Commissioners:
District 1
Jim Swenson
District 2
Rick Greene
District 3
Marlys Dunne
District 4
Ben Montzka
District 5
Dan Dahlberg

BUDGET & FINANCE COMMITTEE / WORKSHOP AGENDA
Wednesday, May 14, 2025
County Board Room, Room 172 at 3:00 p.m.
PROPOSED AGENDA

I. Current Year-to-Date Financial Update
- a. Operating Budget vs Actual
- b. Salaries and Wages Budget vs Actual
- c. Fund Balance Charts
- d. Wheelage Tax and Local Option Sales Tax Charts
- e. CIP Budget to Actual
- f. ARPA Budget to Actual
- g. Public Safety Funds
- h. Budget Adjustment Forms – ROW Carryover and ARMER/CCSO

II. Monthly Current County Staffing Update

III. Memo – 2026 Minnesota Legislative Session

IV. Tax Forfeiture Delegation

V. Tax Forfeiture Tree Removal – City of Stacy

VI. ECSI – Cellular Fire Alarm Government Buildings

VII. Sale of County Property Discussion

VIII. CORRESPONDENCE – AMC Letter – MN Senate Tax Committee

Upcoming Schedule

- **Chisago County Board of Commissioners Meeting,** Wednesday, May 21st, 2025

BUDGET TO ACTUAL
AS OF 04/30/2025
33% OF YEAR COMPLETE

	Adopted Budget	Amended Budget	Actual	% of Adopted Budget	% of Amended Budget	Notes
GENERAL FUND						
Board of Commissioners	$ 541,494	$ 541,494	$ 211,345	39%	39%	2025 Annual Dues: AMC - $27,356 MICA - $16,556 AMC Conference
District Court	212,500	231,821	67,335	32%	29%	
Law Library	*40,514*	*184,939*	*16,804*			*Restricted*
County Administrator	1,195,000	1,195,000	402,255	34%	34%	Q1 - Q2 HUB Fees Conferences & Training
Auditor-Treasurer	1,002,207	1,007,507	295,656	30%	29%	
Audit	90,000	90,000	250	0%	0%	
Assessor	1,153,945	1,153,945	365,779	32%	32%	
Enterprise Services	6,872,508	6,872,508	2,247,471	33%	33%	
Central Services	78,600	78,600	33,873	43%	43%	2025 New Lease Payments
Elections	119,000	328,142	36,352	31%	11%	
County Attorney	2,982,337	2,982,337	932,077	31%	31%	
County Attorney Forfeiture	*-*	*39,767*	*1,384*			*Restricted*
Recorder	392,467	394,767	129,388	33%	33%	
Recorder Technology	*1,500*	*435,839*	*80,569*			*Restricted*
Recorder Compliance	*24,200*	*1,223,619*	*339,365*			*Restricted*
Maintenance	1,475,574	1,475,574	518,391	35%	35%	2025 Annual Contract Payments
Planning & Zoning	1,370,998	1,396,257	516,560	38%	37%	2024 Share of Permits to Cities Quarterly Permit Surcharge
Wellness, Safety and Ergo	-	27,966	3,512	0%	13%	
General Government	1,436,924	1,436,924	1,454,292	101%	101%	2025 Gen Liab & Worker's Comp Ins Housing Aid HRA-EDA (State Grant) **Retiree Payouts:** $200k Budget - $145k Actual
Contingency	-	208,630	6,138	0%	3%	
Contingency - Special Projects	100,000	100,000	-	0%	0%	
Sheriff	8,968,535	8,979,406	2,802,381	31%	31%	
Sheriff Forfeitures	*-*	*26,317*	*-*			*Restricted*
Sheriff's Reserve	*-*	*10,149*	*1,127*			*Restricted*
Sheriff's Contingency	*-*	*932*	*-*			*Restricted*
Gun Permits	*-*	*87,952*	*1,007*			*Restricted*
Project Lifesaver	*-*	*6,286*	*1,489*			*Restricted*
Public Safety Grants	*151,810*	*1,201,115*	*51,756*			*Restricted*
Coroner	153,159	153,159	38,925	25%	25%	Q1 25 Contract Payment
County Jail	5,317,438	5,317,438	1,662,192	31%	31%	
Jail Canteen	*-*	*119,465*	*2,561*			*Restricted*
Probation & Parole	1,599,234	1,599,234	506,102	32%	32%	1st Half 2024 Sentence to Serve
Emergency Management	157,121	157,121	76,349	49%	49%	2025 CODERED - $32,253
E-911	*279,000*	*869,535*	*-*			*Restricted*
Controlled Substances - SOF	*-*	*1,162*	*-*			*Restricted*
Historical Society	40,000	40,000	20,000	50%	50%	1st Half 2025 Allocation
Regional Library	837,927	837,927	418,964	50%	50%	1st Half 2025 Allocation
Parks	649,171	649,171	183,599	28%	28%	
County Agricultural Society	16,000	24,000	8,000	50%	33%	Q4 25 Allocation
County Extension Services	179,761	179,761	40,791	23%	23%	
Soil & Water	212,000	212,000	106,000	50%	50%	1st Half 2025 Allocation

BUDGET TO ACTUAL
AS OF 04/30/2025
33% OF YEAR COMPLETE

	Adopted Budget	Amended Budget	Actual	% of Adopted Budget	% of Amended Budget	Notes
Water Quality Grant	*219,995*	*528,562*	*51,772*			*Restricted*
Sewer Grants	*-*	*61,118*	*55,937*			*Restricted*
Wetland Grant	*125,170*	*125,170*	*43,920*			*Restricted*
Watercraft Inspection	*245,350*	*469,017*	*28,834*			*Restricted*
Economic Dev *(Tax Abatements)*	38,500	38,500	-	0%	0%	
TOTAL GENERAL FUND	**$ 38,279,939**	**$ 43,100,133**	**$ 13,760,502**	**36%**	**32%**	
ROAD AND BRIDGE FUND						
Surveyor	$ 183,113	$ 183,113	$ 57,352	31%	31%	
Highway Administration	467,128	467,128	143,403	31%	31%	
Highway Engineering	5,378,802	5,378,802	1,435,147	27%	27%	
Highway Construction	12,800,000	12,800,000	649,494	5%	5%	
Highway Maintenance	4,973,934	5,993,996	968,032	19%	16%	
Equipment Maint/Shop	1,458,234	1,487,315	475,548	33%	32%	
Traffic Operations	670,327	670,327	121,246	18%	18%	
TOTAL ROAD AND BRIDGE FUND	**$ 25,931,538**	**$ 26,980,681**	**$ 3,850,222**	**15%**	**14%**	
HEALTH AND HUMAN SERVICES						
Veterans Service	$ 265,582	$ 265,582	$ 82,022	31%	31%	
Income Maintenance	4,207,936	4,470,871	1,400,374	33%	31%	
Social Services	11,813,835	11,969,247	3,777,119	32%	32%	
Public Health Nursing	2,356,784	2,568,686	766,908	33%	30%	
Opioid Settlement	*-*	*1,219,796*	*56,686*			*Restricted*
TOTAL HEALTH AND HUMAN SERVICES	**$ 18,644,137**	**$ 20,494,182**	**$ 6,083,109**	**33%**	**30%**	
BUILDING FUND						
General Government	$ 86,267	$ 86,267	$ 86,267	100%	100%	Honeywell bond payment
Score Grant Fund	-	17,000	-	0%	0%	
TOTAL BUILDING FUND	**$ 86,267**	**$ 103,267**	**$ 86,267**	**100%**	**84%**	
CAPITAL EQUIPMENT FUND						
Administration	$ -	$ 2,030	$ 200	0%	10%	
Enterprise Servcies	1,100,018	1,705,458	577,209	52%	34%	
Elections	63,500	222,411	887	1%	0%	
Facilities/Maintenance	258,946	536,473	121,299	47%	23%	
Other General Gov *(Unallocated)*	42,251	268,893	-	0%	0%	
Sheriff	571,472	781,100	486,501	85%	62%	
Highway	1,059,000	1,535,076	794,428	75%	52%	
Environmental Services/Parks	228,500	304,744	82,405	36%	27%	
Armer Radio - Replacement	-	378,980	-	0%	0%	
TOTAL CAPITAL EQUIP FUND	**$ 3,323,687**	**$ 5,735,165**	**$ 2,062,929**	**62%**	**36%**	
SOLID WASTE FUND						
Score Grant Fund	$ 341,656	$ 341,656	$ 38,918	11%	11%	
HHW Operations	446,465	842,989	106,521	24%	13%	
TOTAL SOLID WASTE FUND	**$ 788,121**	**$ 1,184,645**	**$ 145,439**	**18%**	**12%**	
PARK ACQUISITION & IMPROVEMENT FUND						
Park Acq & Imp Fund	$ -	$ -	$ 9,600	0%	0%	
PARK ACQ & IMP FUND	**$ -**	**$ -**	**$ 9,600**	**0%**	**0%**	

BUDGET TO ACTUAL
AS OF 04/30/2025
33% OF YEAR COMPLETE

	Adopted Budget	Amended Budget	Actual	% of Adopted Budget	% of Amended Budget	Notes
LAKE IMPROVEMENT DISTRICT MAINTENANCE						
LID Maintenance	$ 393,770	$ 718,051	$ 166,492	42%	23%	
TOTAL LAKE IMPV DIST MAINT	**$ 393,770**	**$ 718,051**	**$ 166,492**	**42%**	**23%**	
DEBT SERVICE FUND						
Road Debt	$ 1,962,350	$ 1,962,350	$ 1,909,569	97%	97%	Principal + Interest
HHS Debt	242,775	242,775	235,931	97%	97%	Principal + Interest
Library Debt	440,750	440,750	440,750	100%	100%	Principal + Interest
Jail Debt	1,282,839	1,282,839	812,131	63%	63%	Principal + Interest
Business Park Bonds	228,800	228,800	196,400	86%	86%	Principal + Interest
Capital Projects	581,947	581,947	438,945	75%	75%	Principal + Interest
TOTAL DEBT SERVICE FUND	**$ 4,739,461**	**$ 4,739,461**	**$ 4,033,726**	**85%**	**85%**	
TOTAL ALL FUNDS	**$ 92,186,920**	**$ 103,055,585**	**$ 30,198,286**	**33%**	**29%**	

OPERATING BUDGET (AS AMENDED) VS ACTUAL
(EXCLUDES SALARIES AND BENEFITS)
AS OF 04/30/2025
33% OF YEAR COMPLETE

	Adopted Budget	Amended Budget	Actual	% of Adopted Budget	% of Amended Budget	Notes
GENERAL FUND						
Board of Commissioners	$ 275,512	$ 275,512	$ 123,993	45%	45%	2025 Annual Dues: AMC - $27,356 MICA - $16,556 AMC Conference
District Court	212,500	231,821	67,335	32%	29%	
Law Library	*30,000*	*174,425*	*14,329*			*Restricted*
County Administrator	127,700	127,700	70,726	55%	55%	Q1 - Q2 HUB Fees Conferences & Training
Auditor-Treasurer	27,280	32,580	8,923	33%	27%	
Audit	90,000	90,000	250	0%	0%	
Assessor	69,450	69,450	17,527	25%	25%	
Enterprise Services	4,630,222	4,630,222	1,515,179	33%	33%	
Central Services	78,600	78,600	33,873	43%	43%	2025 New Lease Payments
Elections	119,000	328,142	36,352	31%	11%	
County Attorney	92,500	92,500	48,119	52%	52%	1st Half Restorative Justice - $17,500
County Attorney Forfeiture	*-*	*39,767*	*1,384*			*Restricted*
Recorder	19,300	21,600	8,097	42%	37%	1st Half Legal (Registrar of Titles)
Recorder Technology	*1,500*	*435,839*	*80,569*			*Restricted*
Recorder Compliance	*24,200*	*1,223,619*	*339,365*			*Restricted*
Maintenance	863,643	863,643	315,592	37%	37%	2025 Annual Contract Payments
Planning & Zoning	205,370	230,629	142,000	69%	62%	2024 Share of Permits to Cities Quarterly Permit Surcharge
Wellness, Safety and Ergo	-	27,966	3,512	0%	13%	
General Government	1,436,924	1,436,924	1,454,292	101%	101%	2025 Gen Liab & Worker's Comp Ins Housing Aid HRA-EDA (State Grant) **Retiree Payouts:** $200k Budget - $145k Actual
Contingency	-	208,630	6,138	0%	3%	
Contingency - Special Projects	100,000	100,000	-	0%	0%	
Sheriff	921,359	932,230	252,314	27%	27%	
Sheriff Forfeitures	*-*	*26,317*	*-*			*Restricted*
Sheriff's Reserve	*-*	*10,149*	*1,127*			*Restricted*
Sheriff's Contingency	*-*	*932*	*-*			*Restricted*
Gun Permits	*-*	*87,952*	*1,007*			*Restricted*
Project Lifesaver	*-*	*6,286*	*1,489*			*Restricted*
Public Safety Grants	*151,810*	*1,201,115*	*51,756*			*Restricted*
Coroner	153,159	153,159	38,925	25%	25%	Q1 25 Contract Payment
County Jail	741,430	741,430	240,443	32%	32%	
Jail Canteen	*-*	*119,465*	*2,561*			*Restricted*
Probation & Parole	136,680	136,680	53,456	39%	39%	1st Half 2024 Sentence to Serve
Emergency Management	33,374	33,374	33,223	100%	100%	2025 CODERED - $32,253
E-911	*279,000*	*869,535*	*-*			*Restricted*
Controlled Substances - SOF	*-*	*1,162*	*-*			*Restricted*
Historical Society	40,000	40,000	20,000	50%	50%	1st Half 2025 Allocation
Regional Library	837,927	837,927	418,964	50%	50%	1st Half 2025 Allocation
Parks	137,000	137,000	36,805	27%	27%	
County Agricultural Society	16,000	24,000	8,000	50%	33%	Q4 25 Allocation
County Extension Services	179,761	179,761	40,791	23%	23%	
Soil & Water	212,000	212,000	106,000	50%	50%	1st Half 2025 Allocation
Water Quality Grant	*75,400*	*383,967*	*5,959*			*Restricted*
Sewer Grants	*-*	*61,118*	*55,937*			*Restricted*
Wetland Grant	*5,000*	*5,000*	*5,672*			*Restricted*
Watercraft Inspection	*50,675*	*274,342*	*2,352*			*Restricted*
Economic Dev *(Tax Abatements)*	38,500	38,500	-	0%	0%	
TOTAL GENERAL FUND	**$ 12,412,776**	**$ 17,232,970**	**$ 5,664,336**	**46%**	**33%**	

