

2024 Budget Requests

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All Operating Funds – 2024 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 (before CPA)	County Program Aid	Levy
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	4,944,723	72,968,220	45,439,685	2,778,867	(24,749,668)	1,338,105	(23,411,563)
2022 FINAL	19,178,142	1,139,282	13,146,253	130,592	83,670	77,336	394,287	14,772,402	21,055,872	3,486,298	73,464,134	47,022,245	970,725	(25,471,164)	1,259,273	(24,211,891)
2023 ORIGINAL	19,535,746	1,122,931	13,123,950	135,475	76,157	70,382	395,224	25,009,194	18,499,485	2,433,521	80,402,065	53,586,317	125,000	(26,690,748)	1,359,048	(25,331,700)
2024	21,522,567	1,280,850	13,579,530	130,891	67,324	72,801	492,835	15,577,758	19,795,836	3,399,585	75,919,977	46,731,916	-	(29,188,061)	1,717,060	(27,471,001)
\$ Change	1,986,821	157,919	455,580	(4,584)	(8,833)	2,419	97,611	(9,431,436)	1,296,351	966,064	(4,482,088)	(6,854,401)	(125,000)	(2,497,313)	358,012	(2,139,301)
% Change	10.17%	14.06%	3.47%	-3.38%	-11.60%	3.44%	24.70%	-37.71%	7.01%	39.70%	-5.57%	-12.79%	-100.00%	9.36%	26.34%	8.45%

Notes: 2021 and 2022 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). \$814,174 (2023)
 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 levy 500,000., 2024 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
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	474,467	(13,058,982)
2022 FINAL	10,330,747	778,748	4,327,569	87,850	36,950	47,800	276,170	2,708,104	9,114,314	1,131,055	28,839,307	14,892,814	366,673	(13,579,820)
2023 ORIGINAL	10,583,649	768,219	4,418,282	90,750	36,300	48,650	285,650	2,753,156	6,308,105	1,149,651	26,442,412	11,891,501	125,000	(14,425,911)
2024	11,691,783	924,509	4,700,148	90,045	36,350	51,500	391,850	2,983,441	7,035,094	1,809,835	29,714,555	14,217,377	-	(15,497,178)
\$ Change	1,108,134	156,290	281,866	(705)	50	2,850	106,200	230,285	726,989	660,184	3,272,143	2,325,876	(125,000)	(1,071,267)
% Change	10.47%	20.34%	6.38%	-0.78%	0.14%	5.86%	37.18%	8.36%	11.52%	57.42%	12.37%	19.56%	-100.00%	7.43%

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
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	-	3,319,120	-	3,597,716	5,231,620	250,000	1,883,904
2023 ORIGINAL	150,630	25,000	76,447	20,000	10,000	4,000	800	-	604,583	-	891,460	2,458,083	125,000	1,691,623
2024	161,230	25,000	77,157	20,000	10,000	4,000	800	-	611,591	-	909,778	2,685,091	-	1,775,313
\$ Change	10,600	-	710	-	-	-	-	-	7,008	-	18,318	227,008	(125,000)	83,690
% Change	7.04%	0.00%	0.93%	0.00%	0.00%	0.00%	0.00%		1.16%		2.05%	9.24%	-100.00%	4.95%

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. ARPA and Expected PILT Increase (\$140,000)

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
2021 FINAL	272,503	-	55,202	2,000	250	1,000	500	-	20,000	9,850	361,305	-	85,385	(275,920)
2022 FINAL	267,868	-	79,042	2,000	250	1,000	500	-	25,000	8,350	384,010	-	-	(384,010)
2023 ORIGINAL	279,950	-	81,232	2,000	250	1,000	500	-	25,900	500	391,332	-	-	(391,332)
2024	304,202	-	84,906	2,000	250	1,000	500	-	25,400	-	418,258	-	-	(418,258)
\$ Change	24,252	-	3,674	-	-	-	-	-	(500)	(500)	26,926	-	-	(26,926)
% Change	8.66%		4.52%	0.00%	0.00%	0.00%	0.00%		-1.93%	-100.00%	6.88%			6.88%

Notes: Includes a reduction of \$500 for furniture and fixtures with no anticipated new staff.

