



BUDGET & FINANCE COMMITTEE AGENDA

Wednesday, August 96, 2023

3:00 PM • Boardroom

Chisago County Government Center, 313 N. Main St., Center City, MN 55012

PROPOSED AGENDA

- I. Current Year-to-Date Financial Update
 - A. Operating Budget Activity (P&L)
 - B. Cash Flow Considerations (CF)
 - C. Monthly-to-Annual Payroll Assessment
 - D. Local Option Sales Tax and Wheelage Tax Update
- II. ARPA/CIP Funds – Septic System for Ki Chi Saga Park
- III. ARPA/CIP Funds – Auditor-Treasurer LeaseQuery Software

2024 Department Budget Presentations

- IV. Administration/Human Resources
- V. Partner Organizations
- VI. Recorder
- VII. County Attorney
- VIII. Health and Human Services
- IX. Sheriff's Office – Jail and Dispatch

Schedule for Remaining Presentations (Wednesday, August 23rd)

Auditor-Treasurer

Probation

Assessor

Environmental Services

Enterprise Services

Public Works

Capital Improvement Plan (September 13th)

OPERATING BUDGET (AS AMENDED) VS ACTUAL
(EXCLUDES SALARIES AND BENEFITS)
AS OF 07/31/2023
58% OF YEAR COMPLETE

	2023 Budget As Amended	As of 07/31/2023	% of Budget	Notes
GENERAL FUND				
Board of Commissioners	161,200	98,492	61%	MICA dues paid in Feb
District Court	212,500	116,280	55%	
Law Library (Restricted)	161,092	25,574	16%	
				Misc dues paid in Feb
				Conferences & Training
County Administrator	71,800	65,383	91%	Mileage
Auditor-Treasurer	28,110	12,238	44%	
Audit	100,000	12,768	13%	
Assessor	39,400	19,341	49%	
Enterprise Services	3,903,842	2,079,376	53%	
Central Services	113,589	55,361	49%	
Elections	202,725	48,406	24%	
County Attorney	71,450	45,663	64%	Misc dues paid in Feb
County Attorney Forfeiture (Restricted)	29,417	91	0%	
Recorder	16,950	11,218	66%	1st Half Title Examiner Fees
Recorder Compliance/Technology (Restricted)	2,270,318	32,907	1%	
Maintenance	1,005,378	519,263	52%	
Planning & Zoning	261,500	108,696	42%	
				Longevity Bonuses (\$672k of \$929k)
				Worker's Comp/General Ins pymts
				HRA-EDA Loan
General Government	2,489,563	3,460,405	139%	ARPA Expenses
Contingency	109,747	-	0%	
				Misc dues paid in Feb
Sheriff	1,001,663	672,435	67%	AXON annual pymt
Sheriff Forfeitures (Restricted)	35,320	17,764	50%	
Boat & Water (Restricted)	-	-		
Sheriff's Reserve (Restricted)	10,903	4,210	39%	
Snowmobile Safety (Restricted)	-	-		
Sheriff's Contingency (Restricted)	4,828	-	0%	
Gun Permits (Restricted)	181,846	16,005	9%	
Project Lifesaver (Restricted)	5,121	-	0%	
Public Safety Grants (Restricted)	114,453	101,859	89%	
Coroner	153,159	77,045	50%	1st Half Fees
County Jail	742,150	351,131	47%	
Jail Canteen (Restricted)	136,391	55,565	41%	
Probation & Parole	138,106	72,868	53%	1st Half Sentence to Serve Fees
Emergency Management	44,580	31,716	71%	2023 CODERED Svc Fee
E-911 (Restricted)	371,715	-	0%	
Controlled Substances - Share of Fines (Restricted)	3,730	-	0%	
Historical Society	35,210	30,210	86%	1st & 2nd Half Allocation
Regional Library	748,331	748,331	100%	Full Allocation paid
Parks	131,000	44,780	34%	
County Agricultural Society	16,000	16,000	100%	Full Allocation paid
County Extension Services	138,700	74,694	54%	
Soil & Water	150,000	150,000	100%	Full Allocation paid
Water Quality Grant (Restricted)	359,089	4,938	1%	
Sewer Grants (Restricted)	43,344	500	1%	
Wetland Grant (Restricted)	5,000	5,000	100%	
Watercraft Inspection (Restricted)	141,731	6,353	4%	
Economic Development	70,000	28,229	40%	Tax Abatements
TOTAL GENERAL FUND	\$ 16,030,951	\$ 9,221,095	58%	
SELF INSURANCE FUND				
Other General Government	300,000	-	0%	
TOTAL SELF INSURANCE FUND	\$ 300,000	\$ -	0%	
ROAD AND BRIDGE FUND				
Surveyor	20,788	14,750	71%	Equipment purchase
Highway Administration	38,500	13,057	34%	
Highway Engineering	2,646,450	641,094	24%	
Highway Construction	12,000,000	1,941,446	16%	
Highway Maintenance	2,739,300	1,617,729	59%	

OPERATING BUDGET (AS AMENDED) VS ACTUAL
(EXCLUDES SALARIES AND BENEFITS)
AS OF 07/31/2023
58% OF YEAR COMPLETE

	2023 Budget As Amended	As of 07/31/2023	% of Budget	Notes
Equipment Maintenance/Shop	898,700	671,055	75%	Equipment repairs; Gas and Oil Vehicle purchase has matching revenue
Traffic Operations	391,500	191,229	49%	
TOTAL ROAD AND BRIDGE FUND	\$ 18,735,238	\$ 5,090,360	27%	
HEALTH AND HUMAN SERVICES				
Veterans Service	37,150	18,847	51%	
Income Maintenance	868,800	460,563	53%	
Social Services	3,918,493	1,721,006	44%	
Public Health Nursing	343,470	180,225	52%	
TOTAL HEALTH AND HUMAN SERVICES	\$ 5,167,913	\$ 2,380,641	46%	
BUILDING FUND				
General Government	524,750	512,262	98%	Honeywell lease payment Honeywell Phase II
Score Grant Fund	17,000	-	0%	
TOTAL BUILDING FUND	\$ 541,750	\$ 512,262	95%	
CAPITAL EQUIPMENT FUND				
Administration	34,740	2,540	7%	
Armer Radio - Replacement Fund	230,930	-	0%	
Auditor-Treasurer (<i>Elections</i>)	179,500	13,750	8%	
Enterprise Services	993,036	580,880	58%	
HHS	80,000	-	0%	
Maintenance	227,772	90,799	40%	
Other General Government (<i>Unallocated</i>)	138,441	-	0%	
Sheriff	627,179	382,182	61%	
Highway	968,530	208,187	21%	
Parks	357,824	73,531	21%	
TOTAL CAPITAL EQUIPMENT FUND	\$ 3,837,952	\$ 1,351,869	35%	
SOLID WASTE FUND				
Score Grant Fund	263,250	62,606	24%	
HHW Operations	721,250	173,388	24%	
TOTAL SOLID WASTE FUND	\$ 984,500	\$ 235,994	24%	
PARK ACQUISITION & IMPROVEMENT FUND				
Parks	1,396,802	398,605	29%	
TOTAL PARK ACQ & IMPV FUND	\$ 1,396,802	\$ 398,605	29%	
LAKE IMPROVEMENT DISTRICT MAINTENANCE				
Lake Improvement District Maintenance	221,650	61,190	28%	
TOTAL LAKE IMPV DISTRICT MAINT	\$ 221,650	\$ 61,190	28%	
DEBT SERVICE FUND				
Road Debt	2,009,910	1,860,131	93%	Principal + Interest
HHS Debt	261,765	242,384	93%	Principal + Interest
Library Debt	469,088	436,435	93%	Principal + Interest
Jail Debt	1,048,465	992,153	95%	Principal + Interest
Business Park Bonds	241,815	228,254	94%	Principal + Interest
Capital Projects	667,199	632,974	95%	Principal + Interest
TOTAL DEBT SERVICE FUND	\$ 4,698,242	\$ 4,392,331	93%	
TOTAL ALL FUNDS	\$ 51,914,998	\$ 23,644,347	46%	

**SALARIES AND WAGES
BUDGET VS ACTUAL
AS OF 07/31/2023
58% OF YEAR COMPLETE**

	2023 Budget	As of 07/31/2023	% of Budget	Notes
GENERAL FUND				
Board of Commissioners	\$ 224,952	\$ 131,073	58%	
County Administrator	710,811	402,695	57%	
Auditor-Treasurer	755,366	478,897	63%	Retiree payout - transferred Q3
Assessor	890,015	538,847	61%	
Enterprise Services	1,995,626	1,163,466	58%	
County Attorney	2,147,207	1,291,642	60%	
Recorder	394,525	214,472	54%	
Maintenance	609,626	338,488	56%	
Planning & Zoning	930,468	545,744	59%	
Sheriff	6,798,558	3,920,898	58%	
Public Safety Grants	21,180	-	0%	Wages transferred at year end
County Jail	3,684,060	2,154,868	58%	
Probation & Parole	1,128,769	673,630	60%	
Emergency Management	112,864	70,576	63%	
Parks	379,994	216,485	57%	
Water Quality Grant	105,931	75,436	71%	
Wetland Grant	105,443	62,719	59%	
Watercraft Inspection	212,401	94,810	45%	Seasonal
Non-Levy Departments	669,214	443,639	66%	
TOTAL GENERAL FUND	\$ 21,877,010	\$ 12,818,385	59%	
ROAD AND BRIDGE FUND				
Surveyor	\$ 156,712	\$ 91,821	59%	
Highway Administration	360,716	208,517	58%	
Highway Engineering	997,380	587,748	59%	
Highway Maintenance	1,679,032	1,044,985	62%	
Equipment Maintenance/Shop	485,665	307,109	63%	
Traffic Operations	212,630	80,923	38%	
TOTAL ROAD AND BRIDGE FUND	\$ 3,892,135	\$ 2,321,103	60%	
HEALTH AND HUMAN SERVICES				
Veterans Service	\$ 249,951	\$ 119,882	48%	
Income Maintenance	2,970,611	1,690,454	57%	
Social Services	6,644,566	3,941,094	59%	
Public Health Nursing	1,766,878	985,009	56%	
Opioid Settlement	-	3,508		Has offsetting Revenue
TOTAL HEALTH AND HUMAN SERVICES	\$ 11,632,006	\$ 6,739,947	58%	
SOLID WASTE FUND				
Score Grant Fund	\$ 55,045	\$ 34,443	63%	
HHW Operations	159,004	96,113	60%	
TOTAL SOLID WASTE FUND	\$ 214,049	\$ 130,556	61%	
LAKE IMPROVEMENT DISTRICT MAINTENANCE				
Lake Improvement District Maintenance	\$ 141,520	\$ 105,689	75%	
TOTAL LAKE IMPV DISTRICT MAINT	\$ 141,520	\$ 105,689	75%	
TOTAL ALL FUNDS	\$ 37,756,720	\$ 22,115,680	59%	

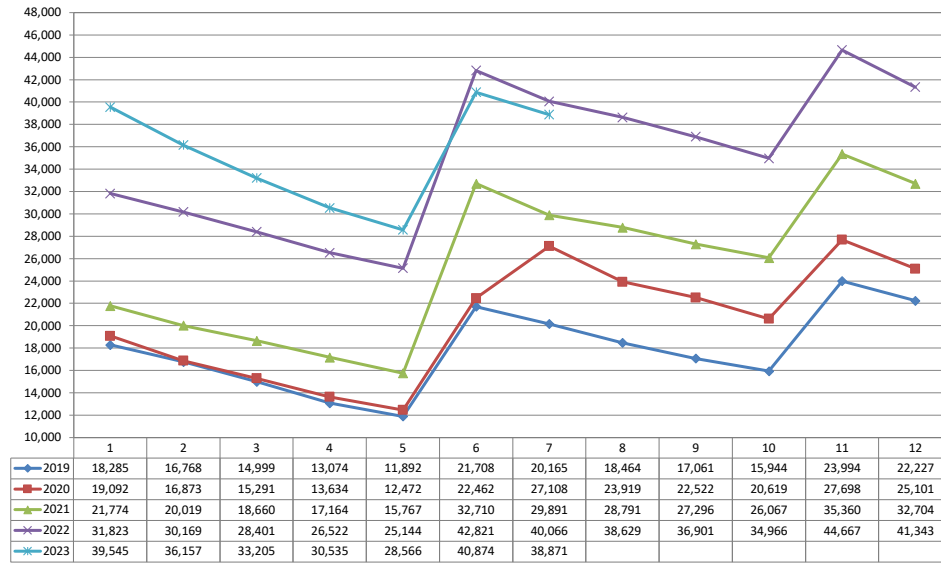
Fund Balance
(000's)

Revenue, Highway and HHS Funds: Cash Fund Balance by Month 2019-2023

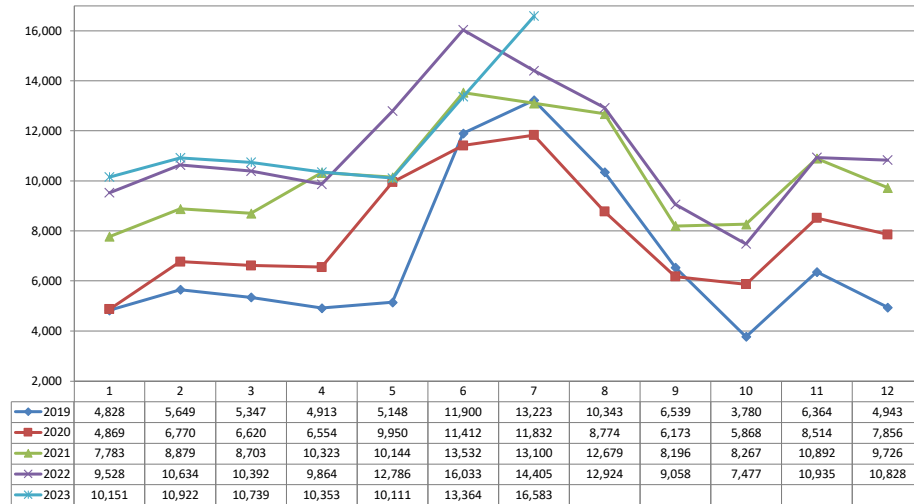


Fund Balance
(000's)

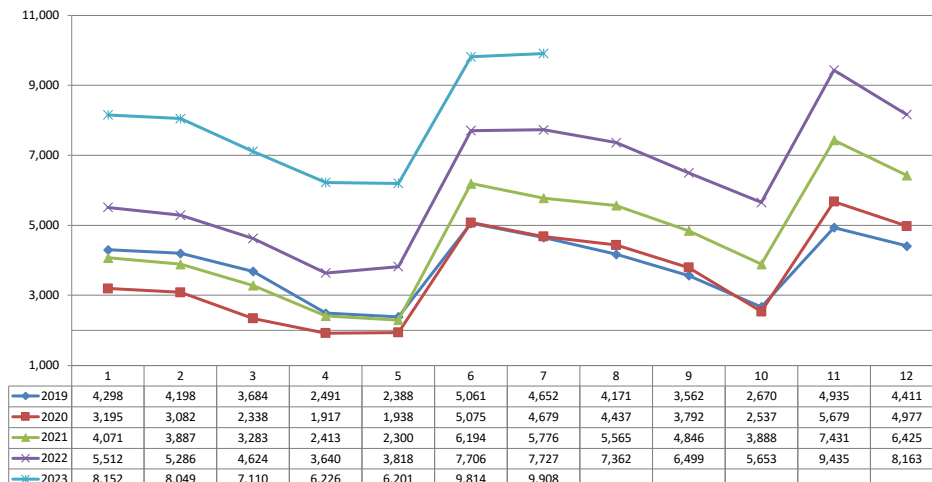
General Fund: Cash Fund Balance by Month 2019-2023



Road & Bridge Fund Balance by Month 2019-2023



Health & Human Services: Cash Fund Balance by Month 2019-2023

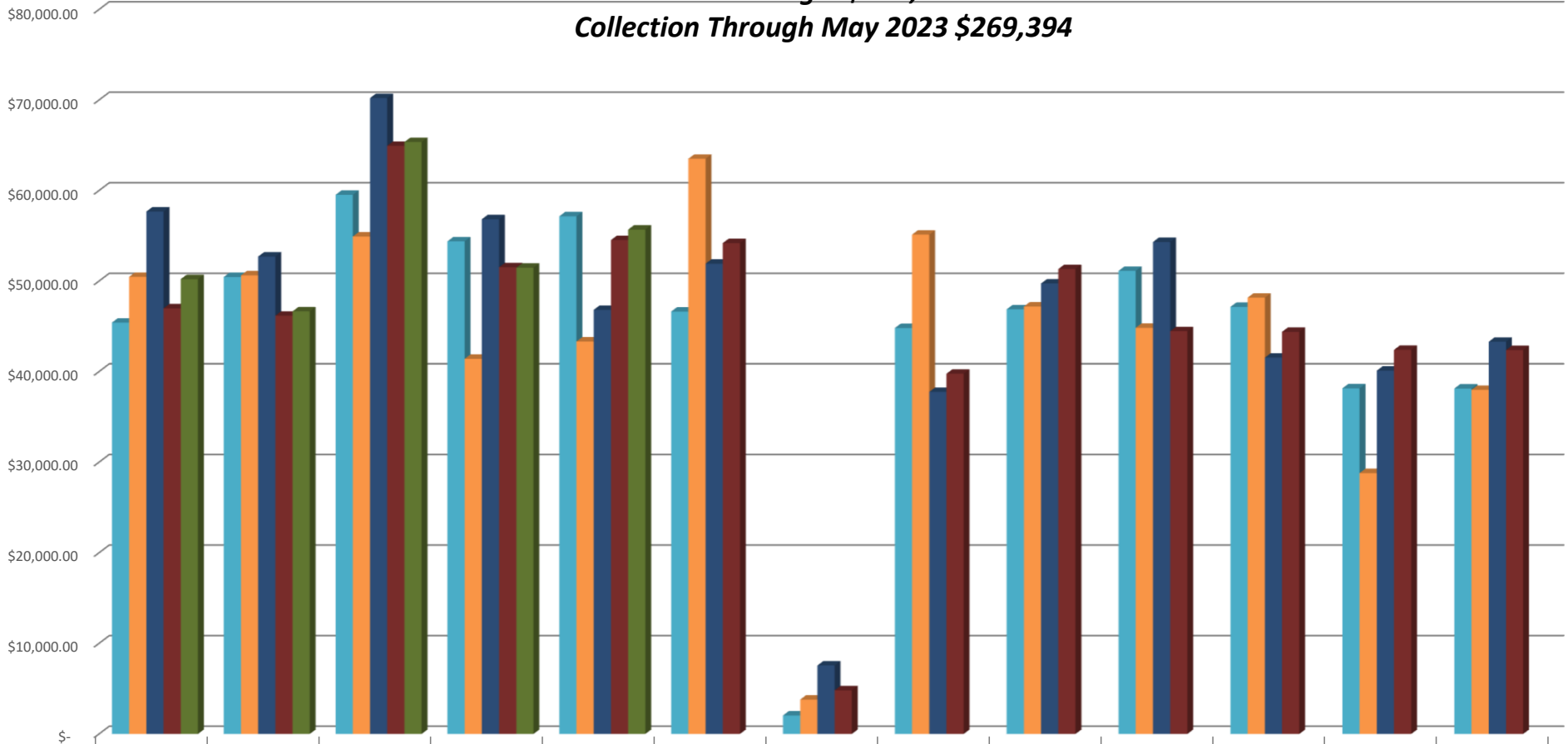


Wheelage Tax

Average Annual Collection \$567,854

2023 Budget \$600,000

Collection Through May 2023 \$269,394



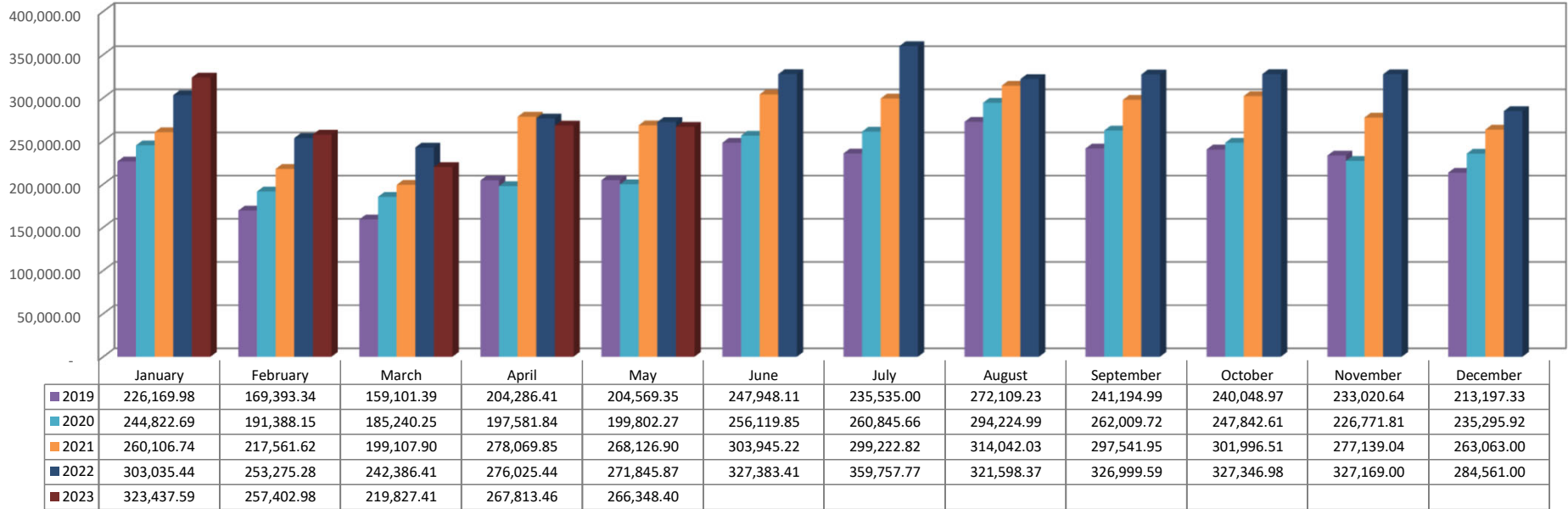
	January	February	March	April	May	June	Cleanup	July	August	September	October	November	December
2019	\$45,410.66	\$50,447.62	\$59,526.25	\$54,386.49	\$57,152.45	\$46,629.92	\$2,043.50	\$44,813.25	\$46,878.14	\$51,126.28	\$47,146.69	\$38,150.39	\$38,130.00
2020	\$50,463.58	\$50,630.64	\$54,917.39	\$41,409.10	\$43,328.09	\$63,508.19	\$3,796.36	\$55,127.16	\$47,193.47	\$44,838.16	\$48,168.82	\$28,795.38	\$37,983.69
2021	\$57,675.88	\$52,708.33	\$70,214.38	\$56,833.00	\$46,820.71	\$51,916.89	\$7,560.47	\$37,755.23	\$49,732.78	\$54,316.23	\$41,540.05	\$40,106.74	\$43,298.19
2022	\$46,984.14	\$46,175.17	\$64,940.55	\$51,523.73	\$54,524.84	\$54,193.75	\$4,820.30	\$39,766.40	\$51,328.18	\$44,461.49	\$44,395.41	\$42,404.86	\$42,375.86
2023	\$50,213.73	\$46,656.30	\$65,361.61	\$51,476.42	\$55,686.04								