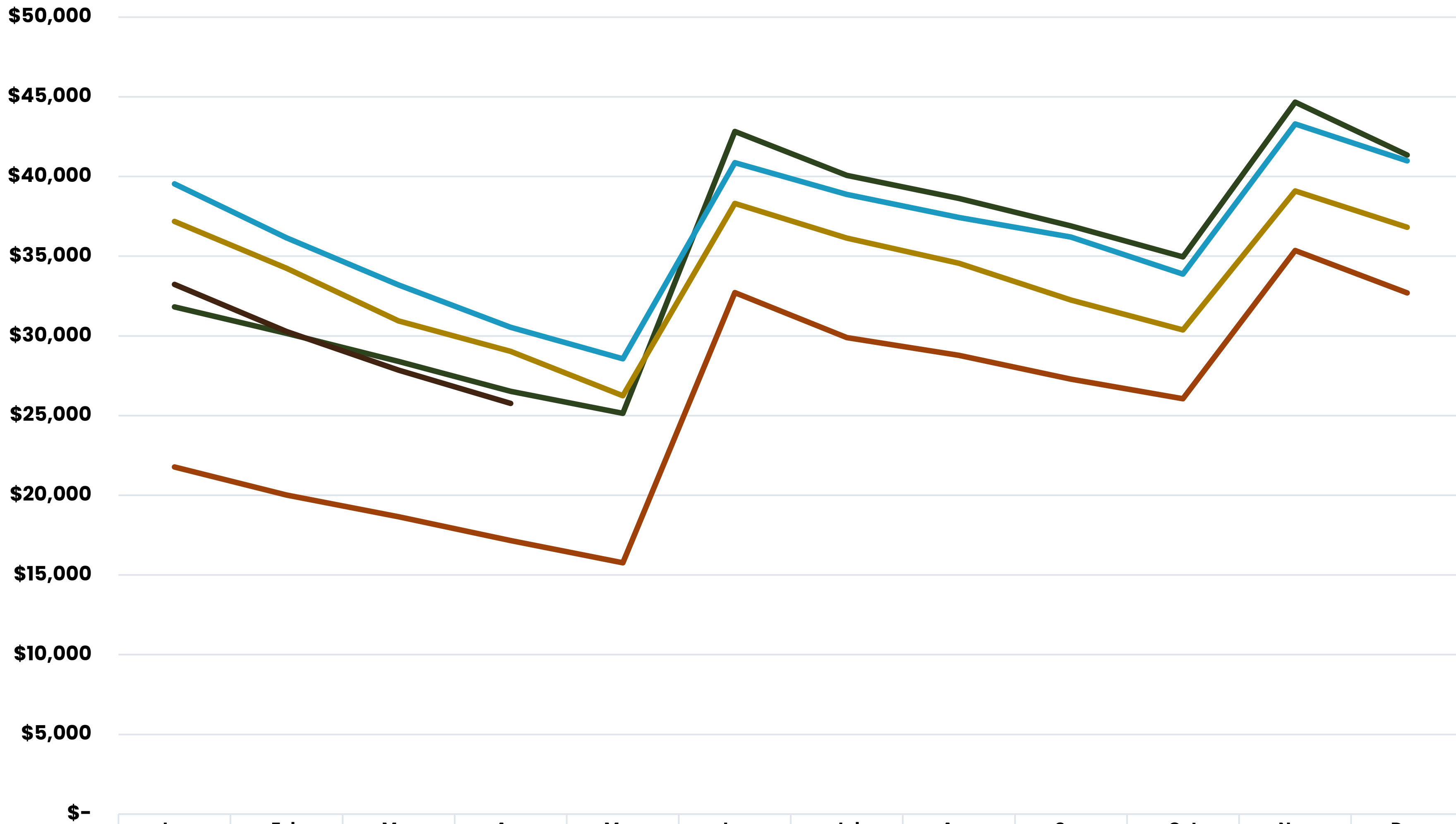
OPERATING BUDGET (AS AMENDED) VS ACTUAL
(EXCLUDES SALARIES AND BENEFITS)
AS OF 04/30/2025
33% OF YEAR COMPLETE

	Adopted Budget	Amended Budget	Actual	% of Adopted Budget	% of Amended Budget	Notes
ROAD AND BRIDGE FUND						
Surveyor	$ 6,350	$ 6,350	$ 1,075	17%	17%	
Highway Administration	33,850	33,850	15,876	47%	47%	2025 Annual Dues
Highway Engineering	4,269,350	4,269,350	1,107,175	26%	26%	
Highway Construction	12,800,000	12,800,000	649,494	5%	5%	
Highway Maintenance	2,933,345	3,953,407	371,038	13%	9%	
Equipment Maint/Shop	943,200	972,281	245,980	26%	25%	
Traffic Operations	438,500	438,500	44,998	10%	10%	
TOTAL ROAD AND BRIDGE FUND	**$ 21,424,595**	**$ 22,473,738**	**$ 2,435,636**	**11%**	**11%**	
HEALTH AND HUMAN SERVICES						
Veterans Service	$ 36,000	$ 36,000	$ 7,730	21%	21%	
Income Maintenance	796,702	1,059,637	297,448	37%	28%	
Social Services	3,907,188	4,062,600	1,272,368	33%	31%	
Public Health Nursing	382,850	594,752	60,336	16%	10%	
Opioid Settlement	*-*	*1,219,796*	*54,099*			*Restricted*
TOTAL HEALTH AND HUMAN SERVI	**$ 5,122,740**	**$ 6,972,785**	**$ 1,691,981**	**33%**	**24%**	
BUILDING FUND						
General Government	$ 86,267	$ 86,267	$ 86,267	100%	100%	Honeywell bond payment
Score Grant Fund	-	17,000	-	0%	0%	
TOTAL BUILDING FUND	**$ 86,267**	**$ 103,267**	**$ 86,267**	**100%**	**84%**	
CAPITAL EQUIPMENT FUND						
Administration	$ -	$ 2,030	$ 200	0%	10%	
Enterprise Servcies	1,100,018	1,705,458	577,209	52%	34%	
Elections	63,500	222,411	887	1%	0%	
Facilities/Maintenance	258,946	536,473	121,299	47%	23%	
Other General Gov *(Unallocatec*	42,251	268,893	-	0%	0%	
Sheriff	571,472	781,100	486,501	85%	62%	
Highway	1,059,000	1,535,076	794,428	75%	52%	
Environmental Services/Parks	228,500	304,744	82,405	36%	27%	
Armer Radio - Replacement	-	378,980	-	0%	0%	
TOTAL CAPITAL EQUIP FUND	**$ 3,323,687**	**$ 5,735,165**	**$ 2,062,929**	**62%**	**36%**	
SOLID WASTE FUND						
Score Grant Fund	$ 276,401	$ 276,401	$ 18,508	7%	7%	
HHW Operations	194,227	590,751	46,954	24%	8%	
TOTAL SOLID WASTE FUND	**$ 470,628**	**$ 867,152**	**$ 65,462**	**14%**	**8%**	
PARK ACQUISITION & IMPROVEMENT FUND						
Park Acq & Imp Fund	$ -	$ -	$ 9,600	0%	0%	
PARK ACQ & IMP FUND	**$ -**	**$ -**	**$ 9,600**	**0%**	**0%**	
LAKE IMPROVEMENT DISTRICT MAINTENANCE						
LID Maintenance	$ 196,000	$ 520,281	$ 108,010	55%	21%	
TOTAL LAKE IMPV DIST MAINT	**$ 196,000**	**$ 520,281**	**$ 108,010**	**55%**	**21%**	
DEBT SERVICE FUND						
Road Debt	$ 1,962,350	$ 1,962,350	$ 1,909,569	97%	97%	Principal + Interest
HHS Debt	242,775	242,775	235,931	97%	97%	Principal + Interest
Library Debt	440,750	440,750	440,750	100%	100%	Principal + Interest
Jail Debt	1,282,839	1,282,839	812,131	63%	63%	Principal + Interest
Business Park Bonds	228,800	228,800	196,400	86%	86%	Principal + Interest
Capital Projects	581,947	581,947	438,945	75%	75%	Principal + Interest
TOTAL DEBT SERVICE FUND	**$ 4,739,461**	**$ 4,739,461**	**$ 4,033,726**	**85%**	**85%**	
TOTAL ALL FUNDS	**$ 47,776,154**	**$ 58,644,819**	**$ 16,157,947**	**34%**	**28%**	

SALARIES AND WAGES
BUDGET VS ACTUAL
AS OF 04/30/2025
33% OF YEAR COMPLETE

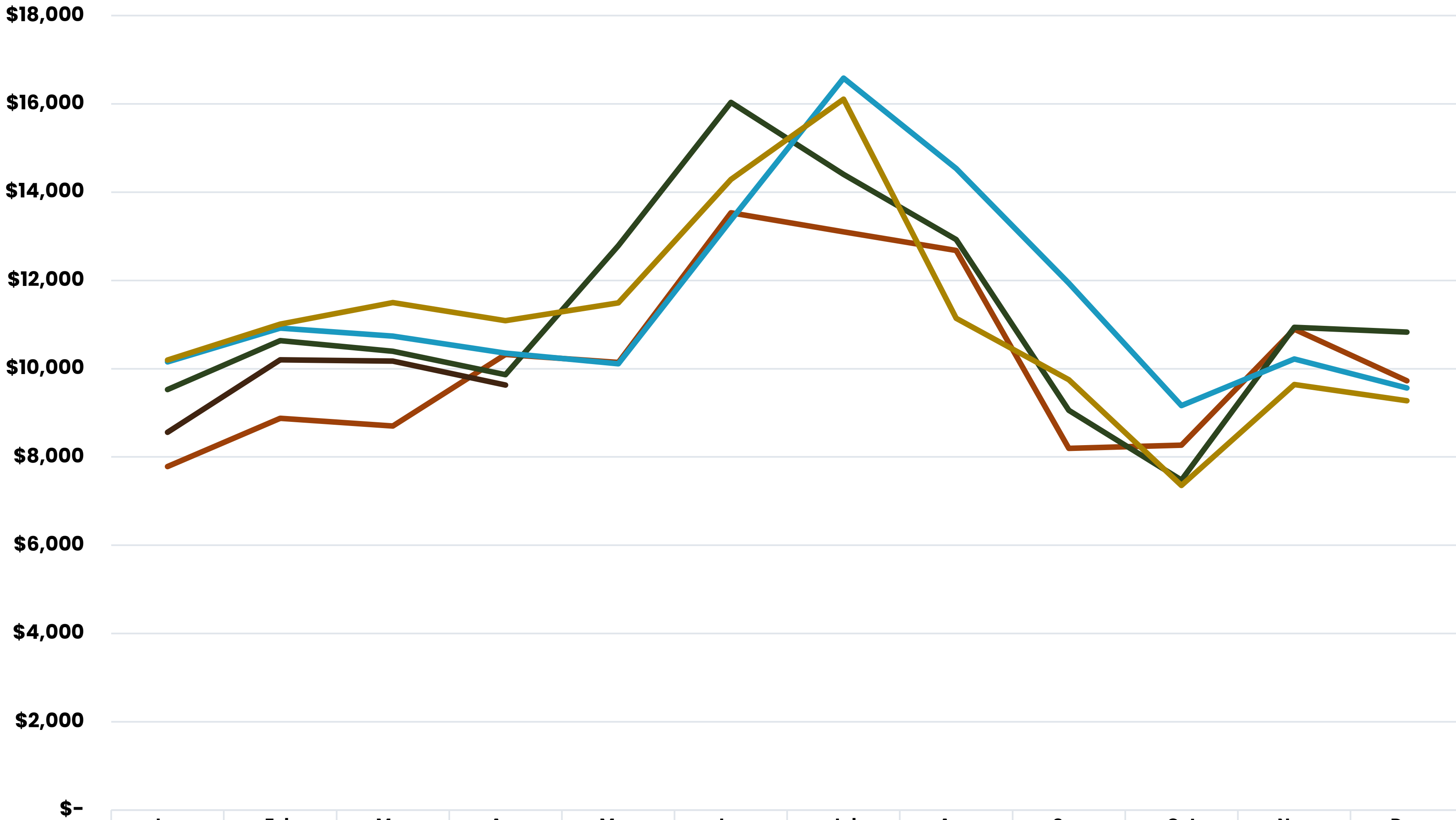
	Adopted Budget	Actual	% of Budget
GENERAL FUND			
Board of Commissioners	$ 265,982	$ 87,352	33%
Law Library	10,514	2,475	24%
County Administrator	1,067,300	331,529	31%
Auditor-Treasurer	974,927	286,733	29%
Assessor	1,084,495	348,252	32%
Enterprise Services	2,242,286	732,292	33%
County Attorney	2,889,837	883,958	31%
Recorder	373,167	121,291	33%
Maintenance	611,931	202,799	33%
Planning & Zoning	1,165,628	374,560	32%
Sheriff	8,047,176	2,550,067	32%
County Jail	4,576,008	1,421,749	31%
Probation & Parole	1,462,554	452,646	31%
Emergency Management	123,747	43,126	35%
Parks	512,171	146,794	29%
Water Quality Grant	144,595	45,813	32%
Wetland Grant	120,170	38,248	32%
Watercraft Inspection *(Seasonal)*	194,675	26,482	14%
TOTAL GENERAL FUND	**$ 25,867,163**	**$ 8,096,166**	**31%**
ROAD AND BRIDGE FUND			
Surveyor	$ 176,763	$ 56,277	32%
Highway Administration	433,278	127,527	29%
Highway Engineering	1,109,452	327,972	30%
Highway Maintenance	2,040,589	596,994	29%
Equipment Maintenance/Shop	515,034	229,568	45%
Traffic Operations	231,827	76,248	33%
TOTAL ROAD AND BRIDGE FUND	**$ 4,506,943**	**$ 1,414,586**	**31%**
HEALTH AND HUMAN SERVICES			
Veterans Service	$ 229,582	$ 74,292	32%
Income Maintenance	3,411,234	1,102,926	32%
Social Services	7,906,647	2,504,751	32%
Public Health Nursing	1,973,934	706,572	36%
Opioid Settlement *(no levy impact)*	-	2,587	0%
TOTAL HEALTH AND HUMAN SERVICES	**$ 13,521,397**	**$ 4,391,128**	**32%**
SOLID WASTE FUND			
Score Grant Fund	$ 65,255	$ 20,410	31%
HHW Operations	252,238	59,567	24%
TOTAL SOLID WASTE FUND	**$ 317,493**	**$ 79,977**	**25%**
LAKE IMPROVEMENT DISTRICT MAINTENANCE			
Lake Improvement District Maintenance	$ 197,770	$ 58,482	30%
TOTAL LAKE IMPV DISTRICT MAINT	**$ 197,770**	**$ 58,482**	**30%**
TOTAL ALL FUNDS	**$ 44,410,766**	**$ 14,040,339**	**32%**

