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All Operating Funds – 2023 Summary



The budget is organized in funds as defined by Minnesota Statute and audited annually by the Minnesota State Auditor. Balance sheet management occurs on a fund level.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	18,046,733	1,179,015	12,469,722	115,260	105,007	80,475	392,310	13,751,431	22,293,300	4,760,923	73,194,176	45,556,747	1,975,832	(25,661,597)
2021 FINAL	18,627,663	1,808,665	12,706,023	119,848	101,827	84,654	384,993	11,773,958	22,415,866	4,394,723	72,418,220	45,439,685	2,251,900	(24,726,635)
2022 FINAL	19,179,722	1,139,262	12,886,297	123,592	83,670	76,836	394,287	14,517,902	20,509,668	3,331,298	72,242,534	46,135,318	636,052	(25,471,164)
2023	19,741,544	1,122,931	13,198,689	135,475	76,157	70,382	395,224	25,009,194	18,499,485	2,438,001	80,687,082	53,536,317	-	(27,150,765)
\$ Change	561,822	(16,331)	312,392	11,883	(7,513)	(6,454)	937	10,491,292	(2,010,183)	(893,297)	8,444,548	7,400,999	-	(1,679,601)
% Change	2.93%	-1.43%	2.42%	9.61%	-8.98%	-8.40%	0.24%	72.26%	-9.80%	-26.82%	11.69%	16.04%	0.00%	6.59%

Notes: 2020 and 2021 FINAL budgets include all board approved amendments. Use of fund balance is detailed by department; almost entirely attributable to the Capital Project's Fund budget amendments \$1,524,138 (2019): \$935,097 (2020), \$1,586,900 (2021), \$1,066,279 (2022).

2018 saw the first levy for the Capital Projects Fund (\$170,000) since 2009. 2019 levy \$600,600. 2020 levy \$485,000., 2021 levy \$400,000. 2022 levy 500,000, 2023 Proposed Capital Levy is \$500,000

General Fund – Summary



The General Fund records activities that are not required by Statute to be segregated by fund. Revenues and expenditures are tracked on a department level.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Regis	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	9,837,205	894,421	4,057,315	74,450	41,257	44,500	276,495	2,363,736	9,464,941	1,101,046	28,155,366	15,038,099	365,735	(12,751,532)
2021 FINAL	10,269,927	1,434,089	4,376,945	77,400	37,300	49,607	266,264	2,545,974	9,460,099	948,022	29,465,627	15,932,178	497,500	(13,035,949)
2022 FINAL	10,332,327	778,728	4,285,613	80,850	36,950	47,300	276,170	2,453,604	8,568,110	976,055	27,835,707	14,005,887	250,000	(13,579,820)
2023	10,789,447	768,219	4,493,021	90,750	36,300	48,650	285,650	2,753,156	6,308,105	1,154,131	26,727,429	11,891,501	-	(14,835,928)
\$ Change	457,120	(10,509)	207,408	9,900	(650)	1,350	9,480	299,552	(2,260,005)	178,076	(1,108,278)	(2,114,386)	(250,000)	(1,256,108)
% Change	4.42%	-1.35%	4.84%	12.24%	-1.76%	2.85%	3.43%	12.21%	-26.38%	18.24%	-3.98%	-15.10%	-100.00%	9.25%

Notes: Since 2018 any excess funds generated from Solid Waste Assessment has been dedicated to replace solid waste equipment and supporting operations. At the end of 2020, this dedication was \$376,679 and at the end of 2021, this dedication was \$1,032,280.

General Fund Department 001 – Commissioners



5 County Commissioners are elected by district and serve on a Board to collectively govern County functions by establishing policy within the limits of State and Federal law. Levels of service are established by the Board through an annual budget process that considers market trends and available resources.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	387,850	25,000	74,096	17,000	10,000	4,000	800	-	4,057,981	-	4,576,727	6,120,481	250,000	1,793,754
2021 FINAL	316,980	25,000	74,371	17,000	10,000	4,000	800	-	4,084,838	-	4,532,989	6,012,361	175,000	1,654,372
2022 FINAL	146,240	25,000	75,556	17,000	10,000	4,000	800	-	3,304,120	-	3,582,716	5,216,620	250,000	1,883,904
2023	150,630	25,000	76,447	20,000	10,000	4,000	800	-	604,583	-	891,460	2,458,083		1,566,623
\$ Change	4,390	-	891	3,000	-	-	-	-	(2,699,537)	-	(2,691,256)	(2,758,537)	(250,000)	(317,281)
% Change	3.00%	0.00%	1.18%	17.65%	0.00%	0.00%	0.00%		-81.70%		-75.12%	-52.88%	-100.00%	-16.84%

Notes: Fund Balance use relates to severance payouts utilizing earmarked fund balance for this purpose.

All COVID related grants to the County are administered through the Commissioners Budget. Federal PILT = \$434,902 2022 (2022 budget \$393K); 2022 State PILT/Hunting Lands = \$1,039K (2021 was \$1,049K); board supported programs include: Museum \$5,000, Two fairs \$10,000, EDC \$50,000, HRA \$7,500, Central Mn Initiative Foundation \$17,500, MHB \$1,500, and Blackline Tax Abatement \$8,500 (New in 2021) 2022 budgeted revenue and expense of \$502,083 for Aquatic Species Prevention Aid activities.

General Fund Department 002 – Administrator



1 County Administrator and 1 HR Payroll Benefits Coordinator provide assistance to the Board of Commissioners by providing research on policy questions and recording the Board action. The Administrator is responsible to implement Board policy by making and monitoring assignments to Department Heads. Other duties include budget planning, personnel administration, and intergovernmental affairs.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	183,335	-	53,465	2,000	500	1,000	500	-	11,550	9,850	262,200	-	-	(262,200)
2021 FINAL	272,503	-	55,202	2,000	250	1,000	500	-	20,000	9,850	361,305	-	10,385	(350,920)
2022 FINAL	267,868	-	79,042	2,000	250	1,000	500	-	25,000	8,350	384,010	-	-	(384,010)
2023	279,950	-	81,232	2,000	250	1,000	500	-	25,900	500	391,332	-	-	(391,332)
\$ Change	12,082	-	2,190	-	-	-	-	-	900	(7,850)	7,322	-	-	(7,322)
% Change	4.51%		2.77%	0.00%	0.00%	0.00%	0.00%		3.60%	-94.01%	1.91%			1.91%

Notes: Includes a reduction of \$7,850 for annual maintenance for Agenda and Minutes Software which is now included in our new website and an additional \$500 for Wellness Program incentives.

General Fund Department 005 – Social Services Cost Reimbursement



The General Fund is eligible for State and Federal reimbursement of selected overhead functions. A cost allocation study by an independent auditor establishes the basis for General Fund claims to other funds.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2021 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2022 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	226,275	-	220,775
2023	-	-	-	-	-	-	-	6,000	-	-	6,000	240,300	-	234,300
\$ Change	-	-	-	-	-	-	-	500	-	-	500	14,025	-	13,525
% Change								9.09%			9.09%	6.20%		6.13%

Notes: Funding for 2023 is anticipated to be a small increase.

General Fund Department 010 – Clerk of Court



This State agency coordinates all administrative and management activities of the Cass County District Court through the Ninth Judicial District. Court functions include: Traffic, Criminal, Civil, Family, Juvenile, Probate and Conciliation cases. The State Legislature requires Counties to cover the cost for "suitable facilities", certain court appointed attorneys, and other mandated costs.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2021 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2022 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2023	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%			0.00%	0.00%		0.00%

Notes: Reimbursed court costs reflect separation of law library funds. Increased costs are the result of complex court cases. This is an unfunded mandate from the State of MN.

General Fund Department 022 – Law Library



The State Legislature requires Counties to provide a self help station and a law library for public use. The County Attorney Office is reimbursed for part-time library services. The source of funds is a fee added to fines assessed by the Court and collected by the State.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Restricted)	Levy Impact
2020 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2021 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2022 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2023	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change		0.00%							0.00%		0.00%	0.00%		

Notes: December 31, 2021 restricted fund balance of \$44,442 down from \$45,531 in 2020.

General Fund Department 040 – Auditor Treasurer



1 Chief Financial Officer, 1 Elections Administrator, 1 Chief Deputy Treasurer (Investment Officer), and 7 fulltime staff provide general accounting, payroll, property tax system management, maintain computerized parcel - based land records, election administration, licensing, investments, and vital records.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	740,071	101,000	255,803	6,000	2,875	1,700	26,025	79,230	285,930	3,560	1,502,194	1,494,390	-	(7,804)
2021 FINAL	734,620	7,000	250,234	3,150	1,050	800	14,200	22,500	213,350	6,000	1,252,904	1,238,820	4,800	(9,284)
2022 FINAL	762,527	51,500	259,592	3,200	200	-	26,000	47,600	289,010	500	1,440,129	1,409,320	-	(30,809)
2023	785,423	5,500	261,082	3,100	550	700	14,700	25,500	234,730	1,000	1,332,285	1,559,520	-	227,235
\$ Change	22,896	(46,000)	1,490	(100)	350	700	(11,300)	(22,100)	(54,280)	500	(107,844)	150,200	-	258,044
% Change	3.00%	-89.32%	0.57%	-3.13%	175.00%		-43.46%	-46.43%	-18.78%	100.00%	-7.49%	10.66%		-837.56%

Notes: 2023 is not an election year. Election year costs an estimated \$100K to the County every other year.