Sales Tax

Average Annual Collection \$2,802,594

2023 Budget \$3,600,000

Total Collection Through May 2023 \$1,334,880

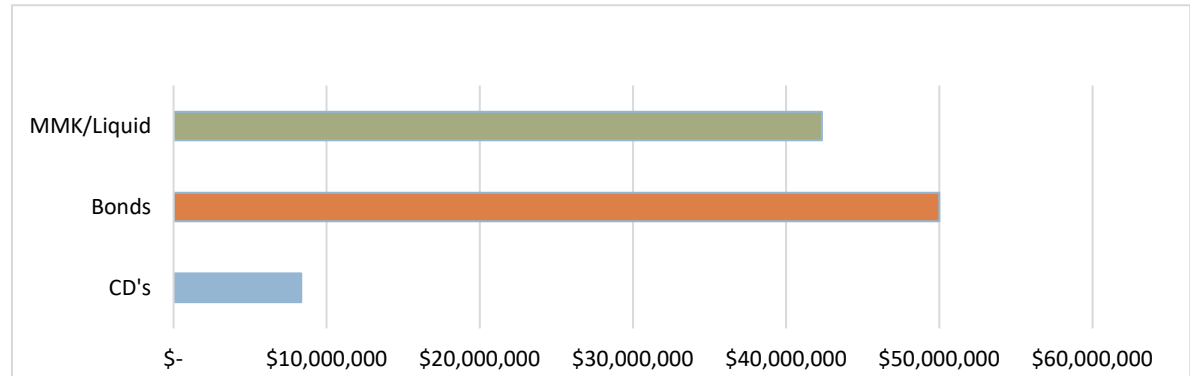




Investment Graphs as of 6/30/2023

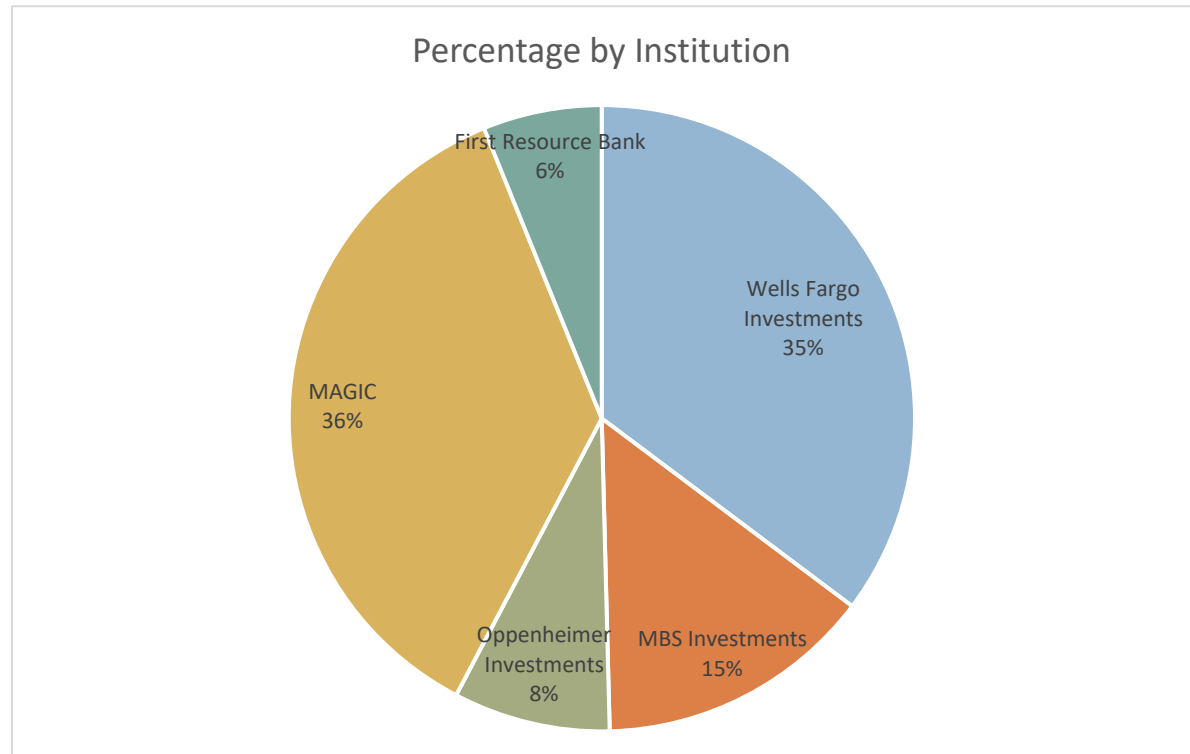
Investments by type:

CD's	\$ 8,342,000.00
Bonds	\$ 49,994,525.01
MMK/Liquid	\$ 42,312,735.79
	\$ 100,649,260.80



Investments by Institution:

Wells Fargo Investments	\$ 35,484,525.01
MBS Investments	\$ 14,437,000.00
Oppenheimer Investments	\$ 8,166,000.00
MAGIC	\$ 36,385,702.10
First Resource Bank	\$ 6,176,033.69
	\$ 100,649,260.80



Average rate: 1.75%

**2023 Capital Improvement Plan
Budget to Actual
As of July 31, 2023**

ADMINISTRATION					
Description	Project #	Source	Budget	Actual	Remaining
County Codification Services	N/A	CARRYOVER	15,000	-	15,000
Office Remodel - Veteran's Services	ADM-0198	CARRYOVER	10,000	-	10,000
NB Library - Office blinds replacement	2023 ADD	UNALLOCATED	3,240	(2,540)	700
Management Training	2023 ADD	UNALLOCATED	5,500	-	5,500
NACO	2023 ADD	UNALLOCATED	1,000	-	1,000
Total Carryover from 2022			34,740	(2,540)	32,200
Total			\$ 34,740	\$ (2,540)	\$ 32,200

AUDITOR TREASURER (ELECTIONS)					
Description	Project #	Source	Budget	Actual	Remaining
Election Pollbook Replacement	AUD-0138	CARRYOVER	21,000	-	21,000
Election Equipment Replacement Fund	AUD-0137	CARRYOVER	59,000	-	59,000
Total Carryover from 2022			80,000	-	80,000
Election Equipment Replacement Fund	AUD-0137	2023 CIP BUDGET	59,000	-	59,000
Electronic Pollbook Replacement	AUD-0138	2023 CIP BUDGET	21,000	-	21,000
Election Results - Storage Media	AUD-0139	2023 CIP BUDGET	4,500	-	4,500
GovAP	2023 ADD	UNALLOCATED	15,000	(13,750)	1,250
Total 2023 CIP Budget			99,500	(13,750)	85,750
Grand Total			\$ 179,500	\$ (13,750)	\$ 165,750

FACILITY MAINTENANCE					
Description	Project #	Source	Budget	Actual	Remaining
Exterior Door Badge Access at PSC	MNT-0267	CARRYOVER	5,500	-	5,500
Fence Around Generator at PSC	MNT-0267	CARRYOVER	12,000	-	12,000
Parking Gate/Fence at PSC	MNT-0267	CARRYOVER	50,000	(45,950)	4,050
Cameras at PSC	ENTS-0184	CARRYOVER	37,272	(35,528)	1,744
Total Carryover from 2022			104,772	(81,478)	23,294
Repair Courthouse lots	MNT-0055	2023 CIP BUDGET	5,000	-	5,000
Replace water heater at the Courthouse	MNT-0061	2023 CIP BUDGET	7,500	-	7,500
Replacement APC Automatic Transfer Switches	MNT-0094	2023 CIP BUDGET	9,500	(9,322)	178
Better Hallway Signage on 3rd floor	MNT-0219	2023 CIP BUDGET	1,000	-	1,000
Fencing and Parking Gate at PSC	MNT-0267	2023 CIP BUDGET	100,000	-	100,000
Public Works Cellular Service	2023 ADD	UNALLOCATED	29,480	-	29,480
Total 2023 CIP Budget			152,480	(9,322)	113,678
Grand Total			\$ 257,252	\$ (90,800)	\$ 136,972

SHERIFF'S OFFICE					
Description	Project #	Source	Budget	Actual	Remaining
Insurance Reimbursements (incl Auction Proceeds)	N/A	REVENUE	130,014	43,811	173,825
Total Revenue			130,014	43,811	173,825
Sheriff's Office Patrol Vehicle Replacements - 6 squads	CCSO-0141	2023 CIP BUDGET	372,926	(286,013)	86,913
Reserve Deputy Ballistic Vests	CCSO-0225	2023 CIP BUDGET	9,200	(8,213)	987
40LMTS Single Shot Less Lethal	CCSO-0235	2023 CIP BUDGET	46,750	(22,698)	24,052
Agency Handgun Program	CCSO-0237	2023 CIP BUDGET	24,500	(24,300)	200
Jail Transport Vehicle	CCSO-0238	2023 CIP BUDGET	43,789	(40,959)	2,830
Total 2023 CIP Budget			497,165	(382,183)	114,982
Grand Total			\$ 627,179	\$ (338,372)	\$ 288,807

PUBLIC WORKS					
Description	Project #	Source	Budget	Actual	Remaining
Skid Steer Trailer	PWKS-0166	CARRYOVER	19,776	-	19,776
Lowboy Trailer	PWKS-0165	CARRYOVER	38,118	(38,118)	-
1-Ton Work Truck	PWKS-0168	CARRYOVER	60,000	-	60,000
1-Ton Tipper Truck	PWKS-0206	CARRYOVER	76,563	-	76,563
Sign Truck	PWKS-0081	CARRYOVER	220,000	(77,782)	142,218
Hydrant Replacement	N/A	CARRYOVER	10,073	-	10,073
Total Carryover from 2022			424,530	(115,900)	308,630
Tandem Snow Plow Truck	PWKS-0171	2023 CIP BUDGET	170,000	-	170,000
Tandem Snow Plow Truck	PWKS-0172	2023 CIP BUDGET	170,000	-	170,000
1-ton Work Truck	PWKS-0209	2023 CIP BUDGET	80,000	-	80,000
Survey Equipment	PWKS-0227	2023 CIP BUDGET	74,000	(74,000)	-
Fuel Island Repairs	PWKS-0233	2023 CIP BUDGET	50,000	(18,287)	31,713
Total 2023 CIP Budget			544,000	(92,287)	451,713
Grand Total			\$ 968,530	\$ (208,187)	\$ 760,343

**2023 Capital Improvement Plan
Budget to Actual
As of July 31, 2023**

PARKS/ENVIRONMENTAL					
Description	Project #	Source	Budget	Actual	Remaining
Swedish Immigrant Trail Erosion Control Measures	ENVS-0105	CARRYOVER	7,500	-	7,500
Security Lighting & Electrical Services	ENVS-0108	CARRYOVER	500	-	500
Fish Lake Park Plan/Design Services	ENVS-0111	CARRYOVER	20,804	(21,279)	(475)
Sunrise Prairie Trail - 15% Match	N/A	CARRYOVER	209,520	-	209,520
Total Carryover from 2022			238,324	(21,279)	217,045
Ki-Chi-Saga Playground Swing	ENVS-0114	2023 CIP BUDGET	15,000	-	15,000
Parking Lot Gravel & Grading Frandsen/Checkerboard Parks	ENVS-0115	2023 CIP BUDGET	25,000	(19,000)	6,000
Swedish Immigrant Regional Trail Pavement Repair	ENVS-0116	2023 CIP BUDGET	15,000	(3,500)	11,500
Parks 1998 Tractor Trailer Replacement	ENVS-0118	2023 CIP BUDGET	15,000	(12,709)	2,291
Parks 2001 Trailer Replacement	ENVS-0119	2023 CIP BUDGET	9,500	(3,104)	6,396
Parks Maintenance Facility Well	ENVS-0239	2023 CIP BUDGET	15,000	(13,939)	1,061
Sunrise Prairie Regional Trail-Subgrade Correction and Paving	ENVS-0241	2023 CIP BUDGET	25,000	-	25,000
Total 2023 CIP Budget			119,500	(52,252)	67,249
Grand Total			\$ 357,824	(73,530)	\$ 284,294

TECHNOLOGY					
Description	Project #	Source	Budget	Actual	Remaining
ARMER Testing Equipment	N/A	CARRYOVER	37,800	-	37,800
Replace 9 Printers for Sheriff's Office - Jail, Jail Admin, SO	ENTS-017	CARRYOVER	4,600	-	4,600
Replace 6 high volume scanners for HHS	ENTS-030	CARRYOVER	6,000	-	6,000
Upgrade of Keysecure Data Encryption Equipment	ENTS-095	CARRYOVER	17,250	(17,250)	-
Relocate the Wyoming Emergency Paging Tower	ENTS-083	CARRYOVER	100,000	-	100,000
Total Carryover from 2022			165,650	(17,250)	148,400
Replacement of 20 MDC's/Laptops for Sheriff's Office due to age 1/2 were done in 2022	ENTS-0028	2023 CIP BUDGET	32,500	(31,800)	700
5 replacement laptops for HHS	ENTS-0031	2023 CIP BUDGET	6,175	-	6,175
MCC 7500E Laptop Consoles (2)	ENTS-0088	2023 CIP BUDGET	165,000	-	165,000
Replace Printer for County Administration	ENTS-0096	2023 CIP BUDGET	500	-	500
Replace Fujitsu Scanner in Treasurer's Office	ENTS-0098	2023 CIP BUDGET	985	-	985
Replace network cores at ECC, No parts available	ENTS-0099	2023 CIP BUDGET	515,926	(494,956)	20,970
Replace network switches that support end user devices	ENTS-0103	2023 CIP BUDGET	60,000	-	60,000
Social Media and Texting archive solution	ENTS-0179	2023 CIP BUDGET	7,200	(4,990)	2,210
Replace 3 PC's in Attorney's Office	ENTS-0243	2023 CIP BUDGET	3,300	(2,977)	323
Replace 6 laptops for County Attorney Office	ENTS-0244	2023 CIP BUDGET	8,700	(8,415)	285
Replace laptop for Assessor's Department	ENTS-0245	2023 CIP BUDGET	1,450	(1,402)	48
Replace laptop in Auditor's Department	ENTS-0246	2023 CIP BUDGET	1,450	(1,402)	48
Replace 2 laptops in Probation due to age	ENTS-0248	2023 CIP BUDGET	2,900	(2,805)	95
Replace 4 PC's in ECC / 911 Center due to age	ENTS-0250	2023 CIP BUDGET	4,400	(3,969)	431
Replace 2 PC's in HHS due to age	ENTS-0251	2023 CIP BUDGET	2,200	(1,984)	216
Replace 3 Desktop PC's in the Jail due to age	ENTS-0254	2023 CIP BUDGET	3,300	(2,977)	323
Replace "all in one" printer for Sheriff's Office due to age	ENTS-0255	2023 CIP BUDGET	750	-	750
Replace 6 Desktop PC's in Sheriff's Office due to age	ENTS-0256	2023 CIP BUDGET	6,600	(5,953)	647
Replace 1 printer due to age in Zoning	ENTS-0259	2023 CIP BUDGET	850	-	850
Add 1 WDA / Laptop to Probation *May need added software licenses for Pro Phoenix	PBTN-0249	2023 CIP BUDGET	3,200	-	3,200
Total 2023 CIP Budget			827,386	(563,630)	263,756
Grand Total			\$ 993,036	\$ (580,880)	\$ 412,156

HHS					
Description	Project #	Source	Budget	Actual	Remaining
Child Protection interview/visitation rooms	HHS-0195	2023 CIP BUDGET	40,000	-	40,000
HHS Interview Rooms	HHS-0196	2023 CIP BUDGET	40,000	-	40,000
Total			\$ 80,000	\$ -	\$ 80,000

UNALLOCATED					
Description		Source	Budget	Actual	Remaining
2023 Unallocated CIP Funds		2023 CIP BUDGET	163,181		
NB Library - Office blinds replacement	Allocated at 2/8/23 meeting	TO ADMIN	(3,240)		
Management Training	Allocated at 2/8/23 meeting	TO ADMIN	(5,500)		
GovAP	Allocated at 05/10/23 meeting	TO AUD/TREAS	(15,000)		
NACO	Allocated at 06/14/23 meeting	TO ADMIN	(1,000)		
Public Works Cellular Service	Allocated at 07/14/23 meeting	TO MAINTENANCE	(29,480)		
Total			\$ 108,961	\$ -	\$ 108,961

ARMER			\$ 230,930	-	\$ 230,930
TOTAL ALL DEPARTMENTS			\$ 3,837,952	\$ (1,351,870)	\$ 2,456,602

ARPA Expenses Budget to Actual As of July 31, 2023					
ADMINISTRATION					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0199 ADM	'Old' Jail and White House Demolition	\$ 692,781	\$ (44,455)	\$ (24,640)	\$ 623,686
ARPA-0335 ADM	Broadband	2,045,000	(79,960)	(438,115)	1,526,925
ARPA-0336 ADM	School Grants - Vocational Programs	500,000	(500,000)	-	-
ARPA-0341 ADM	School Grants - Open Use	100,000	(100,000)	-	-
ARPA-0345 ADM	IT Assessment	35,000	(36,944)	-	(1,944)
ARPA-0349 ADM	Employee Engagement Survey	9,300	(8,660)	-	640
ARPA-0354 ADM	ARPA Advisory Consultant	1,775	(1,775)	-	-
ARPA-0356 ADM	Childcare Provider Training Assistance	100,000	-	-	100,000
2023 ADD	Administration Fee	305,546	-	-	305,546
		\$ 3,789,402	\$ (771,794)	\$ (462,755)	\$ 2,554,853
ATTORNEY					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0339 ATT	Children's Services Collaborative	\$ 118,298	\$ (118,298)	\$ -	\$ -
ARPA-0340 ATT	County Attorney - FT Media Services Tech	108,018	(5,575)	(10,815)	91,628
ARPA-0344 ATT	County Attorney - PT Law Clerk	51,468	(15,645)	(13,135)	22,688
2023 ADD	LENS Update	40,600	-	-	40,600
		\$ 318,384	\$ (139,518)	\$ (23,950)	\$ 154,916
AUDITOR-TREASURER					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0337 AUD	Tyler Tax/CAMA Software	\$ 250,000	\$ -	\$ -	\$ 250,000
ARPA-0347 AUD	Single Use Audit - ARPA Funds	20,000	-	-	20,000
		\$ 270,000	\$ -	\$ -	\$ 270,000
EMERGENCY MANAGEMENT					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0342 EMGT	Emergency Management - COOP Update	\$ 60,000	\$ -	\$ -	\$ 60,000
ENTERPRISE SERVICES					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0062 ENTS	Replace ceiling grid and tile in the hallways of the 1989 Courthouse	\$ 75,000	\$ -	\$ -	\$ 75,000
ARPA-0092 ENTS	Cisco USC Interconnects / Chassis	229,032	-	(229,032)	-
ARPA-0093 ENTS	Upgrade Backup Exec Tape Library	75,000	-	(70,641)	4,359
ARPA-0101 ENTS	Upgrade data center fabric network switches at the ECC data center	75,000	-	(75,000)	-
ARPA-0102 ENTS	Upgrade data center fabric network switches at the Courthouse data cer	75,000	-	(75,000)	-
ARPA-0133 ENTS	Cyber Security Audit, Testing and Mitigation	65,000	-	(61,529)	3,471
ARPA-0202 ENTS	Cisco UCS in DMZ Replacement of Chassis and Fabric Interconnects	53,400	-	(53,400)	-
ARPA-0352 ENTS	2 Laptops - U of MN Extension	4,200	(2,937)	-	1,263
ARPA-0355 ENTS	Laptop - HHS	1,620	(1,620)	-	-
ARPA-0086 ENTS	*ARPA ARMER* Broadband PTT Solution (ARMER Radio to Smartphone)	15,000	-	(13,238)	1,762
ARPA-0087 ENTS	*ARPA ARMER* Increase microwave bandwidth to Nessel ARMER site	1,700	-	-	1,700
ARPA-0261 ENTS	*ARPA ARMER* Upgrade of ARMER Microwave backhaul system- this is a	800,000	-	-	800,000
ARPA-0334 ENTS	*ARPA ARMER* ARMER Infrastructure Replacement	2,083,300	-	(148,761)	1,934,539
2023 ADD	Phase II County Scanning Project	5,500	-	-	5,500
		\$ 3,558,752	\$ (4,557)	\$ (726,600)	\$ 2,827,595
ENVIRONMENTAL SERVICES					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0117 ENVs	Park Maintenance Cold Storage and Shop (add'l \$5,500 allocated on 04/12/23)	\$ 105,500	\$ -	\$ (86,283)	\$ 19,217
ARPA-0180 ENVs	Online Permitting/Licensing Module (\$145,000 budget reallocated on 04/12/23)	-	-	-	-
ARPA-0240 ENVs	Chisago County Mountain Bike Course (add'l \$109,500 allocated on 04/12/23)	184,500	-	-	184,500
ARPA-0304 ENVs	Ki Chi Saga Park Municipal Building (add'l \$30,000 allocated on 04/12/23)	180,000	-	(36,786)	143,214
ARPA-0305 ENVs	Water Resources Grant Match	250,000	-	(12,887)	237,113
ARPA-0306 ENVs	Water Resources Truck	50,000	-	-	50,000
ARPA-0307 ENVs	Lower St. Croix Watershed Planning	121,200	-	(4,611)	116,589
2023 ADD	Preliminary Engineering - Swedish Immigrant Trail Connection to Center	7,766	-	-	7,766
2023 ADD	Land Acquisition & Appraisal - Swedish Immigrant Trail Connection to Ce	25,513	-	-	25,513
		\$ 924,479	\$ -	\$ (140,568)	\$ 783,911
HEALTH AND HUMAN SERVICES					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0350 HHS	Public Health Payroll	\$ 8,190	\$ (8,190)	\$ -	\$ -
JAIL					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0348 JAIL	PPE	\$ 13,058	\$ (13,058)	\$ -	\$ -

ARPA Expenses Budget to Actual As of July 31, 2023					
LID					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0353 LID	Canoe, Motor and Batter - LID	\$ 2,132	\$ (2,104)	\$ -	\$ 28
MAINTENANCE					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0135 MNT	Repair elevator on 1973 side of Courthouse	\$ 111,119	\$ -	\$ -	\$ 111,119
ARPA-0333 MNT	Honeywell Phase II	729,577	(729,577)	-	-
ARPA-0343 MNT	HVAC Replacement - ECC	59,894	(59,894)	-	-
ARPA-0346 MNT	JACE Controller	29,600	(29,600)	-	-
ARPA-0351 MNT	Air Handler - ECC	6,859	(6,859)	-	-
		<u>\$ 937,049</u>	<u>\$ (825,930)</u>	<u>\$ -</u>	<u>\$ 111,119</u>
PUBLIC WORKS					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0338 PWKS	Harris Building Improvements - Phase I (Engineering/Architectural Fees)	\$ 148,300	\$ (9,230)	\$ (90,791)	\$ 48,279
2023 ADD	Harris Building Improvements - Phase II	900,000	-	-	900,000
		<u>\$ 1,048,300</u>	<u>\$ (9,230)</u>	<u>\$ (90,791)</u>	<u>\$ 948,279</u>
SHERIFF'S OFFICE					
Project #	Description	Budget	2022 Actual	2023 Actual	Amount Remaining
ARPA-0182 CCSO	Camera Work Station for Jail	\$ 5,061	\$ -	\$ (5,492)	\$ (431)
2023 ADD	Recruitment Program	55,000	-	-	55,000
		<u>\$ 60,061</u>	<u>\$ -</u>	<u>\$ (5,492)</u>	<u>\$ 54,569</u>
	TOTALS	<u><u>\$ 10,989,807</u></u>	<u><u>\$ (1,774,381)</u></u>	<u><u>\$ (1,450,157)</u></u>	<u><u>\$ 7,765,270</u></u>

ARPA/CIP Funds – A/T LeaseQuery Software

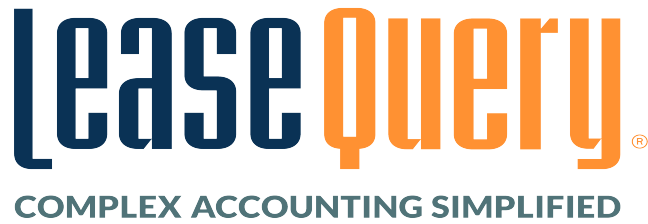
Chisago County purchased LeaseQuery software in late 2022 to help facilitate the new GASB leasing standard that is in effect for reporting periods beginning in 2023. The purchase was made after the 2023 budget was complete. Amount for 2024 is included in the Enterprises Services budget proposal.

TOTAL NEED \$10,380

Attachment(s):

- Invoice from LeaseQuery

How would the County like to fund this request?



