THE COUNTY BUDGET

Presenters: Kyle Oldre, Rock County Administrator
Rebecca Young, Stevens County Administrator

County Government 101
January 27, 2023

BUDGET

- A **budget** is a financial plan for a defined period, often one year. It may also include planned sales volumes and revenues, resource quantities, costs and expenses, assets, liabilities and cash flows. Companies, governments, families and other organizations use it to express strategic plans of activities or events in measurable terms.

- A budget is the sum of money allocated for a particular purpose and the summary of intended expenditures along with proposals for how to meet them. It may include a budget surplus, providing money for use at a future time, or a deficit in which expenses exceed income.

BUDGET TERMS

- **Fund Balance or Fund Statement:** A summary of revenues, expenditures, reserves and year-end balances for a fund or funds
- **Mandate**: Requirements imposed by one level of government on another
- **Maintenance of Effort:** A specified amount of money the county is required to spend in order to continue receiving funding from the federal or state government. It is designed to assure that the county does not reduce its level of commitment to a program
- **Capital Improvement Plan**: A multi-year budget that addresses county needs through long-term planning and balanced investment in supporting public infrastructure

BUDGET SCHEDULE

- Start early –September comes quickly
  - State laws set budget deadlines:
    - September 30 – Preliminary levy due
    - Truth in Taxation notices (November)
    - Budget Hearing (Early December)
    - Final levy certified by end of December
- Allow plenty of time to work with Administrator/Coordinator and department heads

Budget Calendar

Dates	Description	Responsible Party
Friday, April 9, 2021	Send out budget materials to departments.	Finance
as requested	Budget Training for Supervisors and Dept heads	Departments/Finance
Friday, April 30, 2021	Roll Budgets to Level 2 (Level 1 users locked out END OF DAY)	Finance
Friday, April 30, 2021	**Capital changes due to Finance**	**Departments**
Friday, May 14, 2021	**Operating budget changes due to Finanace**	**Departments**
Friday, May 21, 2021	New Position Requests due to County Administrator	Departments
Friday, May 21, 2021	Deliver preliminary budget changes to County Administrator	Finance
Month of June	Scheduled department budget meetings	Departments/County Administrator/Finance
Friday, July 9, 2021	Preliminary Budget document due	Finance
Month of August	Commissioner Budget workshops	Board of Commissioners/County Administrator
Friday, September 10, 2021	Final changes for Preliminary Levy and Budget due	County Administrator
Tuesday, September 21, 2021	Approve 2022 Preliminary Levy and Budget	Board of Commissioners
Friday, December 3, 2021	All final changes needed for Adopted budget	Administrator/Departments
Tuesday, December 14, 2021	Budget Hearing	County Administrator
Tuesday, December 21, 2021	Adopt Final 2022 Levy and Budget	Board of Commissioners

ROCK COUNTY BUDGET TIMELINE

- Early July review mid-year numbers with departments
- Prepare departmental budgets with Salary and Labor additives provided
- Departments develop budgets and submit to administration end of July
- Budget Committee review requests and meet with department heads early August
- Presentation to County Board 2nd meeting in August completed in early September with the adoption of the Preliminary levy
- Review late year items for changes and adopt final levy in December

ROCK COUNTY 2023LEVY BUDGET

DEPARTMENT	2022	2023
COUNTY BOARD	198,224	202,737
DISTRICT COURT	50,000	50,000
COUNTY ADMINISTRATOR	193,419	199,850
EMERGENCY SERVICES	35,381	37,099
AUDITOR-TREASURER	74,265	83,737
INDEPENDENT AUDIT	37,200	37,200
DATA PROCESSING	217,626	222,247
ELECTIONS	35,000	35,000
ATTORNEY	212,778	212,977
LAND RECORDS	257,440	256,345
BUILDING MAINTENANCE	257,582	258,240
VETERANS SERVICE OFFICER	41,937	43,286
SHERIFF	1,022,883	1,045,038
CORONER	10,000	10,000
PRISONER CARE	150,000	150,000
CORRECTIONS	102,635	108,913
APPROPRIATIONS	149,996	154,840
EDGERTON AMBULANCE	500	500
JASPER AMBULANCE	1,300	1,300
ROCK COUNTY AMBULANCE	15,000	15,000
SWHHS PUBLIC HEALTH	133,196	138,040
CULTURE	59,920	79,920
SW MN ARTS & HUMANITIES	1,000	1,000
GREEN EARTH PLAYERS	1,000	1,000
SW INITIATIVE FOUNDATION	2,920	2,920
HISTORICAL SOCIETY	35,000	25,000
GENERATIONS	-	30,000
AG SOCIETY	20,000	20,000

DEPARTMENT	2022	2023
SENIOR CITIZENS/A.C.E.	26,204	26,204
VETERANS MEMORIAL BLDG	48,000	48,500
EXTENSION	131,433	132,983
TOURISM	1,940	2,000
SOUTHERN MN TOURISM ASSN	500	500
MINNESOTA LOGOS	1,440	500
CAPITAL PURCHASES	75,000	75,000
GENERAL FUND	**3,388,863**	**3,472,116**
LIBRARY	**344,813**	**360,594**
ROAD AND BRIDGE	**1,050,000**	**1,050,000**
WELFARE	**1,468,121**	**1,508,191**
PLANNING AND ZONING	10,283	10,283
LANDFILL STATE GRANT	-	-
HOUSEHOLD HAZARDOUS WASTE	-	-
ENVIRONMENTAL OFFICE	-	-
AG INSPECTOR	15,484	15,484
WATER PLAN	9,370	9,370
LANDFILL	**35,137**	**35,137**
DEBT SERVICE	**359,177**	**353,162**
2012 GO EQUIPMENT BOND	180,200	176,700
2012 GO REFUNDING BOND	125,400	123,200
LISMORE TELEPHONE NOTE	37,800	37,800
2014 GO CAPITAL IMPROVEMENT BOND	-	-
2015 GO TAX ABATEMENT BOND	-	-
2015 GO CAPITAL IMPROVEMENT BOND	15,777	15,462
TAX ABATEMENT LEVY	**27,377**	**27,377**
NEW VISION - HILLS (YEAR 2 OF 10)	17,754	17,754
Midwest Drycast	9,623	9,623
RESERVES	**79,000**	**101,273**
TOTAL LEVY	**6,752,488**	**6,907,850**
STATE AID	562,319	562,744
NET TAX	**6,190,169**	**6,345,106**

ROCK COUNTY 2023 ACTUAL BUDGET

DEPARTMENT	2023 PROPERTY TAX REVENUE	2023 ACTUAL EXPENDITURES
COUNTY BOARD	202,737	252,737
DISTRICT COURT	50,000	50,000
COUNTY ADMINISTRATOR	199,850	199,850
EMERGENCY SERVICES	37,099	55,299
AUDITOR-TREASURER	83,737	664,697
INDEPENDENT AUDIT	37,200	37,200
DATA PROCESSING	222,247	228,247
ELECTIONS	35,000	35,000
ATTORNEY	212,977	212,977
LAND RECORDS	256,345	447,420
RECORDER'S TECHNOLOGY	-	20,000
BUILDING MAINTENANCE	258,240	340,790
VETERANS SERVICE OFFICER	43,286	50,786
SHERIFF	1,045,038	2,196,014
CORONER	10,000	10,000
PRISONER CARE	150,000	150,000
CORRECTIONS	108,913	108,913
APPROPRIATIONS	154,840	154,840
EDGERTON AMBULANCE	500	500
JASPER AMBULANCE	1,300	1,300
ROCK COUNTY AMBULANCE	15,000	15,000
SWHHS PUBLIC HEALTH	138,040	138,040
CULTURE	79,920	79,920
SW MN ARTS & HUMANITIES	1,000	1,000
GREEN EARTH PLAYERS	1,000	1,000
SW INITIATIVE FOUNDATION	2,920	2,920
HISTORICAL SOCIETY	25,000	25,000
GENERATIONS	30,000	30,000
AG SOCIETY	20,000	20,000

