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All Operating Funds – 2021 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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	16,724,754	1,052,710	12,227,984	106,010	104,150	75,250	388,815	11,217,155	17,120,631	4,949,648	63,967,107	38,109,828	2,590,081	(23,267,198)
2019 FINAL	17,004,756	1,117,441	12,335,490	110,310	104,550	77,450	379,265	9,898,738	18,391,884	5,050,312	64,470,196	37,952,384	3,071,438	(23,446,374)
2020 ORIGINAL	17,596,733	1,069,015	12,469,722	115,260	105,007	80,475	392,310	12,213,431	17,532,358	2,148,596	63,722,907	39,265,075	185,735	(24,272,097)
2021	18,222,663	1,108,665	12,506,023	119,848	101,827	84,654	384,993	9,130,518	18,029,404	1,974,573	61,663,168	36,377,783	-	(25,285,385)
\$ Change	625,930	39,650	36,301	4,588	(3,180)	4,179	(7,317)	(3,082,913)	497,046	(174,023)	(2,059,739)	(2,887,292)	-	(1,013,287)
% Change	3.56%	3.71%	0.29%	3.98%	-3.03%	5.19%	-1.87%	-25.24%	2.84%	-8.10%	-3.23%	-7.35%	0.00%	4.17%

Notes: 2018 and 2019 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); \$1,661,083 (2018).

2018 saw the first levy for the Capital Projects Fund (\$170,000) since 2009. 2019 levy \$600,600. 2020 levy \$485,000.

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
2018 FINAL	9,113,475	749,210	3,881,518	66,450	39,650	38,050	277,600	2,108,254	5,649,286	817,625	22,741,118	10,448,783	339,500	(11,952,835)
2019 FINAL	9,188,374	814,921	4,050,658	70,650	40,050	41,250	267,050	2,116,953	6,376,902	1,578,613	24,545,421	11,045,368	1,467,300	(12,032,753)
2020 ORIGINAL	9,387,205	784,421	4,057,315	74,450	41,257	44,500	276,495	1,893,736	5,475,999	951,046	22,986,424	10,325,657	60,735	(12,600,032)
2021	9,864,927	734,089	4,176,945	77,400	37,300	49,607	266,264	2,125,974	5,757,193	908,772	23,998,471	10,761,272	-	(13,237,199)
\$ Change	477,722	(50,332)	119,630	2,950	(3,957)	5,107	(10,231)	232,238	281,194	(42,274)	1,012,047	435,615	(60,735)	(637,167)
% Change	5.09%	-6.42%	2.95%	3.96%	-9.59%	11.48%	-3.70%	12.26%	5.14%	-4.44%	4.40%	4.22%	-100.00%	5.06%

Notes: This accounts for anticipated excess revenue from the Solid Waste Special Assessment in the amount of \$154,283 in 2021 which will be dedicated to replacing equipment or operations pending performance.

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
2018 FINAL	380,572	25,000	73,608	17,000	10,000	4,000	750	-	604,525	-	1,115,455	2,233,275	250,000	1,367,820
2019 FINAL	333,834	25,000	73,826	17,000	10,000	4,000	750	-	602,118	-	1,066,528	2,451,868	200,000	1,585,340
2020 ORIGINAL	137,850	25,000	74,096	17,000	10,000	4,000	800	-	600,039	-	868,785	2,428,039	-	1,559,254
2021	141,980	25,000	74,371	17,000	10,000	4,000	800	-	605,378	-	878,529	2,532,901	-	1,654,372
\$ Change	4,130	-	275	-	-	-	-	-	5,339	-	9,744	104,862	-	95,118
% Change	3.00%	0.00%	0.37%	0.00%	0.00%	0.00%	0.00%		0.89%		1.12%	4.32%		6.10%

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

2021 Federal PILT = \$393,023K (2020 budget \$300K); 2021 State PILT/Hunting Lands = \$1,025K (2020 was \$1,015K); 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 for 2021) 2020 budgeted revenue and expense of \$502,878 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
2018 FINAL	170,561	-	51,120	1,500	500	1,000	500	-	18,850	3,000	247,031	-	-	(247,031)
2019 FINAL	175,169	-	51,818	2,000	500	1,000	500	-	16,750	15,850	263,587	-	10,000	(253,587)
2020 ORIGINAL	183,335	-	53,465	2,000	500	1,000	500	-	11,550	9,850	262,200	-	-	(262,200)
2021	197,503	-	55,202	2,000	250	1,000	500	-	20,000	9,850	286,305	-	-	(286,305)
\$ Change	14,168	-	1,737	-	(250)	-	-	-	8,450	-	24,105	-	-	(24,105)
% Change	7.73%		3.25%	0.00%	-50.00%	0.00%	0.00%		73.16%	0.00%	9.19%			9.19%

Notes: Includes \$7,850 for annual maintenance for Agenda and Minutes Software. Moved \$14,950 in employment advertising to administrator budget from other departments to centralize.

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
2018 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	213,100	-	207,600
2019 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2020 ORIGINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2021	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%			0.00%	0.00%		0.00%

Notes: Funding for 2021 is anticipated to be stable.

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
2018 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2019 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2020 ORIGINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2021	-	-	-	-	-	-	-	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. Possible reduction and or use of fund balance due to inactivity during early 2020.

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
2018 FINAL	-	3,083	-	-	-	-	-	-	32,917	-	36,000	30,000	6,000	-
2019 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2020 ORIGINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2021	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change		0.00%							0.00%		0.00%	0.00%		

Notes: December 31, 2019 restricted fund balance of \$48,825 up from \$45,229 in 2018. New workstation 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
2018 FINAL	754,554	56,500	265,395	3,800	3,200	1,800	30,200	15,600	278,800	1,000	1,410,849	1,386,270	-	(24,579)
2019 FINAL	716,353	8,000	247,167	3,500	3,200	1,800	18,400	20,275	227,610	1,000	1,247,305	1,344,350	-	97,045
2020 ORIGINAL	740,071	71,000	255,803	6,000	2,875	1,700	26,025	79,230	285,930	3,560	1,472,194	1,464,390	-	(7,804)
2021	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	-	(14,084)
\$ Change	(5,451)	(64,000)	(5,569)	(2,850)	(1,825)	(900)	(11,825)	(56,730)	(72,580)	2,440	(219,290)	(225,570)	-	(6,280)
% Change	-0.74%	-90.14%	-2.18%	-47.50%	-63.48%	-52.94%	-45.44%	-71.60%	-25.38%	68.54%	-14.90%	-15.40%		80.47%

Notes: 2021 non- election year. Election year costs an estimated \$95K to the County every other year.