Anticipated interest earnings = \$1,000K for 2023, \$750K for 2022, \$750K for 2021, \$990K for 2020, \$950K for 2019. Tax forfeit settlement decreased to \$400K for 2023. (\$500K for 2022)

General Fund Department 044 – Assessor



10 fulltime staff provide an annual estimate of taxable values based upon approximately 52 property tax classifications for 50,000 parcels. Related duties currently assigned by the State Legislature include such programs as homestead exclusions, conservation easements, green acres, exempt properties, disabled military, and 2c forest management. Legislation changes are frequent.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	685,843	5,000	230,555	8,000	1,500	8,000	3,500	11,000	26,900	61,000	1,041,298	-	-	(1,041,298)
2021 FINAL	682,903	7,500	230,110	12,000	1,500	12,000	3,500	12,000	25,000	14,500	1,001,013	-	-	(1,001,013)
2022 FINAL	689,399	7,500	232,894	12,000	1,500	10,000	6,500	10,000	26,500	10,500	1,006,793	-	-	(1,006,793)
2023	704,226	5,000	236,340	12,000	1,500	10,000	6,500	10,000	25,500	10,000	1,021,066	-	-	(1,021,066)
\$ Change	14,827	(2,500)	3,446	-	-	-	-	-	(1,000)	(500)	14,273	-	-	(14,273)
% Change	2.15%	-33.33%	1.48%	0.00%	0.00%	0.00%	0.00%	0.00%	-3.77%	-4.76%	1.42%			1.42%

Notes: Reductions in non-essential expenses offset COLA and Steps for employees.

General Fund Department 060 – Management Information Systems



6 budgeted fulltime staff provide computer technical support service to 12 county departments, 26 related agencies, located at 14 sites. Data bases maintained include 23 operating systems. MIS staff are part of the Central Services Department.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	398,623	5,000	129,862	8,500	4,000	2,500	30,600	136,950	19,500	42,500	778,035	44,815	-	(733,220)
2021 FINAL	411,194	5,000	132,016	8,500	4,000	2,500	30,500	143,918	4,500	46,500	788,628	47,157	43,000	(698,471)
2022 FINAL	412,903	5,000	133,265	8,500	4,000	2,500	25,100	120,097	11,500	107,500	830,365	49,600	-	(780,765)
2023	432,305	5,000	136,864	8,500	4,000	2,500	25,500	133,640	11,500	92,500	852,309	54,147	-	(798,162)
\$ Change	19,402	-	3,599	-	-	-	400	13,543	-	(15,000)	21,944	4,547	-	(17,397)
% Change	4.70%	0.00%	2.70%	0.00%	0.00%	0.00%	1.59%	11.28%	0.00%	-13.95%	2.64%	9.17%		2.23%

Notes: Includes \$50,047 E-911 revenue for 2023 (2022 was \$47,500) (2021 was \$45,057). Consulting and contracts include increased cost for our new payroll software provided through our joint powers (MCCC). Decrease in capital outlay by 25%. Computer rotations are down from previous year.

General Fund Department 090 – County Attorney



1 elected County Attorney, 8 fulltime, & 1.6 part-time staff provide prosecution services for adult felonies, some misdemeanors, grand juries, and delinquent juvenile matters. Other services include: commitments, support collections, guardianships, and a victim/witness program. The Office also has statutory duties for County civil matters, by advising the County Board and Department Heads.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	990,845	-	313,338	8,000	6,882	2,500	5,000	6,000	66,390	5,000	1,403,955	205,024	-	(1,198,931)
2021 FINAL	985,268	-	312,492	10,300	3,000	2,507	3,494	6,000	65,550	4,500	1,393,111	205,024	-	(1,188,087)
2022 FINAL	1,022,149	-	320,347	10,300	3,000	2,000	3,000	6,000	70,025	1,000	1,437,821	205,024	-	(1,232,797)
2023	1,048,039	-	328,350	10,300	2,000	2,000	3,000	6,000	72,225	-	1,471,914	203,899	-	(1,268,015)
\$ Change	25,890	-	8,003	-	(1,000)	-	-	-	2,200	(1,000)	34,093	(1,125)	-	(35,218)
% Change	2.53%		2.50%	0.00%	-33.33%	0.00%	0.00%	0.00%	3.14%	-100.00%	2.37%	-0.55%		2.86%

Notes: Total FTE count remain the same and all positions are filled.
 HHVS revenue offset recorded at \$130,000 (matching HHVS budgeted expenditure).

General Fund Department 100 – County Recorder



1 elected County Recorder and 3 fulltime staff maintain a permanent record of deeds, mortgages, and approximately 400 different real estate documents. Uniform commercial code filings, military discharge information, bonds, oaths, plats, powers of attorney, tax liens, and passport acceptance agents are other examples of the Statutory duties of the Recorders Office.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Restricted)	Levy Impact
2020 FINAL	241,243	-	87,208	2,000	2,000	2,000	2,000	400	1,500	163,100	501,451	368,100	15,000	(118,351)
2021 FINAL	250,046	-	88,541	2,000	2,000	2,000	2,000	400	800	174,000	521,787	384,000	20,000	(117,787)
2022 FINAL	259,238	-	90,655	2,400	3,000	3,000	2,000	400	1,000	150,050	511,743	430,050	-	(81,693)
2023	268,798	-	92,583	2,100	3,000	3,000	2,000	400	975	155,250	528,106	430,250	-	(97,856)
\$ Change	9,560	-	1,928	(300)	-	-	-	-	(25)	5,200	16,363	200	-	(16,163)
% Change	3.69%		2.13%	-12.50%	0.00%	0.00%	0.00%	0.00%	-2.50%	3.47%	3.20%	0.05%		19.79%

Notes: No use of fund balance in 2023. Revenue is the same as 2022 – 12% increase over 2021. The budget for charges for services decreased \$46,000 from 2022 budget, this was an all time high.

General Fund Department 112 – Buildings & Grounds Maintenance



3 fulltime staff are responsible for maintenance and cleaning of the Courthouse, Courthouse Annex, and Law Enforcement Center County complex. This division of the Central Services Department coordinates facilities planning, outside contractor supervision, HHVS cleaning contract, HVAC controls, and security systems.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	124,962	2,000	53,725	2,000	500	-	34,500	151,000	248,700	55,000	672,387	-	-	(672,387)
2021 FINAL	131,221	2,000	54,673	1,500	500	-	34,500	166,000	268,500	74,250	733,144	-	-	(733,144)
2022 FINAL	137,086	2,000	56,033	1,500	500	-	34,500	176,000	274,500	55,000	737,119	-	-	(737,119)
2023	143,822	2,000	57,369	1,500	500	-	34,500	185,000	292,500	55,000	772,191	-	-	(772,191)
\$ Change	6,736	-	1,336	-	-	-	-	9,000	18,000	-	35,072	-	-	(35,072)
% Change	4.91%	0.00%	2.38%	0.00%	0.00%		0.00%	5.11%	6.56%	0.00%	4.76%			4.76%

Notes: Equipment line item includes \$50K annually toward the County's deferred maintenance program. Budgets from individual departments for long distance were transferred to this account to consolidate reporting. 37.5% of one position continues to be allocated to HHVS payroll. Utility costs continue to increase.

General Fund Department 113 – Government Center



The Barclay West building in Pine River is owned by Cass County. The US Postal Service leases a portion of building resulting in a cost neutral impact to the operating budget. The remainder of the building is used assigned to the University of MN County Extension Service including the 4-H Program.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	-	-	-	-	-	-	800	5,000	15,150	-	20,950	37,125	-	16,175
2021 FINAL	-	-	-	-	-	-	800	5,000	11,650	-	17,450	37,125	-	19,675
2022 FINAL	-	-	-	-	-	-	800	5,000	14,650	-	20,450	37,125	-	16,675
2023	-	-	-	-	-	-	800	5,000	14,650	-	20,450	37,125	-	16,675
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change							0.00%	0.00%	0.00%		0.00%	0.00%		0.00%

Notes: Other funding is United States Postal Service lease revenue (increase for 2022).

