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2027 Budget

Budget Table of Contents

CAPITAL IMPROVEMENT PLAN

County Administrator's FY27 Budget Message

September 1, 2026

Beltrami County Board of Commissioners
Beltrami County Administration Building
701 Minnesota Avenue NW
Bemidji, MN 56601

RE: FY 2027 Budget Transmittal Letter

Honorable Members of the Beltrami County Board of Commissioners:

Please find enclosed the FY 2027 Budget for Beltrami County. Minnesota State Statute 375A.06 requires the County Administrator to "prepare and submit to the County Board a proposed annual budget and long-range capital expenditure program for such period as the County Board may direct, each of which shall include detailed estimates of revenue and expenditures and enforce the provisions of the budget when adopted by the County Board." This proposed budget and capital improvement plan is presented in compliance with state law.

The Budget Process

Each year a Budget Committee is appointed and assigned the duty of assisting the County Administrator in developing a Proposed Budget and Property Tax Levy. The Budget Committee meets with every Department in the County and conducts any necessary follow-up meetings. This year's Committee was made up of County Commissioners John Carlson and Joe Gould, County Auditor-Treasurer JoDee Treat, Finance Director Samantha Rux, and County Administrator Tom Barry.

Effects to the County from General Economy

The County continues to grow in value, but growth in building infrastructure is largely static despite demand, especially in housing. About 75% of our land base is tax exempt because much of our land is owned by the State, is tax forfeited, or is tax exempt (churches, schools, government, etc.). This places a large burden on a small tax base. Levy increases over the past several years have been greater than inflation. This is because County needs have been great and many cost factors are out of our control. Inflation continues to remain high and recent Federal and State cost shifts have and will continue to impact the budget and future budgets in a substantial way. Despite these challenges, the County's Reserve Fund is within the 4–6-month Reserve Policy.

Budget Development Considerations

1) State and Federal Cost Shifts: Policy changes at the Federal Administration level and a looming $6B deficit at the State level have resulted in significant cost shifts to the County that are reflected in the FY27 Budget and threaten to drastically impact future County Budgets. For FY27, the federal and state governments have directed nearly $830,000 in unfunded mandates, direct cost shifts, funding formula changes, reimbursement reductions, etc. to the County and threaten an additional $1.5M to $2.5M of additional cost shifts by the year 2028. As such, a significant driver of the County's levy this year has been from current and anticipatory cost shifts. Additional funds will no doubt be needed to absorb planned future cost shifts and the recommended budget continues the $700,000 of annual cost shift contingency that began in FY26.
2) Economic and Inflationary Climate: There remains uncertainty in the economy. Inflation and sporadic federal tariffs continue to drive up the County's cost for services, equipment, materials, supplies, labor, and ultimately capital improvements and investments. This will make it difficult to cap costs as so many of the County's expenses are uncontrollable. This has and will continue to drive upward pressure on County costs and strain budgets.
3) New County Jail: A new County Jail has been under construction for over a year. It is anticipated to open in the Spring of 2027. The new facility is much larger and more complex than the existing jail, requiring more resources and staff to manage. These costs are reflected in the FY27 budget. However, several of these costs have been mitigated by the reduction in out-of-county housing expenditures.
4) Cost of Living Adjustments: The County's cost of living adjustment (COLA) effective every January 1, will add upward pressure to elevate County operating revenues. Each 1% increase in COLA expenses, requires roughly $350,000 of new and sustained revenue. The negotiated COLA for FY27 is 3%.
5) ARPA Funds: The recently approved $1.9 trillion American Rescue Plan Act (ARPA) COVID-19 Relief package brought $9.15M to the County in direct payments. Most of the ARPA revenue has been expended or encumbered through FY2026. The remaining balance (about $1.1 Million) will need to be appropriated by the Board. Greater flexibility in the Treasury's rules have afforded the County the chance to cover routine expenses not previously allowed under the old rule. Regardless, there remains significantly more in Countywide unfunded needs than is available in the remaining ARPA balance. A focus on utilizing the one-time money on one-time expenses is prudent. Additionally, it would be wise for the County to reduce its reliance on this funding as the ARPA Fund Balance approaches zero. Since this funding source has been used to significantly reduce impacts to the budget and levy over the past several years, the transition away from ARPA funding will likely result in short-term elevated revenue demands.

Property Tax Levy

A driving goal for the development of the 2027 Budget was to hold the Property Tax Levy growth to as low of level as possible, despite extraordinary federal and state cost shift pressures. The majority of growth in the Levy is attributable to increases in rising hospital level of care expenses, increased demand for HHS services, personnel cost escalators, and increases from HHS operations largely attributed to reductions in state reimbursements, cost shifts, and funding formula reductions. Some growth in Levy was attributable to increases in insurance premiums and general operating expenses (fuel, utilities, supplies, etc.). The various drivers add up to most of the needed increase in levy of about $2.9M. This dollar amount accounts for the entire increase in levy of 7.94%. Of this percentage, about 29% of the Levy increase ($830,000 or 2.27%) is directly attributed to cost shifts from state and federal governments. This does not include the $700,000 cost shift contingency account that has been built into the budget to help mitigate future impending cost shifts. Including that contingency, and cost shifts make up 53% of the County's Levy increase.

As required by the State of Minnesota, Beltrami County mails "parcel-specific" tax statements that show each taxpayer the amount their taxes will change as a result of decisions made by the respective city/township, school district, special tax districts, as well as any tax increase or decrease resulting from decisions made by the County. Most of these local governments are required to hold special budget public hearings prior to finalizing the budget and property tax levy. Statutes refer to these hearings as Truth in Taxation Hearings. Beltrami County's budget hearing (Truth in Taxation Hearing) will be held on December 1st at 6:00 pm in the County Board Room. Citizens interested in commenting on budget spending priorities are invited to attend the public hearing.

2027 Final Levy

	2026	2027	$ Change	% Change
Regular Levies (Operations)				
Revenue Fund	22,012,778	23,442,140	1,429,362	6.49%
Human Services	10,742,276	12,209,288	1,467,012	13.66%
Road & Bridge	3,385,900	3,477,212	91,312	2.70%
	36,140,954	39,128,640	2,987,686	8.27%
Debt Service Levies:				
Jail Debt Service	373,437	284,100	(89,337)	-23.92%
	373,437	284,100	(89,337)	-23.92%
	$36,514,391	**$39,412,740**	**$2,898,349**	**7.94%**

Major Property Taxpayers

Below is a list of the top ten property taxpayers in the County:

Enbridge Energy LP
Ottertail Corporation
Enbridge Pipelines So Lights
Minnesota Energy Resources Corp
Great Lakes Gas Trans Ltd Ptrs
Minnkota Power Coop Inc
Sanford Health of Northern MN
Fankhanel LLC
First National Bank of Bemidji
Vista North Townhomes LLC

Acknowledgements

The development of the Annual County Budget is a team effort. Policy direction and input from the Beltrami County Board of Commissioners is essential and appreciated. The 2027 Budget Committee also provided valuable insight and contributions during budget development. It is also imperative to recognize the significant and important contributions of the Beltrami County Management Team. They helped produce a budget that addressed the needs of the County while remaining mindful of the impacts of our budget to our residents. Our residents should be proud of the leadership that is demonstrated daily by these outstanding Department Heads. Finally, I cannot forget the critical contributions made by county accounting and support staff, specifically JoDee Treat, Samantha Rux and Diane Moe, to the development of this budget document. I am grateful for their professionalism, attention to detail, and contributions.

Respectfully submitted,

Thomas H. Barry,

Beltrami County Administrator

Overview – Fund Structure

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Beltrami County has a financial structure that includes major governmental funds, nonmajor governmental funds, and special revenue funds. The Beltrami County Board of Commissioners budgets and appropriates resources for the major and nonmajor governmental funds. Appropriated means that an authorization has been made by the Board of Commissioners which permits county officials to make expenditures of county resources. Accounting activity related to Internal Service Fund, Investment Trust Fund and Agency Funds are part of the annual financial audit, but budgets are not legally adopted for these funds.

The following describes county's governmental funds and how they are used as part of the county's annual operating budget:

The **Capital Projects Fund** is a Special Revenue Fund that accounts for financial transactions of the county for general capital improvements to county property and equipment.

The **Debt Service Fund** accounts for the retirement of bonds issued for the construction of the Community Services Center, Jail, County Administration Building, Law Enforcement Center and the Judicial Center.

The **Forfeited Tax Sale Fund** is a Special Revenue Fund that accounts for the proceeds from the sale of, rental of or activities upon land forfeited to the State of Minnesota and administered by Beltrami County. The Forfeited Tax Fund includes the activities of the Natural Resource Management Department.

The **General Revenue Fund** accounts for the revenues and expenditures related to normal governmental activities which are not accounted for in other funds. The following departments are accounted for in the General Revenue Fund: Board of County Commissioners, County Administrator, County Attorney, Judicial Services, County Auditor-Treasurer, License Center, County Assessor, Human Resource Management, Management

Information Services, County Recorder, GIS/Mapping, Facilities Management, Veteran Services, Environmental Services, County Sheriff, County Jail, Extension Service and Community Programs.

The **Health & Human Services Fund** is a Special Revenue Funds that account for the cost of services provided to persons receiving public health, public assistance, and social services, which flow through local county bank accounts. The activities of the Health & Human Services Department are included in this fund.

The **Road & Bridge Fund** is a Special Revenue Fund that is responsible for the maintenance, development, and long-range planning of the county transportation system. Projects are completed by Highway Department staff and equipment when possible and by letting bids for major construction.

The **Solid Waste Management Fund** is a Special Revenue Fund that accounts for contracts to manage the day to day operation of the County's Solid Waste Management Program.

The **Non-Major Government Funds** for Beltrami County are:

- The **Ditch Special Revenue Fund** is used to account for the construction, repair and maintenance of the drainage ditches under the jurisdiction, or within the shared jurisdiction, of Beltrami County.
- The **Technology Special Revenue Fund** is used to account for the financial transactions of the county for computer-related activities.
- The **Unorganized Townships Special Revenue Fund** is used to account for the activities of the eight unorganized townships located in Beltrami County.
- The **Consolidated Conservation Special Revenue Fund** is used to account for the promotion of tourism, agriculture, industrial development and natural resource rehabilitation and development. Financing is provided by an apportionment of timber and mineral proceeds from consolidated conservation land and a portion of the payment-in-lieu-of-taxes from consolidated conservation lands.
- The Law **Library Special Revenue Fund** is used to account for the activities of the law library that is located in the Beltrami County Judicial Center.
- The **Development Special Revenue Fund** is used to account for the promotion of tourism, agriculture, industrial development, not to exceed five dollars per capita per year. Financing is provided by an apportionment of timber and mineral proceeds from tax-forfeited land.
- The **Opioid Settlement Special Revenue Fund** is used to account for the financial activity related to the County's share of the national opioid settlement agreement.

Fund Structure Chart

- Beltrami County All Funds
  - Governmental Fund Types
    - General Revenue Fund
    - Road & Bridge Fund
    - Health & Human Services Fund
    - Forfeited Tax Fund
    - Solid Waste Fund
    - Debt Service Fund
    - Capital Projects Fund
  - Fiduciary Fund Types
    - Trust & Agency Funds
  - Internal service Fund Types
    - Short-Term Disability Insurance Fund

NOTE: Government Fund types, trust, and custodial funds are reported on the modified accrual basis of accounting.

Budget Summary for Government Funds

The tables on the following page express the budget and appropriations summary for major and non-major government funds for 2027:

Budget Summary for Government Funds
Year Ending December 31, 2027

	General	Road and Bridge	Health and Human Services	Forfeited Tax	Solid Waste	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues									
Taxes	24,992,140	9,052,212	12,209,288	-	-	6,240,100	-	-	52,493,740
Special Assessments	-	205,000	-	-	3,475,000	-	-	38,685	3,718,685
License & Permits	289,765	17,000	-	-	2,000	-	-	-	308,765
Intergovernmental	9,947,099	20,204,000	19,662,886	148,450	161,471	-	280,000	523,725	50,927,631
Charges for Services	4,218,521	793,000	2,501,222	1,337,959	2,399,500	-	-	18,000	11,268,202
Fines & Forfeits	60,000	-	-	-	-	-	-	50,000	110,000
Gifts & Contributions	20,000	-	-	-	-	-	-	-	20,000
Interest on Investments	807,962	-	-	1,000	-	-	-	-	808,962
Miscellaneous	1,419,081	-	992,000	-	582,331	-	-	140,000	3,133,412
Other Financing Sources	689,420	115,000	20,000	118,500	(227,460)	393,750	-	(24,048)	1,085,162
Total Revenues	42,443,988	30,386,212	35,385,396	1,605,909	6,392,842	6,633,850	280,000	746,362	123,874,559
Expenditures									
General Government	20,402,407	-	-	-	-	-	-	147,400	20,549,807
Public Safety	21,321,145	230,000	-	-	-	-	-	-	21,551,145
Highway & Streets	-	30,156,212	-	-	-	-	-	83,725	30,239,937
Sanitation	-	-	-	-	6,392,842	-	-	-	6,392,842
Human Services	-	-	33,337,833	-	-	-	-	-	33,337,833
Health	-	-	2,047,563	-	-	-	-	140,000	2,187,563
Culture & Recreation	720,436	-	-	11,000	-	-	-	-	731,436
Conservation	-	-	-	1,594,909	-	-	-	135,237	1,730,146
Economic Development	-	-	-	-	-	-	-	240,000	240,000
Capital Outlay	-	-	-	-	-	-	280,000	-	280,000
Debt Service	-	-	-	-	-	6,633,850	-	-	6,633,850
Total Expenditures	42,443,988	30,386,212	35,385,396	1,605,909	6,392,842	6,633,850	280,000	746,362	123,874,559
Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	44,296,104	13,287,687	1,410,113	2,590,892	2,142,938	5,361,235	9,552,606	3,212,915	81,854,490
Fund Balance - Ending	44,296,104	13,287,687	1,410,113	2,590,892	2,142,938	5,361,235	9,552,606	3,212,915	81,854,490

Budget Revenues

Budget revenue estimates are primarily based on an examination of historic trend data. The analysis of trends is completed in-house by County department and financial staff. Also, in some cases, county intergovernmental revenues are based on estimates provided by the State of Minnesota Department of Revenue. However, obtaining timely revenue data from the State of Minnesota is frequently a challenge. County officials are conservative in estimating future budget revenues so as to avoid revenue shortfalls during the budget year. The 2027 revenue budget of $123,874,559 represents an increase of $5,856,899 (+4.7%) from the adopted 2026 revenue budget of $118,017,660. This increase is largely attributable to additional revenue from the issuance of the second jail bond. The remaining increase is primarily from property tax revenue needed to balance the 2027 budget.

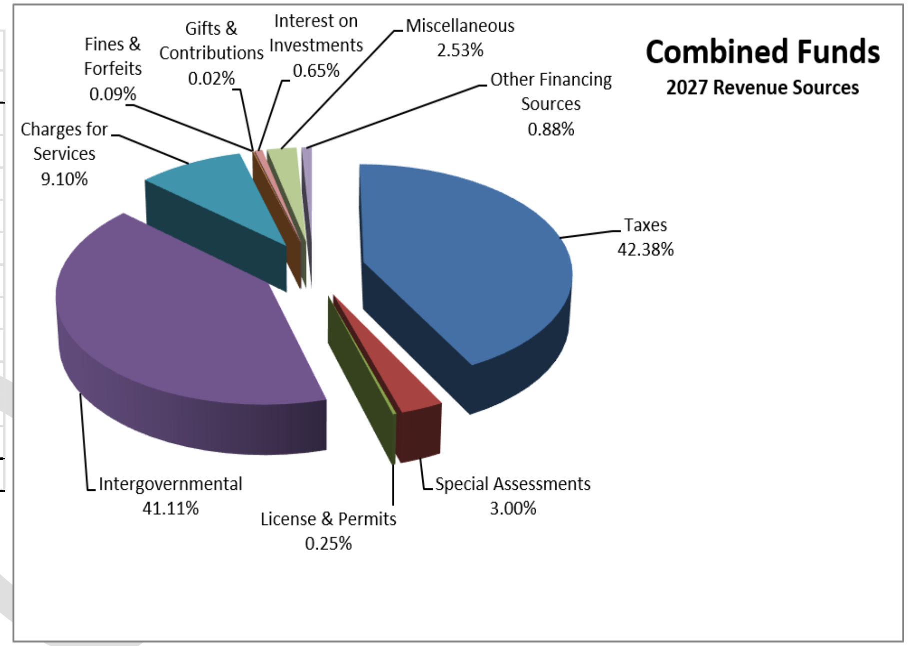
Charges for Services

Charges for Services includes fees collected by the County Recorder, County Treasurer, Solid Waste, County Sheriff and many other departments for services provided. For the 2027 Budget, Charges for Services represent 9.1 percent of all County revenue.

Other Revenue Sources

Intergovernmental, Property Taxes, and Charges for Services comprise over 90 percent of the 2027 revenue budget. Other, smaller, revenue sources include Special Assessments, Other Taxes, Licenses & Permits, Gifts & Contributions, Fines & Forfeitures, Interest on Investments and Miscellaneous.

	2025 Actual	2026 Budget	2027 Budget
Revenues			
Taxes	45,541,244	47,775,435	52,493,740
Special Assessments	3,751,506	3,493,685	3,718,685
License & Permits	329,579	292,615	308,765
Intergovernmental	46,234,515	48,438,766	50,927,631
Charges for Services	12,124,730	11,510,041	11,268,202
Fines & Forfeits	117,884	103,600	110,000
Gifts & Contributions	127,041	10,267	20,000
Interest on Investments	3,530,577	808,962	808,962
Miscellaneous	3,641,511	3,251,752	3,133,412
Other Financing Sources	1,888,113	2,332,537	1,085,162
Total Revenues	117,286,700	118,017,660	123,874,559

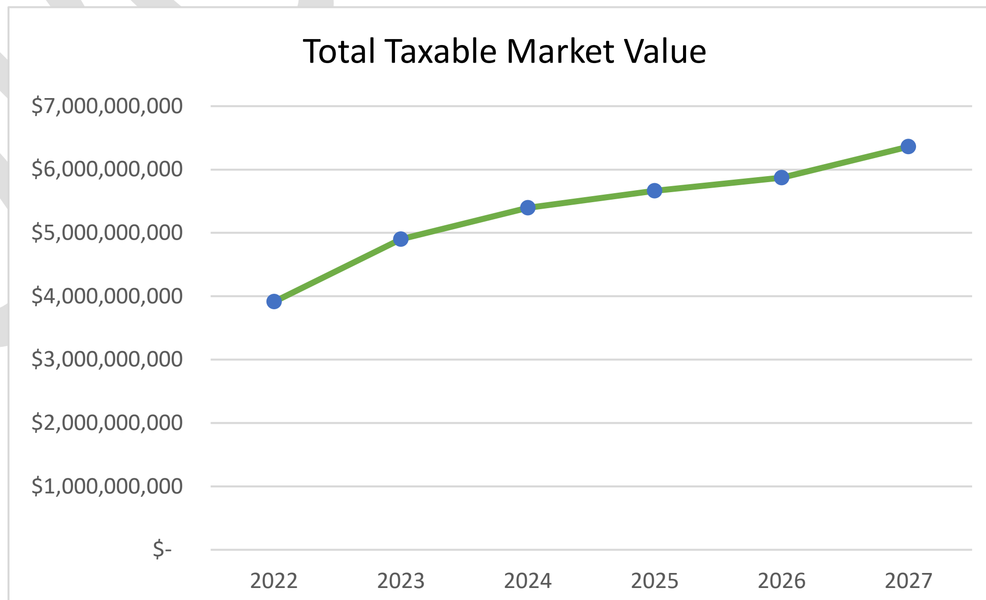


The 2027 Budget includes tables and charts in order to quickly view the impacts of revenue source on County funds and departmental budgets.

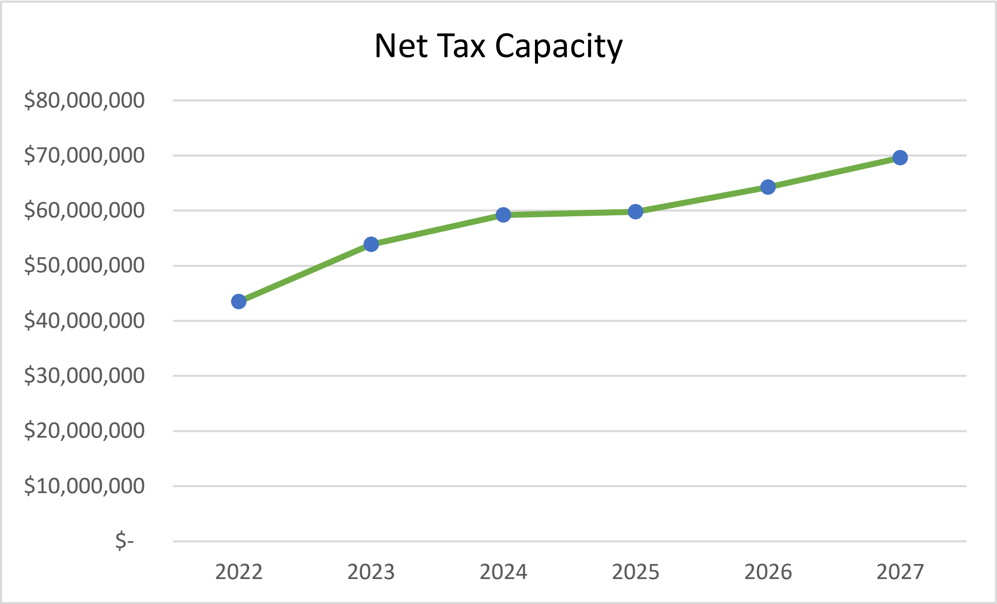
Taxes

In evaluating the property tax burden imposed on properties in the county, taxpayers should monitor trends and relationships between the total property tax levy, taxable market value, property tax rates, and property classification/classification rates. The **Property Tax Levy** is the imposition of a tax against eligible property located in the county. Property taxes account for about 32 percent of total revenues. For the Budget, the total property tax levy recommended would increase 7.94% from FY26.

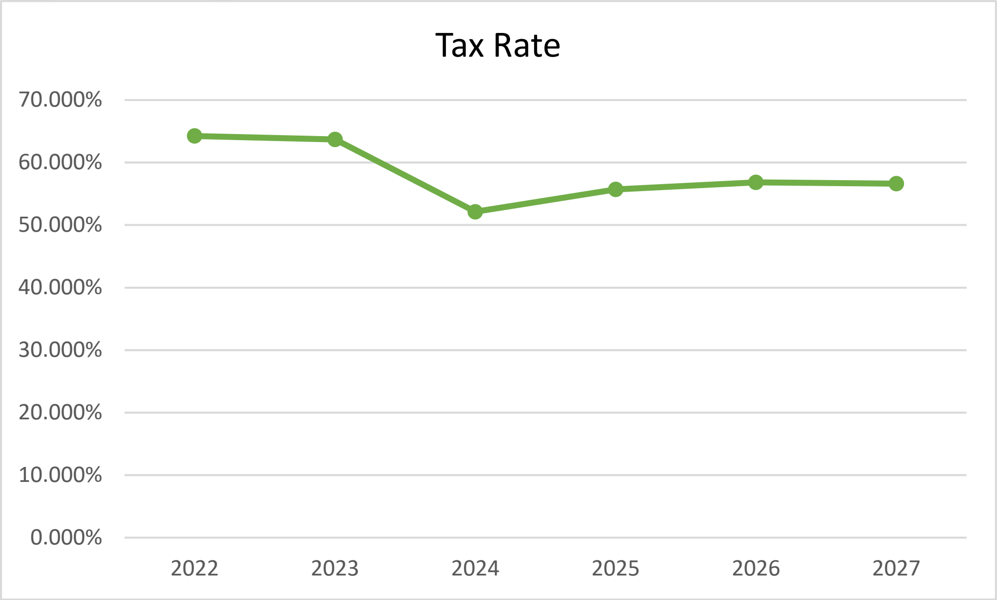
The **Taxable Market Value** is an assessor's estimate of what property would be worth if it were sold. From 2020 to 2022, the Total Taxable Market Value of Beltrami Country increased by an average of 5.5% per year. From the 2022 payable total value to the payable 2025 level of the County experienced an average annual increase of about 15% taxable market value over the period. Since 2023, the taxable market value normalized back to about 5% per year but edged up 8.3%in FY27.



Tax Capacity is the valuation of property based on market value and class rates, on which property taxes are determined. As the Net Tax Capacity grows in a county, it requires less tax effort (lower tax rates) to collect the desired amount of property tax revenue. As a general rule, counties with higher tax capacity have lower tax rates and are thought to impose a lower tax burden on property taxpayers. From 2020-2022 the total tax capacity for Beltrami started inching up at about 5.5% per year. From 2022 to 2024, the tax capacity increased by about 15% per year but leveled off in 2025. Tax capacity grew again by 16.4% between 2025 and 2027.



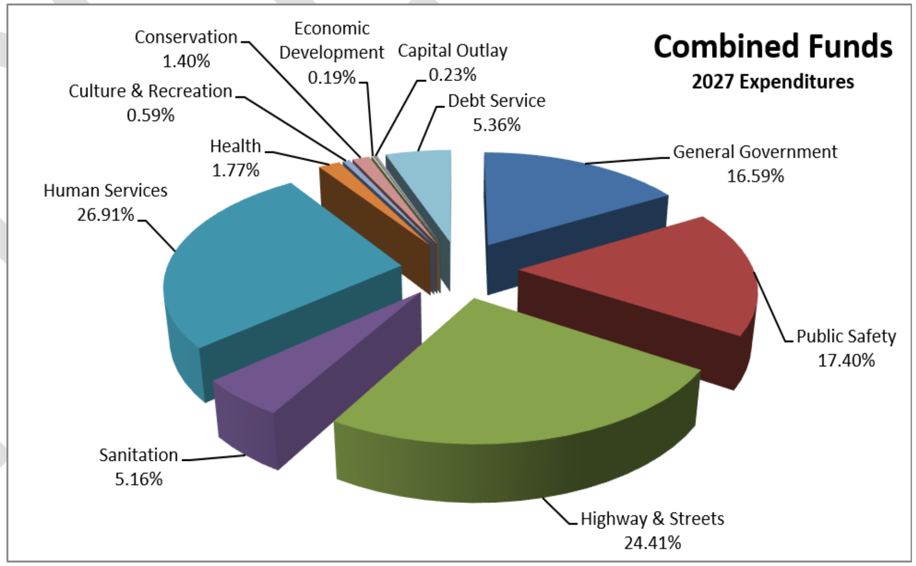
The **Tax Rate** is expressed as a percentage of tax capacity and is used to determine the property tax due on a property. The tax calculation formula is decided completely by the legislature. Continued growth in value has resulted in an overall reduction in tax rate (on the average). The preliminary tax rate for 2027 is nearly identical to 2026. The drop from 2022 to 2024 is noteworthy and represents a reduction of 17.3% in overall tax rate.