Anticipated interest earnings = \$750K for 2021, \$990K for 2020, \$950K for 2019. Budgeted at \$750K for 2021 due to market downturn. Tax forfeit settlement increased to \$350K.

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	637,183	2,000	223,184	7,000	1,500	7,000	3,500	5,000	21,700	28,500	936,567	-	-	(936,567)
2019 FINAL	661,129	2,500	226,812	7,000	1,600	7,000	3,500	5,000	23,200	13,500	951,241	-	-	(951,241)
2020 ORIGINAL	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	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)
\$ Change	(2,940)	2,500	(445)	4,000	-	4,000	-	1,000	(1,900)	(46,500)	(40,285)	-	-	40,285
% Change	-0.43%	50.00%	-0.19%	50.00%	0.00%	50.00%	0.00%	9.09%	-7.06%	-76.23%	-3.87%			-3.87%

Notes: 2021 budget reflects removal of conversion of field software to a mobile DCS Assessor software agreed to as part of our joint powers (MCIS) project (\$40,000) and computer rotations (4).

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
2018 FINAL	308,668	5,000	103,693	6,000	4,000	2,500	30,600	130,082	12,500	38,000	641,043	39,965	-	(601,078)
2019 FINAL	382,362	5,000	126,898	8,500	4,000	2,500	30,600	125,794	12,500	46,000	744,154	41,735	-	(702,419)
2020 ORIGINAL	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	411,194	5,000	132,016	8,500	4,000	2,500	30,500	143,918	4,500	46,500	788,628	47,157	-	(741,471)
\$ Change	12,571	-	2,154	-	-	-	(100)	6,968	(15,000)	4,000	10,593	2,342	-	(8,251)
% Change	3.15%	0.00%	1.66%	0.00%	0.00%	0.00%	-0.33%	5.09%	-76.92%	9.41%	1.36%	5.23%	-	1.13%

Notes: Includes \$45,057 E-911 revenue for 2021 (2020 was \$42,815). Consulting and contracts include increased cost for our tax software provided through our joint powers (MCIS) in addition to customary software and server needs.

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	
2018 FINAL	943,388	-	306,209	7,750	7,000	1,600	5,600	6,000	63,944	7,000	1,348,491	209,824	-	(1,138,667)
2019 FINAL	936,455	-	305,222	8,250	6,500	3,100	5,250	6,000	64,950	4,818	1,340,545	209,824	-	(1,130,721)
2020 ORIGINAL	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	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)
\$ Change	(5,577)	-	(846)	2,300	(3,882)	7	(1,506)	-	(840)	(500)	(10,844)	-	-	10,844
% Change	-0.56%		-0.27%	28.75%	-56.41%	0.28%	-30.12%	0.00%	-1.27%	-10.00%	-0.77%	0.00%		-0.90%

Notes: No changes in staff for 2021; Salary adjustments account for retirement and judicial appointment of tenured employees.
 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
2018 FINAL	237,152	-	86,488	2,000	1,000	1,500	2,000	750	900	158,850	490,640	396,850	2,000	(91,790)
2019 FINAL	232,667	-	85,809	2,000	1,500	1,500	1,700	400	1,400	166,350	493,326	404,050	300	(88,976)
2020 ORIGINAL	241,243	-	87,208	2,000	2,000	2,000	2,000	400	1,500	148,100	486,451	368,100	-	(118,351)
2021	250,046	-	88,541	2,000	2,000	2,000	2,000	400	800	154,000	501,787	384,000	-	(117,787)
\$ Change	8,803	-	1,333	-	-	-	-	-	(700)	5,900	15,336	15,900	-	564
% Change	3.65%		1.53%	0.00%	0.00%	0.00%	0.00%	0.00%	-46.67%	3.98%	3.15%	4.32%		-0.48%

Notes: Anticipated revenue increase in 2021 as uptick in real estate transactions continue.

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
2018 FINAL	157,527	5,000	71,724	2,000	-	-	35,000	135,000	231,500	54,000	691,751	-	-	(691,751)
2019 FINAL	118,150	5,000	52,692	2,000	-	-	34,500	144,000	248,000	55,000	659,342	-	-	(659,342)
2020 ORIGINAL	124,962	2,000	53,725	2,000	500	-	34,500	151,000	248,700	55,000	672,387	-	-	(672,387)
2021	131,221	2,000	54,673	1,500	500	-	34,500	166,000	268,500	55,000	713,894	-	-	(713,894)
\$ Change	6,259	-	948	(500)	-	-	-	15,000	19,800	-	41,507	-	-	(41,507)
% Change	5.01%	0.00%	1.76%	-25.00%	0.00%		0.00%	9.93%	7.96%	0.00%	6.17%			6.17%

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.

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
2018 FINAL	-	-	-	-	-	-	800	5,000	14,400	-	20,200	37,325	-	17,125
2019 FINAL	-	-	-	-	-	-	800	5,000	14,550	-	20,350	37,125	-	16,775
2020 ORIGINAL	-	-	-	-	-	-	800	5,000	15,150	-	20,950	37,125	-	16,175
2021	-	-	-	-	-	-	800	5,000	11,650	-	17,450	37,125	-	19,675
\$ Change	-	-	-	-	-	-	-	-	(3,500)	-	(3,500)	-	-	3,500
% Change							0.00%	0.00%	-23.10%		-16.71%	0.00%		21.64%

Notes: Other funding is United States Postal Service lease revenue (increase for 2022). Reflects movement of long distance charges (\$3,500) to Department 112.