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
2021 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2022 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	226,275	-	220,775
2023 ORIGINAL	-	-	-	-	-	-	-	6,000	-	-	6,000	240,300	-	234,300
2024	-	-	-	-	-	-	-	6,000	-	-	6,000	245,300	-	239,300
\$ Change	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
% Change								0.00%			0.00%	2.08%		2.13%

Notes: Funding for 2024 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
2021 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2022 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2023 ORIGINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2024	-	-	-	-	-	-	-	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. 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
2021 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2022 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2023 ORIGINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2024	-	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
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	293,010	500	1,444,129	1,411,320	2,000	(30,809)
2023 ORIGINAL	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
2024	840,232	83,000	273,485	3,095	1,000	2,100	100,200	60,000	319,100	2,500	1,684,712	1,868,794	-	184,082
\$ Change	54,809	77,500	12,403	(5)	450	1,400	85,500	34,500	84,370	1,500	352,427	309,274	-	(43,153)
% Change	6.98%	1409.09%	4.75%	-0.16%	81.82%	200.00%	581.63%	135.29%	35.94%	150.00%	26.45%	19.83%		-18.99%

Notes: 2024 is an election year. Election year costs an estimated \$100K to the County every other year. Investment income increased to \$1.3M up from \$1.0M
 Anticipated interest earnings = \$1,000K for 2023, \$750K for 2022, \$750K for 2021, \$990K for 2020, \$950K for 2019. Tax forfeit settlement decreased to \$350K 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
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 ORIGINAL	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)
2024	747,651	5,000	242,919	10,000	2,000	8,000	6,800	7,500	24,000	62,500	1,116,370	-	-	(1,116,370)
\$ Change	43,425	-	6,579	(2,000)	500	(2,000)	300	(2,500)	(1,500)	52,500	95,304	-	-	(95,304)
% Change	6.17%	0.00%	2.78%	-16.67%	33.33%	-20.00%	4.62%	-25.00%	-5.88%	525.00%	9.33%			9.33%

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
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	124,597	11,500	107,500	834,865	54,100	-	(780,765)
2023 ORIGINAL	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)
2024	461,674	6,000	141,314	9,000	4,000	2,500	30,500	237,000	6,500	206,100	1,104,588	58,080	-	(1,046,508)
\$ Change	29,369	1,000	4,450	500	-	-	5,000	103,360	(5,000)	113,600	252,279	3,933	-	(248,346)
% Change	6.79%	20.00%	3.25%	5.88%	0.00%	0.00%	19.61%	77.34%	-43.48%	122.81%	29.60%	7.26%		31.11%

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. Laptop Rotation and 365 Costs

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
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 ORIGINAL	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)
2024	1,144,973	-	342,286	10,300	2,000	2,000	3,150	6,000	69,800	-	1,580,509	207,899	- (1,372,610)
\$ Change	96,934	-	13,936	-	-	-	150	-	(2,425)	-	108,595	4,000	- (104,595)
% Change	9.25%		4.24%	0.00%	0.00%	0.00%	5.00%	0.00%	-3.36%		7.38%	1.96%	8.25%

Notes: Total FTE count remain the same and one position has been open since November of 2022.
 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
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	180,050	541,743	460,050	-	(81,693)
2023 ORIGINAL	268,798	-	92,583	2,100	3,000	3,000	2,000	400	975	155,250	528,106	430,250	-	(97,856)
2024	283,461	-	94,805	2,100	3,000	3,000	2,000	1,000	975	155,060	545,401	385,060	-	(160,341)
\$ Change	14,663	-	2,222	-	-	-	-	600	-	(190)	17,295	(45,190)	-	(62,485)
% Change	5.46%		2.40%	0.00%	0.00%	0.00%	0.00%	150.00%	0.00%	-0.12%	3.27%	-10.50%		63.85%

Notes: No use of fund balance in 2023. Revenue is down from 2023, back to 2021 amounts. 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
2021 FINAL	131,221	2,000	54,673	1,500	500	-	34,500	166,000	268,500	74,250	733,144	-	19,250	(713,894)
2022 FINAL	137,086	2,000	56,033	1,500	500	-	34,500	176,000	274,500	55,000	737,119	-	-	(737,119)
2023 ORIGINAL	143,822	2,000	57,369	1,500	500	-	34,500	185,000	292,500	55,000	772,191	-	-	(772,191)
2024	156,408	2,000	59,376	1,500	500	-	34,500	200,000	331,500	55,000	840,784	-	-	(840,784)
\$ Change	12,586	-	2,007	-	-	-	-	15,000	39,000	-	68,593	-	-	(68,593)
% Change	8.75%	0.00%	3.50%	0.00%	0.00%		0.00%	8.11%	13.33%	0.00%	8.88%			8.88%

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. USPS lease increase to \$39K.