Budget Expenditures

The 2027 expenditure budget of $123,874,559 represents an increase of $5,856,899 (+4.7%) from the adopted 2026 expense budget of $118,017,660. Because the County issued its second bond of about $36Min 2026, the County's debt service commitment has more than doubled. The following schedule presents a summary of expenditures made in 2025 as well as expenditures budgeted in 2026 and 2027 for comparative purposes. Note, the $123,874,559 in expenditures is balanced with the $123,874,559 in revenues.

	2025 Actual	2026 Budget	2027 Budget
Expenditures			
General Government	17,248,618	19,745,362	20,549,807
Public Safety	18,227,351	21,245,094	21,551,145
Highway & Streets	23,497,019	29,156,285	30,239,937
Sanitation	6,779,861	6,492,680	6,392,842
Human Services	29,609,960	32,189,378	33,337,833
Health	1,999,615	2,391,977	2,187,563
Culture & Recreation	1,078,595	747,705	731,436
Conservation	2,047,821	1,888,948	1,730,146
Economic Development	294,211	240,000	240,000
Capital Outlay	33,683,929	700,000	280,000
Debt Service	4,104,106	3,220,231	6,633,850
Total Expenditures	138,571,086	118,017,660	123,874,559



Health & Human Services

Expenditures for Health & Human Services remain the largest county expenditure area. For the 2027 Budget, nearly 27% of all County expenditures will be directed to Health & Human Services activities. Nearly all of the health or human services programs provided by the County are mandated by the state or federal government. As changes occur in client eligibility, local government match requirements, reimbursement rates, and cost shifts to the counties, expenditures for health and human services are expected to rise over the coming years.

General Government

General Government expenditures include county government activities related to administration, auditor/treasurer, recorder, assessor, technology, personnel, facilities management, and similar functions. The 2027 Budget expenditures for these services comprise 16.6% of all county spending.

Highway & Streets

Spending on Highways & Streets fluctuates from year to year based on the timing of state and/or federal reimbursements and grants for new construction activity. The 2027 Budget the County has incorporated the projects that will be covered by State and Federal Aids as well as the ½ of 1 percent sales tax that was adopted by the County Board. The sales tax first started generating revenue in 2014 and must be dedicated entirely to improving our county road system. It is expected that 2027 will again be another very active year for road projects.

Public Safety

Public Safety expenditures make up 17.4% of total County expenditures, but nearly half of the levy. This high share of the total county levy is the best evidence of the fact that law enforcement and incarceration are left almost entirely to county citizens to pay for, with very little help from the state. Funding that maintains staffing levels of patrol deputies and investigations remains a high priority for the county. Rising jail operations costs are a significant concern as county officials continue to work with Judges from the Ninth Judicial District to adopt policies and procedures allowing for greater use of proven alternative sentencing options, reducing jail costs to county taxpayers.

Capital Improvement Plan

The Beltrami County Capital Improvements Plan (CIP) is created in accordance with the guidelines of Minnesota Statutes, Section 373.40. The CIP covers all public improvement and building projects, with a useful life of five years or greater, currently anticipated to be undertaken by the County during the next five years. While cost estimates and proposed funding sources are identified for each general improvement area, the CIP is not intended to provide a detailed or complete financing plan for each project. As the County prepares to undertake individual projects, the County Board will consider a specific finance program. The CIP is revised and updated on an annual basis during the annual budget cycle. Changes to the priorities established in the plan should be expected. Changes can be caused by reductions in funding levels, opportunities for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in community preferences. Most CIP regular projects are repair/replacement and maintenance projects. These projects should help improve operating efficiencies and offset increased costs for operations and repairs. By continuing an ongoing equipment replacement schedule, departmental operating budgets will not need to fund replacement of this equipment. Replacing equipment on a scheduled basis also results in reduced maintenance costs of the old equipment and can provide enhanced performance due to new equipment technology. Completion of scheduled building maintenance improvements will extend the lives of the buildings. Providing funds for building improvements annually will enable capital improvements to be scheduled as needed, over time, rather than waiting for an emergency situation which will cost more to correct.

List of Principal Officials

Board of County Commissioners

1st District:	Craig Gaasvig *Term ends: Jan. 2027*
2nd District:	Joe Gould *Term ends: Jan. 2029*
3rd District:	Scott Winger *Term ends: Jan. 2027*
4th District:	Tim Sumner *Term ends: Jan. 2029*
5th District:	John Carlson *Term ends: Jan. 2029*

Appointed County Officers

County Administrator:	Tom Barry
County Assessor:	Kaleb Bessler *Term ends: December 2028*
County Engineer:	Bruce Hasbargen *Term ends: June 2030*
Veterans Services:	Shane Gustafson *Term ends: April 2030*

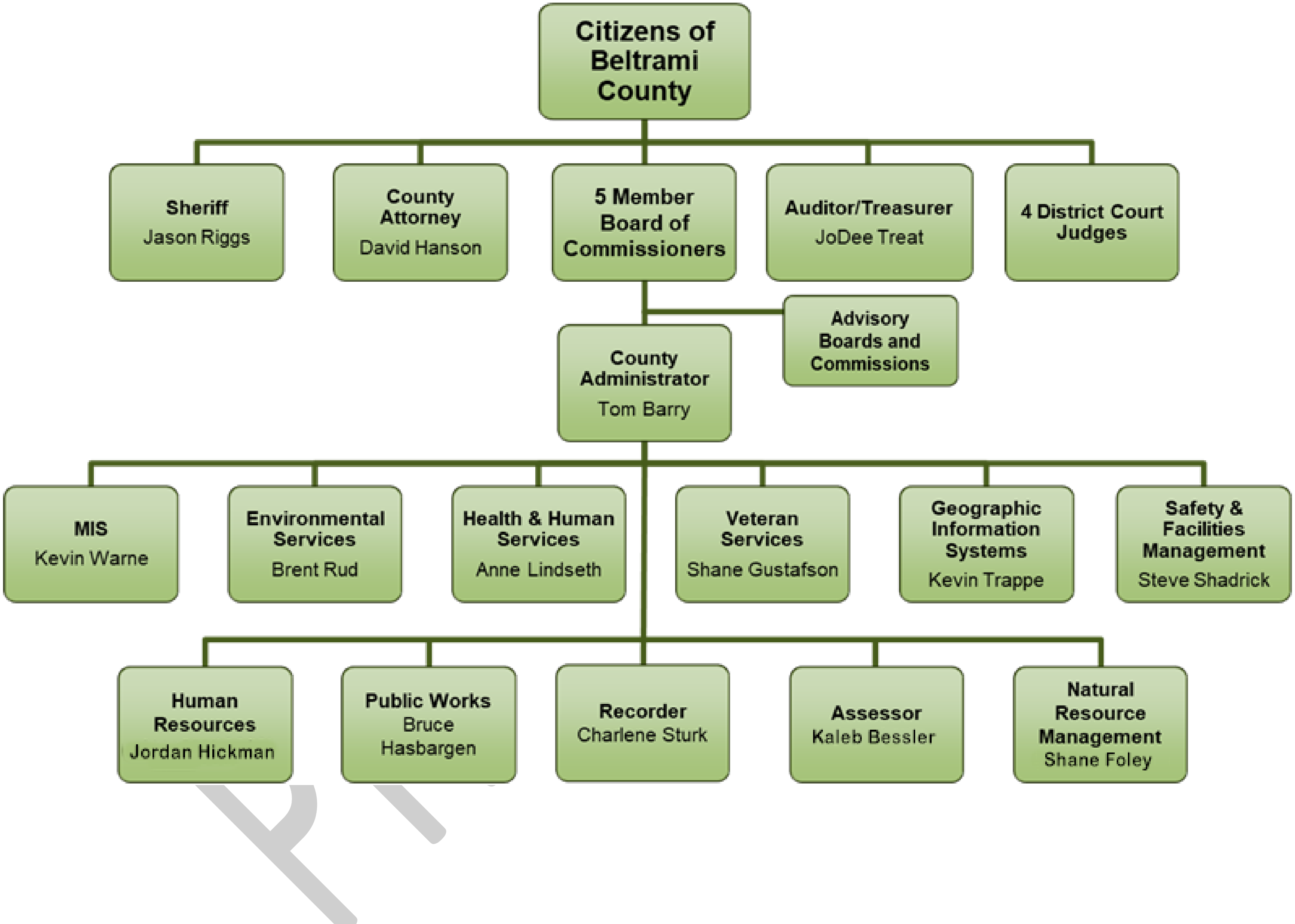
Elected County Officials

County Attorney:	David Hanson *Term ends: Jan. 2027*
County Sheriff:	Jason Riggs *Term ends: Jan. 2027*
Auditor/Treasurer:	JoDee Treat *Term ends: Jan. 2027*
District Court Judge:	John G. Melby *Term ends: Jan. 2031*
District Court Judge:	Matti Adam *Term ends: Jan. 2027*
District Court Judge:	Annie Claesson-Huseby *Term ends: Jan. 2031*
District Court Judge:	Jeanine R. Brand *Term ends: Jan. 2029*

Beltrami County, Minnesota

Organization Chart

Updated: August 2026


Citizens of Beltrami County
Sheriff
Jason Riggs
County Attorney
David Hanson
5 Member Board of Commissioners
Auditor/Treasurer
JoDee Treat
4 District Court Judges
Advisory Boards and Commissions
County Administrator
Tom Barry
MIS
Kevin Warne
Environmental Services
Brent Rud
Health & Human Services
Anne Lindseth
Veteran Services
Shane Gustafson
Geographic Information Systems
Kevin Trappe
Safety & Facilities Management
Steve Shadrick
Human Resources
Jordan Hickman
Public Works
Bruce Hasbargen
Recorder
Charlene Sturk
Assessor
Kaleb Bessler
Natural Resource Management
Shane Foley

Authorized Staffing Levels

Beltrami County employees are the greatest asset of county government. County officials strive to establish and to maintain the delicate balance of salary and benefits that allows the county to recruit and to retain talented employees who deliver services and outcomes expected by county residents, within budget constraints.

Personnel costs represent a significant percentage of all county expenditures. For some county departments, personnel costs may represent as much as 90 percent of departmental expenditures. Many county staffing positions are funded in part or entirely from state or federal grants or reimbursements. Beltrami County also operates with eight unions that represent a majority of county employees. Due to such a high percentage of county expenditures attributed to personnel costs, careful monitoring of approved County staffing levels and salary/benefit levels will continue to be needed in order to control the growth of County budgets.

2027 Staffing Requests

One of the major cost drivers in county government is staffing. With the exception of large-scale capital projects, departmental expenses are predominately comprised of wages and benefits. For this reason, the County takes a very careful and conservative approach to adding or replacing staff. The FY 2027 Budget being recommended includes adding 4.125 FTE. Two positions would be in HHS (Lead Worker and Intake/Investigations) largely to address new state mandates, namely the MAAFPCWDA. One position would be a Maintenance Mechanic Lead to help oversee the new Jail operations and maintenance requirements. With that, another 0.625 position is needed to cover the increased custodial obligations of the new jail. Also related to the new State MAAFPCWDA, there is an addition of 0.5 FTE in the County Attorney's Office. In addition to these new positions, there are 4 staff position recommendations that do not add to the FTE count but increase wages by a total of $4,120.

Authorized Staffing Levels

County Department	2023	2024	Audit*	2025	2026	2027
Assessor	8.00	8.00	**8.00**	8.00	8.00	8.00
Attorney	16.56	17.06	**17.00**	17.00	17.00	17.50
Auditor-Treasurer/Elections	10.00	10.00	**10.00**	11.00	11.00	11.00
County Administration	2.00	2.00	**2.00**	2.00	2.00	2.00
Environmental Services	9.00	10.00	**9.00**	9.00	9.00	9.00
Extension Service	0.70	0.70	**0.73**	0.73	0.73	0.73
Facilities Management	16.68	16.68	**16.25**	16.38	16.38	18.01
GIS	2.70	2.70	**2.75**	3.00	3.00	3.00
Health & Human Services	166.50	168.50	169.50	165.50	163.50	165.50
Highway Department	37.64	37.64	**37.50**	37.50	37.50	37.50
Human Resourse Management	3.00	3.00	**3.00**	3.00	3.00	3.00
Jail & Bailiff	49.44	49.44	**53.35**	57.35	57.35	57.35
License Center	7.40	7.40	**7.50**	7.50	7.50	7.50
Management Information Services (MIS)	7.00	7.00	**7.00**	7.00	7.00	7.00
Natural Resource Management	6.85	7.00	**7.00**	7.00	7.00	7.00
Recorder	2.00	2.00	**2.00**	2.00	2.00	2.00
Sheriff's	60.81	61.81	**61.81**	61.81	61.81	61.81
Solid Waste	15.00	15.00	**15.00**	15.00	17.00	17.00
Veterans Services	2.00	3.00	**3.00**	3.00	3.00	3.00
Total Full-Time Equivalents	**423.28**	**428.93**	**432.39**	**433.77**	**433.77**	**437.90**

Mission, Vision and Values

County Government as a Provider of Services

The traditional role of county government in Minnesota has been to serve as an administrative arm of state government. Counties carry out state mandated activities and administer those services and programs established by state law. Minnesota residents look to counties as the primary access point for the delivery of most state and federal programs.

As the administrative arm of state government in the provision of state-mandated programs and services, counties rely on the State of Minnesota, and to some extent the federal government, to adequately fund the programs created by the State. Unfortunately, State government has gradually and consistently withdrawn financial support for many of the mandates that counties must provide. The deterioration of the historic state/county partnership has strained relationships and has put many good programs in serious jeopardy. Now the same trend is occurring with the Federal government, adding further pressure to raise local taxes to cover additional cost components of Federal mandates as well.

Vision, Mission, Values & Priority Focus

The County will continue to be governed by priorities and values set by the County Board. The Mission & Values statement for county government helps to describe *why* the county government exists.

> ***Mission & Values.*** *Beltrami County will be the catalyst to firmly establish a community that promotes healthy families, environmental quality, expanding economic opportunity, and a quality of life second to none. The County will accomplish this through innovation, commitment, hard work, collaboration, leadership, and customer responsiveness.*

The Vision statement for Beltrami County helps to describe *who* we want to become. It provides a target, a vision, which can be used as one of the tools to periodically evaluate success.

> ***Vision.*** *Beltrami County will be a model of excellence that others seek to emulate. It will lead the way through collaboration and perseverance, successfully resolving the County's toughest problems and taking advantage of its greatest opportunities. It will create a legacy and tradition of success that expands opportunity for all of its citizens.*

PROPOSED

General Revenue Fund

Description

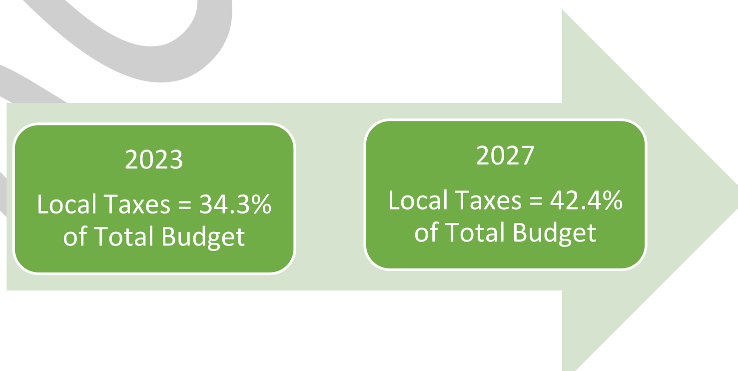
The General Revenue Fund accounts for the revenue and expenditures pertaining to normal government activities which are not accounted for in other funds. The General Revenue Fund includes budgets for county services such as public safety, property tax services and environmental services.

Revenue Trends

The General Revenue Fund collects revenue from many individual sources including property tax, investment income from fund reserves, state general purpose aid, and charges for county services.

Local Property and Sales Tax

Minnesota counties are becoming more reliant on local taxes (property tax levies and local options sales taxes) to fund general purpose activities. Increased unfunded mandates, rising labor and supply costs, underfunding in state general purpose aid, lower interest rates yielding lower investment income and reductions in development related permits or charges for services have shifted a greater revenue burden on local tax sources for the County. It is noteworthy that in the last 4 years alone, the County's reliance on Local Taxes largely to balance State and Federal program requirements has increased by nearly 24%:



Intergovernmental

Included in Intergovernmental Revenues, the State of Minnesota certifies a County Program Aid payment (CPA) each county annually. With the State Revenues increasing as the economy rebounds, the State has increased CPA for counties but will need to continue to evaluate state aids that have not risen as the cost of providing services increases.

Charges for Services

Typical charges for services collected by Beltrami County include license renewal charges, fees for recording documents, permit to carry fees, civil operations fees, and MIS contract services. Revenue collections from Charge for Services have modestly but steadily increased over time.

Interest on Investments

The County Auditor-Treasurer actively manages a portfolio of investments, in compliance with state regulations. Interest on Investments contributes about 2% of total revenues for the General Revenue Fund.

General Revenue Fund Expenditure Trends

General Government

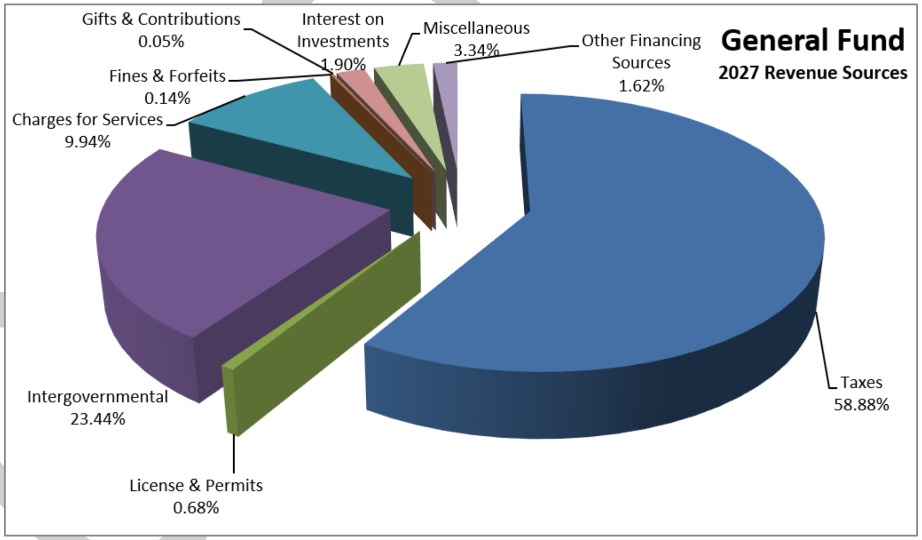
General Government functions include activities related property assessment services, elections, personnel, environmental services, facilities management, technology services, and other similar functions.

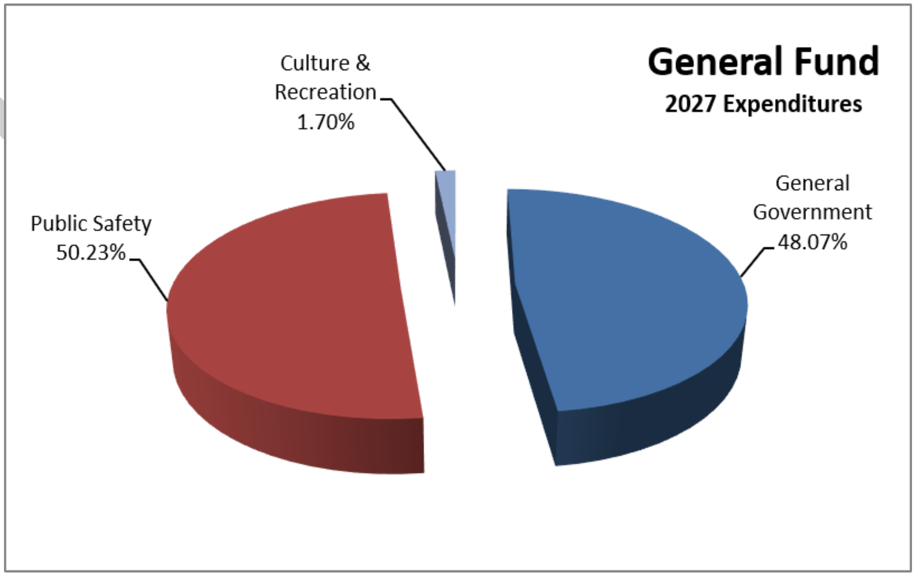
Public Safety

Public Safety costs account for half of all General Fund spending for 2027. The 2027 Budget increases in public safety spending are largely related to the rising costs of operating the new County Jail and deputy vehicle replacements. Increases in jail medical expenses and food have elevated costs by about several hundred thousand dollars annually.

General Fund Statement

	2025 Actual	2026 Budget	2027 Budget
Revenues			
Taxes	21,139,704	23,562,778	24,992,140
Special Assessments			
License & Permits	305,561	273,715	289,765
Intergovernmental	10,328,271	9,943,209	9,947,099
Charges for Services	3,899,083	3,974,319	4,218,521
Fines & Forfeits	77,740	53,600	60,000
Gifts & Contributions	125,702	10,267	20,000
Interest on Investments	842,934	807,962	807,962
Miscellaneous	2,000,206	1,522,483	1,419,081
Other Financing Sources	(775,659)	1,187,746	689,420
Total Revenues	37,943,542	41,336,079	42,443,988
Expenditures			
General Government	17,150,079	19,599,362	20,402,407
Public Safety	18,043,480	21,021,843	21,321,145
Highway & Streets			
Sanitation			
Human Services			
Health			
Culture & Recreation	902,857	714,874	720,436
Conservation			
Economic Development			
Capital Outlay	33,000		
Debt Service	126,181		
Total Expenditures	36,255,597	41,336,079	42,443,988





Fund Balance Analysis

In accordance with MN Statute, the proposed FY2027 budget is balanced. Additionally, in accordance with guidelines established by the Minnesota State Auditor's Office and county policy, Beltrami County has historically maintained adequate General Fund reserves to meet cash flow and emergency needs.

Board of County Commissioners

General Revenue Fund

District One: Craig Gaasvig
District Two: Joe Gould
District Three: Scott Winger
District Four: Tim Sumner
District Five: John Carlson

Purpose Statement

The Beltrami County Board of Commissioners is the governing body of Beltrami County. The County Board's authority, duties, and privileges are described in Minnesota Statutes, Chapter 373. The Beltrami County Board of Commissioners is comprised of five elected members, each representing separate districts within Beltrami County.

The County Board is responsible for establishing the overall goals and the future direction for the county. The Board sets the budget for each county department, approves contracts, appoints officials to carry out resolutions and policies, and appoints citizen commissions and committees. In addition, Commissioners represent Beltrami County on numerous local, regional and state committees and commissions.

The County Board also approves purchases and expenditures, sets the property tax levy and develops a multi-year Capital Improvement Plan (CIP) that addresses the anticipated needs of Beltrami County. The Board makes policy decisions related to county facilities, land acquisition, equipment and vehicles. The Board establishes priorities for the construction and repair of county roads and highways and approves plans for the development and use of county lands.

The County Board budget is: 01-004 Board of Commissioners.

Revenue & Expenditures Summary
County Commissioners

	Actual	Budget	Budget
Revenue Summary	**2025**	**2026**	**2027**
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services			
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous			
Total Revenues	-	-	-
	Actual	**Budget**	**Budget**
Expenditure Summary	**2025**	**2026**	**2027**
Personal Services	268,447	278,375	295,052
Services & Charges	44,280	38,020	50,020
Supplies & Materials	189	470	495
Capital Assets			
Other		700,000	1,400,000
Total Expenditures	312,916	1,016,865	1,745,567

Office of the County Administrator

General Revenue Fund

County Administrator Tom Barry
tom.barry@beltramicountymn.gov
218-333-8478

Purpose Statement

The County Administrator is the chief executive officer of county government, responsible for the daily operations of the county and the implementation of policies set by the elected Board of Commissioners. The role is both administrative and managerial in nature, and it serves as a vital link between elected officials and the county departments, staff, and the public.

The County Administrator provides operational continuity and professional management within county government. The role is designed to maintain consistent execution of policy, ensure fiscal responsibility, and manage the coordination of services across all departments. The Administrator develops and manages the county's budget, supervises department heads, complies with state and federal laws, develops and implements county policies and ordinances, and ensures the efficient delivery of services. The position also acts as the primary liaison between the county and other governmental entities at the local, state, and federal levels.

By statute, the Administrator prepares and submits to the County Board a proposed annual budget and long-range capital expenditure program annually.

The County Administrator budget is: 01-031 Central Administration.

Revenue & Expenditures Summary
County Administrator

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services	169,875	145,231	154,850
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	3,900		
Total Revenues	173,775	145,231	154,850

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	456,626	467,221	488,482
Services & Charges	2,921	4,825	4,825
Supplies & Materials	3,450	550	2,850
Capital Assets			
Other	17,033	39,000	39,000
Total Expenditures	480,030	511,596	535,157

County Attorney

General Revenue Fund

County Attorney David L. Hanson
david.hanson@beltramicountymn.gov
218-333-4219

Purpose Statement

The Beltrami County Attorney is an elected official with specific obligations set forth in Minnesota Statute Section 388.051. The County Attorney is the chief prosecutor for all adult felony crimes committed in the county, and all misdemeanor and gross misdemeanor offenses occurring in the unincorporated areas of the county. In Beltrami County, the Beltrami County Attorney's Office also prosecutes all misdemeanor offenses that occur in Blackduck and Kelliher, as well as the other smaller cities located throughout the county. The County Attorney is also responsible for the prosecution of all Juvenile offenders and responsible for all matters relating to the abuse and neglect of children.

Other County Attorney duties include the following:

- Prosecution of all levels of crimes committed by juveniles.
- Initiating legal actions to protect abused or neglected children.
- Serving as legal advisor to the County Board, department heads and other elected county officials.
- Filing commitment petitions to provide necessary treatment to individuals who are mentally ill or chemically dependent and dangerous.
- Filing commitment petitions for persons who are classified as Sexually Psychopathic Personalities or as Sexually Dangerous Persons.
- Providing support and assistance to crime victims, including advocacy services and seeking restitution for financial losses.
- Filing actions to establish paternity of children, to establish and enforce child support obligations and obtain reimbursement of public funds.
- Handling guardianship/conservatorship cases involving vulnerable adults.
- Income Maintenance Appeals/Licensing Actions.
- Attend before the grand jury, give the grand jury legal advice, and examine witnesses in their presence.
- Briefing and Arguing cases appealed to the Minnesota Court of Appeals or Minnesota Supreme Court.
- Commencing actions to obtain and collect money judgments against individuals indebted to Beltrami County.
- Providing assistance and guidance to smaller governmental agencies, non-profits and citizens on a wide variety of legal subjects.

The County Attorney administers the department budgets for 01-091 (County Attorney) and 01-275 (Victim Assistance Program)

2027 Initiatives

The County Attorney's Office seeks to align departmental activities and resources with the responsibilities and objectives of other county departments and non-county entities that serve the citizens of Beltrami County. Specifically, the County Attorney's Office will work with the County Board, key staff and partners to continue to advance the following initiatives during 2027:

- Drug Court

  Goal: Address the growing drug problem in our community by engaging individuals in treatment long enough to experience the benefits of treatment in order to end the cycle of recidivism and successfully treat their substance use and mental health disorders that brought them into the criminal justice system.