GENERAL FUND BALANCE BY MONTH 2021 - 2025



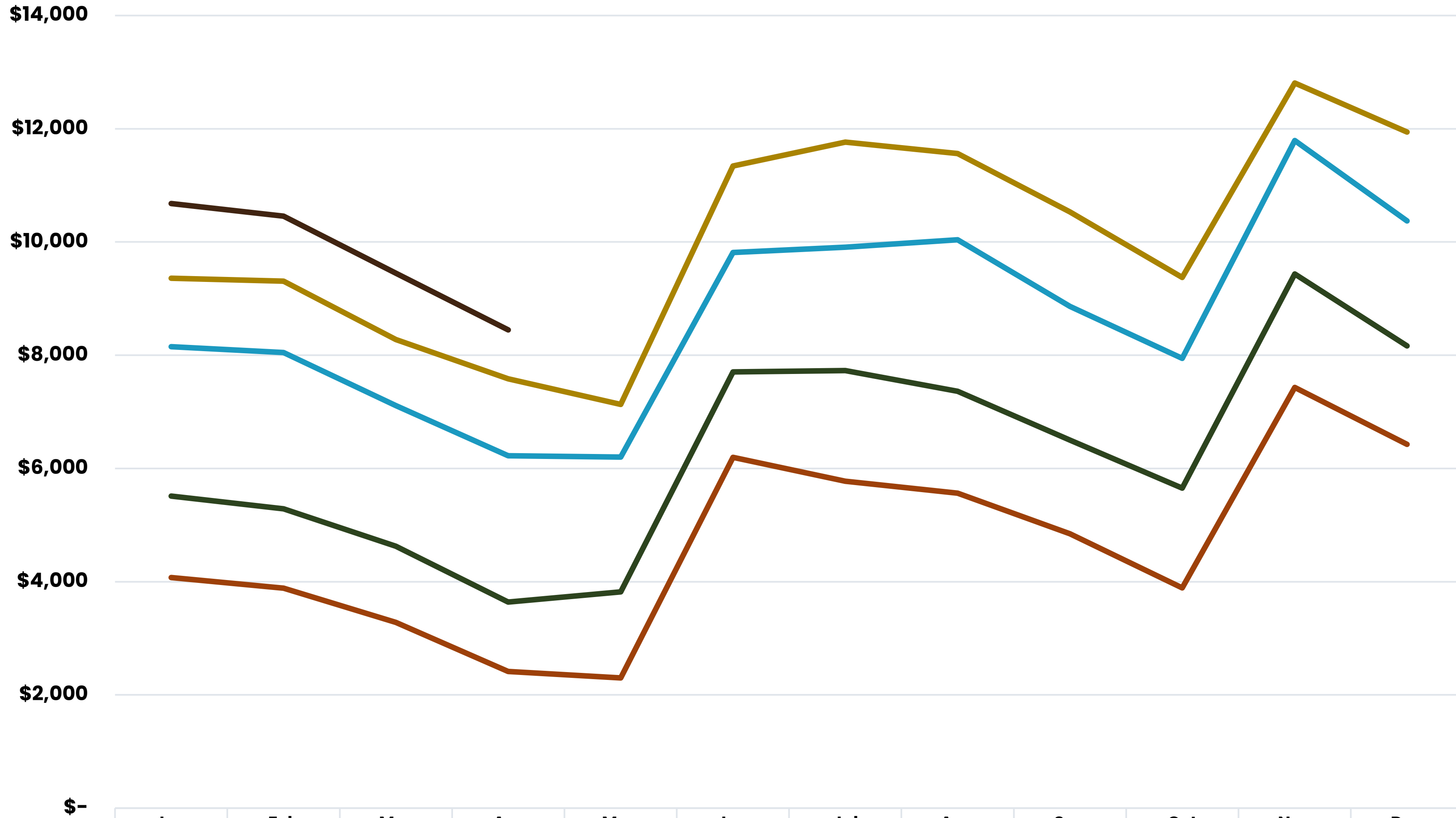
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	$21,774	$20,019	$18,660	$17,164	$15,767	$32,710	$29,891	$28,791	$27,296	$26,067	$35,360	$32,704
2022	$31,823	$30,169	$28,401	$26,522	$25,144	$42,821	$40,066	$38,629	$36,901	$34,966	$44,667	$41,343
2023	$39,545	$36,157	$33,205	$30,535	$28,566	$40,874	$38,871	$37,426	$36,201	$33,879	$43,300	$40,988
2024	$37,178	$34,237	$30,936	$29,025	$26,248	$38,312	$36,141	$34,557	$32,253	$30,383	$39,095	$36,812
2025	$33,233	$30,270	$27,847	$25,767								

ROAD & BRIDGE FUND BALANCE BY MONTH 2021 - 2025



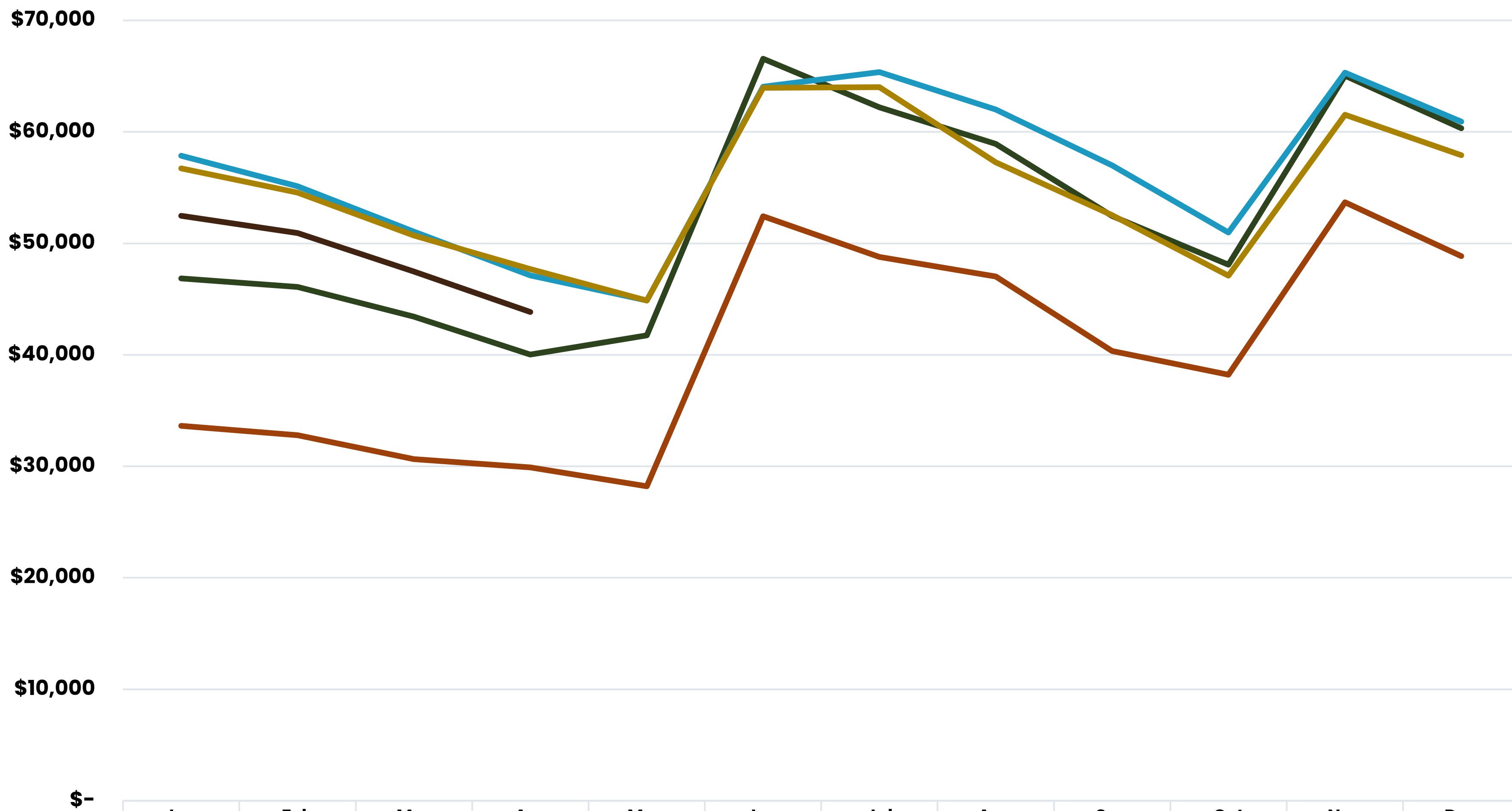
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	$7,783	$8,879	$8,703	$10,323	$10,144	$13,532	$13,100	$12,679	$8,196	$8,267	$10,892	$9,726
2022	$9,528	$10,634	$10,392	$9,864	$12,786	$16,033	$14,405	$12,924	$9,058	$7,477	$10,935	$10,828
2023	$10,151	$10,922	$10,739	$10,353	$10,111	$13,364	$16,583	$14,537	$11,938	$9,164	$10,223	$9,565
2024	$10,193	$11,009	$11,497	$11,085	$11,491	$14,290	$16,106	$11,143	$9,751	$7,355	$9,642	$9,274
2025	$8,559	$10,201	$10,170	$9,630								

HEALTH & HUMAN SERVICES FUND BALANCE BY MONTH 2021 - 2025



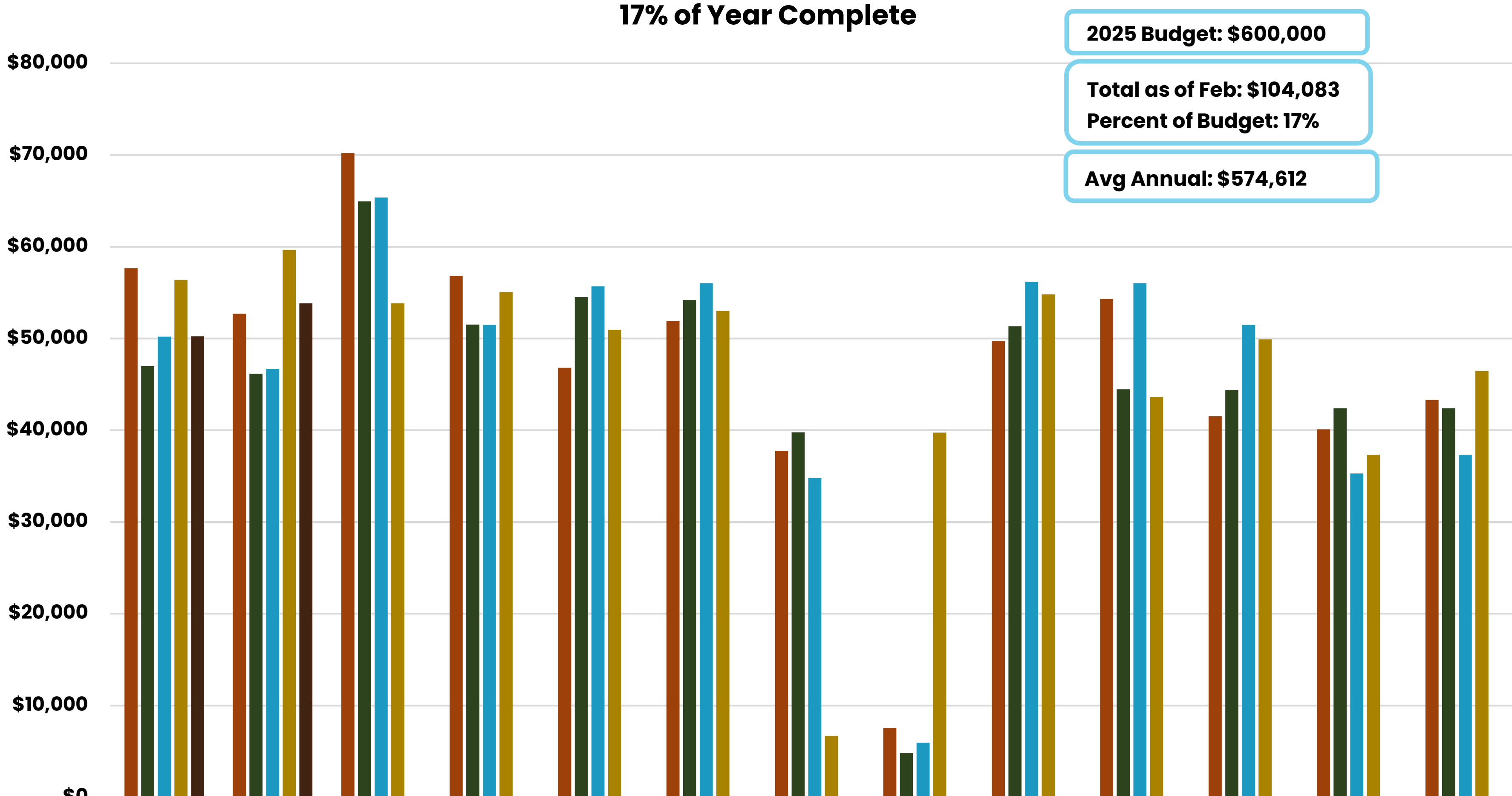
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	$4,071	$3,887	$3,283	$2,413	$2,300	$6,194	$5,776	$5,565	$4,846	$3,888	$7,431	$6,425
2022	$5,512	$5,286	$4,624	$3,640	$3,818	$7,706	$7,727	$7,362	$6,499	$5,653	$9,435	$8,163
2023	$8,152	$8,049	$7,110	$6,226	$6,201	$9,814	$9,908	$10,040	$8,864	$7,944	$11,792	$10,374
2024	$9,361	$9,308	$8,276	$7,585	$7,131	$11,344	$11,764	$11,564	$10,533	$9,375	$12,808	$11,941
2025	$10,679	$10,457	$9,449	$8,447								

