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# All Operating Funds – 2022 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
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	5,600,312	65,020,196	37,952,384	3,621,438	(23,446,374)
2020 FINAL	18,046,733	1,179,015	12,469,722	115,260	105,007	80,475	392,310	13,731,431	22,293,300	4,210,923	72,624,176	44,934,747	1,425,832	(26,263,597)
2021 FINAL	18,222,663	1,108,665	12,506,023	119,848	101,827	84,654	384,993	9,130,518	17,999,404	4,570,473	64,229,068	37,706,783	1,926,900	(24,595,385)
2022	19,266,141	1,165,262	12,871,479	125,592	84,170	77,336	442,787	14,527,902	20,509,668	2,199,019	71,269,356	45,156,192		(26,113,164)
\$ Change	1,043,478	56,597	365,456	5,744	(17,657)	(7,318)	57,794	5,397,384	2,510,264	(2,371,454)	7,040,288	7,449,408		(1,517,780)
% Change	5.73%	5.10%	2.92%	4.79%	-17.34%	-8.64%	15.01%	59.11%	13.95%	-51.89%	10.96%	19.76%	0.00%	6.17%

Notes: 2019 and 2020 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).  
 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 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
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 FINAL	9,837,205	894,421	4,057,315	74,450	41,257	44,500	276,495	2,343,736	9,464,941	1,101,046	28,135,366	15,018,099	365,735	(12,751,532)
2021 FINAL	9,864,927	734,089	4,176,945	77,400	37,300	49,607	266,264	2,125,974	5,727,193	908,772	23,968,471	10,761,272	302,500	(12,904,699)
2022	10,415,063	804,728	4,274,478	82,850	37,450	47,800	324,670	2,463,604	8,568,110	1,010,055	28,028,808	13,931,988		(14,096,820)
\$ Change	550,136	70,639	97,533	5,450	150	(1,807)	58,406	337,630	2,840,917	101,283	4,060,337	3,170,716	(302,500)	(1,192,121)
% Change	5.58%	9.62%	2.34%	7.04%	0.40%	-3.64%	21.94%	15.88%	49.60%	11.15%	16.94%	29.46%	-100.00%	9.24%

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 .

# 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
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 FINAL	387,850	25,000	74,096	17,000	10,000	4,000	800	-	4,057,981	-	4,576,727	6,120,481	250,000	1,793,754
2021 FINAL	141,980	25,000	74,371	17,000	10,000	4,000	800	-	605,378	-	878,529	2,532,901	-	1,654,372
2022	146,240	25,000	75,556	17,000	10,000	4,000	800	-	3,304,120	-	3,582,716	5,216,620	-	1,633,904
\$ Change	4,260	-	1,185	-	-	-	-	-	2,698,742	-	2,704,187	2,683,719	-	(20,468)
% Change	3.00%	0.00%	1.59%	0.00%	0.00%	0.00%	0.00%		445.79%		307.81%	105.95%		-1.24%

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. 2022 Federal PILT = \$413,172 2021 (2021 budget \$393K); 2022 State PILT/Hunting Lands = \$1,238K (2021 was \$1,025K); 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) 2021 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	175,169	-	51,818	2,000	500	1,000	500	-	16,750	15,850	263,587	-	10,000	(253,587)
2020 FINAL	183,335	-	53,465	2,000	500	1,000	500	-	11,550	9,850	262,200	-	-	(262,200)
2021 FINAL	197,503	-	55,202	2,000	250	1,000	500	-	20,000	9,850	286,305	-	10,385	(275,920)
2022	267,868	-	79,042	2,000	250	1,000	500	-	25,000	8,350	384,010	-	-	(384,010)
\$ Change	70,365	-	23,840	-	-	-	-	-	5,000	(1,500)	97,705	-	(10,385)	(108,090)
% Change	35.63%		43.19%	0.00%	0.00%	0.00%	0.00%		25.00%	-15.23%	34.13%		-100.00%	39.17%

Notes: Additional FTE approved by the Board for 2021. 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
2019 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2020 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2021 FINAL	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600
2022	-	-	-	-	-	-	-	5,500	-	-	5,500	226,275	-	220,775
\$ Change	-	-	-	-	-	-	-	-	-	-	-	8,175	-	8,175
% Change								0.00%			0.00%	3.75%		3.85%

Notes: Funding for 2022 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.

010 Clerk of Court														
	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2020 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2021 FINAL	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
2022	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%			0.00%	0.00%		0.00%

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



# General Fund Department 022 – Law Library



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

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Restricted)	Levy Impact
2019 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2020 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2021 FINAL	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
2022	-	3,000	-	-	-	-	-	-	27,000	-	30,000	30,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change		0.00%							0.00%		0.00%	0.00%		

Notes: December 31, 2020 restricted fund balance of \$45,531 down from \$48,824 in 2019. New workstation in 2020 and increased publications.

# 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	740,071	101,000	255,803	6,000	2,875	1,700	26,025	79,230	285,930	3,560	1,502,194	1,494,390	-	(7,804)
2021 FINAL	734,620	7,000	250,234	3,150	1,050	800	14,200	22,500	213,350	6,000	1,252,904	1,238,820	4,800	(9,284)
2022	762,527	51,500	259,592	3,200	200	-	26,000	47,600	289,010	500	1,440,129	1,409,320	-	(30,809)
\$ Change	27,907	44,500	9,358	50	(850)	(800)	11,800	25,100	75,660	(5,500)	187,225	170,500	(4,800)	(21,525)
% Change	3.80%	635.71%	3.74%	1.59%	-80.95%	-100.00%	83.10%	111.56%	35.46%	-91.67%	14.94%	13.76%	-100.00%	231.85%

