



Finance Office

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December 10, 2021

Cass County Board of Commissioners
211 9th Street South
Fargo, ND 58103

Re: Year End Budget Adjustments

Dear Commissioners:

Each December the Finance Office reviews the budget and recommends adjustments to the current year for expenses in which no formal budget adjustment was approved by the board. The adjustments are either for budgeted items costing more than the projected budget or for activities undertaken after approval of the 2021 budget.

The enclosed attachments detail the specific revenue and expenditure accounts affected by the budget adjustments; some general comments or explanations are included to better help you understand the need for the adjustments.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Madriga".

Brandy Madriga
Finance Director

SUGGESTED MOTION:

Move to authorize the County Finance Office to make the necessary budget adjustments according to the attached document.

	Original	Adjusted	Change
Commission			
Expense			
101-1001-411.99-01 Transfers out	742,487	1,698,725	956,238
			-
Total Expenses	<u>742,487</u>	<u>1,698,725</u>	<u>956,238</u>

Transfer state aid over 5 mils

Elections			
Expense			
101-2103-413.20-01 Social Security	248	22,012	21,764
101-2103-413.20-05 Medicare	58	5,148	5,090
			-
Total Expenses	<u>306</u>	<u>27,160</u>	<u>26,854</u>

Paroll taxes election workers

2019 Flood Recovery			
Expense			
214-4001-431.80-05 Township payments	-	17,870	17,870
			-
Total Expenses	<u>-</u>	<u>17,870</u>	<u>17,870</u>

Township project payment delayed due to missing documentation

COVID fund			
Expense			
216-1001-463.33-09 Contracted Services	-	145,724	145,724
216-1001-463.47-01 General Maintenance	-	375,309	375,309
216-1001-463.53-10 Cell Phones	-	129	129
216-1001-463.61-04 Operational Supplies	-	11,691	11,691
216-1001-463.74-01 Computer Equipment	-	79,961	79,961
			-
Total Expenses	<u>-</u>	<u>612,814</u>	<u>612,814</u>

Expenses from state dollars

	Original	Adjusted	Change
2020 Flood Fund			
Revenue			
217-4001-331.55-06 Township Federal Grants	-	95,890	95,890
			-
Total Revenues	-	95,890	95,890
Expense			
217-4001-431.80-05 Township payments	-	60,053	60,053
			-
Total Expenses	-	60,053	60,053

Township project payment

Sheriff Asset Forfeiture

Revenue			
221-3508-333.55-05 Federal Grants	40,000	79,566	39,566
221-3508-371.65-02 Drug Restitution	5,000	69,280	64,280
			-
Total Revenues	45,000	148,846	103,846
Expense			
221-3508-421.81-01 Forfeiture Distribution	40,000	119,872	79,872
			-
Total Expenses	40,000	119,872	79,872

Increase revenue and expense

Civil Asset Forfeiture

Revenue			
228-3101-371-65-03 Asset Forfeiture	-	66,065	66,065
			-
Total Revenues	-	66,065	66,065
Expense			
228-3101-419.81-01 Forfeiture Distribution	-	66,065	66,065
			-
Total Expenses	-	66,065	66,065

Increase revenue and expense

	Original	Adjusted	Change
Civil Asset Forfeiture			
Revenue			
235-3510-346.02-00 Taxable Sales	130,000	391,503	261,503
			-
Total Revenues	<u>130,000</u>	<u>391,503</u>	<u>261,503</u>
Expense			
235-3510-422.01-02 Commissary	110,300	300,000	189,700
235-3510-422.74-01 Computer Equipment	350	5,903	5,553
			-
Total Expenses	<u>110,650</u>	<u>305,903</u>	<u>195,253</u>

Increase revenue and expense

Hazardous Plan/Response

Revenue			
236-3703-333.55-02 Intergovernmental	8,500	6,950	(1,550)
			-
Total Revenues	<u>8,500</u>	<u>6,950</u>	<u>(1,550)</u>
Expense			
236-3703-421.33-09 Contracted Services	4,000	14,116	10,116
			-
Total Expenses	<u>4,000</u>	<u>14,116</u>	<u>10,116</u>

Failure at paging tower. Expense approved by commission 11/15/2021.