INVOICE

Date 7/27/2023

Invoice # INV7888

PO #

Terms Net 30

Due Date 8/26/2023

County of Chisago, MN
313 N Main St
Center City MN 55012-7698
United States

Item	Description	Quantity	Start Date	End Date	Rate	Amount
SUB-LQSUB	Platform subscription for LeaseQuery Advanced,	100.0	8/17/2023	8/16/2024	\$93.60	\$9,360.00
SUB-GASB87	Fixed access subscription for GASB 87	1.0	8/17/2023	8/16/2024	\$0.00	\$0.00
SUB-SBITA	Fixed access subscription for GASB 96	1.0	8/17/2023	8/16/2024	\$1,020.00	\$1,020.00
TOTAL						\$10,380.00
Tax Total						\$0.00
Total						\$10,380.00
Amount Paid/Credited						\$0.00
Amount Due						\$10,380.00



**Chisago County Department of
Environmental Services and Zoning**

313 No. Main St. #243
Center City, MN 55012

Memo

To: Chisago County Budget and Finance Committee
From: Kurt Schneider, Director Environmental Services & Zoning
Date: August 2, 2023
Re: **Environmental Services Request for additional ARPA funds and CIP Funds
Reallocation**

On November 16, 2022, the County Board authorized ARPA-0304 ENVS. This ARPA funding requests was proposed for the purpose of designing and constructing a new multi-purpose building (*restrooms, concessions space, a storage room and outdoor pavilion space*). In July 2023 at Septic System Compliance Review was completed on existing system installed in 1992 at Ki Chi-Saga Park. The review noted that the septic system did not meet necessary requirements and was considered non-compliant. In July, Parks Department hired a Septic System designer to bring system up to compliance.

Park Staff has solicited quotes with experienced contractors for this Septic Installation project following requirements set forth in the design report. On August 8, 2023, county staff will review all proposals received. It's estimated by county staff that the total cost for these necessary repairs, additional septic tank and new drain field will be roughly \$25,000- \$30,000.

In addition, a change order was received by Structural buildings (builder for Ki-Chi Saga Park multi-purpose building) at a cost of \$5,605.00 for an additional work including (additional interior wall, wash sink/supply line, and electrical work to meet Minnesota Department of Health requirements for concession stand.

ARPA – 0304 ENVS (Ki Chi Saga Park Building):

1) Structural Buildings (Change Order)-	\$5,605.00	**Proposal Attached
2) Septic System Installer (TBD)-	\$25,000-\$30,000	**Staff Estimated Cost

2023 CIP Funds Reallocation

To date the Parks Division has completed 7 of 9 of the 2023 CIP Projects. A full breakdown of these CIP Funds Park Division project costs is attached for further detail review. To complete the final two projects' staff proposes re-allocation of previously committed remaining unused 2023 ENVS CIP funds as follows:

1. Redirect remaining unused funds below of **\$15,748.00** to ENVS-0241 (Sunrise Prairie Regional Trail Subgrade Corrections and Paving) for a total project cost of \$40,500.
 - 1) ENVS-0115 (*Parking Lot Gravel & Grading Frandsen/Checkerboard Parks*)
 - **\$5999.50**
 - 2) ENVS-0118 (*Parks 1998 Tractor Trailer Replacement*)
 - **\$2291.25**
 - 3) ENVS-0119 (*Parks 2001 Trailer Replacement*)
 - **\$6396.25**
 - 4) ENVS-0239 (*Parks Maintenance Facility Well*)
 - **\$1061.00**
2. Redirect remaining unused funds below of **\$11,500.00** to ENVS-0105 (Swedish Immigrant Regional Trail-Erosion Control Measures) for a new total project cost of \$19,000.
 - 1) ENVS-0116 (*Swedish Immigrant Regional Trail Pavement Repair*)
 - **\$11,500.00**

Recommended Action:

The Environmental Services Department respectfully requests an additional \$36,000 in ARPA Funds to be allocated to in ARPA 0304-ENVS (Ki Chi Saga Multi-Purpose building) for a Structural Building change order request and necessary repairs/installation of a new septic system to replace the existing non-compliant system originally installed in 1992.

It is also requested in order to complete the final two 2023 CIP projects (ENVS-0241) and (ENVS-0105) that a re-allocation of previously un-spent funds in (ENVS-0115)(ENVS-0118)(ENVS-0119) and (ENVS-0239) be transferred to these two accounts as noted in the above breakdown.

2024

Budget and County Direction



Chisago County Government Center
313 North Main Street, Room 172
Center City, MN 55012-9663



Chase Burnham
County Administrator

COUNTY OF CHISAGO

COUNTY ADMINISTRATION

**Chisago County Government Center
313 North Main Street, Room 172
Center City, MN 55012-9663**

Commissioners:

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

MEMORANDUM

To: Honorable Chisago County Commissioners

From: Chase Burnham
County Administrator

Subject: 2024 Budget Development

Honorable County Commissioners:

Counties are expected to offer efficient, fair, and consistent services to their residents. As you are aware, the County's budget process can be a challenging and difficult exercise due to the differing needs and concerns of the Chisago County community. However, it is also an opportunity to set goals and expectations for next year. Your challenge does not go unnoticed; you are faced with constant demands from residents to not raise their taxes, while also being told to increase or improve the services you provide while also being faced with new and changing State mandates.

For the 2024 Budget, I challenged county department heads and staff to create a preliminary budget for their department which attempts to anticipate the future 2024 conditions of the economy, the costs and availability of labor, and the demands for services they are providing. They were asked to set their line item based on what they think they need to 'run their department.' All staff acknowledge that it is their job to provide the highest quality and most efficient services to Chisago County, while also showing that money has been used wisely.

Staff's goal is to present to you a DRAFT preliminary 2024 budget which reflects the following goals:

- 1) Continue to deliver high quality services



- 2) Remain financially disciplined and consistent
- 3) Limited growth in tax levy
- 4) Address the mandated services efficiently and effectively
- 5) Maintain the investment in Chisago County's parks, facilities, libraries, and other natural resources

After reviewing each department's initial 2024 budget submittals, the Board should further review some specific department and budgetary areas/ requests based upon their own goals, visions, and expectations for Chisago County. These are areas/expenditures the County Board can address to reduce the County levy. By no means are these the only areas which should be addressed. It is important to note that all these areas will have impacts on Chisago County residents, employees, or services.

I want to thank all staff for their efforts and commitment to the budgeting process and Chisago County.

Sincerely,

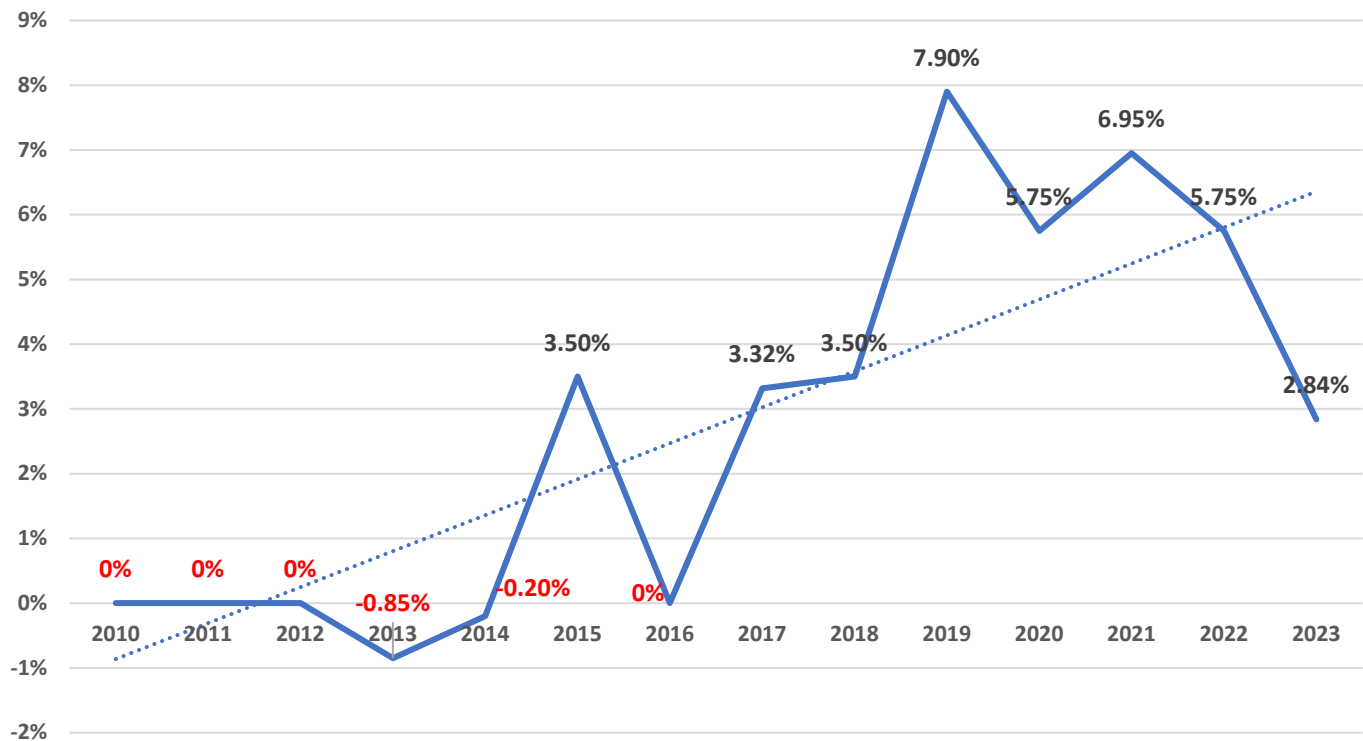
C.E. Burnham

Chase Burnham
County Administrator

2010-2023

YEAR	Budgeted Expenditure	Non-Levy Revenue	Fund Balance	Property Tax Levy	Levy %
2010	\$53,031,979	\$21,364,312	\$0	\$31,667,667	0%
2011	\$50,767,693	\$19,100,026	\$0	\$31,667,667	0%
2012	\$51,541,827	\$19,788,485	\$0	\$31,667,667	0%
2013	\$51,662,419	\$20,137,520	\$127,878	\$31,397,021	-0.85%
2014	\$59,769,586	\$26,497,029	\$1,925,456	\$31,347,021	-0.20%
2015	\$54,630,113	\$22,307,325	-\$127,212	\$32,450,000	3.50%
2016	\$63,997,035	\$30,487,790	\$1,059,245	\$32,450,000	0%
2017	\$63,479,967	\$29,630,811	\$320,554	\$33,528,602	3.32%
2018	\$68,234,839	\$33,369,769	\$162,967	\$34,702,103	3.50%
2019	\$68,990,233	\$31,401,943	\$144,741	\$37,443,549	7.90%
2020	\$73,623,499	\$33,894,633	\$132,313	\$39,596,533	5.75%
2021	\$72,735,610	\$30,385,949	\$0	\$42,349,661	6.95%
2022	\$78,420,261	\$33,944,183	\$0	\$44,476,078	5.75%
2023	\$80,604,063	\$34,863,203	\$0	\$45,740,860	2.84%
2024	\$90,088,848	\$39,200,528	\$0	\$50,888,320	11.25%

Chisago County Levy %



2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department

	2023	2024		2023	2024	
	Expenditures	Expenditures	Inc/Dec	Revenues	Revenues	Inc/Dec
Assessor	929,415	1,071,860	142,445	-	-	-
Auditor-Treasurer	783,476	857,044	73,568	49,200	49,200	-
Audit	100,000	110,000	10,000	-	-	-
Elections	131,400	191,286	59,886	10,000	23,000	13,000
Other Gen Govt	1,978,330	1,571,395	(406,935)	1,788,190	2,145,010	356,820
Non-Co Income/Expense	4,700	-	(4,700)	-	-	-
E911	137,000	162,000	25,000	137,000	162,000	25,000
Self Insurance	300,000	-	(300,000)	300,000	-	(300,000)
Economic Development	70,000	47,000	(23,000)	-	-	-
Debt - Road	2,009,910	2,108,019	98,109	-	-	-
Debt HHS Building	261,765	260,781	(984)	-	-	-
Debt Library	469,088	474,075	4,987	-	-	-
Debt Jail	1,048,465	1,057,731	9,266	628,925	628,925	-
Debt Business Park	241,815	244,440	2,625	200,000	200,000	-
Debt 800 Mghz (Armer)	667,199	628,684	(38,515)	-	-	-
Property Tax - All Funds	-	-	-	410,000	410,000	-
AUDITOR-TREASURER TOTAL	8,203,148	7,712,455	(490,693)	3,523,315	3,618,135	94,820
Board of Commissioners	386,152	439,442	53,290	-	-	-
Law Library	40,514	40,514	-	40,000	50,000	10,000
County Administrator	782,611	1,118,050	335,439	7,500	7,500	-
Central Services	111,250	110,750	(500)	3,100	3,100	-
Contingency	109,747	100,000	(9,747)	-	12,500	12,500
Historical Society	35,210	40,000	4,790	-	-	-
Library	748,331	778,495	30,164	-	-	-
Agricultural Society	16,000	16,000	-	-	-	-
County Extension	138,700	141,200	2,500	-	-	-
Soil & Water	804,000	200,000	(604,000)	654,000	-	(654,000)
Building Fund - Gen Gov	-	83,602	83,602	-	-	-
Capital Equipment	2,444,232	3,376,955	932,723	2,444,232	3,376,955	932,723
COUNTY ADMINISTRATION TOTAL	5,616,747	6,445,008	828,261	3,148,832	3,450,055	301,223
County Attorney	2,218,657	2,950,715	732,058	133,800	122,300	(11,500)
County Attorney Forfeiture	-	-	-	-	-	-
COUNTY ATTORNEY TOTAL	2,218,657	2,950,715	732,058	133,800	122,300	(11,500)
Data Processing	5,831,955	6,463,285	631,330	348,873	320,947	(27,926)
Maintenance	1,615,004	1,673,961	58,957	-	-	-
ENTERPRISE SERVICES TOTAL	7,446,959	8,137,246	690,287	348,873	320,947	(27,926)
District Court	212,500	212,500	-	76,000	76,000	-
Planning & Zoning	1,191,968	1,413,934	221,966	935,043	987,643	52,600
Parks	510,994	604,468	93,474	30,000	30,000	-
Water Quality	182,601	199,193	16,592	32,743	32,743	-
Wetland Grant	110,443	118,734	8,291	27,700	27,700	-
Watercraft Inspection	295,901	315,705	19,804	172,000	172,000	-
Score Grant	318,295	333,158	14,863	291,000	428,341	137,341
Household Hazardous Waste Operations	880,254	630,367	(249,887)	489,000	297,300	(191,700)
Park Acquisition & Improvement	1,396,802	-	(1,396,802)	1,187,282	-	(1,187,282)
ENVIRONMENTAL SVC TOTAL	4,887,258	3,615,559	(1,271,699)	3,164,768	1,975,727	(1,189,041)
Veterans Services	287,101	258,177	(28,924)	15,500	15,500	-
Income Maintenance	3,739,411	4,111,355	371,944	2,227,200	2,266,961	39,761
Social Services	10,563,059	11,181,517	618,458	4,678,297	4,772,734	94,437
Collaboratives	-	-	-	-	-	-
Public Health	2,110,348	2,651,749	541,401	1,294,513	1,267,744	(26,769)
HEALTH & HUMAN SERVICES TOTAL	16,699,919	18,202,798	1,502,879	8,215,510	8,322,939	107,429
Probation	1,080,997	1,411,596	330,599	359,000	956,530	597,530
Electronic Monitoring	22,000	18,000	(4,000)	22,000	18,000	(4,000)
Caseload Reduction Grant	84,892	-	(84,892)	64,797	-	(64,797)
PROBATION TOTAL	1,187,889	1,429,596	241,707	445,797	974,530	528,733
Recorder	411,475	366,057	(45,418)	285,000	250,000	(35,000)
Recorder Tech/Compliance	1,500	1,500	-	315,000	210,000	(105,000)
RECORDER TOTAL	412,975	367,557	(45,418)	600,000	460,000	(140,000)
Surveyor	164,762	174,752	9,990	15,000	10,500	(4,500)
Highway Administration	399,216	426,034	26,818	20,000	15,000	(5,000)
Highway Engineering	3,643,830	4,032,954	389,124	2,000,000	2,250,000	250,000
Highway Construction	9,500,000	13,840,000	4,340,000	7,085,000	11,440,000	4,355,000
Highway Maintenance	4,418,332	5,007,671	589,339	3,502,000	3,492,000	(10,000)
Equipment Maintenance/Shop	1,384,365	1,421,684	37,319	230,000	230,000	-
Traffic Operations	604,130	647,339	43,209	-	-	-
ROAD & BRIDGE TOTAL	20,114,635	25,550,434	5,435,799	12,852,000	17,437,500	4,585,500

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department

	2023	2024		2023	2024	
	Expenditures	Expenditures	Inc/Dec	Revenues	Revenues	Inc/Dec
Sheriff	7,760,318	8,352,153	591,835	1,968,250	2,130,895	162,645
Sheriff Forfeitures	-	-	-	-	-	-
Sheriff's Reserve	-	-	-	-	-	-
Gun Permits	-	-	-	-	-	-
PS Grants TZD	71,700	95,500	23,800	95,458	95,500	42
PS Grants Boat & Water	25,000	52,000	27,000	25,000	52,000	27,000
PS Grants Snowmobile	6,900	7,000	100	6,900	7,000	100
PS Grants ATV	7,100	7,000	(100)	7,100	7,000	(100)
PS Grants Miscellaneous	-	-	-	-	-	-
Coroner	153,159	153,159	-	-	-	-
County Jail	4,426,210	5,495,093	1,068,883	111,000	92,000	(19,000)
Jail Canteen	-	-	-	-	-	-
Sentence to Serve	78,986	78,986	-	-	-	-
Emergency Management	144,588	152,229	7,641	53,000	58,000	5,000
TOTAL SHERIFF	12,673,961	14,393,120	1,719,159	2,266,708	2,442,395	175,687
TOTAL	\$ 80,604,063	\$ 90,088,848	\$ 9,484,785	\$ 34,775,603	\$ 39,200,528	\$ 4,424,925

LEVY CALCULATION	2023 Levy	2024 Levy		
Use of fund balance & Other Funds	\$ 87,600	\$ -		
Levy	\$ 45,740,860	\$ 50,888,320	\$ 5,147,460	11.25%

LAKE IMPROVEMENT DISTRICT (LID) LEVY

	2023	2024		2023	2024	
	Expenditures	Expenditures	Inc/Dec	Revenues	Revenues	Inc/Dec
Lake Improvement District	327,520	365,330	37,810	-	-	-
TOTAL	\$ 327,520	\$ 365,330	\$ 37,810	\$ -	\$ -	\$ -

LEVY CALCULATION - LID	2023 Levy	2024 Levy		
Use of fund balance & Other Funds	\$ -	\$ -		
Levy	\$ 327,520	\$ 365,330	\$ 37,810	11.54%

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION
By Department with Operating vs Salary Breakdown

Expenditures

	2023 Non-Salary Expenditures	2023 Salary Expenditures	2023 Total Expenditures	2024 Non-Salary Expenditures	% Non- Salary Inc/Dec	2024 Salary Expenditures	% Salary Inc/Dec	2024 Total Expenditures	Total % Inc/Dec
Assessor	39,400	890,015	929,415	79,850	102.66%	992,010	11.46%	1,071,860	15.33%
Auditor-Treasurer	28,110	755,366	783,476	28,065	-0.16%	828,979	9.75%	857,044	9.39%
Audit	100,000	-	100,000	110,000	10.00%	-	-	110,000	10.00%
Elections	131,400	-	131,400	153,900	17.12%	37,386	-	191,286	45.58%
Other Gen Govt	1,943,350	35,000	1,978,350	1,536,395	-20.94%	35,000	-	1,571,395	-20.57%
Non-Co Income/Expense	-	4,700	4,700	-	-	-	-	-	-100.00%
Self-Insurance-Dental Ins	-	300,000	300,000	-	-	-	-	-	-100.00%
E911	137,000	-	137,000	162,000	18.25%	-	-	162,000	18.25%
Economic Development	70,000	-	70,000	47,000	-32.86%	-	-	47,000	-32.86%
Debt - Road	2,009,910	-	2,009,910	2,108,019	4.88%	-	-	2,108,019	4.88%
Debt HHS Building	261,765	-	261,765	260,781	-0.38%	-	-	260,781	-0.38%
Debt Library	469,088	-	469,088	474,075	1.06%	-	-	474,075	1.06%
Debt Jail	-	-	-	1,057,731	0.88%	-	-	1,057,731	0.88%
Debt Business Park	241,815	-	241,815	244,440	1.09%	-	-	244,440	1.09%
Debt 800 Mghz (Armer)	667,199	-	667,199	628,684	-5.77%	-	-	628,684	-5.77%
AUDITOR-TREASURER TOTAL	7,108,102	1,095,066	8,203,168	6,811,090	-4.18%	901,365	-17.69%	7,712,455	-5.98%
Board of Commissioners	161,200	224,952	386,152	208,024	29.05%	231,418	2.87%	439,442	13.80%
Law Library	30,000	10,514	40,514	30,000	0.00%	10,514	0.00%	40,514	0.00%
County Administrator	71,800	710,811	782,611	83,200	15.88%	1,034,850	45.59%	1,118,050	42.86%
Central Services	111,250	-	111,250	110,750	-0.45%	-	-	110,750	-0.45%
Contingency	109,747	-	109,747	100,000	-8.89%	-	-	100,000	-8.89%
Historical Society	35,210	-	35,210	40,000	13.60%	-	-	40,000	13.60%
Library	748,331	-	748,331	778,495	4.03%	-	-	778,495	4.03%
Agricultural Society	16,000	-	16,000	16,000	0.00%	-	-	16,000	0.00%
County Extension	138,700	-	138,700	141,200	1.80%	-	-	141,200	1.80%
Soil & Water	150,000	654,000	804,000	200,000	33.33%	-100,000	-100.00%	200,000	-75.12%
Building Fund - Gen Gov	-	-	-	83,602	-	-	-	83,602	-
Capital Equipment	2,444,232	-	2,444,232	3,376,955	38.16%	-	-	3,376,955	38.16%
COUNTY ADMINISTRATION TOTAL	4,016,470	1,600,277	5,616,747	5,168,226	28.68%	1,276,782	-20.21%	6,445,008	14.75%
County Attorney	71,450	2,147,207	2,218,657	102,550	43.53%	2,848,165	32.65%	2,950,715	33.00%
County Attorney Forfeiture	-	-	-	-	-	-	-	-	-
COUNTY ATTORNEY TOTAL	71,450	2,147,207	2,218,657	102,550	43.53%	2,848,165	32.65%	2,950,715	33.00%
Data Processing	3,836,329	1,995,626	5,831,955	4,299,244	12.07%	2,164,041	8.44%	6,463,285	10.83%
Maintenance	1,005,378	609,626	1,615,004	1,008,089	0.27%	665,872	9.23%	1,673,961	3.65%
ENTERPRISE SERVICES TOTAL	4,841,707	2,605,252	7,446,959	5,307,333	9.62%	2,829,913	8.62%	8,137,246	9.27%
District Court	212,500	-	212,500	212,500	0.00%	-	-	212,500	0.00%
Planning & Zoning	261,500	930,468	1,191,968	291,500	11.47%	1,122,434	20.63%	1,413,934	18.62%
Parks	131,000	379,994	510,994	137,000	4.58%	467,468	23.02%	604,468	18.29%
Water Quality	76,670	105,931	182,601	80,900	5.52%	118,293	11.67%	199,193	9.09%
Wetland Grant	5,000	105,443	110,443	5,000	0.00%	113,734	7.86%	118,734	7.51%
Watercraft Inspection	83,500	212,401	295,901	86,100	3.11%	229,605	8.10%	315,705	6.69%
Score Grant	263,250	55,045	318,295	271,900	3.29%	61,258	11.29%	333,158	4.67%
Household Hazardous Waste Operations	721,250	159,004	880,254	443,430	-38.52%	186,937	17.57%	630,367	-28.39%
Park Acquisition & Improvement	1,396,802	-	1,396,802	-	-100.00%	-	-	-	-100.00%
ENVIRONMENTAL SVC TOTAL	2,938,972	1,948,286	4,887,258	1,315,830	-55.23%	2,299,729	18.04%	3,615,559	-26.02%
Veterans Services	37,150	249,951	287,101	37,150	0.00%	221,027	-11.57%	258,177	-10.07%
Income Maintenance	768,800	2,970,611	3,739,411	792,045	3.02%	3,319,310	11.74%	4,111,355	9.95%
Social Services	3,918,493	6,644,566	10,563,059	3,794,095	-3.17%	7,387,422	11.18%	11,181,517	5.85%
Collaboratives	-	-	-	-	-	-	-	-	-
Public Health	343,470	1,766,878	2,110,348	332,030	-3.33%	2,319,719	31.29%	2,651,749	25.65%
HEALTH & HUMAN SERVICES TOTAL	5,067,913	11,632,066	16,699,919	4,955,320	-2.22%	13,247,478	13.89%	18,202,798	9.00%
Probation	37,120	1,043,877	1,080,997	34,020	-8.35%	1,377,576	31.97%	1,411,596	30.58%
Electronic Monitoring	22,000	-	22,000	18,000	-18.18%	-	-	18,000	-18.18%
Caseload Reduction Grant	-	84,892	84,892	-	-	-100,000	-100.00%	-	-100.00%
PROBATION TOTAL	59,120	1,128,769	1,187,889	52,020	-12.01%	1,377,576	22.04%	1,429,596	20.35%
Recorder	16,950	394,525	411,475	17,950	5.90%	348,107	-11.77%	366,057	-11.04%
Recorder Tech/Compliance	1,500	-	1,500	1,500	0.00%	-	-	1,500	0.00%
RECORDER TOTAL	18,450	394,525	412,975	19,450	5.42%	348,107	-11.77%	367,557	-11.00%
Surveyor	8,050	156,712	164,762	5,050	-37.27%	169,702	8.29%	174,752	6.06%
Highway Administration	38,500	360,716	399,216	33,600	-12.73%	392,434	8.79%	426,034	6.72%
Highway Engineering	2,646,450	997,380	3,643,830	2,956,450	11.71%	1,076,504	7.93%	4,032,954	10.68%
Highway Construction	9,500,000	-	9,500,000	13,840,000	45.68%	-	-	13,840,000	45.68%
Highway Maintenance	2,739,300	1,679,032	4,418,332	3,033,550	10.74%	1,974,121	17.57%	5,007,671	13.34%
Equipment Management/Shop	898,700	485,665	1,384,365	932,200	3.73%	489,484	0.79%	1,421,684	2.70%
Traffic Operations	391,500	212,630	604,130	437,500	11.75%	209,839	-1.31%	647,339	7.15%
ROAD & BRIDGE TOTAL	16,222,500	3,892,135	20,114,635	21,238,350	30.92%	4,312,084	10.79%	25,550,434	27.02%
Sheriff	961,760	6,798,558	7,760,318	929,521	-3.35%	7,422,632	9.18%	8,352,153	7.63%
Sheriff Forfeiture	-	-	-	-	-	-	-	-	-
Sheriff's Reserve	-	-	-	-	-	-	-	-	-
Gun Permits	-	-	-	-	-	-	-	-	-
PS Grants T2D	71,700	-	71,700	95,500	33.19%	-	-	95,500	33.19%
PS Grants Boat & Water	25,000	-	25,000	52,000	108.00%	-	-	52,000	108.00%
PS Grants Snowmobile	6,900	-	6,900	7,000	1.45%	-	-	7,000	1.45%
PS Grants ATV	7,100	-	7,100	7,000	-1.41%	-	-	7,000	-1.41%
PS Grants Miscellaneous	-	-	-	-	-	-	-	-	-
Coroner	153,159	-	153,159	153,159	0.00%	-	-	153,159	0.00%
County Jail	742,150	3,684,060	4,426,210	742,650	0.07%	4,752,443	29.00%	5,495,093	24.15%
Jail Canteen	-	-	-	-	-	-	-	-	-
Sentence to Serve	78,986	-	78,986	78,986	0.00%	-	-	78,986	0.00%
Emergency Mgmt	31,724	-	31,724	33,374	5.20%	118,855	5.31%	152,229	5.28%
TOTAL SHERIFF	2,078,479	10,595,482	12,673,961	2,099,190	1.00%	12,293,930	16.03%	14,393,120	13.56%
TOTAL EXPENDITURES	\$ 42,675,063	\$ 37,929,020	\$ 80,604,083	\$ 47,361,709	10.98%	\$ 42,727,139	12.65%	\$ 90,088,848	11.77%