DEPARTMENT	2023 PROPERTY TAX REVENUE	2023 ACTUAL EXPENDITURES
SENIOR CITIZENS/A.C.E.	26,204	26,204
VETERANS MEMORIAL BLDG	48,500	48,500
EXTENSION	132,983	139,283
TOURISM	2,000	2,000
SOUTHERN MN TOURISM ASSN	500	500
MINNESOTA LOGOS	1,500	1,500
CAPITAL PURCHASES	75,000	75,000
GENERAL FUND	**3,472,116**	**5,585,677**
LIBRARY	**360,594**	**366,194**
ROAD AND BRIDGE	**1,050,000**	**3,168,120**
TRANSFER STATION	-	437,550
WELFARE	**1,508,191**	**1,508,191**
LANDFILL	**35,137**	**850,164**
PLANNING AND ZONING	10,283	32,283
LANDFILL STATE GRANT	-	154,870
HOUSEHOLD HAZARDOUS WASTE	-	21,128
ENVIRONMENTAL OFFICE	-	160,360
AG INSPECTOR	15,484	15,484
WATER PLAN	9,370	466,039
DEBT SERVICE	**353,162**	**836,855**
2012 GO EQUIPMENT BOND	176,700	176,700
2012 GO REFUNDING BOND	123,200	123,200
LISMORE TELEPHONE NOTE	37,800	37,800
2014 GO CAPITAL IMPROVEMENT BOND	-	411,795
2015 GO TAX ABATEMENT BOND	-	71,898
2015 GO CAPITAL IMPROVEMENT BOND	15,462	15,462
TAX ABATEMENT LEVY	**27,377**	**27,377**
NEW VISION - HILLS (YEAR 3 OF 10)	17,754	17,754
MIDWEST DRYCAST (YEAR 2 OF 10)	9,623	9,623
RESERVES	**101,273**	**101,273**
TOTAL LEVY	**6,907,850**	-
STATE AID	562,744	-
NET TAX	**6,345,106**	-
TOTAL EXPENDITURES		**12,881,401**

BLUE EARTH COUNTY
COUNTYWIDE BUDGET
For 2021 as of 9/14/2020

Report: B300

	2020 Total Budget	2021 Total Budget	General Fund	Public Works	Human Services	Building & Capital Purchases	County Ditches
Revenues							
LOCAL TAX LEVY	38,972,865	40,921,508	22,151,508	4,659,958	9,405,364	4,704,678	0
TAX PENALTIES & INT.	155,000	165,000	165,000	0	0	0	0
OTHER TAXES	8,492,054	7,856,212	253,212	5,400,000	0	0	2,203,000
LICENSES & PERMITS	321,160	320,360	320,360	0	0	0	0
STATE SHARED REVENUE	3,849,969	4,017,988	3,616,924	372,823	23,136	5,105	0
STATE REVENUE	30,962,413	32,877,093	951,784	24,020,398	7,754,136	150,775	0
FEDERAL REVENUE	11,616,525	9,418,595	514,435	259,427	8,642,733	2,000	0
FEES FOR SERVICES	9,507,659	10,460,632	3,069,366	1,099,000	6,077,266	215,000	0
FINES & FORFEITURES	373,300	348,225	347,725	0	500	0	0
GIFTS & CONTRIBUTION	29,800	29,800	29,800	0	0	0	0
INTEREST INVESTMENTS	1,510,000	410,000	410,000	0	0	0	0
MISC REVENUE	1,615,551	1,868,583	619,683	16,800	140,650	1,091,450	0
REIMBURSEMENTS	-178	-178	-178	0	0	0	0
Total Revenues	107,406,118	108,693,818	32,449,619	35,828,406	32,043,785	6,169,008	2,203,000
Expenditures							
PUBLICAID ASSISTANCE	9,286,778	9,503,065	0	0	9,503,065	0	0
PERSONAL SERVICES	45,480,408	47,196,638	23,565,520	4,817,034	18,813,384	0	700
OPERATING EXPENSES	2,276,924	2,529,352	1,076,807	181,110	1,263,835	7,000	600
UTILITIES	727,000	722,600	567,500	155,100	0	0	0
CONTRACTS & FEES	35,570,321	35,575,586	3,175,605	28,542,973	510,671	0	3,346,337
REPAIR & MAINTENANCE	1,783,030	1,826,911	1,386,405	258,150	182,356	0	0
TRAVEL	464,551	470,736	209,177	23,202	234,357	0	4,000
COMMUNITY SUPPORT	389,139	389,139	389,139	0	0	0	0
ALLOCATED OVERHEAD	5,910,321	6,336,615	980,209	281,240	5,075,166	0	0
SUPPLIES	2,516,893	2,440,238	651,313	1,651,000	137,925	0	0
BUILDING IMPROVEMENT	2,165,200	2,174,400	0	879,000	0	1,295,400	0
EQUIPMENT PURCHASES	4,708,393	3,900,900	0	908,000	81,000	2,911,900	0
DEBT SERVICE	3,181,803	3,227,713	2,322,713	0	0	0	905,000
INTEREST CHARGES	953,703	830,863	549,500	0	0	0	281,363
REIMBURSEMENTS	-6,165,908	-6,618,226	-3,203,687	-180,000	-3,234,539	0	0
Total Expenditures	109,248,556	110,506,530	31,670,201	37,516,809	32,567,220	4,214,300	4,538,000
Excess of Revenues Over (Under) Expenditures	-1,842,438	-1,812,712	779,418	-1,688,403	-523,435	1,954,708	-2,335,000
Other Financing Sources							
OTHER FINANC SOURCES	0	0	0	0	0	0	0
TRANSFERS IN	3,174,308	3,752,046	366,245	1,008,751	300	41,750	2,335,000
TRANSFERS OUT	-3,087,308	-3,732,046	-602,151	0	-39,895	-3,090,000	0
Total Other Financing Sources	87,000	20,000	-235,906	1,008,751	-39,595	-3,048,250	2,335,000
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	-1,755,438	-1,792,712	543,512	-679,652	-563,030	-1,093,542	0

STEVENS COUNTY 2023 ACTUAL BUDGET

Overall Summary

County Wide Summary	2023	2022	$ Change	% Change
Total County Levy and Aid Necessary to Balance	9,233,531	8,702,659	530,872	6.10
Anticipated County Program Aid	570,872	586,365	(15,493)	-2.64
Abatement	14,600	13,600	1,000	7.3529412
Necessary County Levy to Balance	8,677,259	8,129,894	547,365	6.73
Desired Surplus/(Spend Down)	(100,000)		(100,000)	#DIV/0!
Total Resulting Levy	**8,577,259**	**8,129,894**	**447,365**	**5.50**