  From the Minnesota District Court: "Treatment courts stop the vicious cycle of relapse and recidivism by treating substance use and mental health disorders for individuals involved in the criminal justice system. Treatment Court promote recovery through a coordinated, team approach including cooperation and collaboration of judges, prosecutors, defense counsel, probation authorities, coordinators, treatment providers, law enforcement, evaluators, and other ancillary service providers. Evidence-based practices are used in treatment courts to tailor individualized, appropriate services for participants in the program." After years in the making, Drug Court started taking cases in the beginning of 2020.

  Responsible Persons: David Hanson, Chief Assistant County Attorney David Frank, and Assistant County Attorney Heather Labat.

- Truancy Program

  Goal: To ensure that children are given every opportunity to access the education they deserve.

  The Beltrami County Attorney's Office works closely with the School District, BCHHS, and Children's Mental Health to determine whether truant children should be referred to Alternative Response Case Management, social services, or truancy court. The group works together to ensure that the child obtains the education they need, while recognizing that each child is unique and therefore one systematic approach will not necessarily work for all. The multi-disciplinary team reviews each potential truancy case in order to determine if Alternative Response Case Management will effectively correct the issue (absence from school), without the need for District Court intervention. The Beltrami County Attorney's Office is also a part of the PASS-K-12 meetings regarding local truancy initiatives.

  Responsible Persons: David Hanson, and Assistant Beltrami County Attorney Hayden Myers.

- Juvenile Diversion Program and Dually Involved Youth Program

  Goal: Reduce Juvenile recidivism and integrate services for youth with both delinquency and child protection cases.

The Beltrami County Attorney's Office has played an integral role in creating and implementing the Dually Involved Youth Program. The Beltrami County Attorney's Office has worked closely with Red Lake Children and Family Services, Leech Lake Child Welfare, Beltrami County Health and Human Services and Beltrami County Juvenile Probation to ensure that children involved in both the Child Protection System and the Juvenile Justice System obtain the services and support they need without over programming them. The Dually Involved Youth Program has led to the creation of more alternative response programs. Alternative response programs help juveniles understand the impact that their criminal acts have on their community without placing them into the juvenile justice court system.
Responsible Person: Chief Assistant County Attorney David Frank.

- Adult Protection Team.
  Goal: Protect vulnerable adults in our community.
  The Beltrami County Attorney's Office was crucial in creating an Adult Protection Team. The Adult Protection Team is made up of an Assistant Beltrami County Attorney, Beltrami County Health and Human Services personnel, and key service providers. The Adult Protection team meets monthly to coordinate and communicate about the protection and services that vulnerable adults in our community need. The Adult Protection team has been responsible for training agencies that work with vulnerable adults in order to help ensure that vulnerable adults are protected. The Adult Protection Team recognizes that the number of civil commitments filed in Beltrami County each year is on the rise.
  Responsible Persons: David Hanson and Assistant Beltrami County Attorney Andrea Dahly.

- Domestic Violence Court.
  Goal: To enhance the safety of all Beltrami County citizens by reducing occurrences of Domestic Violence in our community.
  Beltrami County created and opened a Domestic Violence Court in September of 2014. The Domestic Violence Court sets aside a portion of the court calendar for domestic violence related cases. These cases are fast tracked through the system, and reviewed more frequently than other cases. The Beltrami County Attorney's Office has been instrumental in the creation and staffing of this specialty court. The County Attorney's Office is a part of the Domestic Violence Court Advisory Team, and sends attorneys to trainings to ensure compliance with best practices within our Domestic Violence Court.
  Responsible Persons: Assistant County Attorney Michael Mahlen, along with Chief Assistant County Attorney David Frank and Assistant County Attorneys Heather Labat, and Taylor Tisdel.

- Child Protection Team.
  Goal: To protect and provide services to children in need.
  Beltrami County has had a Child Protection Team since the mid-1970s. The child protection team meets on the 2nd and 4th Tuesday of every month. The Child Protection Team is made up of representatives from the Beltrami County Attorney's Office, Beltrami County Health and

Human Services, the Bemidji School District, the Bemidji Police Department, the Beltrami County Sheriff's Department, the mental health community, the Department of Corrections, Red Lake Children and Family Services and Leech Lake Family Services. The child protection team reviews current cases in order to ensure that all service providers are working together to provide necessary services. In addition, the child protection team works together to find solutions to systemic problems. Lastly, the child protection team provides education and outreach to the community. The child protection team has hosted a successful local training opportunity each spring for the last few years.
Responsible Persons: David Hanson and Assistant Beltrami County Attorneys Hayden Myers and Dustin Berg.

- <u>DWI Court</u>

  Goal: To enhance the safety of all Beltrami County citizens by reducing the number of drunk drivers on the roadways.
  The Beltrami County Attorney's Office continues to play a crucial role in the success of our DWI Court. The Beltrami County Attorney's Office determines eligibility for DWI Court, attends DWI Court every other week, is a part of the DWI Court steering committee, and attends necessary drug court trainings to ensure compliance with best practices. The DWI court has an impressive record of cost savings and reduction in recidivism.
  Responsible Person: David Hanson and Assistant Beltrami County Attorney Taylor Tisdell.

- <u>Increased Victim Contact</u>

  Goal: To ensure victim knowledge and awareness, and increase victim contact.
  The Beltrami County Attorney's Office is working diligently to ensure victim contact early and often in every victim crime. Each attorney is attempting victim contact on the day the case is charged out, or declined. This helps ensure we have accurate contact information, and gives each victim a direct contact for their case. We are working to ensure that victims are aware of their rights from the very beginning of the case, and helping them with any questions, concerns or forms.
  Responsible Person: Katie Gaslin, Victim Coordinator, along with all staff

Revenue & Expenditures Summary

County Attorney

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services	805,647	823,280	825,145
Fines & Forfeitures	18,391	14,000	14,000
Investment Earnings			
Gifts & Contributions			
Miscellaneous	20		
Total Revenues	824,058	837,280	839,145

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	2,103,364	2,207,986	2,345,603
Services & Charges	152,099	139,600	157,525
Supplies & Materials	2,583	10,000	9,000
Capital Assets			1,500
Other			
Total Expenditures	2,258,046	2,357,586	2,513,628

Victim Witness

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	80,567	70,000	70,000
Charges for Services			
Fines & Forfeitures	749		
Investment Earnings			
Gifts & Contributions			
Miscellaneous			
Total Revenues	81,316	70,000	70,000

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	87,059	88,057	93,789
Services & Charges	11,611	12,270	6,720
Supplies & Materials	210	1,500	1,500
Capital Assets			
Other			
Total Expenditures	98,880	101,827	102,009

Judicial Services

General Revenue Fund

District Court Judge John G. Melby
District Court Judge Annie Claesson-Huseby
District Court Judge Jeanine R. Brand
District Court Judge Matti R. Adam
Beltrami County Court Administrator Krista Smith

Purpose Statement

State funding of the Minnesota trial courts was initiated in 1990 when the operating costs of the court administration offices in the thirteen counties of the Eighth Judicial District, as well as the total budget of the district's administrative office, were taken over by the state. The state funding of the Eighth Judicial District was considered a pilot project.

Prompted by the sunset of the Eighth Judicial District pilot project in 1999, state funding of all ten judicial districts was once again explored in 1998. The Judicial Planning Committee, Supreme Court Task Force on Financing of the Trial Courts, and the Association of Minnesota Counties recognized state funding as a better alternative to the current system of eighty-eight separate and independent funding sources.

In late 1999, the Fifth, Seventh, and Ninth Judicial Districts opted to join the Eighth Judicial District and became state funded on July 1, 2000. Beltrami County is included in the Ninth Judicial District. As a result, the Minnesota Legislature has formalized the arrangement by legislating the assumption of all trial court and guardian ad litem related costs in the Fifth, Seventh, Eighth, and Ninth Judicial Districts.

Court related revenues and expenditures for Beltrami County are included in the following department budgets: 01-011 Courts System, 01-012 Public Defender, and 01-018 County Court.

2027 Initiatives

Beltrami County will work with key judicial representatives and community partners to advance the following priority strategic initiatives:

- Specialty Courts. Over the past year, the county has made significant progress toward the final stages of implementing an ICWA Court. Most partners involved in the initiative have completed the required training and participated in planning sessions, with the goal of launching the court in Fall 2026. Judge Adam has played a key leadership role in guiding the collaboration and implementation efforts. The development of the ICWA Court demonstrates the county's continued commitment to strengthening specialty court services and improving outcomes for families and children.

Beltrami County's DWI Court, established in 2007, continues to be highly effective in reducing recidivism and helping individuals address the destructive impacts of chemical dependency. Building on that success, Beltrami County implemented a Domestic Violence Court in September 2013 and a Drug Court in 2019. These specialty court programs are designed to break the cycle of relapse and recidivism by addressing substance use and mental health disorders among individuals involved in the criminal justice system. Despite limited funding, the county remains committed to supporting and expanding specialty and treatment court initiatives that promote accountability, recovery, and long-term community well-being.

- Public Defender and Contract Attorneys. Beltrami County currently contracts four attorneys to provide the legal representation that counties are responsible for providing including CHIPs, Guardianship, Commitments, and certain contempt cases. The four attorneys will work together to cover for one another if needed. As we move towards an ICWA court, it is a priority of the County to ensure all attorneys receive the proper training and set aside meeting time as required for this initiative.

- Video Appearances. The costs to county taxpayers to transport inmates from outside of Beltrami County for court appearances remains a concern. The new Jail is expected to be built this year with advanced zoom opportunities to allow for better communication, private attorney meetings, and eliminate the need to increase in person hearings. With the new jail no longer located next door, the County is pursuing options to modify our court calendars to reduce the amount of resources and be more efficient when transporting inmates for in person hearings are required.

Revenue & Expenditures Summary
Judicial Services

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes	-	-	-
Special Assessments	-	-	-
Licenses & Permits	-	-	-
Intergovernmental	10,289	30,000	30,000
Charges for Services	140	-	-
Fines & Forfeitures	-	-	-
Investment Earnings	-	-	-
Gifts & Contributions	-	-	-
Miscellaneous	2,564	-	-
Total Revenues	12,993	30,000	30,000
Expenditure Summary	**Actual 2025**	**Budget 2026**	**Budget 2027**
Personal Services	-	-	-
Services & Charges	373,284	364,100	375,483
Supplies & Materials	-	-	-
Capital Assets	-	-	-
Other	-	-	-
Total Expenditures	373,284	364,100	375,483

County Auditor-Treasurer

General Revenue Fund

County Auditor-Treasurer JoDee Treat
Jodee.treat@ beltramicountymn.gov
218-333-4175

Purpose Statement

The Beltrami County Auditor and County Treasurer are positions with specific duties set forth in Minnesota Statutes. The Auditor-Treasurer in Beltrami County remains a combined, elected position. The County Auditor-Treasurer manages the property tax system after values have been computed. County financial reporting and accounting, the License Center, as well as running elections. Numerous miscellaneous functions fall to the office, primarily due to the fact that the department's work overlaps every department and fund.

Other County Auditor-Treasurer duties include the following:

- Accounting for all money that flows into and out of the county.
- Banking and cash management.
- Investment management.
- Coordination of the annual audit.
- Liquor, beer, tobacco and misc. licensing
- License Center
- Payroll for all funds, including fiduciary funds, for a total of approximately 500 payroll checks bi-weekly.
- Calculation of tax rates for the county as well as all townships, cities, school districts and other taxing entities in the county.
- Billing and collection of all property taxes. Distribution to all levy jurisdictions.
- Fiscal agent duties to the NW Juvenile Center and Beltrami Soil and Water District along with other smaller organizations.
- Election coordination for all federal, state and local elections involving all 61 precincts located in Beltrami County. This includes ballot orders, election tabulation and voter assistance machine programming, testing of all program chips, processing and tabulation of 30 mail ballot precincts, training of all election judges from all precincts, distribution of supplies and election materials, publication and public awareness, absentee ballot issuance and tabulation, and myriad other issues.
- Deed processing for tax system maintenance, collection of deed tax and mortgage registration tax.
- Forfeiture of property for delinquent taxes.

Election Administration

The Auditor-Treasurer's Office is charged with administering National, State and County elections. These duties include the maintenance of the Minnesota Voter Registration System, candidate filing, training of election judges, ordering ballots and supplies, providing oversight on polling place issues, tabulating results on election night for the 61 precincts in Beltrami County.
2027 is a not a State Election year. To keep a consistent budget from year to year, election administration is budgeted on a two year cycle.
The Auditor's Office will strive to administer an efficient election and allow voters easy access to absentee ballots, through requests online, the postal service, and in person.
Responsible Person: County Auditor-Treasurer JoDee Treat

Financial Administration

The Financial Division of the Office provides for the timely and accurate reporting of financial information that is provided to many internal and external users. The State of Minnesota requires all counties to have an annual financial audit. Since 2003, Beltrami County has contracted with a private CPA firm for the audit of financial statements that are prepared in our office. A complete copy of the audited financial statements can be found on the County's website. Beltramicountymn.gov
Responsible Person: County Auditor-Treasurer JoDee Treat and Finance Director Samantha Rux

Property Tax Administration

Approximately 32% of the County's total revenue is billed out through our Property Tax System in the form of Property Taxes and Special Assessments. The Minnesota Department of Revenue modernized statewide property tax systems. The new system allows for increased administrative consistency of all counties in the State of Minnesota by offering a centralized data base.
Responsible Person: County Auditor-Treasurer JoDee Treat and Real Estate & Tax Director Leah Ophus

License Center

The License Center is responsible for serving the public in the areas of motor vehicle titling and renewals, driver's license renewals, DNR renewals and vital statistics. Licensing and renewals are processed in the State of Minnesota's software system to ensure Statewide consistent service.
Responsible Person: County Auditor-Treasurer JoDee Treat and License Center Director Leala Roth

Investment Portfolio

The County Auditor-Treasurer is the designated Investment Officer and is responsible for the investment decisions and activities. The objectives are preservation of principal, maintaining liquidity and earning the optimum rate of return. With rates now starting to rise, Investment Revenue will again be a significant revenue source in the future.
Responsible Person: County Auditor-Treasurer JoDee Treat

Revenue & Expenditures Summary
Auditor-Treasurer

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes	21,303,114	23,562,778	24,992,140
Special Assessments	-	-	-
Licenses & Permits	113,489	94,395	104,445
Intergovernmental	6,074,959	5,576,000	5,548,000
Charges for Services	176,747	206,297	177,500
Fines & Forfeitures	1,122	-	-
Investment Earnings	1,616,952	800,000	800,000
Gifts & Contributions	-	-	-
Miscellaneous	807,805	953,408	562,177
Total Revenues	30,094,188	31,192,878	32,184,262

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	1,112,869	1,412,798	1,475,498
Services & Charges	565,394	404,300	485,700
Supplies & Materials	76,429	57,000	58,700
Capital Assets	837,349	390,720	45,000
Other	3,653,249	3,953,725	2,534,950
Total Expenditures	6,245,290	6,218,543	4,599,848

Equipment Over $5,000

County Auditor/Treasurer Department							
Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Postage Meter Contingency	R	01-041-000-0000-6561	5,000	5,000	5,000	5,000	5,000
Copy Machine Contingency	R	01-041-000-0000-6561	5,000	5,000	5,000	5,000	5,000
Motor Pool	R	01-041-000-0000-6608	30,000	30,000	30,000	30,000	30,000
Total			40,000	40,000	40,000	40,000	40,000

County Assessor

General Revenue Fund

County Assessor Kaleb Bessler
kaleb.bessler@ beltramicountymn.gov
218-333-4111

Purpose Statement

The County Assessor's Office is responsible for the valuation and classification of all property within Beltrami County. Minnesota has an Ad Valorem or market value-based property tax system that is used to distribute the tax burden to all taxpayers. This ensures each taxpayer is paying a fair tax based on value and classification. Assessors review once every 5 years and estimate the market value of each property, as it is, every year, on January 2nd. The office also establishes the tax classification of all property in Beltrami County based on use.

The County Assessor administers the department budget for 01-105 (County Assessor).

2027 Initiatives

Our main initative every year is to have a complete and accurate reassessment of the county. We physically inspect 1/5th of the county. Approximately 7,900 parcels or about $1.3 billion of real estate annually. We also process of approximiately 1,000 eCRV's, all divisions and combinations of parcels, reviewing all personal property mobile homes annually, and adhere to ever changing tax laws. We work with Tyler Technologies to maintain our CAMA system. Another large portion of our work is finalizing values and hearing appeals. Our staff of seven full-time assessment personnel, one shared half time real estate and tax tech, and one local assessor carry the burden of this work.

The county has 39,535 total parcels of property, 29,962 taxable parcels, (includes 1,087 personnal property and mobile home parcels) and 7,284 exempt parcels. The county appraisal staff assesses 45 districts plus unorganized areas with 25,584 taxable parcels, and one local assessor does the assessment work in 14 districts with 4,313 taxable parcels.

Our current vender Tyler Technologies provides software for the (CAMA) computer assisted mass appraisal system and our Tax systems. These systems were updated in 2022, changing from the as400 AVENU system to Tyler Technologies.

The County Assessor's Office will seek to purposefully align departmental activities and resources with the key objectives established by the county. Specifically, the County Assessor's Office will work with the County Board, key staff, and strategic partners to advance the following priority initiatives during 2027.

Our focus in 2027 will be:

- Number one on our list this year is going to be reducing the number of issues recorded on our MNDOR office review. Two of the larger projects will be updating our office manual and condensing our residential building schedule.
- Modify the Field Mobile system to be user-friendly and aid in consistency of assessment.
- Finalizing the reassessment of commercial real estate county wide to bring into compliance with state standards.
- Review of all exempt applications in the county.
- The equity of the assessment ratios is measured by the Coefficient of Dispersion (COD). COD should statistically measure at 15 or less for residential properties and 20 or less on commercial, industrial, and apartment properties. These numbers are extremely important as they measure how fairly and equitably tax is distributed to taxpayers on an annual basis. Typically to correct this deficiency a reassessment of the area is warranted.
- Price Related Differential (PRD) should measure between 98 to 103 to be acceptable. This measures the accuracy of the values on higher valued properties verses lower valued properties to statistically ensure the same level of assessment throughout stratified levels of value. We will continue to focus on improving our PRD, specifically in relation to our on-water vs off-water parcels.

Revenue & Expenditures Summary
Assessor

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	346,142	351,144	360,679
Charges for Services	3,095	7,000	7,000
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	331		
Total Revenues	349,568	358,144	367,679
Expenditure Summary	**Actual 2025**	**Budget 2026**	**Budget 2027**
Personal Services	775,843	824,075	893,129
Services & Charges	20,281	21,835	21,835
Supplies & Materials	12,866	15,950	15,950
Capital Assets			
Other			
Total Expenditures	808,990	861,860	930,914

Human Resource Management

General Revenue Fund

Human Resources Director Jordan Hickman
Jordan.hickman@ beltramicountymn.gov
218-333-4155

Purpose Statement

The Human Resources (Personnel) Department is responsible for employee and labor relations functions including: recruitment/screening; merit system administration; labor contract negotiations and administration; compensation and benefits administration; employee orientation and training; worker's compensation administration; grievance and discipline administration; internal investigations; affirmative action; and records management.

The Human Resources Director administers the 01-061 Human Resources and the 01-081 Risk Management budgets.

2027 Initiatives

The Human Resources Department will seek to purposefully align departmental activities and resources with the key objectives established by the County Administrator. Specifically, Human Resources will work with the County Administrator, County Board, key staff, and strategic partners to advance the following priority initiatives during 2027:

- Collective Bargaining. The labor agreements for all eight employee bargaining units were up for renewal as of December 31, 2025. New contracts have been ratified for the period of 2026-2028 with five bargaining units. The remaining three bargaining groups cover "essential" employees and they have elected to proceed through the mediation and/or interest arbitration process. The Human Resources Department remains committed to working diligently toward the timely resolution and renewal of these agreements while ensuring fairness, consistency, and equity across all collective bargaining agreements.
- Paid Family Medical Leave. Beltrami County elected to contract with MetLife for this newly mandated paid leave that went into effect on January 1, 2026. The Human Resources Department will monitor and evaluate the use of paid leave and the effectiveness of MetLife's administration to identify any changes that may be necessary to effectively manage this new leave mandate.
- Recruitment and Hiring Process. In 2025 Beltrami County posted 66 job postings, processed 1,030 applications, hired 74 employees (new to the county), promoted/transferred 17 internal employees and processed 62 employee separations (retirement/terminations/resignations).
- Human Resource Information System (HRIS). Human Resources continues to use the NeoGov HRIS system. We are working with the Auditor/Treasurer Department to identify opportunities for a unified HR/Benefits/Payroll System. The goal is to identify an integrated

system that will provide improvements to employee leave management, increased compliance with reporting requirements, and overall efficiency.

- <u>Workforce Development.</u> In 2026 and continuing through 2027, the Human Resources Department will be developing and implementing technical supervisor and leadership training modules.

Revenue & Expenditures Summary

Human Resources

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	250		
Charges for Services	121,395	115,290	145,200
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	23,193	24,000	24,000
Total Revenues	144,838	139,290	169,200

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	310,202	351,373	415,623
Services & Charges	76,498	82,492	88,458
Supplies & Materials	2,571	3,975	3,975
Capital Assets			
Other			
Total Expenditures	389,271	437,840	508,056

Risk Management

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services			
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	458,609	463,011	477,935
Total Revenues	458,609	463,011	477,935

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services			
Services & Charges	1,100,482	1,088,000	1,241,353
Supplies & Materials			
Capital Assets			
Other			
Total Expenditures	1,100,482	1,088,000	1,241,353

Information Technology

General Revenue Fund

IT Director Kevin Warne
Kevin.warne@ beltramicountymn.gov
218-333-4108

Purpose Statement

The Information Technology (IT) Department provides consulting, planning, purchasing, systems implementation and technical support services for all county departments and non-county agencies that use the county information systems network. This includes all computer desktop systems, laptops, network servers, networking infrastructure, telephone, and voice mail systems. The primary corporate goal of the IT Department is to work with the various entities to provide more efficient public service through the responsible and cost-effective use of technology. The IT Director administers the 01-062 IT department budget and the 014-066 Technology Fund budget.

2027 Initiatives

Some of the ways IT is helping to develop technology in County Government.

- Continue Migrating AS400 Applications to Windows: Find Windows based programs to replace aging green screen applications. (RVI, Paymate, Receipts Program)
- Create Opportunities for Collaboration: Develop and implement shared collaboration between County, City and Non-Profits.
- Create a Training Environment for Employees and Collaborative: Help train employees and partners to better utilize computer equipment.
- Expand Cybersecurity Training: Develop multiple training opportunities for employees to learn about the importance of network and email security.
- Create Safe and Secure Employee & Customer Environment: Secure building by means of door and security camera controls as well as electronic transfers, payments, and secure Web access.
- Upgrade Servers: Work with departments to migrate data and programs to newer Windows servers.
- Implement Cloud Backup Solution: With the increasing attacks and the sophistication in which these attacks are being employed, it is time to find a solution that mitigates the risk of our backups being vulnerable to ransomware or deletion.
- Explore More Tools for Cyber Attack Prevention
- Conduct a Tabletop Cyber Attack Exercise: Work with experts to run through cyber-attack scenarios.

Revenue & Expenditures Summary
Information Technology

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	468,211	270,496	290,499
Charges for Services	363,816	374,513	399,651
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	557		
Total Revenues	832,584	645,009	690,150

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	868,345	875,478	939,694
Services & Charges	555,387	526,250	594,550
Supplies & Materials	37,882	18,400	17,900
Capital Assets	100,022	45,000	48,000
Other	95,000	83,000	84,400
Total Expenditures	1,656,636	1,548,128	1,684,544

Equipment Over $5,000

IT/Technology Fund							
	(R) Replace	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
AS/400	R		-	-	-	-	-
Server Storage Unit	A	14-066-6607	20,000	40,000	50,000	40,000	50,000
Firewall	R	14-066-6607	20,000	10,000		10,000	20,000
Furniture	R	14-066-6607	100	100	100	100	100
Computers	R	14-066-6607	2,400	2,400	2,400	2,400	2,400
Laser Printer	R	14-066-6607	2,400	2,400	2,400	2,400	2,400
Router\ASA	R	14-066-6607	2,000	2,000	2,000	2,000	
Network Security	A	14-066-6267	10,000	5,000	5,000	13,000	10,000
Server	R	14-066-6607			200,000	30,000	-
Switches	R	14-066-6607	2,500	2,500	2,500	2,500	2,500
Scanners	R	14-066-6607	-	20,000	20,000		-
Building Security	A	14-066-6481		2,000	2,000	2,000	2,000
Wireless Network Routers	A	14-066-6607	5,000	5,000	5,000	5,000	5,000
Professional Services	A	14-066-6276	10,000				
UPS	R	14-066-6481	5,000	5,000	5,000	5,000	5,000
Total			79,400	96,400	296,400	114,400	99,400

County Recorder

General Revenue Fund

County Recorder Charlene Sturk
charlene.sturk@ beltramicountymn.gov
218-333-8345

Purpose Statement

The mission of the Office of County Recorder/Registrar of Titles is to serve the public with the highest quality of customer service we can offer while protecting, preserving and recording/filing of all documents in a manner that is both timely and cost effective.

The County Recorder administers the 01-101 County Recorder department budget.

2027 Initiatives

The County Recorder's Office will seek to purposefully align activities, goals and resources established by the County Board, key staff and other county departments to advance the following priority initiatives during 2027:

- <u>Utilize the land records solutions Fidlar offers:</u> Our land records management software allows us to process each document, whether paper or electronic, in the same manner and to meet the recording requirements. We have updates continually to keep us incompliance with updated Statutes and recording practices.

- <u>Laredo & Tapestry Subscriptions:</u> Laredo is remote access for the everyday searcher. (Ex: Title Companies, Real Estate Attorneys, Banks, Realtors, etc.). We have 27 Laredo users. 2025 Laredo revenue was $50690. Tapestry is available via the internet for the occasional searcher. 2025 Tapestry revenue was $9974

- <u>Monarch Subscription:</u> We have utilized the Monarch software since 2019. Monarch allows for watermarks on images that are requested by 4 companies (Corelogic, BlackKnight, Zillow & Sathre Title). Monarch revenue for 2025 was $20684

- <u>Property Fraud Alert</u> is a community outreach service that alerts subscribers against the possibility of fraudulent activity being committed against their property. This service is free for our taxpayers and to date we have 682 subscribers. Real Estate fraud has continued to rise and this is a tool to help our taxpayers be aware of any real estate transaction pertinent to them within a 24 hour time frame so they can start legal proceedings.

- Verification and Uploading of Imaged Documents. Continued verification of every document that was converted from microfilm to images to guarantee these images are the true and accurate document for archival purposes for years 1965 through 2001. We have completed uploading of images for all indexed documents from 2001 back to December 1, 1986. The Laredo & Tapestry subscribers pay to have access to these images. We are now working on documents from November 1986 back to March 6, 1965. We have 89,970 documents to index and upload images. Once that project is complete we have 208441 documents to index and upload images from the deed, mortgage and miscellaneous books.