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION
By Department with Operating vs Salary Breakdown

Revenues

	2023 Non-Levy Revenues	2023 Levy Revenues	2023 Total Revenues	2023 Non-Levy Revenues	% Non-Levy Inc/Dec	2024 Levy Revenues	% Levy Inc/Dec	2024 Total Revenues	Total Inc/Dec
Assessor	-	-	-	-	-	-	-	-	-
Levy	-	929,415	929,415	-	-	1,071,860	15.33%	1,071,860	15.33%
Auditor-Treasurer	49,200	-	49,200	49,200	0.00%	-	-	49,200	0.00%
Audit	-	-	-	-	-	-	-	-	-
Elections	10,000	-	10,000	23,000	130.00%	-	-	23,000	130.00%
Other Gen Govt	1,788,190	-	1,788,190	2,145,010	19.95%	-	-	2,145,010	19.95%
Non-Co Income/Expense	-	-	-	-	-	-	-	-	-
Self-Insurance-Dental Ins	300,000	-	300,000	-	-	-	-	-	-100.00%
E911	137,000	-	137,000	162,000	18.25%	-	-	162,000	18.25%
Economic Development	-	-	-	-	-	-	-	-	-
Debt - Road	-	-	-	-	-	-	-	-	-
Debt HHS Building	-	-	-	-	-	-	-	-	-
Debt Library	-	-	-	-	-	-	-	-	-
Debt Jail	628,925	-	628,925	628,925	0.00%	-	-	628,925	0.00%
Debt Business Park	200,000	-	200,000	200,000	0.00%	-	-	200,000	0.00%
Debt 800 Mghz	-	-	-	-	-	-	-	-	-
Other Tax	410,000	-	410,000	410,000	0.00%	-	-	410,000	0.00%
Levy-Debt	-	3,869,317	3,869,317	-	-	3,944,805	1.95%	3,944,805	1.95%
Levy-Other	-	810,516	810,516	-	-	149,515	-81.55%	149,515	-81.55%
AUDITOR-TREASURER TOTAL	3,523,315	4,679,833	8,203,148	3,618,135	2.69%	4,094,320	-12.51%	7,712,455	-5.98%
Board of Commissioners	-	-	-	-	-	-	-	-	-
Law Library	40,000	-	40,000	50,000	25.00%	-	-	50,000	25.00%
County Administrator	7,500	-	7,500	7,500	0.00%	-	-	7,500	0.00%
Central Services	3,100	-	3,100	3,100	0.00%	-	-	3,100	0.00%
Contingency	-	-	-	12,500	-	-	-	12,500	-
Historical Society	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Agricultural Society	-	-	-	-	-	-	-	-	-
County Extension	-	-	-	-	-	-	-	-	-
Soil & Water	654,000	-	654,000	-	-100.00%	-	-	-	-100.00%
Building Fund - Gen Gov	-	-	-	-	-	-	-	-	-
Capital Equipment	2,444,232	-	2,444,232	3,376,955	38.16%	-	-	3,376,955	38.16%
Levy	-	2,467,915	2,467,915	-	-	2,994,953	21.36%	2,994,953	21.36%
COUNTY ADMINISTRATION TOTAL	3,148,852	2,467,915	5,616,767	3,450,055	9.57%	2,994,953	21.36%	6,445,008	14.75%
County Attorney	133,800	-	133,800	122,300	-8.59%	-	-	122,300	-8.59%
County Attorney Forfeiture	-	-	-	-	-	-	-	-	-
Levy	-	2,084,857	2,084,857	-	-	2,828,415	-	2,828,415	35.66%
COUNTY ATTORNEY TOTAL	133,800	2,084,857	2,218,657	122,300	-8.59%	2,828,415	35.66%	2,950,715	33.00%
Data Processing	348,873	-	348,873	320,947	-8.00%	-	-	320,947	-8.00%
Maintenance	-	-	-	-	-	-	-	-	-
Levy	-	7,098,086	7,098,086	-	-	7,816,299	10.12%	7,816,299	10.12%
ENTERPRISE SERVICES TOTAL	348,873	7,098,086	7,446,959	320,947	-8.00%	7,816,299	10.12%	8,137,246	9.27%
District Court	76,000	-	76,000	76,000	0.00%	-	-	76,000	0.00%
Levy	-	136,500	136,500	-	-	136,500	0.00%	136,500	0.00%
District Court	76,000	136,500	212,500	76,000	0.00%	136,500	0.00%	212,500	0.00%
Planning & Zoning	935,043	-	935,043	987,643	5.63%	-	-	987,643	5.63%
Parks	30,000	-	30,000	30,000	0.00%	-	-	30,000	0.00%
Water Quality	32,743	-	32,743	32,743	0.00%	-	-	32,743	0.00%
Wetland Grant	27,700	-	27,700	27,700	0.00%	-	-	27,700	0.00%
Watercraft Inspection	172,000	-	172,000	172,000	0.00%	-	-	172,000	0.00%
Score Grant	291,000	-	291,000	428,341	47.20%	-	-	428,341	47.20%
Household Hazardous Waste Operations	489,000	-	489,000	297,300	-39.20%	-	-	297,300	-39.20%
Park Acquisition & Improvement	1,187,282	-	1,187,282	-	-100.00%	-	-	-	-100.00%
Levy - Other	-	1,722,490	1,722,490	-	-	1,639,832	-4.80%	1,639,832	-4.80%
ENVIRONMENTAL SVC TOTAL	3,164,768	1,722,490	4,887,258	1,975,727	-37.57%	1,639,832	-4.80%	3,615,559	-26.02%
Veterans Services	15,500	-	15,500	15,500	0.00%	-	-	15,500	0.00%
Income Maintenance	2,227,200	-	2,227,200	2,266,961	1.79%	-	-	2,266,961	1.79%
Social Services	4,678,297	-	4,678,297	4,772,734	2.02%	-	-	4,772,734	2.02%
Collaboratives	-	-	-	-	-	-	-	-	-
Public Health	1,294,513	-	1,294,513	1,267,744	-2.07%	-	-	1,267,744	-2.07%
Levy	-	8,484,409	8,484,409	-	-	9,879,859	16.45%	9,879,859	16.45%
HEALTH & HUMAN SERVICES TOTAL	8,215,510	8,484,409	16,699,919	8,322,939	1.31%	9,879,859	16.45%	18,202,798	9.00%
Probation	359,000	-	359,000	956,530	166.44%	-	-	956,530	166.44%
Electronic Monitoring	22,000	-	22,000	18,000	-18.18%	-	-	18,000	-18.18%
Caseload Reduction Grant	64,797	-	64,797	-	-100.00%	-	-	-	-100.00%
Levy	-	742,092	742,092	-	-	455,066	-38.68%	455,066	-38.68%
PROBATION TOTAL	445,797	742,092	1,187,889	974,530	118.60%	455,066	-38.68%	1,429,596	20.35%
Recorder	285,000	-	285,000	250,000	-12.28%	-	-	250,000	-12.28%
Recorder Tech/Compliance	315,000	-	315,000	210,000	-33.33%	-	-	210,000	-33.33%
Levy	-	(187,025)	(187,025)	-	-	(92,443)	-90.97%	(92,443)	-90.97%
RECORDER TOTAL	600,000	(187,025)	412,975	460,000	-23.33%	(92,443)	-50.57%	367,557	-11.00%
Surveyor	15,000	-	15,000	10,500	-30.00%	-	-	10,500	-30.00%
Highway Administration	20,000	-	20,000	15,000	-25.00%	-	-	15,000	-25.00%
Highway Engineering	2,000,000	-	2,000,000	2,250,000	12.50%	-	-	2,250,000	12.50%
Highway Construction	7,085,000	-	7,085,000	11,440,000	61.47%	-	-	11,440,000	61.47%
Highway Maintenance	3,502,000	-	3,502,000	3,492,000	-0.29%	-	-	3,492,000	-0.29%
Equipment Maintenance/Shop	230,000	-	230,000	230,000	0.00%	-	-	230,000	0.00%
Traffic Operations	-	-	-	-	-	-	-	-	-
Levy	-	7,262,635	7,262,635	-	-	8,112,934	11.71%	8,112,934	11.71%
ROAD & BRIDGE TOTAL	12,852,000	7,262,635	20,114,635	17,437,500	35.68%	8,112,934	11.71%	25,550,434	27.02%

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department with Operating vs Salary Breakdown

	2023 Non-Levy Revenues	2023 Levy Revenues	2023 Total Revenues	2023 Non-Levy Revenues	% Non-Levy Inc/Dec	2024 Levy Revenues	% Levy Inc/Dec	2024 Total Revenues	Total Inc/Dec
Sheriff	1,968,250		1,968,250	2,130,895	8.26%			2,130,895	8.26%
Sheriff Forfeitures									
Sheriff's Reserve									
Gun Permits									
PS Grants TZD	95,458		95,458	95,500	0.04%			95,500	0.04%
PS Grants Boat & Water	25,000		25,000	52,000	108.00%			52,000	108.00%
PS Grants Snowmobile	6,900		6,900	7,000	1.45%			7,000	1.45%
PS Grants ATV	7,100		7,100	7,000	-1.41%			7,000	-1.41%
PS Grants Miscellaneous									
Coroner									
County Jail	111,000		111,000	92,000	-17.12%			92,000	-17.12%
Jail Canteen									
Sentence to Serve									
Emergency Management				58,000	9.43%			58,000	9.43%
Levy		10,407,253	10,407,253			11,950,725	14.83%	11,950,725	14.83%
TOTAL SHERIFF	2,266,708	10,407,253	12,673,961	2,442,395	7.75%	11,950,725	14.83%	14,393,120	13.56%
TOTAL REVENUES	\$ 34,775,603	\$ 45,828,460	\$ 80,604,063	\$ 39,200,528	12.72%	\$ 50,888,320	11.04%	\$ 90,088,848	11.77%

LEVY CALCULATION	2023 Levy	2024 Levy		
Use of fund balance & Other Funds	\$ 87,600	\$ -		
Levy	\$ 45,740,860	\$ 50,888,320	\$ 5,147,460	11.25%

LAKE IMPROVEMENT DISTRICT (LID) LEVY

Expenditures

	2023 Non-Salary Expenditures	2023 Salary Expenditures	2023 Total Expenditures	2024 Non-Salary Expenditures	% Non-Salary Inc/Dec	2024 Salary Expenditures	% Salary Inc/Dec	2024 Total Expenditures	Total % Inc/Dec
Lake Improvement District	186,000	141,520	327,520	196,000	5.38%	169,330	19.65%	365,330	11.54%
TOTAL EXPENDITURES	\$ 186,000	\$ 141,520	\$ 327,520	\$ 196,000	5.38%	\$ 169,330	19.65%	\$ 365,330	11.54%

Revenues

	2023 Non-Levy Revenues	2023 Levy Revenues	2023 Total Revenues	2023 Non-Levy Revenues	% Non-Levy Inc/Dec	2024 Levy Revenues	% Levy Inc/Dec	2024 Total Revenues	Total Inc/Dec
Lake Improvement District									
Levy - LID		327,520	327,520			365,330	11.54%	365,330	11.54%
TOTAL REVENUES	\$ -	\$ 327,520	\$ 327,520	\$ -		\$ 365,330	11.54%	\$ 365,330	11.54%

LEVY CALCULATION - LID	2023 Levy	2024 Levy		
Use of fund balance & Other Funds	\$ -	\$ -		
Levy	\$ 327,520	\$ 365,330	\$ 37,810	11.54%



2023 Lewy (Excluding LID)					
Pay 2023 Tax Capacity Rate					45,740,860 51.876
County					
Estimated Market Value	\$250,000	\$300,000	\$500,000	\$1,000,000	\$9,986
Res Homestead	Res Homestead	Res Homestead	Comm/Ind	Comm/Ind	Comm/Ind
2023 Tax	\$1,625	\$1,989	\$2,723	\$4,799	\$9,986

Pay 2024 Tax Capacity	County	98,717,021
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	11.25%	7.00%	5.00%
% Increase Excluding LID			
County-wide Levy	50,888,320	48,942,720	48,027,903
LID Levy	365,330	365,330	365,330
Total Levy	51,253,650	49,308,050	48,393,233
Tax Capacity Rate - County-Wide Levy	51.550%	49.579%	48.652%

2024 County Tax - No Value Increase						
Estimated Market Value	\$250,000	\$300,000	\$500,000	\$300,000	\$500,000	\$1,000,000
	Res Homestead	Res Homestead	Res Homestead	Res Homestead	Comm/Ind	Comm/Ind
Levy Increase 11.25%						
Annual Inc/Dec	\$1,618	\$1,980	\$3,387	\$2,706	\$4,768	\$9,923
Monthly Impact	-\$7	-\$9	-\$16	-\$17	-\$31	-\$63
	-\$0.58	-\$0.75	-\$1.33	-\$1.42	-\$2.58	-\$5.25
Levy Increase 7.0%						
Annual Inc/Dec	\$1,571	\$1,922	\$3,289	\$2,603	\$4,586	\$9,544
Monthly Impact	-\$54	-\$67	-\$114	-\$120	-\$213	-\$442
	-\$4.50	-\$5.58	-\$9.50	-\$10.00	-\$17.75	-\$36.83
Levy Increase 5.0%						
Annual Inc/Dec	\$1,549	\$1,896	\$3,242	\$2,554	\$4,500	\$9,366
Monthly Impact	-\$76	-\$93	-\$161	-\$169	-\$299	-\$620
	-\$6.33	-\$7.75	-\$13.42	-\$14.08	-\$24.92	-\$51.67

2024 County Tax - Average Value Increase - Residential 9% Commercial/Industrial 10%						
Estimated Market Value	\$272,500	\$327,000	\$545,000	\$330,000	\$550,000	\$1,100,000
	Res Homestead	Res Homestead	Res Homestead	Comm/Ind	Comm/Ind	Comm/Ind
Levy Increase 11.25%						
Annual Inc/Dec	\$1,780	\$2,175	\$3,750	\$3,016	\$5,284	\$10,954
Monthly Impact	\$155	\$186	\$347	\$293	\$485	\$968
	\$13	\$16	\$29	\$24	\$40	\$81
Levy Increase 7.0%						
Annual Inc/Dec	\$1,729	\$2,112	\$3,640	\$2,900	\$5,082	\$10,535
Monthly Impact	\$104	\$123	\$237	\$177	\$283	\$549
	\$9	\$10	\$20	\$15	\$24	\$46
Levy Increase 5.0%						
Annual Inc/Dec	\$1,705	\$2,082	\$3,589	\$2,846	\$4,987	\$10,339
Monthly Impact	\$80	\$93	\$186	\$123	\$188	\$353
	\$7	\$8	\$16	\$10	\$16	\$29

*Comparisons do not include LID



2024 County Administrator Budget/Policy Decisions

The total levy amount can be adjusted depending on decisions by the Budget and Finance Committee and County Board. Below are some potential changes (expenditures, policy, expectations, etc.) that the Budget and Finance Committee can discuss further to reduce the levy amount for 2024 if the Budget and Finance Committee chooses to.

It is important to note that 47.42% of the total proposed total expenditures are related to the negotiated and approved labor contracts and personnel policies. Due to the Baker Tilly Compensation Study, most employees will receive a 3.5% step increase in addition to the negotiated 2% COLA increase.

In the 2024 Personnel Budget ‘snapshot,’ the County also budgeted an increase in Health and Dental insurance of 10%, that assumes the County’s cost increases 10%.

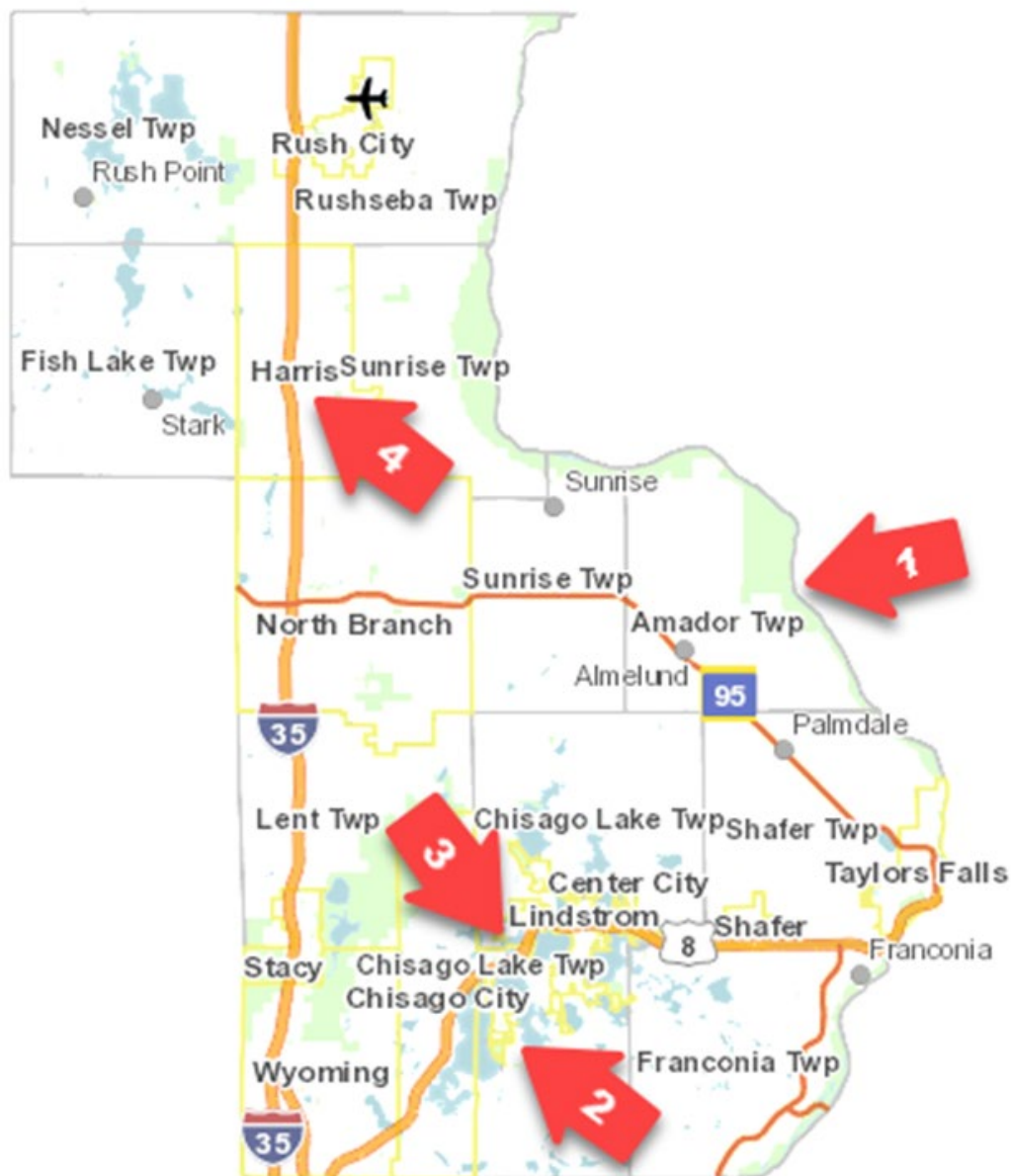
1. County Road Construction for 2024

At the June 21st, 2023 Board of Commissioners meeting, the County Board approved the 2024 Transportation Improvement Plan (TIP). The TIP plan called for a total spending of \$13,440,000 on 2024 Transportation projects. Of the approved \$13,440,000, \$5,900,000 is proposed to come from ‘Local’ sources, Levy and Local Option Sales and the 2024 Property Tax Levy. The Wheelage Tax the County selects can only be used on maintenance projects.

The 2024 TIP Plan budgets \$3.7M in revenue from the Local Option Sales Tax (LOST), and \$2.2 M in County Tax Levy dollars, in addition to using Federal and State funds.