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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
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 ORIGINAL	-	-	-	-	-	-	800	5,000	14,650	-	20,450	37,125	-	16,675
2024	-	-	-	-	-	-	800	7,500	15,000	-	23,300	39,000	-	15,700
\$ Change	-	-	-	-	-	-	-	2,500	350	-	2,850	1,875	-	(975)
% Change							0.00%	50.00%	2.39%		13.94%	5.05%		-5.85%

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	
2021 FINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	(5,000)	(5,000)
2023 ORIGINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2024	-	-	-	-	-	-	-	-	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
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 ORIGINAL	4,024,129	496,550	1,550,196	7,500	3,700	11,800	142,500	8,000	620,900	682,300	7,547,575	1,244,550	-	(6,303,025)
2024	4,525,501	532,100	1,684,163	7,500	2,800	14,000	160,500	10,000	711,900	1,225,750	8,874,214	2,411,350	-	(6,462,864)
\$ Change	501,372	35,550	133,967	-	(900)	2,200	18,000	2,000	91,000	543,450	1,326,639	1,166,800	-	(159,839)
% Change	12.46%	7.16%	8.64%	0.00%	-24.32%	18.64%	12.63%	25.00%	14.66%	79.65%	17.58%	93.75%		2.54%

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. Police State Aid to cover capital expenses and requesting land purchase from capital fund.

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
2021 FINAL	-	-	-	-	-	-	-	162,000	-	-	162,000	-	37,000	(125,000)
2022 FINAL	-	-	-	-	-	-	-	175,000	-	-	175,000	-	50,000	(125,000)
2023 ORIGINAL	-	-	-	-	-	-	-	140,000	-	-	140,000	-	-	(140,000)
2024	-	-	-	-	-	-	-	160,000	-	-	160,000	-	-	(160,000)
\$ Change	-	-	-	-	-	-	-	20,000	-	-	20,000	-	-	(20,000)
% Change								14.29%			14.29%			14.29%

Notes: Cost have increased and resulted in a 2021 budget amendment of \$37,000. 2023 through first half of August is a \$82,500 increase. We have increased this budget to \$160,000 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
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 ORIGINAL	208,694	42,994	81,528	200	-	750	21,250	-	53,200	68,500	477,116	152,813	-	(324,303)
2024	234,618	46,500	86,684	500	-	500	16,500	-	51,900	25,000	462,202	154,000	-	(308,202)
\$ Change	25,924	3,506	5,156	300	-	(250)	(4,750)	-	(1,300)	(43,500)	(14,914)	1,187	-	16,101
% Change	12.42%	8.15%	6.32%	150.00%		-33.33%	-22.35%		-2.44%	-63.50%	-3.13%	0.78%		-4.96%

Notes: 2023 budget continues to include 3 positions, one open position at this time. Equipment outlay decreased, covered by Police State Aid.

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
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	1,292,400	36,300	2,921,521	84,800	-	(2,836,721)
2023 ORIGINAL	1,016,005	130,200	395,669	200	1,500	4,000	19,500	3,000	1,334,900	62,250	2,967,224	39,800	-	(2,927,424)
2024	1,140,681	155,000	428,564	200	1,500	4,000	19,000	3,000	1,548,000	48,650	3,348,595	40,800	-	(3,307,795)
\$ Change	124,676	24,800	32,895	-	-	-	(500)	-	213,100	(13,600)	381,371	1,000	-	(380,371)
% Change	12.27%	19.05%	8.31%	0.00%	0.00%	0.00%	-2.56%	0.00%	15.96%	-21.85%	12.85%	2.51%		12.99%

Notes: Anticipating to continue with Crow Wing 2024 contract rate: minimum of 40 beds @ \$68.59 per bed per day (up from 40 beds in 2022 @ \$59.55). Boarding: \$920K – 2023: \$880K – 2022: \$880K – 2021: \$880K – 2020;. Jail currently has 2open positions.
Increases expected in food costs at County facility.

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
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 ORIGINAL	63,169	2,000	24,399	-	-	200	1,500	-	10,500	17,351	119,119	19,000	-	(100,119)
2024	69,673	3,000	25,466	-	-	200	2,000	-	10,700	2,275	113,314	19,000	-	(94,314)
\$ Change	6,504	1,000	1,067	-	-	-	500	-	200	(15,076)	(5,805)	-	-	5,805
% Change	10.30%	50.00%	4.37%			0.00%	33.33%		1.90%	-86.89%	-4.87%	0.00%		-5.80%

Notes: 2023 budget included 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
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	27,715	1,061,270	465,813	-	(595,457)
2023 ORIGINAL	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)
2024	781,820	6,459	248,096	11,000	1,000	6,500	1,400	10,000	30,350	1,000	1,097,625	708,347	-	(389,278)
\$ Change	29,001	-	4,394	500	-	-	-	-	(4,900)	-	28,995	268,664	-	239,669
% Change	3.85%	0.00%	1.80%	4.76%	0.00%	0.00%	0.00%	0.00%	-13.90%	0.00%	2.71%	61.10%	-	-38.11%

Notes: Includes intern position, with majority of cost covered by Sourcewell. Part time position eliminated. New funding methodology from State.