- Maintain and Promote the Discharge Access Database System (DADS). Recorders are the custodians of the Military Discharge Records. These records are classified. We upload new DD214's as they are recorded.

- Certificate of Compliance per MN Statute 357.182, Subd. 6. For year 2025 the Beltrami County Recorder was 100% in compliance. Unallocated funds collected for year 2025 was $72523. These unallocated funds are now utilized in our IT Department.

- Collaborate with Real Estate and Tax Services for passport services. Annually certify Deputy Recorder & County Recorder as Passport Acceptance Agents to allow us to process new applications at the counter, answer questions about passports in person and via telephone. Review passport applications, complete transmittals and mail with applications daily to Passport Services. Paula is the Passport Program Lead who oversees the Passport Acceptance Agents, communicates with Passport Services to set up training for new agents and annual training for current agents; adds new agents and removes agents no longer working with Passports and assists agents with accepting applications. She distributes e-mails and news letters from Passport Services to the agents and verifies we have the most current applications and forms available to the public. The daily transmittals are data private and must be disposed of properly after their 24-month retention period which Paula does monthly by shredding. She has to track the passport packages thru the US Postal Service confirming delivery to Passport Services within 7 days.

Revenue & Expenditures Summary
County Recorder

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services	268,731	235,000	252,000
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous			
Total Revenues	268,731	235,000	252,000

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	233,944	233,044	247,558
Services & Charges	53,134	60,340	60,340
Supplies & Materials	476	1,150	1,300
Capital Assets	4,185		3,000
Other			
Total Expenditures	291,739	294,534	312,198

Geographic Information Systems (GIS)

General Revenue Fund

GIS Director Kevin Trappe
Kevin.trappe@ beltramicountymn.gov
218-333-8457

Purpose Statement

The GIS Department provides enterprise geospatial services that support all county functions by advancing innovation, improving efficiency, and enabling informed decision-making through the analysis and visualization of geographic data. The department's work strengthens and supports a wide range of important county operations, including public safety and emergency preparedness; infrastructure and asset management; transportation and public works; land use planning, zoning, and permitting; environmental and natural resource management; tax assessment and property records management; elections administration; public health and human services; economic and community development; and public information, transparency, and community engagement.

The GIS Director administers the 01-104 GIS budget.

2027 Strategic Initiatives

The GIS Department will work with other departments, external partners and stakeholders, and the County Board to advance the following priority initiatives during 2027:

- **Enterprise GIS governance and organizational strategy**
    - Continue implementation of a countywide GIS strategy focused on improving interdepartmental coordination, data governance, operational efficiency, and public access to geospatial information.
    - Continue identifying training and professional development opportunities to strengthen internal GIS capabilities and support long-term organizational resiliency.

- **Expansion of GIS-driven operational workflows**
  - Continue collaborating with county departments to modernize operational workflows through GIS-based tools, mobile applications, and spatial analysis capabilities.
  - Ongoing initiatives may include enhancements to roadway asset management, property appraisal support tools, public infrastructure mapping, construction communication tools, drainage system information access, and field data collection workflows.
  - Evaluate opportunities to improve operational efficiency through automation, centralized data management, and integration between GIS and other county business systems.

- **Enhancement of public-facing GIS services**
  - Continue improving public access to county geospatial information through modern web mapping applications and interactive data tools.
  - Focus areas may include transportation projects, property information, drainage systems, recreation mapping, and other county services where GIS can improve communication, transparency, and accessibility for residents.
  - Evaluate opportunities to improve the integration of GIS information into existing county communication platforms.

- **Enhancement of county spatial data infrastructure and cadastral accuracy**
  - Continue long-term efforts to improve the spatial accuracy, reliability, and sustainability of the county's cadastral framework through PLSS corner remonumentation and parcel mapping improvements.
  - Continue rebuilding and refining township, section, parcel, and plat boundaries using updated survey information to improve reliability for county operations, private surveying, emergency response, land management, and public mapping applications.
  - Evaluate long-term maintenance strategies to preserve survey control infrastructure and maintain parcel data quality into the future.

- **GIS platform modernization and resiliency**
  - Continue modernization of the county's GIS technology environment through migration to current software and modernization of legacy web applications.
  - Improve long-term system resiliency, security, maintainability, and performance by reducing reliance on deprecated technologies and implementing current best practices for GIS infrastructure and application management.

- **Emergency management preparedness and NG911 support**
    - Following recent severe storm damage and increased wildfire concerns within the county, collaborate with Emergency Management, the Sheriff's Office, Fire Departments, and other partner agencies to evaluate opportunities for GIS-based preparedness and response tools related to wildfire risk, debris management, evacuation planning, critical infrastructure identification, emergency communication and future natural disaster response.
    - Continue coordination with the Minnesota Geospatial Information Office (MnGeo), the Minnesota Department of Public Safety Emergency Communication Networks (ECN), and local public safety stakeholders to support ongoing implementation and maintenance needs associated with Next Generation 9-1-1 (NG911).
    - Evaluate opportunities to improve interagency data sharing, mobile access to GIS resources, and real-time mapping capabilities during emergency events and disaster response operations.

Equipment Over $5,000

GIS Department							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Plat Book Production	R	01-104-193-0000-6451			6,500		
Hwy Map Production	R	01-104-194-0000-6451		3,000			
Aerial Imagery	R	01-104-000-0000-6278	26,000	27,000	28,000	29,000	30,000
GIS Software	R	01-104-000-0000-6267					
GPS Equipment	R	01-104-000-0000-6607					
Copy Machine Replacement	R	01-104-000-0000-6607	8,000				
Multi Function Plotter/Scanner	R	01-104-000-0000-6607					
Total			34,000	30,000	34,500	29,000	30,000

Revenue & Expenditures Summary
County Geographic Information Systems (GIS)

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	20,250	21,500	18,150
Charges for Services	86,569	10,660	12,760
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	11,806	55,080	135,580
Total Revenues	118,625	87,240	166,490
Expenditure Summary	**Actual 2025**	**Budget 2026**	**Budget 2027**
Personal Services	252,443	270,431	287,543
Services & Charges	154,161	126,990	208,590
Supplies & Materials	1,247	3,700	2,000
Capital Assets	6,300		8,000
Other			
Total Expenditures	414,151	401,121	506,133

Facilities Management/Safety

General Revenue Fund

Facilities & Safety Director Steve Shadrick
Steve.shadrick@beltramicountymn.gov
218-333-8475

Purpose Statement

Facilities Management Department strives to provide a safe, clean and comfortable working environment for all employees, tenants and customers. The department provides building maintenance, cleaning and repair functions for all of the county campus and some remote facilities. Grounds care, snow removal, project management, and building energy management are the responsibilities of this department. Compliance with local, state, and federal regulations for building operations is managed by this department.

Safety management within the county is provided by this department. Employee training, safety audits, coordination of safety committee functions, policy management, safety drills such as tornado and fire drills, and assistance to Human Resources department with regard to accident investigations and reporting. Safety budget is: 01-064.

Building and Grounds includes the following budgets: 01-110 CSC Grounds, 01-111 Courthouse Grounds, 01-112 Administration Grounds, 01-114 New Jail Grounds, 01-115 Old Jail Grounds, 01-116 LEC Grounds, 01-119 Judicial Center Grounds, and 01-120 Old Fairgrounds/Impound Lot.

2027 Initiatives

- <u>Energy Management</u>
  Continue efforts to increase building efficiencies.
  - Conduct research to identify cost effective solutions to reduce natural gas, electrical, and water consumption within county buildings while continuing to provide comfortable and safe working environments.
  - Implement new equipment control strategies and lighting upgrades per the 2020 Energy Audit conducted by Michael's Energy.
- <u>OSHA Compliance</u>
  Continue efforts to ensure compliance with OSHA regulations
  - Conduct safety audits
  - Correct any and all deficiencies identified

- <u>Building and Grounds</u>
  Continue efforts to properly maintain buildings and grounds
    - Conduct campus assessments to identify areas of improvement and future needs
    - Upgrade HVAC software devices for better control and efficiency.
    - Complete general maintenance to maintain aesthetics of campus.
    - Complete building projects to meet needs of county departments.

2027 Projects

- Community Services Center Roof Replacement Project $325,000
- Community Services Center DDC/VAV/Pneumatic Control Upgrade $60,000
- Community Services Center Sidewalk Repairs $5,000
- Law Enforcement Center Leibert Critical Cooling Systems Replacement $40,000
- Law Enforcement Center Building Automation System Equipment Software Controller Upgrade $10,000
- Law Enforcement Center Flooring $10,000
- Administration Building Exterior Repairs Tuckpointing/Caulking $4,000
- Administration Building Building Automation System Equipment Software Controller Upgrade $9,000
- Campus Security Projects and System Repairs $8,000
- Judicial Center Exterior Windows Lintel Repairs/Caulking $60,000
- Historic Courthouse Attic Repairs and Updates $5,000
- Historic Courthouse Architectural Design Services for Historical Grant Process $15,000
- Annex Building Soffit EIFS Repairs $9,000

NEW ITEMS TO EXPECT IN 2028 & 2029

- 2028 Community Services Center Boiler Replacement $200,000
- 2028 Community Services Center Hot Water Circulation Pump Replacement $25,000
- 2028 Community Services Center Hot Water Heater Replacement $20,000
- 2028 Community Services Center Elevator Upgrade $160,000
- 2028 Community Services Center Custodial Equipment $6,000
- 2028 Law Enforcement Center Hot Water Heater Replacement $18,000

- 2028 Law Enforcement Center Ejection Pump System Replacement $7,500
- 2028 Law Enforcement Center Water Softener System Replacement $15,000
- 2028 Law Enforcement Center Parking Lot Repairs $5,000
- 2028 Law Enforcement Center Sidewalk/Paver/Curb Repairs $7,500
- 2028 Law Enforcement Center Custodial Equipment $6,000
- 2028 Administration Building Hot Water Heater $5,000
- 2028 Administration Building Flooring $20,000
- 2028 Administration Building Parking Lot Repairs $7,500
- 2028 Judicial Center Exterior Repairs Tuckpointing/Caulking $35,000
- 2028 Judicial Center Flooring $25,000
- 2028 Judicial Center Custodial Equipment $6,000
- 2028 Annex Building Exterior Tuckpointing/Caulking $20,000
- 2028 Annex Building Custodial Equipment $6,000
- 2029 Law Enforcement Center HVAC Rooftop Units Replacement $300,000
- 2029 Law Enforcement Center Exterior Repairs Tuckpointing/Caulking $30,000
- 2029 Administration Building HVAC Rooftop Units Replacement $250,000
- 2029 Administration Building Flooring $20,000

Revenue & Expenditures Summary

Facilities Management

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	125,448	110,275	164,600
Charges for Services	8,425	8,500	8,500
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	924,445	875,615	894,124
Total Revenues	1,058,318	994,390	1,067,224

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	1,182,413	1,289,836	1,488,469
Services & Charges	738,270	867,025	1,174,125
Supplies & Materials	134,772	130,740	165,600
Capital Assets	498,009	7,000	457,200
Other	4,803	5,500	6,500
Total Expenditures	2,558,267	2,300,101	3,291,894

Safety

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services			
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	10,000	10,000	10,000
Total Revenues	10,000	10,000	10,000

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services			
Services & Charges	6,233	9,100	9,100
Supplies & Materials	335	600	600
Capital Assets			
Other			
Total Expenditures	6,568	9,700	9,700

Equipment Over $5,000

Facility Management Department							
Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
CSC Hot water Heater	R	01-110-6605		20,000			
CSC Elevator Upgrade	R	01-110-6605		160,000			
CSC Custodial Equipment	R	01-110-6607		6,000			
CSC Exterior Exterior Repairs/tu	R	01-110-6605					10,000
CSC Sidewalk Repairs	R	01-110-6605	5,000				
CSC Roof	R	01-110-6605	325,000				
CSC Boiler #1	R	01-110-6605		100,000			
CSC Boiler #2	R	01-110-6605		100,000			
CSC Hot Water Circulation Pump	R	01-110-6605		25,000			
CSC DDC/VAV/Pneumatic Fire D	R	01-110-6605	60,000				
CSC BAS software upgrade	R	01-110-6505				10,000	
CSC Unit heaters	R	01-110-6605					20,000
HCH Exterior Painting	R	01-111-6605				25,000	
HCH Arch Design Service	R	01-111-6605	15,000				
HCH Attic repairs/upgrade	R	01-111-6605	5,000				
HCH/Annex fire alarm system	R	01-111-6605				25,000	
Annex Soffit EIFS Repairs	R	01-111-6605	9,000				
Annex Exterior Tuckpointing & C	R	01-111-6605		20,000			
Annex Custodial Equipment	R	01-111-6607		6,000			
Annex Heat Pumps	R	01-111-6605					30,000
Admin Exterior Repairs/Caulking	R	01-112-6605	4,000				
Admin Hot Water Heater	R	01-112-6605		5,000			
Admin Sidewalk Repairs	R	01-112-6605	9000				
Admin Security Upgrades/repair	R	01-112-6605	8000				
Admin Flooring	R	01-112-6605		20,000	20,000		
Admin Rooftop units	R	01-112-6605			250,000		
Admin Custodial Equip	R	01-112-6605				7,000	
Admin Roof	R	01-112-6605					200,000
Admin Boiler Rm exhaust	R	01-112-6605					10,000

Equipment Over $5,000 continued

Admin Hot water circ pumps	R	01-112-6605					15,000
Admin Fire alarm system	R	01-112-6605					75,000
Admin BAS software upgrade	R	01-112-6605					15,000
Admin Bobcat skidsteer	R	01-112-6607					65,000
Campus Parking Lot Repairs	R	01-112-6605		7,500			
Campus Fire Alarm Notification :	R	01-112-6605				10,000	
Campus Boiler/Chiller Glycol	R	01-112-6605				5,000	
LEC BAS Software HVAC Update	R	01-116-6605	10,000				
LEC Flooring	R	01-116-6605	10,000				
LEC Leibert Cooling Systems	R	01-116-6605	40,000				
LEC Hot Water Heater	R	01-116-6605		18,000			
LEC Rooftop Unit #1	R	01-116-6605			150,000		
LEC Rooftop Unit #2	R	01-116-6605			150,000		
LEC Exterior Repairs/Tuckpointir	R	01-116-6605			30,000		
LEC Overhead Door	R	01-116-6605					7,000
LEC Sidewalk/Paver/Curbs	R	01-116-6605		7,500			
LEC Ejection Pump System	R	01-116-6605		7,500			
LEC Roof Repairs	R	01-116-6605				471,000	
LEC water softner	R	01-116-6605		15,000			
LEC Parking lot repairs	R	01-116-6605		5,000			
LEC Custodial equipment	R	01-116-6607		6,000			
LEC Fire alarm system	R	01-116-6605					50,000
LEC Elevator upgrade	R	01-116-6605					80,000
Judicial Center Exterior Repairs	R	01-119-6605	60000	35,000			
Judicial Center Flooring	R	01-119-6605		25,000			
Judicial Center Custodial equip	R	01-119-6607		6,000			
Judicial Center fire alarm systen	R	01-119-6605				30,000	
Judicial C BAS software upgrade	R	01-119-6605				10,000	
Judicial C Parking lot repair	R	01-119-6605					5,000
Total			560,000	594,500	600,000	593,000	582,000

Veteran Services

General Revenue Fund

Veteran Service Officer Shane Gustafson
shane.r.gustafson@ beltramicountymn.gov
218-333-4178

Purpose Statement

The mission of Beltrami County Veteran Services, in partnership with the Veterans Administration and other Veteran support agencies, is to provide benefits and services to Veterans and their families in a responsive, timely, and compassionate manner in recognition of their service to the nation. The Veteran Services budget is 01-121 Veterans Service.

2027 Initiatives

The Veterans Service Office will align departmental activities/resources to ensure Veterans are cared for throughout this region. Specifically, Veteran Services will work with the County Board, key staff, and other partners to advance the following priority initiatives:

- <u>County Outreach.</u> Continue a robust Veterans Outreach Program throughout Beltrami County through initiatives such as the Northern Warriors Outreach (NWO) Program. Ensure all county veterans have access to the Veterans Support Network, with a focus on reaching underserved and remote areas. Enhance veteran-related content on the Beltrami County website and social media platforms to increase awareness and accessibility of available services
  Responsible Persons: Veterans Service Officer Shane Gustafson, Assistant Veterans Service Officer Luke Wilkowski, Veterans Case Aide Darren Dew.

- <u>Veteran Enrollment and Access to VA Medical and Mental Health Care.</u> This office will continue its proactive efforts to enroll eligible veterans in the VA Health Care System by working in close coordination with the Bemidji VA Community-Based Outpatient Clinic, the Fargo, ND, VA Regional Office, and the St. Cloud, MN, VA Health Care System. These partnerships support veterans in establishing eligibility, completing enrollment, and accessing essential services — including inpatient care for mental health crises such as suicidal ideation and substance abuse treatment. *Responsible Person*: Veterans Service Officer Shane Gustafson and Assistant Veteran Service Officer Luke Wilkowski, in cooperation with the VA Medical Centers.

- State Soldier Assistance Program (SSAP).
  Veterans and eligible family members facing financial hardship may qualify for assistance through the Veterans Relief Grant, Special Needs Grant, Subsistence Grant, or annual Optical and Dental Grants. This office will assess eligibility and provide support throughout the application process to ensure access to these vital resources. *Responsible Person*: Veterans Service Officer Shane Gustafson, Assistant Veteran Service Officer Luke Wilkowski, Veterans Case Aide Darren Dew, in cooperation with LSS CORE Program and the Minnesota Department of Veterans Affairs.

- Homeless Veteran Assistance.
  Identify and support veterans experiencing homelessness or housing instability by connecting them with appropriate resources, services, and long-term housing solutions. *Responsible Person*: Veterans Service Officer Shane Gustafson, Assistant Veteran Service Officer Luke Wilkowski, Veterans Case Aide Darren Dew, in cooperation with the Minnesota Department of Veterans Affairs and Minnesota Assistance Council for Veterans (MACV) and HUD-Veterans Affairs Supportive Housing program (HUD-VASH).

- PACT Act claim review and preparation.
  The newly expanded law significantly broadens VA health care and benefits for Veterans exposed to burn pits, Agent Orange, and other toxic substances. Our office is committed to assisting veterans with filing new claims, reviewing previously denied claims for potential eligibility under updated criteria, and identifying benefits available to both veterans and their dependents. *Responsible Persons: Veterans Service Officer Shane Gustafson, Assistant Veterans* Service Officer Luke Wilkowski, and Veterans Case Aide Darren Dew, in cooperation with the Minnesota Department of Veterans Affairs.

- Bemidji Veterans Cemetery
  Bemidji has been selected as the location for the newest State Veterans Cemetery in Minnesota, marking a significant investment in honoring and serving our nation’s veterans and their families. The Veterans Service Office will continue to monitor the project's progress closely and provide updates to veterans, stakeholders, and the public as development milestones are reached. *Responsible Persons: Veterans Service Officer Shane Gustafson, Assistant Veterans* Service Officer Luke Wilkowski, and Veterans Case Aide Darren Dew, in cooperation with the Minnesota Department of Veterans Affairs.

Revenue & Expenditures Summary
Veteran Services

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	190,000	10,000	10,000
Charges for Services			
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	251		
Total Revenues	190,251	10,000	10,000

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	288,154	306,984	328,739
Services & Charges	184,612	17,028	17,545
Supplies & Materials	1,030	900	1,110
Capital Assets			
Other			
Total Expenditures	473,796	324,912	347,394

Environmental Services

General Revenue Fund

Environmental Services Director Brent Rud
Brent.rud beltramicountymn.gov
218-333-4159

Purpose Statement

The Beltrami County Environmental Services Department is charged by the County Board of Commissioners with the administration and enforcement of the following services:

- Shoreland Management
- Subdivision Controls
- Issuance of building and sewer permits
- Maintenance and monitoring plans for commercial sewer systems
- Investigate and mitigate environmental health complaints
- Perform the planning for land use
- Writing and Implementation of the Local Water Management Plan
- Subsurface Sewage Treatment Systems Ordinance
- Telecommunications Tower Ordinance
- Wetland Conservation Act
- County Designee for the Noxious Weed Program
- Public Gathering Ordinance
- Citizen Lake Monitoring Program
- Implementation of SWCD Conservation Initiatives
- Aquatic Invasive Species Watercraft Inspection Program
- Minnesota Buffer Law Implementation
- Short-Term Rental Ordinance

The Environmental Services budget is 01-107 Environmental Services

2027 Initiatives

The Environmental Services Department will seek to purposefully align departmental activities and resources with the key objectives established by the County. Specifically, Environmental Services will work with the County Board, key staff and strategic partners to advance the following priority initiatives:

- Soil & Water Conservation District Board Cooperative Agreement –The SWCD and the County have been working as dependent partners since 2010 in implementing the Comprehensive Local Water Management Plans and other SWCD conservation priorities and grant programs. The County Environmental Services Staff provides administrative and technical support to the SWCD Board and fulfills all of the SWCD obligations and priorities as identified annually. Examples of SWCD programs and grants include Cost-Share, Tree Program, Rain-Gauge Monitors, Buffer Program, Private Forest Management, and providing technical assistance to landowners for conservation practices.

- Ordinance Updates – Environmental Services Department will conduct a review of existing County Ordinances for necessary updates and work on bringing those updates to the County Board for consideration.

- 1W1P – One Watershed One Plan Implementation– All watersheds in Beltrami County now have watershed-based plans adopted and are in implementation phase. The Environmental Services Department staff are the fiscal and administrative coordinators for implementation of the Upper Mississippi Headwaters and Upper and Lower Red Lake plans. The Department is involved in implementation in the other 6 watersheds as needed or requested by landowners for specific practices or projects.

- Keep It Clean Initiative – The Environmental Services Department will coordinate with the Soil & Water Conservation District, Beltrami County Solid Waste, Upper Red Lake Area Association, the Regional Keep It Clean Committee, Lake of the Woods SWCD, and various other partners to keep promoting the message to winter ice users to keep our lakes free of all waste including human waste.

- Stormwater Partnerships – The Environmental Services Department will provide technical assistance and financial assistance to Cities and Towns in Beltrami County as well as Beltrami County Highway Department and other local road authorities. There are 4 stormwater projects that are in varying stages of development that we hope to assist with over the next several years as well as a culvert inventory for Beltrami County.

Revenue & Expenditures Summary
Environmental Services

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits	113,505	111,000	117,000
Intergovernmental	397,721	452,423	281,008
Charges for Services	399,795	327,818	438,000
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions	19,552	10,267	20,000
Miscellaneous	317,680	14,000	14,000
Total Revenues	1,248,253	915,508	870,008

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	795,084	893,667	956,540
Services & Charges	134,421	271,415	172,062
Supplies & Materials	9,894	12,450	12,677
Capital Assets	496,636		
Other	14,742	31,678	
Total Expenditures	1,450,777	1,209,210	1,141,279

County Sheriff's Office

General Revenue Fund

County Sheriff Jason Riggs
Jason.riggs@ beltramicountymn.gov
218-333-4136

Purpose Statement

The Sheriff's Office Mission is to protect the lives, rights, privileges and property of the citizens of Beltrami County.

- Full Service Law Enforcement and Emergency Management Agency.
- Professional enforcement and administration of all federal, state and local laws and ordinances.
- Staffed by field patrol deputies, criminal investigators, civil process officers, communications officers, court deputies, bailiffs, corrections officers, records technicians, boat & water, ATV/OHV and snowmobile patrol deputies, administrative, crime analyst's, and emergency management staff.
- Partners with the community through involvement with non-profits such as the Sexual Assault Program, Northwoods Coalition for Family Safety, Family Advocacy Center, Suicide Prevention Program, Sanford Behavioral Health (Civilian Mental Health Transport program), Hope House, Adult Day Services and other civic groups. Also by capitalizing on the use of volunteer members of the Sheriff's Posse, First Responders, Paul Bunyan Amateur Radio, Civil Air Patrol, and the Lakes Area Dive Team.

The Beltrami County Sheriff is responsible for the administration of the following department budgets: 01-200 Coroner, 01-201 Sheriff Contingency, 01-202 Sheriff Administration, 01-203 Boat & Water, 01-204 LEC, 01-205 County Park Patrol, 01-206 Chippewa Nat. Forest, 01-209 MN Snowmobile Safety Grant, 01-211 Communications, 01-212 Civil/Warrants, 01-213 Investigations, 01-214 Field Operations, 01-215 North Beltrami Deputy-Con Con, 01-219 Total Zero Death Grant, 01-224 DWI Grant, 01-226 MN Off Highway Vehicle safety Grant, 01-229 Safe Trails OJP Grant, 01-230 Headwaters SWAT, 01-281 Emergency Management, 01-288 E-911 Grant and 01-254 Bailiffs.

The Beltrami County Sheriff is also responsible for the Beltrami County Jail- the budget for which is contained elsewhere in this document.

2027 Initiatives

The Beltrami County Sheriff's Office will seek to purposefully align activities and resources with the key objectives established by the county. Specifically, the Sheriff's Office will work with the County Board, key staff and strategic partners to advance the following priority initiatives during 2027:

- **<u>Build Interfaces with Prophoenix (Records Management System) and other programs.</u>**

  The Beltrami County Sheriff's Office transitioned to a new Records Management, CAD, and Corrections management software, Prophoenix in January of 2024. In 2025 we contracted to Build interfaces with software used by our Jail Medical Provider and the County Attorney's Software system, Karpel.

  To automate and share information between systems thus saving time and money.

  Performance Indicator: Vast improvement in law enforcement, efficiencies, communications and reporting.
  Responsible Person: Sheriff Jason Riggs, Chief Deputy Jarrett Walton, Communications Supervisor/Emergency Management Director Chris Muller, Records Division Supervisor Gretchen Gunning.