Notes: 2022 is a mid term election year. Election year costs an estimated \$95K to the County every other year.  
 Anticipated interest earnings = \$750K for 2022, \$750K for 2021, \$990K for 2020, \$950K for 2019. Tax forfeit settlement increased to \$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
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 FINAL	685,843	5,000	230,555	8,000	1,500	8,000	3,500	11,000	26,900	61,000	1,041,298	-	-	(1,041,298)
2021 FINAL	682,903	7,500	230,110	12,000	1,500	12,000	3,500	12,000	25,000	14,500	1,001,013	-	-	(1,001,013)
2022	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)
\$ Change	6,496	-	2,784	-	-	(2,000)	3,000	(2,000)	1,500	(4,000)	5,780	-	-	(5,780)
% Change	0.95%	0.00%	1.21%	0.00%	0.00%	-16.67%	85.71%	-16.67%	6.00%	-27.59%	0.58%			0.58%

Notes: 3 new employees eligible for steps and COLA.

# 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	398,623	5,000	129,862	8,500	4,000	2,500	30,600	136,950	19,500	42,500	778,035	44,815	-	(733,220)
2021 FINAL	411,194	5,000	132,016	8,500	4,000	2,500	30,500	143,918	4,500	46,500	788,628	47,157	43,000	(698,471)
2022	412,903	5,000	133,265	8,500	4,000	2,500	73,100	120,097	11,500	59,500	830,365	49,600	-	(780,765)
\$ Change	1,709	-	1,249	-	-	-	42,600	(23,821)	7,000	13,000	41,737	2,443	(43,000)	(82,294)
% Change	0.42%	0.00%	0.95%	0.00%	0.00%	0.00%	139.67%	-16.55%	155.56%	27.96%	5.29%	5.18%	-100.00%	11.78%

Notes: Includes \$47,500 E-911 revenue for 2022 (2021 was \$45,057). Consulting and contracts include increased cost for our new payroll software provided through our joint powers (MCCC). In response to a 40% increase on equipment, bulk purchasing of workstations and laptops was moved to through this Department. We anticipate volume pricing savings with this change.

# 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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
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 FINAL	990,845	-	313,338	8,000	6,882	2,500	5,000	6,000	66,390	5,000	1,403,955	205,024	-	(1,198,931)
2021 FINAL	985,268	-	312,492	10,300	3,000	2,507	3,494	6,000	65,550	4,500	1,393,111	205,024	-	(1,188,087)
2022	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)
\$ Change	36,881	-	7,855	-	-	(507)	(494)	-	4,475	(3,500)	44,710	-	-	(44,710)
% Change	3.74%		2.51%	0.00%	0.00%	-20.22%	-14.14%	0.00%	6.83%	-77.78%	3.21%	0.00%		3.76%

Notes: Changes in staff for 2022 include Chief Deputy County Attorney; total FTE count remain the same.  
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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
													(Restricted)	
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 FINAL	241,243	-	87,208	2,000	2,000	2,000	2,000	400	1,500	163,100	501,451	368,100	15,000	(118,351)
2021 FINAL	250,046	-	88,541	2,000	2,000	2,000	2,000	400	800	154,000	501,787	384,000	-	(117,787)
2022	259,238	-	90,655	2,400	3,000	3,000	2,000	400	1,000	150,050	511,743	430,050	-	(81,693)
\$ Change	9,192	-	2,114	400	1,000	1,000	-	-	200	(3,950)	9,956	46,050	-	36,094
% Change	3.68%		2.39%	20.00%	50.00%	50.00%	0.00%	0.00%	25.00%	-2.56%	1.98%	11.99%		-30.64%

Notes: Anticipated revenue increase in 2022 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	118,150	5,000	52,692	2,000	-	-	34,500	144,000	248,000	55,000	659,342	-	-	(659,342)
2020 FINAL	124,962	2,000	53,725	2,000	500	-	34,500	151,000	248,700	55,000	672,387	-	-	(672,387)
2021 FINAL	131,221	2,000	54,673	1,500	500	-	34,500	166,000	268,500	55,000	713,894	-	-	(713,894)
2022	137,086	2,000	56,033	1,500	500	-	34,500	176,000	274,500	55,000	737,119	-	-	(737,119)
\$ Change	5,865	-	1,360	-	-	-	-	10,000	6,000	-	23,225	-	-	(23,225)
% Change	4.47%	0.00%	2.49%	0.00%	0.00%		0.00%	6.02%	2.23%	0.00%	3.25%			3.25%

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
2019 FINAL	-	-	-	-	-	-	800	5,000	14,550	-	20,350	37,125	-	16,775
2020 FINAL	-	-	-	-	-	-	800	5,000	15,150	-	20,950	37,125	-	16,175
2021 FINAL	-	-	-	-	-	-	800	5,000	11,650	-	17,450	37,125	-	19,675
2022	-	-	-	-	-	-	800	5,000	14,650	-	20,450	37,125	-	16,675
\$ Change	-	-	-	-	-	-	-	-	3,000	-	3,000	-	-	(3,000)
% Change							0.00%	0.00%	25.75%		17.19%	0.00%		-15.25%

Notes: Other funding is United States Postal Service lease revenue (increase for 2022). Reflects movement of long distance charges (\$3,000) back to Department 113 from 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
2019 FINAL	-	-	-	-	-	-	-	-	15,000	-	15,000	-	10,000	(5,000)
2020 FINAL	-	-	-	-	-	-	-	-	6,000	-	6,000	-	-	(6,000)
2021 FINAL	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
2022	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

Notes: General Fund is within budget. However, we have paid -\$23,572.27 through 8/11/2021 in 2020 we paid a total of \$57,739.70. (Note credit offset for 2020 due to COVID relief Funds) Increased claims will come from fund balance in 2021. 2019 = \$25,348.44 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, 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
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 FINAL	3,723,741	561,650	1,361,844	7,500	3,700	9,800	120,500	8,000	553,900	514,320	6,864,955	1,240,350	37,700	(5,586,905)
2021 FINAL	3,778,632	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	204,315	(5,510,669)
2022	4,096,390	461,650	1,508,845	7,500	3,700	11,800	124,500	8,000	555,900	579,440	7,357,725	1,242,150	-	(6,115,575)
\$ Change	317,758	-	33,543	-	-	-	-	-	-	81,290	432,591	32,000	(204,315)	(604,906)
% Change	8.41%	0.00%	2.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16.32%	6.25%	2.64%	-100.00%	10.98%

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 2022 (Same as 2021). 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.