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
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 ORIGINAL	111,137	4,900	40,291	600	300	1,200	6,200	-	184,550	4,000	353,178	38,900	-	(314,278)
2024	119,228	8,700	41,781	600	300	1,200	6,200	-	187,550	4,000	369,559	38,900	-	(330,659)
\$ Change	8,091	3,800	1,490	-	-	-	-	-	3,000	-	16,381	-	-	(16,381)
% Change	7.28%	77.55%	3.70%	0.00%	0.00%	0.00%	0.00%		1.63%	0.00%	4.64%	0.00%		5.21%

Notes: Includes additional 0.5 FTE for backup from Records. Includes 0.5 salary allocation from dispatch.

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
2021 FINAL	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
2022 FINAL	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
2023 ORIGINAL	-	-	-	-	-	-	-	-	626,000	-	626,000	-	-	(626,000)
2024	-	-	-	-	-	-	-	-	626,000	-	626,000	-	-	(626,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

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. Increase for 10% Margin

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
2021 FINAL	-	-	-	-	-	-	-	-	345,000	-	345,000	150,000	-	(195,000)
2022 FINAL	-	-	-	-	-	-	-	-	345,427	-	345,427	190,427	-	(155,000)
2023 ORIGINAL	-	-	-	-	-	-	-	-	395,427	-	395,427	260,427	-	(135,000)
2024	-	-	-	-	-	-	-	-	433,000	-	433,000	132,751	-	(300,249)
\$ Change	-	-	-	-	-	-	-	-	37,573	-	37,573	(127,676)	-	(165,249)
% Change									9.50%		9.50%	-49.03%		122.41%

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) Reduced dividend (\$60k in 2023) and using balance of special of dividend received in 2022 (\$72,751) to offset levy. Levy increase expected next year.

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
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 ORIGINAL	-	2,200	-	-	-	-	2,000	129,026	1,300	-	134,526	-	-	(134,526)
2024	-	2,200	-	-	-	-	3,000	132,341	1,300	-	138,841	-	-	(138,841)
\$ Change	-	-	-	-	-	-	1,000	3,315	-	-	4,315	-	-	(4,315)
% Change		0.00%					50.00%	2.57%	0.00%		3.21%			3.21%

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
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2023 ORIGINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2024	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change												0.00%		0.00%

Notes: Remains stable from 2023.

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance
2021 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-
2022 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-
2023 ORIGINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-
2024	-	-	-	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)	
2021 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2022 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2023 ORIGINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2024	-	-	-	-	-	-	-	-	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	
2021 FINAL	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)
2022 FINAL	-	-	605,000	-	-	-	-	-	-	-	605,000	-	40,000	(565,000)
2023 ORIGINAL	-	-	605,000	-	-	-	-	-	-	-	605,000	-	-	(605,000)
2024	-	-	630,000	-	-	-	-	-	-	-	630,000	-	-	(630,000)
\$ Change	-	-	25,000	-	-	-	-	-	-	-	25,000	-	-	(25,000)
% Change			4.13%								4.13%			4.13%

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 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
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	612,103	34,784	210,910	12,000	8,000	1,000	3,000	1,780,000	2,073,842	100,000	4,835,639	4,805,966	29,673	-
2023 ORIGINAL	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	-	-
2024	720,431	46,550	239,146	12,000	8,000	2,500	4,000	1,913,100	1,984,913	22,000	4,952,640	4,952,640	-	-
\$ Change	125,928	9,134	31,916	-	-	1,500	1,000	51,510	267,013	22,000	510,001	510,001	-	-
% Change	21.18%	24.41%	15.40%	0.00%	0.00%	150.00%	33.33%	2.77%	15.54%		11.48%	11.48%		

Notes: Solid Waste equipment purchases funded through fund balance in this department (December 31, 2022 : \$1,341,204.) 2020 was \$376,679. Increased contract costs in 2022 due to fuel. AIS Lake Technician is fully funded by AIS grant proceeds. Increased contract costs, fund balance now dedicated.

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
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	438,208	34,020	155,944	12,000	8,000	1,000	3,000	50,000	34,400	-	736,572	731,899	4,673	-
2023 ORIGINAL	438,208	34,020	155,944	12,000	8,000	1,000	3,000	50,000	34,400	-	736,572	736,572	-	-
2024	525,213	46,500	178,658	12,000	8,000	2,500	4,000	50,000	33,600	22,000	882,471	882,471	-	-
\$ Change	87,005	12,480	22,714	-	-	1,500	1,000	-	(800)	22,000	145,899	145,899	-	-
% Change	19.85%	36.68%	14.57%	0.00%	0.00%	150.00%	33.33%	0.00%			19.81%	19.81%		

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. Temporary staff needed in summer.