Valley Water Rescue

Revenue			
237-3505-333.55-01 Other Government Grants	42,361	67,831	25,470
			-
Total Revenues	<u>42,361</u>	<u>67,831</u>	<u>25,470</u>
Expense			
237-3505-426.71-01 Field Equipment	27,260	52,730	25,470
			-
Total Expenses	<u>27,260</u>	<u>52,730</u>	<u>25,470</u>

Increase revenue and expense

	Original	Adjusted	Change
ARPA			
Revenue			
242-1001-331.55-05 Federal Grants	-	17,668,205	17,668,205
			-
Total Revenues	-	17,668,205	17,668,205
Expense			
242-1001-411..72-01 Remodeling	-	3,500,000	3,500,000
			-
Total Expenses	-	3,500,000	3,500,000

Increase revenue and expense

Pass Through Grants

Revenue			
246-2101-335.55-09 Federal Grants	-	255,462	255,462
			-
Total Revenues	-	255,462	255,462
Expense			
246-2101-413.33-13 Contracted Services	100,000	355,462	255,462
			-
Total Expenses	100,000	355,462	255,462

Increase revenue and expense

	Original	Adjusted	Change
FM Diversion			
Expense			
248-4005-465.10-05 Full Time Salaries	-	680,000	680,000
248-4005-465.10-35 Overtime Salaries	-	955	955
248-4005-465.20-01 Social Security	-	32,646	32,646
248-4005-465.20-05 Medicare	-	9,398	9,398
248-4005-465.20-10 Retirement	-	81,936	81,936
248-4005-465.20-15 Workers Compensation	-	865	865
248-4005-465.20-25 Health Insurance	-	47,958	47,958
248-4005-465.20-35 Dental Insurance	-	2,000	2,000
248-4005-465.33-01 Engineering	-	110	110
248-4005-465.33-03 Legal Fees	-	819	819
248-4005-465.33-09 Contracted Services	-	6,911	6,911
248-4005-465.33-19 Advertising/Marketing	-	4,893	4,893
248-4005-465.53-10 Cell Phones	-	5,047	5,047
248-4005-465.55-01 Committee Expense	-	2,848	2,848
248-4005-465.57-01 Travel Cost & Per Diem	-	218	218
248-4005-465.57-02 Seminar Registration	-	8,390	8,390
248-4005-465.58-01 Travel Costs & Per Diem	-	17,090	17,090
248-4005-465.59-06 Agency Dues	-	1,213	1,213
248-4005-465.61-01 General Office Supplies	-	19,007	19,007
248-4005-465.65-01 PC Software	-	7,814	7,814
248-4005-465.74-01 Computer Equipment	-	31,206	31,206
			-
Total Expenses	-	961,324	961,324

Reimbursed 100% for the expenses

Greyhawk Estates Sub Debt Service

Expense			
303-2104-471.83-03 Loan Payment	-	5,376	5,376
303-2104-471.99-01 Transfer out	-	1,792	1,792
			-
Total Expenses	-	7,168	7,168

Fund Closeout

	Original	Adjusted	Change
Building Fund			
Revenue			
401-2105-391.99-01 Transfers	-	956,237	956,237
			-
Total Revenues	-	956,237	956,237
Expense			
401-2105-421.33-09	-	6,500,000	6,500,000
			-
Total Expenses	-	-	6,500,000

Armorer project expense and state aid transfer

Flood Control Sales Tax

Revenue			
420-1001-313.01-00 Sales Tax	15,500,000	20,000,000	4,500,000
			-
Total Revenues	15,500,000	20,000,000	4,500,000
Expense			
420-4006-466.33-01 Engineering	14,570,000	20,000,000	5,430,000
			-
Total Expenses	14,570,000	20,000,000	5,430,000

Increase sales tax dollars