REVENUE, ROAD & BRIDGE AND HHS COMBINED FUND BALANCE BY MONTH
2021 - 2025



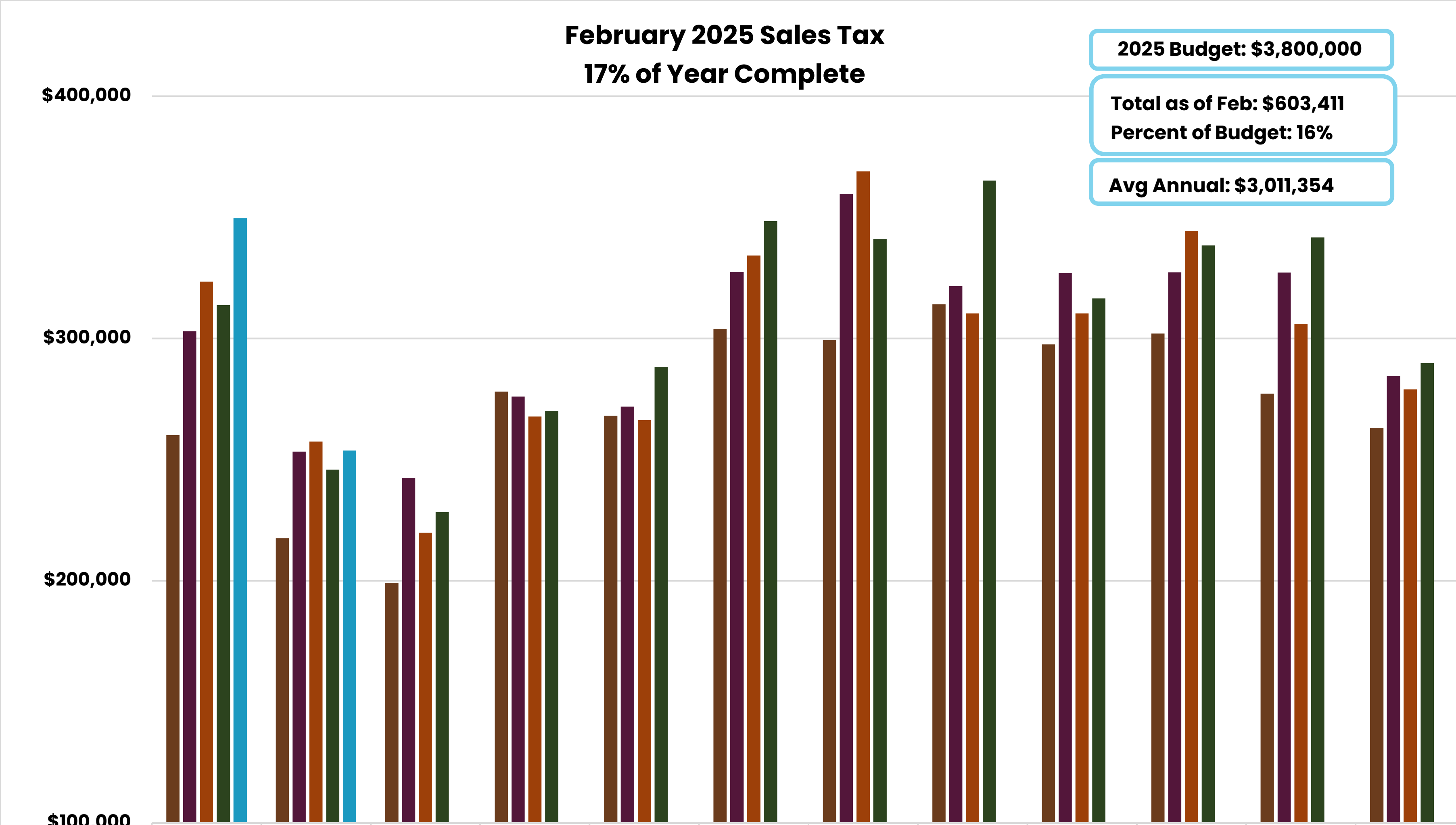
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	$33,628	$32,785	$30,646	$29,900	$28,211	$52,436	$48,767	$47,035	$40,338	$38,222	$53,683	$48,855
2022	$46,863	$46,089	$43,417	$40,026	$41,748	$66,560	$62,198	$58,915	$52,458	$48,096	$65,037	$60,334
2023	$57,848	$55,128	$51,054	$47,114	$44,878	$64,052	$65,362	$62,003	$57,003	$50,987	$65,315	$60,927
2024	$56,732	$54,554	$50,709	$47,695	$44,870	$63,946	$64,011	$57,264	$52,537	$47,113	$61,545	$57,902
2025	$52,471	$50,928	$47,466	$43,844								

February 2025 Wheelage Tax
17% of Year Complete



	January	February	March	April	May	June	July	Cleanup	August	September	October	November	December
2021	$57,676	$52,708	$70,214	$56,833	$46,821	$51,917	$37,755	$7,560	$49,733	$54,316	$41,540	$40,107	$43,298
2022	$46,984	$46,175	$64,941	$51,524	$54,525	$54,194	$39,766	$4,820	$51,328	$44,461	$44,395	$42,405	$42,376
2023	$50,214	$46,656	$65,362	$51,476	$55,686	$56,046	$34,775	$5,955	$56,178	$56,046	$51,483	$35,288	$37,338
2024	$56,392	$59,652	$53,847	$55,067	$50,942	$53,011	$6,678	$39,749	$54,829	$43,653	$49,906	$37,338	$46,477
2025	$50,234	$53,849											

2021 2022 2023 2024 2025



	January	February	March	April	May	June	July	August	September	October	November	December
2021	$260,107	$217,562	$199,108	$278,070	$268,127	$303,945	$299,223	$314,042	$297,542	$301,997	$277,139	$263,063
2022	$303,035	$253,275	$242,386	$276,025	$271,846	$327,383	$359,758	$321,598	$327,000	$327,347	$327,169	$284,561
2023	$323,438	$257,403	$219,827	$267,813	$266,348	$334,268	$369,019	$310,303	$310,305	$344,379	$306,054	$279,000
2024	$313,742	$245,851	$228,314	$270,042	$288,215	$348,443	$341,074	$365,149	$316,532	$338,363	$341,661	$289,743
2025	$349,646	$253,765										

2021 2022 2023 2024 2025

2025 Chisago County Capital Improvement Program
Budget to Actual
As of April 30, 2025

Project Number	Funding Source	Project Name	2025 Budget	2025 Actual	2025 Remaining
Administration					
2024 ADD	CARRYOVER	County Membership in Local Chambers of Commerce	$ 1,030	$ (200)	$ 830
2024 ADD	CARRYOVER	Office Chairs - Assessor	$ 1,000	$ -	$ 1,000
Administration Total			**$ 2,030**	**$ (200)**	**$ 1,830**
ARMER					
ARMER	CARRYOVER	ARMER Replacement Fund	$ 378,980	$ 630	$ 379,610
ARMER Total			**$ 378,980**	**$ 630**	**$ 379,610**
Auditor-Treasurer					
AUD-0137	2025 CIP	Election Equipment Replacement Fund	$ 59,000	$ -	$ 59,000
AUD-0137	CARRYOVER	Election Equipment Replacement Fund	$ 149,911	$ -	$ 149,911
AUD-0139	2025 CIP	Election Results - Storage Media	$ 4,500	$ (887)	$ 3,613
AUD-0139	CARRYOVER	Election Results - Storage Media	$ 9,000	$ -	$ 9,000
Auditor-Treasurer Total			**$ 222,411**	**$ (887)**	**$ 221,524**
CCSO					
AUCTION	CARRYOVER	Auction Proceeds & Insurance Reimbursements	$ 128,489	$ 3,678	$ 132,167
CCSO-0141	2025 CIP	Sheriff's Office Patrol Vehicle Replacements	$ 406,822	$ (359,181)	$ 47,641
CCSO-0141	CARRYOVER	Sheriff's Office Patrol Vehicle Replacements	$ 14,252	$ (14,252)	$ -
CCSO-0449	2025 CIP	Armor camera systems	$ 8,575	$ (8,564)	$ 11
CCSO-0450	2025 CIP	DRACO Less-lethal gas deliver system	$ 23,600	$ (23,600)	$ -
CCSO-0451	2025 CIP	Transit Van Safari Roof Rack	$ 7,500	$ (4,072)	$ 3,428
CCSO-0452	2025 CIP	Humvee rear ramp system	$ 4,575	$ -	$ 4,575
CCSO-0453	2025 CIP	IR Lighting	$ 13,650	$ (13,650)	$ -
CCSO-0454	2025 CIP	Patrol Rifle Plates	$ 48,500	$ -	$ 48,500
CCSO-0455	2025 CIP	Mobile Field Force equipment	$ 58,250	$ -	$ 58,250
N/A	FUND BALANCE	Stacy Squad #3 (Funding source: General Revenue Fund balance - reimbursed through contract payments)	$ 66,887	$ (62,033)	$ 4,854
CCSO Total			**$ 781,100**	**$ (481,674)**	**$ 299,426**

2025 Chisago County Capital Improvement Program
Budget to Actual
As of April 30, 2025

Project Number	Funding Source	Project Name	2025 Budget	2025 Actual	2025 Remaining
Enterprise Services					
ENTS-0088	CARRYOVER	MCC 7500E Laptop Consoles (2)	$ 2,062	$ -	$ 2,062
ENTS-0385	CARRYOVER	2024 Small Equipment Replacement	$ 30,207	$ -	$ 30,207
ENTS-0390	CARRYOVER	Cyber Security - Policies	$ 36,404	$ (2,631)	$ 33,773
ENTS-0391	CARRYOVER	2024 Small Equipment New Requests	$ 19,022	$ -	$ 19,022
ENTS-0420	2025 CIP	2025 Small Equipment Replacement	$ 239,300	$ (173,324)	$ 65,976
ENTS-0422	2025 CIP	Replace Core Network Equipment - County UCS Servers	$ 600,000	$ -	$ 600,000
ENTS-0424	2025 CIP	6 Cradlepoint modems for squad cars to utilize axon Fleet 3 camera systems	$ 19,700	$ (18,403)	$ 1,297
ENTS-0426	2025 CIP	2025 Small Equipment New Requests	$ 11,018	$ (6,420)	$ 4,598
ENTS-0427	2025 CIP	Replace 911 Server- Nice Audio Recorder	$ 45,000	$ -	$ 45,000
ENTS-0446	2025 CIP	AS400 End Of Life/End Of Support - Replace Agency Collection and Social Welfare Systems	$ 30,000	$ -	$ 30,000
ENTS-0447	2025 CIP	Replace APC Automatic Transfer Switches that feed critical infrastructure in County Data Centers	$ 25,000	$ -	$ 25,000
ENTS-0448	2025 CIP	Core Network Upgrade - Replace Cisco OTV with VXLAN	$ 105,000	$ (93,558)	$ 11,442
ENTS-0458	2025 CIP	Cameras for Parks - Checkerboard Shop/Park , Ki Chi Saga	$ 25,000	$ -	$ 25,000
ENTS-083	CARRYOVER	Relocate the Wyoming Emergency Paging Tower	$ 100,000	$ -	$ 100,000
MNT-0187	CARRYOVER	Replace Leibert HVAC in data center at Gov't Center	$ 238,695	$ (238,695)	$ -
MNT-0191	CARRYOVER	Replace alarm system in Gov't Center (1989 side & DES)	$ 80,000	$ (7,746)	$ 72,254
MNT-0193	CARRYOVER	Replace analog cameras in Courthouse for courthouse security	$ 30,000	$ -	$ 30,000
N/A	FUND BALANCE	CJIS Security Upgrades (Funding source: General Revenue Fund balance)	$ 69,050	$ (36,432)	$ 32,618
Enterprise Services Total			**$ 1,705,458**	**$ (577,209)**	**$ 1,128,249**
Environmental Services					
AUCTION	N/A	Auction Proceeds & Insurance Reimbursements	$ -	$ 4,356	$ 4,356
ENVS-0120	2025 CIP	2002 3/4 Ton Truck Replacement	$ 55,000	$ -	$ 55,000
ENVS-0129	CARRYOVER	Swedish Immigrant Regional Trail land acquisition	$ 32,244	$ (2,645)	$ 29,599
ENVS-0435	2025 CIP	Brush Mower	$ 8,625	$ (8,625)	$ -
ENVS-0436	2025 CIP	Snowblower	$ 7,815	$ (7,815)	$ -
ENVS-0437	2025 CIP	Grapple	$ 5,000	$ (4,825)	$ 175
ENVS-0438	2025 CIP	DR Mower	$ 3,500	$ (3,500)	$ -
ENVS-0439	2025 CIP	Kayak Dock Ramps	$ 18,000	$ -	$ 18,000
ENVS-0440	2025 CIP	Snowplow	$ 8,985	$ (8,985)	$ -
ENVS-0441	2025 CIP	SIRT-Wetland Delineation and Enviromental Review Contracted Services	$ 30,000	$ (120)	$ 29,880
ENVS-0442	2025 CIP	SIRT-Wetland Mitigation Land Credit Purchase	$ 30,000	$ -	$ 30,000
ENVS-0443	2025 CIP	Parks Maintenance Facility- Existing Pole Building Structures- Steel Renovation	$ 58,060	$ (17,200)	$ 40,860
ENVS-0444	2025 CIP	Insulate and Install Heating System-New Parks Building Structure	$ 47,515	$ (28,690)	$ 18,825
Environmental Services Total			**$ 304,744**	**$ (78,049)**	**$ 226,695**