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023 ORIGINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ 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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2021 FINAL	61,079	-	21,793	-	-	-	-	-	56,446	-	139,318	141,013	(1,695)	-
2022 FINAL	62,282	764	21,521	-	-	-	-	-	25,000	-	109,567	84,567	25,000	-
2023 ORIGINAL	60,889	2,896	20,782	-	-	-	-	-	-	-	84,567	84,567	-	-
2024	65,022	-	22,145	-	-	-	-	-	-	-	87,167	87,167	-	-
\$ Change	4,133	(2,896)	1,363	-	-	-	-	-	-	-	2,600	2,600	-	-
% Change	6.79%	-100.00%	6.56%								3.07%	3.07%		

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
2021 FINAL	61,079	-	21,793	-	-	-	-	-	56,446	-	139,318	141,013	(1,695)	-
2022 FINAL	62,282	764	21,521	-	-	-	-	-	25,000	-	109,567	84,567	25,000	-
2023 ORIGINAL	60,889	2,896	20,782	-	-	-	-	-	-	-	84,567	84,567	-	-
2024	65,022	-	22,145	-	-	-	-	-	-	-	87,167	87,167	-	-
\$ Change	4,133	(2,896)	1,363	-	-	-	-	-	-	-	2,600	2,600	-	-
% Change	6.79%	-100.00%	6.56%								3.07%	3.07%		

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
2021 FINAL	-	-	4,660,000	-	-	-	-	-	-	-	4,660,000	4,660,000	-	-
2022 FINAL	-	-	5,025,000	-	-	-	-	-	-	-	5,025,000	4,807,000	218,000	-
2023 ORIGINAL	-	-	4,907,000	-	-	-	-	-	-	-	4,907,000	4,907,000	-	-
2024	-	-	4,923,000	-	-	-	-	-	-	-	4,923,000	4,923,000	-	-
\$ Change	-	-	16,000	-	-	-	-	-	-	-	16,000	16,000	-	-
% Change			0.33%								0.33%	0.33%		

Notes: 2024 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
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 ORIGINAL	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	24,170,473	0	(4,596,333)
2024	2,660,476	197,000	1,121,060	13,000	5,000	5,600	15,000	11,228,000	4,142,200	543,200	19,930,536	14,714,334	0	(5,216,202)
\$ Change	256,511	0	16,873	1,000	0	0	1,000	(9,666,354)	547,000	7,700	(8,836,270)	(9,456,139)	0	(619,869)
% Change	10.67%	0.00%	1.53%	8.33%	0.00%	0.00%	7.14%	-46.26%	15.21%	1.44%	-30.72%	-39.12%		13.49%

Notes: Local option sales tax is budgeted at \$4,833,334 in 2024 (\$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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	11,130,161	-	11,130,161
2022 FINAL	-	-	-	-	-	-	-	-	-	-	-	13,436,039	-	13,436,039
2023 ORIGINAL	-	-	-	-	-	-	-	-	-	-	-	23,880,473	-	23,880,473
2024	-	-	-	-	-	-	-	-	-	-	-	14,374,334	-	14,374,334
\$ Change	-	-	-	-	-	-	-	-	-	-	-	(9,506,139)	-	(9,506,139)
% Change												-39.81%		-39.81%

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 ORIGINAL	379,013	-	364,572	10,500	5,000	5,600	4,000	-	222,200	-	990,885	-	-	(990,885)
2024	409,162	-	331,644	10,500	5,000	5,600	4,000	-	228,200	4,000	998,106	-	-	(998,106)
\$ Change	30,149	-	(32,928)	-	-	-	-	-	6,000	4,000	7,221	-	-	(7,221)
% Change	7.95%		-9.03%	0.00%	0.00%	0.00%	0.00%		2.70%		0.73%			0.73%

Notes: No new positions for 2024.