# 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	
2019 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2020 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2021 FINAL	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)
2022	-	-	-	-	-	-	-	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
2019 FINAL	142,481	44,471	77,505	200	-	600	19,150	-	51,475	10,500	346,382	157,228	-	(189,154)
2020 FINAL	148,317	44,471	78,624	200	-	600	19,150	-	51,475	10,500	353,337	157,228	-	(196,109)
2021 FINAL	199,050	44,471	76,781	200	-	600	19,150	-	51,475	25,500	417,227	157,228	15,000	(244,999)
2022	205,185	43,846	78,437	200	-	600	19,150	-	51,475	10,500	409,393	150,779	-	(258,614)
\$ Change	6,135	(625)	1,656	-	-	-	-	-	-	(15,000)	(7,834)	(6,449)	(15,000)	(13,615)
% Change	3.08%	-1.41%	2.16%	0.00%		0.00%	0.00%		0.00%	-58.82%	-1.88%	-4.10%	-100.00%	5.56%

Notes: 2022 budget continues to include 3 positions, one open position at this time. State grant decrease anticipated.

# 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
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 FINAL	870,816	110,200	392,869	200	1,500	4,000	16,500	3,000	1,212,250	34,700	2,646,035	39,800	-	(2,606,235)
2021 FINAL	992,857	130,200	399,584	200	1,500	4,000	16,500	3,000	1,216,150	37,300	2,801,291	39,800	-	(2,761,491)
2022	1,026,911	130,200	408,510	200	1,500	4,000	18,500	3,000	1,247,400	78,300	2,918,521	39,800	-	(2,878,721)
\$ Change	34,054	-	8,926	-	-	-	2,000	-	31,250	41,000	117,230	-	-	(117,230)
% Change	3.43%	0.00%	2.23%	0.00%	0.00%	0.00%	12.12%	0.00%	2.57%	109.92%	4.18%	0.00%	-	4.25%

Notes: Anticipating to continue with Crow Wing 2021 contract rate: minimum of 40 beds @ \$58.37 per bed per day (up from 40 beds in 2019 @ \$54.45 ). Boarding: \$880K – 2021; \$880K – 2020; \$880K – 2019; \$880K – 2018; \$1,200K - 2017. Jail currently has 4 open positions two of which are being temporarily filled by Deputies.

Increases expected in food costs at County facility. Equipment replacement includes a transport van in 2022. (This could be purchased with remaining 2021 funds as a result of current year position vacancies)

# 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
2019 FINAL	51,970	2,000	20,477	-	-	200	1,000	-	10,000	2,325	87,972	16,059	-	(71,913)
2020 FINAL	52,861	2,000	22,409	-	-	200	1,420	-	10,100	5,552	94,542	16,059	-	(78,483)
2021 FINAL	56,100	2,000	22,941	-	-	200	1,420	-	10,100	4,637	97,398	16,059	-	(81,339)
2022	59,528	2,000	23,683	-	-	200	1,420	-	10,100	10,200	107,131	19,000	-	(88,131)
\$ Change	3,428	-	742	-	-	-	-	-	-	5,563	9,733	2,941	-	(6,792)
% Change	6.11%	0.00%	3.23%			0.00%	0.00%		0.00%	119.97%	9.99%	18.31%		8.35%

Notes: 2022 budget includes a deputy personnel and small increase in equipment needed. (Trailer)

# 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
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 FINAL	702,544	-	239,356	9,500	1,500	5,500	1,000	10,000	38,750	2,400	1,010,550	436,195	-	(574,355)
2021 FINAL	699,324	5,168	232,597	10,500	1,500	6,500	1,200	10,000	37,475	8,900	1,013,164	420,964	-	(592,200)
2022	723,176	5,168	238,011	10,500	1,000	6,500	1,200	10,000	38,000	2,715	1,036,270	440,813	-	(595,457)
\$ Change	23,852	-	5,414	-	(500)	-	-	-	525	(6,185)	23,106	19,849	-	(3,257)
% Change	3.41%	0.00%	2.33%	0.00%	-33.33%	0.00%	0.00%	0.00%	1.40%	-69.49%	2.28%	4.72%	-	0.55%

Notes: 2022 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. Table of organization change has been requested, if approved this will result in an additional \$3,000 in salaries and fringe.

# 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
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 FINAL	61,626	4,900	22,876	300	300	1,200	7,200	-	166,950	28,564	293,916	38,000	23,035	(232,881)
2021 FINAL	65,388	4,900	23,646	300	300	1,200	7,200	-	166,950	18,935	288,819	38,000	25,000	(225,819)
2022	105,560	4,900	36,273	300	300	1,200	7,200	-	166,950	4,000	326,683	38,000	-	(288,683)
\$ Change	40,172	-	12,627	-	-	-	-	-	-	(14,935)	37,864	-	(25,000)	(62,864)
% Change	61.44%	0.00%	53.40%	0.00%	0.00%	0.00%	0.00%	#DIV/0!	0.00%	-78.88%	13.11%	0.00%	-100.00%	27.84%

Notes: Includes additional 0.5 FTE for backup from Records. No significant equipment replacements for 2022.