Fund Summary

		2023					
Fund 03 - Road and Bridge Fund		**Revenues**	**Expenditures**	**Net**	**2022 Net**	**$Change**	**% Change**
000	Revenues	5,378,025	-	5,378,025	4,098,315	1,279,710	31.23
300	Admin	-	299,685	(299,685)	(287,300)	(12,385)	4.31
301	Authorized Work	-	2,305	(2,305)	(2,305)	-	0.00
310	Engineering	-	160,100	(160,100)	(144,700)	(15,400)	10.64
320	Construction	-	3,287,700	(3,287,700)	(2,237,100)	(1,050,600)	46.96
330	Maintenance	-	1,813,140	(1,813,140)	(1,520,185)	(292,955)	19.27
340	Shop and Equipment	-	855,050	(855,050)	(808,150)	(46,900)	5.80
360	Accounts Receivable	-	116,600	(116,600)	(103,700)	(12,900)	12.44
	Road and Bridge Totals	**5,378,025**	**6,534,580**	**(1,156,555)**	**(1,005,125)**	**151,430**	15.07
	Levy and Aid Necessary to Balance			**1,156,555**	**1,005,125**	**151,430**	15.07
	Road and Bridge Fund CPA			**114,174**	**117,273**	**(3,099)**	-2.64
	R&B Levy Necessary to Balance			**1,042,381**	**887,852**	**154,529**	17.40
	Surplus/(Spend Down)			**(100,000)**	**-**	**(100,000)**	#DIV/0!
	R&B Levy			**942,381**	**887,852**	**54,529**	6.14

Department Detail

ACCOUNT NUMBER	DESCRIPTION	2018 HISTORY	2019 HISTORY	2020 HISTORY	2021 HISTORY	2021 BUDGET	Jan-May 2022 YTD	2022 BUDGET	2023 BUDGET	$ CHANGE	% CHANGE	EXPLANATION
	STEVENS COUNTY											
ROAD & BRIDGE	**BUDGET INFORMATION**											
ENGINEERING												
3 310 0 0 6101	REGULAR SALARIES AND WAGES	95563	83528	77879	84533	107800	58203	81500	88200	6700	8%	
3 310 0 0 6103	O.T. & CALL OUT PAY									0	#DIV/0!	
3 310 0 0 6110	COUNTY CONTRIBUTION - NO PERA	26250	25871	28800	28800	28800	15100	28800	30600	1800	6%	
3 310 0 0 6160	EMPLOYER PERA	6907	6273	5848	6351	8100	4369	6200	6700	500	8%	
3 310 0 0 6170	EMPLOYER FICA	7106	6354	6261	6536	6700	4332	6000	6000	0	0%	
3 310 0 0 6180	EMPLOYER MEDICARE	1666	1490	1469	1533	1600	1014	1600	1600	0	0%	
3 310 0 0 6190	WORKMAN'S COMP INSURNACE	908	849	674	-42	1100		1100	6500	5400	491%	work comp reclassification
3 310 0 0 6210	TELEPHONE	35	35									
3 310 0 0 6261	PROFESSIONAL FEES FOR SERVICES		405			3000		3000	3000	0	0%	
3 310 0 0 6262	TECHNICAL FEES FOR SRVICE (SFTWARE MTCE)	2770	5163	5607	8116	6000	4262	7000	8000	1000	14%	
3 310 0 0 6306	CUSTOM REPAIR SERVICE-ALL TYPES EQUIP	330	972		315	1000	673	1000	1000	0	0%	
3 310 0 0 6331	TRAVEL/EXPENSE/CONTINGENCY	302	94	60		2000	30	2000	2000	0	0%	
3 310 0 0 6356	MEETINGS/SCHOOL/CONFERENCE EXPENSE	3786	2050	845	430	4000	155	4000	2000	-2000	-50%	
3 310 0 0 6364	MISC UNALL ENGINEERING											
3 310 0 0 6505	MISC EQUIP PURCHASES-OFF,ENGR,MTCE,SHOP		33140							0	#DIV/0!	
3 310 0 0 6506	FIELD ENGINEERING SUPPLIES	8035	2082	636	3973	1500	961	2500	4500	2000	80%	lath
	EXPENDITURES	153658	168306	128079	140545	171600	89099	144700	160100			

MONITORING

- County boards should review budget status periodically (monthly, quarterly or semi-annually) to assess its fiscal health
  - Review the county audit report
  - Early identification of shifts in spending & revenue
- Review tax assessment data and its potential impact on levy decisions

BLUE EARTH COUNTY

Financial Status for March 31, 2021

Governmental Funds

Revenues & Other Sources	Mar-20	Mar-21	2020-2021 % Change	2021 Adopted Budget *	Target % = 25% YTD % of Budget
State & Federal	$ 9,764,195	$ 9,325,942	-4.5%	$ 46,440,114	20.1%
Fees for Service	$ 2,305,145	$ 2,696,217	17.0%	$ 10,469,643	25.8%
Local Tax Levy	$ -	$ -	0.0%	$ 39,557,458	0.0%
Transportation Sales Tax	$ 1,633,859	$ 1,695,424	3.8%	$ 5,400,000	31.4%
Interest on Investments	$ 495,266	$ (135,171)	-127.3%	$ 410,000	-33.0%
Miscellaneous Revenue	$ 510,395	$ 821,085	60.9%	$ 5,461,002	15.0%
Other Financing Sources	$ 65,249	$ 1,436,540	2101.6%	$ 3,404,574	42.2%
Use of Fund Balance				$ 2,624,460	
Total Revenues & Other Sources	$ 14,774,109	$ 15,840,037	7.2%	$ 113,767,251	13.9%

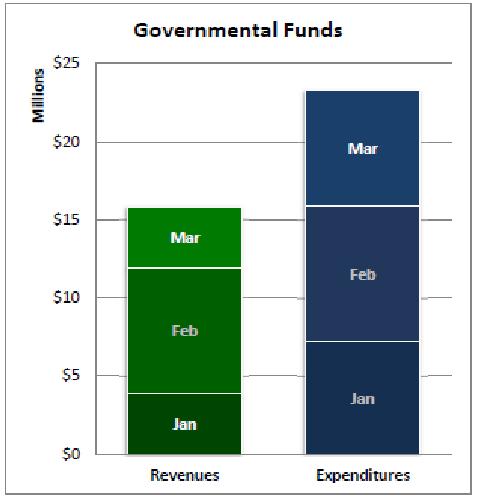
Expenditures & Other Uses	Mar-20	Mar-21	2020-2021 % Change	2021 Adopted Budget *	YTD % of Budget
Public Aid Assistance	$ 2,317,491	$ 2,819,217	21.6%	$ 9,503,065	29.7%
Personal Services	$ 10,334,209	$ 11,033,981	6.8%	$ 47,126,608	23.4%
Contracts & Fees	$ 2,644,608	$ 4,606,873	74.2%	$ 35,517,483	13.0%
Debt Service	$ 66,108	$ 75,942	14.9%	$ 4,068,576	1.9%
Bldg. & Equip. Purchase	$ 2,935,782	$ 643,813	-78.1%	$ 6,075,300	10.6%
Other Expenditures	$ 2,204,350	$ 2,712,048	23.0%	$ 8,091,645	33.5%
Other Financing Uses	$ 65,249	$ 1,436,540	2101.6%	$ 3,384,574	42.4%
Provided to Fund Balance				$ -	
Total Expenditures & Other Uses	$ 20,567,797	$ 23,328,414	13.4%	$ 113,767,251	20.5%