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
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 ORIGINAL	248,584	7,000	93,021	-	-	-	500	-	1,113,000	534,000	1,996,105	210,000	-	(1,786,105)
2024	277,079	7,000	99,836	-	-	-	500	-	1,209,000	537,700	2,131,115	260,000	-	(1,871,115)
\$ Change	28,495	-	6,815	-	-	-	-	-	96,000	3,700	135,010	50,000	-	(85,010)
% Change	11.46%	0.00%	7.33%				0.00%		8.63%	0.69%	6.76%	23.81%		4.76%

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance
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 ORIGINAL	1,637,133	190,000	598,621	-	-	-	8,000	20,893,354	2,260,000	-	25,587,108	-	- (25,587,108)
2024	1,820,680	190,000	639,387	-	-	-	8,000	11,227,000	2,705,000	-	16,590,067	-	- (16,590,067)
\$ Change	183,547	-	40,766	-	-	-	-	(9,666,354)	445,000	-	(8,997,041)	-	- 8,997,041
% Change	11.21%	0.00%	6.81%				0.00%	-46.27%	19.69%		-35.16%		-35.16%

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 ORIGINAL	139,235	-	47,973	1,500	-	-	1,500	1,000	-	1,500	192,708	80,000	-	(112,708)
2024	153,555	-	50,193	2,500	-	-	2,500	1,000	-	1,500	211,248	80,000	-	(131,248)
\$ Change	14,320	-	2,220	1,000	-	-	1,000	-	-	-	18,540	-	-	(18,540)
% Change	10.28%		4.63%	66.67%			66.67%	0.00%		0.00%	9.62%	0.00%		16.45%

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 ORIGINAL	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)
2024	6,668,707	154,341	2,640,091	19,846	24,974	14,701	72,985	551,317	6,809,828	31,550	16,988,340	9,879,705	-	(7,108,635)
\$ Change	584,201	1,629	131,089	(2,879)	(8,883)	(431)	(6,589)	(39,567)	45,614	(101,820)	602,364	263,662	-	(338,702)
% Change	9.60%	1.07%	5.22%	-12.67%	-26.24%	-2.85%	-8.28%	-6.70%	0.67%	-76.34%	3.68%	2.74%		5.00%

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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
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 ORIGINAL	164,982	-	65,849	948	1,100	1,200	1,790	1,400	52,366	2,500	292,135	16,500	-	(275,635)
2024	176,704	-	70,065	1,146	550	3,800	1,470	1,150	37,207	800	292,892	16,500	-	(276,392)
\$ Change	11,722	-	4,216	198	(550)	2,600	(320)	(250)	(15,159)	(1,700)	757	-	-	(757)
% Change	7.11%		6.40%	20.89%	-50.00%	216.67%	-17.88%	-17.86%	-28.95%	-68.00%	0.26%	0.00%		0.27%

Notes: VSO grant anticipated at \$10,000 for 2023 (same as 2023). 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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
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 ORIGINAL	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)
2024	1,183,338	154,341	423,946	12,200	11,674	4,101	46,065	186,143	124,752	5,500	2,152,060	1,102,003	-	(1,050,057)
\$ Change	148,098	10,129	36,657	(1,952)	(3,633)	(331)	(199)	(28,605)	(5,504)	(28,385)	126,275	(282,872)	-	(409,147)
% Change	14.31%	7.02%	9.47%	-13.79%	-23.73%	-7.47%	-0.43%	-13.32%	-4.23%	-83.77%	6.23%	-20.43%		63.84%

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	
2021 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2022 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2023 ORIGINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2024	-	-	-	-	-	-	-	-	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
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 ORIGINAL	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)
2024	2,194,818	-	970,461	2,000	650	3,000	12,650	136,417	2,813,495	11,250	6,144,741	4,362,775	-	(1,781,966)
\$ Change	125,863	(3,000)	12,604	(72)	(600)	(3,000)	(2,400)	3,367	406,901	(46,579)	493,084	481,375	-	(11,709)
% Change	6.08%	-100.00%	1.32%	-3.47%	-48.00%	-50.00%	-15.95%	2.53%	16.91%	-80.55%	8.72%	12.40%		0.66%

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance
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 ORIGINAL	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)
2024	3,113,847	-	1,175,619	4,500	12,100	3,800	12,800	227,607	3,661,374	14,000	8,225,647	4,233,427	- (3,992,220)
\$ Change	298,518	(5,500)	77,612	(1,053)	(4,100)	300	(3,670)	(14,079)	(340,624)	(25,156)	(17,752)	65,159	- 82,911
% Change	10.60%	-100.00%	7.07%	-18.96%	-25.31%	8.57%	-22.28%	-5.83%	-8.51%	-64.25%	-0.22%	1.56%	-2.03%

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
2021 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-
2022 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-
2023 ORIGINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-
2024	-	-	-	-	-	-	-	-	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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 ORIGINAL	-	-	-	-	-	-	-	-	-	500,000	500,000	-	-	(500,000)
2024	-	-	-	-	-	-	-	-	-	900,000	900,000	-	-	(900,000)
\$ Change	-	-	-	-	-	-	-	-	-	400,000	400,000	-	-	(400,000)
% Change														44.44%

Notes: See capital plan for estimated 2024 projects. \$500K for 2023, \$500K for 2022, \$400K for 2021, \$485K for 2020, and in \$600K for 2019. Building and land purchase for Sheriff's office – decrease in the other levy due to police state aid supporting equipment purchases.