# 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
2019 FINAL	-	-	-	-	-	-	-	-	853,000	-	853,000	-	350,000	(503,000)
2020 FINAL	-	-	-	-	-	-	-	-	543,000	-	543,000	-	40,000	(503,000)
2021 FINAL	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
2022	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%			0.00%

Notes: No levy change over 2021. Funding for LASSD portion of construction (\$415,000) was entirely funded through their fund balance (\$60,718 at end of 2020) (\$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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	-	-	-	-	-	-	-	-	415,000	-	415,000	150,000	-	(265,000)
2020 FINAL	-	-	-	-	-	-	-	-	355,000	-	355,000	150,000	-	(205,000)
2021 FINAL	-	-	-	-	-	-	-	-	345,000	-	345,000	150,000	-	(195,000)
2022	-	-	-	-	-	-	-	-	330,000	-	330,000	175,000	-	(155,000)
\$ Change	-	-	-	-	-	-	-	-	(15,000)	-	(15,000)	25,000	-	40,000
% Change									-4.35%		-4.35%	16.67%		-20.51%

Notes: MCIT Dividends remain stable. Liability rates are increasing, although workman's compensation costs are holding stable, resulting in a small overall decrease in estimated expenses for 2022.

# 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	
2019 FINAL	-	2,200	-	-	-	-	2,000	113,984	1,100	200	119,484	-	-	(119,484)
2020 FINAL	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)
2021 FINAL	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)
2022	-	2,200	-	-	-	-	2,000	127,007	1,300	-	132,507	-	-	(132,507)
\$ Change	-	-	-	-	-	-	-	4,351	-	-	4,351	-	-	(4,351)
% Change		0.00%					0.00%	3.55%	0.00%		3.40%			3.40%

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 2022. Levy increase accounts for upcoming contract negotiation.

# 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	
2019 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2020 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
2022	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change												0.00%		0.00%

Notes: Remains stable from 2021.

# 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	
2019 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2020 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2021 FINAL	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-
2022	-	-	-	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 2022 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)	
2019 FINAL	-	-	-	-	-	-	-	-	8,615	-	8,615	6,615	2,000	-
2020 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2021 FINAL	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-
2022	-	-	-	-	-	-	-	-	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 \$51,902 for 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	
2019 FINAL	-	-	570,000	-	-	-	-	-	-	-	570,000	-	-	(570,000)
2020 FINAL	-	-	560,000	-	-	-	-	-	-	-	560,000	-	-	(560,000)
2021 FINAL	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)
2022	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change			0.00%								0.00%			0.00%

Notes: The County currently has 59 (down from 61) 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. Anticipation of 2022 retirements with insurance benefits.

# 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	524,528	28,000	181,285	3,000	6,000	1,500	5,000	1,450,000	1,752,000	165,000	4,116,313	4,182,067	-	65,754
2021 FINAL	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
2022	500,903	60,764	168,335	7,000	8,500	1,000	3,500	1,590,000	1,602,065	40,000	3,982,067	3,982,067	-	-
\$ Change	(37,938)	26,764	(15,120)	5,000	500	500	(500)	324,000	22,565	15,000	340,771	186,488	-	(154,283)
% Change	-7.04%	78.72%	-8.24%	250.00%	6.25%	100.00%	-12.50%	25.59%	1.43%	60.00%	9.36%	4.91%		-100.00%

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



# Environmental Services Department Activity 000 – Zoning



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

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	356,100	28,000	127,553	3,000	6,000	1,500	5,000	30,000	36,500	30,000	623,653	512,500	-	(111,153)
2021 FINAL	369,547	34,000	128,965	2,000	8,000	500	4,000	30,000	33,000	25,000	635,012	635,012	-	-
2022	327,008	60,000	113,369	7,000	8,500	1,000	3,500	60,000	37,623	40,000	658,000	658,000	-	-
\$ Change	(42,539)	26,000	(15,596)	5,000	500	500	(500)	30,000	4,623	15,000	22,988	22,988	-	-
% Change	-11.51%	76.47%	-12.09%	250.00%	6.25%	100.00%	-12.50%	100.00%	14.01%	60.00%	3.62%	3.62%		

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 3/8<sup>th</sup> 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	
2019 FINAL	-	-	-	-	-	-	-	20,000	-	-	20,000	20,000	-	-
2020 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change														

Notes: No new special projects planned for 2022.

# Environmental Services Department Activity 405 – Solid Waste



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

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	104,472	-	32,129	-	-	-	-	1,420,000	1,715,500	135,000	3,407,101	3,585,000	-	177,899
2021 FINAL	108,215	-	32,697	-	-	-	-	1,236,000	1,546,500	-	2,923,412	3,076,000	-	152,588
2022	111,613	-	33,445	-	-	-	-	1,530,000	1,564,442	-	3,239,500	3,239,500	-	-
\$ Change	3,398	-	748	-	-	-	-	294,000	17,942	-	316,088	163,500	-	(152,588)
% Change	3.14%		2.29%					23.79%	1.16%		10.81%	5.32%		-100.00%

Notes: 2022 has any excess assessments dedicated to fund balance for equipment replacement. (2021 = \$154,283) (2020 = \$200,754) (2019 = \$260,377). In County tipping fees increased in 2021 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.