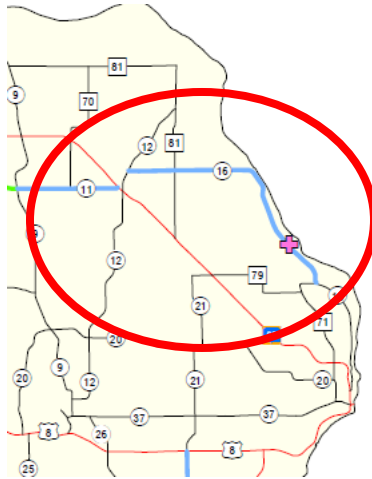
There are 5 Total Projects planned for 2024 using ‘Local’ funding sources, however only one project uses funds other than LOST and Levy funds (Highway 10 – CSAH 8 North to County Line), this project uses Federal and State Aid funds:

	Highway No.	Termini	Length (mi)	Project	Estimated Cost & Funding Source					Comments
					Federal	State	State Aid	Local (Levy & Sales Tax)	Total	
2024	10	CSAH 8 North to County Line	4.2	Reconstruction	\$3,140,000		\$4,400,000	\$800,000	\$8,340,000	\$2.8M STBGP
	16	CSAH 12 to CR 71	7.4	Reconditioning & Bridge				\$3,500,000	\$3,500,000	
	23	Pioneer Rd to CSAH 23	3.3	Mill & Overlay				\$900,000	\$900,000	
	34	HIR section south of CSAH 19	0.9	Mill & Overlay				\$200,000	\$200,000	
	9	CSAH 30 to Harder Ave	1.1	Concrete Rehab				\$500,000	\$500,000	
			16.9	TOTAL	\$3,140,000	\$0	\$4,400,000	\$5,900,000	\$13,440,000	\$3.7M in LOST; \$2.2M in Levy
				PERCENTAGE OF TOTAL	23%	0%	33%	44%		

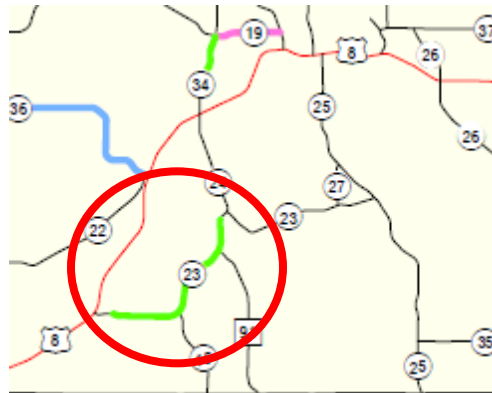


There are 4 projects using 'local' funding source(s);

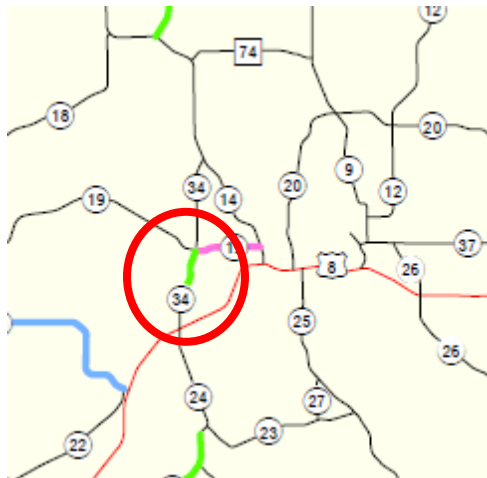
1) HWY 16 – Reconditioning and Bridge Project, 7.4 miles = \$3,500,000



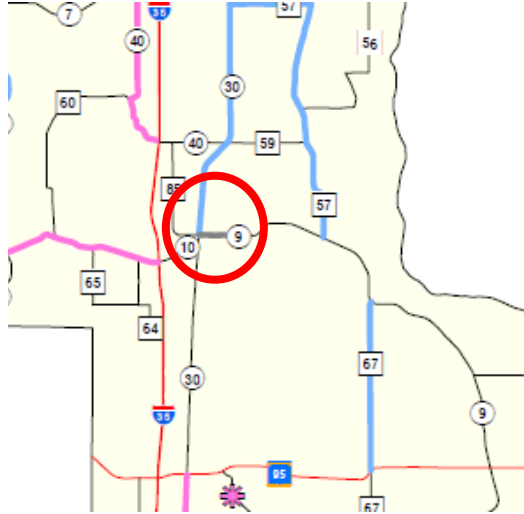
2) HWY 23 – Mill and Overlay, 3.3 miles = \$900,000



3) HWY 34 – Mill and Overlay, .9 miles = \$200,000



4) HWY 9 – Concrete Rehab, 1.1 miles = \$500,000



Local Option Sales Tax (LOST) monies may only be used for the following purposes:

- Payment of the capital cost of a specific transportation project improvement.
- Payment of the costs, which may include both capital and operating costs, of a specific transit project or improvement.
- Payment of the capital costs of a safe route to school program under section 174.40; or
- Payment of transit operating costs

The Budget and Finance Committee needs to determine if completing all the projects using the levy dollars proposed is needed/wanted for 2024.

The Budget and Finance Committee (with guidance from the County Engineer) could decide to NOT use any Levy dollars for road projects in 2024, beyond the Highway 10 project, (which uses both Federal and State monies) or use the entire \$2,200,000 planned.

The Committee could recommend lowering the levy depending on how much the Committee recommends spending on the proposed road projects.

2. Personnel Changes – Vacancies

The County currently has vacancies budgeted within County departments for 2024, which impact the 2024 levy. These positions were previously all approved by the County Board.

However, some are vacant positions due to previous decisions from the County Board (left vacant by County Board) until 2024 and others are vacant due to the County not being able to hire at this current time. The proposed 2024 preliminary levy reflects **filling/hiring** all the currently vacant positions.

It is unknown what rate of pay these positions will be employed (the grade is pre-determined, but the step is determined by the hiring authority) and it is unknown what benefits package this employee will request, which creates some range in the total amount requested.

Below is the 2024 Budgeted Employees per department and how many vacancies per department:

<u>Department</u>	<u>Total Staff</u>	<u>Vacancies</u>	<u>Job Title</u>	<u>COST</u>
Admin./H.R.	7.4	0	-	
Assessor	9	0	-	
Auditor/Treasurer	7	0	-	
Board of Commissioners	5	0	-	
County Attorney	19.75	3	Victim Witness Coordinator, Legal Assistant, Asst. County Attorney	VWC = \$123,000 Legal Asst. = \$99,258.69 Asst. County Atty = \$141,307.87
Enterprise Services – IT	16	1	Infrastructure Engineer	\$110,797.70
Enterprise Services – Facilities/Maint.	7.5	0	-	
Recorder	4	0	-	
Probation	12	1	Case Aide	\$92,137.91
Household Hazardous Waste	2.15	0	-	
Water Quality	1	0	-	
Watercraft Inspection	1	0	-	
Wetlands	1	0	-	
Environmental Services	10	0	-	
Parks	2.6	0	-	
Public Works – Equipment Maint.	5	0	-	
Public Works – Administration	3	0	-	
Public Works – Highway Engineering	8	0	-	
Public Works – Highway Maint.	19	0	-	
Public Works – Surveyor	1	0	-	
Public Works – Traffic Operations	2	0	-	
HHS – Administration	10	0	-	
HHS – Income Maint.	32.5	1.5	Case Aide, Eligibility Worker (.5)	Case Aide = \$83,441.12 Eligibility = \$30,897.05
HHS – Public Health	16.15	3	Public Health Nurses (1 and .8 (x2))	Total = \$300,067.29
HHS - Social Services	64	2	Social Worker (x2)	Total = \$222,257.40

HHS – Veterans Services	2.4	0	-	
CCSO – Sheriff’s Office	49.5	3.5 and 2 Overstrength	2 Deputies, 1 Sergeant, .5 Office/Admin.	Deputy/Sergeant = \$415,618.61 Office/Admin = \$36,834.15 Overstrength = \$89,506.07
CCSO – Jail/Dispatch	37.5	4.5 and 4 Overstrength	2.5 Correctional Officers and 2 Dispatchers	Correctional Officer = \$386,180.87 Dispatcher (.5) = \$31,974.85 Overstrength = \$386,180.97
CCSO – Emergency Management	1	0	-	
TOTAL	353.85	19.5 and 6 Overstrength		TOTAL = \$2,549,460.20

The Budget and Finance Committee could choose to limit hiring the vacant positions in 2024. Additionally, the Budget and Committee could recommend not hiring anyone (or specific positions) in 2024 or make other employment policy changes; i.e. ‘hiring freeze,’ furloughs, etc.

It is important to note that all vacant positions are budgeted with the most expensive benefits package because it is unknown what needs the new hire will require in addition to a 10% increase in health and dental costs annually. Additionally, the overstrength positions are budgeted as full-time staff with benefits.

It is important to note the discussion which should happen with the Chisago County Sheriff regarding the policy of ‘overstrength.’

3. Personnel Changes – Overtime and Seasonal Work

The County currently budgets for anticipated Overtime and expected seasonal employment. The majority of these costs are levy dollars (there is a grant which pays for all of the seasonal watercraft/AIS staff).

Below is the 2024 Budgeted Overtime and Seasonal costs for each department;

<u>Department</u>	<u>Overtime</u>	<u>Seasonal</u>	<u>Funding Source</u>
Admin./H.R.	\$0	\$0	-
Assessor	\$1,151.50	\$0	Levy
Auditor/Treasurer	\$4,606.00	\$0	Levy
Board of Commissioners	\$0	\$0	-
County Attorney	\$25,333.00	\$0	Levy
Enterprise Services – IT	\$28,787.50	\$0	Levy
Enterprise Services – Facilities/Maint.	\$6,333.25	\$14,468.16	Levy – May 1 – Sept. 30 (840 hours)
Recorder	\$0	\$0	-
Probation	\$0	\$0	-

Household Hazardous Waste	\$0	\$6,148.97	Levy – May 1 – Sept. 30 (336 hours)
Water Quality	\$0	\$0	-
Watercraft Inspection	\$0	\$139,945.00	Grant (\$172,000 for AIS)
Wetlands	\$0	\$0	-
Environmental Services	\$0	\$0	-
Parks	\$6,909.00	\$161,475.00	Levy
Public Works – Equipment Maint.	\$5,757.00	\$0	Levy
Public Works – Administration	\$0	\$0	-
Public Works – Highway Engineering	\$28,787.50	\$0	Levy
Public Works – Highway Maint.	\$46,060.00	\$53,825.00	Levy
Public Works – Surveyor	\$0	\$0	-
Public Works – Traffic Operations	\$1,151.50	\$8,612.00	Levy
HHS – Administration	\$0	\$0	-
HHS – Income Maint.	\$0	\$0	-
HHS – Public Health	\$0	\$0	-
HHS - Social Services	\$0	\$0	-
HHS – Veterans Services	\$0	\$0	-
CCSO – Sheriff's Office	\$406,737.50	\$0	Levy
CCSO – Jail/Dispatch	\$143,937.50	\$0	Levy
CCSO – Emergency Management	\$0	\$0	-
TOTAL	\$705,551.25	\$244,529.00	TOTAL = \$950,080.25

***** The AIS Grant covers the entire cost of Seasonals for the 'Watercraft Inspection' line item

The Budget and Finance Committee could choose to limit the amount of budgeted overtime and hiring seasonal positions in 2024. This should be reviewed with the decision about vacant positions. This decision will reduce the County levy, however there will be significant impact on the services these departments can provide.

Every department is different, some departments are mandated (Public Safety) so overtime will be required by the work needing to be completed. It is important to note that this is a budget, and the County should levy for what they expect to need, but it an educated guess based on past usage.

It is important to note that all vacant positions are budgeted with the most expensive benefits package because it is unknown what needs the new hire will require in addition to a 10% increase in health and dental costs annually.

4. Use of County Program Aid/Capital Improvement Aid – ARPA \$\$\$

As Chisago County continues to grapple with new mandates, cost shifts, and increased service costs, County Program Aid (CPA) stands as the most important general-purpose aid in managing these costs and providing property taxpayers relief.

CPA is general-purpose aid given to Chisago County from the Minnesota Legislature. CPA is **NOT** a reliable funding source however because the Legislature changes the amount of aid due to the State's budgetary conditions.

It has been past practice of the Chisago County Board, to use CPA funds to pay for the County's annual Capital Improvement Plan because those purchases are one-time expenditures. If CPA funding is used on one-time expenditures, the CIP costs will have no direct impact on the County levy, however it will indirectly lower the levy over the long term because the needed purchases do not require levy monies.

In 2023, Chisago County received \$3,074,535 in CPA funding from the State of MN. In 2024, Chisago County will receive **\$4,005,880**, an increase of \$931,345 or 30.29% more than 2023.

In addition to CPA, the County still has additional ARPA monies available to use for County expenditures in 2024. CPA monies can be used on any County purpose, while ARPA funds are restricted so these funds cannot be spent on any County purpose.

In addition to CPA, the County also has certain ARPA funds remaining, however they have already been allocated. As of 8/7/2023, the County has \$305,546 remaining in ARPA funding, currently allocated for the County's 'Administrative Fee,' \$1,934,539 in the ARPA ARMER Infrastructure Replacement (0334 ENTS) allocation, and \$1,526,925 remaining in the Broadband ARPA allocation (without accepting Franconia Township's request).

The County has \$3,376,955 CPA (remaining after the Jail Debt service) and up to \$3,767,010 in ARPA funds available (however have already been allocated) to use if the County Budget and Finance Committee chooses to. **However, I will note that this would be a temporary reduction in the operating expenses of the County and would inflate the levy in the future to maintain the same level of service.**

It is expected that the Budget and Finance Committee will discuss the 2024 Capital Improvement Plan at the September 13th Budget and Finance Committee. It has been past practice to discuss the CIP after the Operating Budget and Levy.

5. 2024 Public Safety Aid

The 2023 MN Legislature approved a local public safety aid package as part of the Public Safety Bill. This aid can be used for, but is not limited to training programs, community engagement, personnel or equipment costs, officer wellness, mental health crisis response, and victim services. The aid will be distributed by the Minnesota Department of Revenue through a formula based off city, county, and tribe population size. This is one-time money.

Chisago County was allocated \$1,138,241.

6. Outside Partners

Every year ‘outside partner’ organizations request County Funding to meet they organizations needs. The outside organizations are UMN Extension, Soil and Water Conservation District, Chisago County Historical Society, Chisago County Agricultural Society, East Central Regional Library Board, and the Central MN Council on Aging.

Some of these organizations receive County levy funds because State Statute allows them to, while others receive funding because they provide a service to the County or County residents.

Below is a list of the outside partners 2024 requests. Each one is completely levy dependent. It is important to note that the County does NOT have management control or administration over the organization.

<u>Organization</u>	<u>2023 Request</u>	<u>2024 Request</u>	<u>Increase</u>
East Central Regional Library Board	\$748,331	\$778,495, (\$30,164 more) \$465,245 is the State Minimum Local Support Requirement for Libraries	4.35%
UMN Extension (MN Stat. 38.36)	\$138,700	\$141,200 (\$2,500 more)	2%
Soil and Water Conservation District (MN Stat. 103C)	\$200,000 = Received \$150,000	\$200,000 (\$50,000 more)	25%
Historical Society (MN Stat. 138.052)	\$35,210	\$40,000 (\$4,790 more)	12%
Agricultural Society (MN Stat. 38.14 for County Fair)	\$16,000	Not Received Request	0%

Central MN Council on Aging	\$0	\$3,574	\$0
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The Budget and Finance Committee could limit or reduce the amounts given to each of these organizations. This would have an impact on these organizations and the duties they perform.

7. Remote Work Policy Change – Cell Phone/Internet Access

During the COVID-19 Pandemic the County created a ‘Work from Home’ Policy. This allowed employees to work from home if their job duties allowed it. Employees were given various hardware for their working duties; laptop, tablet, cellphone, monitors, etc. It depends on what was needed for their work.

Many employees received more than 1 piece of hardware, normally a County-issued cell phone and a laptop. Both have \$40.00 data service plans. If the County was to turn off the data service on the laptop and turn on the hotspot on their phone (\$5.00 on their phone vs. \$40.00 per month, thus a savings of \$35.00 per month).

$$\$35.00 \text{ savings} \times 148 \text{ users} = \$5,180 \text{ per month} = \$62,160 \text{ per year}$$

Additionally, according to Enterprise Service’s records, 20 individuals have not used their devices in the last 3 months.

$$\$40.00 \times 20 \text{ users} = \$800.00 \text{ per month} = \$9,600 \text{ per year}$$

If the Committee recommends changing the policy, the County could save approximately \$71,760.

8. ProPhoenix – Wyoming PD and North Branch PD

The Chisago County Sheriff’s Office currently uses ProPhoenix software so the County can write reports, import and access photos, correct and approve reports, access mug shots and demographic information, silent messaging and dispatching while keeping officers on the road.

In 2015, the City of Wyoming and the City of North Branch Police Departments joined the Chisago County Sheriff’s Office in using ProPhoenix, which has created greater efficiencies and communication between the organizations.

The County hosts this software because we were the first to use it, and because we have the appropriate infrastructure to host it and the data it creates. However, there are costs to have them on our system over time, for example the County will need new database servers.

If the County did not have Wyoming and North Branch on the County system, servers that are approximately 50% smaller could be used.

Currently, the PD's are approximately 50% of the use, storage, bandwidth, etc. of entire system. If the PDs were not on our system, the County would see a reduction in storage of data and the nightly backups would be smaller, which is less back up space. Additionally, the County would see a reduction in the Microsoft licenses. Currently, the County pays for some license because the PD's are on our servers which are licensed under the County.

Below is the cost of the ProPhoenix system:

Assume 4 year life	Cost	Total Cost / 4 = Yearly Cost	
		\$0.00	
DB Servers (\$25,000 each)	\$50,000.00	\$12,500.00	
		\$0.00	
TOTAL		\$12,500.00	
Yearly costs	Cost Each	Total Cost/Year	
PP Maint all added together NOTE 1		\$108,128.33	2019 contract cost
PC CAL Lic	\$36.00	\$4,644.00	WPD=14, NBPD=20
TOTAL		\$112,772.33	
	Cost/Hr	Total Cost/Year	
Support hours for PP EXCEPT Mobile Access, and Time for PD's	\$55.00	\$124,465.00	PD support hours not added to this total
Bandwidth for Site to Site VPN's	Cost/mo./MB	Total Cost/Year	
Using a min size of 10mb at far end @ 2 PD's	\$22.70	\$5,448.00	
Allocated amount	Cost/GB/Year		
Numbers are in GB	\$1.18	\$8,593.35	
Total storage costs		\$8,593.35	(Each PD= 25% of total)

Wyoming PD	Quantity	Cost Each	Total Cost	North Branch PD	Quantity	Cost Each	Total Cost
	1		\$3,125.00				\$3,125.00
			\$0.00				\$0.00
PP SW Maint NOTE 1			\$13,516.04	PP SW Maint NOTE 1			\$13,516.04
PC Cal	14	\$36.00	\$504.00	PC Cal	20	\$36.00	\$720.00
Support est.	200	\$55.00	\$11,000.00	Support est.	200	\$55.00	\$11,000.00
10MB VPN	1	\$2,724.00	\$2,724.00	10MB VPN	1	\$2,724.00	\$2,724.00
Allocated Storage Costs			\$2,148.34	Allocated Storage Costs			\$2,148.34
			\$33,017.38				\$30,108.38

According to Enterprise Services calculations and determinations, the County is currently subsidizing the Wyoming Police Department \$33,017.38 and the North Branch Police Department \$30,108.38, which equals \$63,125.76 combined.

As stated prior, there are efficiencies for having all law enforcement organizations on the same system.

9. Debt Service

Chisago County has currently proposed levying for \$3,944,804 for debt service. This is an increase of \$75,487 from 2023.

2024 Debt Service Payments

Fund	Type of Bonds	Expenditures	Non-Levy Revenues	Levy
832	Road Bonds	2,108,019		\$ 2,108,019.38
833	2006 HHS Building Bonds	260,781		\$ 260,780.63
834	Library Bonds	474,075		\$ 474,075.00
836	Jail Bonds	1,057,731	628,925	\$ 428,805.63
840	Business Park Bonds	244,440	200,000	\$ 44,440.00
850	800 Mghz Project Bonds	628,684		\$ 628,683.75
Total		\$ 4,773,729	\$ 828,925	\$ 3,944,804

****Note - Jail Bonds - \$628,925 from CPA used annually (2018-2024) to reduce levy.**

*****2023 Debt Levy \$3,869,317**

Chisago County will remain indebted until 2032.

Outstanding Indebtedness

Current Bond Issues	Purpose	Maturity	Principal Outstanding as of 12/31/2023
2022A GO Refunding Bonds (Refunded 2010B Bond)	Roads	2026	\$ 1,530,000.00
2022A GO Refunding Bonds (Refunded 2012B Bond, which Refunded 2004A, 2006A and 2010A Bonds)	Roads, Library, Business Park & HHS Building	2032	\$ 7,225,000.00
2015A GO Refunding Bonds (Refunded 2010 Bond)	Capital Impv - ARMER	2031	\$ 7,750,000.00
2016A GO Jail Bonds	Jail/LEC	2032	\$ 8,085,000.00
2017A GO Jail Bonds	Jail/LEC	2031	\$ 8,300,000.00
			\$ 32,890,000.0

Unfortunately, the County is very limited in how and when we can pay the debt the County has accrued, however it is important to acknowledge how much debt the County has when making all future budgeting decisions regarding one-time and operating expenses.

10. County Facilities

The County currently has facilities across the County to operate and execute its duties. However, there are two facilities that have previously had greater discussions about maintaining and operating; the North Branch HHS Facility and the ‘Old’ Jail and White House.

Based on the County Assessor’s ‘quick in-house’ conservative analysis, the following are the values of the following County properties;

Jail Site: \$700,000 - \$850,000

White House Site: \$200,000 - \$250,000

North Branch HHS: \$1,000,000 - \$1,250,000

The ‘Old’ Jail and White House demolition project is expected to be completed by the end of September 2023. Depending on the how the County Board proceeds, the County will be able to receive revenue from this sale, approximately **\$900,000 - \$1,100,000** conservatively.

If the County Board wanted to change the operations of County HHS, they could proceed with selling the North Branch HHS Facility. This could also lead to revenue of approximately \$1,000,000 to \$1,250,000, however this has greater impacts both financially and operationally.

It is important to note that this is \$711,000 principal remaining on the HHS Building. The payments will end in 2026.

11. ARMER USER Fees

All the USERS of the Chisago County ARMER System are still required to meet this year to determine the User Fee for 2024 and beyond (the SUBSCRIBERS are still under contract through 2024). This meeting is required under the current USER and SUBSCRIBER Agreements. Due to this meeting, the County has the ability to change the USER fee for ARMER USERS in 2024 and beyond. This will have an effect on the levy of the County.

At this time, the fee per radio is the ‘MESB Fee and SUA2 fee by the number of radios on the system and adding a \$30 fee per radio.’ Each radio costs a USER \$203.18 per year (each radio costs a SUBSCRIBER \$518.18, but \$315 goes into a ‘replacement fund’).

There are currently 571 radios on the Chisago County ARMER System.

2023 Radios	TOTAL 571
<u>Agency Name</u>	<u># of Radios</u>
Almelund Fire Department	23
Center City Fire Department	22
Chisago City Fire Department	26
Chisago County Sheriff's Office	130
Department of Enterprise Services	5
Emergency Communications Center	16
Emergency Communications Services	50
Harris Fire Department	26
Lakes Area Police Department	36
Lindstrom Fire Department	33
North Branch Fire Department	27
North Branch Police Department	34
Rush City Fire Department	14
Shafer Fire Department	14
Stacy-Lent Fire Department	35
Taylor's Falls Fire Department	19
Unassigned	2
Wyoming Fire Department	34
Wyoming Police Department	25

2023 AMOUNTS	
North Branch	\$ 21,528.98
Lakes Area PD	\$ 7,314.48
Wyoming	\$ 11,987.62
Almelund	\$ 4,673.14
Center City	\$ 4,469.96
Chisago City	\$ 5,282.68
Harris	\$ 5,282.68
Lindstrom	\$ 6,704.94
Rush City	\$ 2,844.52
Shafer	\$ 2,844.52
Stacy	\$ 7,111.30
Taylor's Falls	\$ 3,860.42
CCSO	\$ 67,363.40
Probation	\$ 1,036.36
<u>COLLECTED for 2023</u>	\$152,305.00

571

<u>Agency Name</u>	<u># of Radios</u>
Almelund Fire Department	23
Center City Fire Department	22
Chisago City Fire Department	26
Chisago County Sheriff's Office	130
Department of Enterprise Services	5
Emergency Communications Center	16
Emergency Communications Services	50
Harris Fire Department	26
Lakes Area Police Department	36
Lindstrom Fire Department	33
North Branch Fire Department	27
North Branch Police Department	34
Rush City Fire Department	14
Shafer Fire Department	14
Stacy-Lent Fire Department	35
Taylor's Falls Fire Department	19
Unassigned	2
Wyoming Fire Department	34



			User Fee	Subscriber Fee		
\$30 Fee for each unit	15,000.00		30.00			
SAU Fee	61,566.33		123.13	203.18		
MESB Fee	25,026.00		50.05			
Replacement Fund	\$ 101,592.33			315.00		
			\$203.18	\$518.18		
Total Collected for 2023			\$68,878.02	\$83,426.98	\$152,305.00	
				(\$50,715 is for replacement fund)		

In addition to the SUA2 and MESB fee, the County has 1.8 employees devoted to the ARMER radio system, in addition to the debt service for the system and the daily operating expenses.