2025 Chisago County Capital Improvement Program

Budget to Actual

As of April 30, 2025

Project Number	Funding Source	Project Name	2025 Budget	2025 Actual	2025 Remaining
Facilities & Maintenance					
2024 ADD	CARRYOVER	Gate Controller - CCSO Harris District Office	$ 3,500	$ -	$ 3,500
HHS-0196	CARRYOVER	HHS Interview Rooms	$ 29,047	$ (29,917)	$ (870)
MNT-0063	CARRYOVER	Replace carpet in public hallways at Gov't Center (1989 side)	$ 84,279	$ (84,279)	$ -
MNT-0186	CARRYOVER	Repair/Replace retaining wall around paring lot at Gov't Center	$ 111,000	$ -	$ 111,000
MNT-0222	CARRYOVER	Updates to 3rd floor victim/witness waiting area	$ 20,000	$ -	$ 20,000
MNT-0267	CARRYOVER	Fencing and Parking Gate at PSC	$ 40,313	$ (2,599)	$ 37,714
MNT-0396	CARRYOVER	Window blinds for 3rd floor at Courhouse	$ 3,086	$ -	$ 3,086
MNT-0414	CARRYOVER	Add fencing and electronic gate to Harris DO	$ 10,581	$ -	$ 10,581
MNT-0460	2025 CIP	ECC Storage/Training Room Privacy	$ 8,820	$ (4,504)	$ 4,316
MNT-0461	2025 CIP	ICS Facilities Study	$ 250,126	$ -	$ 250,126
Facilities & Maintenance Total			**$ 560,752**	**$ (121,299)**	**$ 439,453**
Public Works					
2023 ADD	CARRYOVER	Hydrant Replacement	$ 10,073	$ -	$ 10,073
AUCTION	CARRYOVER	Auction Proceeds & Insurance Reimbursements	$ 64,107	$ -	$ 64,107
PWKS-0170	2025 CIP	Patch Wagon	$ 60,000	$ -	$ 60,000
PWKS-0171	CARRYOVER	Tandem Snow Plow Truck (Chassis)	$ 170,000	$ (167,468)	$ 2,532
PWKS-0172	CARRYOVER	Tandem Snow Plow Truck (Chassis)	$ 170,000	$ (167,468)	$ 2,532
PWKS-0175	2025 CIP	Tandem Snow Plow Truck	$ 365,000	$ -	$ 365,000
PWKS-0226	2025 CIP	Tandem Snow Plow	$ 369,000	$ (367,634)	$ 1,366
PWKS-0411	CARRYOVER	Additional CIP funding for Approved Equipment	$ 22,896	$ -	$ 22,896
PWKS-0429	2025 CIP	Mower	$ 195,000	$ -	$ 195,000
PWKS-0431	2025 CIP	Survey Equipment	$ 60,000	$ (50,353)	$ 9,647
PWKS-0432	2025 CIP	Walk behind concrete/asphalt saw	$ 4,000	$ (3,900)	$ 100
PWKS-0434	2025 CIP	Tire Machine	$ 45,000	$ (37,605)	$ 7,395
Public Works Total			**$ 1,535,076**	**$ (794,428)**	**$ 740,648**
UNALLOCATED					
UNALLOCATED	2025 CIP	Unallocated 2025 CIP	$ 244,614	$ -	$ 244,614
UNALLOCATED	2025 CIP	To HHS-0196	$ -	$ (870)	$ (870)
UNALLOCATED Total			**$ 244,614**	**$ (870)**	**$ 243,744**
Grand Total			**$ 5,735,165**	**$ (2,053,986)**	**$ 3,681,179**

ARPA
Budget to Actual
As of April 30, 2025

ADMINISTRATION

Project #	Description	Budget	Actual	Remaining to be Spent	Status
2024 ADD	Update Flags and Seals to MN State Flag	45,000	(38,968)	(6,032)	Invoice Pending
2024 ADD	Strategic Planning	7,875	(5,026)	(2,849)	Under Contract
		$ 52,875	**$ (43,994)**	**$ (8,881)**	

ATTORNEY

Project #	Description	Budget	Actual	Remaining to be Spent	Status
ARPA-0340 ATT	County Attorney - FT Media Services Tech	**$ 108,018**	**$ (89,814)**	**$ (18,204)**	Under Contract

AUDITOR-TREASURER

Project #	Description	Budget	Actual	Remaining to be Spent	Status
ARPA-0347 AUD	Single Use Audit 2022 - 2026 (ARPA only)	$ 30,000	$ (12,163)	$ (17,837)	Under Contract
2024 ADD	OpenGov - Workforce Module & Setup	35,740	(27,800)	(7,940)	Under Contract
		$ 65,740	**$ (39,963)**	**$ (25,777)**	

EMERGENCY MANAGEMENT

Project #	Description	Budget	Actual	Remaining to be Spent	Status
ARPA-0342 EMGT	Emergency Management - COOP Update	**$ 60,000**	**$ (16,550)**	**$ (43,450)**	Under Contract

ENTERPRISE SERVICES

Project #	Description	Budget	Actual	Remaining to be Spent	Status
ARPA-0334 ENTS	*ARPA ARMER* ARMER Infrastructure Replacement	$ 1,966,546	$ (1,872,468)	$ (94,078)	Ongoing/Under Contract
ARPA-0392 ENTS	Wi-Fi in County Parks	60,000	(26,004)	(33,996)	Ongoing
ARPA-0394 ENTS	Replace Camera Security System	100,000	(73,280)	(26,720)	Ongoing
		$ 2,126,546	**$ (1,971,752)**	**$ (154,794)**	

ENVIRONMENTAL SERVICES

Project #	Description	Budget	Actual	Remaining to be Spent	Status
ARPA-0304 ENVS	Ki Chi Saga Park Municipal Building	211,571	(207,001)	(4,570)	Final Invoice Pending ($4,570)
ARPA-0305 ENVS	Water Resources Grant Match	250,000	(158,275)	(91,725)	$135k to be spent in 2024 Agreements signed by 12/31/2024 for remainder
ARPA-0307 ENVS	Lower St. Croix Watershed Planning	121,200	(46,678)	(74,522)	2024/2025 (with signed agreement)
2023 ADD	Planning Code Review	14,000	(10,718)	(3,282)	Invoice Pending
2023 ADD	HHW Cold Storage	281,000	-	(281,000)	2024/2025 (with signed contract)
		$ 877,771	**$ (422,672)**	**$ (455,099)**	

LID

Project #	Description	Budget	Actual	Remaining to be Spent	Status
2024 ADD	Channel and Weir Project	**$ 175,000**	**$ (68,691)**	**$ (106,309)**	**Under Contract**

MAINTENANCE

Project #	Description	Budget	Actual	Remaining to be Spent	Status
2024 ADD	Hwy & CCSO Building Study	**$ 30,000**	**$ (28,714)**	**$ (1,286)**	Invoice Pending/Under Contract

COMPLETED PROJECTS

Project #	Description	Budget	Actual	Remaining to be Spent
	TOTALS	**$ 10,989,807**	**$ (10,176,007)**	**$ (813,800)**

Public Safety Aid
As of April 30, 2025

Date Allocated	Description		Budget		Actual		Remaining Allocation		Amount Unallocated
10/20/2023	Lakes Center for Youth and Families	$	10,000	$	(10,000)	$	-	$	-
10/31/2023	CCSO Recruiting & Retenion Program		145,000		(31,500)		(113,500)		-
4/17/2024	SIGMA Tactical Wellness		54,436		(54,436)		-		-
3/12/2025	Flock Cameras (3 year contract)		77,000		-		(77,000)		-
3/12/2025	Radar Trailers - 3		29,862		-		(29,862)		-
3/12/2025	Drones and Accessories		21,958		-		(21,958)		-
3/12/2025	Command Vehicle		600,000		-		(600,000)		-
3/12/2025	SIGMA Tactical Wellness - 3 Years		102,500		-		(102,500)		-
		$	**1,040,756**	**$**	**(95,936)**	**$**	**(944,820)**	**$**	**-**
	Public Safety Aid - Unallocated	**$**	**97,485**	$	-	**$**	**-**	**$**	**97,485**
	TOTALS	**$**	**1,138,241**	**$**	**(95,936)**	**$**	**(944,820)**	**$**	**97,485**

Budget Adjustment Request — 2025

this form MUST be completed electronically — *year*

Department Name: Public Works

Department Head: Joe Triplett

Requestor (if different): Kristin Waddell

Reason and description of the proposed change to the Budget:

The 2025 budget carryovers included $1,020,062 from Highway Maintenance (320), with the intention to be used for Right of Way acquistions as part of the Highway 8 corridor project. The managing Department for this project is Highway Construction (325), requesting funds be moved to keep consistentcy for total expense tracking.

	Yes/No
Is this proposed budget change a net expenditure to the county?	No
If yes, can other expenditures be cut from this department to offset this net expenditure?	

Finance comments:

None

Reviewed by: Kristin Waddell **Date:** 5/5/2025

Account Description	Fund	Dept	Program	Service	Object	Revenue	Expenditure
Budget Carryover	03	330	000	0000	6898		$1,020,062
Right of Way Payments	03	325	0000	0000	6606		($1,020,062)
page 2 subtotals							
Total Revenue & (Expenditures)						$0	$0
Net Revenue/ (Expenditure) change vs. Current Budget							$0

(Account # spans Fund, Dept, Program, Service, Object; Additional $ Amounts spans Revenue, Expenditure.)

After the approvals have been received, the Finance department will forward a copy of this document along with a copy of the "revised" Current Budget schedule to the department head requesting the change.

Approvals	YES	NO		dd/mo/yr
County Administrator			Date	
County Board			Date	

Board Approval
Stamp

Date Entered in IFS: ____________

By: ____________

Budget Adjustment Request 2025

this form MUST be completed electronically — *year*

Department Name: Sheriff's Office

Department Head: Brandon Thyen

Requestor (if different): Kristin Waddell

Reason and description of the proposed change to the Budget:

The 2025 ARMER radio subscriper agreement calls for $265.39 per user subscriber fee, and a $315 per user replacement fund fee. The $315 per user replacement fund fee was inadvertently omitted from the Sheriff's Office 2025 operating budget. Total amount is $43,785, based on 139 radios.

	Yes/No
Is this proposed budget change a net expenditure to the county?	YES
If yes, can other expenditures be cut from this department to offset this net expenditure?	

Finance Director's comments:

N/A

Reviewed by: ____________________ **Date:** ____________

Account Description	Fund	Dept	Program	Service	Object	Revenue	Expenditure
	Account #					**Additional $ Amounts**	
CONTRACT SERVICES	01	201	000	0000	6273		($43,785)
page 2 subtotals							
Total Revenue & (Expenditures)						$0	($43,785)
Net Revenue/ (Expenditure) change vs. Current Budget							($43,785)

After the approvals have been received, the Finance Department will forward a copy of this document along with a copy of the "revised" Current Budget schedule to the department head requesting the change.

Approvals	**YES**	**NO**		***dd/mo/yr***
County Administrator			**Date**	
County Board			**Date**	

Board Approval
Stamp

Date Entered in IFS: ____________

By: ____________

Current Job Vacancies

May 14, 2025, Budget and Finance/Workshop

II.

Title	Notes:
Financial Worker – Part Time	Replacement – long-term ON HOLD
MCH Nurse 0.8 Public Health	Replacement – ON HOLD
MCH Nurse 1.0 Public Health	Replacement – ON HOLD
Community Health Services Lead (contract)	Replacement – ON HOLD
Community Health Worker (contract)	NEW under COVID-19 Vaccine Grant – ON HOLD – (No. 3 of 3)
MCH Nurse 1.0 – Public Health	Replacement – ON HOLD
CSO	1 Vacancy – post in 2025
Victim Witness Secretary – County Attorney's Office	1 vacancy – new hire starts in June 2025
Engineering Tech Senior	Retirement – posted – open until filled
Corrections Officer	5 vacancies – 3 terminations and 2 replacement for internal promotions; 1 new hire starting in May 2025
Telecommunicator/911 Emergency Dispatcher	1 retirement – interviewing/backgrounding
Case Aide/Front Desk HHS Financial	3 vacancies; filled in April 2025
Lead Eligibility Worker	1 vacancy due to internal promotion – filled May 2025 internally
Social Worker/Case Manager – Aging and Disabilities Division	New expansion position – new hire starts in May 2025
Case Aide – Aging and Disabilities Division	New expansion position – new hire starts in May 2025
Deputy Sheriff	2 overstrength positions – 1 filled April 2025; 1 vacancy left
Tax and Licensing Specialist	New position filled internally April 2025
Case Aide Aging and Disabilities Unit Temporary Hire	Job posting closed March 17; Interviewing
Emergency Preparedness Coordinator	Retirement in June; posted until May 12
Community Health Specialist	Replacement for lateral internal hire to CHS; posted until May 9
Maternal Child Health Coordinator	New position; job posting closed April 24
Office Assistant Auditor Treasurer	Vacancy due to internal hire to Tax and Licensing Specialist; job posting closed April 24; interviewing in May

The ON HOLD vacancies are undergoing assessment and revisions will be made to duties/job descriptions that better suit the department, etc.

III.

Chase Burnham
County Administrator

651-213-8830
Chase.Burnham@chisagocountymn.gov

To the Honorable Chisago County Commissioners:

As we begin to prepare the 2026 Budget and Levy, a lot has been said in the media, at the various county professional organizations, and from other counties about the potential increased challenges counties will face in 2026 and beyond. This memo is to provide further context and information about what is currently being proposed at the legislature and how it could impact Chisago County and our constituents. My hope is this provides greater clarity and context about how these proposed legislative changes impact Chisago County, so you are better informed when you begin to think about our own budget priorities for 2026.

As of May 2025, the MN Legislature continues to discuss their differing budget proposals (as expected). The most impactful bills to Chisago County relate to Health and Human Services and their associated funding. However, there are many additional funding cuts and mandated programs which will begin in 2026 (ex. Paid Family Medical Leave) which will significantly impact our budget. Unfortunately, each budget proposal from the MN House, MN Senate, and Governor, includes significant cost shifts and additional costs to counties without significant changes to the mandated services.

Our challenge with many of these legislative cost shifts are that we do not have any direct authority to change program criteria, eligibility, or cost structures, but rather only the administration of the services because many of these shifts are to mandated HHS services. The current proposals from St. Paul would impose significant additional costs for essential mandated services—Medicaid and waiver programs.

In addition to these impactful HHS proposals, we will be grappling with our recurring challenge of increasing baseline expenses which include wages, benefits, and inflation. In totality, these challenges could translate to a significant property tax increase for Chisago County residents and businesses.

This year's budget will be a challenge, but I encourage you to be thoughtful, purposeful, and transparent as you make tough budgetary decisions. I assure you that County staff is working hard to adjust and will continue to stretch our resources as far as we can. Please let me know if you need any additional information or assistance in making decisions. Staff is always here to support and help you.

Sincerely,

C.E. Burnham

Chase Burnham
Chisago County Administrator

To further understand the impact of these cost shifts and proposed changes in funding in Health and Human Services, below are some important definitions from the HHS 'world.'

Health and Human Services is a very complex and diverse organization in the services and people they serve;

AAFPCWDA - African American Family Preservation & Child Welfare Disproportionality Act, Minn. Stat. §§ 260.61 to 260.693. Requiring responsible social service agencies to provide 'active efforts' to prevent out-of-home placement, instead of 'reasonable efforts' and reunify families, and to implement safety plans with specific parameters to allow children to remain in their home in most cases for all children to whom the Act applies. The act requires cultural competency training for case workers, supervisors, judges, guardians ad litem and attorneys working in the child welfare system. The law also requires caseworkers to involve families in planning and choosing what social services they receive in order to reunify with their children. That process will soon have to take into account "social and cultural values at all times," with judges evaluating and approving whether sufficient steps were taken. MAAFPCWDA goes into effect statewide, January 1, 2027.

Assistive technology: Devices and equipment to support independence.

'Behavioral Health' – In Minnesota, Behavioral Health refers to adult mental health, children's mental health and alcohol and drug abuse services.

Chapter 611/Competency Attainment – In Minnesota, if a defendant is found incompetent to stand trial, the court will order them to participate in a competency attainment program to regain their ability to understand the proceedings and consult with counsel. The court determines the least restrictive program necessary to address the defendant's needs and public safety, which may include programs inside or outside of jail, or alternative programs.