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	73,918	-	25,620	-	-	-	-	-	25,000	-	124,538	118,783	-	(5,755)
2020 FINAL	63,956	-	21,603	-	-	-	-	-	-	-	85,559	84,567	-	(992)
2021 FINAL	61,079	-	21,793	-	-	-	-	-	-	-	82,872	84,567	-	1,695
2022	62,282	764	21,521	-	-	-	-	-	-	-	84,567	84,567	-	-
\$ Change	1,203	764	(272)	-	-	-	-	-	-	-	1,695	-	-	(1,695)
% Change	1.97%		-1.25%								2.05%	0.00%		-100.00%

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

# Fund 02 – Self Insurance Summary



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

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	-	-	4,700,000	-	-	-	-	-	-	-	4,700,000	4,700,000	-	-
2020 FINAL	-	-	4,770,000	-	-	-	-	-	-	-	4,770,000	4,770,000	-	-
2021 FINAL	-	-	4,660,000	-	-	-	-	-	-	-	4,660,000	4,660,000	-	-
2022	-	-	4,807,000	-	-	-	-	-	-	-	4,807,000	4,807,000	-	-
\$ Change	-	-	147,000	-	-	-	-	-	-	-	147,000	147,000	-	-
% Change			3.15%								3.15%	3.15%		

Notes: 2022 includes an estimated County share of \$1,060 per month per fulltime employee; Up from 2021 at \$1,045.

# 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	Temp &	Dues &			Meals &		Consult &			Other	Fund	Levy Impact	
	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip				Total
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 FINAL	2,177,916	137,000	1,021,932	10,000	5,000	5,000	11,500	9,494,000	3,514,200	544,500	16,921,048	10,964,000	125,000	(5,832,048)
2021 FINAL	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	8,533,165	0	(4,103,595)
2022	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	0	(4,306,386)
\$ Change	106,145	10,000	52,793	500	200	600	2,000	4,910,827	270,300	(7,700)	5,345,665	5,142,874	0	(202,791)
% Change	4.90%	5.35%	5.19%	5.00%	4.00%	12.00%	15.38%	85.28%	9.23%	-1.41%	42.30%	60.27%		4.94%

Notes: Local option sales tax is budgeting \$1,850K in 2022 (\$1,731K in 2021). We anticipate \$2.3M in revenue for 2022 (\$2.2M in 2021). Includes levy relief of 22% equal to \$522K. In 2020 we used an additional \$125,000 from Fund balance. Fund balance on 12/31/2020 available to offset the levy is approximately \$605,000. Additional LOST revenue of \$1,053,723 year over year as of 8/9/2021. (July use tax)

# 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	
2019 FINAL	-	-	-	-	-	-	-	-	-	-	-	9,610,000	-	9,610,000
2020 FINAL	-	-	-	-	-	-	-	-	-	-	-	10,834,000	-	10,834,000
2021 FINAL	-	-	-	-	-	-	-	-	-	-	-	8,353,165	-	8,353,165
2022	-	-	-	-	-	-	-	-	-	-	-	13,436,039	-	13,436,039
\$ Change	-	-	-	-	-	-	-	-	-	-	-	5,082,874	-	5,082,874
% Change												60.85%		60.85%

Notes: 2022 State aid regular construction activity \$6,312,664 (\$2,176,560M in 2021) (\$3.144M in 2020), municipal State aid construction of \$1,506,3285 (\$1,019M in 2021) (\$520K in 2020), \$0 in State Grants (\$0 in 2021) (\$750K in 2020), \$0 in federal grants (\$0 in 2021) (\$700K in 2020) and \$0 from LLBO (\$0 in 2021)(\$600K in 2020).

# Road & Bridge Fund Department 310 – Highway Administration



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

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2019 FINAL	325,896	-	319,293	10,000	5,000	5,000	3,500	-	247,200	7,500	923,389	-	-	(923,389)
2020 FINAL	338,400	-	321,286	10,000	5,000	5,000	3,500	-	224,200	10,500	917,886	-	-	(917,886)
2021 FINAL	351,318	-	331,943	10,000	5,000	5,000	4,000	-	217,200	11,000	935,461	-	-	(935,461)
2022	364,945	-	365,140	10,500	5,200	5,600	4,000	-	217,500	-	972,885	-	-	(972,885)
\$ Change	13,627	-	33,197	500	200	600	-	-	300	(11,000)	37,424	-	-	(37,424)
% Change	3.88%		10.00%	5.00%	4.00%	12.00%	0.00%		0.14%	-100.00%	4.00%			4.00%

Notes: No new positions for 2022.



# 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
2019 FINAL	221,344	7,000	87,693	-	-	-	1,000	-	788,900	534,000	1,639,937	100,000	-	(1,539,937)
2020 FINAL	223,646	7,000	88,043	-	-	-	1,000	-	825,000	534,000	1,678,689	120,000	-	(1,558,689)
2021 FINAL	235,184	7,000	89,792	-	-	-	1,000	-	901,000	534,000	1,767,976	170,000	-	(1,597,976)
2022	247,470	7,000	92,372	-	-	-	500	-	846,000	534,000	1,727,342	160,000	-	(1,567,342)
\$ Change	12,286	-	2,580	-	-	-	(500)	-	(55,000)	-	(40,634)	(10,000)	-	30,634
% Change	5.22%	0.00%	2.87%				-50.00%		-6.10%	0.00%	-2.30%	-5.88%		-1.92%

Notes: Small decrease for diesel and gasoline 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	
2019 FINAL	1,477,806	130,000	571,317	-	-	-	5,000	6,712,000	1,913,000	-	10,809,123	-	-	(10,809,123)
2020 FINAL	1,584,538	130,000	600,986	-	-	-	7,000	9,464,000	2,465,000	-	14,251,524	-	125,000	(14,126,524)
2021 FINAL	1,549,293	180,000	583,782	-	-	-	8,000	5,728,165	1,810,000	-	9,859,240	-	-	(9,859,240)
2022	1,588,191	190,000	588,086	-	-	-	8,000	10,668,992	2,135,000	-	15,178,269	-	-	(15,178,269)
\$ Change	38,898	10,000	4,304	-	-	-	-	4,940,827	325,000	-	5,319,029	-	-	(5,319,029)
% Change	2.51%	5.56%	0.74%				0.00%	86.25%	17.96%		53.95%			53.95%

Notes: Reduction in sand, salt and calcium chloride with conversion to brine. Increase in consulting with additional projects.