Enterprise Fund

(Ponderosa Landfill)

Revenues & Other Sources	Mar-20	Mar-21	2020-2021 % Change
Fees for Service	$ 917,938	$ 772,120	-15.9%
Miscellaneous Revenue	$ 1,909	$ 3,734	95.6%
Total Revenues & Other Sources	$ 919,847	$ 775,854	-15.7%

Expenditures & Other Uses	Mar-20	Mar-21	2020-2021 % Change
Contracts & Fees	$ 58,440	$ 124,694	113.4%
Land Improvements	$ 679,290	$ -	-100.0%
Machinery & Equipment	$ 636,425	$ -	-100.0%
Admin Costs	$ 205,849	$ 279,439	35.7%
Other Expenditures	$ 14,226	$ 87,828	517.4%
Financial Assurance	$ 65,897	$ 64,063	-2.8%
Total Expenditures & Other Uses	$ 1,660,127	$ 556,024	-66.5%

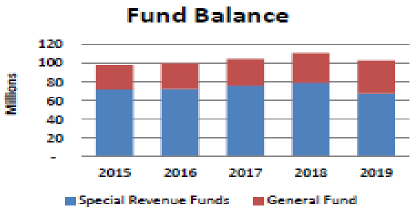


Blue Earth County Cash and Investment Balances

	March, 2017	March, 2018	March, 2019	March, 2020	March, 2021	
Available Funds						
General Fund	6,999,887	7,409,504	11,313,107	16,142,933	23,558,592	
Human Services	7,550,681	8,084,735	8,607,554	9,773,689	9,975,794	
Public Works	4,319,915	7,568,191	12,673,212	10,637,542	10,192,996	
Capital Purchases	1,483,158	3,037,319	12,399,963	-	-	
Ponderosa Landfill Enterprise	4,773,538	4,331,585	5,222,642	4,795,776	5,767,556	
Total Available Funds	*25,127,179*	*30,431,334*	*50,216,478*	*41,349,940*	*49,494,938*	
6 Month Operating Needs					*55,191,339*	
Dedicated Funds						
Health Insurance	2,041,007	2,766,936	2,226,647	2,439,052	2,843,093	
Law Library	22,865	5,602	(13,616)	(18,888)	(18,025)	
Debt Service	1,453,932	1,235,144	1,216,552	1,287,000	1,387,508	
Library	34,563	108,775	149,406	87,923	119,710	
Professional Development	111,063	98,188	102,010	100,808	116,485	
County Attorney Forfeitures	114,287	126,259	148,416	161,087	149,586	
City Attorney Forfeitures	7,442	23,534	30,800	39,665	17,345	
Enhanced 911 Fund	406,011	438,045	460,563	475,553	304,085	
Emergency Communications Board	82,350	79,744	71,174	-	-	*
Conceal and Carry	305,703	348,953	387,191	414,216	497,637	
Emergency Management	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	
Sheriff Court Contingent	11,074	8,923	8,265	10,019	9,052	
Elections Technology	227,000	235,834	195,959	78,581	78,915	
Recording Equipment Fund	74,704	121,233	181,246	249,948	332,838	
Recording Compliance Fund	176,176	265,429	355,859	458,659	599,191	
Veterans Van	29,402	29,816	30,406	31,207	31,466	
Recycling Fee	7,397,304	7,344,087	7,313,168	7,286,197	7,281,462	
Waste Management	874,608	774,010	598,393	406,216	135,940	
Economic Development	118,393	62,963	53,860	21,052	4,071	
Small City Loan Avail.	680,973	728,261	343,064	384,571	399,013	
Small City Daycare Loan Avail.	-	-	282,600	228,457	193,457	
Human Services Fiscal Agent	1,992,040	224,290	301,695	332,400	275,320	
Capital Improvements Plan	42,262,000	38,543,483	28,623,950	32,355,207	32,553,981	
Ponderosa Long-Term Dedicated	2,613,796	2,749,507	2,953,009	3,174,165	3,457,135	**
Ditch	3,206,953	4,823,067	2,728,043	2,362,510	1,353,013	
Ditch Funding From Capital	9,002,001	9,095,508	9,035,904	8,501,058	5,639,838	
Total Dedicated Funds	*74,845,647*	*71,837,591*	*59,384,564*	*62,466,663*	*59,362,116*	
Total County Funds	*99,972,826*	*102,268,925*	*109,601,042*	*103,816,603*	*108,857,054*	
Fiduciary Funds						
Taxes & Penalties	860,682	3,991,220	1,172,885	1,904,123	1,285,737	
Other Fiduciary Funds	866,057	1,669,809	2,955,628	1,863,805	1,921,331	
Total Fiduciary Funds	*1,726,739*	*5,661,029*	*4,128,513*	*3,767,928*	*3,207,068*	
Grand Total	101,699,565	107,929,954	113,729,555	107,584,531	112,064,122	

Blue Earth County Investments March 31, 2021

Current Investments less agency fund (Year to Date Earnings)	0.16%	43,329
Last Month less agency fund (Year to Date Earnings)	0.15%	28,471
Last Year less agency fund (Year to Date Earnings)	1.32%	352,623
2021 Budgeted Interest Income		456,000
2021 Interest/Fair Value Change Thru 3/31/21 (GASB 31)	-0.49%	(135,111)



*The Emergency Communications Board was moved to the Fiduciary Fund.

**Transfer of Ponderosa Financial Assurance Payments from external managed trust to Blue Earth County acting as Trustee.

Rock County Fund Balance Report

Investment of Funds for Rock County as of January 6, 2023	
Road & Bridge	$ 380,321.54
Landfill	5,000.00
	$ 385,321.54
Fund Balances as of January 6, 2023	
County Revenue	$ 5,542,523.16
General Reserves Fund	2,537,360.47
Opioid Settement Fund	74,073.49
Human Services	312,673.52
Rock Nobles Community Corrections	160,245.19
Public Works	2,163,905.57
Transfer Station	71,336.59
Ditch #2 Repair	30,888.02
Ditch #2 Construction	48,157.66
Ditch #2 Debt Redemption	59,990.21
Ditch #3 Repair	2,200.48
Library Operations	172,314.77
Library Donations Trust	1,249.49
Library Children's Books	1,603.72
Veterans Memorial	5,256.74
Debt Service - CIP Bond	58,188.75
Debt Service - Refunding Bond	239,119.77
Debt Service - Lismore Telephone Loan	41,167.59
Debt Service - 2014 GO CIP Bond	14,812.50
Debt Service - 2015 GO Tax Abatement	4,739.10
Debt Service - 2015 GO CIP Bond	8,532.45
Debt Service - 2022 CIP Bond	216,749.97
Debt Service - 2022 Refund CIP Bond	12,024.59
Debt Service - 2022 Refund Abate Bond	67,080.82
Capital Projects	25,507.21
Capital Projects - 2012 GO Bond	3,191.99
Capital Projects - 2015 GO Bond	11,565.58
Capital Projects - 2022 GO Bond	2,690,224.85
Landfill Planning & Zoning	90,961.95