CY – Calendar year

Disability Waiver – Is the ability to offer Home and community-based services for individuals with disabilities who would otherwise require institutional care. These waivers allow individuals to live as independently as possible in their homes and communities while receiving necessary support.

Minnesota offers various waiver programs, including:

- **Community Access for Disability Inclusion (CADI) Waiver:** For individuals under 65 who need nursing facility level care.

- **Developmental Disabilities (DD) Waiver:** For individuals with developmental disabilities or related conditions who need ICF (Intermediate Care Facilities)/DD level care.
- **Community Alternative Care (CAC) Waiver:** For chronically ill or medically fragile individuals who need hospital level care.
- **Brain Injury (BI) Waiver:** For individuals with documented brain injuries who need neurobehavioral hospital or nursing facility level care.

Services Covered:

Waivers typically cover a range of services to support individuals in their homes and communities, including:

Personal care assistance: Assistance with activities of daily living.

Home modifications: Adaptations to make homes more accessible.

Transportation: To access appointments and community activities.

Respite care: Temporary relief for caregivers.

DCT - Direct Care and Treatment, Counties are billed 100% of the cost of care when the person no longer meets medical criteria for hospitalization yet are powerless to move the individuals to their next bed when the next necessary bed is a state-operated DCT facility bed. One of the results of this is people who are very mentally ill being stuck in a jail cell or in a community placement that does not meet their needs.

DNMC – Does Not Meet Medical Criteria

DWRS – Disability Waiver Rate System

DWRS rate exception – An exception is an approval from MN DHS to authorize a rate other than the rate produced by the Rate Management System for people with exceptional needs that cannot be met by the Disability Waiver Rate System.

FY – Fiscal year

MAXIS – a computer system used by state and county workers to determine eligibility for public assistance and health care. For cash assistance and food support programs, MAXIS also determines the appropriate benefit level and issues benefits.

METS – the IT system that determines Minnesotans' eligibility for Medical Assistance, MinnesotaCare or tax credits to help pay for a private health insurance plan, among other things.

MSOP - Minnesota Sex Offender Program (MSOP), Minnesota Statutes, Section 246B.10 clarifies a county's financial responsibility for clients of the Minnesota Sex Offender Program (MSOP) residing in MSOP facilities and adds county liability for cost of care for clients provisionally discharged from MSOP.

SHIP – The Statewide Health Improvement Partnership (SHIP) supports community-driven solutions to expand opportunities for active living, healthy eating, and commercial tobacco-free living.

Social Services – provides critical social service supports including: child protection, licensing, foster care connections, pre-petition screening for civil commitment, adult protection, mental health, detox, case management, prevention, and chemical dependency services. Social Services is the local authority for mental health services and adult protection.

SUD – Substance Abuse Disorder Services include assessment of needs, treatment planning and interventions to address client needs as a result of substance use.

WIC – The Special Supplemental Nutrition Program for Women, Infants & Children (WIC) is a nutrition and breastfeeding program that helps eligible pregnant women, new mothers, babies and young children. WIC provides nutrition education and counseling, nutritious foods, and referrals to health and other social services.

Below are the proposed cost shifts from the Governor, House and Senate's budget proposals;

PROPOSED 2026 HHS BUDGET 'COST SHIFTS'

CUT or COST SHIFT	HOUSE		SENATE		GOV	
	FY26-27	FY28-29	FY26-27	FY28-29	FY26-27	FY28-29
Behavioral Health Fund, End Administrative Allocation Funding	$ (4,194,000)	$ (8,594,000)	$ (3,561,000)	$ (8,594,000)	$ (4,194,000)	$ (8,594,000)
Behavioral Health Fund, Cost Share	$ (7,154,000)	$ (8,938,000)	$ -	$ -	$ (7,154,000)	$ (8,938,000)
Disability Waivers, Rate Exceptions	$ (154,664,000)	$ (379,376,000)				
Disability Waivers, Residential Services Cost Share	$ -	$ -	$ (33,601,000)	$ (83,352,000)	$ (84,338,000)	$ (208,902,000)
Minnesota Sex Offenders Program, Cost of Care	$ -	$ (39,600,000)	$ -	$ -	$ (39,600,000)	$ (39,600,000)
End Direct Care and Treatement (DCT) DNMC County Cost Share Waiver	$ (27,000,000)	$ (27,000,000)	$ (27,000,000)	$ (27,000,000)	$ (27,000,000)	$ (27,000,000)
Competency Attainment Cost Shift	$ -	$ (16,760,000)	$ (16,760,000)	$ (16,760,000)	$ (16,760,000)	$ (16,760,000)
	$ (193,012,000)	$ (480,268,000)	$ (80,922,000)	$ (135,706,000)	$ (179,046,000)	$ (309,794,000)

The Governor's budget proposal has proposed major cuts in funding for **disability waiver services** (HHS), which impacts nearly 63,000 Minnesotans per month which impacts individuals that receive support they need in home or community settings. The Disability Waiver program funds services for eligible people with disabilities so that their needs are met at home or in their communities, as opposed to institutional settings like hospitals or nursing facilities. **The proposed reduction in funding would come in ways such as shifting a larger share of costs to counties, placing a cap on the number of days that services would be covered, and capping how much money goes to adjusting program funding for inflation.**

SUMMARY/DESCRIPTION OF RECENT COUNTY BUDGET IMPACT PROPOSALS

MN House Health and Human Services budget proposal

- Behavioral health fund cost shift included in Governor's proposal—increasing county share of Behavioral Health requiring counties to cover 50% of total cost of SUD services outside of jails (from 22.95% current share). Phase in starts FY 26 with full impact FY 27 and beyond. There is also an elimination of the county administrative allocation for those same years.

- NEW county cost share for rate exceptions for disability waivers beginning July 1, 2026, or upon federal approval, whichever is later, 67 percent state funds and 33 percent county funds for the costs of services for all individual waiver recipients who receive rates determined under section 256B.4914, subdivision 14. Local potential impacts/costs will be reflective of the total number of people receiving rate exemptions and the size of the rate exceptions approved by the State. Unclear guidance on about county authority to deny rate exceptions or potential for lawsuits. Effective FY 2027.
- Minnesota Sex Offender Program (MSOP) cost shift included in Governor's budget—increasing county share **from either 10% or 25% to a new 40%** for all individuals but delaying implementation of these shifts from FY 2026 to FY 2028.
- Competency attainment cost shift that was included in Governor's budget (hard to calculate but, total impact is fiscal noted at $8.3m to counties annually but delaying implementation of these shifts from FY 2026 to FY 2028.

Governor's Health and Human Services budget proposal

- 5% disability waiver residential services cost shift to counties (**5% shift is of the State's share—i.e. 50% of total residential waiver costs). Effective FY 27.
- Behavioral health fund cost shift—increasing county share of Behavioral Health requiring counties to cover 50% of total cost of SUD services outside of jails (from 22.95% current share). Phase in starts FY 26 with full impact FY 27 and out years. There is also an elimination of the county administrative allocation starting the same years.
- MSOP increased cost share to counties (moving from 25% share to 40% share) effective FY 26.
- Competency attainment cost shift (hard to calculate but, total impact is fiscal noted at $8.3 m to counties annually from FY 2026.

Senate Human Services budget

- 2% cost shift to counties on disability waiver residential services starting in FY 27. Like the Governor's budget proposal of 5%, this would be a blanket 2% cost shift to counties on the State's share of disability waiver services effective FY 2027.
- An elimination of the Behavioral Health Fund County administrative allocation starting in FY 27 (approximately $4.2m statewide impact)
- Competency cost shift that was included in Governor's budget (hard to calculate but total impact of $8.3m to counties and effective in FY 2026)

Senate Transportation

- CSAH cut for FY 2028-29: $27.202 million
    - The Senate Transportation Omnibus Bill proposes an adjustment to the percentage of auto parts sales tax revenue going from the general fund to the HUTD Fund (Highway User Tax Distribution), which would result in a $27.202 million *reduction* to the CSAH Fund in FY 2028-29. This would be a temporary reduction for two years – 36.5% to the HUTD Fund in FY 2028 and 29.5% in FY 2029. This is down from 43.5% of the auto parts sales tax revenue that is currently being distributed to the HUTD Fund from the general fund. It will bounce back up to 43.5% in 2030 and thereafter. The amount of auto parts sales tax revenue going from the general fund to the Transportation Advancement Account (TAA) will not change during this time.
        - The HUTD fund, or Highway User Tax Distribution Fund, is a dedicated source of funding for Minnesota's transportation system, primarily from transportation-related taxes like fuel taxes, vehicle registration fees, and motor vehicle sales taxes. It acts as a distribution passthrough, allocating funds to various transportation funds, including the Trunk Highway Fund, County State Aid Highway Fund, and Municipal State Aid Streets Fund.

Governor's Other Significant budget proposals

- 50% cut to county AIS payments (effective FY 27)
- 34% cut to state's PILT payments to counties (effective FY 27)
    - AMC does not believe this will happen

CALENDAR YEAR 2024 EXPENDITURES FOR CHISAGO COUNTY

BEHAVIORAL HEALTH FUND

For CY 2024, please provide your jurisdiction's Behavioral Health Fund's County administrative allocation.

- $35,961.19

For CY 2024, please provide your jurisdiction's current cost share amount at the existing 22.9% rate.

- $46,219.04

DISABILITY WAIVERS

For CY 2024, please provide a headcount of all disability waiver rate system individuals who are currently under a rate exception.

- 35 currently, though it could be a little higher due to some of our older banded rate clients. We have requested a printout from DHS Fiscal but have not received it

For CY 2024, please provide a count of all rate exceptions.

- 35 currently, though it could be a little higher due to some of our older banded rate clients. We have requested a printout from DHS Fiscal but have not received a response yet.

MINNESOTA SEX OFFENDERS PROGRAM (MSOP)

For CY 2024, please provide a headcount of all individuals for whom you are the county of financial responsibility who are currently in the program and entered the program at a ***10%*** rate.

- 3

For CY 2024, please provide a headcount of all individuals for whom you are the county of financial responsibility who are currently in the program and entered the program at a ***25%*** rate.

- 2

AFRICAN AMERICAN FAMILY PRESERVATION & CHILD WELFARE DISPROPORTIONALITY ACT (AAFPCWDA)

Estimated annual costs to administer AAFPCWDA, effective 1/1/2027.

- This is difficult. We would estimate that we would need additional staff in Children's Services at an estimated cost of $1.75 million. We would also need computers and phones for those staff as well as at least two additional vehicles approximate cost $60,000. Increase contracted services such as Family Group Decision Making, Parenting Assessments, Reunification Services, Drug Testing, and the increase in transportation costs we would estimate approximately $500,000-$600,000. Those somewhat predictable costs would be a little over $2 million. As far as the actual active efforts work, that is much more difficult to predict. In imagining all of the potential things that could be required to keep children in a home or to bring them back into a home, those costs could be as high as a million dollars themselves. Chisago County lacks many of the critical services here in our county and so we would be transporting children and family members potentially long distances to receive required services. We may also be required to pay for anything from housing, transportation, training, utilities and appliances, car repairs…the list goes on. Implementing the AAFPCWDA could cost as much as $3 million for Chisago County.

CHISAGO COUNTY HEALTH AND HUMAN SERVICES

Below is a closer examination of the Chisago County Health and Human Services Department and the staff and services they provide. This is important context because the State is proposing to make significant cuts and funding shifts to how we provide the mandated services.

2024 AND 2025 HHS COUNTY EXPENDITURES

	Expenditures		Revenue		2025
	2024	2025	2024	2025	Levy Cost
Income Maintenance	$3,976,761	$4,179,095 $3,086,715	$2,266,961	$2,389,773	$1,789,322
Social Services	$11,142,824	$11,815,209	$4,772,734	$4,636,556	$7,178,653

		$7,418,940			
Public Health	$2,220,650	$2,384,251 $1,863,808	$1,267,744	$1,525,277	$858,974

Red = Personnel Costs

- Additionally, HHS Administration personnel costs $1,197.912 are divided across all of HHS

In Chisago County, Eligibility Workers/Specialists have the following average number of cases – Child Support, METS, MAXIS, etc.

METS Workers	650-675 cases
MAXIS Family Workers	80-100 with an additional 20 to 40 cases for Childcare Assist.
MAXIS Adult Workers	280-300 cases
MAXIS Long Term Care	300 cases
Child Support	223 cases

CHISAGO COUNTY HEALTH AND HUMAN SERVICES STAFFING/CLASSIFICATIONS

as of March 2025

HHS Administration

HHS Director
Office Services
Probate Estate Collections
Fiscal Officer
Fiscal Operations Representative
Account Tech
Case Aide
Fiscal Operations Division Manager

Aging and Disabilities/Behavioral Health

Adult Services Division primarily provides services to inform elderly and disabled persons who may have mental health issues or are vulnerable adults in need of protective services.

ADD and BH Manager
Adult Mental Health Supervisor
Child Mental Health Supervisor

Assessor Supervisor
Case manager Supervisor
9 Assessors
7 Waiver Case Managers
6 Child Mental Health Case Managers
7 Adult Mental Health Case Managers
2 Behavioral Health Case Aides
ADD Assessor Case Aide
Adult Protective Services Investigator/Case Manager
Licensing/Adult Protective Services Investigator
ADD Case Manager Case Aide

Family and Economic Supports

Family and Economic Supports Division Manager

Children's Services Division

County Children's Services Division works within state guidelines and mandates to protect the children of Chisago County from abuse and neglect. Children's services staff provides services to families who are having a difficult time parenting their children. These services include assessment of the current situation and case management, if necessary.

Child Protection Case Management

Upon the completion of an assessment / investigation a case can either close or remain open for ongoing services. If the case remains open, it is referred to as case management.

3 Case Aides
8 Case Managers
1 Licensing Case Manager
1 Supervisor

Child Protection Investigation

Assessment / investigation is the 2nd step to child protection. Once a case is assigned by intake, a child protection assessment is conducted to determine whether child maltreatment has occurred. Minnesota Statute 626.556, Subdivision 2(c)

1 Case Aide
6 Child Protection Investigators

1 Parent Support Outreach Program Worker
2 Intake
1 Supervisor

Child Support

County Child Support Services support state services related to locating and establishment of parentage, establishing and enforcing court orders for child, medical, and childcare support, reviewing and modifying court orders, and working with other states to enforce childcare support when one parent does not live in Minnesota.