ARMER Debt Service (2024)	\$ 628,683.00
Staff Costs (2024)	\$ 265,285.68
061-6342 Total (2024)	
- Day-to-day operating expenses	\$ 862,579.00
TOTAL	\$ 1,756,547.68

Based upon the current costs to operate the ARMER system (*above*), each radio should cost \$3076.26 per year. USERS pay \$203.18 per radio per year and SUBSCRIBERS pay \$518.18, although \$315 goes into a 'replacement fund, which means the County is paying/levying 93.39% of the total cost per radio.

It is important to also recognize that the County has also already spent \$1,252,504.62 to upgrade and maintain the ARMER system, which has further reduced the cost to the County and its taxpayers.

If the Committee was interested in lowering the County levy, the County could increase the USER fee amount for the USERS to be more in line with other Counties. The County could also creatively use the ARMER ARPA calculation to potential lower the yearly operational costs but would need a revenue stream once ARPA is exhausted or the ARPA program ends.

It is important to note that the County's ARMER Debt is structured to stay fairly level over the years. The debt for ARMER will increase significantly beginning in 2027 after some of the County's other debt drops off. Below are the debt payments for the remainder of the 2015A GO Bond:

2015A GO Bond - ARMER

	Principal	Interest	Total Annual Payment
2024	415,000	213,684	628,684
2025	335,000	203,088	538,088
2026	355,000	194,798	549,798
2027	1,250,000	174,110	1,424,110
2028	1,290,000	138,510	1,428,510
2029	1,330,000	101,205	1,431,205
2030	1,360,000	62,850	1,422,850
2031	1,415,000	21,225	1,436,225
	\$7,750,000	\$1,109,469	\$ 8,859,469

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department

	2023	2024		2023	2024	
	Expenditures	Expenditures	Inc/Dec	Revenues	Revenues	Inc/Dec
Assessor	929,415	1,071,860	142,445	-	-	-
Auditor-Treasurer	783,476	857,044	73,568	49,200	49,200	-
Audit	100,000	110,000	10,000	-	-	-
Elections	131,400	191,286	59,886	10,000	23,000	13,000
Other Gen Govt	1,978,330	1,571,395	(406,935)	1,788,190	2,145,010	356,820
Non-Co Income/Expense	4,700	-	(4,700)	-	-	-
E911	137,000	162,000	25,000	137,000	162,000	25,000
Self Insurance	300,000	-	(300,000)	300,000	-	(300,000)
Economic Development	70,000	47,000	(23,000)	-	-	-
Debt - Road	2,009,910	2,108,019	98,109	-	-	-
Debt HHS Building	261,765	260,781	(984)	-	-	-
Debt Library	469,088	474,075	4,987	-	-	-
Debt Jail	1,048,465	1,057,731	9,266	628,925	628,925	-
Debt Business Park	241,815	244,440	2,625	200,000	200,000	-
Debt 800 Mghz (Armer)	667,199	628,684	(38,515)	-	-	-
Property Tax - All Funds	-	-	-	410,000	410,000	-
AUDITOR-TREASURER TOTAL	8,203,148	7,712,455	(490,693)	3,523,315	3,618,135	94,820
Board of Commissioners	386,152	439,442	53,290	-	-	-
Law Library	40,514	40,514	-	40,000	50,000	10,000
County Administrator	782,611	1,118,050	335,439	7,500	7,500	-
Central Services	111,250	110,750	(500)	3,100	3,100	-
Contingency	109,747	100,000	(9,747)	-	12,500	12,500
Historical Society	35,210	40,000	4,790	-	-	-
Library	748,331	778,495	30,164	-	-	-
Agricultural Society	16,000	16,000	-	-	-	-
County Extension	138,700	141,200	2,500	-	-	-
Soil & Water	804,000	200,000	(604,000)	654,000	-	(654,000)
Building Fund - Gen Gov	-	83,602	83,602	-	-	-
Capital Equipment	2,444,232	3,376,955	932,723	2,444,232	3,376,955	932,723
COUNTY ADMINISTRATION TOTAL	5,616,747	6,445,008	828,261	3,148,832	3,450,055	301,223
County Attorney	2,218,657	2,950,715	732,058	133,800	122,300	(11,500)
County Attorney Forfeiture	-	-	-	-	-	-
COUNTY ATTORNEY TOTAL	2,218,657	2,950,715	732,058	133,800	122,300	(11,500)
Data Processing	5,831,955	6,463,285	631,330	348,873	320,947	(27,926)
Maintenance	1,615,004	1,673,961	58,957	-	-	-
ENTERPRISE SERVICES TOTAL	7,446,959	8,137,246	690,287	348,873	320,947	(27,926)
District Court	212,500	212,500	-	76,000	76,000	-
Planning & Zoning	1,191,968	1,413,934	221,966	935,043	987,643	52,600
Parks	510,994	604,468	93,474	30,000	30,000	-
Water Quality	182,601	199,193	16,592	32,743	32,743	-
Wetland Grant	110,443	118,734	8,291	27,700	27,700	-
Watercraft Inspection	295,901	315,705	19,804	172,000	172,000	-
Score Grant	318,295	333,158	14,863	291,000	428,341	137,341
Household Hazardous Waste Operations	880,254	630,367	(249,887)	489,000	297,300	(191,700)
Park Acquisition & Improvement	1,396,802	-	(1,396,802)	1,187,282	-	(1,187,282)
ENVIRONMENTAL SVC TOTAL	4,887,258	3,615,559	(1,271,699)	3,164,768	1,975,727	(1,189,041)
Veterans Services	287,101	258,177	(28,924)	15,500	15,500	-
Income Maintenance	3,739,411	4,111,355	371,944	2,227,200	2,266,961	39,761
Social Services	10,563,059	11,181,517	618,458	4,678,297	4,772,734	94,437
Collaboratives	-	-	-	-	-	-
Public Health	2,110,348	2,651,749	541,401	1,294,513	1,267,744	(26,769)
HEALTH & HUMAN SERVICES TOTAL	16,699,919	18,202,798	1,502,879	8,215,510	8,322,939	107,429
Probation	1,080,997	1,411,596	330,599	359,000	956,530	597,530
Electronic Monitoring	22,000	18,000	(4,000)	22,000	18,000	(4,000)
Caseload Reduction Grant	84,892	-	(84,892)	64,797	-	(64,797)
PROBATION TOTAL	1,187,889	1,429,596	241,707	445,797	974,530	528,733
Recorder	411,475	366,057	(45,418)	285,000	250,000	(35,000)
Recorder Tech/Compliance	1,500	1,500	-	315,000	210,000	(105,000)
RECORDER TOTAL	412,975	367,557	(45,418)	600,000	460,000	(140,000)
Surveyor	164,762	174,752	9,990	15,000	10,500	(4,500)
Highway Administration	399,216	426,034	26,818	20,000	15,000	(5,000)
Highway Engineering	3,643,830	4,032,954	389,124	2,000,000	2,250,000	250,000
Highway Construction	9,500,000	13,840,000	4,340,000	7,085,000	11,440,000	4,355,000
Highway Maintenance	4,418,332	5,007,671	589,339	3,502,000	3,492,000	(10,000)
Equipment Maintenance/Shop	1,384,365	1,421,684	37,319	230,000	230,000	-
Traffic Operations	604,130	647,339	43,209	-	-	-
ROAD & BRIDGE TOTAL	20,114,635	25,550,434	5,435,799	12,852,000	17,437,500	4,585,500

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department

	2023	2024		2023	2024	
	Expenditures	Expenditures	Inc/Dec	Revenues	Revenues	Inc/Dec
Sheriff	7,760,318	8,352,153	591,835	1,968,250	2,130,895	162,645
Sheriff Forfeitures	-	-	-	-	-	-
Sheriff's Reserve	-	-	-	-	-	-
Gun Permits	-	-	-	-	-	-
PS Grants TZD	71,700	95,500	23,800	95,458	95,500	42
PS Grants Boat & Water	25,000	52,000	27,000	25,000	52,000	27,000
PS Grants Snowmobile	6,900	7,000	100	6,900	7,000	100
PS Grants ATV	7,100	7,000	(100)	7,100	7,000	(100)
PS Grants Miscellaneous	-	-	-	-	-	-
Coroner	153,159	153,159	-	-	-	-
County Jail	4,426,210	5,495,093	1,068,883	111,000	92,000	(19,000)
Jail Canteen	-	-	-	-	-	-
Sentence to Serve	78,986	78,986	-	-	-	-
Emergency Management	144,588	152,229	7,641	53,000	58,000	5,000
TOTAL SHERIFF	12,673,961	14,393,120	1,719,159	2,266,708	2,442,395	175,687
TOTAL	\$ 80,604,063	\$ 90,088,848	\$ 9,484,785	\$ 34,775,603	\$ 39,200,528	\$ 4,424,925

LEVY CALCULATION	2023 Levy	2024 Levy		
Use of fund balance & Other Funds	\$ 87,600	\$ -		
Levy	\$ 45,740,860	\$ 50,888,320	\$ 5,147,460	11.25%

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LAKE IMPROVEMENT DISTRICT (LID) LEVY

	2023	2024		2023	2024	
	Expenditures	Expenditures	Inc/Dec	Revenues	Revenues	Inc/Dec
Lake Improvement District	327,520	365,330	37,810	-	-	-
TOTAL	\$ 327,520	\$ 365,330	\$ 37,810	\$ -	\$ -	\$ -

LEVY CALCULATION - LID	2023 Levy	2024 Levy		
Use of fund balance & Other Funds	\$ -	\$ -		
Levy	\$ 327,520	\$ 365,330	\$ 37,810	11.54%

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department with Operating vs Salary Breakdown

Expenditures

	2023 Non-Salary Expenditures	2023 Salary Expenditures	2023 Total Expenditures	2024 Non-Salary Expenditures	% Non-Salary Inc/Dec	2024 Salary Expenditures	% Salary Inc/Dec	2024 Total Expenditures	Total % Inc/Dec
Assessor	39,400	890,015	929,415	79,850	102.66%	992,010	11.46%	1,071,860	15.33%
Auditor-Treasurer	28,110	755,366	783,476	28,065	-0.16%	828,979	9.75%	857,044	9.39%
Audit	100,000	-	100,000	110,000	10.00%	-	-	110,000	10.00%
Elections	131,400	-	131,400	153,900	17.12%	37,386	-	191,286	45.58%
Other Gen Govt	1,943,350	35,000	1,978,350	1,536,395	-20.94%	35,000	-	1,571,395	-20.57%
Non-Co Income/Expense	-	4,700	4,700	-	-	-	-	-	-100.00%
Self-Insruance-Dental Ins	-	300,000	300,000	-	-	-	-	-	-100.00%
E911	137,000	-	137,000	162,000	18.25%	-	-	162,000	18.25%
Economic Development	70,000	-	70,000	47,000	-32.86%	-	-	47,000	-32.86%
Debt - Road	2,009,910	-	2,009,910	2,108,019	4.88%	-	-	2,108,019	4.88%
Debt HHS Building	261,765	-	261,765	260,781	-0.38%	-	-	260,781	-0.38%
Debt Library	469,088	-	469,088	474,075	1.06%	-	-	474,075	1.06%
Debt Jail	1,048,465	-	1,048,465	1,057,731	0.88%	-	-	1,057,731	0.88%
Debt Business Park	241,815	-	241,815	244,440	1.09%	-	-	244,440	1.09%
Debt 800 Mghz (Armer)	667,199	-	667,199	628,684	-5.77%	-	-	628,684	-5.77%
AUDITOR-TREASURER TOTAL	7,108,102	1,095,066	8,203,168	6,811,090	-4.18%	901,365	-17.69%	7,712,455	-5.98%
Board of Commissioners	161,200	224,952	386,152	208,024	29.05%	231,418	2.87%	439,442	13.80%
Law Library	30,000	10,514	40,514	30,000	0.00%	10,514	0.00%	40,514	0.00%
County Administrator	71,800	710,811	782,611	83,200	15.88%	1,034,850	45.59%	1,118,050	42.86%
Central Services	111,250	-	111,250	110,750	-0.45%	-	-	110,750	-0.45%
Contingency	109,747	-	109,747	100,000	-8.88%	-	-	100,000	-8.88%
Historical Society	35,210	-	35,210	40,000	13.60%	-	-	40,000	13.60%
Library	748,331	-	748,331	778,495	4.03%	-	-	778,495	4.03%
Agricultural Society	16,000	-	16,000	16,000	0.00%	-	-	16,000	0.00%
County Extension	138,700	-	138,700	141,200	1.80%	-	-	141,200	1.80%
Soil & Water	150,000	654,000	804,000	200,000	33.33%	-	-100.00%	200,000	-75.12%
Building Fund - Gen Gov	-	-	-	83,602	-	-	-	83,602	-
Capital Equipment	2,444,232	-	2,444,232	3,376,955	38.16%	-	-	3,376,955	38.16%
COUNTY ADMINISTRATION TOTAL	4,016,470	1,600,277	5,616,747	5,168,226	28.68%	1,276,782	-20.21%	6,445,008	14.75%
County Attorney	71,450	2,147,207	2,218,657	102,550	43.53%	2,848,165	32.65%	2,950,715	33.00%
County Attorney Forfeiture	-	-	-	-	-	-	-	-	-
COUNTY ATTORNEY TOTAL	71,450	2,147,207	2,218,657	102,550	43.53%	2,848,165	32.65%	2,950,715	33.00%
Data Processing	3,836,329	1,995,626	5,831,955	4,299,244	12.07%	2,164,041	8.44%	6,463,285	10.83%
Maintenance	1,005,378	609,626	1,615,004	1,008,089	0.27%	665,872	9.23%	1,673,961	3.65%
ENTERPRISE SERVICES TOTAL	4,841,707	2,605,252	7,446,959	5,307,333	9.62%	2,829,913	8.62%	8,137,246	9.27%
District Court	212,500	-	212,500	212,500	0.00%	-	-	212,500	0.00%
Planning & Zoning	261,500	930,468	1,191,968	291,500	11.47%	1,122,434	20.63%	1,413,934	18.62%
Parks	131,000	379,994	510,994	137,000	4.58%	467,468	23.02%	604,468	18.29%
Water Quality	76,670	105,931	182,601	80,900	5.52%	118,293	11.67%	199,193	9.09%
Wetland Grant	5,000	105,443	110,443	5,000	0.00%	113,734	7.86%	118,734	7.51%
Watercraft Inspection	83,500	212,401	295,901	86,100	3.11%	229,605	8.10%	315,705	6.69%
Score Grant	263,250	55,045	318,295	271,900	3.29%	61,258	11.29%	333,158	4.67%
Household Hazardous Waste Operations	721,250	159,004	880,254	443,430	-38.52%	186,937	17.57%	630,367	-28.39%
Park Acquisition & Improvement	1,396,802	-	1,396,802	-	-100.00%	-	-	-	-100.00%
ENVIRONMENTAL SVC TOTAL	2,938,972	1,948,286	4,887,258	1,315,830	-55.23%	2,299,729	18.04%	3,615,559	-26.02%
Veterans Services	37,150	249,951	287,101	37,150	0.00%	221,027	-11.57%	258,177	-10.07%
Income Maintenance	768,800	2,970,611	3,739,411	792,045	3.02%	3,319,310	11.74%	4,111,355	9.95%
Social Services	3,918,493	6,644,566	10,563,059	3,794,095	-3.17%	7,387,422	11.18%	11,181,517	5.85%
Collaboratives	-	-	-	-	-	-	-	-	-
Public Health	343,470	1,766,878	2,110,348	332,030	-3.33%	2,319,719	31.29%	2,651,749	25.65%
HEALTH & HUMAN SERVICES TOTAL	5,067,913	11,632,006	16,699,919	4,955,320	-2.22%	13,247,478	13.89%	18,202,798	9.00%
Probation	37,120	1,043,877	1,080,997	34,020	-8.35%	1,377,576	31.97%	1,411,596	30.58%
Electronic Monitoring	22,000	-	22,000	18,000	-18.18%	-	-	18,000	-18.18%
Caseload Reduction Grant	-	84,892	84,892	-	-	-	-100.00%	-	-100.00%
PROBATION TOTAL	59,120	1,128,769	1,187,889	52,020	-12.01%	1,377,576	22.04%	1,429,596	20.35%
Recorder	16,950	394,525	411,475	17,950	5.90%	348,107	-11.77%	366,057	-11.04%
Recorder Tech/Compliance	1,500	-	1,500	1,500	0.00%	-	-	1,500	0.00%
RECORDER TOTAL	18,450	394,525	412,975	19,450	5.42%	348,107	-11.77%	367,557	-11.00%
Surveyor	8,050	156,712	164,762	5,050	-37.27%	169,702	8.29%	174,752	6.06%
Highway Administration	38,500	360,716	399,216	33,600	-12.73%	392,434	8.79%	426,034	6.72%
Highway Engineering	2,646,450	997,380	3,643,830	2,956,450	11.71%	1,076,504	7.93%	4,032,954	10.68%
Highway Construction	9,500,000	-	9,500,000	13,840,000	45.68%	-	-	13,840,000	45.68%
Highway Maintenance	2,739,300	1,679,032	4,418,332	3,033,550	10.74%	1,974,121	17.57%	5,007,671	13.34%
Equipment Maintenance/Shop	898,700	485,665	1,384,365	932,200	3.73%	489,484	0.79%	1,421,684	2.70%
Traffic Operations	391,500	212,630	604,130	437,500	11.75%	209,839	-1.31%	647,339	7.15%
ROAD & BRIDGE TOTAL	16,222,500	3,892,135	20,114,635	21,238,350	30.92%	4,312,084	10.79%	25,550,434	27.02%
Sheriff	961,760	6,798,558	7,760,318	929,521	-3.35%	7,422,632	9.18%	8,352,153	7.63%
Sheriff Forfeitures	-	-	-	-	-	-	-	-	-
Sheriff's Reserve	-	-	-	-	-	-	-	-	-
Gun Permits	-	-	-	-	-	-	-	-	-
PS Grants TZD	71,700	-	71,700	95,500	33.19%	-	-	95,500	33.19%
PS Grants Boat & Water	25,000	-	25,000	52,000	108.00%	-	-	52,000	108.00%
PS Grants Snowmobile	6,900	-	6,900	7,000	1.45%	-	-	7,000	1.45%
PS Grants ATV	7,100	-	7,100	7,000	-1.41%	-	-	7,000	-1.41%
PS Grants Miscellaneous	-	-	-	-	-	-	-	-	-
Coroner	153,159	-	153,159	153,159	0.00%	-	-	153,159	0.00%
County Jail	742,150	3,684,060	4,426,210	742,650	0.07%	4,752,443	29.00%	5,495,093	24.15%
Jail Canteen	-	-	-	-	-	-	-	-	-
Sentence to Serve	78,986	-	78,986	78,986	0.00%	-	-	78,986	0.00%
Emergency Management	31,724	112,864	144,588	33,374	5.20%	118,855	5.31%	152,229	5.28%
TOTAL SHERIFF	2,078,479	10,595,482	12,673,961	2,099,190	1.00%	12,293,930	16.03%	14,393,120	13.56%
TOTAL EXPENDITURES	\$ 42,675,063	\$ 37,929,020	\$ 80,604,083	\$ 47,361,709	10.98%	\$ 42,727,139	12.65%	\$ 90,088,848	11.77%

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department with Operating vs Salary Breakdown

Revenues

	2023 Non-Levy Revenues	2023 Levy Revenues	2023 Total Revenues	2023 Non-Levy Revenues	% Non-Levy Inc/Dec	2024 Levy Revenues	% Levy Inc/Dec	2024 Total Revenues	Total Inc/Dec
Assessor	-	-	-	-					
Levy	-	929,415	929,415	-		1,071,860	15.33%	1,071,860	15.33%
Auditor-Treasurer	49,200		49,200	49,200	0.00%			49,200	0.00%
Audit	-		-	-				-	
Elections	10,000		10,000	23,000	130.00%			23,000	130.00%
Other Gen Govt	1,788,190		1,788,190	2,145,010	19.95%			2,145,010	19.95%
Non-Co Income/Expense	-		-	-				-	
Self-Insruance-Dental Ins	300,000		300,000	-		-		-	-100.00%
E911	137,000		137,000	162,000	18.25%			162,000	18.25%
Economic Development	-		-	-				-	
Debt - Road	-		-	-				-	
Debt HHS Building	-		-	-				-	
Debt Library	-		-	-				-	
Debt Jail	628,925		628,925	628,925	0.00%			628,925	0.00%
Debt Business Park	200,000		200,000	200,000	0.00%			200,000	0.00%
Debt 800 Mghz	-		-	-				-	
Other Tax	410,000		410,000	410,000	0.00%			410,000	0.00%
Levy-Debt	-	3,869,317	3,869,317	-		3,944,805	1.95%	3,944,805	1.95%
Levy-Other	-	810,516	810,516	-		149,515	-81.55%	149,515	-81.55%
AUDITOR-TREASURER TOTAL	3,523,315	4,679,833	8,203,148	3,618,135	2.69%	4,094,320	-12.51%	7,712,455	-5.98%
Board of Commissioners	-		-	-				-	
Law Library	40,000		40,000	50,000	25.00%			50,000	25.00%
County Administrator	7,500		7,500	7,500	0.00%			7,500	0.00%
Central Services	3,100		3,100	3,100	0.00%			3,100	0.00%
Contingency	-		-	12,500				12,500	
Historical Society	-		-	-				-	
Library	-		-	-				-	
Agricultural Society	-		-	-				-	
County Extension	-		-	-				-	
Soil & Water	654,000		654,000	-	-100.00%			-	-100.00%
Building Fund - Gen Gov	-		-	-				-	
Capital Equipment	2,444,232		2,444,232	3,376,955	38.16%			3,376,955	38.16%
Levy		2,467,915	2,467,915			2,994,953	21.36%	2,994,953	21.36%
COUNTY ADMINISTRATION TOTAL	3,148,832	2,467,915	5,616,747	3,450,055	9.57%	2,994,953	21.36%	6,445,008	14.75%
County Attorney	133,800		133,800	122,300	-8.59%			122,300	-8.59%
County Attorney Forfeiture	-		-	-				-	
Levy		2,084,857	2,084,857			2,828,415		2,828,415	35.66%
COUNTY ATTORNEY TOTAL	133,800	2,084,857	2,218,657	122,300	-8.59%	2,828,415	35.66%	2,950,715	33.00%
Data Processing	348,873		348,873	320,947	-8.00%			320,947	-8.00%
Maintenance									
Levy		7,098,086	7,098,086			7,816,299	10.12%	7,816,299	10.12%
ENTERPRISE SERVICES TOTAL	348,873	7,098,086	7,446,959	320,947	-8.00%	7,816,299	10.12%	8,137,246	9.27%
District Court	76,000		76,000	76,000	0.00%			76,000	0.00%
Levy		136,500	136,500			136,500	0.00%	136,500	0.00%
District Court	76,000	136,500	212,500	76,000	0.00%	136,500	0.00%	212,500	0.00%
Planning & Zoning	935,043		935,043	987,643	5.63%			987,643	5.63%
Parks	30,000		30,000	30,000	0.00%			30,000	0.00%
Water Quality	32,743		32,743	32,743	0.00%			32,743	0.00%
Wetland Grant	27,700		27,700	27,700	0.00%			27,700	0.00%
Watercraft Inspection	172,000		172,000	172,000	0.00%			172,000	0.00%
Score Grant	291,000		291,000	428,341	47.20%			428,341	47.20%
Household Hazardous Waste Operations	489,000		489,000	297,300	-39.20%			297,300	-39.20%
Park Acquisition & Improvement	1,187,282		1,187,282	-	-100.00%			-	-100.00%
Levy - Other		1,722,490	1,722,490			1,639,832	-4.80%	1,639,832	-4.80%
ENVIRONMENTAL SVC TOTAL	3,164,768	1,722,490	4,887,258	1,975,727	-37.57%	1,639,832	-4.80%	3,615,559	-26.02%
Veterans Services	15,500		15,500	15,500	0.00%			15,500	0.00%
Income Maintenance	2,227,200		2,227,200	2,266,961	1.79%			2,266,961	1.79%
Social Services	4,678,297		4,678,297	4,772,734	2.02%			4,772,734	2.02%
Collaboratives				-				-	
Public Health	1,294,513		1,294,513	1,267,744	-2.07%			1,267,744	-2.07%
Levy		8,484,409	8,484,409			9,879,859	16.45%	9,879,859	16.45%
HEALTH & HUMAN SERVICES TOTAL	8,215,510	8,484,409	16,699,919	8,322,939	1.31%	9,879,859	16.45%	18,202,798	9.00%
Probation	359,000		359,000	956,530	166.44%			956,530	166.44%
Electronic Monitoring	22,000		22,000	18,000	-18.18%			18,000	-18.18%
Caseload Reduction Grant	64,797		64,797	-	-100.00%			-	-100.00%
Levy		742,092	742,092			455,066	-38.68%	455,066	-38.68%
PROBATION TOTAL	445,797	742,092	1,187,889	974,530	118.60%	455,066	-38.68%	1,429,596	20.35%
Recorder	285,000		285,000	250,000	-12.28%			250,000	-12.28%
Recorder Tech/Compliance	315,000		315,000	210,000	-33.33%			210,000	-33.33%
Levy		(187,025)	(187,025)			(92,443)	-50.57%	(92,443)	-50.57%
RECORDER TOTAL	600,000	(187,025)	412,975	460,000	-23.33%	(92,443)	-50.57%	367,557	-11.00%
Surveyor	15,000		15,000	10,500	-30.00%			10,500	-30.00%
Highway Administration	20,000		20,000	15,000	-25.00%			15,000	-25.00%
Highway Engineering	2,000,000		2,000,000	2,250,000	12.50%			2,250,000	12.50%
Highway Construction	7,085,000		7,085,000	11,440,000	61.47%			11,440,000	61.47%
Highway Maintenance	3,502,000		3,502,000	3,492,000	-0.29%			3,492,000	-0.29%
Equipment Maintenance/Shop	230,000		230,000	230,000	0.00%			230,000	0.00%
Traffic Operations	-		-	-				-	
Levy		7,262,635	7,262,635			8,112,934	11.71%	8,112,934	11.71%
ROAD & BRIDGE TOTAL	12,852,000	7,262,635	20,114,635	17,437,500	35.68%	8,112,934	11.71%	25,550,434	27.02%