General Fund Department 172 – Unemployment



Cass County is on a "pay as you go" unemployment basis. This budget department records the annual estimated cost.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	-	-	-	-	-	-	-	-	6,000	-	6,000	-	-	(6,000)
2021 FINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2022 FINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2023	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

Notes: General Fund is within budget. During the pandemic there was financial relief provided from State and Federal Source.

General Fund Department 200 – Sheriff



1elected Sheriff, 1 Chief Deputy, 1 Lieutenant, 1 Investigator, 3 Sergeants, 35 Deputies, 1 Chief Dispatcher, 11 Dispatchers, and 5 Records/Administration staff protect the citizens of Cass County on a 24/7 basis. The Office investigates all crimes, submits criminal complaints to prosecutors, provides civil process and assists citizen based programs.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	3,723,741	561,650	1,361,844	7,500	3,700	9,800	120,500	8,000	553,900	514,320	6,864,955	1,240,350	37,700	(5,586,905)
2021 FINAL	3,778,632	1,161,650	1,675,302	7,500	3,700	11,800	124,500	8,000	555,900	498,150	7,825,134	2,110,150	204,315	(5,510,669)
2022 FINAL	3,900,874	461,650	1,479,361	7,500	3,700	11,800	124,500	8,000	555,900	579,440	7,132,725	1,242,150	-	(5,890,575)
2023	4,176,453	496,550	1,605,031	7,500	3,700	11,800	142,500	8,000	620,900	682,300	7,754,734	1,244,550	-	(6,510,184)
\$ Change	275,579	34,900	125,670	-	-	-	18,000	-	65,000	102,860	622,009	2,400	-	(619,609)
% Change	7.06%	7.56%	8.49%	0.00%	0.00%	0.00%	14.46%	0.00%	11.69%	17.75%	8.72%	0.19%		10.52%

Notes: 2 New Deputy positions in 2020. In 2020 and 2021 new positions were funded by COVID grant dollars. Pillager School continues to support one position: contract revenue \$450,000 in 2023 (Same as 2022). Overtime patrol budget remains at \$250K. Education and training budget remains at \$100K. Equipment budget anticipates rotation of 10 vehicles now that the department is fully staffed. In 2022 we levy for 95% of salaries and benefits do to open positions. We have one open Deputy, two Dispatchers, one Records staff, and a new Sheriff from existing staff in the 2023 budget as requested.

General Fund Department 222 – Medical Examiner



A contracted position (Dr. Kelly Mills and Ramsey County Examiners Office) whose purpose is to assist law enforcement in death investigation by establishing the cause and manner of death. This is done through scene investigation, performing an autopsy when necessary, and providing expert testimony at trial. Related transport costs are also recorded here.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2021 FINAL	-	-	-	-	-	-	-	162,000	-	-	162,000	-	-	(162,000)
2022 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2023	-	-	-	-	-	-	-	140,000	-	-	140,000	-	-	(140,000)
\$ Change	-	-	-	-	-	-	-	15,000	-	-	15,000	-	-	(15,000)
% Change								12.00%			12.00%			12.00%

Notes: Cost have increased and resulted in a 2021 budget amendment of \$37,000. 2022 through first half of August is a \$87,000. We have increased this budget to \$140,000 to account for the increase in activity to this Department.

General Fund Department 228 – Boat & Water



3 Deputies are assigned to water patrol, trail enforcement, volunteer coordination, and safety education promotion.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	148,317	44,471	78,624	200	-	600	19,150	-	51,475	10,500	353,337	157,228	-	(196,109)
2021 FINAL	199,050	44,471	76,781	200	-	600	19,150	-	51,475	25,500	417,227	157,228	15,000	(244,999)
2022 FINAL	205,185	43,846	78,437	200	-	600	19,150	-	51,475	10,500	409,393	150,779	-	(258,614)
2023	208,694	42,994	81,528	200	-	750	21,250	-	53,200	68,500	477,116	152,813	-	(324,303)
\$ Change	3,509	(852)	3,091	-	-	150	2,100	-	1,725	58,000	67,723	2,034	-	(65,689)
% Change	1.71%	-1.94%	3.94%	0.00%		25.00%	10.97%		3.35%	552.38%	16.54%	1.35%		25.40%

Notes: 2023 budget continues to include 3 positions, one open position at this time. 2023 equipment purchase of \$50,000 for underwater recovery.

General Fund Department 250 – Jail



1 Lieutenant, 1 Sergeant , 15 Jailers, transport and supervise inmates within the Walker facility and coordinate a 60 bed contract with Crow Wing County through June of 2027 (either party may cancel after 180 day notice) . In addition assist with high risk courtroom security.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Restricted)	Levy Impact
2020 FINAL	870,816	110,200	392,869	200	1,500	4,000	16,500	3,000	1,212,250	34,700	2,646,035	39,800	-	(2,606,235)
2021 FINAL	992,857	130,200	399,584	200	1,500	4,000	16,500	3,000	1,216,150	37,300	2,801,291	39,800	-	(2,761,491)
2022 FINAL	1,026,911	130,200	408,510	200	1,500	4,000	18,500	3,000	1,247,400	36,300	2,876,521	39,800	-	(2,836,721)
2023	1,069,479	130,200	415,573	200	1,500	4,000	19,500	3,000	1,334,900	62,250	3,040,602	39,800	-	(3,000,802)
\$ Change	42,568	-	7,063	-	-	-	1,000	-	87,500	25,950	164,081	-	-	(164,081)
% Change	4.15%	0.00%	1.73%	0.00%	0.00%	0.00%	5.41%	0.00%	7.01%	71.49%	5.70%	0.00%		5.78%

Notes: Anticipating to continue with Crow Wing 2022 contract rate: minimum of 40 beds @ \$59.55 per bed per day (up from 40 beds in 2019 @ \$54.45). Boarding: \$920K – 2023: \$880K – 2022: \$880K – 2021; \$880K – 2020;. Jail currently has 2open positions.

Increases expected in food costs at County facility. Equipment replacement incudes a transport expedition in 2023.

General Fund Department 251 – Sentence to Serve



1 fulltime deputy STS Crew Leader supervises a program of jail inmates permitted by the Court to do community service projects. Payment to the inmate is a reduction in sentence or reduction in their fines. State funds cover a portion of the cost.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	52,861	2,000	22,409	-	-	200	1,420	-	10,100	5,552	94,542	16,059	-	(78,483)
2021 FINAL	56,100	2,000	22,941	-	-	200	1,420	-	10,100	4,637	97,398	16,059	-	(81,339)
2022 FINAL	59,528	2,000	23,683	-	-	200	1,420	-	10,100	10,200	107,131	19,000	-	(88,131)
2023	63,169	2,000	24,399	-	-	200	1,500	-	10,500	17,351	119,119	19,000	-	(100,119)
\$ Change	3,641	-	716	-	-	-	80	-	400	7,151	11,988	-	-	(11,988)
% Change	6.12%	0.00%	3.02%			0.00%	5.63%		3.96%	70.11%	11.19%	0.00%		13.60%

Notes: 2023 budget includes a 60" Zero turn mower with bagger.

General Fund Department 252 – Probation



1 Director, 1 Team Leader, 5 Probation Officers, and 3.5 Administrative staff supervise individuals assigned by the Ninth District Court or Minnesota State Law . The mission of the Department is "Enhancing public safety and facilitating offender change through evidence based and restorative practices".

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	702,544	-	239,356	9,500	1,500	5,500	1,000	10,000	38,750	2,400	1,010,550	436,195	-	(574,355)
2021 FINAL	699,324	5,168	232,597	10,500	1,500	6,500	1,200	10,000	37,475	8,900	1,013,164	420,964	-	(592,200)
2022 FINAL	723,176	5,168	238,011	10,500	1,000	6,500	1,200	10,000	38,000	2,715	1,036,270	440,813	-	(595,457)
2023	752,819	6,459	243,702	10,500	1,000	6,500	1,400	10,000	35,250	1,000	1,068,630	439,683	-	(628,947)
\$ Change	29,643	1,291	5,691	-	-	-	200	-	(2,750)	(1,715)	32,360	(1,130)	-	(33,490)
% Change	4.10%	24.98%	2.39%	0.00%	0.00%	0.00%	16.67%	0.00%	-7.24%	-63.17%	3.12%	-0.26%	-	5.62%

Notes: Budget includes an intern that will be mostly funded from Sourcewell.