- **<u>Interoperable Communications Systems and Encryption</u> –** Beltrami County Successfully transitioned all emergency responders in the county the ARMER (Allied Radio Matrix for Emergency Response) System in 2021. Additional enhancement needs are being identified which include modification to paging practices for fire and emergency medical services. We have successfully demonstrated interoperable communications between law enforcement, fire department, ambulance and first responders. With anticipated replacement of our Computer Aided Dispatch system, technology updates will need to be coordinated with the emergency responders in the county. ARMER transition Phase 1 was completed, which encompassed an update of all Law Enforcement sworn officers (County, City of Bemidji and City of Blackduck) to the ARMER system with the purchase of portable and mobile radios by each entity. In 2016 a remodeling and installation of ARMER/VHF consoles was completed, enabling a fully-functional five station 911 Center radio communications system (capable of communicating with both our VHF partners (fire, EMS and non-ARMER). Late in 2016 all Law Enforcement sworn officers transitioned to full ARMER. Phase 2, was completed in 2021. There should be no need for additional expenditures for this ARMER technology in our PSAP for approximately three years. In 2017 we received a 50% match grant from the Northwest Regional Radio Board to install a BDA (Bi-Directional Amplifier) that increased the efficiency of the ARMER radio system in the Law Enforcement Center. The BDA was a required due to the Law Enforcement Center being surrounded by larger buildings and a lack of in-building coverage. In 2018 a needs assessment was completed indicating the need for a BDA to be installed in the Beltrami County Jail and basement of the Judicial Center. Beltrami County again successfully applied for a 50% matching grant from the radio board for the purchase and installation of this equipment. In 2018 we procured used radio equipment to outfit all of our Corrections Officers, Court Deputies and Bailiffs with ARMER radios, a cost savings of tens of thousands of dollars. In 2020 the Beltrami County Sheriff's Office acquired used ARMER radios from other agencies. These radios were repurposed and given to First Responders to help facilitate their transition to the ARMER system. This will allow the Sheriff's Office to discontinue the use and maintenance of redundant VHF sites, allowing not only greater interoperability and efficiency, but a cost savings to the taxpayer. *Performance Indicator:* Successfully vacate all VHF tower leases and enable an adequate and reliable paging solution

ARMER Phase 3, Radio Replacement - In 2021, the FBI provided directives to law enforcement agencies that would require radio transmissions to be broadcast at AES-256 level encryption. The Sheriff's Office currently does not meet this encryption requirement. The remaining ARMER users in Beltrami County likely face the same encryption requirement as this is likely to become state standard for all subscribers. A committee made up of representation from across the state developed purchasing guides and recommendations that Beltrami County will follow in procuring new equipment. The initial radios purchased for field operations were deployed in 2015, average useful live of radios is less than 10 years. Beltrami County will need to work on a replacement plan not only for patrol radios, but also Court and Corrections radios. We successfully migrated to ARMER for Court and Corrections by employing second-hand radios. These radios have performed adequately but are increasingly underperforming and are no longer supported by Motorola.

Responsible Person: Communications Supervisor/Emergency Management Director Chris Muller, Sheriff Jason Riggs, Chief Deputy Jarrett Walton

- **NextGen 911 Update** – A statewide project for updated Geospatial Information System (GIS) information and integrating enhanced mapping is currently under development. All counties in Minnesota are required to contribute. The Beltrami County PSAP (Public Safety Answering Point) continues to work with the Beltrami County GIS Department to provide the state with the necessary information to accomplish this project. This will enable any PSAP to have the ability to map and determine appropriate responders for any 911 call from anywhere in the State of Minnesota. With the deployment of Text-to-911 in 2017, Beltrami County had all components of NextGen 911 available at the time. Beltrami County initially provided Text-to-911 service for 14 jurisdictions in northwest Minnesota. As many of our neighboring PSAPs continue to migrate to NG911 we continue to provide assistance toa couple of counties. We continue to assist as they transition to being capable of processing their own Text-to-911. Establishing these agreements furthers Beltrami County's foundation to be considered a regional dispatch center if consolidation is considered in the future. Cybersecurity continues to be a concern and initiatives through the state continue to advance to allow firewalls be installed at each PSAP. Within three years, Beltrami County will need to replace or refresh the PSAP's Call Processing Equipment (CPE) and will need to ensure CPE meets the most recent NG911 requirements.

  Performance Indicator: Provide the most recent technology to our 911 operators in order to assure critical response to citizen's emergency needs as well as staging Beltrami County as a regional dispatch center. NextGen 911 is fluid and an always moving benchmark as technologies change. With the exception of the statewide GIS project, there are no anticipated equipment needs for the next three years. *Responsible Person*: Communications Supervisor/Emergency Management Director Chris Muller

- **Emergency Notification System** – We transitioned to Everbridge as our Emergency Notification System. The functionality of the system has enabled the Sheriff's Office to discontinue assigning pagers to deputies and other county staff. This has saved thousands of dollars in equipment and subscription costs.

  Performance indicator: Provide the most recent technology to our citizens, 911 operators and Officers and Deputies in the field to insure that critical response to the citizen's emergencies are being met.

  Responsible Person: Communications Supervisor/Emergency Management Director Chris Muller

- **Headwaters SWAT Team-** BCSO remains the primary partner in this multi-agency team. As assaults on officers continue to rise across the nation we have seen a continued rise in deployments of the operators and negotiators assigned to this specialty team. The "W" in this SWAT stands for weapons, but would more accurately be described as equipment, equipment that is specialized and beyond the capabilities of a patrol deputy. Much of this equipment has a shelf life such as body armor. Several years ago we were fortunate enough to secure grant to replace armor that was expired by nearly 5 years. BCSO and BPD are identifying a funding schedule to replace the armor as it expires. Both agencies are also in the process of replacing expired helmets and communication equipment that is aged and failing.

  An area of concern for SWAT is our Command / Equipment / Personnel Carrier, otherwise known as our SWAT Bus. The SWAT Bus is an upfitted ambulance shell that was the former Bureau of Criminal Apprehension (BCA) SWAT vehicle, which was acquired when the BCA's SWAT team was disbanded. The SWAT Bus is nearly 40 years old and is nearing end of life.

  A portion of SWAT is the Crisis Negotiation Team (CNT). This group of trained negotiators has been instrumental in peacefully de-escalating many volatile incidents. We are on the third year of a new software that allows negotiators to effectively communicate with subjects, and allows all members of the team to monitor the active communications. The price of the software is split between BCSO and BPD, being paid on alternating two year cycles.

  Responsible Person: Captain Joe Kleszyk Commander of Headwaters SWAT Team.

- **Less Lethal Patrol Considerations**- Over the course of the last several years BCSO has put a priority into expanding the Less Lethal options available to deputies. Our deputies all carry a "Taser X26" conducted energy device (CED), these have been in service for close to 20 years and Taser Corporation is moving away from this device, limiting the availability of cartridges and batteries. Soon BCSO will need to transition to a different, more modern option. CED companies realize the value of their devices and that society basically requires officer and deputes to be equipped with their devices, and their business models surely take advantage of that when pricing their new devices.

In addition to CEDs, it is our intent for every deputy to have an additional less lethal option available to them in their vehicle such as a Pepperball Launcher, 40MM launcher, or less lethal shotgun. In the coming years we intend to transition the less lethal shotgun out for Pepperball and 40MM launchers. The availability of these devices has proven to be priceless several times recently, where deputies were able to control a situation with these devices rather than use deadly force.

Responsible Person: Chief Deputy Jarrett Walton and Captain Joe Kleszyk

- **Drone Program**- BCSO has had a drone program for just shy of 10 years. The drones have proven to be great tools to locate lost people or fleeing subjects. These unmanned aircraft are continuing to advance in their size and capability. Over the last two years we have been fortunate enough to receive two non-thermal drones from an area non-profit and received a grant to purchase two top of the line thermal drones as well. These acquisitions have vastly expanded our abilities and have been used on numerous search and rescue missions as well as criminal investigations. We are working on establishing a purchasing schedule to replace batteries on the drones in a timely manner as the batteries have a life span of approximately two years and carry a significant price tag. We are also trying to fund and incorporate a remote viewing system to allow others to monitor and view what the drone pilot is seeing in real time.

  Responsible Person: Chief Deputy Jarrett Walton, Captain Joe Kleszyk, Drone Team Leads Investigator Dave Brenna and Investigator Nick Lewis

- **Community Service Deputy**- A goal of Sheriff Riggs' has been to elevate the level of community interaction from the Sheriff's Office, particularly by adding a Deputy assigned to community engagement. This came to fruition in 2025 when Deputy Zach Ruport took over the role of "Community Impact Deputy". Over the past year, Deputy Ruport's duties have included; public speaking, threat assessments on area schools and places of worship, school visits, teaching DARE, public events such as the Beltrami County Fair and National Night Out. Deputy Ruport is adjusting his schedule in summer months to more evening hours with the targeted goal of having positive interactions with youth throughout the county.

  This position was made possible by the 2023 Public Safety Aid, which was a one-time funding appropriation enacted by the 2023 Minnesota Legislature.

  Responsible Person: Sheriff Jason Riggs and Community Impact Deputy Zach Ruport

- **Search and Rescue K9-** The Beltrami County Sheriff's Office has a K9 program that has been around for several decades, including dogs specially trained in drug detection and criminal apprehension. In 2024, the program grew to include Riot, a search and rescue K9 that is trained to find people who are lost or have wandered. A significant difference in Riot from our other K9s is that rather than "apprehending" someone at the end of a search, Riot wags his tail and wants affection. Riot has already been instrumental in finding numerous people in his short career. Riot is also a therapy dog that has comforted numerous people in crisis and made many visits to area schools.

Beltrami County Sheriff's Office is one of few law enforcement agencies in the state with a Search and Rescue dog, and the expansion of the K9 program was largely made possible by Deputy Critchfield, the owner and trainer of Riot. As one of the only Search and Rescue dogs in the area, Riot has been requested by neighboring jurisdictions to help find vulnerable people

Responsible Person: Captain Joe Kleszyk, K9 Handler Deputy Alison Critchfield

- **Expand Officer Wellness program** – In 2019 the Beltrami County Sheriff's Office created an Officer Wellness program. The program offers peer support, wellness materials, and a yearly "Check-up from the Neck Up" (Visit with a mental health professional). In 2022 the Beltrami County Sheriff's Office transferred $60,000 of budget savings to expand the program.

  We have expanded our "Check-up from the Neck Up" to include up to five additional sessions for those that wish to seek additional care, in an effort to deal with "Traumatic Stress" prior to staff experiencing "Post Traumatic Stress Disorder". We are also working with our mental health vendor to create a debrief program that would assist spouses and age appropriate children through critical incidents their loved ones may be involved in.

  The Beltrami County Sheriff's Office offers preventative cardiovascular screenings for employees. The Sheriff's Office will offer Officer Wellness seminars and trainings to employees and their families. With the staggering statistics of choosing law enforcement/corrections the average age of a common heart attack is 49 as opposed to the age of 65 if that person is a civilian. Coronary disease is the leading cause of death in law enforcement officers. Law enforcement officers live 22 years less than the general population. The Sheriff's Office has teamed up with Bemidji Medical Center to offer all law enforcement personnel a heart and vascular screen at a low cost to help curb our staff of being another statistic.

  Responsible Person: Chief Deputy Jarrett Walton

- **Regional Partnership:** A focus for the Sheriff's Office has been partnerships and relationships. Over the past several years steps have been made to foster and grow area relationships with neighboring law enforcement agencies, so when mutual aid is needed the conversations are already established.

  - Headwaters SWAT team has formed relationships with Cass County SWAT, Itasca County SWAT and the Lakes Area SWAT team that encompasses Hubbard and several other counties. The teams train with one another several times a year and have made themselves available for mutual aid assistance. In the summer of 2025, our SWAT team needed to execute two high risk search warrants related in a

Minneapolis shooting. The relationship with Cass County SWAT proved invaluable, as they were quick to assist with SWAT operators and resources, leading to a safe apprehension of the shooting suspects.

- The relationship with Red Lake Police Department (RLPD) is the best that it has ever been. Several years ago, investigators started meeting regularly, and in 2026 we had our first leadership meeting, which brought administration and sergeants from both agencies together. The jurisdictional restraints are unique, and the partnership is necessary to ensure that justice is served. The meeting was very well received, and we look forward to future meetings, and plan to expand the meetings to include legal counsel.

  One way that our relationship with RLPD has proven valuable for both entities is assistance with assets in times of need. RLPD has assisted BCSO on numerous drownings with their underwater drone. BCSO has assisted RLPD with assets including aerial drones, K9s, and watercraft.

- For almost two decades Leech Lake Tribal Police Department (LLTPD), and other tribal police departments were dependent on tribal law enforcement agreements with area Sheriffs to maintain a licensed status through the state of Minnesota. Legislation passed 3 years ago removed the requirements of the agreement, which created issues with many counties that had tribal police departments operating within them. Beltrami County is proudly not one of them and continues to have a great relationship with LLTPD.
  Again, investigators meet regularly to discuss issues, shared cases, and active investigations. Agency administration also meets and communicates on a regular basis.

Responsible Person: Sheriff Jason Riggs, Chief Deputy Jarrett Walton, Captain Joe Kleszyk and the remaining 113 Beltrami County Sheriff's Office personnel.

- **<u>Beltrami County Backup PSAP</u>** – All Public Safety Answering Points (PSAP) are required to have a Continuity of Operations Plan (COOP) to ensure the public are able to contact emergency services in the event of loss or evacuation of the primary PSAP. Beltrami County is a five seat PSAP with up to five Communications Officers dispatching simultaneously. Beltrami County has a regional city, Bemidji, which presents a tremendous tax on PSAP resources. The majority of PSAP COOPs identify relocating to a neighboring PSAP, transferring 911 calls to another center or utilizing a backup PSAP built at an alternative location. Due to Beltrami County's PSAP size, call volume and geographic limitations, there is no feasible PSAP that can accommodate our relocation if needed. Beltrami County also processes Text-to-911 for several counties in NW Minnesota that would only be able to be transferred to a PSAP that supports Text-to-911, which not all PSAPs do. Beltrami County needs to invest in a suitable backup PSAP that is capable of providing all emergency communications services to the responders, visitors and residents of Beltrami County. There are several options that should be considered to include: construction of a new PSAP and maintaining our current PSAP; investment in technologies that enable remote access to the communication resources essential to perform dispatching services that would allow relocation; pursuing grant opportunities for construction of a regional communications training center in the Bemidji area that can serve a secondary role as a backup PSAP. Civil unrest in 2020 posed a direct threat to the PSAP that identified physical vulnerability. The COVID-19 Pandemic also identified our inability to physically diversify the PSAP work environment. *Performance Indicator:* Successful COOP that enables the efficient relocation and provides redundancy of the PSAP.

Responsible Person: Communications Supervisor Janice Sigana/Emergency Management Director Chris Muller/ Chief Deputy Jarrett Walton

- **<u>Remodel Bailiff's Office in Beltrami County Courthouse</u>**. Currently Court Security is allotted 14 staff members. They share a room that serves as their work space, breakroom, locker room, and training area. Plans have been created to expand into an adjacent room and make use of an empty space in the Beltrami County Courthouse. This project started forming in 2021. It was approved by the County Board for use of ARPA money, but the money was used elsewhere in the county. A new plan came to fruition with a new Court Security Sergeant and was presented to the Board on March 15th, 2022. The Board again approved the new remodel plan to move forward with architecture, design, and a bid. A design was received in February 2023 and a single bid was received on April 12th, 2023. The proposed bid was not submitted to the Board as the scope of the project increased and exceeded initial budgetary forecasts. The initial bid expired and it was requested we put a hold on it until designs for a proposed sally port addition were discussed to see if a new office would be included in that build due to it's location.

  Responsible Persons: Court Security Sergeant Patricia Grimsley, Chief Deputy Jarrett Walton, and Facilities Manager/Safety Coordinator Steve Shadrick

- **<u>Expand Officer Wellness program</u>** – In 2019 the Beltrami County Sheriff's Office created an Officer Wellness program. The program offers peer support, wellness materials, and a yearly "Check-up from the Neck Up" (Visit with a mental health professional). In 2022 the Beltrami County Sheriff's Office transferred $60,000 of budget savings to expand the program. Law Enforcement has a greater risk of cardiovascular issues. The Beltrami County Sheriffs Office offers preventative Cardiovascular screenings for employees. The Sheriff's Office will offer Officer Wellness seminars and trainings to employees and their families.

  The Beltrami County Sheriff's Office offers preventative cardiovascular screenings for employees. The Sheriff's Office will offer Officer Wellness seminars and trainings to employees and their families. With the staggering statistics of choosing law enforcement/corrections the average age of a common heart attack is 49 as opposed to the age of 65 if that person is a civilian. Coronary disease is the leading cause of death in law enforcement officers. Law enforcement officers live 22 years less than the general population. The Sheriff's Office has teamed up with Bemidji Medical Center to offer all law enforcement personnel a heart and vascular screen at a low cost to help curb our staff of being another statistic.

  Performance Indicator: Retention of quality Employees and maintaining high standards of officer wellness programs
  Responsible Person: Sheriff Jason Riggs, Chief Deputy Jarrett Walton

- **Court/Transport-** The Court Security and Transport Department maintain 14 staff; one licensed Sergeant, one non-licensed Court Security Lead, 5 Licensed Court Deputies, and 7 non-licensed Bailiffs. In the transport division, we provide 8 kinds of transports; Warrants, Medicals, Writ pick-ups and returns, Prison Commitments, Civil Commitments, Court ordered Mental health, Housing, and Juveniles. In 2023, we transported 1759 inmates, driving roughly 131,467 miles and using 647.5 hours of overtime. This was largely due to courts requiring more in-person hearings. The Minnesota Judicial Branch passed a One Hearing Initiative for all Minnesota Judicial Districts. This is a Statewide Default Hearing Setting stating what hearings are in person and what are remote. This created much difficulty as each District Court runs court differently and each Judge runs their courtroom in their own way. This created more transports for our county as we housed many out of county. We were able to reduce the financial burden on our county in 2024 by submitting a deviation to the hearing settings. This reduced the amount of housed out of county inmates we had to bring back for court. It was supported by our justice partners and approved on the state level. We are currently working on another deviation to further reduce transport costs.

  In 2024, we transported 1262 inmates, driving roughly 94,984 miles, and using around 278.5 overtime hours. So far in 2025, we have transported 499 inmates, driving roughly 40,091 miles and using 117 hours of overtime. We are hoping once our second deviation request goes through, it will minimize more overtime hours and vehicle miles.

  The Transport Division consistently arranges their transports to be more cost effective by meeting with other agencies and reducing transporters on the road by combining transports. This also reduces overtime, mileage, and time on the road. Having inmates housed out of county has increased our transports over the last 2 years but our deviation has helped lower those numbers to be more manageable. In 2023, we had completed 348 housing transports, driving 80,960 miles and moving 1,118 inmates. In 2024 we completed 228 housing transports, driving 48,274 miles. This decrease in transports has helped save money for county. This represents only housing transports. We also provide many other types of transports that are not included in the miles accumulated.

  Staff assigned to court security have experienced an increase in work load with more in person courts and hybrid courts (both Zoom and In person hearings combined). In 2023, 26,562 patrons passed through the point of entry, 10,000 more than in 2022. In 2024, we ended the year with 29,325 patrons. So while transports decreased, more people are coming into the courthouse and more inmate escorts are happening. The hybrid courts causes staffing to be a little tight when we have to staff inmates at the jail for Zoom and inmates at the courthouse for in person hearings at the same time.

  We are currently working on navigating the move of the jail and how it will affect court and transport operations.

  Performance Indicator: Future cost increases with out of county housing.
  Responsible Person: Sheriff Jason Riggs, Chief Deputy Jarrett Walton, Court Security and Transport Sergeant Trish Grimsley.

- **Paul Bunyan Drug Task Force-** The Sheriff' Office has had a deputy assigned to the Paul Bunyan Drug Task Force (PBTF) since the inception of the task force in 1988. This deputy has been tasked with focusing investigations of drug traffickers in Beltrami County and surrounding communities. Over the past 17 years the commander has also been a Beltrami County employee, however they have been entirely paid through a Violet Crime Enforcement Team grant, and their duty to oversee daily activities of the 13 personnel assigned to the PBTF does not allow them conduct their own investigations.

Criminal organizations do not observe jurisdictional boundaries. Frequently, drug trafficking organizations target our community due to higher drug prices and profitability obtainable in the area. Drugs crimes lead to other criminal behavior and victimization. These crimes have severe consequences for individuals, families, and their communities.

These criminal investigations require a multi-agency, multi-jurisdictional approach with high levels of coordination and resources to ensure their success. The Paul Bunyan Drug Task Force (PBDTF) was formed in 1988 to address these challenges - investigate and prosecute narcotics, gangs and associated violent crimes.

PBDTF is grant funded through the Office of Justice Programs (OJP) and consists of 9 law enforcement member agencies across north central Minnesota, including the Beltrami County Sheriff's Office (BCSO). The agencies are bound by a joint exercise of powers agreement (Minn. Stat. 471.59) and assign 1-2 law enforcement personnel as a Task Force Officer (TFO).

TFO wages and fringe benefits are covered by their home agency, but other state and federal grant programs often cover vehicle expenses and overtime associated with the position. BCSO has always appointed 1 TFO. The task force is supervised by a Commander and supported by an Administrative Assistant, both Beltrami County employees. Their wage and fringe benefits are compensated through the grant, of which Beltrami County is the fiscal agent.

The availability of illegal drugs has increased dramatically, and prices have plummeted since the inception of international clandestine labs, known as super labs. Furthermore, the introduction of fentanyl into the drug supply has had a deadly effect in our community. Many PBDTF investigations of drug trafficking organizations lead directly to drug cartels in Mexico. Drug trafficking investigations have grown increasingly complex with the evolution of communication and payment technologies.

In 2024, the Office of National Drug Control Policy, a component of the Executive Office of the President of the United States, designated Beltrami County as a high intensity drug trafficking area (HIDTA). Beltrami is 1 of 9 counties designated in the State of Minnesota. The designation appropriated federal money which is being used to purchase additional equipment in support of drug trafficking investigations.

In 2024, PBDTF seized over 1 million dollars in controlled substances and 70 firearms from the streets. Nearly 60% of all PBDTF investigations were started in Beltrami County, a common trend. With the need for additional resources, the Bemidji Police Department added a 2nd TFO in the first half of 2025.

A request was made for an additional TFO in 2022 but was not included in the budget. Budget issues are evident in the coming cycle, but it cannot be understated the need for an additional position. They are a valuable assist to local law enforcement agencies, often providing experienced criminal investigators, equipment, and other resources during any serious event or criminal investigation - a “force multiplier” for the community public safety.

Responsible Person: Paul Bunyan Task Force Commander Dave Hart, Sheriff Jason Riggs, Chief Deputy Jarrett Walton

Revenue & Expenditures Summary
Sheriff

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits	77,820	68,320	68,320
Intergovernmental	1,333,566	1,220,039	1,299,831
Charges for Services	60,659	53,000	52,000
Fines & Forfeitures	84,842	8,600	8,000
Investment Earnings	7,257	7,962	7,962
Gifts & Contributions	6,150		
Miscellaneous	861,778	1,029,539	809,870
Total Revenues	2,432,072	2,387,460	2,245,983

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	8,774,668	9,182,098	9,601,765
Services & Charges	786,815	783,308	796,270
Supplies & Materials	329,701	392,723	409,956
Capital Assets	310,311	592,500	596,400
Other	22,781	165,224	165,724
Total Expenditures	10,224,276	11,115,853	11,570,115

Equipment Over $5,000

Sheriff's Office							
202 Sheriff Administration							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squad Car	R	202-000-0000-6608					
Record Mgmt System (Zuercher)	R	202-000-0000-6267					
Body Worn Camera	R	202-000-0000-6607					
Total			0	0	-	-	-
203 Boat & Water							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squads	R	203-000-0000-6608					
Body worn camera	A	203-000-0000-6607					
Total			0	0	-	-	-
204 Law Enforcement Ctr							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Dispatch copier	R	204-000-0000-6607					
2nd floor copier		204-000-0000-6607					
1st floor copier		204-000-0000-6607					
Projectors-Replace EOC		204-000-0000-6607					
Total			0	0	-	-	-

Equipment Over $5,000 - continued

211 Communications Division							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Dispatch recording system	R	211-000-0000-6267		125,000			
Dispatch furniture-chairs	R	211-000-0000-6607					
Squad & Portable 800 MHZ radio replacements	R	211-000-0000-6607			1,000,000		
Back up PSAP		211-000-0000-6607					
Total			0	125,000	1,000,000	-	-

212 Civil/Warrants							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squad	R	212-000-0000-6608					
Body worn camera		212-000-0000-6607					
Total			0	0	-	-	-

213 Investigations							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squads		213-000-0000-6608			80,000		
Body Cameras		213-000-0000-6607		5,000			5,000
Pistol	R						
Total			0	5,000	80,000	-	5,000

Equipment Over $5,000 - continued

214 Field Operations							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squads	R	214-000-0000-6608	560,000	590,000	590,000	590,000	
body worn camera	A	214-000-0000-6607		40,000			40,000
Pistol	R						
Mobile squad computers	R	214-000-0000-6607					
Gas masks	A	214-000-0000-6607					
K9 acquisition/training fund	A	214-206-0000-6607	6,000	6,000	6,000	6,000	
Total			566,000	636,000	596,000	596,000	40,000

215 North Beltrami Deputy							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squad		215-000-0000-6608				85,000	
body worn camera	A	215-000-0000-6607		1,200			1,200
Pistol	R						
Total			0	1,200	-	85,000	1,200

254 Bailiffs							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Transport Vehicle	R	254-000-0000-6608		70,000	70,000	70,000	
Office Furniture	R	254-000-0000-6607		3,000			
Pistol	R	254-000-0000-6453		-			
single point entry screening equipment		254-000-0000-6607		30,000			
Armer Portable Radios	R	254-000-0000-6607					
Mobile Transport Computers	A	254-000-0000-6607	6,400	2,500	2,600	2,600	
Fingerprint Card Copier	A	254-000-0000-6607					
Judicial Camera Replacement	R	254-000-0000-6413		3,000	3,000		
Taser	R	254-000-0000-6607		1,100	1,100	1,100	
Body Worn Cameras	A	254-000-0000-6607		20,000			
Total			6,400	129,600	76,700	73,700	-

Misc (identify department)							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Safe Trails Task Force squad (229)	A						
Emergency Management (281) laptop	R						
Swat/Body armor (230)	R	01-230-000-0000-6453		8,000			
Total							
Sheriff's Office Total			592,400	951,000	1,781,900	791,450	55,200

County Jail

General Revenue Fund

Jail Administrator Calandra Allen
Calandra.allen beltramicountymn.gov

Purpose Statement

The purpose of the Beltrami County Adult Corrections Center is to safely, securely, and professionally detain individuals who are awaiting trial or serving sentences as ordered by the courts. The facility houses both male and female inmates while maintaining a commitment to public safety, staff safety, constitutional standards, and inmate care.

The department budgets for Adult Corrections Center-related services are: 01-250 Jail Canteen and 01-251 County Jail.

UPCOMING 2027 ENHANCEMENTS

The year 2027 will mark a historic transition for the Beltrami County Adult Corrections Center as staff prepare for and occupy the new jail facility. This transition represents a significant investment in public safety, operational efficiency, staff wellness, and the long-term correctional needs of Beltrami County.

To ensure a successful transition, all correctional staff will complete a minimum of **40 hours of operational readiness training** focused on the new facility. Training will include instruction and hands-on exercises involving:

- New jail management software systems and electronic documentation processes.
- Security equipment, control systems, cameras, intercoms, and access control technology.
- Updated facility procedures, post orders, emergency response plans, and inmate movement protocols.
- Building orientation, navigation, and operational workflows within the new facility.
- Scenario-based exercises designed to build staff confidence and competency prior to occupancy.
- Cross-functional training with law enforcement, emergency medical services, fire services, maintenance personnel, medical providers, and other community partners.
- Implementation of revised Minnesota Department of Corrections Rule 2911 standards, including policy updates, staff training, operational reviews, and collaborative compliance efforts with the Minnesota Department of Corrections.