Landfill State Grant (Score)	113,000.27
Landfill Household Haz Waste	27,383.50
Landfill Environmental	184,371.05
Landfill Contingency	77,636.28
Landfill Ag Inspector	39,932.94
Landfill Water Plan	335,763.21
Delinquent Tax Trust	3,075.23
Big Buddies	6.97
Rock Youth Fellowship	506.16
Buffalo Ridge Regional Rail Authority	22,125.65
Rock Soil & Water Conservation District	1,616,761.27
Taxes & Penalties	481,637.08
Rock County Rural Water (Operations)	1,539,424.69
Rock County Rural Water (Assessments)	2,141,026.14
	$ 21,250,296.64
General Reserves Fund Breakdown	
Law Library	$ 41,501.67
Elections	55,268.23
Attorney Forfeitures	28,092.70
Recorder's Technology	70,029.64
Recorder's Compliance	226,418.73
Land Records Tapestry Credit	15,127.63
Missing Heirs	3,549.08
Road & Bridge Equipment	788,236.47
Sheriff's Contingency	3,866.74
Drug Forfeitures	11,655.78
DUI Forfeitures	8,927.76
Gun Permits	106,530.19
Sheriff Reward Fund	1,459.74
American Rescue Plan Funds	916,911.32
911 System	223,867.24
Economic Development Authority	35,917.55
	$ 2,537,360.47

Rock County Outstanding Debt

- PAYMENTS MADE THROUGH SPECIAL ASSESSMENT COLLECTIONS
- PAYMENTS MADE FROM WIND PRODUCTION TAX
- PAYMENTS MADE FROM COUNTY LEVY & OPERATING DOLLARS
- PAYMENTS MADE FROM RURAL WATER OPERATING DOLLARS

		DATE OF LAST PAYMENT
GENERAL OBLIGATION BOND DEBT		
2010A GENERAL OBLIGATION DITCH BOND	$ -	02-01-2021
2012A GENERAL OBLIGATION CIP REFUNDING BOND	450,000.00	02-01-2026
2012A GENERAL OBLIGATION CIP BOND	-	02-01-2022
2014A GENERAL OBLIGATION CIP BOND	1,185,000.00	08-01-2025
2015B GENERAL OBLIGATION CIP BOND	-	02-01-2036
2015B GENERAL OBLIGATION TAX ABATEMENT BOND	-	02-01-2036
2022A GENERAL OBLIGATION CIP REFUNDING BOND	135,000.00	02-01-2036
2022A GENERAL OBLIGATION TAX ABATEMENT REFUNDING BOND	730,000.00	02-01-2036
2022A GENERAL OBLIGATION CIP BOND	3,460,000.00	02-01-2042
OTHER LONG TERM DEBT		
LISMORE COOPERATIVE TELEPHONE LOAN	45,254.89	06-01-2023
ROCK RIVER WATERSHED SSTS LOAN SRF0225	8,914.25	06-15-2023
ROCK RIVER WATERSHED SSTS LOAN SRF0265	62,333.60	06-15-2027
TOTAL BOND & OTHER LONG-TERM DEBT	**$ 6,076,502.74**	
RURAL WATER GENERAL OBLIGATION BOND DEBT		
2016 USDA LOAN	2,239,000.00	01-01-2056
RURAL WATER MINNESOTA PUBLIC FACILITY AUTHORITY LOANS		
MPFA-97-0054-R-FY00	-	08-20-2019
MPFA-06-0055-R-FY07	153,000.00	08-20-2026
TOTAL RURAL WATER DEBT	**$ 2,392,000.00**	
RURAL WATER EXPANSION & IMPROVEMENT PROJECT BOND	2,448,000.00	
2015 TAX ABATEMENT BOND	1,000,000.00	
PROJECTED GRAND TOTAL DEBT	**$ 9,524,502.74**	
GRAND TOTAL COUNTY DEBT	**$ 8,468,502.74**	

MONITORING

- County boards should review budget status quarterly or semi-annually to assess its fiscal health
  - Review the county audit report
  - Early identification of shifts in spending & revenue
  - Compare data to peer counties
- Review tax assessment data and its potential impact on levy decisions

BUDGET IMPACT ON PROPERTY TAX

- County is statutorily obligated to collect all taxing jurisdictions levies and make settlements after tax collection (i.e. townships, HRA, Schools, cities, etc), sometimes constituents view any increase as County tax increase
- Property tax bill for individuals depends on change in assessed value, change in tax levy request, and valuation of property in correlation to other properties
- Example on value: Stevens County was close to 78% of value being ag based a few years ago, because of valuation shifts and new construction, 69% of the valuation is ag based

2022 Total County Est. Market Value $2,536,709,900

2022 Est. Market Value

AG – 1,754,173,000

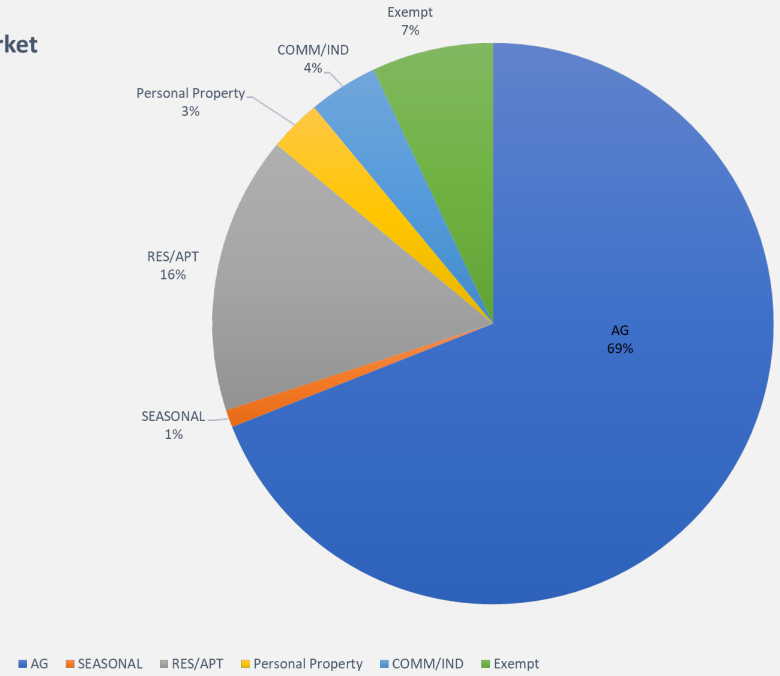
Seasonal – 7,936,500

RES/APT – 402,104,700

Personal Property /in lieu of – 82,630,800

COMM/IND – 89,794,600

Exempt – 200,070,300



Changes in Assessed Values Impact Tax Statements

Changes between Pay 2020 and Pay 2021
Estimated Market Values*

Residential Homestead	**Increased**	**2.0%**	⬆
Commercial/Industrial	Decreased	0.09%	⬇
Apartments	**Increased**	**0.4%**	⬆
Agricultural	Decreased	6.7%	⬇

*Countywide changes – excluding new construction amounts

IMPACT OF 2.5% LEVY INCREASE ON THE <u>**COUNTY**</u> PORTION OF THE TAX BILL

Average impact assuming valuation changes based on market conditions (excluding new construction)