2024 PRELIMINARY SUMMARY BUDGET & LEVY CALCULATION

By Department with Operating vs Salary Breakdown

	2023 Non-Levy Revenues	2023 Levy Revenues	2023 Total Revenues		2023 Non-Levy Revenues	% Non-Levy Inc/Dec	2024 Levy Revenues	% Levy Inc/Dec	2024 Total Revenues	Total Inc/Dec
Sheriff	1,968,250		1,968,250		2,130,895	8.26%			2,130,895	8.26%
Sheriff Forfeitures			-						-	
Sheriff's Reserve			-						-	
Gun Permits			-						-	
PS Grants TZD	95,458		95,458		95,500	0.04%			95,500	0.04%
PS Grants Boat & Water	25,000		25,000		52,000	108.00%			52,000	108.00%
PS Grants Snowmobile	6,900		6,900		7,000	1.45%			7,000	1.45%
PS Grants ATV	7,100		7,100		7,000	-1.41%			7,000	-1.41%
PS Grants Miscellaneous			-						-	
Coroner			-						-	
County Jail	111,000		111,000		92,000	-17.12%			92,000	-17.12%
Jail Canteen			-						-	
Sentence to Serve			-						-	
Emergency Management	53,000		53,000		58,000	9.43%			58,000	9.43%
Levy		10,407,253	10,407,253				11,950,725	14.83%	11,950,725	14.83%
TOTAL SHERIFF	2,266,708	10,407,253	12,673,961		2,442,395	7.75%	11,950,725	14.83%	14,393,120	13.56%
TOTAL REVENUES	\$ 34,775,603	\$ 45,828,460	\$ 80,604,063		\$ 39,200,528	12.72%	\$ 50,888,320	11.04%	\$ 90,088,848	11.77%

LEVY CALCULATION	2023 Levy		2024 Levy		
Use of fund balance & Other Funds	\$ 87,600		\$ -		
Levy	\$ 45,740,860		\$ 50,888,320	\$ 5,147,460	11.25%

LAKE IMPROVEMENT DISTRICT (LID) LEVY

Expenditures

	2023 Non-Salary Expenditures	2023 Salary	2023 Total Expenditures		2024 Non-Levy Expenditures	% Non-Salary Inc/Dec	2024 Salary Expenditures	% Salary Inc/Dec	2024 Total Expenditures	Total % Inc/Dec
Lake Improvement District	186,000	141,520	327,520		196,000	5.38%	169,330	19.65%	365,330	11.54%
TOTAL EXPENDITURES	\$ 186,000	\$ 141,520	\$ 327,520		\$ 196,000	5.38%	\$ 169,330	19.65%	\$ 365,330	11.54%

Revenues

	2023 Non-Levy Revenues	2023 Levy Revenues	2023 Revenues		2023 Non-Levy Revenues	% Non-Levy Inc/Dec	2024 Levy Revenues	% Levy Inc/Dec	2024 Total Revenues	Total Inc/Dec
Lake Improvement District	-		-		-				-	
Levy - LID		327,520	327,520				365,330	11.54%	365,330	11.54%
TOTAL REVENUES	\$ -	\$ 327,520	\$ 327,520		\$ -		\$ 365,330	11.54%	\$ 365,330	11.54%

LEVY CALCULATION - LID	2023 Levy		2024 Levy		
Use of fund balance & Other Funds	\$ -		\$ -		
Levy	\$ 327,520		\$ 365,330	\$ 37,810	11.54%

2023 Levy (Excluding LID)	45,740,860
Pay 2023 Tax Capacity Rate	County 51.876

Estimated Market Value	\$250,000 Res Homestead	\$300,000 Res Homestead	\$500,000 Res Homestead	\$300,000 Comm/Ind	\$500,000 Comm/Ind	\$1,000,000 Comm/Ind
2023 Tax	\$1,625	\$1,989	\$3,403	\$2,723	\$4,799	\$9,986

Pay 2024 Tax Capacity	County 98,717,021
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% Increase Excluding LID	11.25%	7.00%	5.00%
County-wide Levy	50,888,320	48,942,720	48,027,903
LID Levy	365,330	365,330	365,330
Total Levy	51,253,650	49,308,050	48,393,233
Tax Capacity Rate - County-Wide Levy	51.550%	49.579%	48.652%

2024 County Tax - No Value Increase						
Estimated Market Value	\$250,000 Res Homestead	\$300,000 Res Homestead	\$500,000 Res Homestead	\$300,000 Comm/Ind	\$500,000 Comm/Ind	\$1,000,000 Comm/Ind
Levy Increase 11.25%	\$1,618	\$1,980	\$3,387	\$2,706	\$4,768	\$9,923
Annual Inc/Dec	-\$7	-\$9	-\$16	-\$17	-\$31	-\$63
Monthly Impact	-\$0.58	-\$0.75	-\$1.33	-\$1.42	-\$2.58	-\$5.25
Levy Increase 7.0%	\$1,571	\$1,922	\$3,289	\$2,603	\$4,586	\$9,544
Annual Inc/Dec	-\$54	-\$67	-\$114	-\$120	-\$213	-\$442
Monthly Impact	-\$4.50	-\$5.58	-\$9.50	-\$10.00	-\$17.75	-\$36.83
Levy Increase 5.0%	\$1,549	\$1,896	\$3,242	\$2,554	\$4,500	\$9,366
Annual Inc/Dec	-\$76	-\$93	-\$161	-\$169	-\$299	-\$620
Monthly Impact	-\$6.33	-\$7.75	-\$13.42	-\$14.08	-\$24.92	-\$51.67

2024 County Tax - Average Value Increase - Residential 9% Commercial Industrial 10%						
Estimated Market Value	\$272,500 Res Homestead	\$327,000 Res Homestead	\$545,000 Res Homestead	\$330,000 Comm/Ind	\$550,000 Comm/Ind	\$1,100,000 Comm/Ind
Levy Increase 11.25%	\$1,780	\$2,175	\$3,750	\$3,016	\$5,284	\$10,954
Annual Inc/Dec	\$155	\$186	\$347	\$293	\$485	\$968
Monthly Impact	\$13	\$16	\$29	\$24	\$40	\$81
Levy Increase 7.0%	\$1,729	\$2,112	\$3,640	\$2,900	\$5,082	\$10,535
Annual Inc/Dec	\$104	\$123	\$237	\$177	\$283	\$549
Monthly Impact	\$9	\$10	\$20	\$15	\$24	\$46
Levy Increase 5.0%	\$1,705	\$2,082	\$3,589	\$2,846	\$4,987	\$10,339
Annual Inc/Dec	\$80	\$93	\$186	\$123	\$188	\$353
Monthly Impact	\$7	\$8	\$16	\$10	\$16	\$29

*Comparisons do not include LID

County Administration

- Budgets Responsible for:
- Board of Commissioners

Law Library

County Administrator

Central Services

Contingency

Historical Society

Library

Agricultural Society

County Extension

Soil & Water Conservation

Building Capital Fund

Capital Equipment

Narrative:

The County Administrator Budget has the following changes for 2024, all other changes relate to salaries/insurance/benefits;

Board of Commissioners = INCREASED, (salary, insurance, PERA, FICA, Medicare) all increased to reflect 2% COLA increase in salary. Contract Services increased to reflect re-negotiated contract with Larkin Hoffman for Legislative Services. Added Federal legislative services under 'Board of Commissioners' vs. Public Works. Per Diem amount increased from \$50 per meeting to \$65 per meeting.

County Program Aid (CPA) = INCREASED from \$3,074,535 to \$4,819,254 or 57.2% increase (\$1,754,498) - decide by MN Legislature (H.F. 1377) - based on past County Board precedent, CPA has been used to fund the County Improvement Plan (CIP) - County Facility and Equipment Purchases.

SWCD = NO INCREASE - SWCD has requested no increase due to added revenue from State sources.

U of MN Extension = INCREASED from \$138,700 to \$141,200 or 2 % (or \$2,500). U of MN contracted services line item has stayed the same (\$123,500) all other expenses increased.

At time of the budget due date, no budget numbers from ECRLB, Agricultural Society, and County Historical Society.

The County Administrator Budget is primarily dependent on salaries (and health insurance), contract services (Larkin Hoffman Legislative Services), contingency fund (budgeting decision by the Board of Commissioners), amount of official publications required (newspaper costs), and paper costs (office supplies).

Board of Commissioners

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-003 Board of Commissioners	01-003-000-0000-6103	Expenses	Salaries And Wages - Permanent	151,275	160,381	164,721	173,795	138,662	166,976	2% COLA increase		3,339	170,315
01-003 Board of Commissioners	01-003-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	13,900	14,400	15,100	17,050	15,350	13,000	Increased Per Diems from \$50 to \$65 at Annual Org. Meeting		7,000	20,000
01-003 Board of Commissioners	01-003-000-0000-6153	Expenses	Insurance	82,260	68,748	71,612	41,689	23,526	32,680	Budgeted 10% increase in medical and dental		2,620	35,300
01-003 Board of Commissioners	01-003-000-0000-6163	Expenses	Pera	9,920	10,467	10,496	9,701	6,806	12,523			251	12,774
01-003 Board of Commissioners	01-003-000-0000-6175	Expenses	Social Security	8,365	5,561	3,710	6,351	4,672	10,352			207	10,559
01-003 Board of Commissioners	01-003-000-0000-6176	Expenses	Medicare	1,956	2,230	2,293	2,626	2,177	2,421			49	2,470
01-003 Board of Commissioners	01-003-000-0000-6245	Expenses	Conferences, Training And Dues	4,090	24,558	43,627	2,177	49,729	25,000	AMC and MICA Membership Annuals and AMC/MICA BOC Conference Fees		21,250	46,250
01-003 Board of Commissioners	01-003-000-0000-6273	Expenses	Contract Services	0	0	0	106,500	112,936	118,000			17,550	135,550
01-003 Board of Commissioners (Itemization)	01-003-000-0000-6273	Expenses	Contract Services							Larkin Hoffman Legislative Services (Board approved 7/5/23)	14,000		
01-003 Board of Commissioners (Itemization)	01-003-000-0000-6273	Expenses	Contract Services							Central MN Council on Aging	3,550		
01-003 Board of Commissioners	01-003-000-0000-6330	Expenses	Mileage	4,876	6,298	4,433	3,335	2,782	5,000	Reflects the changes to GSA rate of mileage		1,000	6,000
01-003 Board of Commissioners	01-003-000-0000-6400	Expenses	Office Supplies	0	187	0	175	97	200			0	200
01-003 Board of Commissioners	01-003-000-0000-6802	Expenses	Miscellaneous Expenses	88	60	40	50	0	0			0	0
				276,730	292,890	316,033	363,448	356,738	386,152				439,418

Law Library

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-025 Law Library	01-025-000-0000-5612	Revenues	Share Of Fines	55,721	60,488	51,527	59,098	54,161	40,000	Law Library Board of Trustees recommended an increase of \$10,000 in revenue after Annual Meeting on June 28, 2023		10,000	50,000
				55,721	60,488	51,527	59,098	54,161	40,000				50,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-025 Law Library	01-025-000-0000-6105	Expenses	Salaries And Wages - Parttime	766	495	298	412	133	9,749			0	9,749
01-025 Law Library	01-025-000-0000-6175	Expenses	Social Security	48	31	18	26	8	620			0	620
01-025 Law Library	01-025-000-0000-6176	Expenses	Medicare	11	7	4	6	2	145			0	145
01-025 Law Library	01-025-000-0000-6457	Expenses	Reference Books And Library Materia	30,339	25,002	39,164	30,972	36,448	30,000	Price is determined by the law changes		0	30,000
01-025 Law Library	01-025-000-0000-6802	Expenses	Miscellaneous Expenses	216	691	0	0	43	0			0	0
				31,380	26,225	39,485	31,416	36,634	40,514			0	40,514

County Administrator

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-031 County Administrator	01-031-000-0000-5561	Revenues	Miscellaneous Revenue	5,112	6,397	8,917	13,876	7,739	7,500			0	7,500
Total				5,112	6,397	8,917	13,876	7,739	7,500				7,500

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-031 County Administrator	01-031-000-0000-6103	Expenses	Salaries And Wages - Permanent	479,547	431,079	436,185	444,730	485,444	533,003			218,870	751,873
01-031 County Administrator	01-031-000-0000-6105	Expenses	Salaries And Wages - Parttime	1,061	32,261	51,874	21,786	8,641	0			0	0
01-031 County Administrator	01-031-000-0000-6153	Expenses	Insurance	80,084	68,102	60,637	48,462	60,026	94,982			74,087	169,069
01-031 County Administrator	01-031-000-0000-6163	Expenses	Pera	32,797	31,153	31,104	33,461	34,464	41,003			15,387	56,390
01-031 County Administrator	01-031-000-0000-6175	Expenses	Social Security	27,052	25,878	24,049	27,207	28,059	33,896			12,720	46,616
01-031 County Administrator	01-031-000-0000-6176	Expenses	Medicare	6,453	6,052	5,966	6,363	6,562	7,927			2,975	10,902
01-031 County Administrator	01-031-000-0000-6211	Expenses	Services And Charges	31,491	26,212	31,043	23,196	93,694	62,500	WEX and Bend Financial costs. Increase in Ins broker costs, COBRA Costs, Benefits Fees, Bonding Fees.		0	62,500
01-031 County Administrator	01-031-000-0000-6235	Expenses	Publications, Brochures, Subs.	0	0	0	0	0	0			0	0
01-031 County Administrator	01-031-000-0000-6242	Expenses	Publicity Subscriptions And Dues	1,435	910	432	467	433	1,500	Twitter, Facebook Advertising and Newspaper Subscriptions		(500)	1,000
01-031 County Administrator	01-031-000-0000-6245	Expenses	Conferences, Training And Dues	5,693	5,853	7,720	13,021	29,123	5,000	AMC, MICA, MCIT Trainings for Admin and HR		5,000	10,000
01-031 County Administrator	01-031-000-0000-6245	Expenses	Contract Services	0	0	0	0	0	0	Quinlivan & Hughes Supervisor training		6,500	6,500
01-031 County Administrator	01-031-000-0000-6330	Expenses	Mileage	758	1,352	378	350	989	800	County Administrator Travel and other Admin Staff		400	1,200
01-031 County Administrator	01-031-000-0000-6341	Expenses	Rental And Service Agreements	2,352	1,681	2,108	0	0	0			0	0
01-031 County Administrator	01-031-000-0000-6350	Expenses	Sales Tax	15	0	1	0	0	0			0	0
01-031 County Administrator	01-031-000-0000-6400	Expenses	Office Supplies	2,944	2,995	1,905	1,481	3,548	2,000	Amazon and Printing Services (Letterhead)		(500)	1,500
01-031 County Administrator	01-031-000-0000-6601	Expenses	Furniture And Equipment	0	0	0	0	0	0			0	0
01-031 County Administrator	01-031-000-0000-6802	Expenses	Miscellaneous Expenses	504	0	30	689	1,825	0	Baker Tilly Disclosure Services		500	500
				672,184	633,528	653,432	621,211	752,808	782,611			335,439	1,118,050

Central Services

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-065 Central Services	01-065-000-0000-5560	Revenues	Share Of County Maps	0	0	0	0	0	100			0	100
01-065 Central Services	01-065-000-0000-5561	Revenues	Miscellaneous Revenue	13,068	8,256	3,518	3,621	2,655	3,000			0	3,000
				13,068	8,256	3,518	3,621	2,655	3,100			0	3,100

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-065 Central Services	01-065-000-0000-6190	Expenses	Education Reimbursement Account	0	0	0	0	0	0			0	0
01-065 Central Services	01-065-000-0000-6244	Expenses	Official Publications	72,911	98,483	68,423	67,237	60,941	85,000			0	85,000
01-065 Central Services	01-065-000-0000-6279	Expenses	Consulting	9,082	5,000	0	0	0	0			0	0
01-065 Central Services	01-065-000-0000-6341	Expenses	Rental And Service Agreements	4,803	174	231	0	0	0			0	0
01-065 Central Services	01-065-000-0000-6350	Expenses	Sales Tax	299	295	137	189	137	250			0	250
01-065 Central Services	01-065-000-0000-6400	Expenses	Office Supplies	9,922	7,991	10,137	7,239	8,990	10,000	Price of Paper		0	10,000
01-065 Central Services	01-065-000-0000-6561	Expenses	Gas And Oil	3,007	2,998	1,273	1,715	3,046	4,000	Price of Gasoline		0	4,000
01-065 Central Services	01-065-000-0000-6562	Expenses	Repairs	1,105	523	0	83	0	1,000			0	1,000
01-065 Central Services	01-065-000-0000-6630	Expenses	Vehicle Leases	11,403	8,579	8,667	8,605	8,688	10,500			0	10,500
01-065 Central Services	01-065-000-0000-6802	Expenses	Miscellaneous Expenses	1,782	250	1,000	0	0	500			(500)	0
				114,315	124,293	89,868	85,068	81,803	111,250			(500)	110,750

Contingency

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-179 Contingency	01-179-000-0000-5561	Revenue	Miscellaneous Revenue	20,275	12,500	12,500	15,894	12,738	0	Installment pymts from sale of old Public Works bldg to Center City		12,500	12,500
				20,275	12,500	12,500	15,894	12,738	0				12,500

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-179 Contingency	01-179-000-0000-6211	Expenses	Services And Charges	97,941	0	0	21,542	21,446	0			0	0
01-179 Contingency	01-179-000-0000-6826	Expenses	Contingency	117,354	117,015	35,184	0	0	109,747			(9,747)	100,000
01-179 Contingency	01-179-000-0000-6827	Expenses	Special Projects	82,549	97,523	82,500	0	0	0			0	0
				297,844	214,538	117,684	21,542	21,446	109,747			(9,747)	100,000

Historical Society

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-505 Historical Society	01-505-000-0000-6211	Expenses	Services And Charges	25,875	27,500	29,250	28,500	30,210	35,210			0	35,210
				25,875	27,500	29,250	28,500	30,210	35,210			0	35,210

Library

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-510 Library	01-510-000-0000-6822	Expenses	Regional Library	572,566	621,751	657,085	657,990	693,064	748,331			0	748,331
				572,566	621,751	657,085	657,990	693,064	748,331			0	748,331

Agricultural Society

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-601 Agricultural Society	01-601-000-0000-6211	Expenses	Services And Charges	15,000	15,500	15,500	16,000	16,000	16,000			0	16,000
				15,000	15,500	15,500	16,000	16,000	16,000				16,000

County Extension

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-603 County Extension	01-603-000-0000-5561	Revenues	Miscellaneous Revenue	2,885	174	34	148	12,897	0			0	0
				2,885	174	34	148	12,897	0			0	0

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-603 County Extension	01-603-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	150	300	550	500	600	1,550	County Board increased Per Diems from \$50 to \$65		100	1,650
01-603 County Extension	01-603-000-0000-6203	Expenses	Telephone	1,872	1,890	1,887	2,158	2,513	2,100			450	2,550
01-603 County Extension	01-603-000-0000-6205	Expenses	Postage	0	0	0	0	0	1,200			150	1,350
01-603 County Extension	01-603-000-0000-6272	Expenses	Contract Purchased Services-Governn	115,240	119,225	121,070	121,070	115,171	123,500			0	123,500
01-603 County Extension	01-603-000-0000-6273	Expenses	Contract Services	0	0	0	0	0	2,000			250	2,250
01-603 County Extension	01-603-000-0000-6330	Expenses	Mileage	133	189	58	77	160	350			150	500
01-603 County Extension	01-603-000-0000-6343	Expenses	Machinery And Equipment Rental	0	0	0	0	0	2,500			600	3,100
01-603 County Extension	01-603-000-0000-6400	Expenses	Office Supplies	2,247	1,901	899	1,605	2,030	4,500			300	4,800
01-603 County Extension	01-603-000-0000-6802	Expenses	Miscellaneous Expenses	0	300	300	300	300	1,000			500	1,500
				119,642	123,804	124,764	125,710	120,774	138,700			2,500	141,200

Soil & Water Conservation

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-605 Soil & Water Conservation District	01-605-000-0000-5561	Revenues	Miscellaneous Revenue	383,327	518,961	531,904	550,953	514,888	654,000	Beginning in 2024, only showing County allocation request in levy calculation. SWCD reimburses the County for salaries.		-654,000	0
				383,327	518,961	531,904	550,953	514,888	654,000			-654,000	0

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-605 Soil & Water Conservation District	01-605-000-0000-6103	Expenses	Salaries And Wages - Permanent	313,798	369,718	409,639	408,375	343,388	654,000	Beginning in 2024, only showing County allocation request in levy calculation. SWCD reimburses the County for salaries.		-654,000	0
01-605 Soil & Water Conservation District	01-605-000-0000-6105	Expenses	Salaries And Wages - Parttime	3,195	4,467	3,312	14,739	45,001	0			0	0
01-605 Soil & Water Conservation District	01-605-000-0000-6153	Expenses	Insurance	53,278	64,135	75,938	70,940	61,239	0			0	0
01-605 Soil & Water Conservation District	01-605-000-0000-6163	Expenses	Pera	23,092	27,008	29,976	28,499	28,473	0			0	0
01-605 Soil & Water Conservation District	01-605-000-0000-6175	Expenses	Social Security	19,515	22,988	25,280	25,858	23,684	0			0	0
01-605 Soil & Water Conservation District	01-605-000-0000-6176	Expenses	Medicare	4,564	5,380	5,912	6,047	5,539	0			0	0
01-605 Soil & Water Conservation District	01-605-000-0000-6211	Expenses	Services And Charges	113,500	73,500	85,000	85,000	100,000	150,000	Same allocation request as 2023		50,000	200,000
01-605 Soil & Water Conservation District	01-605-000-0000-6802	Expenses	Miscellaneous Expenses	-42	0	0	0	0	0			0	0
				530,901	567,197	635,057	639,458	607,324	804,000			-604,000	200,000

Building Capital Fund

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
11-149 Building Fund	11-149-500-0000-6750	Expenses	Principal Retirement	0	0	0	0	0	0	Honeywell debt payment		83,602	83,602
				0	0	0	0	0	0				83,602