General Fund Department 172 – Unemployment



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

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2018 FINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2019 FINAL	-	-	-	-	-	-	-	-	15,000	-	15,000	-	10,000	(5,000)
2020 ORIGINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2021	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

Notes: General Fund is within budget. However, we have paid \$38,305.64 through 8/9/2020 in 2019 we paid a total of \$25,348.44. Increased claims will come from fund balance in 2020.
 2018 = \$21,041.78, 2017 = \$23,878.63, 2016 = \$16,741.92

General Fund Department 200 – Sheriff



1elected Sheriff, 1 Chief Deputy, 1 Lieutenant, 1 Investigator, 3 Sergeants, 33 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	3,168,823	501,650	1,264,213	7,500	3,700	8,800	117,500	23,000	565,900	426,740	6,087,826	1,152,400	-	(4,935,426)
2019 FINAL	3,409,828	551,650	1,406,744	7,500	3,700	8,800	117,500	23,000	551,400	404,740	6,484,862	1,234,850	-	(5,250,012)
2020 ORIGINAL	3,398,741	461,650	1,361,844	7,500	3,700	9,800	120,500	8,000	553,900	514,320	6,439,955	1,210,350	37,700	(5,191,905)
2021	3,778,632	461,650	1,475,302	7,500	3,700	11,800	124,500	8,000	555,900	498,150	6,925,134	1,210,150		(5,714,984)
\$ Change	379,891	-	113,458	-	-	2,000	4,000	-	2,000	(16,170)	485,179	(200)	(37,700)	(523,079)
% Change	11.18%	0.00%	8.33%	0.00%	0.00%	20.41%	3.32%	0.00%	0.36%	-3.14%	7.53%	-0.02%	-100.00%	10.07%

Notes: Pillager School continues to support one position: contract revenue \$450,000 in 2021 (Same as 2020). Fringe increased in 2019 is a result of PERA contribution increases required by the pension fund. Overtime patrol budget remains at \$250K. Education and training budget remains at \$100K. Equipment budget anticipates rotation of 9 vehicles now that the department is fully staffed.

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	25,000	(100,000)
2019 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2020 ORIGINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2021	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%			0.00%			0.00%

Notes: Cost appeared to have stabilized at \$125K after budget amendment in 2017 & 2018 (\$25k each year). Increased are the result of more people staying in the area longer.

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
2018 FINAL	213,619	42,677	76,852	200	-	700	16,750	-	52,175	10,500	413,473	157,002	-	(256,471)
2019 FINAL	142,481	44,471	77,505	200	-	600	19,150	-	51,475	10,500	346,382	157,228	-	(189,154)
2020 ORIGINAL	198,317	44,471	78,624	200	-	600	19,150	-	51,475	10,500	403,337	157,228	-	(246,109)
2021	199,050	44,471	76,781	200	-	600	19,150	-	51,475	25,500	417,227	157,228	-	(259,999)
\$ Change	733	-	(1,843)	-	-	-	-	-	-	15,000	13,890	-	-	(13,890)
% Change	0.37%	0.00%	-2.34%	0.00%		0.00%	0.00%		0.00%	142.86%	3.44%	0.00%		5.64%

Notes: 2020 budget continues to include 3 positions, all positions are filled at this time. Gull Lake Boat equipment update can be funded with equipment revolving fund in Capital Plan (\$15,000).

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
														(Restricted)
2018 FINAL	903,619	80,200	380,325	200	1,000	3,500	16,500	3,000	1,196,650	16,450	2,601,444	39,800	-	(2,561,644)
2019 FINAL	808,927	130,200	387,314	200	1,500	4,000	16,500	3,000	1,207,150	46,150	2,604,941	39,800	-	(2,565,141)
2020 ORIGINAL	945,816	130,200	392,869	200	1,500	4,000	16,500	3,000	1,212,250	34,700	2,741,035	39,800	-	(2,701,235)
2021	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)
\$ Change	47,041	-	6,715	-	-	-	-	-	3,900	2,600	60,256	-	-	(60,256)
% Change	4.97%	0.00%	1.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	7.49%	2.20%	0.00%		2.23%

Notes: Anticipating to continue with Crow Wing 2020 contract rate: minimum of 40 beds @ \$58.37 per bed per day (up from 40 beds in 2019 @ \$54.45) . Boarding: \$880K – 2020; \$880K – 2019; \$880K – 2018; \$1,200K - 2017. Increases expected in food costs at County facility. Additional ITV equipment in 2021 (\$15,000).

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
2018 FINAL	55,050	2,000	23,456	-	-	200	1,000	-	10,000	3,500	95,206	16,059	-	(79,147)
2019 FINAL	51,970	2,000	20,477	-	-	200	1,000	-	10,000	2,325	87,972	16,059	-	(71,913)
2020 ORIGINAL	52,861	2,000	22,409	-	-	200	1,420	-	10,100	5,552	94,542	16,059	-	(78,483)
2021	56,100	2,000	22,941	-	-	200	1,420	-	10,100	4,637	97,398	16,059	-	(81,339)
\$ Change	3,239	-	532	-	-	-	-	-	-	(915)	2,856	-	-	(2,856)
% Change	6.13%	0.00%	2.37%			0.00%	0.00%		0.00%	-16.48%	3.02%	0.00%		3.64%

Notes: 2021 budget includes a deputy personnel and small reduction in equipment needed.

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
2018 FINAL	623,741	-	220,897	8,000	1,200	3,000	1,000	42,995	42,110	12,185	955,128	482,139	3,500	(469,489)
2019 FINAL	674,015	-	235,033	8,000	1,000	4,000	1,000	10,000	32,134	3,310	968,492	462,231	-	(506,261)
2020 ORIGINAL	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	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)
\$ Change	(3,220)	5,168	(6,759)	1,000	-	1,000	200	-	(1,275)	6,500	2,614	(15,231)	-	(17,845)
% Change	-0.46%		-2.82%	10.53%	0.00%	18.18%	20.00%	0.00%	-3.29%	270.83%	0.26%	-3.49%		3.11%

Notes: 2021 does not include \$30,000 LLBO support of Wellness Court as amount has not been consistently agreed to. Budget includes an intern that will be mostly funded from Sourcewell and the elimination of a part time employee for 2021 based on current activity levels. Also includes the replacement of 4 computers in 2021.