1 Case Aides
5 Child Support Officers
1 Supervisor

Income Maintenance

County Income Maintenance determines eligibility and issues benefits for all mandated public assistance programs. This includes cash, Supplemental Nutrition Assistance Program (SNAP), childcare, and health care. We also determine eligibility for other County-funded programs. Eligibility for the program(s) is based on the household's income and assets. The amount of monthly benefits is based on income and the number of people in the household.

20 Eligibility Workers
4 Case Aid
1 Lead Worker
2 Supervisors

Childcare Licensing

County Childcare Licensing works as an agent of the Minnesota Department of Human Services Licensing Division. Licensing works with the family childcare providers to establish standards of care throughout the county while adhering to the licensing laws.

1 CCA Licenser
1 CCA Aid

Veterans Services

Veterans Services provides guidance and assistance to veterans, their spouse / survivors and dependents in applying for veterans benefits as provided by the

Minnesota Department of Veterans Affairs (VA) and the United States Department of Veterans Affairs (VA).

Veterans Service Officer
VS Eligibility Specialist

Public Health
Public Health Administrator
2 Women, Infants, and Children (WIC) Staff
2 Public Health Case Aides
Outreach Aide
2 Planners
1.7 Statewide Health Improvement Partnership (SHIP)
Emergency Prep Coordinator
CTC Coordinator
2.6 FHV Nurses
Environmental Health Specialist
Disease Prevention Coordinator
2 Supervisors
1.3 Community Health Specialists
MCH Coordinator

OTHER (NON-HHS) IMPACTS ON CHISAGO COUNTY

In the Governor's budget recommendations, he proposes reducing Aquatic Invasive Species (AIS) funding by 50% and phasing it out entirely by 2029. County-led initiatives have successfully increased public awareness, strengthened watercraft inspection and decontamination efforts, and fostered local partnerships to combat invasive threats like zebra mussels, Eurasian watermilfoil, and starry stonewort.

- Chisago County received $66,927.50 in AIS Aid in 2024

Governor Walz also proposed a 34% reduction in Payment in Lieu of Taxes (PILT) payments, a program where the state compensates local governments for lost property tax revenue on state-owned land. Chisago County has approximately 6.65% of State Natural Resource Land. This land has traditionally received compensation by the state in an effort to preserve the land for uses such as recreation, wildlife habitat and timber harvesting. The revenue is split between the County, School Districts and Townships. This has NOT been discussed on House or Senate, so this unlikely to move forward into law.

- Chisago County received $550,234.38 in PILT Aid in 2024
    - Chisago County's portion of PILT Aid is **$421,806.17**

	County	Township	Schools	
State PILT	$421,806.17	$87,306.38	$ 41,121.83	$ 550,234.38
Federal PILT	$ 4,471.62	$ 1,787.49	$ 2,136.89	$ 8,396.00
	$426,277.79	**$89,093.87**	**$ 43,258.72**	**$ 558,630.38**

The County currently has Sentence-to-Serve (STS) program in the Chisago County Jail. STS provides a sentencing alternative for non-violent offenders, where they can work on community improvement projects instead of serving time in jail or paying fines. STS projects have included park and trail maintenance, highway litter pick-up, labor for school districts, and snow removal. The County currently pays 75% of the total cost, the state pays the remaining 25%. The Governor has proposed eliminating all State support for STS through the DOC.

- Chisago County paid **$78,986** for 2024, budgeted the same for 2025

Minnesota passed a paid family and medical leave law in 2023. Paid Leave will begin on January 1st, 2026. It provides paid time off when a serious health condition prevents you from working, when you need time to care for a family member or a new child, for certain military-related events or for certain personal safety issues.

There are two main types of leave:

- **Family Leave** to care for a family member with a serious health condition, or if you're bonding with a new baby or child in your family.
- **Medical Leave** when your own serious health condition prevents you from working.

Additionally, you will be able to take leave to support a family member called to active duty, or if you or a family member are facing a significant personal safety issue.

In one benefit year, eligible individuals will be entitled to maximum 12 weeks of family leave or maximum 12 weeks of medical leave. If an employee uses both medical and family leave within a single benefit year, they can only take 20 weeks of leave in total. The benefit year is the 12-month period that starts when Paid Leave is first taken by an individual.

Paid Leave benefits are financed through payroll deductions on wages. Employers are required to pay at least half of the premium and may choose to pay more (this is negotiable in collective bargaining agreements).

When Paid Leave begins for Minnesotans in 2026, the premium rate will be 0.88 percent. After the first year in 2026, the premium rate will be set annually. The total payroll premium of .88% of payroll with ability to split premium 50/50 for a total maximum employee premium of .44% (understand there's a lack of clarity on potential need to bargain this).

For CY 2024, please provide 0.44% of your jurisdiction's total payroll (dollar amount).

- **$179,609**, total payroll for 2024 was $40,820,216

Chisago COUNTY USA | AUDITOR - TREASURER

Bridgitte Konrad
County Auditor-Treasurer

Office (651) 213-8500 ~ Fax (651) 213-8510
Auditor-Treasurer@chisagocountymn.gov

IV.

Memo

To: Chisago County Board of Commissioners
From: Bridgitte Konrad, Auditor-Treasurer
Date: April 2, 2025
Regarding: Tax Forfeit Delegation

I am coming before the Board to ask for your consideration of delegating responsibility for tax forfeiture processes. With the recent changes to the Statutes as a result of the Tyler vs Hennepin County Supreme Court case there are many new tasks required and specific timelines established when dealing with tax forfeiture. Because you only meet two times per month, coming to the Board for approval for routine processes may delay the process. Our ultimate goal is to get the properties back on the tax rolls as quickly as possible.

I have attached information that illustrates our previous process and the new process for any properties that we forfeit going forward. As you can see, the new process includes many additional steps that are labor intensive. In addition, as part of a settlement the State will be managing surplus proceeds for any properties forfeited between June 2016 and December 2023. There is an entirely different process for sale of these properties. This obligation is in place until 2029 for those properties. This requires the ability to manage two different processes depending on the timing of the forfeiture.

Minnesota Statutes 282.135 provides a mechanism for the County Board to delegate the county auditor any authority, power, or responsibility relating generally to the administration of tax-forfeited land assigned to the County Board. This delegation includes, but is not limited to, the authority, power, and responsibility to classify tax-forfeited land as conservation or nonconservation property; set the appraisal values and terms of sale and sell at public auction; initiate legal proceedings to cancel purchase and repurchase contracts in default status; authorize reinstatement of canceled tax-forfeited contracts; and authorize former owners and other eligible parties to repurchase tax-forfeited land. If delegation is granted, the County Board shall prescribe the conditions for delegation and may revoke the delegation without good cause or prior notice. Many of these responsibilities have corresponding Statutes or rules regulating the processes.

By authorizing the delegation of these responsibilities to me we will be able to meet required deadlines of the new Statutes easier and get the properties back on to the tax rolls timely.

Tax Forfeit Processing

As a result of the Tyler vs Hennepin Supreme Court case, tax forfeit processes are changing significantly. Property owners are now entitled to any surplus proceeds over the amount of tax, special assessment and costs. As a result of the case there are new statutes governing tax forfeiture processes.

Good Faith Sale

In the settlement, a lookback period was established where the State will manage surplus payments to prior owners. Any properties forfeited, and remained unsold, between June 23, 2016 and December 31, 2023 are part of the settlement have different sale processes. We currently have 21 parcels that are included in the settlement.

- The County must make a good faith effort to sell properties on the list of prperties forfeited during the lookback period.
- The sale must be advdvertised 30 days prior to the sale
- Must be sold for no less than the assessed value; cash sale only, no terms.
- Within the first 30 days the property is for sale, it must be offered to purchers who certify they intend to own and occupy the property as a residence.
- State receives 75% of proceeds of sales before 6/30/27 or 85% for sales betwen 7/1/27-6/30/29. County retains balance (no payment to cities/twp/schools)
- Annual report on status of properties due to State of Minnesota annually until 2029.
- If property remains unsold after 6/30/2029, proceed to sale processes under Chapter 282

Old System vs New System

Old System: title transfers automatically and the county decides what to do with the property.

- Taxes become delinquent
- Chapter 279 judgment action
- Property bid-in for state
- Redemption period (usually 3 years)
- Expiration of Redemption served
- Property Forfeits
- Classification determination
- Property held or sold under Chapter 282
- County applies to State for deed on behalf of the purchaser and records deed.
- Proceeds of sale settled to County, City/Township & School

New System: 2 additional sales to generate cash surplus to return to interested parties.

- Taxes become delinquent
- Chapter 279 judgment action
  - NEW information to be included in notice; counties to post notice online in multiple langues
- Property bid-in for state
- Redemption period (usually 3 years)
- Expiration of Redemption served
- Property Forfeits
- County notifies DNR of forfeited properties
- DNR can withdraw property from sale and initiate condemnation proceedings instead
- If not withdrawn, county sends notice to interested parties that mineral interest was sold to state for $50 (possible 2 notices)
- Interested parties can challenge value of mineral interest
- Establish terms of sale
- 30 day notice of sale published in newspaper, website & other forum that serves diverse communities in the county
- Offer property for sale at assessed value within 6 months of forfeiture
- If property does not sell within 30 days, hold second sale at minimum bid (amount of delinquent taxes, specail assessments & cost)
- Notify interest parties of any surplus (they have 6 months to file claim; possible 2 notices)
- Pay out surplus or initiate court action to determine right to surplus
- If property remains unsold proceed to sale processes under Chapter 282
- County applies to State for deed on behalf of the purchaser and records deed.
- Remaining proceeds of sale settled to County, City/Township & School

Example of property sold with a surplus:

Property X in the most recent assessment has an Estimated Market Value of $156,800. The amount of delinquent taxes, special assessment and cost at the time of forfeiture is $15,451.

Sale 1 – Property offered for minimum bid of $156,800. There were no bidders.

Sale 2 – 30 days after sale 1. Property offered for a minimum bid of $15,451. There were multiple bidders and the property sold for $112,000.

Surplus $112,000 - $15,451 = $96,549

All interested parties notified of the surplus of $96,549. They have 6 months to file a claim for those funds to be paid to them. If multiple claims are filed, determination of disbursement amount made by County or by District Court through a Rule 67 hearing. If no claim made, the funds are put into the Tax Forfeit Fund for settlement to County, City/Township and School.

After claim period expires settlement made to County, City/Township and School.

	Surplus Claimed by Prior Owner	Surplus Not Claimed
County (40 %)	$ 6,180	$ 44,800
City/Township (20%)	$ 3,090	$ 22,400
School (40%)	$ 6,180	$ 44,800
Total mount to be settled	$ 15,451	$ 112,000

Tax Forfeiture Tree Removal – City of Stacy

May 14th, 2025

In 2013, Parcel 19.00012.60 was forfeited due to property tax delinquency. This parcel has remained in the tax forfeit inventory since forfeiture. There is a very large dead elm tree on the property. County Auditor-Treasurer Bridgitte Konrad has been contacted by the adjacent owner about limbs falling on his building from the dead tree.

A/T Konrad requested quotes from three tree removal companies. One did not respond, one was not able to do the work and one quote was received from Above All Tree Care. Typically, these types of expenses are deducted from the proceeds of the sale before funds are settled to the county, city/township and school. This parcel only has a value of $100.

A/T Konrad recommends moving forward with Above All Tree Care to remove the tree.

How will this request be paid?

Attachment:

- GIS Map of Parcel
- All Above Tree Care Quote - $3,500
- Pictures of Tree

19.00012.60

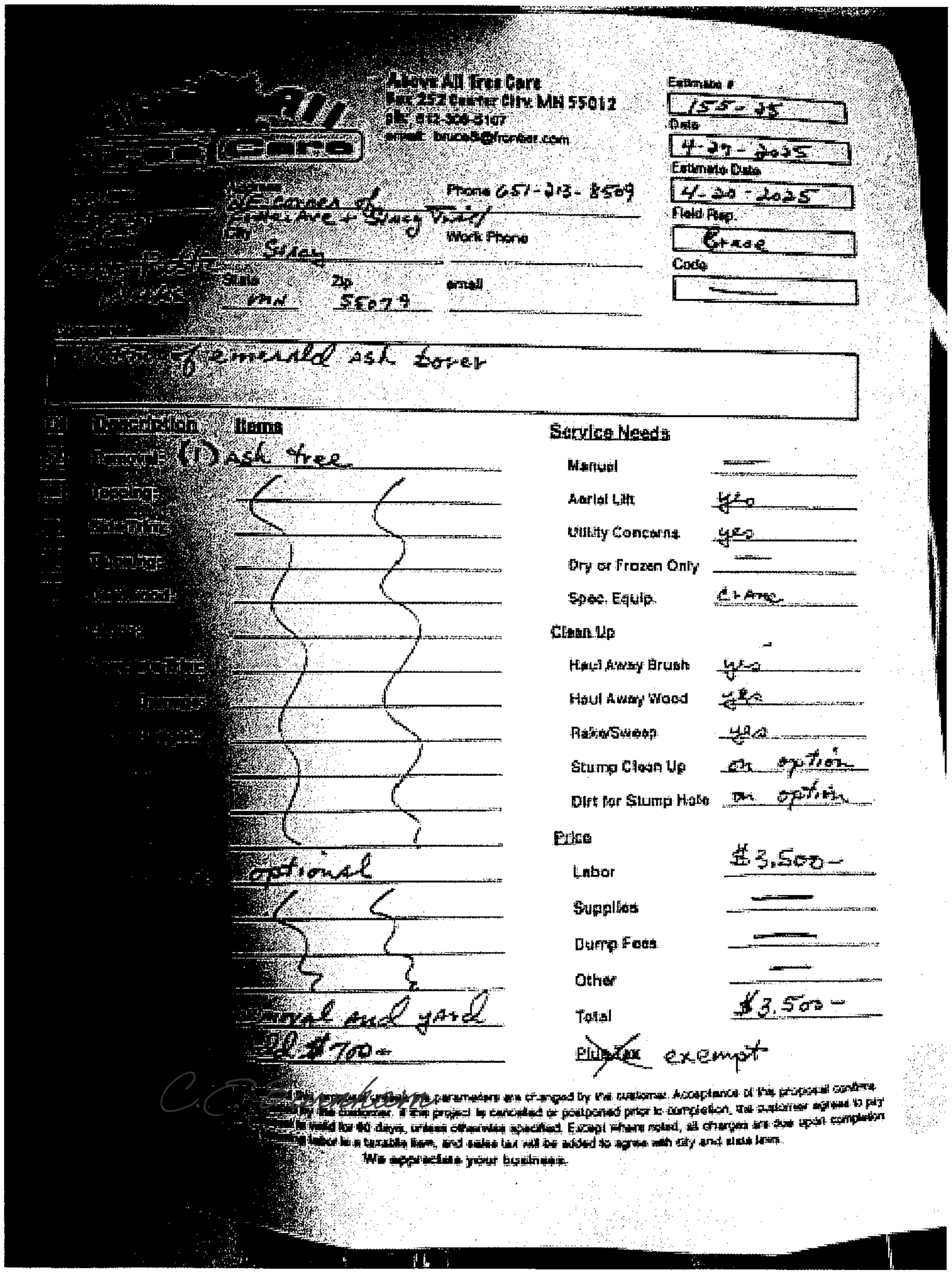
Date: 4/24/2025 Time: 1:56:34 PM

Bridgitte S. Konrad

From: [redacted]
Sent: Monday, April 28, 2025 4:31 PM
To: Bridgitte S. Konrad
Subject: Fwd: Tree bid for Foster Ave & Stacy Trl

This is an external email message!
This message originated from outside the Chisago County email system. Use caution when clicking hyperlinks, downloading pictures or opening attachments.