# 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	
2019 FINAL	30,378	-	10,997	-	-	-	-	36,000	-	-	77,375	-	-	(77,375)
2020 FINAL	31,332	-	11,617	-	-	-	-	30,000	-	-	72,949	10,000	-	(62,949)
2021 FINAL	32,317	-	11,766	-	-	-	-	30,000	-	-	74,083	10,000	-	(64,083)
2022	73,651	-	24,478	-	-	-	2,500	-	-	3,300	103,929	80,000	-	(23,929)
\$ Change	41,334	-	12,712	-	-	-	2,500	(30,000)	-	3,300	29,846	70,000	-	40,154
% Change	127.90%		108.04%					-100.00%			40.29%	700.00%		-62.66%

Notes: No Contract surveyor, now an FTE.

# 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	
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 FINAL	5,592,207	142,594	2,440,242	20,810	57,550	29,975	88,315	651,695	7,385,014	127,050	16,535,452	9,720,918	-	(6,814,534)
2021 FINAL	5,728,488	182,576	2,469,492	22,448	58,327	29,047	89,729	658,466	7,456,076	60,801	16,755,450	9,920,416	37,500	(6,797,534)
2022	6,100,117	158,534	2,533,184	22,242	40,320	22,936	87,117	653,506	6,902,176	91,664	16,611,796	9,768,865	-	(6,842,931)
\$ Change	371,629	(24,042)	63,692	(206)	(18,007)	(6,111)	(2,612)	(4,960)	(553,900)	30,863	(143,654)	(151,551)	(37,500)	(45,397)
% Change	6.49%	-13.17%	2.58%	-0.92%	-30.87%	-21.04%	-2.91%	-0.75%	-7.43%	50.76%	-0.86%	-1.53%	-100.00%	0.67%

Notes: Did not budget Deputy Director Position in 2022. 2022 HHVS Fund is up \$45,397 from 2021. There is a shift for increased public health grants and a decrease in grant funding for social services.

# 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
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 FINAL	136,707	-	57,685	510	1,400	1,200	1,495	1,250	54,506	4,343	259,096	17,226	-	(241,870)
2021 FINAL	161,810	-	64,460	1,182	1,400	1,200	1,491	1,396	48,018	941	281,898	17,226	-	(264,672)
2022	155,658	-	63,700	1,180	1,400	1,200	1,491	1,416	49,906	800	276,751	17,226	-	(259,525)
\$ Change	(6,152)	-	(760)	(2)	-	-	-	20	1,888	(141)	(5,147)	-	-	5,147
% Change	-3.80%		-1.18%	-0.17%	0.00%	0.00%	0.00%	1.43%	3.93%	-14.98%	-1.83%	0.00%		-1.94%

Notes: VSO grant anticipated at \$10,000 for 2022 (same as 2021). Allocation of administrative staff follows State guidelines. New hire for VSO position resulted in cost savings.

# 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
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 FINAL	930,395	113,794	368,951	11,900	17,300	8,375	46,520	265,145	170,949	28,042	1,961,371	1,285,357	-	(676,014)
2021 FINAL	954,654	162,276	378,078	11,581	18,077	7,447	48,710	272,667	195,184	12,331	2,061,005	1,312,135	-	(748,871)
2022	950,522	141,034	361,629	11,426	15,370	7,836	49,485	281,090	156,118	16,386	1,990,896	1,393,835	-	(597,061)
\$ Change	(4,132)	(21,242)	(16,449)	(155)	(2,707)	389	775	8,423	(39,066)	4,055	(70,109)	81,701	-	151,810
% Change	-0.43%	-13.09%	-4.35%	-1.34%	-14.97%	5.22%	1.59%	3.09%	-20.01%	32.88%	-3.40%	6.23%	-	-20.27%

Note: One open positions and two previously part time employees have been called back full time in response to the pandemic. Increased opportunities for public health programs in 2022. Staff retirement resulted in savings. 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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2019 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2020 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2021 FINAL	-	-	-	-	-	-	-	-	8,000	-	8,000	-	-	(8,000)
2022	-	-	-	-	-	-	-	-	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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	1,913,627	11,800	941,333	2,600	2,550	10,300	17,400	135,300	2,117,797	24,920	5,177,627	3,716,165	-	(1,461,462)
2021 FINAL	1,967,040	8,300	948,168	2,855	2,550	10,300	16,693	134,454	2,165,756	15,945	5,272,061	3,787,565	37,500	(1,446,996)
2022	2,061,786	5,500	947,675	2,806	2,550	5,300	16,671	134,500	2,155,057	48,110	5,379,955	3,780,800	-	(1,599,155)
\$ Change	94,746	(2,800)	(493)	(49)	-	(5,000)	(22)	46	(10,699)	32,165	107,894	(6,765)	(37,500)	(152,159)
% Change	4.82%	-33.73%	-0.05%	-1.72%	0.00%	-48.54%	-0.13%	0.03%	-0.49%	201.72%	2.05%	-0.18%	-100.00%	10.52%

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.