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	Levy Impact
2018 FINAL	51,876	4,900	21,400	250	300	1,200	7,200	-	161,700	7,100	255,926	38,000	(restricted) -	(217,926)
2019 FINAL	58,124	4,900	22,345	250	300	1,200	7,200	-	166,950	23,870	285,139	40,000	-	(245,139)
2020 ORIGINAL	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	65,388	4,900	23,646	300	300	1,200	7,200	-	166,950	18,935	288,819	38,000	-	(250,819)
\$ Change	3,762	-	770	-	-	-	-	-	-	(9,629)	(5,097)	-	(23,035)	(17,938)
% Change	6.10%	0.00%	3.37%	0.00%	0.00%	0.00%	0.00%	-	0.00%	-33.71%	-1.73%	0.00%	-100.00%	7.70%

Notes: Equipment includes purchase of 4 AED units. Use of fund balance in 2020 for purchase of 17 AED Units.

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	Levy Impact
													(Assigned)	
2018 FINAL	-	-	-	-	-	-	-	-	553,000	-	553,000	-	50,000	(503,000)
2019 FINAL	-	-	-	-	-	-	-	-	853,000	-	853,000	-	350,000	(503,000)
2020 ORIGINAL	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
2021	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

Notes: No levy change over 2020. New Longville facility shared with HWY department opened in late 2019. Funding for LASSD portion of construction will be entirely funded through their fund balance (\$86,091 at end of 2019).

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
2018 FINAL	-	-	-	-	-	-	-	-	390,000	-	390,000	130,000	-	(260,000)
2019 FINAL	-	-	-	-	-	-	-	-	415,000	-	415,000	150,000	-	(265,000)
2020 ORIGINAL	-	-	-	-	-	-	-	-	355,000	-	355,000	150,000	-	(205,000)
2021	-	-	-	-	-	-	-	-	375,000	-	375,000	150,000	-	(225,000)
\$ Change	-	-	-	-	-	-	-	-	20,000	-	20,000	-	-	(20,000)
% Change									5.63%			0.00%		9.76%

Notes: MCIT Dividends remain stable. Liability rates are increasing, although workman's compensation costs are holding stable, resulting in an increase in estimated expenses for 2021. MCIT provided notice of a 12% increase for property insurance premiums.

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	-	2,200	-	-	-	-	2,000	108,827	1,100	800	114,927	-	3,000	(111,927)
2019 FINAL	-	2,200	-	-	-	-	2,000	113,984	1,100	200	119,484	-	-	(119,484)
2020 ORIGINAL	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)
2021	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	0.00%	0.00%	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	0.00%

Notes: In 2018, the County took over the funding and payment of premiums and judges for the 4H activity occurring at the fair, budgeted at \$8k annually. This request includes funds for a ½ position for Extension staff and an intern in 2021, resulting in a flat levy from 2020 .

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2019 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2020 ORIGINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2021	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change												0.00%		0.00%

Notes: Remains stable from 2020.

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
2018 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2019 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2020 ORIGINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2021	-	-	-	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 2021 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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2018 FINAL	-	-	-	-	-	-	-	-	10,615	-	10,615	10,615	-	-
2019 FINAL	-	-	-	-	-	-	-	-	8,615	-	8,615	6,615	2,000	-
2020 ORIGINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2021	-	-	-	-	-	-	-	-	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 \$1,714.00

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	
2018 FINAL	-	-	535,000	-	-	-	-	-	-	-	535,000	-	-	(535,000)
2019 FINAL	-	-	570,000	-	-	-	-	-	-	-	570,000	-	-	(570,000)
2020 ORIGINAL	-	-	560,000	-	-	-	-	-	-	-	560,000	-	-	(560,000)
2021	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)
\$ Change	-	-	5,000	-	-	-	-	-	-	-	5,000	-	-	(5,000)
% Change			0.89%								0.89%			0.89%

Notes: The County currently has 61 retirees that are funded by this department, a net increase over 2020. County-wide, this cost is partially offset by salary savings for replacements at a lower step, and reduction in longevity payouts over time. Anticipation of 2021 retirements with insurance benefits.

General Fund Department 801 – Environmental Services Summary



1 Director, 1 Deputy Director, 1 Support Professional, 2 Resource Specialists, and 3 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
2018 FINAL	507,142	19,000	177,954	3,000	6,250	1,250	6,700	1,272,500	1,374,000	50,000	3,417,796	3,642,409	-	224,613
2019 FINAL	486,910	31,000	160,996	4,000	6,250	1,550	6,700	1,300,000	1,820,000	785,000	4,602,406	3,967,783	895,000	260,377
2020 ORIGINAL	524,528	28,000	181,285	3,000	6,000	1,500	5,000	1,000,000	1,262,000	30,000	3,041,313	3,242,067	-	200,754
2021	538,841	34,000	183,455	2,000	8,000	500	4,000	1,266,000	1,579,500	25,000	3,641,296	3,795,579	-	154,283
\$ Change	14,313	6,000	2,170	(1,000)	2,000	(1,000)	(1,000)	266,000	317,500	(5,000)	599,983	553,512	-	(46,471)
% Change	2.73%	21.43%	1.20%	-33.33%	33.33%	-66.67%	-20.00%	26.60%	25.16%	-16.67%	19.73%	17.07%		-23.15%

Notes: Solid Waste contracts moved recycling from single stream to dual stream in an attempt to reduce contamination and recover revenue. Solid Waste contract equipment purchases will reduce fund balance in this department (December 31, 2018 : \$751,756). Increased contract costs in 2020. Fund balance of \$182,973 at 12/31/2019.

Environmental Services Department Activity 000 – Zoning



68.95% of the 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
2018 FINAL	296,942	19,000	94,773	3,000	6,000	1,200	6,700	45,500	26,500	50,000	549,615	475,800	-	(73,815)
2019 FINAL	336,694	31,000	97,100	4,000	6,000	1,500	6,700	50,000	22,000	50,000	604,994	499,000	60,000	(45,994)
2020 ORIGINAL	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	369,547	34,000	128,965	2,000	8,000	500	4,000	30,000	33,000	25,000	635,012	635,012	-	-
\$ Change	13,447	6,000	1,412	(1,000)	2,000	(1,000)	(1,000)	-	(3,500)	(5,000)	11,359	122,512	-	111,153
% Change	3.78%	21.43%	1.11%	-33.33%	33.33%	-66.67%	-20.00%	0.00%	-9.59%	-16.67%	1.82%	23.90%		-100.00%

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	-	-	-	-	-	-	-	20,000	-	-	20,000	20,000	-	-
2019 FINAL	-	-	-	-	-	-	-	20,000	-	-	20,000	20,000	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change														

Notes: No new special projects planned for 2021.