>
>



Above All Tree Care
Box 252 Center City, MN 55012
email: bruce5@frontier.com

Estimate # 155-25
Date 4-27-2025
Estimate Date 4-20-2025
Field Rep. Grace
Code —

Corner of Foster Ave + Stacy Trail
Phone 651-213-8509
Work Phone
Stacy
State MN Zip 55079
email

emerald ash borer

Description Items
(1) ash tree
optional
removal and yard
$700-

Service Needs
Manual —
Aerial Lift yes
Utility Concerns yes
Dry or Frozen Only —
Spec. Equip.

Clean Up
Haul Away Brush yes
Haul Away Wood yes
Rake/Sweep yes
Stump Clean Up on option
Dirt for Stump Hole on option

Price
Labor $3,500-
Supplies —
Dump Fees —
Other —
Total $3,500-
~~Plus Tax~~ exempt

... parameters are changed by the customer. Acceptance of this proposal confirms ... by the customer. If the project is cancelled or postponed prior to completion, the customer agrees to pay ... is valid for 60 days, unless otherwise specified. Except where noted, all charges are due upon completion ... labor is a taxable item, and sales tax will be added to agree with city and state laws.
We appreciate your business.

Courthouse Fire Panel – Cellular Connectivity

September 11th, 2024

In September 2024, the Chisago County Government Center in Center City had an issue with the annunciator panel (the fire alarm control panel) going off after normal working hours, it was originally thought to be the exterior employee entrance door causing a loud screeching noise due to not being closed fully, but it was the panel being triggered.

It was determined that adding cellular connectivity will help alleviate the issues with the current analog lines. Staff had to manually change/reset the alarm. With cellular connectivity, an individual will not be required to reset the panel in person because it can be reset virtually. The cellular modem will be the connectivity that replaces the analog line/lines that dial out when there is an issue.

ECSI provided a quote to upgrade the rest of the county buildings that have a fire alarm system. It was recommended by ECSI to move all alarms to cellular communicators because of issues with dialing out using traditional phone lines.

CHISAGO COUNTY LOCATION	ANNUAL FIRE ALARM MONITORING FEE	ANNUAL FIRE ALARM CELLULAR FEE	1-TIME FEE FIRE ALARM CELLULAR COMM PROVIDE/INSTALL
GOVERNMENT CENTER 1313 North Main Street, Center City, MN 55012	$360	$420	COMPLETE
LAW ENFORCEMENT CENTER 15230 Per Road, Center City, MN 5012	$360	$420	$2,950
EMERGENCY COMMUNCATION CENTER 15140 Per Road, Center City, MN 55012	$360	$420	$2,950
PUBLIC WORKS 31325 Oasis Road, Center City, MN 55012	$360	$420	$2,950
HEALTH & HUMAN SERVICE 6133 402nd Street, North Branch, MN 55056	$360	$420	$2,950
HOUSEHOLD HAZARDOUS WASTE 39649 Grand Ave, North Branch, MN 55056	$360	$420	$2,950
HEARTLAND GARAGE 39840 Grand Ave, North Branch, MN 55056	$360	$420	$2,950
PARKS BUILDING 39084 Keystone Ave, North Branch, MN 55056	$360	$420	$2,950

To upgrade the system to cellular in all buildings will be a one-time cost of $20,650 plus an annual cost of $6,240.

Attachment(s):

- ECSI Fire Alarm Agreement

ECSI SYSTEM INTEGRATORS

7900 Chicago Avenue S
Bloomington, MN 55420
651-735-7470

Project Name: CHISAGO COUNTY, FIRE ALARM CELLULAR

Description: FIRE ALARM CELLULAR INSTALLATION

Project Address: MULTIPLE

Date: JANUARY 2, 2025 **Addenda's Received:** None (0)

For your consideration, ECSI is pleased to provide you with this proposal for the work associated with the above referenced project. This proposal is inclusive of all material and labor as to ensure the complete central station cellular monitoring services of the fire alarm systems at the locations and in accordance with the scope listed below.

ANNUAL FIRE ALARM CELLULAR MONITORING

CHISAGO COUNTY LOCATION	ANNUAL FIRE ALARM MONITORING FEE	ANNUAL FIRE ALARM CELLULAR FEE	1-TIME FEE FIRE ALARM CELLULAR COMM PROVIDE/INSTALL
GOVERNMENT CENTER 1313 North Main Street, Center City, MN 55012	$360	$420	COMPLETE
LAW ENFORCEMENT CENTER 15230 Per Road, Center City, MN 5012	$360	$420	$2,950
EMERGENCY COMMUNCATION CENTER 15140 Per Road, Center City, MN 55012	$360	$420	$2,950
PUBLIC WORKS 31325 Oasis Road, Center City, MN 55012	$360	$420	$2,950
HEALTH & HUMAN SERVICE 6133 402nd Street, North Branch, MN 55056	$360	$420	$2,950
HOUSEHOLD HAZARDOUS WASTE 39649 Grand Ave, North Branch, MN 55056	$360	$420	$2,950
HEARTLAND GARAGE 39840 Grand Ave, North Branch, MN 55056	$360	$420	$2,950
PARKS BUILDING 39084 Keystone Ave, North Branch, MN 55056	$360	$420	$2,950

CLARIFICATIONS & EXCLUSIONS

- Work to be performed during normal business hours
- Annual Fire Alarm System Services provided by ECSI System Integrators
- Annual Fire Alarm System Cellular Central Station Monitoring provided by USA Central Station
- Runner Service will be provided by ECSI only upon authorized approval and as an additional charge
- See attached agreements for complete terms and conditions (Exhibit "A")
- Our proposal is good for 30 days, based on acceptance of delivery within one year.

Thank you for the opportunity to provide you with this service quotation. If you should have any questions or require further information, please contact me at your convenience.

ECSI:

By: **JIM MORRIS**

Dated: **JANUARY 2, 2025**

SUBSCRIBER:

Subscriber: Signature by Authorized Officer | Print Name

Billing Mailing Address

Billing Email Address

Billing Contact name | Tax ID or EIN | Phone Number

Sale of County Property Discussion

May 14th, 2025

When land is forfeited, no taxes are collected. The tax-forfeited land program is intended to make this state-owned land productive, taxable property again.

In Minnesota, the County Auditor administers and manages the unsold inventory of State of Minnesota tax-forfeited properties on behalf of the taxing subdivision, including the school district, city, and county. Tax forfeited properties are those on which real estate property taxes were not paid, title to the land and buildings were forfeited, and title is not vested in the State of Minnesota. Following a review period and by MN Statutes, these properties are classified and open to the public for purchase.

Besides tax forfeited land, the County owns other unused lands, such as former gravel pits, or the 'old jail site.'

County Administration has been approached by a neighboring property owner, to purchase County property currently unused by the County for any purpose.

Does the Committee want staff to prepare to sell these types of land in the County?

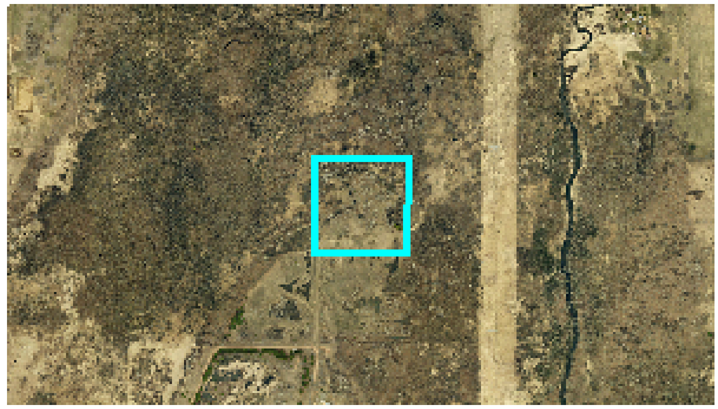
Attachment:

- Parcel Report

Parcel Information Report

Parcel Number: 07.00484.00

General Parcel Information



Parcel: 07.00484.00
Town: RUSHSEBA TOWNSHIP
School District: SCHOOL DISTRICT 139
Acres: 10.00
Section: 36
Township: 037
Range: 021
Plat:
Plat Description:
Block:
Lot:
Legal: W1/2 OF N1/2 OF NE1/4 OF NW1/4
Owner Name: COUNTY OF CHISAGO EX
Mailing Address: 313 N MAIN ST STE 271
City/State/Zip: CENTER CITY, MN 55012
Property Use Code 1:
Property Use Code 2:
Property Use Code 3:

Valuation

Year: 2025
Classification - Homestead 1: 955 Co Srvc Other - 5E-Exempt Properties
Classification - Homestead 2: -
Classification - Homestead 3:
Total Acres:
Total EMV Land: $90,000.00
Total EMV Bldg: $0.00
Total EMV: $90,000.00

Association *of* Minnesota Counties CORR.

May 7, 2025

Chair Rest, Lead Weber, and Members of the Senate Tax Committee:

On behalf of the Association of Minnesota Counties (AMC), an organization representing all of Minnesota's 87 counties, we write to provide input on the recently released Senate Tax bill proposal, SF 2374 (as amended by the A-4 delete-all amendment).

Of paramount concern is the bill's proposed $20m reduction to County Program Aid (CPA), a critical aid program to assist counties fulfilling their state-mandated obligations and support services that are provided to millions of Minnesota residents [Article 4, Sec. 7 and 12]. These proposed cuts are even more devastating to counties given other proposals currently being considered within the Senate Human Services Committee. While we recognize those proposed cuts—which amount to over $100m in cost shifts—are not within the committee's jurisdiction, we would nonetheless call to your attention the impact these shifts would have on property taxpayers and ask Senators to consider the disproportionate impacts to county levies.

As a reminder, counties have limited options and will be faced with either cutting remaining non-mandated services (which is a dwindling list) and/or raising taxes. Depending on the totality of cost shifts and cuts, some counties have estimated double-digit levy increases as a *starting point*—and that is before accounting for wages, inflationary costs, capital investments, or other mandates. Aside from these tax increases, counties also anticipate reductions in service offerings with real impacts on clients, customers, and residents.

In addition to this, we also offer the following **concerns** on the underlying omnibus bill:

- **Removal of Cannabis Aid Account and Aid Program** [Article 10, Sec. 26 and 40].
  AMC opposes the removal of the Local Government Cannabis Aid. This aid is important given the new industry responsibilities cities and counties have been tasked with on land use/zoning policies, local business registration, age verification/inspections, public health outreach, and more. Minnesota would stand as an outlier in denying its local government partners a portion of new industry revenue or the ability to implement local sale tax revenue for the above duties. We appreciated the Senate's historic role in enacting this important provision and hope this can be further discussed during conference committee.

AMC **supports** the inclusion of:

- Senator Dibble's amended bill (SF 2199) that would provide Metropolitan counties who have adopted a program to protect farmland or natural areas to, by resolution, authorize the county assessor to consider the impact of conservation easements [Article 2, Sec. 7]. Specifically, we appreciate the author and committee's nuanced discussion of this policy change, and the effort to craft a precise and narrowly tailored approach that does not dilute or disregard the underlying law prohibiting the reduction of land value with easements on it.

- Senator Putnam and Drazkowski's work to address "florticulture" needs in a reasonable way by clarifying definition of 'agricultural land' to include florticulture and making sure that the intensive ag definition is not broadened so much to create significant tax shifts [Article 2, Section 12]. The combination of subtly expanding intensive agriculture to 15 acres or less AND requiring a Schedule F with income over $20K is reasonable accommodation. AMC appreciates the work of the authors, stakeholders, and Senate Counsel.

- Senator Rest's language regarding *Alliance v. Hennepin County* [Article 2, Sec. 17]. While AMC would have appreciated Senator Rest's inclusion of her original bill language, we do appreciate the time the committee held to discuss this matter and to hear universal support in clarifying assessors should not be responsible for delivering personal property tax statements to low-income tenants. AMC would further support minimizing property tax shifts while still making sure they are eligible for the newly reduced 4d(1) rate which Senator Rest worked hard on in 2023.

- Senator Rest's Local Sales Tax reform and authorization language which includes county public safety infrastructure [Article 5]. Counties would still argue that mandated projects such as DOC-ordered jail improvements be allowed space on the ballot to accurately educate voters that the costs will be borne by either property taxes or sales taxes AND to remove the requirement of resolutions of support from surrounding communities as these facilities are already inherently regional in nature and mandated public safety infrastructure. We appreciated Chair Rest's dedication to solving this issue and willingness to consider input over the course of several months' worth of meetings.

- The Senate's proposed repeal of the Local Homeless Prevention Aid sunset [Article 4, Sec. 15].   We appreciate the Chair's inclusion of a repeal of the Local Homeless Prevention Aid expiration date of 2028. This program supports youth and family homelessness across the State and has tangible outcomes in reducing homelessness everywhere from Mower and St. Louis counties to Hennepin and Hubbard. These funds target homeless youth—who by no fault of their own—do not have secure housing and may not be served by other state programming. We appreciate the Legislature's support of this work and their purposeful program flexibility that allows quick and meaningful action.

- Lastly, we've appreciated the Senate's history of protecting and preserving tax base by limiting the amount of tax shifts, rate reductions, and exclusions—all of which pay for new tax benefits by *shifting the real costs* to other property taxpayers. We would respectfully urge caution on eroding the tax base further, particularly given the property tax increases/concerns counties have identified this session. As legislators in this committee have thoughtfully pointed out multiple times throughout session, creating a smaller tax base further compounds burden on those remaining and can unintentionally create winners and losers.

We stand ready to work with Chair Rest, Lead Weber, and members of the Tax Committee as we progress through the final weeks of session.

Sincerely,

Matt Hilgart
Association of Minnesota Counties (AMC)