Type of Property	Value Change	Market Value	Annual Cost Change
Residential Homestead / Ag Homestead House, Garage & 1st Acre	2.0% increase	$76,000	$6 Increase
		$216,000	$32 Increase
		$300,000	$47 Increase
		$450,000	$68 Increase
Agricultural Non-Homestead Land	6.7% decrease	$270,000	$31 Decrease
		$566,600	$67 Decrease
		$1,000,000	$118 Decrease
		$2,700,000	$657 Decrease
Commercial/Industrial	0.09% decrease	$150,000	$15 Increase
		$300,000	$35 Increase
		$665,000	$75 Increase
		$1,500,000	$186 Increase

ROCK COUNTY TAX CAPACITY RATES
TRUTH IN TAXATION TAXES PAYABLE IN 2022

	TAXING DISTRICT	SCHOOL DISTRICT	COUNTY	REGION	TOWNSHIP OR CITY	SCHOOL	WATERSHED DISTRICT	TOTAL	SCHOOL REFERENDUM
TOWNSHIPS	BATTLE PLAIN	581	21.292	0.137	3.303	5.160		29.892	0.35975
	BATTLE PLAIN	2184	21.292	0.137	3.303	16.566		41.298	0.21689
	BEAVER CREEK	671	21.292	0.137	7.088	11.543		40.060	0.27325
	BEAVER CREEK	2184	21.292	0.137	7.088	16.566		45.083	0.21689
	CLINTON	671	21.292	0.137	4.420	11.543		37.392	0.27325
	CLINTON	2184	21.292	0.137	4.420	16.566		42.415	0.21689
	DENVER	581	21.292	0.137	3.135	5.160		29.724	0.35975
	DENVER	2184	21.292	0.137	3.135	16.566		41.130	0.21689
	DENVER	2689	21.292	0.137	3.135	12.153		36.717	0.17849
	KANARANZI	514	21.292	0.137	3.880	4.295		29.604	0.67113
	KANARANZI - WATERSHED	514	21.292	0.137	3.880	4.295	1.074	30.678	0.67113
	KANARANZI	2184	21.292	0.137	3.880	16.566		41.875	0.21689
	KANARANZI - WATERSHED	2184	21.292	0.137	3.880	16.566	1.074	42.949	0.21689
	LUVERNE	2184	21.292	0.137	3.348	16.566		41.343	0.21689
	MAGNOLIA	2184	21.292	0.137	8.579	16.566		46.574	0.21689
	MAGNOLIA - WATERSHED	2184	21.292	0.137	8.579	16.566	1.074	47.648	0.21689
	MARTIN	671	21.292	0.137	6.682	11.543		39.654	0.27325
	MOUND	2184	21.292	0.137	5.499	16.566		43.494	0.21689
	ROSE DELL	2184	21.292	0.137	3.666	16.566		41.661	0.21689
	ROSE DELL	2689	21.292	0.137	3.666	12.153		37.248	0.17849
	SPRINGWATER	671	21.292	0.137	4.757	11.543		37.729	0.27325
	SPRINGWATER	2184	21.292	0.137	4.757	16.566		42.752	0.21689
	SPRINGWATER	2689	21.292	0.137	4.757	12.153		38.339	0.17849
	VIENNA	2184	21.292	0.137	4.059	16.566		42.054	0.21689
CITIES	BEAVER CREEK	671	20.202	0.137	63.133	10.238		93.710	0.27325
	HARDWICK	2184	21.205	0.137	58.754	16.466		96.562	0.21689
	HARDWICK - RSD	2184	21.292	0.137	14.688	16.566		52.683	0.21689
	HILLS	671	21.292	0.137	32.494	11.543		65.466	0.27325
	JASPER	2689	20.351	0.137	94.777	10.856		126.121	0.17849
	KENNETH	2184	21.292	0.137	25.251	16.566		63.246	0.21689
	MAGNOLIA	2184	21.292	0.137	43.958	16.566		81.953	0.21689
	STEEN	671	21.292	0.137	33.423	11.543		66.395	0.27325
	LUVERNE	2184	21.206	0.137	66.794	16.464		104.601	0.21689

PROCUREMENT AUTHORITY

- Boards delegate procurement authority to department directors and administrators/coordinators
  - Provides clarity to staff and vendors regarding purchasing authority and processes
  - Procurement policies allow boards to focus on broader policy goals

OVERSIGHT OF PROCUREMENT

- Board is required to approve commissioners claims and warrants
- This is the oversight authority to ensure departments are performing within planned budget
- Expenditures should be made in line with your accounting policy and budgeted priorities
- This is an opportunity for board to continuously monitor spending habits and if you are trending on target year to date

BUDGET RESERVES

- Reserves Protect and Support County
  - Important for emergencies and economic downturns
  - Needed for capital projects
  - Impacts the county’s bond rating
- Prepare for windfalls

CAPITAL IMPROVEMENT PLANS

- Important tool for planning and budgeting
- Use to designate/commit a portion of fund balance
- Gets departments to plan for replacements
- Inform the public of issues the county is facing
- Potentially identify funding streams for projects

ROCK COUNTY CAPITAL IMPROVEMENT PLAN: 2022-2026

Project	2022	2023	2024	2025	2026
(A) Highway Dept Capital Equip. Replacements	$375,000	$245,000	$415,000	$325,000	$435,000
(B) Heartland Express Capital Equip.	$60,000	$60,000		$60,000	
(C) Highway Building Garage Doors	$75,000				
(D) Courthouse Carpet		$125,000			
(E) Roads & Bridges – RCHD	$4,275,000	$1,590,000	$1,630,000	$1,575,000	$2,000,000
(F) CAD @Law Enforcement	$90,000				
(G) Next Gen 911	$180,000				
(H) Rural Water	$5,500,000				
(I) Community Library Building Improvements	$175,000	$70,200	$20,000	$11,500	
(J) Transfer Station	$100,000				
(K) Law Enforcement Parking Lot			$25,000		

Stevens County – Capital Improvement Planning

- Capital Improvement Plan – County buildings, parking lots, land
- Equipment Replacement Schedule for R& B includes all fleet and heavy equipment
- IT Infrastructure Replacement Schedule for all county wide assets
- Fleet Replacement Schedule for county general fleet cars
- Squad Replacement Schedule for Sheriff's Office

*All plans are updated and presented at budgeting time

* Replacement schedules are planned out for a full replacement cycle

Human Services					
Sedan	5-7 years	2016- 5 years	88,000		
sedan	5-7 years	2016 - 5 years old	82,000		
Maintenance					
F150	7 years +	2019	5000		
Mower	5-7 years	7	300hrs		
Snow removal	? 15 years	0	30 hrs		
Other					
EM Sedan	7 years+	2021	4500		
Env Services	7 years +	2019	8000		
Runner					
1 left	Use Fleet vehicles	Rotation	gave van to DAC		
			2007 Impala, 147000		
**Assumes a 3% per inflationary factor*					
YEAR:	2021				
Replacement Budget	$ -				
		Purchase	Trade Allow./Veh Fund	Actual Cost	Budget Left
SKIP no miles on HS/save money		$ -	0		$ -
YEAR:	2022				
Replacement Budget	$ 30,000.00				
		Purchase	Trade Allow./Veh Fund	Actual Cost	Budget Left
(1) HS Car		$ 30,000.00	3000	27000	$ 3,000.00
88000 miles					
YEAR:	2023				
Replacement Budget	$ 30,000.00				
		Purchase	Trade Allow./Veh Fund	Actual Cost	Budget Left
Replace HS Car		$ 30,000.00	0	$ 30,000.00	$ (30,000.00)
82000 miles					
YEAR:	2024				
Replacement Budget	$ 30,000.00				
		Purchase	Trade Allow./Veh Fund	Actual Cost	Budget Left
general revenue car		$ 30,000.00	4000	$ 26,000.00	$ 4,000.00
15000 miles					
YEAR:	2025				
Replacement Budget	$ 30,000.00				
		Purchase	Trade Allow./Veh Fund	Actual Cost	Budget Left
Replace General Rev Car 1		$ 30,000.00	4000	$ 26,000.00	$ 4,000.00
38000 miles					