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
2018 FINAL	138,856	-	57,951	-	250	50	-	1,082,000	1,317,500	-	2,596,607	2,897,826	-	301,219
2019 FINAL	76,298	-	38,276	-	250	50	-	1,230,000	1,773,000	735,000	3,852,874	3,330,000	835,000	312,126
2020 ORIGINAL	104,472	-	32,129	-	-	-	-	970,000	1,225,500	-	2,332,101	2,645,000	-	312,899
2021	108,215	-	32,697	-	-	-	-	1,236,000	1,546,500	-	2,923,412	3,076,000	-	152,588
\$ Change	3,743	-	568	-	-	-	-	266,000	321,000	-	591,311	431,000	-	(160,311)
% Change	3.58%		1.77%					27.42%	26.19%		25.36%	16.29%		-51.23%

Notes: 2021 includes estimated excess assessments of \$154,283. (2020 = \$200,754) (2019 = \$260,377). This excess will be maintained in fund balance dedicated to future equipment replacement. In County tipping fees increased in 2020 to match increased costs of disposal (\$2 per ton). Assessment remains at \$66 for residential.

In late 2019, the solid waste contract was rebid and separated into 3 separate contracts: Hauling, Bin Recycling Management, and Pine River Transfer Station management. We are monitoring costs under this new model.

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
2018 FINAL	71,344	-	25,230	-	-	-	-	125,000	30,000	-	251,574	248,783	-	(2,791)
2019 FINAL	73,918	-	25,620	-	-	-	-	-	25,000	-	124,538	118,783	-	(5,755)
2020 ORIGINAL	63,956	-	21,603	-	-	-	-	-	-	-	85,559	84,567	-	(992)
2021	61,079	-	21,793	-	-	-	-	-	-	-	82,872	84,567	-	1,695
\$ Change	(2,877)	-	190	-	-	-	-	-	-	-	(2,687)	-	-	2,687
% Change	-4.50%		0.88%								-3.14%	0.00%		-270.87%

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 2019 participation was 271 active (up 4 year over year) and 137 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
2018 FINAL	-	-	4,770,000	-	-	-	-	-	-	-	4,770,000	4,770,000	-	-
2019 FINAL	-	-	4,700,000	-	-	-	-	-	-	-	4,700,000	4,700,000	-	-
2020 ORIGINAL	-	-	4,770,000	-	-	-	-	-	-	-	4,770,000	4,770,000	-	-
2021	-	-	4,660,000	-	-	-	-	-	-	-	4,660,000	4,660,000	-	-
\$ Change	-	-	(110,000)	-	-	-	-	-	-	-	(110,000)	(110,000)	-	-
% Change			-2.31%								-2.31%	-2.31%		

Notes: 2021 includes an estimated County share of \$1,045 per month per fulltime employee; unchanged from 2020.
Decreased County vacancies increases costs and related funding to the plan.

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
2018 FINAL	2,030,015	137,000	972,359	10,000	5,000	6,000	8,500	8,137,616	2,857,100	544,000	14,707,590	10,630,000	0	(4,077,590)
2019 FINAL	2,055,424	137,000	989,300	10,000	5,000	5,000	9,500	6,748,000	2,949,100	541,500	13,449,824	9,710,000	0	(3,739,824)
2020 ORIGINAL	2,177,916	137,000	1,021,932	10,000	5,000	5,000	11,500	8,426,000	2,742,200	544,500	15,081,048	10,964,000	125,000	(3,992,048)
2021	2,168,112	187,000	1,017,283	10,000	5,000	5,000	13,000	5,758,165	2,928,200	545,000	12,636,760	8,213,165	0	(4,423,595)
\$ Change	(9,804)	50,000	(4,649)	0	0	0	1,500	(2,667,835)	186,000	500	(2,444,288)	(2,750,835)	(125,000)	(431,547)
% Change	-0.45%	36.50%	-0.45%	0.00%	0.00%	0.00%	13.04%	-31.66%	6.78%	0.09%	-16.21%	-25.09%	-100.00%	10.81%

Notes: Local option sales tax is budgeting \$1,482K of projects in 2021. We again anticipate \$1.9M in revenue for 2021. Includes levy relief of 22% equal to \$418K (same as in 2020). In 2020 we used an additional \$125,000 from Fund balance. Fund balance on 12/31/2019 available to offset the levy is approximately \$510,000. Additional LOST revenue of \$109,000 year over year as of 8/5/2020.

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
2018 FINAL	-	-	-	-	-	-	-	-	-	-	-	10,530,000	-	10,530,000
2019 FINAL	-	-	-	-	-	-	-	-	-	-	-	9,610,000	-	9,610,000
2020 ORIGINAL	-	-	-	-	-	-	-	-	-	-	-	10,834,000	-	10,834,000
2021	-	-	-	-	-	-	-	-	-	-	-	8,033,165	-	8,033,165
\$ Change	-	-	-	-	-	-	-	-	-	-	-	(2,800,835)	-	(2,800,835)
% Change												-25.85%		-25.85%

Notes: 2021 State aid regular construction activity \$2.176M (\$3.144M in 2020), municipal State aid construction of \$1,019M (\$520K in 2020), \$0 in State Grants (\$750K in 2020), \$0 in federal grants (\$700K in 2020) and \$0 from LLBO (\$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
2018 FINAL	319,136	-	317,732	10,000	5,000	6,000	2,500	-	252,100	5,000	917,468	-	-	(917,468)
2019 FINAL	325,896	-	319,293	10,000	5,000	5,000	3,500	-	247,200	7,500	923,389	-	-	(923,389)
2020 ORIGINAL	338,400	-	321,286	10,000	5,000	5,000	3,500	-	224,200	10,500	917,886	-	-	(917,886)
2021	351,318	-	331,943	10,000	5,000	5,000	4,000	-	217,200	11,000	935,461	-	-	(935,461)
\$ Change	12,918	-	10,657	-	-	-	500	-	(7,000)	500	17,575	-	-	(17,575)
% Change	3.82%		3.32%	0.00%	0.00%	0.00%	14.29%		-3.12%	4.76%	1.91%			1.91%

Notes: No new positions for 2021.