The transition to a modern correctional facility will require substantial staff preparation to ensure operations remain safe, secure, and efficient from day one. Investing in comprehensive training will strengthen employee confidence, reduce operational risk, improve staff retention, and promote consistency in policy and procedure implementation throughout the organization.

Additional 2027 enhancements include:

- Expanded inmate programming opportunities utilizing dedicated program spaces within the new facility.
- Enhanced staffing strategies that support employee wellness and allow correctional officers to take regular breaks during 12-hour shifts.
- Continued retention and recruitment initiatives focused on maintaining a stable and highly trained workforce.
- Progressive training opportunities in the areas of mental health, substance use disorders, detoxification monitoring, overdose recognition, and contraband interdiction.
- Development and implementation of new facility policies, emergency operations plans, and best practices designed to maximize safety, security, and efficiency.

2027 Strategic Initiatives

The Beltrami County Adult Corrections Center will continue to align departmental activities and resources with the strategic goals established by Beltrami County. During 2027, the department will focus on the following initiatives:

New Jail Facility Transition and Operational Readiness

The successful opening and operation of the new Beltrami County Adult Corrections Center will be the department's primary strategic initiative for 2027. The transition team will continue to develop and implement policies, procedures, post orders, emergency operations plans, and training programs specific to the new facility.

Comprehensive operational readiness efforts will include facility testing, staff orientation, emergency response exercises, technology implementation, and coordinated training with community partners. These efforts will ensure all staff are equipped with the knowledge and confidence necessary to safely operate within the new environment while maintaining continuity of operations and compliance with Minnesota Department of Corrections standards.

Performance Indicators:

- Successful occupancy and operation of the new jail facility.
- Completion of 40 hours of operational readiness training for all correctional staff.
- Staff proficiency in new software, security systems, and facility procedures.
- Safe and efficient transition of inmates and operations into the new facility.
- Continued compliance with Minnesota Department of Corrections standards.

Responsible Persons: Sheriff Jason Riggs, Chief Deputy Jarrett Walton, Corrections Administrator Captain Calandra Allen, Assistant Corrections Administrator Lieutenant Richard Schafer, Program Director Eddie Busta, Corrections Sergeants, Training Staff, Maintenance Personnel, and Strategic Community Partners.

Hiring and Retention Campaign

The Beltrami County Adult Corrections Center remains committed to recruiting, developing, and retaining qualified correctional professionals. The opening of the new facility provides an opportunity to enhance workplace conditions, improve employee morale, and strengthen long-term retention efforts.

The department will continue implementing strategies that promote professional development, employee engagement, wellness, and leadership growth while maintaining the highest standards of safety and security.

Performance Indicators:

- Reduced staff turnover.
- Improved employee morale and workplace satisfaction.
- Maintenance of adequate staffing levels.
- Increased participation in professional development opportunities.

Responsible Persons: Chief Deputy Jarrett Walton, Corrections Administrator Captain Calandra Allen, Assistant Corrections Administrator Lieutenant Richard Schafer, Human Resources Department, and Supervisory Staff.

Continuous Improvement and Operational Excellence

The Continuous Improvement Team will continue identifying inefficiencies and implementing solutions that improve communication, workflow, safety, and accountability. Utilizing the Kaizen model, the team will focus on continuous improvements that support successful operations within the new facility.

Special emphasis will be placed on evaluating new facility processes and identifying opportunities for operational enhancements during the first year of occupancy.

Performance Indicators:

- Improved communication and teamwork.
- Reduction of procedural inefficiencies.
- Increased employee engagement in problem-solving initiatives.
- Successful implementation of process improvements within the new facility.

Responsible Persons: Sheriff Jason Riggs, Chief Deputy Jarrett Walton, Corrections Administration, Continuous Improvement Team Members, and Correctional Staff.

Mental Health and Community Partnerships

The Mental Health Team will continue collaborative efforts with medical, behavioral health, legal, and community partners to address the growing mental health and substance use needs of incarcerated individuals. Enhanced space and resources within the new facility will support expanded programming and service delivery opportunities.

Performance Indicators:

- Increased access to behavioral health services.
- Reduced behavioral incidents within the facility.
- Improved coordination of inmate reentry and community support services.
- Enhanced transparency and communication with stakeholders and taxpayers.

Responsible Persons: Corrections Administration, Wellpath Medical Staff, Behavioral Health Partners, Beltrami County Health and Human Services, County Attorney's Office, and Community Service Providers.

Minnesota Department of Corrections Rule 2911 Compliance Initiative

The Beltrami County Adult Corrections Center will proactively prepare for and implement the revised Minnesota Department of Corrections Rule 2911 standards. As the department transitions into the new correctional facility, significant efforts will be dedicated to reviewing and updating policies, procedures, post orders, training programs, operational practices, and documentation processes to ensure continued compliance with state correctional standards.

This initiative will focus on identifying operational gaps between current practices and new Rule 2911 requirements while developing practical solutions that support compliance, accountability, safety, and efficiency. Staff will receive ongoing education regarding regulatory changes and expectations to ensure a consistent understanding of requirements throughout the organization.

In addition to maintaining compliance, the department will work to strengthen its professional partnership with the Minnesota Department of Corrections through regular communication, transparency, collaboration, and shared problem-solving. By fostering a positive working relationship with DOC representatives, the Adult Corrections Center will position itself to successfully navigate regulatory changes while maintaining the highest standards of correctional operations.

Performance Indicators:

- Successful implementation of revised Minnesota DOC Rule 2911 requirements (estimated go live date will be July 1st, 2027).
- Review and revision of facility policies, procedures, and operational manuals.
- Completion of staff training related to Rule 2911 changes and compliance expectations.
- Identification and closure of compliance gaps within the new facility.
- Continued achievement of high compliance ratings during Minnesota Department of Corrections inspections.
- Strengthened collaboration and communication with Minnesota Department of Corrections personnel.

Responsible Persons: Sheriff Jason Riggs, Chief Deputy Jarrett Walton, Corrections Administrator Captain Calandra Allen, Assistant Corrections Administrator Lieutenant Richard Schafer, Training Staff, Corrections Supervisors, and Minnesota Department of Corrections partners.

Revenue & Expenditures Summary
Jail

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services	40,535	33,900	33,440
Fines & Forfeitures	24,568	20,000	20,000
Investment Earnings			
Gifts & Contributions			
Miscellaneous	232,624	287,566	255,750
Total Revenues	297,727	341,466	309,190

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	3,861,070	5,079,789	5,241,688
Services & Charges	1,235,293	1,511,279	1,534,312
Supplies & Materials	434,298	581,880	601,200
Capital Assets	33,747	23,000	23,000
Other	650,673	540,000	140,000
Total Expenditures	6,215,081	7,735,948	7,540,200

Equipment Over $5,000

County Jail							
Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Domore Chairs, Office Chairs	R	251-000-0000-6607		5,000	5,000	5,000	5,000
Restraint Chair and wrap	A	251-000-0000-6607				3,500	
Cameras	R/A	251-000-0000-6607					4,000
PBT	R	251-000-0000-6607		1,000	1,000	1,000	
Body Scanner (lease to own)	A	251-000-0000-6610	20,000	20,000	20,000	20,000	
Body Camera's	A	251-000-0000-6607		25,000			
Uniforms (vests)	A	251-000-0000-6453		3,200	3,200	3,200	
Radios	R/A						
Cardiac Defibrillator	R/A	251-000-0000-6607					
Guardian Spartan Device	A	251-000-0000-6607					
External Bldg Security Cameras (3)	A	251-000-0000-6607					
Copier	R	251-000-0000-6607				4,050	
Total			20,000	54,200	29,200	36,750	9,000

Beltrami County Extension

In partnership with University of Minnesota

General Revenue Fund

Extension Regional Director, Tony Hansen
hans8122@umn.edu
218-828-2286

Purpose Statement

"Making a difference by connecting community needs and University resources to address critical issues in Minnesota" is the mission of University of Minnesota Extension. This mission is accomplished through the combined outreach efforts of local, regional, and state Extension staff in leading and delivering educational programs and services in every county throughout Minnesota. Extension staff translates University research into practical, relevant, and useful knowledge provided through community-based educational programs.

Extension staff and volunteers strive to develop community partnerships involving citizens to identify local needs and to deliver priority programs that address critical issues. Local citizens and the County Extension Committee work with the Extension staff in assessing local needs, planning programs, and evaluating outcomes to ensure program relevancy and program support. Collectively, the unique program partnership with Beltrami County, University of Minnesota Extension, and United States Department of Agriculture (USDA) provides programming, funding and staffing for Extension that serves adult and youth audiences in priority program areas.

Beltrami County Extension local program priorities with University of Minnesota Extension include 4-H Youth Development and the Master Gardener Program. These local priority programs and services are provided by Extension in partnership with Beltrami County. While each program area has specific goals and objectives within an annual work plan, it is the responsibility of the county Extension committee to encourage all individuals and organizations to make profitable use of Extension programs and offerings.

The department budget for Extension is: 01-603 Extension.

2027 Initiatives

- 4-H Youth Development. 4-H is a learn-by-doing youth development program delivered throughout Minnesota. Minnesota 4-H youth development offers age-appropriate, hands-on learning via short-and long-term projects and activities. 4-H teaches youth decision-making and leadership skills, strengthens youth and adult relationships in a positive learning environment, and develops collaborative partnerships with agencies and community-based organizations to connect community needs with the educational resources of the University of Minnesota. There is one full-time County 4-H Extension Educator housed at Beltrami County Extension who works directly with 4-H volunteers and youth. Currently, there are 344 youth enrolled in 4-H and 87 active 4-H volunteers supporting the program.

  As part of the University of Minnesota Extension's Memorandum of Agreement with Beltrami County, regional Extension staff provide services and support to the county 4-H program, such as enhanced programming opportunities and oversight for risk management. In circumstances where a 4-H Educator is on a leave of absence or a position is vacated, Extension provides interim staffing to ensure that the 4-H program continues to provide excellent learning and leadership opportunities for Beltrami County youth.

- Master Gardener Program. Trained Master Gardener volunteers throughout the county educate the public with research-based information in consumer horticulture, food production, and environmental stewardship. Sustainable horticulture best practices are taught, thereby protecting the environment, positively affecting water quality, and helping people get information they need to be active gardeners, gaining access to nutritional and healthy foods. Beltrami County's Master Gardener program is composed completely of volunteers, who provide a range of valuable services to county residents. Through the Extension Office, Master Gardeners assist with answering gardening questions from county residents. The Master Gardeners provide different educational events throughout the year. They are also active in sharing gardening advice and educational opportunities through local newspapers and the Beltrami County newsletter.

- Office Management. The Beltrami County Extension team includes a Support Staff position. This role is essential for assisting members of the public, supporting our local Extension programs, and ensuring that necessary administrative work is sustained at our office located on the Beltrami County Fairgrounds. The Support Staff position is supervised by University of Minnesota Extension Regional Director Tony Hansen. Extension also enjoys a wonderful partnership with the Beltrami County Fair Board. The Board ensures that the fairground buildings, including the Extension Office, are well-maintained and supported year-round. Overall, the continued initiative for the Extension Office is to ensure that the office budget is managed extremely efficiently. With the work that our team does to recruit and support volunteers, sustain program partnerships, and continue to seek sponsorship opportunities from local businesses to offset program costs, the Extension Office continues to provide an excellent benefit and impact within Beltrami County.

Revenue & Expenditures Summary
County Extension

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental			
Charges for Services			
Fines & Forfeitures			
Investment Earnings			
Gifts & Contributions			
Miscellaneous	388		
Total Revenues	388	-	-

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services	34,273	39,972	41,884
Services & Charges	71,058	107,850	111,500
Supplies & Materials	515	1,890	1,890
Capital Assets			
Other			
Total Expenditures	105,846	149,712	155,274

Probation & Parole

MN Dept. of Corrections District Supervisor- Trisha Hansen
trisha.hansen@state.mn.us
218-766-0250

Purpose Statement

The Beltrami County Probation Office operates through a contract between the MN Department of Corrections and Beltrami County. This office is staffed and supervised by the Minnesota Department of Corrections. The District Supervisor administers the department budget for 01-270 (Probation & Parole). It should be noted that in May 2023, the legislature passed a new funding formula allowing for state reimbursement to counties based on the number of clients supervised with a capitated rate per client supervised. It should be noted that currently, there are 12.2 fte agents, 1.8 fte grant funded agents, .8 fte district supervisor, and 3.23 support staff who are funded through the state reimbursement and county funding to support this work.

The Minnesota Department of Corrections receives grant funding for 1.8 agent positions covering Beltrami County. A .8 fte is dedicated to the Beltrami County Drug Court, and 1 fte to the Beltrami County DWI Court. The state reimbursement and county funding also cover the cost of a .8 fte district supervisor who supervises both Beltrami and Clearwater County Probation Departments. The majority of supervisory time is spent in Beltrami County due to the number of staff located in the Beltrami County Probation Office.

The Beltrami County Probation Office is responsible for supervision and case management for all adults and juveniles placed on probation supervision by the Court, as well as all individuals who are released from Minnesota Correctional Facilities (prison) on supervised release (parole) who reside in Beltrami County. The Beltrami County Probation Office is also responsible for providing Pre-Sentence and Pre-Dispositional reports to the Court and Pre-Trial Bail Evaluations per statutory requirements.

2027 Strategic Initiatives

The Minnesota Department of Corrections, operating in Beltrami County, seeks to hold clients accountable and offer opportunities for change while restoring justice for victims and contributing to a safer Minnesota. Specifically, the MN Department of Corrections in Beltrami County will work with the Judges, Court Administration, Law Enforcement, County and City Attorney's Office, Public Defender's Office, strategic partners, and community stakeholders to continue advancing the following priority initiatives during 2027:

- Domestic Violence Court:

  The Beltrami County Probation Office will continue to collaborate with local treatment providers to offer Batterer Intervention Education Programs for men and women. Agents will co-facilitate these programs and provide feedback to the Court regarding clients being served within these programs. Currently, Agents provide co-facilitation for 2 different men's groups and 1 women's group per week. Both the men's and women's programs utilize the River of Cruelty Curriculum from the Family Peace Initiative.

  Performance Indicator: Number of group sessions co-facilitated per year and Court/Stakeholder satisfaction with the quality of the programs being offered.
  Responsible Persons: Probation Agents and area service providers for the facilitation of both the men's and women's groups

- Domestic Violence Pre-Trial Supervision/Support

  The Beltrami County Probation Office will continue to collaborate with the Courts, Law Enforcement, City and County Attorney's Office to offer pre-trial supervision services to those individuals charged with intimate partner violence and placed on pre-trial supervision by the Court. In an effort to provide client accountability for Domestic Abuse No Contact Orders/Orders for Protection as well as to enhance victim safety, Agents will continue to reach out to the victims in these matters in an effort to offer further support and/or services.

  Performance Indicator: Number of clients who appear for all future Court hearings and the re-arrest rate during the pre-trial period
  Responsible Persons: Probation Agents

- Dually Involved Youth Project (Formerly the Youth Crossover Project):

  The Beltrami County Probation Office will continue to collaborate with Beltrami County Health and Human Services (BCHHS), Beltrami County Attorney's Office, Beltrami Area Service Collaborative (BASC), The Red Lake Nation, and Leech Lake Nation to improve upon a process by which youth cases are staffed, information is shared, and collaborative case planning occurs. Dually involved youth are those who are or could potentially be involved in both the child protection and juvenile delinquency systems.

  Performance Indicator: The number of collaborative case conferences held and the number of cases diverted from the juvenile justice system.
  R*esponsible Person*: Probation Agents in collaboration with BASC, BCHHS, and the Red Lake and Leech Lake Nations.
- DWI Court:

  The Beltrami County Probation Office will continue to support DWI Court through grant funds from the Office of Traffic Safety. DWI Court operates using a team approach with membership from the City of Bemidji Attorney's Office, Beltrami County Attorney's Office, Law Enforcement, Judiciary, Probation, Beltrami County Health and Human Services, local treatment providers, and the Beltrami County Jail.

DWI Court is an intensive program for repeat DWI offenders focused on accountability as well as a strong holistic treatment component. It is a goal for DWI Court to develop and encourage stakeholders to expand opportunities for clients to access treatment in their home communities.

Performance Indicator: The number of clients who successfully complete the program and the recidivism rate for those who complete.
R*esponsible Person*: Grant Funded Probation Agent and the DWI Court Team.

- <u>Drug Court:</u>
  The Beltrami County Probation Office will continue to support Drug Court through grant funds from the Statewide Treatment Court Initiative. Drug Court operates using a team approach with membership from the City of Bemidji Attorney's Office, Beltrami County Attorney's Office, Law Enforcement, Judiciary, Probation, Beltrami County Health and Human Services, local treatment providers, and the Beltrami County Jail. Drug Court is an intensive program for drug addicted clients focused on accountability as well as a strong holistic treatment component.

  Performance Indicator: The number of clients who successfully complete the program and the recidivism rate for those who complete.
  R*esponsible Person*: Grand Funded Probation Agent and the Drug Court Team.

- <u>Enhanced Sex Offender Supervision:</u>
  The Beltrami County Probation Office will continue to offer enhanced sex offender supervision for all adult sex offender-specific clients placed on either probation or supervised release (parole) in Beltrami County. In addition to case management and supervision of these clients, agents will co-facilitate sex offender treatment groups alongside our local treatment provider to enhance supervision and treatment, as well as to provide opportunities for change while addressing public safety concerns swiftly when necessary.

  The Beltrami County Probation Office utilizes the containment model for sex offender supervision, which coordinates services/sanctions through 3 primary agencies: The Courts, Probation/Parole, and treatment providers to hold clients accountable and address public safety. Beltrami County Probation Agents currently co-facilitate 3 sex offender treatment groups per week.

  Performance Indicator: Number of clients that successfully complete sex offender treatment and recidivism rates for this population
  Responsible Person: Probation Agents, along with the local treatment provider

- <u>Cognitive Behavioral Programming</u>:
  The National Institute of Corrections notes that justice-involved clients who are moderate to high risk and complete cognitive behavioral

programming can potentially reduce their recidivism by approximately 30%. Based on this information, the MN Department of Corrections sent agents to be trained in the cognitive behavioral curriculum: Decision Points. The Beltrami County Probation Office is currently offering 2 virtual Decision Points groups per week: 1 for adult men and 1 for adult women to address gender responsivity.

Performance Indicator: Number of successful completions from cognitive based curriculums
Responsible Person: Probation Agents

- Culturally Responsive Training and Education / Build Trust within our American Indian Communities
  The MN Dept. of Corrections is committed to sending all agents across the state who are serving American Indian Communities to the Tribal State Relations Training (Tribes and Training TSRT Training - MnDOT (state.mn.us)). This is a two-day training delivered by Tribal Leaders, Tribal Staff, Tribal Community Members, MN Tribal Liaisons, Professor Emeritus Tadd Johnson, who was the first senior director of American Indian Tribal Nations Relations, and Associate Professor Joseph Bauerkemper of the Tribal Sovereignty Institute at the University of MN Duluth. Of the 14 agents working in Beltrami County, all have successfully completed this 2-day course.

  In addition to the above-mentioned education and training opportunity, the MN Department of Corrections has awarded a grant to the Northwest Indian Community Development Center in the amount of $250,000 to focus on reentry services and supporting individuals who are on correctional supervision within the community. This grant began on 7/1/23.

Revenue & Expenditures Summary
Probation

Revenue Summary	Actual 2025	Budget 2026	Budget 2027
Taxes			
Special Assessments			
Licenses & Permits			
Intergovernmental	107,640	1,511,332	1,551,332
Charges for Services			
Fines & Forfeitures	9,096	11,000	18,000
Investment Earnings			
Gifts & Contributions			
Miscellaneous	679		
Total Revenues	117,415	1,522,332	1,569,332

Expenditure Summary	Actual 2025	Budget 2026	Budget 2027
Personal Services			
Services & Charges	837,767	2,084,240	2,124,846
Supplies & Materials	3,079	3,975	3,975
Capital Assets			
Other			
Total Expenditures	840,846	2,088,215	2,128,821

Community Programs

General Revenue Fund

County Administrator Tom Barry
Tom.barry@ beltramicountymn.gov
218-333-8478

Purpose Statement

Beltrami County provides financial support for a number of non-county services and programs, primarily in the areas of economic development, tourism and resource management. Also, accounting for risk management expenditures are recorded in the General Revenue Fund. For ease in presenting the budgets and contributions to these organizations and activities, these department budgets have been grouped under the general title - Community Programs.

Community Programs typically include department budgets, when funding is available, for: Employee Wellness, Cultural Appropriations, Snowmobile & Ski Trails, Blackduck SJ Snowmobile Club, North County Snowmobile, Beltrami County Trails-Ski Club, Lost River Trails, Library Services, Economic Development, and the Historical Society.

Revenue & Expenditures Summary
Community Programs

	Actual 2025	Budget 2026	Budget 2027
Revenue Summary			
Taxes	-	-	-
Special Assessments	-	-	-
Licenses & Permits	-	-	-
Intergovernmental	417,340	300,000	300,000
Charges for Services	16,547	14,000	14,000
Fines & Forfeitures	-	-	-
Investment Earnings	-	-	-
Gifts & Contributions	100,000	-	-
Miscellaneous	20	2,740	2,740
Total Revenues	533,907	316,740	316,740
	Actual 2025	**Budget 2026**	**Budget 2027**
Expenditure Summary			
Personal Services	-	-	-
Services & Charges	12,265	15,340	15,340
Supplies & Materials	498	100	100
Capital Assets	326,058	301,300	301,300
Other	445,321	265,162	265,162
Total Expenditures	784,142	581,902	581,902

Health and Human Services

Health & Human Services Fund

Anne Lindseth, Director
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218-333-4195

Purpose Statement

Beltrami County Health and Human Services (BCHHS) provide essential programs and supports that help residents stay safe, healthy, and independent. We work with community partners to strengthen families and promote well-being across the county.

Vision: Every child, adult, and family has the resources they need to be safe, healthy, and independent.
Mission: Promote community and family strength, and work to ensure the safety and well-being of all Beltrami County residents.
Values: Collaboration, Personal Accountability, Excellence in providing quality services, Fiscal responsibility, Respect, Embrace challenges and continuous change.

Funding Overview

The Health & Human Services Fund supports social services, public assistance, and local public health. BCHHS services and programs are funded through state and federal dollars, the local levy, and limited service fees.

Revenue Trends

Intergovernmental

Slightly less than two-thirds of the HHS budget is funded by state and federal sources. These funds are essential to sustain mandated programs and services. These funds are remaining stagnant or decreasing.

Property Tax
Of the total budgeted BCHHS expenditures the local property tax levy covers slightly over one-third of the costs. This has increased due to ongoing inflationary pressures and state and federal dollars remaining stagnant or reducing as well as continued cost shifts to local governments.

Charges for Services
A small portion of the HHS budget is generated through client fees. Examples include representative payee fees, chemical dependency assessment fees, and overpayment collections. In July 2026 a new out of home placement fee went into effect. Fees are adjusted annually to account for actual service costs, (see County fee schedule).

Expenditure Trends
The overall HHS budget will increase for 2027, primarily due to inflationary expenses, added statutory mandates, federal and state cost shifts and intergovernmental grant stagnation and/or reduction.

Key cost pressures include:

- Rising costs tied to legislative mandates including the Minnesota African American Family Preservation and Child Welfare Disproportionality Act, Does Not Meet Criteria(DNMC) state hospital costs and the change in age of delinquency.
- Federal and State grants/allocations do not keep pace with actual costs of mandated services
- Supplemental Nutrition Assistance Program(SNAP) Administrative cost shift resulting in significant loss in federal reimbursements at the county level
- Supplemental Nutrition Assistance Program(SNAP) error rate benefit cost share resulting in increased costs billed to Beltrami County.
- The MN Choices administrative payment method change reducing state reimbursement
- The Long Term Services and Supports program cost share percentage shift to the county.

Agency Information
State Agency Oversight:

Beltrami County Health and Human Services is governed by four primary Minnesota state oversight agencies.

- The Department of Children Youth and Families (DCYF)
- Direct Care and Treatment (DCT)
- The Department of Human Services (DHS)
- Minnesota Department of Health (MDH)

These agencies interpret federal and state legislation to create policies, funding formulas, billing authorizations, auditing, and fiscal procedures. Managing policies and requirements from multiple state agencies increases administrative complexity, reduces communication efficiency and results in complex fiscal management at the county level.

Non-Mandated Programming:

HHS provides two non-mandated but high-value programs:

• **RESET:** Supports individuals transitioning from jail back into the community.

• **Managed Care Case Management:** Contracted with managed care organizations to ensure local, community-based service delivery.

Housing:

Beltrami County directs legislated housing dollars into a local Housing Trust Fund (HTF), administered by the United Way of the Bemidji Area. Smaller awards are approved by a community Cabinet; larger awards require County Board approval. State housing allocations continue to decline, and the United Way seeks grants and donations to supplement the fund.

Funding losses and new costs:

- Stagnant or reduced state and federal allocations
- $52,000 annually in new costs related to Minnesota Paid Family Leave
- An ongoing $150,000 annual loss from reductions in Child Protection Opioid Allocation funding.
- More than $400,000 ongoing loss in SNAP administrative funding.
- New SNAP benefit-cost sharing beginning in October 2027
- Significant unfunded costs for “Does Not Meet Criteria” mental health placements
- Reduced reimbursement for required assessment activities
- Shift of a percentage of county Long Term Services and Supports costs resulting in over $300,000 in local costs for 2027
- State and federal cost shifts anticipated in future years
- Declining state Housing Funds

Funding Gains:

- Opioid funds – Beltrami County will receive 18 years of opioid-related funding through 2038 for prevention, treatment, and harm reduction. – Held in special revenue fund outside of BCHHS
- Increased revenue through billing: Growth in targeted case management, public health and managed care case management billing is assisting with fiscal pressure.
- County advocacy resulted in $100,000 in FY26 and $100,000 in FY27 of legislated appropriation to offset opioid-related child protection funding cuts.
- One time legislated funding to assist counties in offsetting the impacts of federal funding losses in SNAP

- One time legislated funding to assist counties in the implementation of MAAFPCWDA

Social Service Division

Challenges on the Horizon:

Workloads across Social Services continue to rise while state and federal funding to support this work has declined. Total child maltreatment reports coming into the agency have increased 39% over the last four years. In addition, child maltreatment screened in cases have risen 51% over four years. These cases are managed by the BCHHS Intake/Investigation team. Their work at the onset of a case has helped reduce placements and the need for court interventions but the result is significant workload demand. The BCHHS Adult Services team has seen similar trends. Adult intake reports increased 43% in the past four years with required adult protection intervention increasing 48% over the past four years.

To meet changing community needs, increased workload demand and respond to fiscal pressures created by federal and state funding shifts, several positions have been repurposed. A Substance Use Disorder Social Worker was repurposed into mental health due to the growing intensity of these cases. In addition, a Children's Services Social Worker was re-assigned to Intake/Investigations and Licensing due to the increased numbers in this program area. Despite these efforts, the Intake/Investigation and licensing unit remains overextended.

Children's services remain underfunded at both the state and federal levels. In 2025, the division reduced services not mandated by statute as well as staffing due to budget constraints. Staffing in the children's unit was reduced from 19 to 16 and over the past two years this has increased strain on remaining staff.

