



## Finance Office

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December 8, 2022

Cass County Board of Commissioners  
211 9<sup>th</sup> 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 2022 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 "Brandy 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
<b>Building and Grounds</b>			
<b>Expense</b>			
101-1503-411.62-02 Electricity & Gas	235,000	276,000	41,000
101-1504-411.62-02 Electricity & Gas	400,000	497,000	97,000
101-1505-411.62-02 Electricity & Gas	90,000	98,000	8,000
101-1505-411.62-02 Electricity & Gas	28,000	37,000	9,000
Total Expenses	<u>753,000</u>	<u>908,000</u>	<u>155,000</u>

Increase in utility expenses

**2020 Flood Fund**

**Revenue**

217-4001-331.55-06 Township Federal Grants	-	22,400	22,400
Total Revenues	<u>-</u>	<u>22,400</u>	<u>22,400</u>

**Expense**

217-4001-431.47-75 Road Construction	-	53,475	53,475
217-4001-431.80-06 Township payments	-	15,310	15,310
Total Expenses	<u>-</u>	<u>68,785</u>	<u>68,785</u>

Township project payment

**Sheriff Asset Forfeiture**

**Revenue**

221-3508-333.55-05 Federal Grants	196,000	266,000	70,000
221-3508-341.65-02 Drug Restitution	5,000	176,000	171,000
Total Revenues	<u>201,000</u>	<u>442,000</u>	<u>241,000</u>

**Expense**

221-3508-421.81-01 Forfeiture Distribution	137,000	378,000	241,000
Total Expenses	<u>137,000</u>	<u>378,000</u>	<u>241,000</u>

Increase revenue and expense

	Original	Adjusted	Change
<b>St. Atty Asset Forfeiture</b>			
<b>Revenue</b>			
225-3101-371.65-03 Asset Forfeiture	-	54,000	54,000
Total Revenues	-	54,000	54,000
<b>Expense</b>			
225-3101-419.82-01 Forfeiture Distribution	2,500	56,500	54,000
Total Expenses	2,500	56,500	54,000

Increase revenue and expense

<b>Civil Asset Forfeiture</b>			
<b>Revenue</b>			
228-3101-371-65-03 Asset Forfeiture	40,000	56,000	16,000
Total Revenues	40,000	56,000	16,000
<b>Expense</b>			
228-3101-419.81-01 Forfeiture Distribution	40,000	110,000	70,000
Total Expenses	40,000	110,000	70,000

This fund was created by state mandate to take in a distribute asset forfeitures

<b>Weed Control Fund</b>			
<b>Revenue</b>			
231-4003-335.55-09 Grants	-	5,000	5,000
Total Revenues	-	5,000	5,000
<b>Expense</b>			
231-4003-462.10-05 Salaries	86,809	91,238	4,429
Total Expenses	86,809	91,238	4,429

Increase revenue and expense

<b>Jail Commissary Fund</b>			
<b>Expense</b>			
235-3510-422.01-02 Commissary	110,600	240,000	129,400
Total Expenses	110,600	240,000	129,400

Spending fund reserves for inmate wellbeing

	Original	Adjusted	Change
<b>ARPA</b>			
<b>Expense</b>			
242-1001-411.72-01 Remodeling	-	2,200,000	2,200,000
Total Expenses	-	2,200,000	2,200,000

Approved construction expenses

**Pass Through Grants**

**Revenue**

246-2101-335.55-05 State Grants	5,000	47,000	42,000
246-2101-335.55-09 Federal Grants	120,000	214,000	94,000
Total Revenues	125,000	261,000	136,000

**Expense**

246-2101-413.33-13 Contracted Services	125,000	300,000	175,000
Total Expenses	125,000	300,000	175,000

Grant fund received for other entities and given to them

**FM Diversion**

**Expense**

248-4005-465.10-05 Full Time Salaries	655,542	765,140	109,598
248-4005-465.20-01 Social Security	30,603	38,324	7,721
248-4005-465.20-05 Medicare	9,287	10,780	1,493
248-4005-465.20-10 Retirement	80,370	93,351	12,981
248-4005-465.33-03 Legal Fees	-	30,000	30,000
248-4005-465.33-09 Contracted Services	4,680	25,000	20,320
248-4005-465.58-01 Travel Costs & Per Diem	12,600	40,000	27,400
Total Expenses	793,082	1,002,595	209,513

Reimbursed 100% for the expenses

**Grandberg/ Amber Plains**

**Expense**

318-2104-471.83-03 Fiscal Charges	530	705	175
Total Expenses	530	705	175

Increase in Fiscal Charges

		Original	Adjusted	Change
<b>Building Fund</b>				
<b>Revenue</b>				
401-2105-333.55-15	Other Revenues	-	615,000	615,000
	Total Revenues	-	615,000	615,000
<b>Expense</b>				
401-2105-421.33-09	Contracted Services	-	800,000	800,000
	Total Expenses	-	-	800,000

Armorer project radio reimbursement from new project startups (Red River Dispatch Center)

5,196,702