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
2018 FINAL	222,320	7,000	87,343	-	-	-	1,000	-	777,000	539,000	1,633,663	100,000	-	(1,533,663)
2019 FINAL	221,344	7,000	87,693	-	-	-	1,000	-	788,900	534,000	1,639,937	100,000	-	(1,539,937)
2020 ORIGINAL	223,646	7,000	88,043	-	-	-	1,000	-	825,000	534,000	1,678,689	120,000	-	(1,558,689)
2021	235,184	7,000	89,792	-	-	-	1,000	-	901,000	534,000	1,767,976	170,000	-	(1,597,976)
\$ Change	11,538	-	1,749	-	-	-	-	-	76,000	-	89,287	50,000	-	(39,287)
% Change	5.16%	0.00%	1.99%				0.00%		9.21%	0.00%	5.32%	41.67%		2.52%

Notes: Small Increase for diesel fuel 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 Crew Chief (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
2018 FINAL	1,458,962	130,000	555,930	-	-	-	5,000	8,101,616	1,828,000	-	12,079,508	-	(12,079,508)
2019 FINAL	1,477,806	130,000	571,317	-	-	-	5,000	6,712,000	1,913,000	-	10,809,123	-	(10,809,123)
2020 ORIGINAL	1,584,538	130,000	600,986	-	-	-	7,000	8,396,000	1,693,000	-	12,411,524	-	125,000 (12,286,524)
2021	1,549,293	180,000	583,782	-	-	-	8,000	5,728,165	1,810,000	-	9,859,240	-	(9,859,240)
\$ Change	(35,245)	50,000	(17,204)	-	-	-	1,000	(2,667,835)	117,000	-	(2,552,284)	-	(125,000) 2,427,284
% Change	-2.22%	38.46%	-2.86%				14.29%	-31.78%	6.91%		-20.56%		-100.00% -19.76%

Notes: Reduction in sand, salt and calcium chloride with conversion to brine.

Road & Bridge Fund Department 315 – Land Surveyor



1 Contracted County Surveyor and 1 Survey Crew Chief (50%) 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	
2018 FINAL	29,597	-	11,354	-	-	-	-	36,000	-	-	76,951	-	-	(76,951)
2019 FINAL	30,378	-	10,997	-	-	-	-	36,000	-	-	77,375	-	-	(77,375)
2020 ORIGINAL	31,332	-	11,617	-	-	-	-	30,000	-	-	72,949	10,000	-	(62,949)
2021	32,317	-	11,766	-	-	-	-	30,000	-	-	74,083	10,000	-	(64,083)
\$ Change	985	-	149	-	-	-	-	-	-	-	1,134	-	-	(1,134)
% Change	3.14%		1.28%					0.00%			1.55%	0.00%		1.80%

Notes: Contract surveyor = \$30,000

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
2018 FINAL	5,164,749	161,500	2,428,425	19,560	58,500	30,200	86,715	553,435	6,324,507	115,600	14,943,191	8,243,703	-	(6,699,488)
2019 FINAL	5,331,035	160,520	2,417,958	19,660	58,500	30,200	86,715	551,935	7,093,670	106,461	15,856,654	9,157,166	-	(6,699,488)
2020 ORIGINAL	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	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	-	(6,835,034)
\$ Change	136,281	39,982	29,250	1,638	777	(928)	1,414	6,771	71,062	(66,249)	219,998	199,498	-	(20,500)
% Change	2.44%	28.04%	1.20%	7.87%	1.35%	-3.10%	1.60%	1.04%	0.96%	-52.14%	1.33%	2.05%		0.30%

Notes: Did not budget Deputy Director Position in 2021. 2021 HHVS Fund is up \$20,500 from 2020.

HHVS Fund Department 120 – Veterans



2 full time direct staff and cross trained office support personnel (.25 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
2018 FINAL	120,614	-	55,265	460	1,400	1,200	1,495	1,250	54,258	1,400	237,342	18,500	-	(218,842)
2019 FINAL	128,870	-	56,498	460	1,400	1,200	1,495	1,250	54,242	4,144	249,559	16,976	-	(232,583)
2020 ORIGINAL	136,707	-	57,685	510	1,400	1,200	1,495	1,250	54,506	4,343	259,096	17,226	-	(241,870)
2021	161,810	-	64,460	1,182	1,400	1,200	1,491	1,396	48,018	941	281,898	17,226	-	(264,672)
\$ Change	25,103	-	6,775	672	-	-	(4)	146	(6,488)	(3,402)	22,802	-	-	(22,802)
% Change	18.36%		11.74%	131.76%	0.00%	0.00%	-0.27%	11.68%	-11.90%	-78.33%	8.80%	0.00%		

Notes: VSO grant anticipated at \$10,000 for 2021 (same as 2020). Allocation of administrative staff is increasing in 2021 due to State guidelines.

HHVS Fund Department 401 – Public Health



15.25 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
2018 FINAL	782,154	111,500	339,324	11,400	18,250	8,600	44,920	167,385	172,632	24,941	1,681,106	1,228,858	-	(452,248)
2019 FINAL	835,241	110,520	339,633	11,500	18,250	8,600	44,920	165,885	174,305	21,862	1,730,716	1,247,955	-	(482,761)
2020 ORIGINAL	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	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)
\$ Change	24,259	48,482	9,127	(319)	777	(928)	2,190	7,522	24,235	(15,711)	99,634	26,778	-	(72,856)
% Change	2.61%	42.61%	2.47%	-2.68%	4.49%	-11.08%	4.71%	2.84%	14.18%	-56.03%	5.08%	2.08%	-	10.78%

Note: One open positions and two previously part time employees have been called back full time in response to the pandemic.
18.71% 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	
2018 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2019 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2020 ORIGINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2021	-	-	-	-	-	-	-	-	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
2018 FINAL	1,770,085	25,000	940,941	2,600	2,550	10,300	17,400	134,800	1,216,168	52,592	4,172,436	2,736,395	-	(1,436,041)
2019 FINAL	1,829,149	25,000	948,299	2,600	2,550	10,300	17,400	134,800	1,999,035	27,384	4,996,517	3,511,395	-	(1,485,122)
2020 ORIGINAL	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	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	-	(1,484,496)
\$ Change	53,413	(3,500)	6,835	255	-	-	(707)	(846)	47,959	(8,975)	94,434	71,400	-	(23,034)
% Change	2.79%	-29.66%	0.73%	9.81%	0.00%	0.00%	-4.06%	-0.63%	2.26%	-36.02%	1.82%	1.92%	-	1.58%

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.