IT Hardware Inventory - Read-Only

I137 ITLAPTOP13-0720

	Network Domain	PC Name	Purchase Year	Replacement Ye	Replacement Cost	Warranty Exp.	Drive Type	RAM	Processor	Win 11 Supported Processor	Notes
2	COUNTY	AS01-0717	2017	2023	$ 2,000.00	expired	SSD (512 GB)	16 GB	Intel i7-6650U (2.20 GHz)	No	
3	COUNTY	AS03-0318	2018	2024	$ 1,000.00	expired	SSD (500 GB)	8 GB	Intel i5-7500 (3.40 GHz)	No	
4	COUNTY	AS04-0419	2019	2025	$ 1,000.00	8-Apr-22	SSD (256 GB)	8 GB	Intel i5-8500 (3.00 GHz)	Yes	
5	COUNTY	AS05-0820	2020	2025	$ 2,000.00	expired	SSD (512 GB)	16 GB	Intel i7-1065G7 (1.30 GHz)	Yes	with case, stylus and keyboard
6	COUNTY	AS06-1121	2021	2026	$ 1,200.00	22-Aug-25	SSD (512 GB)	16 GB	Intel i7-10700 (2.90 GHz)	Yes	
7	COUNTY	AS07-0418	2018	2024	$ 1,000.00	expired	SSD (1 TB)	12 GB	Intel i5-7400 (3.00 GHz)	No	was HS20-0418 (Ellie Ranum)
8	COUNTY	AS08-0122	2022	2027	$ 1,200.00	21-Jan-26	SSD (512 GB)	16 GB	Intel i7-10700 (2.90 GHz)	Yes	Includes Win 11 license
9	COUNTY	AT01-0120	2020	2025	$ 700.00	23-Dec-22	SSD (128 GB)	8 GB	Intel i3-8100T (3.10 GHz)	Yes	
10	COUNTY	AT02-0120	2020	2025	$ 700.00	23-Dec-22	SSD (128 GB)	8 GB	Intel i3-8100T (3.10 GHz)	Yes	
11	COUNTY	AT06-1018	2018	2023	$ 1,000.00	25-Sep-21	SSD (256 GB)	8 GB	Intel i5-8500 (3.00 GHz)	Yes	
12	COUNTY	AT07-0719	2019	2024	$ 1,000.00	3-Jul-22	SSD (256 GB)	8 GB	Intel i5-9500 (3.00 GHz)	Yes	
13	COUNTY	AT08-0719	2019	2024	$ 1,000.00	3-Jul-22	SSD (256 GB)	8 GB	Intel i5-9500 (3.00 GHz)	Yes	
14	COUNTY	AT09-0822	2022	2027	$ 1,000.00	5-Aug-26	SSD (256 GB)	16 GB	Intel i5-12500 (3.00 GHz)	Yes	
15	COUNTY	AT10-0822	2022	2027	$ 1,000.00	5-Aug-26	SSD (256 GB)	16 GB	Intel i5-12500 (3.00 GHz)	Yes	
16	COUNTY	BOARDRM-0419	2019	2025	$ 1,100.00	26-Mar-22	SSD (256 GB)	8 GB	Intel i5-8500 (3.00 GHz)	Yes	
17	WORKGROUP	COMM1-0920	2020	2025	$ 950.00	4-Sep-23	SSD (128 GB)	8 GB	Intel i5-10210U (2.10 GHz)	Yes	
18	WORKGROUP	COMM2-0920	2020	2025	$ 950.00	4-Sep-23	SSD (128 GB)	8 GB	Intel i5-10210U (2.10 GHz)	Yes	
19	WORKGROUP	COMM3-0920	2020	2025	$ 950.00	4-Sep-23	SSD (128 GB)	8 GB	Intel i5-10210U (2.10 GHz)	Yes	
20	WORKGROUP	COMM4-0920	2020	2025	$ 950.00	4-Sep-23	SSD (128 GB)	8 GB	Intel i5-10210U (2.10 GHz)	Yes	
21	WORKGROUP	COMM5-0920	2020	2025	$ 950.00	4-Sep-23	SSD (128 GB)	8 GB	Intel i5-10210U (2.10 GHz)	Yes	
22	NA	District #2	2017	2023	$ 450.00	expired					Replacement cost includes tablet, bluetooth keyboard/case, carrying case
23	NA	District #4	2017	2023	$ 450.00	expired					Replacement cost includes tablet, bluetooth keyboard/case, carrying case
24	COUNTY	CC01-0120	2020	2026	$ 1,000.00	18-Dec-22	SSD (256 GB)	8 GB	Intel i5-9500 (3.00 GHz)	Yes	
25	WORKGROUP	CC02-1120	2020	2025	$ 1,750.00	24-Oct-23	SSD (256 GB)	8 GB	Intel i5-10300H (2.50 GHz)	Yes	
26	LAW	CA01-1017	2017	2022	$ 1,000.00	expired	SSD (500 GB)	16 GB	Intel i5-6500 (3.20 GHz)	No	
27	LAW	CA02-0518	2018	2024	$ 1,000.00	expired	SSD (500 GB)	24 GB	Intel i7-7700 (3.60 GHz)	No	
28	COUNTY	CA02-1017	2017	2022	$ 1,300.00	expired	SSD (256 GB)	8GB	Intel i5-7300U (2.60 GHz)	No	Using to access County Domain files
29	LAW	CA03-0319	2019	2025	$ 1,000.00	13-Mar-22	SSD (256 GB)	24 GB	Intel i5-8500 (3.00 GHz)	Yes	
30	WORKGROUP	CA06-0920	2020	2025	$ 1,300.00	2-Sep-23	SSD (256 GB)	8GB	Intel i5-10210U (1.60 GHz)	Yes	
31	LAW	CA08-0822	2022	2026	$ 1,500.00	13-Aug-25	SSD (256 GB)	16 GB	Intel i7-1165G7 (2.80 GHz)	Yes	
32	LAW	CA01-1117	2017	2022	$ 1,300.00	expired	SSD (256 GB)	8 GB	Intel i5-7300U (2.60 GHz)	No	
33	LAW	CA05-0420	2020	2026	$ 1,000.00	11-Apr-23	SSD (256 GB)	16 GB	Intel i5-9500 (3.00 GHz)	Yes	
34	WORKGROUP	STEVENS-MC1	2018	2023	$ 1,200.00	expired	Std (500 GB)	4 GB	Intel i3-7100 (3.90 GHz)	No	
35	WORKGROUP	STEVENS-MC2	2018	2023	$ 1,200.00	expired	Std (500 GB)	4 GB	Intel i3-7100 (3.90 GHz)	No	
36	WORKGROUP	STEVENS-SMC	2018	2023	$ 1,200.00	expired	Std (500 GB)	4 GB	Intel i3-7100 (3.90 GHz)	No	
37	LAW	EM01-1119	2019	2025	$ 1,000.00	1-Sep-22	SSD (256 GB)	8 GB	Intel i5-9500 (3.00 GHz)	Yes	
38	WORKGROUP	EM02-1219	2019	2024	$ 1,000.00	14-Dec-22	SSD (256 GB)	8 GB	Intel i5-8265U (1.80 GHz)	Yes	
39	COUNTY	EOC-0419	2018	2025	$ 1,100.00	26-Mar-22	SSD (256 GB)	8 GB	Intel i5-8500 (3.00 GHz)	Yes	
40	COUNTY	EV01-0719	2019	2025	$ 1,200.00	27-Jun-22	SSD (256 GB)	8 GB	Intel i5-9500 (3.00 GHz)	Yes	