Mental health needs among children continue to grow in complexity. The severity of needs for youth requiring placement has increased. BCHHS is seeing more children with assaultive behaviors, sexualized behaviors, or refusal to return home. Placement options for youth with significant behavioral needs remain a major challenge. Staff often spend hours or days trying to secure appropriate placements, at times without success. This contributes to children being in placements that may not match their need. Placement rates have also outpaced inflation, increasing both staff workload and budget pressures. Adult mental health faces similar system pressures. Placement shortages for adults with complex behavioral health needs result in individuals remaining in jails and emergency rooms, settings that are clinically inappropriate and costly for the county. Counties are also responsible for state hospital costs at 100% of the cost when an individual does not meet criteria for that setting. Beltrami County Social Services staff have done an incredible job working to limit these expenses, but the expenses are unpredictable and could have significant impact on the BCHHS budget without notice.

Long Term Services and Supports through Home and Community Based Service waivers also remain in high demand. Minnesota's Home and Community-Based Services (HCBS) waivers help individuals with disabilities or older adults live independently in their own homes or communities instead of a facility. These Medicaid (Medical Assistance) waivers pay for supports like personal care, respite, home modifications, and necessary facility costs. Waiver services costs have increased exponentially, and the State of MN has passed a percentage cost share down to counties beginning 7/1/2027.

Looking ahead, several statutory changes will impact operations beginning in 2027. The African American Family Preservation and Child Welfare Disproportionality Act will require expanded documentation and active efforts required as related to child protection, increasing staffing and funding needs. The change in the age of delinquency from 10 to 13 will create placement challenges for high-needs youth. New requirements for serving sex- and labor-trafficked youth will also increase documentation and service needs. These changes will significantly impact workload and staffing requirements.

Community Impacts on Service Delivery

Homelessness and the lack of affordable housing continue to grow. The countywide housing study shows a projected shortage of more than 6,000 units over the next decade. Shelters are at capacity, and outside agencies continue to refer individuals to our community due to perceived service availability. Many individuals experiencing homelessness struggle with poverty, food insecurity, mental health concerns, chemical use, and limited family support.

Chemical use continues to be a significant challenge in Beltrami County. Chemical use exacerbates homelessness, mental health needs, and both adult and child protection concerns, affecting BCHHS, law enforcement, courts, and probation.

Beltrami County's aging population is also increasing demand for long-term care and supportive services. The complexity of needs, especially related to dementia, mental health, housing, and lack of family support, is rising. Elder abuse and neglect are also increasing, contributing to higher adult protection interventions.

Positives:

BCHHS has managed rising caseload demands to meet community needs without significant staffing increases. Staff have worked diligently to improve billing processes, resulting in increased revenue from targeted case management, substance use disorder services, and Social Services Time Study (SSTS) billing.

BCHHS has actively worked with families to prevent out of home placements through the child welfare system. These efforts have resulted in a continued trend of lower numbers of children in out of home placement than a decade ago. BCHHS focuses on providing families with the supports they need to avoid, or shorten, out of home placements and if an out of home placement is necessary to reunify the family as soon as safely possible.

Beltrami County has started a new program titled the Educational Engagement Initiative which is a collaboration with local schools and Public Health to strengthen efforts to address school attendance.

The RESET program continues to demonstrate strong outcomes. By supporting inmates in reintegration, the program has reduced recidivism by 56% in 2025 among participants, decreasing long-term costs to the county.

Following the 2025 legislative session counties were deemed financially responsible for competency attainment programming that is ordered by the court when an individual is found incompetent to proceed in their criminal case. Beltrami County has worked collaboratively with the County Attorney's office, court system and competency restoration providers to utilize beneficial and cost-effective means of providing competency restoration programming when needed.

New Funding

Beltrami County received a legislative direct appropriation of $100,000 in both 2026 and 2027 to offset funding losses tied to redistribution of the Opioid Epidemic Response Fund. These dollars will support critical staffing and direct client services for families affected by the opioid epidemic and involved, or at risk of involvement, in the child welfare system.

The 2026 legislature approved 15 million dollars statewide for implementation of MAAFPCWDA. That funding will be proportionally distributed to counties in 2027.

Economic Assistance Division

Challenges on the Horizon

Beltrami County's Economic Assistance Division is entering a three-year period marked by rising caseloads, workforce constraints, major technology transitions, and increasing complexity across human services programs. During this time, the Division will be expected to deliver more services to a growing number of residents while navigating tighter resources and rapidly evolving policy requirements. Several significant drivers contribute to these challenges.

Federal changes to SNAP administrative reimbursement and benefit policies include raising the age threshold for time-limited work requirements from 54 to 64, increasing the number of work-eligible individuals counties must manage. Federal reimbursement for SNAP administrative costs will also drop from 50% to 25%. Beginning October 1st, 2026, counties will assume partial financial responsibility for SNAP benefits associated with administrative error rates. The 2026 legislative session did not provide a long-term state remedy for these impacts; instead, it offered limited one-time funding that does not offset the full loss of federal revenue.

Additional federal policy changes will increase the workload related to Medicaid renewals for specific MA Expansion Population recipients. Approximately 23% of Beltrami County's MA population meets the definition of the expansion population, around 1,700 individuals. These individuals will now require eligibility reviews and verification every six months rather than annually, with no corresponding increase in administrative reimbursement at either the state or federal level.

The reliance on outdated systems of record, such as MAXIS, further compounds these pressures. Frequent workarounds required to accommodate federal and state policy changes reduce efficiency, extend processing times, and elevate the risk of errors that directly affect service delivery.

State budget constraints and reduced federal funding have lowered the Department of Employment and Economic Development(DEED) on-site presence in our shared Beltrami County office space, resulting in the loss of several key staff. While State Services for the Blind and Vocational Rehabilitation remain available for walk-ins, these gaps require the BCHHS Workforce Impact team to step in when residents need immediate assistance.

As we look forward, we are facing mounting pressure as the cost of administering the critical safety-net programs of SNAP, Healthcare, Family and Adult Cash, Long Term Care, Employment Services, and Child Support continues to rise while our state and federal allocations are projected to flatten or decline in 2027. We are contending with higher personnel expenses, increased technology and cybersecurity requirements, and growing caseload complexity, all of which demand more administrative capacity. At the same time, State and Federal reimbursement formulas and grant funding streams have not kept pace with inflation or the true cost of service delivery. This widening gap threatens our ability to maintain timely, effective services for our Beltrami County residents and shifts a larger share of the financial burden to local taxpayers. Without adjustments to funding structures or additional investments, we risk workforce instability, service delays, and reduced program accessibility at a time when community need remains high.

Positives:

Despite these challenges, the state's investment in public assistance modernization represents an important and positive step toward building a more efficient, integrated, and user-friendly system. Modernized platforms promise streamlined workflows, improved data accuracy, faster processing, and greater adaptability to changing program requirements. Modernization will be implemented incrementally, counties will experience a transition period involving increased workarounds, simultaneous use of old and new systems, and elevated risk of administrative errors. Realizing the long-term benefits will require strong communication, patience, and meaningful state support as counties navigate this hybrid environment.

New Funding

The state has allocated some funding intended to partially offset county and recipient impacts, though these resources do not fully replace the revenue losses tied to federal changes. Beginning in October 2027, when retroactive Medicaid coverage shortens from three months to one or two months depending on eligibility, the state will fund the difference to maintain consistent benefits for residents. Additionally, starting in October 2026, when federal reimbursement for SNAP administrative costs decreases from 50% to 25%, the state will provide partial funding to help cover the shortfall. However, these administrative reimbursement allocations are currently only a one-time reimbursement and insufficient to fully replace the lost federal revenue, meaning county taxpayers will need to absorb the remaining impact.

Public Health Division

Prevention Focused, Health Improvement

Beltrami County Public Health continues to advance community-driven strategies that improve health outcomes, address disparities, and strengthen public health infrastructure. Guided by the recently completed Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP), Public Health works collaboratively with community partners to address priority areas identified by residents, including mental health, substance use, chronic disease prevention, and access to services. During the past year, Public Health maintained and expanded programs through multiple state and federal grants, strengthened community partnerships, advanced national public health accreditation efforts, and implemented prevention-focused initiatives that support long-term community well-being.

Public Health also serves as the lead agency for the Beltrami County Opioid Steering Committee, coordinating local efforts to address substance use disorders through prevention, harm reduction, treatment, and recovery initiatives. Building on community priorities identified through the CHA/CHIP process, Public Health supports evidence-based strategies including public awareness campaigns, community education, resource coordination, and grant-funded projects aimed at reducing overdose deaths and improving access to services. These efforts help create healthier communities while reducing the long-term social and financial impacts associated with substance use disorders.

Wins and Celebrations

Partnership and collaboration remain foundational to Beltrami County Public Health's success. Throughout the year, Public Health strengthened relationships with healthcare providers, schools, Tribal partners, community organizations, social service agencies, higher education institutions, and regional public health partners to improve access to services and address community health priorities. These partnerships have expanded outreach efforts, increased resource sharing, improved care coordination, and enhanced the County's ability to leverage grant funding and community investments.

In addition to strengthening partnerships, Public Health successfully implemented and supported several community-focused initiatives that promote health, wellness, and prevention. Highlights included the successful inaugural March 2026 Winter Festival, which brought community members together to promote healthy activities, social connection, and awareness of local resources. Other efforts included breastfeeding education and training opportunities, support for the Bemidji Area Breastfeeding Coalition and community breastfeeding tent, winter hat and glove distribution, breast milk donation support through the Minnesota Milk Bank, vitamin supplementation programs, diaper distribution through the Minnesota Diaper Bank, the Grow Your Own gardening initiative, and community cooking classes that promote healthy eating and food preparation skills. Together, these programs help address basic needs, support healthy families, and improve access to health-promoting resources throughout Beltrami County. Public Health also partnered with Social Services to develop the new Education Engagement Program, a prevention-focused approach designed to support children and families referred for educational neglect concerns. This collaborative effort helps connect families with resources, address barriers to school attendance, and promote positive outcomes before more intensive interventions become necessary.

Funding:

Despite ongoing federal and state funding uncertainties, Beltrami County Public Health remains committed to responsible financial stewardship and strategic planning. In partnership with Local Public Health Association (LPHA), County leadership, and the Finance Department, Public Health continually evaluates budgets, expenditures, grant opportunities, and community needs to ensure resources are used effectively and aligned with organizational priorities.

As grant funding levels change and several temporary funding sources approach sunset, Public Health continues to identify creative and sustainable strategies to support community health needs while maximizing available revenue opportunities. Funding decisions are guided by the Community Health Assessment (CHA), Community Health Improvement Plan (CHIP), and Beltrami County's FY27 Budget Principles, with a focus on maintaining mission-critical services, improving cost recovery, leveraging partnerships, and pursuing grants and other funding sources that support long-term community health outcomes.

Health & Human Services Fund Statement

	2025 Actual	2026 Budget	2027 Budget
Revenues			
Taxes	9,425,246	10,742,276	12,209,288
Special Assessments			
License & Permits			
Intergovernmental	19,632,921	20,066,911	19,662,886
Charges for Services	2,175,404	2,497,499	2,501,222
Fines & Forfeits			
Gifts & Contributions			
Interest on Investments			
Miscellaneous	743,576	1,114,269	992,000
Other Financing Sources	726,925	20,400	20,000
Total Revenues	32,704,072	34,441,355	35,385,396
Expenditures			
General Government			
Public Safety			
Highway & Streets			
Sanitation			
Human Services	29,609,960	32,189,378	33,337,833
Health	1,978,314	2,251,977	2,047,563
Culture & Recreation			
Conservation			
Economic Development			
Capital Outlay			
Debt Service	50,689		
Total Expenditures	31,638,963	34,441,355	35,385,396

Equipment Over $5,000

Health & Human Services Department							
Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Office Furniture	R	11-420-600-0000-6402	7,000	7,000	7,000	7,000	7,000
		11-430-700-0000-6402					
		11-480-430-0000-6402					
Vehicle	R	11-420-600-0000-6608	35,000	43,000	35,000	45,000	37,000
		11-430-700-0000-6608					
		11-480-430-0000-6608					
Computer	R	11-420-600-0000-6607	107,290	57,360	59,081	60,853	62,679
		11-430-700-0000-6607					
		11-480-430-0000-6607					
Scanners/Printers/Monitors	R	11-420-600-0000-6481	3,900	4,017	4,138	4,262	4,390
		11-430-700-0000-6481					
		11-480-430-0000-6481					
* Object codes 6402 & 6481 will not match budget. They include additional expenses in the HHS Budget. The amount in the line item budget is necessary for all items encompased in the COA							
Total			153,190	111,377	105,219	117,115	111,069

BELTRAMI county est. 1866

Highway Division of Public Works

Road & Bridge Fund

Public Works Director/County Engineer Bruce Hasbargen
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218-333-8180

Purpose Statement

The Road & Bridge Fund is a Special Revenue Fund that supports the planning, construction, and maintenance of Beltrami County's transportation infrastructure. It is financed through intergovernmental revenues, an annual property tax levy, and a local option sales tax for designated projects. The mission of the County Highway Division is to provide a safe, efficient, and reliable transportation system.

The Highway Division includes budgets for: 03-311 Road & Bridge Administration, 03-312 Highway Engineering, 03-313 Highway Maintenance, 03-314 E-911 Signage, 03-317 Transit Sales and Use Tax and 03-319 Shop Equipment & Maintenance.

2027 Initiatives

The Highway Division will work with the County Board and strategic partners to advance the following priority initiatives during 2027:

- County 5-Year Transportation Improvement Plan. The Highway Division will collaborate with the County Board to develop and implement a comprehensive 5-year Transportation Improvement Plan.
- Gravel Road Surfacing Improvement Program. The Highway Division will continue countywide gravel resurfacing to enhance road conditions. Roads with higher traffic volumes will receive base stabilization, and additional segments will be added to the dust control program. This program will be funded using CSAH, PILT, and Unorganized Township allocations.
- County Road Safety Plan. The Highway Division will implement strategies from the County Road Safety Plan and County Safe Streets for All Action Plan, including pursuing funding opportunities to support these efforts.
- Geographic Information System. The Highway Division will continue expansion and integration of GIS data collection and usage will support planning and maintenance activities.
- Ditches. The Highway Division will update the Public Ditch Inspection Program. Inactive systems will be evaluated for abandonment or reactivation through new assessments.

Revenue Trends

Road & Bridge revenue in the 2027 Budget is projected to increase over 2026, primarily change is due to projects planned in the Transportation Improvement Plan (TIP). Each year, the County Engineer submits a multi-year TIP to the Beltrami County Board, outlining priorities for road and bridge maintenance and improvements. The project schedule and associated payments can significantly vary year-to-year.

Intergovernmental

Beltrami County receives funds from the Highway Users Tax Distribution Fund, which includes fuel taxes, vehicle sales taxes, and license fees, for County State Aid Highway construction and maintenance. Additional funding includes state and federal project-specific grants. The 2027 budget includes approximately $18.4 million in County State Aid, State grants and Federal grants.

Property Tax/Local Option Sales Tax

The 2027 Road & Bridge property tax levy increases slightly from 2026. This supports all County Road maintenance and expenditures not covered by County State Aid.

In 2024, the County Board readopted a 0.5% local option sales tax to fund road improvements not feasible under current levy and aid levels. This revenue has enabled upgrades that would otherwise remain unaddressed.

Expenditure Trends

Road & Bridge Fund expenditures are projected to increase in 2027, primarily due to planned TIP projects. Additional cost increases reflect rising prices for road maintenance materials, equipment upkeep, and inflationary impacts.

Fund Balance Analysis

In accordance with Minnesota State Auditor guidelines and county policy, Beltrami County maintains sufficient Road & Bridge Fund reserves to ensure stable cash flow and respond to emergencies.

Road & Bridge Fund Statement

	2025 Actual	2026 Budget	2027 Budget
Revenues			
Taxes	7,838,855	10,510,900	9,052,212
Special Assessments	168,603	205,000	205,000
License & Permits	20,350	17,000	17,000
Intergovernmental	14,969,234	17,315,000	20,204,000
Charges for Services	531,846	707,000	793,000
Fines & Forfeits			
Gifts & Contributions			
Interest on Investments			
Miscellaneous	54,445		
Other Financing Sources	534,014	540,911	115,000
Total Revenues	24,117,347	29,295,811	30,386,212
Expenditures			
General Government			
Public Safety	166,514	223,251	230,000
Highway & Streets	23,430,613	29,072,560	30,156,212
Sanitation			
Human Services			
Health			
Culture & Recreation			
Conservation			
Economic Development			
Capital Outlay			
Debt Service	35,115		
Total Expenditures	23,632,242	29,295,811	30,386,212

Equipment Over $5,000

Highway Department							
Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Pickup	R	03-319-000-0000-6608	55,000	60,000	65,000	65,000	65,000
Pickup	R	03-319-000-0000-6608	55,000	60,000	65,000	65,000	
Pickup	R	03-319-000-0000-6608	55,000		65,000		
Pickup - mechanic	R	03-319-000-0000-6608	180,000				
Tractor Mower	R	03-319-000-0000-6607		200,000	200,000		
Sign Truck	R	03-319-000-0000-6608	400,000				
Tandem Truck with Plow	R	03-319-000-0000-6607		360,000		360,000	360,000
Grader (Motor Grader)	R	03-319-000-0000-6607			430,000	430,000	430,000
Backhoe	R	03-319-000-0000-6607	150,000	150,000	150,000		
Lowboy Trailer	R	03-319-000-0000-6607			40,000		
Tanker Trailer	R	03-319-000-0000-6607		100,000			
Wood Loader Tailer	R	03-319-000-0000-6607			60,000		
Skid Steer	R	03-319-000-0000-6607				100,000	
Gravel Trailer	R	03-319-000-0000-6607	68,000	70,000			
Vacuum Trailer	A	03-319-000-0000-6607		50,000			
Crack Sealant Trailer	R	03-319-000-0000-6607				110,000	
Computers	R	03-311-000-0000-6607	10,000	10,000	10,000	10,000	10,000
Eng/Survey Equip.	R	03-312-000-0000-6607	35,000	35,000	35,000	35,000	35,000
Snowblower (Lease)	A	03-313-000-0000-6610	35,000				
Excavator	R	03-319-000-0000-6607					300,000
Misc/Contingency	R	03-319-000-0000-6607	50,000	50,000	50,000	50,000	50,000
Total			1,093,000	1,145,000	1,170,000	1,225,000	1,250,000

Recycling and Waste Division of Public Works

Solid Waste Fund

Recycling and Waste Division Director, Brian Olson
Brian.olson@ beltramicountymn.gov
218-333-8278

Description

The Solid Waste Fund is a Special Revenue Fund that accounts for the operation of the County's Solid Waste Management Program. Financing is provided through special assessments on all residential and commercial properties and a commercial solid waste tipping fee.

Purpose Statement

The mission of the Beltrami County Solid Waste Management Program is to provide all residents and commercial businesses with environmentally and economically sound solid waste services.

The Solid Waste Management program budget includes: 25-395 Solid Waste Administration and 25-396 Solid Waste Facilities.

2027 Strategic Initiatives

Provide administrative oversight to plan and manage countywide waste streams, promoting public health, safety, and environmental stewardship.

The County Solid Waste Management Plan, and Solid Waste Ordinance 13 is administered by the Recycling and Waste Division, this is done by working with the Solid Waste Committee, County Board, and strategic partners to advance the following initiatives during 2027:

1. Manage, operate, maintain, and inspect all Solid Waste Sites in compliance with MPCA permits.
2. Enhance education, operations, and services.
3. Identify efficiencies to increase savings.
4. Pursue new opportunities to reduce, reuse and recycle.

Revenue Trends

Special Assessments History

- In 1992, Beltrami County enacted a Solid Waste Service Fee charge on all residential structures (single-family homes, duplexes, apartments, and mobile homes). A service fee also applies to all seasonal structures by charging seventy five percent of the adopted residential Solid Waste Service Fee. The Solid Waste Service Fee helps fund the operation, and maintenance of the: 2 transfer stations, 1 Demolition Landfill, 5 rural transfer sites, 3 recycling drop off sites, waste transportation, Special Waste Processing (Scrap Metal, Batteries, Tires, Household Hazardous Waste, Electronics, Light Bulbs), and disposal (Tip Fee) of municipal solid waste (MSW) delivered to the Polk County incinerator or Polk County Landfill.

- The service fee increases approved in 2015 were for the years 2016-2020.

- In 2021 there was a 15% increase in the Residential Solid Waste special assessment, and a 5% increase for Commercial Waste, which was due to an increase of $10.00 per ton to dispose of our waste.

- The board approved a 12.5% increase to both Commercial and Residential Special Assessments in 2023 due to a $5.00 per ton increase in Polk County Tip Fees, and Inflation.

- In 2025, a 3% increase was applied to both Commercial and Residential Special Assessments in response to increased operational costs and a 13% increase in Tipping Fees at the Polk County Landfill and Material Recovery Facility.

- In 2026 there was 3% increase applied to Residential Special Assessments, and a 3% increase in tip fees on MSW at the solid waste facilities in response due to a $5.00 per ton increase in Polk County Tip Fees, and Inflation. In 2026 the County changed from tracking individual businesses waste volumes, to tracking commercial hauler tip fees to pay for Commercial Waste. Commercial property was charged a $150 fee on their property taxes to pay for access to the County Solid Waste Program, which includes programs things like Adopt a Highway waste processing and disposal.

Expenditure Trends

Demolition Landfill:

- In 2019 and 2020, Beltrami County incurred $210,000 and $200,000 respectfully, in professional services costs to design and build the final cover for the Demolition Landfill, as required by the MPCA Permit. No reserves had been set aside for this work.
- In 2023 the MPCA required that our landfill, as well as all Landfills test for PFAS which costs $25,000 in addition to our normal water testing requirements.

- In 2025 and 2026 we applied for a Capital Assistance Grant to build a Demolition Debris Processing site. This site would replace the Unlined Demolition Landfill to meet proposed MPCA rules which will no longer permit Unlined Landfills. We have not been successful in receiving a grant but will continue to apply. It is projected without a new processing site it will cost approximately $32.00 per Cubic Yard (CY) to process, transport, and dispose of C&D Waste, compared to 2025 rate of $18.00 per CY.

- Permit expires January 11, 2029; however, we still have an estimated 7 years of capacity. Proposed MPCA rules will require the County to close our landfill in 2029. It will cost an estimated $900,000 to close the landfill.

- Once the landfill is closed the County will be required to maintain and monitor the landfill for a minimum of 20 years, longer if the site requires remediation. Estimated yearly post closure cost is $50,000 to maintain final cover, mow, conduct water tests, and submit annual reports.

Operations:

- Fall of 2025 we negotiated a new 3-year hauling contract effective January 1, 2026, which went from $2.56 per mile in 2025 to $2.84 per mile in 2026, $2.86 per mile in 2027 and finally $2.88 in 2028.
- A $5.00 tip fee increase is being projected for Polk County due to several facility maintenance items that need to be completed in 2027.
- Solid Waste utilizes $17,230 of ConCon funds to pay for collection service and rent for dumpster space for Beltrami County Residents in the City of Grygla, in Marshall County.

Transfer Stations:

- In 2025 there were several Building Maintenance Projects completed.
- In 2026 the Bemidji Transfer Station is planning for the resurfacing of some of the exterior hard surfaces, and all the storm damage was fixed from 2025.

Fund Balance Analysis

In accordance with guidelines established by the Minnesota State Auditor's Office and county policy, Beltrami County maintains adequate reserves in the Solid Waste Fund to meet cash flow and emergency needs.

Five Year Pro Forma

- The Recycling and Waste Division is recommending solid waste special assessments and fees go up 3% yearly beginning January 1, 2027.
    - Current Residential Special Assessment increase from $181 to $186.50
    - Commercial Fee Schedule increase 3% to $186.50 per ton.
- 2027 is the last year of Bond payments ($253,750)
- The Recycling and Waste Division is planning for a new Transfer Station in 2029 to sort C&D Waste due to the proposed MPCA rules. In 2028 there is an estimated $320,000 design cost. In 2029 there is a recommended 20-year Bond Payment (estimated $550,00/year). In 2030 there is an estimated cost of $900,000 to close the existing demo landfill. Solid Waste will continue to apply for grant funding to help finance these projects.

Pro Forma Debt Service/Bond Model

Year	2027	2028	2029	2030	2031
REVENUE (3% Annual Increase + Growth Rate)	(6,786,752)	(6,990,355)	(7,200,065)	(7,416,067)	(7,638,549)
EXPENDITURES w/CIP-R & 2.5% Inflation	6,654,593	6,718,189	6,869,919	8,038,129	7,443,920
NET	(132,159)	(272,166)	(330,146)	622,062	(194,629)
CIP-A	803,705	317,718	600,000	600,000	600,000
Total EXP	7,458,298	7,035,907	7,469,919	8,638,129	8,043,920
NET	671,546	45,552	269,854	1,222,062	405,371
Last year Carry Over	(2,106,347)	(1,434,801)	(1,389,249)	(1,119,395)	102,667
NET	(1,434,801)	(1,389,249)	(1,119,395)	102,667	508,038

Solid Waste Fund Statement

	2025 Actual	2026 Budget	2027 Budget
Revenues			
Taxes			
Special Assessments	3,533,321	3,250,000	3,475,000
License & Permits	3,630	1,900	2,000
Intergovernmental	315,178	161,471	161,471
Charges for Services	3,062,371	2,705,310	2,399,500
Fines & Forfeits			
Gifts & Contributions			
Interest on Investments			
Miscellaneous	798,440	475,000	582,331
Other Financing Sources	1,209,130	(101,001)	(227,460)
Total Revenues	8,922,070	6,492,680	6,392,842
Expenditures			
General Government			
Public Safety			
Highway & Streets			
Sanitation	6,779,861	6,492,680	6,392,842
Human Services			
Health			
Culture & Recreation			
Conservation			
Economic Development			
Capital Outlay	3,071,172		
Debt Service	20,128		
Total Expenditures	9,871,161	6,492,680	6,392,842

Equipment Over $5,000

Solid Waste Fund							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Pickup	A	25.396.000.0000.6608					65,000
Walking Floor Transfer Trailer	R	25.395.000.0000.6608	115,000	118,000	121,500	124,500	126,000
10HP Compactors	R	25.396.XXX.0000.6607			120,000	130,000	140,000
20HP Compactors	R	25-396.XXX.0000.6607			100,000	105,000	
Parking Lot Rehab	R	25.396.133.0000.6607					
Fork Lift	R	25-396.133.0000.6607		80,000			
Material Handler	R	25.395.000.0000.6607				600,000	
Skidsteer	R	25-396.133.0000.6607					90,000
Roll Off Boxes	R	25.395.000.0000.6607		61,000		32,000	34,000
Roll Off Trailer	R	25.395.000.0000.6608					50,000
Roll Off Truck	R	25.395.000.0000.6608				300,000	
C&D Transfer Station Bemidji	A	25.396.133.0000.6302		296,275	628,500		
Property Purchase	A	25.395.000.0000.6601	400,000				
C&D Blackduck	A	25-396.134.0000.6302		23,443	728,850		
2 yd Compactor	R	25.396.XXX.0000.6607		90,000			80,000
Landfill Closure	A	25.396.104.0000.6276				900,000	
Floor Scrubber	R	25.396.133.0000.6607				55,000	
Total			515,000	668,718	1,698,850	2,246,500	585,000

Natural Resource Management

Forfeited Tax Fund

Land Commissioner - Shane Foley
Shane.foley@beltramicountymn.gov
218-333-4163

Purpose Statement

The Beltrami County Natural Resource Management (NRM) Department's mission is to responsibly manage approximately 150,000 acres of tax-forfeited and county owned land in Beltrami County in a sustainable manner that benefits the citizens of the County. The department is committed to a sustainable timber harvest and multiple use management of its lands and recognizes the impacts its activities can have on aesthetics, wildlife, riparian areas, cultural resources, soils, recreation, and water quality.