36.13% allocation of HHVS administrative staff.

HHVS Fund Department 430 – Social Services



33 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
2018 FINAL	2,491,896	25,000	1,092,895	5,100	36,300	10,100	22,900	250,000	4,708,449	36,667	8,679,307	4,094,950	-	(4,584,357)
2019 FINAL	2,537,775	25,000	1,073,528	5,100	36,300	10,100	22,900	250,000	4,693,088	53,071	8,706,862	4,215,840	-	(4,491,022)
2020 ORIGINAL	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	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)
\$ Change	33,506	(5,000)	6,513	1,030	-	-	(65)	(51)	5,356	(38,161)	3,128	101,321	-	98,193
% Change	1.28%	-29.41%	0.61%	17.76%	0.00%	0.00%	-0.28%	-0.02%	0.11%	-54.72%	0.03%	2.23%	-	-2.22%

Notes: No new positions for 2021. 42.58% allocation of HHVS administrative staff. We currently have 4 open positions that may be filled by year end.

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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2018 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2019 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2021	-	-	-	-	-	-	-	-	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 for CY 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	
2018 FINAL	-	-	-	-	-	-	-	-	-	2,856,423	2,856,423	985,842	1,700,581	(170,000)
2019 FINAL	-	-	-	-	-	-	-	-	-	2,762,738	2,762,738	638,000	1,524,138	(600,600)
2020 ORIGINAL	-	-	-	-	-	-	-	-	-	485,000	485,000	-	-	(485,000)
2021	-	-	-	-	-	-	-	-	-	400,000	400,000	-	-	(400,000)
\$ Change	-	-	-	-	-	-	-	-	-	(85,000)	(85,000)	-	-	85,000
% Change										(0)	(0)			(0)

Notes: See capital plan for estimated 2021 projects. \$400K for 2021, \$485K for 2020, \$600K for 2019 and \$170K of levy support.

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)	
2018 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2019 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2021	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%	0.00%		

Notes: 2021 Federal PILT estimated at \$34K, unchanged from 2020. Gas tax estimated at \$20K (same as 2020).

Budgeted request for 2021 = \$300K (same as 2020); Fund balance for road and bridge projects at 12/31/19 = \$350,000. Fund balance for unorganized township activities at 12/31/19 = \$881,244.

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	
2018 FINAL	416,515	5,000	175,682	10,000	1,000	1,000	16,000	417,850	1,542,453	66,000	2,651,500	2,651,500	-	-
2019 FINAL	429,923	5,000	177,574	10,000	1,000	1,000	16,000	481,850	1,138,503	61,000	2,321,850	2,321,850	-	-
2020 ORIGINAL	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	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	-	-
\$ Change	21,731	-	2,070	-	-	-	-	(654,087)	(20,284)	19,000	(631,570)	(631,570)	-	-
% Change	4.95%	0.00%	1.15%	0.00%	0.00%	0.00%	0.00%	-52.66%	-1.74%	46.34%	-20.34%	-20.34%		

Notes: No change in staff for 2021. 2019 restricted fund balance = \$9,688,410 (increase of \$995,885). Soo Line Bridge replacement project scheduled for 2020 for \$510,250 with an additional \$210,000 of other funding. (MCIT = \$50K and Polaris = \$160K)

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	
2018 FINAL	-	-	-	-	-	-	-	65,000	527,350	5,000	597,350	597,350	-	-
2019 FINAL	-	-	-	-	-	-	-	108,000	160,000	6,000	274,000	274,000	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	90,000	160,000	16,000	266,000	266,000	-	-
2021	-	-	-	-	-	-	-	96,000	160,000	35,000	291,000	291,000	-	-
\$ Change	-	-	-	-	-	-	-	6,000	-	19,000	25,000	25,000	-	-
% Change								6.67%	0.00%	118.75%	9.40%	9.40%		

Notes: 2019 restricted fund balance = \$4,445,766; 2019 included a distribution of \$574,480.
 2021 requests includes 10-year forest plan revision (\$20K).

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 .

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2019 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2021	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%			0.00%	0.00%		

Notes: 2019 restricted fund balance = \$1,292,463

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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2018 FINAL	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
2019 FINAL	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-	-
2021	-	-	-	-	-	-	-	-	43,517	-	43,517	43,517	-	-
\$ Change	-	-	-	-	-	-	-	-	3,517	-	3,517	3,517	-	-
% Change									8.79%		8.79%	8.79%		

Notes: 2019 restricted fund balance = \$545,884.

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
2018 FINAL	-	-	-	-	-	-	-	192,850	-	-	192,850	192,850	-	-
2019 FINAL	-	-	-	-	-	-	-	213,850	-	-	213,850	213,850	-	-
2020 ORIGINAL	-	-	-	-	-	-	-	992,000	-	-	992,000	992,000	-	-
2021	-	-	-	-	-	-	-	331,913	-	-	331,913	331,913	-	-
\$ Change	-	-	-	-	-	-	-	(660,087)	-	-	(660,087)	(660,087)	-	-
% Change								-66.54%			-66.54%	-66.54%		

Notes: 2019 restricted fund balance = \$3,404,296; 201 included a 20% distribution of \$382,987.
 Soo Line Bridge replacement scheduled in 2020 and overall increased costs associated with trail maintenance not covered by GIA.