	Regular	Temp &		Dues &		Meals &		Consult &			Other	Fund	Levy Impact	
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	2,611,478	17,000	1,072,273	5,800	36,300	10,100	22,900	250,000	4,868,762	69,745	8,964,358	4,537,170	-	(4,427,188)
2021 FINAL	2,644,984	12,000	1,078,786	6,830	36,300	10,100	22,835	249,949	4,874,118	31,584	8,967,486	4,638,491	-	(4,328,995)
2022	2,932,151	12,000	1,160,180	6,830	21,000	8,600	19,470	236,500	4,368,095	26,368	8,791,194	4,412,004	-	(4,379,190)
\$ Change	287,167	-	81,394	-	(15,300)	(1,500)	(3,365)	(13,449)	(506,023)	(5,216)	(176,292)	(226,487)	-	(50,195)
% Change	10.86%	0.00%	7.54%	0.00%	-42.15%	-14.85%	-14.74%	-5.38%	-10.38%	-16.51%	-1.97%	-4.88%		1.16%

Notes: No new positions for 2022. 42.58% allocation of HHVS administrative staff. We currently have 2 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.

# 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	
2019 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2020 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	165,000	-	165,000	165,000	-	-
2022	-	-	-	-	-	-	-	-	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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2019 FINAL	-	-	-	-	-	-	-	-	-	2,762,738	2,762,738	638,000	1,524,138	(600,600)
2020 FINAL	-	-	-	-	-	-	-	-	-	2,397,327	2,397,327	977,230	935,097	(485,000)
2021 FINAL	-	-	-	-	-	-	-	-	-	2,995,900	2,995,900	1,009,000	1,586,900	(400,000)
2022	-	-	-	-	-	-	-	-	-	500,000	500,000			(500,000)
\$ Change	-	-	-	-	-	-	-	-	-	(2,495,900)	(2,495,900)	(1,009,000)	-	(100,000)
% Change														20.00%

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

## Fund 34 – Debt Service Summary



Cass County currently has no debt service activity.

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

# Fund 45 – Unorganized Townships Summary



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

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance (Assigned)	Levy Impact
2019 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2020 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
2022	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change									0.00%		0.00%	0.00%		

Notes: 2022 Federal PILT estimated at \$34K, unchanged from 2021. Gas tax estimated at \$20K (same as 2021). Budgeted request for 2022 = \$300K (same as 2021); Fund balance for road and bridge projects at 12/31/20 = \$350,000. Fund balance for unorganized township activities at 12/31/20 = \$997,578.

# 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	
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 FINAL	439,405	5,000	180,233	10,000	1,200	1,000	16,000	1,242,000	1,168,662	41,000	3,104,500	3,104,500	-	-
2021 FINAL	461,136	5,000	182,303	10,000	1,200	1,000	16,000	587,913	1,148,378	60,000	2,472,930	2,472,930	-	-
2022	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	-	-
\$ Change	15,568	-	4,438	-	-	-	-	153,887	(24,523)	-	149,370	149,370	-	-
% Change	3.38%	0.00%	2.43%	0.00%	0.00%	0.00%	0.00%	26.18%	-2.14%	0.00%	6.04%	6.04%		

Notes: No change in staff for 2022. 2020 restricted fund balance = \$10,962,650 9,688,410 (increase of \$1,274,240). Soo Line Bridge replacement project in 2020 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.

032 - Forest Development														
	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
2019 FINAL	-	-	-	-	-	-	-	108,000	160,000	6,000	274,000	274,000		-
2020 FINAL	-	-	-	-	-	-	-	90,000	160,000	16,000	266,000	266,000	-	-
2021 FINAL	-	-	-	-	-	-	-	96,000	160,000	35,000	291,000	291,000	-	-
2022	-	-	-	-	-	-	-	260,000	160,000	35,000	455,000	455,000	-	-
\$ Change	-	-	-	-	-	-	-	164,000	-	-	164,000	164,000	-	-
% Change								170.83%	0.00%	0.00%	56.36%	56.36%		

Notes: 2020 restricted fund balance = \$5,200,365; 2020 included a distribution of \$800,360.

# 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	
2019 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2020 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2021 FINAL	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
2022	-	-	-	-	-	-	-	145,000	-	15,000	160,000	160,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change								0.00%		0.00%	0.00%	0.00%		

Notes: 2020 restricted fund balance = \$369,971



# 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
2019 FINAL	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
2020 FINAL	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
2021 FINAL	-	-	-	-	-	-	-	-	43,517	-	43,517	43,517	-
2022	-	-	-	-	-	-	-	-	39,000	-	39,000	39,000	-
\$ Change	-	-	-	-	-	-	-	-	(4,517)	-	(4,517)	(4,517)	-
% Change									-10.38%		-10.38%	-10.38%	

Notes: 2020 restricted fund balance = \$589,670

# 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
2019 FINAL	-	-	-	-	-	-	-	213,850	-	-	213,850	213,850	-	-
2020 FINAL	-	-	-	-	-	-	-	992,000	-	-	992,000	992,000	-	-
2021 FINAL	-	-	-	-	-	-	-	331,913	-	-	331,913	331,913	-	-
2022	-	-	-	-	-	-	-	321,800	-	-	321,800	321,800	-	-
\$ Change	-	-	-	-	-	-	-	(10,113)	-	-	(10,113)	(10,113)	-	-
% Change								-3.05%			-3.05%	-3.05%		

Notes: 2020 restricted fund balance = \$3,802,743; 2020 included a 20% distribution of \$533,573.  
Soo Line Bridge replacement in 2020.

# Forfeited Tax Fund Department 650 – Land Commissioner



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

	Regular	Temp &		Dues &		Meals &		Consult &				Other	Fund	Levy Impact
Year	Salaries	Overtime	Fringes	Registration	Mileage	Lodging	Supplies	Contracts	Other	Equip	Total	Funding	Balance	
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 FINAL	439,405	5,000	180,233	10,000	1,200	1,000	16,000	15,000	968,662	10,000	1,646,500	1,646,500	-	-
2021 FINAL	461,136	5,000	182,303	10,000	1,200	1,000	16,000	15,000	944,861	10,000	1,646,500	1,646,500	-	-
2022	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	-	-
\$ Change	15,568	-	4,438	-	-	-	-	-	(20,006)	-	-	-	-	-
% Change	3.38%	0.00%	2.43%	0.00%	0.00%	0.00%	0.00%	0.00%	-2.12%	0.00%	0.00%	0.00%		

Notes: 2022 General Fund portion budgeted at \$500K.

