



Finance Office

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December 6, 2024

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 2024 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				
101-1002-4013301	Consulting	-	26,500	26,500
101-1002-4015202	Liability Insurance	400,000	521,100	121,100
	Total Expenses	<u>400,000</u>	<u>547,600</u>	<u>147,600</u>

Increases insurance cost and HR consulting.

Tax Director				
Expense				
101-2401-4014303	Computer Software	18,575	23,975	5,400
101-2401-4016501	PC Software	2,000	5,600	3,600
	Total Expenses	<u>20,575</u>	<u>29,575</u>	<u>9,000</u>

Increases computer and software cost.

Emergency Management				
Revenue				
101-3701-3355505	State Shared State Grant	-	91,500	91,500
	Total Revenues	<u>-</u>	<u>91,500</u>	<u>91,500</u>
Expense				
101-3701-4015104	Contracted Services	-	91,500	91,500
	Total Expenses	<u>-</u>	<u>91,500</u>	<u>91,500</u>

Increase revenue and expense due to grant funding.

Sheriff Grant Fund				
Expense				
212-3514-4011030	Salaries Bonus	-	155,000	155,000
212-3514-4013309	Professional Services Service Fee	-	20,000	20,000
	Total Expenses	<u>-</u>	<u>175,000</u>	<u>175,000</u>

Increase expense due to grant funding received in 2023.

		Original	Adjusted	Change
2019 Flood Recovery				
Revenue				
214-4009-3315505	2009/2019 Flood Recovery	-	6,000	6,000
	Total Revenues	-	6,000	6,000
Expense				
214-4009-4018011	Refund Program Income	-	6,000	6,000
	Total Expenses	-	6,000	6,000

Increase revenue and expense.

Cares Funding				
Revenue				
216-1004-3617001	Interest	-	50,000	50,000
	Total Revenues	-	50,000	50,000
Expense				
216-1004-4017201	Remodeling	-	50,000	50,000
	Total Expenses	-	50,000	50,000

Increase revenue and expense.

Sheriff Asset Forfeiture				
Revenue				
221-3508-3335505	Federal Grants	-	150,000	150,000
	Total Revenues	-	150,000	150,000
Expense				
221-3508-4018101	Forfeiture Distribution	16,000	166,000	150,000
	Total Expenses	16,000	166,000	150,000

Increase revenue and expense.

	Original	Adjusted	Change
Civil Asset Forfeiture Revenue			
228-3101-3716503- Asset Forfeiture	40,000	60,000	20,000
Total Revenues	<u>40,000</u>	<u>60,000</u>	<u>20,000</u>
Expense			
228-3101-4018101- Forfeiture Distribution	40,000	90,000	50,000
Total Expenses	<u>40,000</u>	<u>90,000</u>	<u>50,000</u>

Increase revenue and expense. This fund was created by state mandate to take in and distribute asset forfeitures. Deposits and disbursements do not always occur in the same year.

Jail Commissary Fund

Expense			
235-3510-4010102- Commissary	120,000	240,000	120,000
Total Expenses	<u>120,000</u>	<u>240,000</u>	<u>120,000</u>

Spending fund reserves for inmate wellbeing. This fund is restricted to this use.

Hazard Mitigation Fund

Expense			
236-3703-4016107 Project Supplies	4,000	4,000	-
Total Expenses	<u>4,000</u>	<u>4,000</u>	<u>-</u>

Spending fund reserves for hazard mitigation. This fund is restricted to this use.

Swat Vehicle

Expense			
241-3506-4017406 Vehicle	-	2,000	2,000
Total Expenses	<u>-</u>	<u>2,000</u>	<u>2,000</u>

Approved vehicle expense.

American Rescue Plan Act

Expense			
242-1008-4017201 Remodeling	8,000,000	8,000,000	-
Total Expenses	<u>8,000,000</u>	<u>8,000,000</u>	<u>-</u>

Grant funds received in prior year used for jail expansion project.

	Original	Adjusted	Change
FM Diversion Expense			
248-4005-465.10-05 FM Diversion Expense	1,054,198	1,454,198	400,000
Total Expenses	<u>1,054,198</u>	<u>1,454,198</u>	<u>400,000</u>

Reimbursed 100% for the expenses from the FM Diversion.

Local Assistance and Tribal Consistency Fund

Expense			
250-1010-4010100	-	40,000	40,000
Total Expenses	<u>-</u>	<u>40,000</u>	<u>40,000</u>

Approved Sheriff vehicle purchased with grant funding.