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
													(Assigned)	
2021 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2022 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2023 ORIGINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2024	-	-	-	-	-	-	-	-	304,000	-	304,000	304,000	-	-
\$ Change	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-	-
% Change									1.33%		1.33%	1.33%		

Notes: 2024 Federal PILT estimated at \$34K, unchanged from 2023. Gas tax estimated at \$20K (same as 2022). Lima Township becomes part of Unorganized in 2024 resulting in a \$4,000 increase to levy. 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 ORIGINAL	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	-	-
2024	501,601	5,000	195,231	8,000	1,000	1,000	13,000	815,000	958,668	115,000	2,613,500	2,613,500	-	-
\$ Change	37,975	-	9,752	(2,000)	-	-	(3,000)	44,200	(124,727)	-	(37,800)	(37,800)	-	-
% Change	8.19%	0.00%	5.26%	-20.00%	0.00%	0.00%	-18.75%	5.73%	-11.51%	0.00%	-1.43%	-1.43%		

Notes: No change in staff for 2024. 2022 restricted fund balance = \$12,759,282 (increase of \$872,413).

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 ORIGINAL	-	-	-	-	-	-	-	304,000	160,000	35,000	499,000	499,000	-	-
2024	-	-	-	-	-	-	-	312,000	152,000	35,000	499,000	499,000	-	-
\$ Change	-	-	-	-	-	-	-	8,000	(8,000)	-	-	-	-	-
% Change								2.63%	-5.00%	0.00%	0.00%	0.00%		

Notes: 2022 restricted fund balance = \$6,300,798.

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
2021 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2022 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2023 ORIGINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2024	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%		0.00%	0.00%	0.00%		

Notes: 2022 restricted fund balance = \$1,631,303

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
2021 FINAL	-	-	-	-	-	-	-	-	43,517	-	43,517	43,517	-	-
2022 FINAL	-	-	-	-	-	-	-	-	39,000	-	39,000	39,000	-	-
2023 ORIGINAL	-	-	-	-	-	-	-	-	39,000	-	39,000	39,000	-	-
2024	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
\$ Change	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-	-
% Change									2.56%		2.56%	2.56%		

Notes: 2022 restricted fund balance = \$670,830

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance
2021 FINAL	-	-	-	-	-	-	-	331,913	-	-	331,913	331,913	-
2022 FINAL	-	-	-	-	-	-	-	321,800	-	-	321,800	321,800	-
2023 ORIGINAL	-	-	-	-	-	-	-	306,800	-	-	306,800	306,800	-
2024	-	-	-	-	-	-	-	343,000	-	-	343,000	343,000	-
\$ Change	-	-	-	-	-	-	-	36,200	-	-	36,200	36,200	-
% Change								11.80%			11.80%	11.80%	

Notes: 2022 restricted fund balance = \$4,156,355

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	
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 ORIGINAL	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	-	-
2024	501,601	5,000	195,231	8,000	1,000	1,000	13,000	15,000	766,668	65,000	1,571,500	1,571,500	-	-
\$ Change	37,975	-	9,752	(2,000)	-	-	(3,000)	-	(117,727)	-	(75,000)	(75,000)	-	-
% Change	8.19%	0.00%	5.26%	-20.00%	0.00%	0.00%	-18.75%	0.00%	-13.31%	0.00%	-4.56%	-4.56%		

Notes: 2024 General Fund portion budgeted at \$350K. Down from \$400K in 2023.

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)	
2021 FINAL	-	-	-	-	-	-	-	-	180,000	-	180,000	50,000	130,000	-
2022 FINAL	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
2023 ORIGINAL	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
2024	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-	-
\$ Change	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-	-
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	0.00%	60.00%	60.00%	0.00%	0.00%

Notes: 2022 spendable fund balance = \$641,784 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	
2021 FINAL	-	-	-	-	-	-	-	-	389,557	-	389,557	-	-	(389,557)
2022 FINAL	-	-	-	-	-	-	-	-	367,027	-	367,027	-	-	(367,027)
2023 ORIGINAL	-	-	-	-	-	-	-	-	398,571	-	398,571	-	-	(398,571)
2024	-	-	-	-	-	-	-	-	466,046	-	466,046	-	-	(466,046)
\$ Change	-	-	-	-	-	-	-	-	67,475	-	67,475	-	-	(67,475)
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16.93%	0.00%	16.93%	0.00%	0.00%	16.93%

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. The levy request for 2024 is up \$67,475 from 2023.

