emergency**

**Revenue**

244-4001-331.55-05	Federal Grants - FEMA	-	442,513	442,513
244-4001-331.55-06	Township Federal Grants - FEMA	-	19,673	19,673
244-4001-335.55-05	State Grants	-	1,569	1,569
244-4001-335.55-42	Township State Grants	-	2,623	2,623
244-4001-364.02-01	Other Revenue	-	150	150
244-4001-364.02-03	Sand Bag Sales	-	1,862	1,862
244-4001-391.99-01	Transfers In	-	1,000,000	1,000,000
	<b>Total Revenues</b>	<b>-</b>	<b>1,468,390</b>	<b>1,468,390</b>

**Expense**

244-4001-431.10-35	Overtime Salaries	-	24,272	24,272
244-4001-431.20-01	Social Security	-	1,450	1,450
244-4001-431.20-05	Medicare	-	339	339
244-4001-431.20-25	Health Insurance	-	2,508	2,508
244-4001-431.20-35	Dental Insurance	-	116	116
244-4001-431.33-01	Engineering	-	19,908	19,908

		Original	Adjusted	Change	Balance Jan. 1	Est. Reserves Dec. 31	Reserve %
244-4001-431.44-03	Equipment Rental	-	15,155	15,155			
244-4001-431.45-08	Bridge & Culvert Repair	-	19,975	19,975			
244-4001-431.45-10	Spring Flood	-	5,162	5,162			
244-4001-431.45-75	Road Construction	-	31,778	31,778			
244-4001-431.45-80	Levee Construction/Removal	-	169,194	169,194			
244-4001-431.45-85	Sandbag Production	-	262,169	262,169			
244-4001-431.53-10	Cell Phones	-	116	116			
244-4001-431.58-01	Amin Travel & Per Diem	-	159	159			
244-4001-431.61-01	Office Supplies	-	274	274			
244-4001-431.61-37	Sand	-	1,109	1,109			
244-4001-431.61-40	Miscellaneous	-	95,508	95,508			
244-4001-431.80-05	Payments to Townships	-	10,447	10,447			
244-4001-431.99-01	Transfers Out	-	808,750	808,750			
	Total Expenses	-	1,468,390	1,468,390			

There are outstanding receivables in the amount of \$76,840.13.

#### 224 911 Service Fund

##### Revenues

224-2101-341.60-39	Land Lines	90,000	60,511	-29,489			
224-2101-341.60-65	Wireless	230,000	269,989	39,989			
224-2101-391.99-01	Transfers In	20,000	10,000	-10,000			
	Total Revenues	340,000	340,500	500			

##### Expense

224-2101-424.53-07	Statewide Upgrade	48,000	50,000	2,000	1,606	4,012	1.19%
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#### 229 Emergency & Flood Mitigation Fund

##### Revenues

229-1001-391.99-01	Transfers In	-	808,750	808,750			
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##### Expense

229-1001-463.80-09	Buyouts	-	11,222	11,222			
229-1001-481.99-01	Transfers Out	-	1,505,882	1,505,882			
	Total Expenses	-	1,517,104	1,517,104	765,272	377,110	13.88%

Money coming in is from our 2013 Emergency Flood Fund. Buyouts purchased out of this fund are homes that were not eligible for Federal funding. \$1,000,000 was transferred to the 2013 Emergency Flood Fund and the remaining to the 216 Flood Mitigation Fund.