General Fund Department 280 – Emergency Services



1 Emergency Services Director assists key county officials and other public safety responders in carrying out their responsibilities to coordinate emergency conditions ranging from natural disasters to hazardous material containment. The position coordinates the 800 MHz radio implementation. The pursuit of related outside funding is also a priority of this activity.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (restricted)	Levy Impact
2020 FINAL	61,626	4,900	22,876	300	300	1,200	7,200	-	166,950	28,564	293,916	38,000	23,035	(232,881)
2021 FINAL	65,388	4,900	23,646	300	300	1,200	7,200	-	166,950	18,935	288,819	38,000	25,000	(225,819)
2022 FINAL	105,560	4,900	36,273	300	300	1,200	7,200	-	166,950	4,000	326,683	38,000	-	(288,683)
2023	111,137	4,900	40,291	600	300	1,200	6,200	-	184,550	8,480	357,658	38,900	-	(318,758)
\$ Change	5,577	-	4,018	300	-	-	(1,000)	-	17,600	4,480	30,975	900	-	(30,075)
% Change	5.28%	0.00%	11.08%	100.00%	0.00%	0.00%	-13.89%		10.54%	112.00%	9.48%	2.37%		10.42%

Notes: Includes additional 0.5 FTE for backup from Records. Includes replacement AED pads and batteries for \$4,480.

General Fund Department 282 – Longville Ambulance District (LASSD)



A Subordinate Service District was created by Cass County at the request of the City of Longville and several Townships that formerly provided ambulance service in North Central Cass County. The present ALS service is provided through a contract with North Ambulance Service. All or some of 19 Townships and 2 Cities provide the funding through a special district property tax levy.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Assigned)	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	543,000	-	543,000	-	40,000	(503,000)
2021 FINAL	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
2022 FINAL	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
2023	-	-	-	-	-	-	-	-	626,000	-	626,000	-	-	(626,000)
\$ Change	-	-	-	-	-	-	-	-	123,000	-	123,000	-	-	(123,000)
% Change									24.45%		24.45%			24.45%

Notes: Includes \$131,000 increase from North Memorial for services. No budget for repairs and maintenance (funded from fund balance). Fund balance for 2021 \$70,558. change over 2021. Requested increase do not cover costs incurred from increased wages.

General Fund Department 350 – Insurance



This budget department records the property, casualty, and workers compensation costs of the General Fund purchased from the Minnesota Counties Intergovernmental Trust (MCIT). Dividend distributions (actual costs versus estimated costs) by MCIT provide a source of funds for fund balance, and operating fund reimbursement.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	355,000	-	355,000	150,000	-	(205,000)
2021 FINAL	-	-	-	-	-	-	-	-	345,000	-	345,000	150,000	-	(195,000)
2022 FINAL	-	-	-	-	-	-	-	-	330,000	-	330,000	175,000	-	(155,000)
2023	-	-	-	-	-	-	-	-	395,427	-	395,427	260,427	-	(135,000)
\$ Change	-	-	-	-	-	-	-	-	65,427	-	65,427	85,427	-	20,000
% Change									19.83%		19.83%	48.82%		-12.90%

Notes: MCIT Dividends remain stable. Liability rates continue to increase and workman's compensation costs are holding stable. Special dividend of \$142,751 received for Worker's Comp (\$70,000 built into 2023 Department Request)

General Fund Department 610 – University of MN Extension Service



1 fulltime 4-H Program Coordinator, intern and 0.55 FTE (additional 102 hours) support staff provides programming to Cass County. Regional University of Minnesota Extension services are purchased through this department. The Citizen Extension Committee provides input on regional issues and supervision of local staff.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)
2021 FINAL	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)
2022 FINAL	-	2,200	-	-	-	-	2,000	127,007	1,300	-	132,507	-	-	(132,507)
2023	-	2,200	-	-	-	-	2,000	129,026	1,300	-	134,526	-	-	(134,526)
\$ Change	-	-	-	-	-	-	-	2,019	-	-	2,019	-	-	(2,019)
% Change		0.00%					0.00%	1.59%	0.00%		1.52%			1.52%

Notes: Levy increase accounts for current contract terms.

General Fund Department 650 – Indirect Cost



This budget department charges General Fund overhead costs to the Environmental Services Department and the Forfeited Tax Fund based upon an independent cost allocation audit.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2023	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change												0.00%		0.00%

Notes: Remains stable from 2022.

General Fund Department 659 – Soil & Water Conservation District



5 elected Supervisors contract with Cass County to provide technical services for wetland management, private forestry, sedimentation control, water quality planning, and State/Federal cost share conservation projects. The SWCD also serves as the County Natural Resources Advisory Committee to the Land Department and a seat on the Cass County Planning Commission.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2021 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2022 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2023	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change				0.00%					0.00%		0.00%	0.00%		

Notes: The SWCD Board continues to manage the 2023 aquatic invasive species (AIS) program within budget limits established by the County Board. (\$7,250 is from the AIS program).

General Fund Department 397&660 – Shingobee Sewer District & County Ditch # 9



This budget department tracks activity of Shingobee Sewer District and remaining judicial ditch activity.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
													(assigned)	
2020 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2021 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2022 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2023	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%	0.00%		

Notes: County Ditch #9 budgeting ended in 2018 as a result of the 2017 public hearing. Shingobee Sewer District is budgeted as part of County operations because of its organizational structure. Users fees and restricted fund balance support all operations. County Ditch fund balance of \$1,713. Shingobee Fund balance is \$57,159 in 2021 (\$51,902 in 2020).

General Fund Department 780 – Retiree Benefits



This budget department funds the post employment health insurance costs required by labor contracts and personnel rules for those hired prior to December 31, 2007.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	-	-	560,000	-	-	-	-	-	-	-	560,000	-	-	(560,000)
2021 FINAL	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)
2022 FINAL	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)
2023	-	-	605,000	-	-	-	-	-	-	-	605,000	-	-	(605,000)
\$ Change	-	-	40,000	-	-	-	-	-	-	-	40,000	-	-	(40,000)
% Change			7.08%								7.08%			7.08%

Notes: The County currently has 64 (up from 59) retirees that are funded by this department. County-wide, this cost is partially offset by salary savings for replacements at a lower step, and reduction in longevity payouts over time. Insurance costs increased in 2022 by \$15 per month per participant. 2023 costs will increase \$10 per month per participant.

General Fund Department 801 – Environmental Services Summary



1 Director, 1 Deputy Director, 1 Support Professional, 3 Resource Specialists, 1 AIS Lake Technician, and 2.5 Intake Clerks implement the Comprehensive Plan through land use permits, subdivision regulations, zoning classifications, new septic system inspections by contract, and shoreland standards. Environmental education, aquatic invasive species (AIS), and solid waste management are other core functions.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	524,528	28,000	181,285	3,000	6,000	1,500	5,000	1,470,000	1,752,000	165,000	4,136,313	4,202,067	-	65,754
2021 FINAL	693,841	34,000	183,455	2,000	8,000	500	4,000	1,649,000	1,832,946	25,000	4,432,742	4,587,025	-	154,283
2022 FINAL	613,683	34,764	208,954	5,000	8,000	500	3,000	1,580,000	1,602,065	-	4,055,966	4,055,966	-	-
2023	594,503	37,416	207,230	12,000	8,000	1,000	3,000	1,861,590	1,717,900	-	4,442,639	4,442,639	-	-
\$ Change	(19,180)	2,652	(1,724)	7,000	-	500	-	281,590	115,835	-	386,673	386,673	-	-
% Change	-3.13%	7.63%	-0.83%	140.00%	0.00%	100.00%	0.00%	17.82%	7.23%		9.53%	9.53%		

Notes: Solid Waste equipment purchases funded through fund balance in this department (December 31, 2021 : \$1,032,280). 2020 was \$376,679. Increased contract costs in 2022 due to fuel. AIS Lake Technician is fully funded by AIS grant proceeds.

Environmental Services Department Activity 000 – Zoning



Environmental Services Department staff costs are allocated to the planning and zoning function, although AIS and SWCD reimburse a portion of 4 salaries. Planning and zoning fees are intended to cover the cost of this activity.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	356,100	28,000	127,553	3,000	6,000	1,500	5,000	30,000	36,500	30,000	623,653	512,500	-	(111,153)
2021 FINAL	524,547	34,000	128,965	2,000	8,000	500	4,000	30,000	33,000	25,000	790,012	790,012	-	-
2022 FINAL	439,788	34,000	153,988	5,000	8,000	500	3,000	50,000	37,623	-	731,899	731,899	-	-
2023	438,208	34,020	155,944	12,000	8,000	1,000	3,000	50,000	34,400	-	736,572	736,572	-	-
\$ Change	(1,580)	20	1,956	7,000	-	500	-	-	(3,223)	-	4,673	4,673	-	-
% Change	-0.36%	0.06%	1.27%	140.00%	0.00%	100.00%	0.00%	0.00%	-8.57%		0.64%	0.64%		

Notes: Beginning in 2020 budget, salaries allocated to planning zoning increased as the allocation to the solid waste function decreased. The historical plan was to require zoning to break even. Fees increased starting in 2020 to accomplish this.