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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2018 FINAL	416,515	5,000	175,682	10,000	1,000	1,000	16,000	15,000	975,103	46,000	1,661,300	1,661,300	-	-
2019 FINAL	429,923	5,000	177,574	10,000	1,000	1,000	16,000	15,000	938,503	40,000	1,634,000	1,634,000	-	-
2020 ORIGINAL	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	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	-	-
\$ Change	21,731	-	2,070	-	-	-	-	-	(23,801)	-	-	-	-	-
% Change	4.95%	0.00%	1.15%	0.00%	0.00%	0.00%	0.00%	0.00%	-2.46%	0.00%	0.00%	0.00%		

Notes: 2021 General Fund portion budgeted at \$350K.

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".

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
													(Restricted)	
2018 FINAL	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-	-
2019 FINAL	-	-	-	-	-	-	-	-	160,000	-	160,000	80,000	80,000	-
2020 ORIGINAL	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-	-
2021	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
\$ Change	-	-	-	-	-	-	-	-	(30,000)	-	(30,000)	(30,000)	-	-
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-37.50%	0.00%	-37.50%	-37.50%	0.00%	0.00%

Notes: 2019 spendable fund balance = \$704,80 restricted for qualifying projects. We have committed \$385,000 to projects with another \$200,000 pending action by the Board. Anticipated decrease in interest earnings.

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	
2018 FINAL	-	-	-	-	-	-	-	-	367,285	-	367,285	-	-	(367,285)
2019 FINAL	-	-	-	-	-	-	-	-	373,709	-	373,709	-	-	(373,709)
2020 ORIGINAL	-	-	-	-	-	-	-	-	380,483	-	380,483	-	-	(380,483)
2021	-	-	-	-	-	-	-	-	389,557	-	389,557	-	-	(389,557)
\$ Change	-	-	-	-	-	-	-	-	9,074	-	9,074	-	-	(9,074)
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.38%	0.00%	2.38%	0.00%	0.00%	2.38%

Notes: 2021 minimum local support at 90% of the 2011 state certified level = \$286,080. The levy request is \$103,477 more than the minimum. Of 9 cities and 5 counties, only 1 (Crow Wing) is at the minimum funding level.

2020 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.

002 ADMINISTRATOR		
	Accela software maintenance agreement	7,850
	Computer & monitor	2,000
		9,850
040 AUDITOR-TREASURER		
	Computer rotation (3) desktops	3,900
	Computer rotation (1) laptop	1,800
	Printer	300
		6,000
044 ASSESSOR		
	software	5,000
	2 laptop computers	4,000
	2 desktop computers	4,000
	3 chairs	1,500
		14,500
060 MIS		
	Server and software upgrades	25,000
	Office furnishings	2,500
	Replacement network equipment	19,000
		46,500
090 COUNTY ATTORNEY		
	Computer rotation (3)	4,500
		4,500

2020 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		
<u>01-100.6609 Compliance Fund</u>		
MIS	Tax system, land record maintenance	75,000
	Device maintenance (Cisco, Image, AS400)	25,000
		100,000
<u>01-100.6610 Technical Fund</u>		
	Maintenance contracts	43,500
	2 new computers	5,000
	Copier lease	4,500
	Repair office equipment	1,000
		54,000
	Total Recorder	154,000
112 BUILDING & GROUNDS		
	Courthouse furnishings	5,000
	Deferred maintenance and equipment replacement	50,000
		55,000

2020 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 (9 @ \$38,000)	342,000
Squad equipment (9 @ \$8,500)	76,500
Digital ally squad video cameras (6)	25,000
Radar units (3)	6,000
Personal protective equipment	10,000
Update body cameras	3,000
Sheriff deputy equipment	12,000
Sheriff - Computer rotation - 8 laptops @ \$1,600	12,800
Admin - Computer rotation (3) - 101 301, BW	5,100
Admin - Scanners (2)	1,000
Admin - Office chair	500
Admin - Dymo Labeler	250
Dispatch - Equipment rotation	4,000
	498,150

228 RECREATIONAL DIVISION

Boat & Water equipment rotation	3,500
Refurbish Gull Lk boat & update outboard	15,000
OHV equipment rotation	3,500
Snowmobile equipment rotation	3,500
	25,500

2020 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		
ITV equipment		15,000
Commercial dishwasher		7,000
Computer rotation (2)		4,500
Inmate mattresses		2,500
Inmate clothing and bedding		4,500
Cuffs, shackles, capture shield, pepper spray and holders		1,000
Storage containers		1,000
Tablet style computers for Courts (2)		1,800
		37,300
251 SENTENCE TO SERVE		
STS equipment rotation		3,000
Brush Cutter (1)/ Chainsaw (2)/ Trimmer (1)		1,637
		4,637
252 PROBATION		
4- Desktop computers		6,800
1 - micro computer tablet		2,100
		8,900
280 EMERGENCY SERVICES		
AEDs (4)		6,935
Command trailer equipment		12,000
		18,935
801 ENVIRONMENTAL SERVICES		
Vehicle (pickup)		25,000
		25,000

2020 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		
310	Computer (1) Server for Walker, Surveyor Desk	11,000
312	Skid steer	71,750
	Skid steer trailer	15,375
	Pickups (3)	94,300
	1-ton pickups (4)	172,200
	Pickup plow	9,225
	Skidsteer snowblower	8,200
	In-ground hoist	15,375
	Tractor shouldering machine	16,400
	Mower tractor combination	133,250
	Use of fund balance for current year purchases	(2,075)
		545,000
05 HEALTH, HUMAN & VETERAN SERVICE		
	1 vehicle (split VSO, PH, IM, SS)	20,000
	Admin1 surface, 1 HyverV Host Hdwre, 1 server, SQL Server	16,051
	Public Health - 1 laptop 1 surface	5,500
	Income Maintenance - 1 laptop	2,750
	Social Services - 2 laptops 4 surfaces	16,500
		60,801
33 CAPITAL PROJECTS FUND		
	Levy effort toward 5-year capital plan	400,000
71 LAND DEPARTMENT		
032	Pictometry support	25,000
	Survey Grade GPS	10,000
085	Signs and posts for public land survey	15,000
650	3 staff PCs, 1 front counter PC, 1 meeting room PC	10,000
		60,000
TOTAL ALL DEPARTMENTS		\$ 1,974,573