# 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
2019 FINAL	-	-	-	-	-	-	-	-	160,000	-	160,000	80,000	80,000	-
2020 FINAL	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-	-
2021 FINAL	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
2022	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
\$ Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes: 2020 spendable fund balance = \$762,004 restricted for qualifying projects. We have committed \$359,872 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.

Year	Regular Salaries	Temp & Overtime	Fringes	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consult & Contracts	Other	Equip	Total	Other Funding	Fund Balance	Levy Impact
2019 FINAL	-	-	-	-	-	-	-	-	373,709	-	373,709	-	-	(373,709)
2020 FINAL	-	-	-	-	-	-	-	-	380,483	-	380,483	-	-	(380,483)
2021 FINAL	-	-	-	-	-	-	-	-	389,557	-	389,557	-	-	(389,557)
2022	-	-	-	-	-	-	-	-	367,027	-	367,027	-	-	(367,027)
\$ Change	-	-	-	-	-	-	-	-	(22,530)	-	(22,530)	-	-	22,530
% Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.78%	0.00%	-5.78%	0.00%	0.00%	-5.78%

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

# 2022 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	
	Monitor	500	
		8,350	9,850
040 AUDITOR-TREASURER			
	Printer	500	
		500	6,000
044 ASSESSOR			
	software	5,000	
	7 mobile photo devices	3,500	
	4 chairs	2,000	
		10,500	14,500
060 MIS			
	Server and software upgrades	33,000	
	Office furnishings	1,500	
	Replacement network equipment, switches	25,000	
		59,500	46,500
090 COUNTY ATTORNEY			
	Office furniture	1,000	
		1,000	4,500

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100 RECORDER			
<u>01-100.6609 Compliance Fund</u>			
MIS	Tax system, land record maintenance	50,000	
	Device maintenance (Cisco, Image, AS400)	50,000	
		100,000	100,000
<u>01-100.6610 Technical Fund</u>			
	Maintenance contracts	43,400	
	Scanner	1,150	
	Copier lease	4,500	
	Repair office equipment	1,000	
		50,050	54,000
	Total Recorder	150,050	154,000
112 BUILDING & GROUNDS			
	Courthouse furnishings	5,000	
	Deferred maintenance and equipment replacement	50,000	
		55,000	55,000

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200 SHERIFF			
Squad vehicles (10 @ \$39,000)		390,000	
Squad equipment (10 @ \$8,500)		85,000	
Digital ally squad video cameras (7)		30,000	
Radar units (6)		12,000	
Personal protective equipment		15,000	
Update body cameras		5,000	
Sheriff deputy equipment		15,000	
Sheriff - Computer rotation - 8 laptops @ \$2,100		16,800	
Admin - Computer rotation (2)		4,000	
Admin - Scanners (1)		990	
Admin (Records) - Office chair		500	
Admin - Shredder		1,150	
Dispatch - Equipment rotation		4,000	
		579,440	498,150
228 RECREATIONAL DIVISION			
Boat & Water equipment rotation		3,500	
OHV equipment rotation		3,500	
Snowmobile equipment rotation		3,500	
		10,500	25,500



# 2022 Equipment List



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<b>250 JAIL</b>			
2022 Ford Transit Transport Van		37,000	
Van build		5,000	
Computer rotation (2)		4,000	
Pro-Vision camera system		3,500	
Heavy Duty 24-hour office chairs (3)		3,000	
Portable bunks (6)		2,200	
Gun lockers (2)		1,500	
Benches in hallway (3)		3,500	
Inmate mattresses (12)		1,200	
Inmate clothing and bedding		5,000	
Cuffs, shackles, capture shield, pepper spray and holders		2,000	
Storage containers		1,500	
Replacement ball hooks (42)		5,000	
Window tinting		1,500	
Fans & dehumidifiers		800	
Replacement kitchen equipment		1,600	
		78,300	37,300
<b>251 SENTENCE TO SERVE</b>			
STS equipment rotation		3,000	
Tandem axle utility trailer		7,200	
		10,200	4,637
<b>252 PROBATION</b>			
Dell Monitors (5)		1,550	
Docking stations (3)		750	
Chair /mat		415	
		2,715	8,900
<b>280 EMERGENCY SERVICES</b>			
Command trailer equipment (S&R capabilities)		1,000	
EMS equipment rotation		3,000	
		4,000	18,935
<b>801 ENVIRONMENTAL SERVICES</b>			
Vehicle (pickup)		40,000	
		40,000	25,000
<b>Total General Fund \$</b>		<b>1,010,055</b>	<b>\$ 908,772</b>

# 2022 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	Survey radios	3,300	
312	Motorgrader w/plow equipment	315,188	
	Walk N Roll packer	33,095	
	In-ground hoist	15,375	
	Mower tractor combination	136,581	
	Skid steer angle broom attachment	5,638	
	Survey truck	34,000	
	Tractor broom mower attachment	33,620	
	Use of fund balance for current year purchases	(39,497)	
		537,300	545,000
05 HEALTH, HUMAN & VETERAN SERVICE			
	1 vehicle (split VSO, PH, IM, SS)	19,478	
	Computer rotation - Office Support and Child Support (14)	44,283	
	Computer accessories	27,903	
		91,664	60,801
33 CAPITAL PROJECTS FUND			
	Levy effort toward 5-year capital plan	500,000	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	snowmobile	10,000	
		60,000	60,000
TOTAL ALL DEPARTMENTS		\$ 2,199,019	\$ 1,974,573