Environmental Services Department Activity 594 – Special Projects



This budget activity records grants managed by the Environmental Services Department. Examples include: Healthy Lakes and Rivers utilizing Initiative Foundation funds, Lessard/Sams Legacy Program through the State 3/8th sales tax, and Legislative appropriations (LCCMR) funded in part by the MN Lottery through the Environmental and Natural Resources Trust Fund.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	20,000	-	-	20,000	20,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change														

Notes: No new special projects planned for 2023.

Environmental Services Department Activity 405 – Solid Waste



The Director oversees 6 solid waste transfer stations through contracted services, 29 recycling sites, hazardous material collection, and licensure of 10 private waste haulers. All improved parcels are assessed a fee to fund related costs. 19.5% of the Environmental Services Department staff are allocated to this activity.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	104,472	-	32,129	-	-	-	-	1,420,000	1,715,500	135,000	3,407,101	3,585,000	-	177,899
2021 FINAL	108,215	-	32,697	-	-	-	-	1,619,000	1,743,500	-	3,503,412	3,656,000	-	152,588
2022 FINAL	111,613	-	33,445	-	-	-	-	1,530,000	1,564,442	-	3,239,500	3,239,500	-	-
2023	95,406	500	30,504	-	-	-	-	1,811,590	1,683,500	-	3,621,500	3,621,500	-	-
\$ Change	(16,207)	500	(2,941)	-	-	-	-	281,590	119,058	-	382,000	382,000	-	-
% Change	-14.52%		-8.79%					18.40%	7.61%		11.79%	11.79%		

Notes: 2023 has any excess assessments dedicated to fund balance for equipment replacement. In County tipping fees increased in 2022 to match increased costs of disposal (\$5.62 per ton). Assessment remains at \$66 for residential. Hauling contract up for renewal at the end of 2023. Recycle bin and Transfer station management contracts expire December 31, 2026.

Environmental Services Department Activity 550 to 555 – BWSR Grants



The Board of Water and Soil Resources (BWSR) is a MN State Agency that funds in part the County costs of administering State programs including: water planning, shoreland management, and wetland conservation.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	63,956	-	21,603	-	-	-	-	-	-	-	85,559	84,567	-	(992)
2021 FINAL	61,079	-	21,793	-	-	-	-	-	56,446	-	139,318	141,013	-	1,695
2022 FINAL	62,282	764	21,521	-	-	-	-	-	-	-	84,567	84,567	-	-
2023	60,889	2,896	20,782	-	-	-	-	-	-	-	84,567	84,567	-	-
\$ Change	(1,393)	2,132	(739)	-	-	-	-	-	-	-	-	-	-	-
% Change	-2.24%	279.06%	-3.43%								0.00%	0.00%		

Notes: In 2019, the SSTS upgrade grant ended, causing a grant reduction in other funding for 2020. While other grants remain flat, the County's labor costs continue to increase. Labor costs are shifted to planning and zoning, the AIS grant and partially offset by SWCD funding.

Fund 02 – Self Insurance Summary



This Fund records the revenues and expenses of an employee "Cafeteria Plan" (health and life insurance and other optional programs) and retired employee benefits. July 2020 participation was 268 active (down 3 year over year) and 136 retired employees (participation varies by date of employment). Costs are recorded in the funds of active employees.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	4,770,000	-	-	-	-	-	-	-	4,770,000	4,770,000	-	-
2021 FINAL	-	-	4,660,000	-	-	-	-	-	-	-	4,660,000	4,660,000	-	-
2022 FINAL	-	-	4,807,000	-	-	-	-	-	-	-	4,807,000	4,807,000	-	-
2023	-	-	4,907,000	-	-	-	-	-	-	-	4,907,000	4,907,000	-	-
\$ Change	-	-	100,000	-	-	-	-	-	-	-	100,000	100,000	-	-
% Change			2.08%								2.08%	2.08%		

Notes: 2023 includes an estimated County share of \$1,070 per month per fulltime employee; Up from 2022 at \$1,060.

Fund 03 – Road & Bridge Summary



35 fulltime and 9 part-time seasonal staff are responsible for maintenance and construction improvements to approximately 800 miles of roads.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	2,177,916	137,000	1,021,932	10,000	5,000	5,000	11,500	9,494,000	3,514,200	544,500	16,921,048	11,566,000	125,000	(5,230,048)
2021 FINAL	2,168,112	187,000	1,017,283	10,000	5,000	5,000	13,000	7,981,605	3,481,756	545,000	15,413,756	11,310,161	0	(4,103,595)
2022 FINAL	2,274,257	197,000	1,070,076	10,500	5,200	5,600	15,000	10,668,992	3,198,500	537,300	17,982,425	13,676,039	125,000	(4,181,386)
2023	2,403,965	197,000	1,104,187	12,000	5,000	5,600	14,000	20,894,354	3,595,200	535,500	28,766,806	24,120,473	0	(4,646,333)
\$ Change	129,708	0	34,111	1,500	(200)	0	(1,000)	10,225,362	396,700	(1,800)	10,784,381	10,444,434	(125,000)	(464,947)
% Change	5.70%	0.00%	3.19%	14.29%	-3.85%	0.00%	-6.67%	95.84%	12.40%	-0.34%	59.97%	76.37%	-100.00%	11.12%

Notes: Local option sales tax is budgeted at \$4,282K in 2023 (\$2,372K in 2022). We anticipate \$2.7M in revenue for 2023. We received \$3.7M in 2021. The 2023 levy relief of 22% equal to \$942K.

Additional LOST revenue of 2021 is incorporating in 2023 budget.

Road & Bridge Fund Department 001 – Revenues



This budget department accounts for all road and bridge revenues.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	-	-	-	11,436,000	-	11,436,000
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	11,130,161	-	11,130,161
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	13,436,039	-	13,436,039
2023	-	-	-	-	-	-	-	-	-	-	-	23,880,473	-	23,880,473
\$ Change	-	-	-	-	-	-	-	-	-	-	-	10,444,434	-	10,444,434
% Change												77.73%		77.73%

Notes: 2023 State aid regular construction activity \$5,903,123 (\$6,312,664 in 2022) (\$2,176,560 in 2021) (\$3.144M in 2020), municipal State aid construction of \$950,000 (\$1,506K in 2022) (\$1,019M in 2021) (\$520K in 2020), \$0 in State Grants (\$0 in 2022) (\$0 in 2021) (\$750K in 2020), \$8,594K in federal grants (\$0 in 2022) (\$0 in 2021) (\$700K in 2020) and \$0 from LLBO (\$0 in 2022) (\$0 in 2021)(\$600K in 2020).

Road & Bridge Fund Department 310 – Highway Administration



This budget department records Central Office costs including: 1 County Engineer, 1 Assistant County Engineer, 1 Fiscal Supervisor, 1 Office Staff, and total fund activity for workers compensation, property/casualty insurance, and retiree benefits.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	338,400	-	321,286	10,000	5,000	5,000	3,500	-	224,200	10,500	917,886	-	-	(917,886)
2021 FINAL	351,318	-	331,943	10,000	5,000	5,000	4,000	-	217,200	11,000	935,461	-	-	(935,461)
2022 FINAL	364,945	-	365,140	10,500	5,200	5,600	4,000	-	217,500	-	972,885	-	-	(972,885)
2023	379,013	-	364,572	10,500	5,000	5,600	4,000	-	222,200	-	990,885	-	-	(990,885)
\$ Change	14,068	-	(568)	-	(200)	-	-	-	4,700	-	18,000	-	-	(18,000)
% Change	3.85%		-0.16%	0.00%	-3.85%	0.00%	0.00%		2.16%		1.85%			1.85%

Notes: No new positions for 2023.

Road & Bridge Fund Department 312 – Garages & Shops



1 Shop Manager, 1 Field Service Manager, and 2 fulltime Mechanics provide services to the Highway Department and other County Departments. 7 Highway maintenance shops (Cass Lake, Walker, Hackensack, Longville, Remer, Pine River, May Township) facility costs are tracked here.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	223,646	7,000	88,043	-	-	-	1,000	-	825,000	534,000	1,678,689	120,000	-	(1,558,689)
2021 FINAL	235,184	7,000	89,792	-	-	-	1,000	-	901,000	534,000	1,767,976	170,000	-	(1,597,976)
2022 FINAL	247,470	7,000	92,372	-	-	-	500	-	846,000	534,000	1,727,342	160,000	-	(1,567,342)
2023	248,584	7,000	93,021	-	-	-	500	-	1,113,000	534,000	1,996,105	160,000	-	(1,836,105)
\$ Change	1,114	-	649	-	-	-	-	-	267,000	-	268,763	-	-	(268,763)
% Change	0.45%	0.00%	0.70%				0.00%		31.56%	0.00%	15.56%	0.00%		17.15%

Notes: Increase for diesel (\$110,000), gasoline fuel (\$100,000), and shop supplies (\$45,000) year over year, other costs remain stable. Includes funding the Road and Bridge's revolving equipment fund within the Capital Improvement Fund in the amount of \$534,000 as in years past.

