



Finance Office

Telephone: 701-241-5600

Fax: 701-241-5728

SMB-FIN@casscountynd.gov

December 7, 2023

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 2023 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,

Sarah Heinle
Accounting Manager

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			
101-1002-4017401- Building remodel	-	445,742	445,742
Total Expenses	<u>-</u>	<u>445,742</u>	<u>445,742</u>

Argusville school Demo. Special assessments will be collected to recoup the costs.

Sheriff Asset Forfeiture

Revenue

221-3507-3716502- Drug Restitution	9,500	31,000	21,500
221-3508-3335505- Federal Grants	137,000	171,000	34,000
221-3508-3416502- Drug Restitution	5,000	87,000	82,000
Total Revenues	<u>151,500</u>	<u>289,000</u>	<u>137,500</u>

Expense

221-3508-4018101- Forfeiture Distribution	140,000	277,500	137,500
Total Expenses	<u>140,000</u>	<u>277,500</u>	<u>137,500</u>

Increase revenue and expense

St. Atty Asset Forfeiture

Revenue

225-3103-3716503- Asset Forfeiture	10,000	47,000	37,000
Total Revenues	<u>10,000</u>	<u>47,000</u>	<u>37,000</u>

Expense

225-31014018201- Forfeiture Distribution	2,500	39,500	37,000
Total Expenses	<u>2,500</u>	<u>39,500</u>	<u>37,000</u>

Increase revenue and expense

		Original	Adjusted	Change
Civil Asset Forfeiture				
Revenue				
228-3101-3716503-	Asset Forfeiture	40,000	45,000	5,000
	Total Revenues	<u>40,000</u>	<u>45,000</u>	<u>5,000</u>
Expense				
228-3101-4018101-	Forfeiture Distribution	40,000	45,000	5,000
	Total Expenses	<u>40,000</u>	<u>45,000</u>	<u>5,000</u>

Increase revenue and expense. This fund was created by state mandate to take in a distribute asset forfeitures

Jail Commissary Fund**Expense**

235-3510-4010102-	Commissary	99,060	220,000	120,940
	Total Expenses	<u>99,060</u>	<u>220,000</u>	<u>120,940</u>

Spending fund reserves for inmate wellbeing

Swat Vehicle**Expense**

241-3506-4017406	Vehicle	-	5,100	5,100
	Total Expenses	<u>-</u>	<u>5,100</u>	<u>5,100</u>

Approved portion of vehicle purchase.

2023 Flood Emergency**Expense**

244-4013-4016137	2023 Emergency	-	203,000	203,000
	Total Expenses	<u>-</u>	<u>203,000</u>	<u>203,000</u>

2023 Emergency costs.

		Original	Adjusted	Change
Pass Through Grants				
Revenue				
246-2101-335.55-09	Federal Grants	120,000	165,000	45,000
	Total Revenues	<u>120,000</u>	<u>165,000</u>	<u>45,000</u>
Expense				
246-2110-4013313	Contracted Services	125,000	170,000	45,000
	Total Expenses	<u>125,000</u>	<u>170,000</u>	<u>45,000</u>

Grant fund received for other entities and distributed to them.

FM Diversion

Expense				
248-4005-465.10-05	FM Diversion Expense	922,311	1,400,000	477,689
	Total Expenses	<u>922,311</u>	<u>1,400,000</u>	<u>477,689</u>

Reimbursed 100% for the expenses.