Natural Resource Management includes department budgets: 20-523 County Park, 20-528 Park Plan Implementation, 20-611 Forfeited Tax Administration, 20-612 Forfeited Tax Pay-in-Lieu, 20-613 TFL Sale Account, 20-614 Timber Development, 20-617 Strategic Tax forfeited Land Management, 20-627 Forestry Access Road, 20-628 Emergency Reforestation, and 20-629 Environmental Trust Land.

2027 Initiatives

The Natural Resource Management Department will align activities and resources with the objectives, goals, and responsibilities established by the County Board through the 2006 Recreational Trails Plan, the 2008 Recreational Facilities Plan, the 2020 Land Asset Management Policy, the 2023 Aggregate Management Policy, and the 2018 Forest Management Plan. Specifically, NRM will work with the County Board to advance the following priority initiatives during 2027:

- Forest Management: Provide annual proposed harvest acreages to the public via the 2018 Forest Management Plan on the County web page.
- Meet Harvest Guidelines. Assurance by the NRM foresters that the number of acres identified in the current Forest Management Plan is offered for sale through timber auctions.
- Purchase Quality Seedlings. Purchase high quality containerized and bare root seedlings to assure the highest level of successful reforestation.

Successful Reforestation for Healthy and Diverse Forest - Conduct regeneration surveys on all sites that have been planted with containerized seedlings and bare root seedlings to determine survival rates and adequate stocking. If necessary, replant.
Responsible Persons: Foresters, Land Commissioner.

- Implement Seedling Protection. Implement existing seedling protection programs while researching opportunities for protecting seedlings from wildlife damage.
  Responsible Persons: Foresters, Land Commissioner.

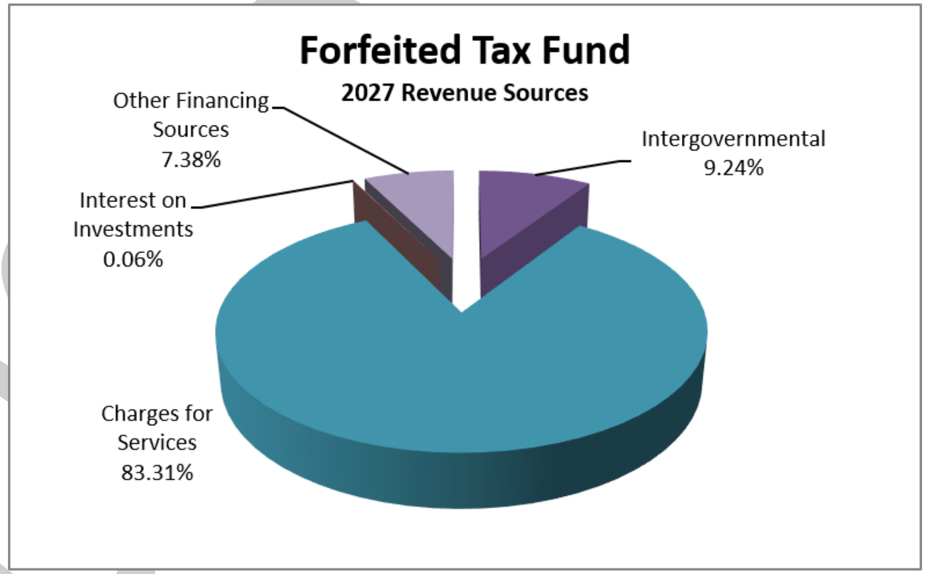
- Update Forest Inventory. Update the forest inventory information.
  Responsible Persons: Foresters, Land Commissioner.

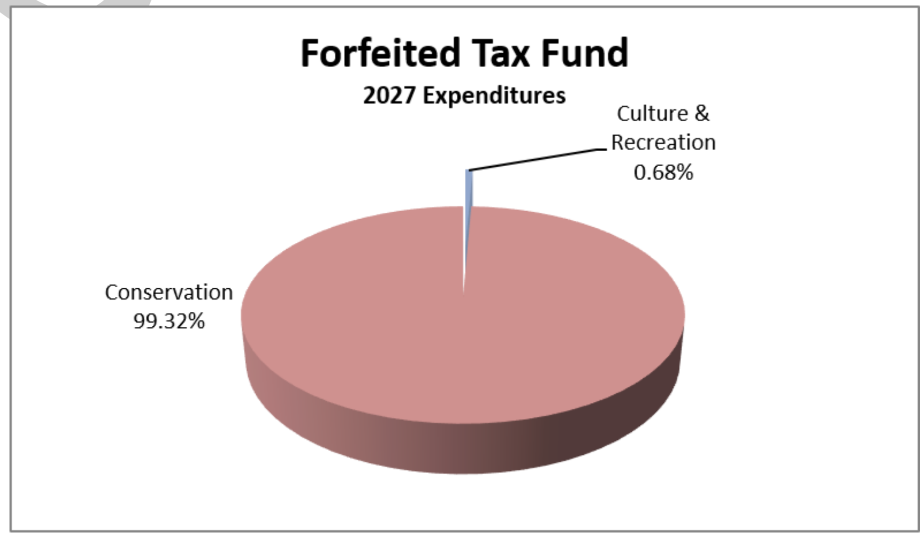
- Complete a Recreation Resource Plan. Maintain and upgrade Parks and Trails infrastructure within budgetary limitations, complete recreation resource plan with a fleshed out plan for Wilton Hill as a functioning recreation area.
  Park and Trail Input - Follow the current Beltrami County Recreational Facilities Plan, Recreational Trails Plan, County Board direction, and consider visitor feedback to determine maintenance and upgrades.
  Responsible Person: Recreation Resource Manager, Land Commissioner.

- Establish and Maintain Relationships with Natural Resource Management partners. Cost share and/or partner provided financial support of county Ruffed Grouse Management areas and Golden-winged warbler et al. wildlife habitat projects.
  Responsible Persons: Foresters, Land Commissioner

Forfeited Tax Fund Statement

	2025 Actual	2026 Budget	2027 Budget
Revenues			
Taxes	46,234		
Special Assessments			
License & Permits			
Intergovernmental	151,405	148,450	148,450
Charges for Services	2,437,445	1,607,913	1,337,959
Fines & Forfeits			
Gifts & Contributions	1,339		
Interest on Investments		1,000	1,000
Miscellaneous	417		
Other Financing Sources	99,949	29,179	118,500
Total Revenues	2,736,789	1,786,542	1,605,909
Expenditures			
General Government			
Public Safety			
Highway & Streets			
Sanitation			
Human Services			
Health			
Culture & Recreation	175,738	32,831	11,000
Conservation	1,965,694	1,753,711	1,594,909
Economic Development			
Capital Outlay			
Debt Service			
Total Expenditures	2,141,432	1,786,542	1,605,909





Equipment Over $5,000

Natural Resource Management Department							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
4x4 Pickup truck (611 100)	R	20-611-100-0000-6608	50,000	52,000	54,000	55,000	
ATV/Snowmobile	R	20-611-100-0000-6607	12,000	12,000	12,000	12,000	
Global Positioning System	R	20-611-100-0000-6607	3,000		3,000		
Total			65,000	64,000	69,000	67,000	

Park and Trails Summary							
Recreation Areas			2027	2028	2,029	2,030	
Rognlien Park		20-523-000-0000-6602					
Three Island Park		20-523-000-0000-6602				35,000	
Movil Maze (vault toilet)		20-523-000-0000-6602					
Grant Creek Horse Camp		20-523-000-0000-6602					
Mississippi High Banks		20-523-000-0000-6602					
Wilton Hill Recreation Area		20-523-000-0000-6602					
Total			0	0	-	35,000	

County Debt Service

Special Revenue Fund

County Auditor-Treasurer JoDee Treat
Jodee.treat@ beltramicountymn.gov
218-333-4175

Description

The Debt Service Fund accounts for the retirement of bonds issued for the construction of the Jail, Law Enforcement Center, Judicial Center and Solid Waste Transfer Station. Financing is provided by annual property tax levies, special assessments, solid waste commercial revenue, lease revenues and the designation of fund reserves.

Debt Service Limits

The County's long-term debt and the level of annual debt service are regulated by Minnesota Statute 475.53 Subd 1. State law establishes maximum debt limits, which consist of a limit of three percent of taxable market value. As shown by the following information, the county's current debt and debt service are well below the state limits. It should be noted that the county does this calculation only to measure the statutory limit of what could be borrowed.

Legal Debt Limit – State of Minnesota General Obligation Debt

Total Taxable Market Value of property for taxes payable in 2026	$5,871,672,141
Debt Limit	3%
Maximum debt applicable to debt limit	$ 176,150,164
Current outstanding debt as of 12/31/2025	$ 38,720,000
Available margin per Legal Debt Limits:	**$137,430,164**

Bond Rating

S & P Global Ratings assigned its 'AAA' long-term credit-enhancement rating and 'AA' underlying rating to Beltrami County during 2024. The rating reflects the County's growing and diversified economy, very strong budgetary flexibility and liquidity, strong debt and contingent liability profile with a modest debt burden, and a strong institutional framework.

Future Long-Term Debt

Beltrami County issued debt in 2024 to finance the construction of the new jail facility. The 38 million dollar issue is approximately half to total cost of construction, with the second half issued in early 2026.

Debt Service Obligations

The chart below shows the principal payment strategies for county long-term debt obligations after payments are made in 2025.

BOND	MATURITY	2023 PRINCIPAL PAID	2024 PRINCIPAL PAID	2025 PRINCIPAL PAID	BALANCE AT 12/31/25
2015 Jail	2027	$350,000	$350,000	$350,000	$850,000
2017 Solid Waste	2027	$250,000	$250,000	$250,000	$500,000
2024 Jail Construction	2049			$825,000	$37,370,000
2026 Jail Construction	2046				

Unorganized Townships

Special Revenue Fund

County Board of Commissioners

Description

The Unorganized Township Special Revenue Fund is designated to manage the financial activities of eight unorganized townships within Beltrami County. These townships are administered by the County Board in accordance with Minnesota State Statute 163.06, Taxation in Unorganized Townships. Beltrami County generally levies funds for purposes of road and bridge maintenance, as well as fire protection services.

Financial

The chart below shows a comparison of prior year vs proposed levy, 2027 Budget Expenditures and the cash balance that supports the activities of each Township.

Township	1/01/26 Cash Balance	2026 Levy	2027 Budget Road Maintenance	2027 Budget Fire Protection	2027 Proposed Levy	Levy Increase
Brook Lake	285,516.61	34,725	31,700	6,600	38,300	10%
Eland	-73,711.20	7,050	6,850	900	7,750	10%
Red Lake	-199,566.31	5,025	5,000	525	5,525	10%
Redby	-2,948.04	0			0	0
Northwoods	-91,893.88	12,100	11,600	1,675	13,275	10%
Yale	104,127.59	0			0	0
Big Grass	33,901.63	4,670	4,350	775	5,125	10%
Other	228,851.59	0			0	0

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN (CIP)

County Administration

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

County Assessor's Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

County Attorney's Office

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

County Auditor/Treasurer Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Postage Meter Contingency	R	01-041-000-0000-6561	5,000	5,000	5,000	5,000	5,000
Copy Machine Contingency	R	01-041-000-0000-6561	5,000	5,000	5,000	5,000	5,000
Motor Pool	R	01-041-000-0000-6608	30,000	30,000	30,000	30,000	30,000
Total			40,000	40,000	40,000	40,000	40,000

County Recorder Office

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

Environmental Services

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	
Total						-	

Extension Service Office

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

Facility Management Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
CSC Hot water Heater	R	01-110-6605		20,000			
CSC Elevator Upgrade	R	01-110-6605		160,000			
CSC Custodial Equipment	R	01-110-6607		6,000			
CSC Exterior Exterior Repairs/tu	R	01-110-6605					10,000
CSC Sidewalk Repairs	R	01-110-6605	5,000				
CSC Roof	R	01-110-6605	325,000				
CSC Boiler #1	R	01-110-6605		100,000			
CSC Boiler #2	R	01-110-6605		100,000			
CSC Hot Water Circulation Pump	R	01-110-6605		25,000			
CSC DDC/VAV/Pneumatic Fire D	R	01-110-6605	60,000				
CSC BAS software upgrade	R	01-110-6505				10,000	
CSC Unit heaters	R	01-110-6605					20,000
HCH Exterior Painting	R	01-111-6605				25,000	
HCH Arch Design Service	R	01-111-6605	15,000				
HCH Attic repairs/upgrade	R	01-111-6605	5,000				
HCH/Annex fire alarm system	R	01-111-6605				25,000	

HCH/Annex fire alarm system	R	01-111-6605				25,000	
Annex Soffit EIFS Repairs	R	01-111-6605	9,000				
Annex Exterior Tuckpointing & C	R	01-111-6605		20,000			
Annex Custodial Equipment	R	01-111-6607		6,000			
Annex Heat Pumps	R	01-111-6605					30,000
Admin Exterior Repairs/Caulking	R	01-112-6605	4,000				
Admin Hot Water Heater	R	01-112-6605		5,000			
Admin Sidewalk Repairs	R	01-112-6605	9000				
Admin Security Upgrades/repair	R	01-112-6605	8000				
Admin Flooring	R	01-112-6605		20,000	20,000		
Admin Rooftop units	R	01-112-6605			250,000		
Admin Custodial Equip	R	01-112-6605				7,000	
Admin Roof	R	01-112-6605					200,000
Admin Boiler Rm exhaust	R	01-112-6605					10,000
Admin Hot water circ pumps	R	01-112-6605					15,000
Admin Fire alarm system	R	01-112-6605					75,000
Admin BAS software upgrade	R	01-112-6605					15,000
Admin Bobcat skidsteer	R	01-112-6607					65,000
Campus Parking Lot Repairs	R	01-112-6605		7,500			
Campus Fire Alarm Notification :	R	01-112-6605				10,000	
Campus Boiler/Chiller Glycol	R	01-112-6605				5,000	
LEC BAS Software HVAC Update	R	01-116-6605	10,000				
LEC Flooring	R	01-116-6605	10,000				
LEC Leibert Cooling Systems	R	01-116-6605	40,000				
LEC Hot Water Heater	R	01-116-6605		18,000			
LEC Rooftop Unit #1	R	01-116-6605			150,000		
LEC Rooftop Unit #2	R	01-116-6605			150,000		
LEC Exterior Repairs/Tuckpointir	R	01-116-6605			30,000		
LEC Overhead Door	R	01-116-6605					7,000
LEC Sidewalk/Paver/Curbs	R	01-116-6605		7,500			
LEC Ejection Pump System	R	01-116-6605		7,500			
LEC Roof Repairs	R	01-116-6605				471,000	
LEC water softner	R	01-116-6605		15,000			

LEC Parking lot repairs	R	01-116-6605		5,000			
LEC Custodial equipment	R	01-116-6607		6,000			
LEC Fire alarm system	R	01-116-6605					50,000
LEC Elevator upgrade	R	01-116-6605					80,000
Judicial Center Exterior Repairs	R	01-119-6605	60000	35,000			
Judicial Center Flooring	R	01-119-6605		25,000			
Judicial Center Custodial equip	R	01-119-6607		6,000			
Judicial Center fire alarm systen	R	01-119-6605				30,000	
Judicial C BAS software upgrade	R	01-119-6605				10,000	
Judicial C Parking lot repair	R	01-119-6605					5,000
Total			560,000	594,500	600,000	593,000	582,000

GIS Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Plat Book Production	R	01-104-193-0000-6451			6,500		
Hwy Map Production	R	01-104-194-0000-6451		3,000			
Aerial Imagery	R	01-104-000-0000-6278	26,000	27,000	28,000	29,000	30,000
GIS Software	R	01-104-000-0000-6267					
GPS Equipment	R	01-104-000-0000-6607					
Copy Machine Replacement	R	01-104-000-0000-6607	8,000				
Multi Function Plotter/Scanner	R	01-104-000-0000-6607					
Total			34,000	30,000	34,500	29,000	30,000

Health & Human Services Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Office Furniture	R	11-420-600-0000-6402 11-430-700-0000-6402 11-480-430-0000-6402	7,000	7,000	7,000	7,000	7,000
Vehicle	R	11-420-600-0000-6608 11-430-700-0000-6608 11-480-430-0000-6608	35,000	43,000	35,000	45,000	37,000
Computer	R	11-420-600-0000-6607 11-430-700-0000-6607 11-480-430-0000-6607	107,290	57,360	59,081	60,853	62,679
Scanners/Printers/Monitors	R	11-420-600-0000-6481 11-430-700-0000-6481 11-480-430-0000-6481	3,900	4,017	4,138	4,262	4,390
* Object codes 6402 & 6481 will not match budget. They include additional expenses in the HHS Budget. The amount in the line item budget is necessary for all items encompassed in the COA							
Total			153,190	111,377	105,219	117,115	111,069

Highway Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Pickup	R	03-319-000-0000-6608	55,000	60,000	65,000	65,000	65,000
Pickup	R	03-319-000-0000-6608	55,000	60,000	65,000	65,000	
Pickup	R	03-319-000-0000-6608	55,000		65,000		
Pickup - mechanic	R	03-319-000-0000-6608	180,000				
Tractor Mower	R	03-319-000-0000-6607		200,000	200,000		
Sign Truck	R	03-319-000-0000-6608	400,000				
Tandem Truck with Plow	R	03-319-000-0000-6607		360,000		360,000	360,000
Grader (Motor Grader)	R	03-319-000-0000-6607			430,000	430,000	430,000

Backhoe	R	03-319-000-0000-6607	150,000	150,000	150,000		
Lowboy Trailer	R	03-319-000-0000-6607			40,000		
Tanker Trailer	R	03-319-000-0000-6607		100,000			
Wood Loader Tailer	R	03-319-000-0000-6607			60,000		
Skid Steer	R	03-319-000-0000-6607				100,000	
Gravel Trailer	R	03-319-000-0000-6607	68,000	70,000			
Vacuum Trailer	A	03-319-000-0000-6607		50,000			
Crack Sealant Trailer	R	03-319-000-0000-6607				110,000	
Computers	R	03-311-000-0000-6607	10,000	10,000	10,000	10,000	10,000
Eng/Survey Equip.	R	03-312-000-0000-6607	35,000	35,000	35,000	35,000	35,000
Snowblower (Lease)	A	03-313-000-0000-6610	35,000				
Excavator	R	03-319-000-0000-6607					300,000
Misc/Contingency	R	03-319-000-0000-6607	50,000	50,000	50,000	50,000	50,000
Total			1,093,000	1,145,000	1,170,000	1,225,000	1,250,000

Human Resource Management

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

Judicial Services

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
None							
Total							

IT/Technology Fund

Item Description	(R) Replace (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
AS/400	R		-	-	-	-	-
Server Storage Unit	A	14-066-6607	20,000	40,000	50,000	40,000	50,000
Firewall	R	14-066-6607	20,000	10,000		10,000	20,000
Furniture	R	14-066-6607	100	100	100	100	100
Computers	R	14-066-6607	2,400	2,400	2,400	2,400	2,400
Laser Printer	R	14-066-6607	2,400	2,400	2,400	2,400	2,400
Router\ASA	R	14-066-6607	2,000	2,000	2,000	2,000	
Network Security	A	14-066-6267	10,000	5,000	5,000	13,000	10,000
Server	R	14-066-6607			200,000	30,000	-
Switches	R	14-066-6607	2,500	2,500	2,500	2,500	2,500
Scanners	R	14-066-6607	-	20,000	20,000		-
Building Security	A	14-066-6481		2,000	2,000	2,000	2,000
Wireless Network Routers	A	14-066-6607	5,000	5,000	5,000	5,000	5,000
Professional Services	A	14-066-6276	10,000				
UPS	R	14-066-6481	5,000	5,000	5,000	5,000	5,000
Total			79,400	96,400	296,400	114,400	99,400

Natural Resource Management Department

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
4x4 Pickup truck (611 100)	R	20-611-100-0000-6608	50,000	52,000	54,000	55,000	
ATV/Snowmobile	R	20-611-100-0000-6607	12,000	12,000	12,000	12,000	
Global Positioning System	R	20-611-100-0000-6607	3,000		3,000		
Total			65,000	64,000	69,000	67,000	

Park and Trails Summary

Recreation Areas		2027	2028	2,029	2,030	
Rognlien Park	20-523-000-0000-6602					
Three Island Park	20-523-000-0000-6602				35,000	
Movil Maze (vault toilet)	20-523-000-0000-6602					
Grant Creek Horse Camp	20-523-000-0000-6602					
Mississippi High Banks	20-523-000-0000-6602					
Wilton Hill Recreation Area	20-523-000-0000-6602					
Total		0	0	-	35,000	

Probation

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
New AWD Vehicle	R						
Total			-			-	

Sheriff's Office

202 Sheriff Administration

Item Description	(R) Replace. (A) Addition	complete Line Item #	2027	2028	2029	2030	2031
Squad Car	R	202-000-0000-6608					
Record Mgmt System (Zuercher)	R	202-000-0000-6267					
Body Worn Camera	R	202-000-0000-6607					
Total			0	0	-	-	-

203 Boat & Water							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squads	R	203-000-0000-6608					
Body worn camera	A	203-000-0000-6607					
Total			0	0	-	-	-

204 Law Enforcement Ctr							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Dispatch copier	R	204-000-0000-6607					
2nd floor copier		204-000-0000-6607					
1st floor copier		204-000-0000-6607					
Projectors-Replace EOC		204-000-0000-6607					
Total			0	0	-	-	-

211 Communications Division							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Dispatch recording system	R	211-000-0000-6267		125,000			
Dispatch furniture-chairs	R	211-000-0000-6607					
Squad & Portable 800 MHZ radio replacements	R	211-000-0000-6607			1,000,000		
Back up PSAP		211-000-0000-6607					
Total			0	125,000	1,000,000	-	-

212 Civil/Warrants							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squad	R	212-000-0000-6608					
Body worn camera		212-000-0000-6607					
Total			0	0	-	-	-

213 Investigations							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squads		213-000-0000-6608			80,000		
Body Cameras		213-000-0000-6607		5,000			5,000
Pistol	R						
Total			0	5,000	80,000	-	5,000

214 Field Operations							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squads	R	214-000-0000-6608	560,000	590,000	590,000	590,000	
body worn camera	A	214-000-0000-6607		40,000			40,000
Pistol	R						
Mobile squad computers	R	214-000-0000-6607					
Gas masks	A	214-000-0000-6607					
K9 acquisition/training fund	A	214-206-0000-6607	6,000	6,000	6,000	6,000	
Total			566,000	636,000	596,000	596,000	40,000

215 North Beltrami Deputy							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Squad		215-000-0000-6608				85,000	
body worn camera	A	215-000-0000-6607		1,200			1,200
Pistol	R						
Total			0	1,200	-	85,000	1,200

County Jail							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Domore Chairs, Office Chairs	R	251-000-0000-6607		5,000	5,000	5,000	5,000
Restraint Chair and wrap	A	251-000-0000-6607				3,500	
Cameras	R/A	251-000-0000-6607					4,000
PBT	R	251-000-0000-6607		1,000	1,000	1,000	
Body Scanner (lease to own)	A	251-000-0000-6610	20,000	20,000	20,000	20,000	
Body Camera's	A	251-000-0000-6607		25,000			
Uniforms (vests)	A	251-000-0000-6453		3,200	3,200	3,200	
Radios	R/A						
Cardiac Defibrillator	R/A	251-000-0000-6607					
Guardian Spartan Device	A	251-000-0000-6607					
External Bldg Security Cameras (3)	A	251-000-0000-6607					
Copier	R	251-000-0000-6607				4,050	
Total			20,000	54,200	29,200	36,750	9,000

254 Bailiffs							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Transport Vehicle	R	254-000-0000-6608		70,000	70,000	70,000	
Office Furniture	R	254-000-0000-6607		3,000			
Pistol	R	254-000-0000-6453		-			
single point entry screening equipment		254-000-0000-6607		30,000			
Armer Portable Radios	R	254-000-0000-6607					
Mobile Transport Computers	A	254-000-0000-6607	6,400	2,500	2,600	2,600	
Fingerprint Card Copier	A	254-000-0000-6607					
Judicial Camera Replacement	R	254-000-0000-6413		3,000	3,000		
Taser	R	254-000-0000-6607		1,100	1,100	1,100	
Body Worn Cameras	A	254-000-0000-6607		20,000			
Total			6,400	129,600	76,700	73,700	-

Misc (identify department)							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Safe Trails Task Force squad (229)	A						
Emergency Management (281) laptop	R						
Swat/Body armor (230)	R	01-230-000-0000-6453		8,000			
Total							
Sheriff's Office Total			592,400	951,000	1,781,900	791,450	55,200

Solid Waste Fund							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
Pickup	A	25.396.000.0000.6608					65,000
Walking Floor Transfer Trailer	R	25.395.000.0000.6608	115,000	118,000	121,500	124,500	126,000
10HP Compactors	R	25.396.XXX.0000.6607			120,000	130,000	140,000
20HP Compactors	R	25-396.XXX.0000.6607			100,000	105,000	
Parking Lot Rehab	R	25.396.133.0000.6607					
Fork Lift	R	25-396.133.0000.6607		80,000			
Material Handler	R	25.395.000.0000.6607				600,000	
Skidsteer	R	25-396.133.0000.6607					90,000
Roll Off Boxes	R	25.395.000.0000.6607		61,000		32,000	34,000
Roll Off Trailer	R	25.395.000.0000.6608					50,000
Roll Off Truck	R	25.395.000.0000.6608				300,000	
C&D Transfer Station Bemidji	A	25.396.133.0000.6302		296,275	628,500		
Property Purchase	A	25.395.000.0000.6601	400,000				
C&D Blackduck	A	25-396.134.0000.6302		23,443	728,850		
2 yd Compactor	R	25.396.XXX.0000.6607		90,000			80,000
Landfill Closure	A	25.396.104.0000.6276				900,000	
Floor Scrubber	R	25.396.133.0000.6607				55,000	
Total			515,000	668,718	1,698,850	2,246,500	585,000

Veteran's Services Department							
	(R) Replace.	complete					
Item Description	(A) Addition	Line Item #	2027	2028	2029	2030	2031
None							
Total							

	GRAND TOTALS		3,131,990	3,700,995	5,795,869	5,258,465	2,752,669