Road & Bridge Fund Department 313 – Maintenance & Construction



1 Maintenance Engineer, 6 Area Foremen, 5 Engineering Technicians, 1 Survey Technician (50%) and 18 Equipment Operators plan and perform year round maintenance and construction improvements. Contracted improvements are designed and inspected through this budget department.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	1,584,538	130,000	600,986	-	-	-	7,000	9,464,000	2,465,000	-	14,251,524	-	125,000	(14,126,524)
2021 FINAL	1,549,293	180,000	583,782	-	-	-	8,000	7,951,605	2,363,556	-	12,636,236	-	-	(12,636,236)
2022 FINAL	1,588,191	190,000	588,086	-	-	-	8,000	10,668,992	2,135,000	-	15,178,269	-	-	(15,178,269)
2023	1,637,133	190,000	598,621	-	-	-	8,000	20,893,354	2,260,000	-	25,587,108	-	-	(25,587,108)
\$ Change	48,942	-	10,535	-	-	-	-	10,224,362	125,000	-	10,408,839	-	-	(10,408,839)
% Change	3.08%	0.00%	1.79%				0.00%	95.83%	5.85%		68.58%			68.58%

Notes: Reduction in sand, salt and calcium chloride with conversion to brine. Increase in aggregate of \$150,000.

Road & Bridge Fund Department 315 – Land Surveyor



1 County Surveyor to provide field and technical services internally to the Highway Department, Land Department, and Environmental Services Department. The Surveyor also manages monumentation and related records for public use pursuant to State law.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	31,332	-	11,617	-	-	-	-	30,000	-	-	72,949	10,000	-	(62,949)
2021 FINAL	32,317	-	11,766	-	-	-	-	30,000	-	-	74,083	10,000	-	(64,083)
2022 FINAL	73,651	-	24,478	-	-	-	2,500	-	-	3,300	103,929	80,000	-	(23,929)
2023	139,235	-	47,973	1,500	-	-	1,500	1,000	-	1,500	192,708	80,000	-	(112,708)
\$ Change	65,584	-	23,495	1,500	-	-	(1,000)	1,000	-	(1,800)	88,779	-	-	(88,779)
% Change	89.05%		95.98%				-40.00%			-54.55%	85.42%	0.00%		371.01%

Notes: No Contract surveyor, now an extra FTE in 2023.

Fund 05 – Health, Human, & Veterans Services Summary



The Health, Human and Veterans Services (HHVS) Department assists citizens: to preserve their families; to ensure their health, safety, dignity, and confidentiality; to promote their right to self-determination and self-sufficiency through quality service and program integrity. Staffing: 93.875 FTEs total.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	5,592,207	142,594	2,440,242	20,810	57,550	29,975	88,315	651,695	7,385,014	127,050	16,535,452	9,720,918	-	(6,814,534)
2021 FINAL	5,728,488	182,576	2,469,492	22,448	58,327	29,047	89,729	658,466	7,456,076	60,801	16,755,450	9,920,416	37,500	(6,797,534)
2022 FINAL	6,096,434	158,534	2,536,867	22,242	40,320	22,936	87,117	653,506	6,902,176	91,664	16,611,796	9,768,865	-	(6,842,931)
2023	6,084,506	152,712	2,509,002	22,725	33,857	15,132	79,574	590,884	6,764,214	133,370	16,385,976	9,616,043	-	(6,769,933)
\$ Change	(11,928)	(5,822)	(27,865)	483	(6,463)	(7,804)	(7,543)	(62,622)	(137,962)	41,706	(225,820)	(152,822)	-	72,998
% Change	-0.20%	-3.67%	-1.10%	2.17%	-16.03%	-34.03%	-8.66%	-9.58%	-2.00%	45.50%	-1.36%	-1.56%		-1.07%

Notes: Did not budget Deputy Director Position in 2023. 2023 HHVS Fund is down \$72,998 from 2022. Only 95% of salaries and benefits are reflected in the 2023 budget request for Department 430.

HHVS Fund Department 120 – Veterans



2 full time direct staff and cross trained office support personnel (.263 FTE's) provide veterans and their eligible dependents with VA services including: counseling, claim application assistance, medical appointment transportation, and preparation of appeals. Staff provide on site contact in Pillager, Backus, Remer, Walker, Cass Lake and home visits as necessary.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance
2020 FINAL	136,707	-	57,685	510	1,400	1,200	1,495	1,250	54,506	4,343	259,096	17,226	- (241,870)
2021 FINAL	161,810	-	64,460	1,182	1,400	1,200	1,491	1,396	48,018	941	281,898	17,226	- (264,672)
2022 FINAL	155,658	-	64,684	1,180	1,400	1,200	1,491	1,416	49,906	800	277,735	17,226	- (260,509)
2023	164,982	-	65,849	948	1,100	1,200	1,790	1,400	52,366	2,500	292,135	16,500	- (275,635)
\$ Change	9,324	-	1,165	(232)	(300)	-	299	(16)	2,460	1,700	14,400	(726)	- (15,126)
% Change	5.99%		1.80%	-19.66%	-21.43%	0.00%	20.05%	-1.13%	4.93%	212.50%	5.18%	-4.21%	5.81%

Notes: VSO grant anticipated at \$10,000 for 2023 (same as 2022). Allocation of administrative staff follows State guidelines.

HHVS Fund Department 401 – Public Health



15.5 FTE administrative/support staff (incl temporary) provide home care, emergency preparedness, WIC, Child & Teen Outreach, and other services to protect and promote the health of the public.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	930,395	113,794	368,951	11,900	17,300	8,375	46,520	265,145	170,949	28,042	1,961,371	1,285,357	-	(676,014)
2021 FINAL	954,654	162,276	378,078	11,581	18,077	7,447	48,710	272,667	195,184	12,331	2,061,005	1,312,135	-	(748,871)
2022 FINAL	966,611	141,034	368,769	11,426	15,370	7,836	49,485	281,090	156,118	16,386	2,014,125	1,393,835	-	(620,290)
2023	1,035,240	144,212	387,289	14,152	15,307	4,432	46,264	214,748	130,256	33,885	2,025,785	1,384,875	-	(640,910)
\$ Change	68,629	3,178	18,520	2,726	(63)	(3,404)	(3,221)	(66,342)	(25,862)	17,499	11,660	(8,960)	-	(20,620)
% Change	7.10%	2.25%	5.02%	23.86%	-0.41%	-43.44%	-6.51%	-23.60%	-16.57%	106.79%	0.58%	-0.64%		3.32%

Note: One open positions and two previously part time employees have been called back full time in response to the pandemic. 15.13% allocation of HHVS administrative staff.

HHVS Fund Department 405 – Miscellaneous



Cass County match to the Central Minnesota Council on Aging and County purchased logo clothing for staff.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2021 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2022 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2023	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

HHVS Fund Department 420 – Income Maintenance



28 FTE staff determine eligibility & provide case maintenance for multiple public assistance programs including cash assistance, food support, emergency programs, health care, & child care. Staff obtain & enforce child support orders, collect public assistance debt, & make referrals to the Sheriff's Office for investigation of public assistance fraud.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	1,913,627	11,800	941,333	2,600	2,550	10,300	17,400	135,300	2,117,797	24,920	5,177,627	3,716,165	-	(1,461,462)
2021 FINAL	1,967,040	8,300	948,168	2,855	2,550	10,300	16,693	134,454	2,165,756	15,945	5,272,061	3,787,565	37,500	(1,446,996)
2022 FINAL	2,065,042	5,500	962,462	2,806	2,550	5,300	16,671	134,500	2,155,057	48,110	5,397,998	3,780,800	-	(1,617,198)
2023	2,068,955	3,000	957,857	2,072	1,250	6,000	15,050	133,050	2,406,594	57,829	5,651,657	3,881,400	-	(1,770,257)
\$ Change	3,913	(2,500)	(4,605)	(734)	(1,300)	700	(1,621)	(1,450)	251,537	9,719	253,659	100,600	-	(153,059)
% Change	0.19%	-45.45%	-0.48%	-26.16%	-50.98%	13.21%	-9.72%	-1.08%	11.67%	20.20%	4.70%	2.66%		9.46%

Effective 2014 the agency contracts with Cass County Sheriff's Office to perform Fraud Prevention (\$81,000) & Criminal Fraud Services (\$14,500).

Implementation of the Federal Affordable Care Act (ACA), named MN Sure in Minnesota, has reduced the number of uninsured Minnesotans to the lowest level in state history.

The programming of this new health care computer system continues to suffer from many problems and inefficiencies for the county staff that must administer the programs. Anything the system cannot do must be tracked manually by the workers. There remains a level of frustration for workers as well as clients when processing is delayed.