2024 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.

	2024	2023
002 ADMINISTRATOR		
Monitor	-	500
	-	
040 AUDITOR-TREASURER		
Adobe PDF Pro (3)	1,500	
Chairs (2)	1,000	
	2,500	1,000
044 ASSESSOR		
software	2,500	
Replacement of 9 workstations	60,000	
	62,500	10,000
060 MIS		
54 computer rotations (desktop/laptop)	91,600	
Software upgrades	113,000	
Office furnishings	1,500	
	206,100	92,500
090 COUNTY ATTORNEY		
	-	
	-	-

2024 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.

100 RECORDER

01-100.6609 Compliance Fund

MIS	Tax system, land record maintenance	50,000		
	Device maintenance (Cisco, Image, AS400)	50,000		
		100,000		100,000

01-100.6610 Technical Fund

	Maintenance contracts	50,560		
	Copier lease	4,300		
	Repair office equipment	200		
		55,060		55,250
	Total Recorder	155,060		155,250

112 BUILDING & GROUNDS

	Courthouse furnishings	5,000		
	Deferred maintenance and equipment replacement	50,000		
		55,000		55,000

2024 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 @ \$48,000)	£	480,000		
Squad equipment (10 @ \$12,000)	Δ	120,000		
All Terrain Rescue Vehicle w Trailer	£	182,000		
Deputy camera system (contract)		120,000		
Squad Cell Phone Booster	£	100,000		
Radars (4)		8,000		
Sub Station Updates		5,000		
Sheriff deputy equipment		15,000		
Sheriff protective equipment		15,000		
Investigaotr Camera Updates		2,100		
Metal Detector		1,000		
Emergency Response Unit Vest Updates		12,000		
Glock Update		15,000		
Radar Trailers (2)	£	24,000		
Electric Multituse Utility Vehicle	£	10,000		
Underwater Sonar Device - Tow Fish	£	75,500		
Pontoon	£	35,000		
Admin (Records) - Office chair (2)		1,000		
Admin (Records) - Shredder		1,150		
Dispatch - Equipment rotation		4,000		
		1,225,750		682,300

228 RECREATIONAL DIVISION

Boat & Water equipment rotation		15,000		
OHV equipment rotation		5,000		
Snowmobile equipment rotation		5,000		
		15,000		68,500

2024 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			
2024 Ford Transit Transport Van		54,000	
Roll over 2023 equipment dollars for transit vehicle unable to purchase		(39,000)	
Van Build		5,000	
Pro-Vision camera system		4,500	
Heavy Duty 24-hour office chairs (3)		3,000	
Court computer and printer		2,000	
Gun lockers		2,000	
Table and chairs for programs		1,500	
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	
Office desks and carpet		2,200	
Staff lockers		2,500	
Replace TVs in A and B Block		1,000	
Replacement kitchen equipment		1,000	
		48,650	62,250
251 SENTENCE TO SERVE			
Husqvarna 455 Rancher chainsaw		525	
Husqvarna 525 LS weed trimmer		400	
Cub Cadet SCO 100 21' Pro brush mower		450	
Husqvarna 580 BTS backpack blower		625	
Husqvarna handheld blower with vacuum		275	
		2,275	17,351
252 PROBATION			
Office chairs		700	
Preliminary breath tester		300	
		1,000	1,000
280 EMERGENCY SERVICES			
Replacement AED pads and batteries		4,000	
		4,000	4,000

2024 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.

801 ENVIRONMENTAL SERVICES				
	Vehicle (Explorer) downpayment (1/2) cost		22,000	
			22,000	-
Total General Fund			\$ 1,799,835	\$ 1,149,651
		£	cost fully covered by grant proceeds	
		Δ	cost partially covered by grant proceeds	
03 HIGHWAY				
310	Desks		4,000	
312	Armer radios		1,700	
	Tank sprayer for noxious weeds		2,000	
312 - Revolving	Refurbish (12M) motorgrader w/plow equipment		267,000	
	Walk N Roll packer		33,000	
	Hotbox on trailer		29,500	
	Tractor shouldering machine		17,000	
	Excess to future year equipment purchases on revolving fund		187,500	
315	Survey equipment rotation		1,500	
			543,200	535,500
05 HEALTH, HUMAN & VETERAN SERVICE				
	1 vehicle (split VSO, PH, IM, SS)		31,550	
			31,550	133,370
33 CAPITAL PROJECTS FUND				
	Levy effort toward 5-year capital plan		500,000	
	Levy effort toward sheriff land purchase		400,000	
			900,000	500,000
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	115,000
TOTAL ALL DEPARTMENTS			\$ 3,399,585	\$ 2,433,521