EDP Summary | Computers | Phones | Cell Devices | Monitors | Printer-Scanner | Peripherals | Election | Hwy-GIS | Camera Systems | Door System | 911 Equip | Radio | Servers | Network Equip | Leased items | Software-Lic | Recycled-C

Blue Earth County Public Works Capital Improvement Plan 2020-2024 (REVISED 9-21-2020)										
	2020		2021		2022		2023		2024	
Project Type	Project	Cost	Project	Cost	Project	Cost	Project	Cost	Project	Cost
Grading	**CSAH 1** Good Thunder west limits to Ewing St. Grade and Pave	$1,230,000	**CSAH 1** CSAH 9 to CSAH 90 Grade and Pave	$13,189,000	**CSAH 7** Mapleton New K-12 School Grade and Pave	$927,000	**CSAH 13** US 169 to CSAH 1 Grade, Bridgen and Pave	$6,522,000	**CSAH 5** North Riverfront Drve to US 14 (Including intersetion controls at US 14)	$2,725,000
	CSAH 10 Blue Earth River to CSAH 1 Grade and Pave	$5,313,000	**CSAH 16** CSAH 90 to Le Sueur River Grade and Pave	$2,530,000	**CSAH 10** City of Vernon Center Urban Section Grade and Pave	$1,062,000	**CSAH 26** CSAH 57 to TH 22 Grade and Pave	$2,595,000	**CSAH 11** West County line to CSAH 6 Grade and Pave	$2,907,000
	CSAH 16 Trail from CSAH 60 to Pleasant St. Grade and Pave	$470,000	**CSAH 27** City of Eagle Lake Urban Section Reconstruction with utilities	$3,135,000	**CSAH 11** TH 68 to CSAH 20 Grade and Pave	$6,189,000	**CSAH 44** TH 60 to TH 60 (illustrative) Grade and Pave	$1,220,000	**CSAH 73** CSAH 1 to Sherman St in Good Thunder Grade and Pave	$485,000
	CSAH 27 MN 14 to CSAH 2 Grade and Pave	$7,567,000	**CSAH 44** MN TH 60 Realign S. Intersection Grade and Pave	$115,000	**CSAH 12** CSAH 26 North County Line Grade and Pave	$2,071,000			**CSAH 15** CSAH 28 to Schalow Dr. in St. Clair Grade and Pave	$679,000
	CSAH 60 Pohl Road Roundabout Grade and Pave	$412,000	**CSAH 57** TH 14 RAB's at Riverfront Drive Grade and Pave	$2,075,000	**CSAH 72** City of Vernon Center Urban Section Grade and Pave	$150,000				
			CSAH 82 CSAH 60 to south of Hoffman Rd Grade and Pave	$4,470,000						
Paving	**CSAH 14** TH 30 to CSAH 4 Pave	$625,000	**CSAH 27** US 14 to North County Line Pave	$921,000	**CSAH 16** CSAH 90 to Le Sueur River Pave	$260,000	**CSAH 12** CSAH 26 to North County Line Pave	$494,000	**CSAH 13** US 169 to CSAH 1 Pave	$750,000
	County Wide Overlays	$3,273,000	**CSAH 10** Blue Earth River to CSAH 1 Pave	$767,000	**County Wide Overlays**	$1,350,000	**CSAH 11** TH 68 to CSAH 20 Pave	$863,000	**CSAH 26** CSAH 57 to (CSAH 12 or TH 22) Pave	$313,000
			County Wide Overlays	$2,313,000			**County Wide Overlays**	$1,100,000	**County Wide Overlays**	$2,350,000
Bridges	**CSAH 41** Over Le Sueur River #7274	$2,501,500								
	Bridge Replacement Funds	$0	**Bridge Replacement Funds**	$300,000	**Bridge Replacement Funds**	$261,000	**Bridge Replacement Funds**	$0	**Bridge Replacement Funds**	$2,629,000
Planning & Miscellaneous	Planning, Cooperative Projects, Right of Way, & Construction Contingencies	$2,078,500	Planning, Cooperative Projects, Right of Way, & Construction Contingencies	$2,108,000	Planning, Cooperative Projects, Right of Way, & Construction Contingencies	$1,671,000	Planning, Cooperative Projects, Right of Way, & Construction Contingencies	$1,413,000	Planning, Cooperative Projects, Right of Way, & Construction Contingencies	$1,922,000
	Total for 2020	**$23,470,000**	**Total for 2021**	**$31,923,000**	**Total for 2022**	**$13,941,000**	**Total for 2023**	**$14,207,000**	**Total for 2024**	**$14,760,000**

BLUE EARTH COUNTY
2022 - 2027
Capital Purchases
As of 5/11/2021

21 - CAPITAL PURCHASES
030 - ADMINISTRATION
040 - COUNTY ADMINISTRATOR

			2022	2023	2024	2025	2026	2027
CELL PHONES			400	400	400	400	400	400
COLOR PRINTER			1,000	0	0	1,000	0	0
COPY/FAX MACHINE			0	0	0	0	15,000	0
DESKJET PRINTER			0	500	500	0	0	500
DLP PROJECTOR			0	0	1,100	0	0	0
DOCUMENT IMAGING SCANNER/SOFT			0	2,000	0	500	0	500
IPAD			0	2,200	0	2,200	0	2,200
LAPTOP PC			0	1,700	1,700	0	1,700	1,700
LASERJET PRINTER			0	0	0	0	2,500	0
MISC OFFICE EQUIPMENT			10,000	20,000	2,000	2,000	2,000	2,000
POTENTIAL MOVE TO 1ST FL IN 19 & 20								
MONITORS			1,000	1,000	1,000	1,000	1,000	1,000
PC'S			1,500	1,500	1,500	1,500	1,500	1,500
TV & CAMERA			11,500	0	1,000	0	1,000	0
3 NEW TV'S @$3500ea, CAMERA FOR AMY								
Z40	6630	EQUIPMENT-PURCHASED	25,400	29,300	9,200	8,600	25,100	9,800
CHAIRS			575	575	575	600	600	600
DESK			0	0	2000	0	0	0
Z40	6631	FURNITURE-PURCHASED	575	575	2575	600	600	600

QUESTIONS