Poor burials are 100% county paid and costs of adults under 65 years of age in nursing facilities over 90 days are 10% county paid. These are costs over which the county has no control.

Includes \$130k for County Attorney.

36.84% allocation of HHVS administrative staff.

HHVS Fund Department 430 – Social Services



34.5 FTE staff provide assessment and case management for multiple social services programs including children's services, employment support services, family stabilization services, chemical dependency, mental health, developmental disabilities, adult services, long term care assessments, foster care/child care licensing and adoptions.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	2,611,478	17,000	1,072,273	5,800	36,300	10,100	22,900	250,000	4,868,762	69,745	8,964,358	4,537,170	-	(4,427,188)
2021 FINAL	2,644,984	12,000	1,078,786	6,830	36,300	10,100	22,835	249,949	4,874,118	31,584	8,967,486	4,638,491	-	(4,328,995)
2022 FINAL	2,909,123	12,000	1,140,952	6,830	21,000	8,600	19,470	236,500	4,368,095	26,368	8,748,938	4,412,004	-	(4,336,934)
2023	2,815,329	5,500	1,098,007	5,553	16,200	3,500	16,470	241,686	4,001,998	39,156	8,243,399	4,168,268	-	(4,075,131)
\$ Change	(93,794)	(6,500)	(42,945)	(1,277)	(4,800)	(5,100)	(3,000)	5,186	(366,097)	12,788	(505,539)	(243,736)	-	261,803
% Change	-3.22%	-54.17%	-3.76%	-18.70%	-22.86%	-59.30%	-15.41%	2.19%	-8.38%	48.50%	-5.78%	-5.52%	-	-6.04%

Notes: No new positions for 2023. 45.4% allocation of HHVS administrative staff. We currently have 4 open positions that may be filled by year end. In response to decreased funding, program expenses for probation correctional facility, adult programs, Rule 5, and guardianship were all decreased.

Only 95% of salaries and benefits are reflected in the 2023 budget request for Department 430.

HHVS Fund Department 440 – Children’s Initiative



Cass County/Leech Lake Reservation Children’s Initiative Collaborative Inc. This is a coordinated effort between communities, reservations, social services, public health, mental health, public schools, and corrections that have established a family service and children’s mental health initiative.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2022 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2023	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%	0.00%		

Effective 1/01/2013, this form will only show the estimated Local Collaborative Time Study Earnings, which are all forwarded to the CI fiscal agent.

The remaining costs required by the funding agreement will be included on the Dept 430 Social Services page. County contributions currently paid are as follows: \$5,000 County Partner contribution, \$33,000 County Contribution towards the CI Mental Health Coordinator position, \$0 County Contribution for Mental Health Services has been eliminated in 2014. (Formerly \$25,000)

The Children’s Initiative has significantly reduced it’s financial support of family centers. Since 2011, the County has contributed funds to help support the family centers in Cass County. The County contribution for family centers is included on the Dept 430 Social Services page.

Fund 33 – Capital Projects Summary



This Fund is used to implement current and future capital projects as defined by the Cass County Capital Improvement Plan – reviewed annually by the Board of Commissioners. Capital projects are generally defined as improvements with a useful life of at least ten years.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	-	2,397,327	2,397,327	977,230	935,097	(485,000)
2021 FINAL	-	-	-	-	-	-	-	-	-	2,780,900	2,780,900	794,000	1,586,900	(400,000)
2022 FINAL	-	-	-	-	-	-	-	-	-	1,666,279	1,666,279	905,227	261,052	(500,000)
2023	-	-	-	-	-	-	-	-	-	500,000	500,000	-	-	(500,000)
\$ Change	-	-	-	-	-	-	-	-	-	(1,166,279)	(1,166,279)	(905,227)	-	-
% Change														0.00%

Notes: See capital plan for estimated 2023 projects. \$500K for 2023, \$500K for 2022, \$400K for 2021, \$485K for 2020, and in \$600K for 2019.

Fund 34 – Debt Service Summary



Cass County currently has no debt service activity.

Notes: Fund was closed in 2012 and cash balance transferred to Capital Projects fund.

Fund 45 – Unorganized Townships Summary



The Board of Commissioners act as the Town Board for 14 Townships in northern Cass County. This fund records the Unorganized Townships activities including 54.34 miles of road maintenance, election administration, and fire protection. A Township property tax levy is the primary source of funds.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Assigned)	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2022 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2023	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%	0.00%		

Notes: 2023 Federal PILT estimated at \$34K, unchanged from 2022. Gas tax estimated at \$20K (same as 2022). Budgeted request for 2023 = \$300K (same as 2022); Fund balance for road and bridge projects at 12/31/21 = \$350,000. Fund balance for unorganized township activities at 12/31/21 = \$1,187,001

Fund 71 – Forfeited Tax Fund Summary



1 Land Commissioner and 6 Resource Managers administer 255,000 acres of tax forfeited land. Activities include wildlife management, sale of timber, reforestation, forest inventory, land leases, easements, and public land sales pursuant to a comprehensive forest management plan. Also coordinates with state and federal resource management agencies.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	439,405	5,000	180,233	10,000	1,200	1,000	16,000	1,242,000	1,168,662	41,000	3,104,500	3,104,500	-	-
2021 FINAL	461,136	5,000	182,303	10,000	1,200	1,000	16,000	587,913	1,148,378	60,000	2,472,930	2,472,930	-	-
2022 FINAL	476,704	5,000	186,741	10,000	1,200	1,000	16,000	741,800	1,123,855	60,000	2,622,300	2,622,300	-	-
2023	463,626	5,000	185,479	10,000	1,000	1,000	16,000	770,800	1,083,395	115,000	2,651,300	2,651,300	-	-
\$ Change	(13,078)	-	(1,262)	-	(200)	-	-	29,000	(40,460)	55,000	29,000	29,000	-	-
% Change	-2.74%	0.00%	-0.68%	0.00%	-16.67%	0.00%	0.00%	3.91%	-3.60%	91.67%	1.11%	1.11%		

Notes: No change in staff for 2023. 2021 restricted fund balance = \$11,886,868 (increase of \$924,218).

Forfeited Tax Fund Department 032 – Forest Development



Up to 30% of the net revenues generated by Forfeit Tax Fund Department 650 may be designated annually by the Board of Commissioners for forest development projects such as tree planting, site development, forest inventory, aerial photos, and similar capital functions.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	90,000	160,000	16,000	266,000	266,000	-	-
2021 FINAL	-	-	-	-	-	-	-	96,000	160,000	35,000	291,000	291,000	-	-
2022 FINAL	-	-	-	-	-	-	-	260,000	160,000	35,000	455,000	455,000	-	-
2023	-	-	-	-	-	-	-	304,000	160,000	35,000	499,000	499,000	-	-
\$ Change	-	-	-	-	-	-	-	44,000	-	-	44,000	44,000	-	-
% Change								16.92%	0.00%	0.00%	9.67%	9.67%		

Notes: 2021 restricted fund balance = \$5,908,786; 2021 included a distribution of \$713,063.

Forfeited Tax Fund Department 085 – State Payment in Lieu of Taxes



This budget department records the Forfeit Tax Fund share of State payments made to local governments in lieu of taxes. Use of these funds are defined by State law and include forest management, game and fish habitat, and resource development .

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2021 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2022 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2023	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%		0.00%	0.00%	0.00%		

Notes: 2021 restricted fund balance = \$1,488,655

Forfeited Tax Fund Department 313 – Forest Roads



This budget department receives the Forfeit Tax Fund share of State gas tax to assist in the maintenance of 1,103.2 miles of forest access roads.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	43,517	-	43,517	43,517	-	-
2022 FINAL	-	-	-	-	-	-	-	-	39,000	-	39,000	39,000	-	-
2023	-	-	-	-	-	-	-	-	39,000	-	39,000	39,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%	0.00%		

Notes: 2021 restricted fund balance = \$630,794

Forfeited Tax Fund Department 645 – Recreational Trails



Up to 20% of the net revenues generated by Forfeit Tax Fund Department 650 may be designated annually by the Board of Commissioners for maintenance of recreational trails.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2020 FINAL	-	-	-	-	-	-	-	992,000	-	-	992,000	992,000	-	-
2021 FINAL	-	-	-	-	-	-	-	331,913	-	-	331,913	331,913	-	-
2022 FINAL	-	-	-	-	-	-	-	321,800	-	-	321,800	321,800	-	-
2023	-	-	-	-	-	-	-	306,800	-	-	306,800	306,800	-	-
\$ Change	-	-	-	-	-	-	-	(15,000)	-	-	(15,000)	(15,000)	-	-
% Change								-4.66%			-4.66%	-4.66%		

Notes: 2021 restricted fund balance = \$3,858,633; 2021 included a 20% distribution of \$475,375.
Soo Line Bridge replacement in 2020.

Forfeited Tax Fund Department 650 – Land Commissioner



This budget department collects all other revenues and pays all other expenses of the Forfeit Tax Fund. Net revenues (after any designations to Departments 032 and 645) are annually distributed 40% to the County General Fund through the Auditor-Treasurer budget, and 40% to School Districts, 20% to Townships or Cities based upon the activity in their jurisdiction.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	439,405	5,000	180,233	10,000	1,200	1,000	16,000	15,000	968,662	10,000	1,646,500	1,646,500	-	-
2021 FINAL	461,136	5,000	182,303	10,000	1,200	1,000	16,000	15,000	944,861	10,000	1,646,500	1,646,500	-	-
2022 FINAL	476,704	5,000	186,741	10,000	1,200	1,000	16,000	15,000	924,855	10,000	1,646,500	1,646,500	-	-
2023	463,626	5,000	185,479	10,000	1,000	1,000	16,000	15,000	884,395	65,000	1,646,500	1,646,500	-	-
\$ Change	(13,078)	-	(1,262)	-	(200)	-	-	-	(40,460)	55,000	-	-	-	-
% Change	-2.74%	0.00%	-0.68%	0.00%	-16.67%	0.00%	0.00%	0.00%	-4.37%	550.00%	0.00%	0.00%		

Notes: 2023 General Fund portion budgeted at \$400K. Down from \$500K in 2022.

Fund 73 – Environmental Trust Summary



The MN legislature in the year 2000 directed Cass County and other counties to sell former State lakeshore lease lots and to legally reserve the principal amount of the proceeds in perpetuity (\$4,124,700). The interest earnings are available to Cass County for "improvement of natural resources".

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
													(Restricted)	
2020 FINAL	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000		-
2021 FINAL	-	-	-	-	-	-	-	-	180,000	-	180,000	50,000	130,000	-
2022 FINAL	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
2023	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes: 2021 spendable fund balance = \$593,075 restricted for qualifying projects. We have committed \$359,872 to projects with another \$200,000 pending action by the Board.

Fund 78 – Kitchigami Regional Library Summary



Consolidated regional public library that serves over 130,000 residents in a 6,000 square mile area (the Counties of Beltrami, Cass, Crow Wing, Hubbard and Wadena) through a mobile library and nine branch libraries. The minimum property tax levy is established by State law through the MN Department of Education.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2020 FINAL	-	-	-	-	-	-	-	-	380,483	-	380,483	-	-	(380,483)
2021 FINAL	-	-	-	-	-	-	-	-	389,557	-	389,557	-	-	(389,557)
2022 FINAL	-	-	-	-	-	-	-	-	367,027	-	367,027	-	-	(367,027)
2023	-	-	-	-	-	-	-	-	398,571	-	398,571	-	-	(398,571)
\$ Change	-	-	-	-	-	-	-	-	31,544	-	31,544	-	-	(31,544)
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.59%	0.00%	8.59%	0.00%	0.00%	8.59%

Notes: 2023 minimum local support at 90% of the 2011 state certified level = \$286,080. The levy request for 2022 was reduced by \$20,000 do to excess funds from 2021. Of 9 cities and 5 counties, only 1 (Crow Wing) is at the minimum funding level.

2023 Equipment List



The following list represents planned purchases from the annual operating budget. Related Board of Commissioners policy includes: 1.) evidence of competitive pricing, 2.) all technology equipment list purchases receive prior approval from the Central Services Director, and 3.) all other equipment list purchases receive prior approval from the Chief Financial Officer or County Administrator.

All technology purchases to receive prior approval from Tom Buhl, Central Services.
 All other equipment purchases to receive prior approval from Administrator or CFO.

	2023	2022
002 ADMINISTRATOR		
Monitor	500	
	500	8,350
040 AUDITOR-TREASURER		
Chairs (2)	1,000	
	1,000	500
044 ASSESSOR		
software	5,000	
4 mobile photo devices	3,500	
3 chairs	1,500	
	10,000	10,500
060 MIS		
29 computer rotations (desktop/laptop)	48,000	
Server and software upgrades	33,000	
Office furnishings	1,500	
Replacement network equipment, switches	10,000	
	92,500	107,500
090 COUNTY ATTORNEY		
	-	
	-	1,000

2023 Equipment List



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100 RECORDER			
<u>01-100.6609 Compliance Fund</u>			
MIS	Tax system, land record maintenance	50,000	
	Device maintenance (Cisco, Image, AS400)	50,000	
		100,000	100,000
<u>01-100.6610 Technical Fund</u>			
	Maintenance contracts	49,650	
	Scanner	1,100	
	Copier lease	4,300	
	Repair office equipment	200	
		55,250	50,050
	Total Recorder	155,250	150,050
112 BUILDING & GROUNDS			
	Courthouse furnishings	5,000	
	Deferred maintenance and equipment replacement	50,000	
		55,000	55,000

2023 Equipment List



The following list represents planned purchases from the annual operating budget. Related Board of Commissioners policy includes: 1.) evidence of competitive pricing, 2.) all technology equipment list purchases receive prior approval from the Central Services Director, and 3.) all other equipment list purchases receive prior approval from the Chief Financial Officer or County Administrator.

200 SHERIFF			
Squad vehicles (10 @ \$39,000)		390,000	
Squad equipment (10 @ \$10,400)		104,000	
Computer rotation (7 @ \$2,100)		14,700	
Deputy camera system (contract)		120,000	
Radars (6)		12,000	
Sheriff deputy equipment		15,000	
Sheriff protective equipment		15,000	
Admin - Computer rotation (2)		6,000	
Admin - Scanners (1)		1,100	
Admin (Records) - Office chair		500	
Dispatch - Equipment rotation		4,000	
		682,300	579,440
228 RECREATIONAL DIVISION			
Underwater recovery equipment (match to federal grant)		50,000	
Side imaging units to upgrade existing equipment		3,500	
Boat & Water equipment rotation		5,000	
OHV equipment rotation		5,000	
Snowmobile equipment rotation		5,000	
		68,500	10,500

2023 Equipment List



The following list represents planned purchases from the annual operating budget. Related Board of Commissioners policy includes: 1.) evidence of competitive pricing, 2.) all technology equipment list purchases receive prior approval from the Central Services Director, and 3.) all other equipment list purchases receive prior approval from the Chief Financial Officer or County Administrator.

250 JAIL			
	2023 transport vehicle to replace Expedition	39,000	
	Computer rotation (2)	4,800	
	Heavy Duty 24-hour office chairs (3)	3,000	
	Inmate mattresses (12)	1,450	
	Inmate clothing and bedding	5,000	
	Cuffs, shackles, capture shield, pepper spray and holders	1,000	
	Storage containers	1,500	
	Replace inmate exercise equipment	3,000	
	Fencing for Sally Port	2,500	
	Replacement kitchen equipment	1,000	
		62,250	36,300
251 SENTENCE TO SERVE			
	STS equipment rotation	3,000	
	60" deck mower with bagger	14,351	
		17,351	10,200
252 PROBATION			
	Dell Monitors (2)	620	
	Docking stations (1)	250	
	Label maker	130	
		1,000	2,715
280 EMERGENCY SERVICES			
	Command trailer equipment (S&R capabilities)	1,000	
	Replacement AED pads and batteries	4,480	
	EMS equipment rotation	3,000	
		8,480	4,000
Total General Fund		\$ 1,154,131	\$ 976,055

2023 Equipment List



The following list represents planned purchases from the annual operating budget. Related Board of Commissioners policy includes: 1.) evidence of competitive pricing, 2.) all technology equipment list purchases receive prior approval from the Central Services Director, and 3.) all other equipment list purchases receive prior approval from the Chief Financial Officer or County Administrator.

03 HIGHWAY			
315	Survey equipment	1,500	
312	Motorgrader w/plow equipment	323,067	
	Walk N Roll packer	33,922	
	2 pickups (Tech & Office)	68,921	
	2 (1.5-ton) pickups	114,150	
	Tractor shouldering machine	16,400	
	Tractor mower combination	139,996	
	Use of fund balance for current year purchases	(162,456)	
		535,500	537,300
05 HEALTH, HUMAN & VETERAN SERVICE			
	1 vehicle (split VSO, PH, IM, SS)	25,000	
	Computer rotation	65,020	
	Computer accessories	43,350	
		133,370	91,664
33 CAPITAL PROJECTS FUND			
	Levy effort toward 5-year capital plan	500,000	600,000
71 LAND DEPARTMENT			
032	Pictometry support	25,000	
	Survey grade GPS	10,000	
085	Signs and posts for public land survey	15,000	
650	F-250 pickup	45,000	
	ARC software	10,000	
	snowmobile	10,000	
		115,000	60,000
TOTAL ALL DEPARTMENTS		\$ 2,438,001	\$ 2,265,019
		-	