Capital Equipment

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
12-071 Capital Equip - Elections	12-071-000-0000-5300	Revenues	State Grants	42,734	0	16,200	0	0	0			0	0
12-149 Capital Equip - Other General Govt	12-149-000-0000-5222	Revenues	Local Government Aid	2,879,743	2,892,231	3,163,443	3,160,677	3,135,682	2,444,232	(\$4,005,863 less \$628,925 for Jail Debt)		932,706	3,376,938
12-149 Capital Equip - Other General Govt	12-149-000-0000-5271	Revenues	Payments In Lieu - Lindstrom Hra	7	7	0	0	0	0			0	0
12-149 Capital Equip - Other General Govt	12-149-000-0000-5273	Revenues	Payments In Lieu - State Game Refuge	153	143	13	0	0	0			0	0
12-149 Capital Equip - Other General Govt	12-149-000-0000-5276	Revenues	Payments In Lieu - Federal	8	8	0	0	0	0			0	0
12-149 Capital Equip - Other General Govt	12-149-000-0000-5901	Revenues	Transfers In	0	0	0	0	0	0			0	0
12-201 Capital Equip - Sheriff	12-201-000-0000-5561	Revenues	Miscellaneous Revenue	9,118	4,899	11,522	13,657	30,700	0			0	0
				2,931,764	2,897,288	3,191,178	3,174,334	3,166,382	2,444,232			932,706	3,376,938

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
12-061 Capital Equip - Data Processing	12-061-000-0000-6601	Expenses	Furniture And Equipment	329,309	738,989	468,033	832,187	306,740	0			0	0
12-061 Capital Equip - Data Processing	12-061-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	0	0			0	0
12-071 Capital Equip - Elections	12-071-000-0000-6601	Expenses	Furniture And Equipment	399,236	0	52,302	0	0	0			0	0
12-149 Capital Equip - Other General Govt	12-149-000-0000-6601	Expenses	Furniture And Equipment	27,120	27,120	793,056	212,749	109,178	2,444,232	(\$4,005,863 less \$628,925 for Jail Debt)		932,706	3,376,938
12-149 Capital Equip - Other General Govt	12-149-000-0000-6905	Expenses	Interfund Transfer Out	500,000	1,257,850	1,010,925	823,988	628,925	0			0	0
12-201 Capital Equip - Sheriff	12-201-000-0000-6601	Expenses	Furniture And Equipment	197,935	257,122	294,607	297,509	429,696	0			0	0
12-201 Capital Equip - Sheriff	12-201-000-0000-6802	Expenses	Miscellaneous Expenses	1,800	114,810	53,643	0	0	0			0	0
12-251 Capital Equip - County Jail	12-251-000-0000-6601	Expenses	Furniture And Equipment	256,492	38,495	0	0	34,476	0			0	0
				1,711,892	2,434,387	2,672,567	2,166,433	1,509,014	2,444,232			932,706	3,376,938

	2023 Budget		2024 Budget	
Revenue	3,148,832	Revenue	3,450,038	10%
Expenses	5,616,747	Expenses	6,410,013	14%
	(2,467,915)		(2,959,975)	20%



111 Dellwood Street North
Cambridge, MN 55008
(763) 689-7390
(763) 689-1447 (fax)
www.ecrlib.org

Branches in Aitkin, Chisago, Isanti, Kanabec, Mille Lacs and Pine Counties

	A	B	C	D	E	F	G	H	I	J	K	L
1	2024 Budget Request to Counties - historical information											Projected
2	County	2010*	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024**
3	Aitkin	232,006	231,602	219,932	225,882	224,577	233,220	236,698	233,577	242,535	246,058	251,450
4	Chisago	559,188	543,083	554,211	560,783	572,116	621,401	656,735	657,540	693,014	748,331	778,495
5	Isanti	387,870	368,972	372,933	384,348	410,420	426,627	444,838	449,074	473,765	522,007	534,565
6	Kanabec	146,064	145,402	141,564	144,026	147,942	153,518	159,613	157,343	164,845	166,595	177,305
7	Mille Lacs	257,637	268,029	270,850	273,835	272,321	284,710	290,249	289,513	300,388	305,601	314,189
8	Pine	301,928	302,911	301,025	308,851	306,480	329,722	338,061	338,155	352,603	355,701	369,600
9	Total	1,884,692	1,860,000	1,860,514	1,899,741	1,933,856	2,049,199	2,126,194	2,125,202	2,227,150	2,344,292	2,425,603
10												
11							** Pending approval by the ECRL Board of Directors, expected 8/14/23					
12	Contractual Assessments											
13		Formula-50% Tax Capacity, 25% Population, 25% Registration	Formula-33% Tax Capacity, 33% Population, 33% Borrower Circulation (by county of residence)									
14	County	Year 2010*	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
15	Aitkin	12.31%	12.45%	11.82%	11.90%	11.61%	11.38%	11.13%	10.99%	10.89%	10.50%	10.37%
16	Chisago	29.67%	29.20%	29.79%	29.55%	29.58%	30.32%	30.89%	30.94%	31.12%	31.92%	32.10%
17	Isanti	20.58%	19.84%	20.04%	20.25%	21.22%	20.82%	20.92%	21.13%	21.27%	22.27%	22.04%
18	Kanabec	7.75%	7.82%	7.61%	7.59%	7.65%	7.49%	7.51%	7.40%	7.40%	7.11%	7.31%
19	Mille Lacs	13.67%	14.41%	14.56%	14.43%	14.08%	13.89%	13.65%	13.62%	13.49%	13.04%	12.95%
20	Pine	16.02%	16.29%	16.18%	16.27%	15.85%	16.09%	15.90%	15.91%	15.83%	15.17%	15.24%

*2010 Information provided for historical perspective
(assessment formula revised in 2011)

2024 Budget Request to Counties - Projected



August 1, 2023

Dear Minnesota County Administrators,

Thank you for your commitment to ensuring your county's residents have access to public library services. The attached documentation provides your county's state-certified level of library support for 2024. Minnesota Statutes, sections [134.34](#) and [275.761](#) establish the amount at 90% of the state-certified level of support set in 2011.

Please be advised that should a county fall below its state-certified level of library support, Minnesota Statutes, section 134.34, subdivision 4 requires removal of the county from State Library Services' funding formulas. This would greatly reduce the breadth and depth of library services available to the county's residents.

Thank you again for your continued support of Minnesota's libraries. Together, we can ensure that all Minnesota residents benefit from quality library services.

Sincerely,

A handwritten signature in black ink that reads 'Emma De Vera'.

Emma De Vera
State Library Program Specialist

July 2023

CERTIFICATION OF MINIMUM LOCAL SUPPORT REQUIREMENT: 2024

This is to certify the 2024 minimum level of financial support to be provided for operating expenses for public library services and participation in the regional public library system programs pursuant to *Minnesota Statutes*, Chapter 134.34 for:

Chisago County

The state-certified level of library support for 2023 is: **\$465,245**

This amount represents the equivalent of 90% of the official 2011 state-certified level of library support. The property in those portions of the county excluded for the purpose of determining the library levy and providing the minimum amount is as follows:

N/A



Chisago Soil & Water Conservation District

38814 Third Avenue, North Branch, MN 55056

Phone: 651/674-2333 | www.chisagoswcd.org

Date: June 15, 2023

To: County Administrator Chase Burnham and Chisago County Board of Commissioners

Re: 2024 Chisago Soil and Water Conservation District Budget Request

On June 13th the Chisago Soil and Water Conservation District Board of Supervisors adopted their 2024 preliminary budget. Our 2024 preliminary budget is \$1,523,500 and includes a Chisago County general allocation request of \$200,000 (this is the same amount that we requested in 2023).

We utilize the County base allocation to:

- perform administrative services, including comprehensive and annual work planning, administering grants, leveraging outside funding, establishing fiscal accountability measures, reporting accomplishments, human resources management, and staff and supervisor development;
- provide information and education outreach, including increasing landowner awareness and knowledge of soil and water conservation program opportunities to protect soil and water resources and publicizing the benefits of soil and water conservation to the general public;
- provide technical expertise, including knowledge of local resources, performing technical evaluations and certifications, assessing concerns, and providing oversight in surveying, designing, and constructing conservation practices; and
- monitor and inventory to collect data that provide a baseline understanding of resource conditions and changes to the resources over time and analyzing and interpreting the data to support program implementation.

Thanks to the County base allocation we have been able to leverage additional state and federal funds to implement local conservation programs that protect and enhance the natural resources of Chisago County, while protecting our local economy, tax base and quality of life. Since 2011 we have:

- received 27 state Clean Water Fund grants totaling nearly \$5M to implement conservation and water quality projects throughout Chisago County.
- provided over \$7.5M in local, state and federal dollars to County landowners to implement conservation projects resulting in cleaner water and productive land.

This represents, on average, a greater than 10:1 return on the County Board's investment in the SWCD for Chisago County residents.

"Bringing Conservation to Chisago County"

Under State Statutes 103c, SWCDs do not have taxing authority and are reliant on a combination of local, state and federal dollars to fund the SWCD. Our 2024 budget includes 74% of our funding coming through a combination of State funding sources, all of which are 2- or 3-year grants. The remaining 26% comes from a combination of Federal programs, County funds, partner agreements, and charges for services.

Since 2007 we have adopted the Chisago County master wage schedule and utilized the County employee insurance benefits packages. Thanks to Chisago County Human Resources Director Karen Gates, we recently completed the Chisago County adopted Baker Tilly classification and compensation study for our employees. Our 2024 budget includes these recommendations for our staff, this represents the largest area of shortfall in our 2024 budget. Our State funding is currently not providing the adequate funding to maintain our current staffing levels to meet the needs of the landowners and natural resources of Chisago County.

Again, we appreciate the continued support by the County and look forward to working together on developing a budget that will work for both Chisago County and the SWCD. Feel free to contact me with any questions related to our 2024 preliminary budget, including our Chisago County general allocation request.

Sincerely,

A handwritten signature in black ink that reads "Craig Mell". The signature is written in a cursive, flowing style.

Craig Mell
District Administrator

Chisago Soil and Water Conservation District

2024 Preliminary Budget

Revenues

Federal Programs	\$ 34,500.00
State Programs	\$ 1,121,000.00
Chisago County Allocation	\$ 200,000.00
Partner Contracts	\$ 96,000.00
Charges for Services	\$ 72,000.00
	\$ 1,523,500.00

Expenses

Personnel Cost	\$ 710,000.00
Operational Expenses	\$ 122,600.00
Project Funds	\$ 690,900.00
	\$ 1,523,500.00



Chisago Soil & Water Conservation District

38814 Third Avenue, North Branch, MN 55056

Phone: 651/674-2333 | www.chisagoswcd.org

Date: July 28, 2023

To: County Administrator Chase Burnham and Chisago County Board of Commissioners

Re: SWCD Aid vs. SWCD Capacity Grants

From 2016-2023, the State of Minnesota provided SWCDs with a base funding appropriation through the Clean Water Fund SWCD Capacity Grants. Starting in 2024, all Minnesota SWCDs will receive their base funding from the State of Minnesota through the Department of Revenue in the form of SWCD Aid. The SWCD Aid funds will replace (not be in addition to) the SWCD Capacity Grant funds. We have budgeted to utilize 100% of our SWCD Aid allocation in 2024.

Clean Water Fund (CWF) SWCD Capacity Grants (2016-2023) – A non-competitive CWF grant meant to invest in building the capacity of local soil and water conservation districts. The 2023 state allocation was \$12 million and came with tight restrictions on how the funding could be spent and left significant funding gaps in the ability of all SWCDs to deliver the services essential for delivering our statutory duties. SWCD Capacity Grant appropriations were based on varying formulas developed by the state. During the eight years we received the CWF SWCD Capacity Grants our yearly allocation ranged from \$100,000 - \$144,286.

SWCD Aid (passed in 2023) – Statutory appropriation for SWCDs through the Department of Revenue at \$15 million (requested \$22 million per year) in 2023 and 2024, and \$12 million per year for aids payable in 2025 and thereafter. SWCD Aid County appropriations are based on: 80% of the appropriation is split evenly between all soil and water conservation districts, 10% is apportioned based on a soil and water conservation district's share of nonpublic lands, 10% is based on each soil and water conservation district's share of adjusted state population. Our 2024 and 2025 allocations are \$162,972 per year and are projected to drop to an estimated \$125,000 starting in 2026.

Please let me know if you have any additional questions regarding the new SWCD Aid funding or our 2024 Budget.

Sincerely,

A handwritten signature in blue ink that reads "Craig Mell".

Craig Mell

District Administrator

"Bringing Conservation to Chisago County"

Chisago County HRA-EDA Budget Summary

Max levy 2018 TMV 4,903,500,000 X 0.0185% = 907,147.50

HRA begins to levy outside county levy in 2001 FY 2002.

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
INCOME:															
County Wide Levy	470,000	470,000	480,000	480,000	500,000	518,000	518,000	600,000	623,545	623,545	600,140	600,140	575,000	494,448	459,947
Carry Over Funds	47,578	181,404	53,610												
Total County Funding Subtotal:	517,578	651,404	533,610	480,000	500,000	518,000	518,000	600,000	623,545	623,545	600,140	600,140	575,000	494,448	459,947
Asset Management / Distributions	100,000	74,260	60,000	63,500	60,000	60,000	60,000	60,000	60,000	60,000	50,000	50,000	40,000	45,000	42,750
Interest / Misc. Income	2,000	1,000	1,250	1,500	2,000	3,400	8,000	10,000	10,000	10,000	13,500	1,200	1,200	1,200	1,200
SBDC Consultant Fees	4,000	4,000													
MHFA/SCDP Adm	750	750	500	500	500	1,000	1,000	1,200	1,200	1,200	5,200	8,000	2,000	4,500	17,850
Loan Repayment - Taylors Falls				5,000	5,000	5,000	5,000								
Loan Repayment - Lindstrom (Holmquist)	5,000	5,000	5,000	5,000											
Loan Repayment - Rush City	10,000	10,000	10,000	10,000											
Townhome Rental				10,320	10,320	10,320	10,000								
Other Funding Subtotal:	121,750	95,010	76,750	95,820	67,500	79,720	84,000	71,200	71,200	71,200	68,700	59,200	43,200	50,700	61,800
TOTAL INCOME:	639,328	746,414	610,360	575,820	567,500	597,720	602,000	671,200	694,745	694,745	668,840	659,340	618,200	545,148	521,747
EXPENSES:															
Audit	11,253	10,750	10,750	10,750	10,250	10,250	9,900	10,000	12,000	12,000	18,000	15,000	13,000	10,000	7,031
Office Building Expenses	6,825	6,500	6,200	6,200	6,200	4,300	3,300	3,300	3,210	6,000	5,000	10,000	23,700	10,080	8,400
Conferences/Training	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	5,000	10,000	2,000	2,000	2,000
Health Insurance	23,000	35,500	32,480	29,000	27,000	31,500	34,500	32,000	30,000	30,000	30,000	25,000	20,000	23,844	19,870
Board Per Diems	4,800	4,300	3,600	3,500	3,900	3,700	4,000	4,000	4,000	4,000	4,000	3,860	3,500	3,240	3,240
MCIT Insurance	4,000	4,000	4,000	4,000	4,800	4,500	4,500	4,500	4,500	4,500	4,500	4,450	4,000	4,000	4,000
Legal & Development Costs	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,925	7,500	10,000	5,000
Marketing	20,000	23,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	6,000
MHFA & SCDP Expenses	100	100	100	250	250	1,000	1,500	1,500	1,500	1,500	1,500	1,500	2,000	1,500	1,500
Misc (Sales Tax + Misc - other)	100	100	100	100	100	250	500	500	500	500	500	500	500	500	500
Office Expenses/Supplies	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	4,500	4,500	6,500	3,125	3,125
Office Equipment	5,000	5,000	5,000	5,000	5,000	3,500	3,500	3,500	4,500	4,500	4,500	4,500	2,500	2,500	2,500
Phones/Internet	4,500	4,500	4,200	4,200	4,200	4,200	3,800	3,800	3,800	3,800	3,500	3,300	3,000	3,000	3,000
Postage	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,500	2,500	2,500	6,000	5,500	5,000	5,000	2,000
Staff Expenses	4,500	4,500	4,500	4,000	4,000	3,500	3,500	5,000	5,000	5,000	5,000	5,000	5,000	4,219	3,375
Membership Dues	2,500	2,500	2,500	2,500	2,500	2,500	2,500	3,000	3,000	3,000	4,000	4,000	1,000	1,000	1,000
Wages (included: wages, taxes, pension)	175,000	167,000	161,710	157,000	154,000	150,620	148,320	144,000	144,000	144,000	137,200	131,885	122,200	117,436	112,919
Total Operating Expenses:	280,078	286,250	273,640	265,000	260,700	258,320	258,320	254,100	256,010	258,800	263,200	264,920	231,400	211,444	185,460

Small Business Development Center

Central Lakes College (SBA, DEED)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
SBDC Misc	500	200	220	220	250	1,000	2,000	2,000
Total SBDC Expenses:	4,500	4,200	4,220	4,220	4,250	5,000	6,000	6,000

Multi-Family Rental Housing	100,000	100,000	100,000	100,000	100,000	130,000	137,000	97,000	97,000	97,000	97,000	80,000	36,800		
Industrial Land/Infrastructure/Redevelopment	100,000	100,000	81,000	81,000	87,270	78,800									
Industrial Land Acquisition: North Branch				120,000	120,000	120,000	120,000	200,000	200,000	200,000	200,000	200,000	200,000	183,704	251,287
County Business Park - Bond Assistance	151,500	151,500	151,500					5,000	15,000	15,000	0				
Industrial Land Acquisition: North Branch				120,000	120,000	120,000	120,000	200,000	200,000	200,000	200,000	200,000	200,000	183,704	251,287
County Tax Abatement Assistance		89,464													
Rush City Façade Program		15,000													
Countryside/Southfield												50,000	150,000	150,000	85,000
Rush City Townhome - rental expenses				5,600	5,600	5,600	5,000	19,000	19,525	19,525	44,220	50,000			
Industrial Land/Infrastructure: Taylors Falls								12,700	25,000	25,000	25,000				
Industrial Land Infrastructure: Rush City							15,000	12,700	15,000	15,000	0				
Industrial Land Acquisition: Lindstrom							25,000	25,000	25,000	25,000	25,000				
Industrial Land Acquisition: Chisago							25,000	25,000	25,000	25,000	0				
Industrial Land Acquisition: Wyoming	3,250						10,680	17,500	20,000	20,000	20,000	20,000			
Total Housing/Industrial Land Expenses:	354,750	455,964	332,500	426,600	432,870	454,400	457,680	613,900	641,525	641,525	611,220	600,000	586,800	517,409	587,574
TOTAL EXPENSES:	639,328	746,414	610,360	695,820	697,820	717,720	722,000	874,000	897,535	900,325	874,420	864,920	818,200	728,852	773,034

Revised - 2023 BUDGET			Notes		
2023 Budget		2022			
OPERATING INCOME:					
County-Wide Levy	470,000	470,000	Limit: TMV 5,355,153,900 x 0.0185% = 990,703.47		
Operating Income:	470,000	470,000			
NONOPERATING INCOME					
Interest/Misc. Income	3,000	5,000	Decreased due to potentially spending down reserves		
SBDC Consultant Fees	11,500	5,000	Extra income from Kathy Lindo - new consultant (passthru)		
Loan Repayments	287,645	275,000			
Tax Abatement Repayments	2,890		9 yrs @ 2890 per yr = 26,000		
Nonoperating Income:	305,035	285,000			
RESTRICTED INCOME:					
Wyoming Distributions	100,000	300,000	fund 100K HTF - remaining funds to invest		
NET POSITION:					
Cash (Reserves)	649,345	278,961	Carry Over Funds to balance income / expenses		
TOTAL INCOME:	1,524,380	1,333,961			
OPERATING EXPENSES:					
Audit	14,000	15,591	no more COVID grants, this brings audit cost down		
Office Building Expenses	25,000	25,000	Expecting to do carpet and possibly paint front awning		
Conferences/Training	4,000	4,000			
Health Insurance	40,680	40,680	Left same as 2022, due to no increase in 2022 - Unknown estimated increase - estimated at 7%		
Board Per Diems	4,800	4,800			
MCIT Insurance	5,000	4,500	Potential Increase		
Consulting	500	500			
Legal & Development Costs	10,000	10,000			
Marketing	30,000	40,000	New sponsorships, Additional programs/events		
SCDP Expenses	100	100			
Misc (Sales Tax + Misc - other)	100	100			
Office Expenses/Supplies	2,500	4,500	Lowered amount due to unused funds		
Office Equipment	3,000	3,000			
Phones/Internet	4,700	4,700			
Postage	1,000	1,000			
Staff Expenses	4,500	4,500			
Membership Dues & Subscriptions	5,500	5,500			
Wages (included: wages, taxes, pension)	217,000	208,490	Estimated at 3% COLA		
Total Operating Expenses:	372,380	376,961			
2023		2022	Notes		
DEVELOPMENT ASSISTANCE EXPENSES					
Small Business Development Center	12,000	5,500	4k Contribution + Consultant payout + misc expenses		
Program Development	50,000		NEW LINE ITEM: Child Care Match, Economic Growth Event, Entrepreneur		
Multi-Family Rental Housing	200,000	100,000	Properties need roof work, Update housing analysis (30K)		
Industrial Land/Infrastructure/Redevelopment	500,000	100,000	Upcoming potential projects: Lindstrom & Chisago Redevelopment		
County Business Park - Bond Assistance	190,000	151,500	Assistance 2016 to 2025 (10 years) No Tax Abatement after 2022		
Total Development Expenses:	952,000	357,000			
Housing Trust Fund	100,000	300,000	Lowered to put more toward redevelopment		
Business Forgivable Loan	100,000	300,000	Upcoming potential projects might deplete account in 2023		
TOTAL EXPENSES:	1,524,380	1,333,961			
income/expense	0	0			
Future Considerations:					

Final Revised - 2023 BUDGET	
2023 Budget	
<u>OPERATING INCOME:</u>	
County-Wide Levy	470,000
Operating Income:	470,000
<u>NONOPERATING INCOME</u>	
Interest/Misc. Income	3,000
SBDC Consultant Fees	11,500
Loan Repayments	287,645
Tax Abatement Repayments	2,890
Nonoperating Income:	305,035
<u>RESTRICTED INCOME:</u>	
Wyoming Distributions	100,000
<u>NET POSITION:</u>	
Cash (Reserves)	649,345
<u>TOTAL INCOME:</u>	1,524,380
<u>OPERATING EXPENSES:</u>	
Audit	14,000
Office Building Expenses	25,000
Conferences/Training	4,000
Health Insurance	40,680
Board Per Diems	4,800
MCIT Insurance	5,000
Consulting	500
Legal & Development Costs	10,000
Marketing	30,000
SCDP Expenses	100
Misc (Sales Tax + Misc - other)	100
Office Expenses/Supplies	2,500
Office Equipment	3,000
Phones/Internet	4,700
Postage	1,000
Staff Expenses	4,500
Membership Dues & Subscriptions	5,500
Wages (included: wages, taxes, pension)	217,000
Total Operating Expenses:	372,380
	2023
<u>DEVELOPMENT ASSISTANCE EXPENSES</u>	
Small Business Development Center	12,000
Program Development	50,000
Multi-Family Rental Housing	200,000
Industrial Land/Infrastructure/Redevelopment	500,000
County Business Park - Bond Assistance	190,000
Total Development Expenses:	952,000
<u>Housing Trust Fund</u>	100,000
<u>Business Forgivable Loan</u>	100,000
<u>TOTAL EXPENSES:</u>	1,524,380

Planning- 2024 BUDGET		YTD as of 6.30.23	Budget 2023	Notes
2024 Budget	2024			
OPERATING INCOME:				
County-Wide Levy	470,000	5,428	470,000	Limit: TMV 5,355,153,900 x 0.0185% = 990,703.47 from 2023
Operating Income:	470,000		470,000	
NONOPERATING INCOME				
Interest/Misc. Income	5,000	14,370	3,000	Interest is higher
SBDC Consultant Fees	20,000	8,738	11,500	400 hrs \$50 per hour per consultant max
Loan Repayments (Rush City Senior Living)	22,646	7,548		
Loan Repayments/Tax Abatement (IRI)	362,890		287,645	ESSBY, Rush City, Lindstrom, Taylors Falls, Chisago City - (Holmquist comes due \$85,000)
		945	2,890	Stacy BB Tax Abatement
Nonoperating Income:	410,536		305,035	
RESTRICTED INCOME:				
Wyoming Distributions	100,000	100,000	100,000	fund 100K HTF /\$76,052 remaining
NET POSITION:				
Cash (Reserves)	435,314	423,309	649,345	Carry Over Funds to balance income / expenses
TOTAL INCOME:	1,415,850	560,339	1,524,380	
OPERATING EXPENSES:				
Audit	15,000	20,000	14,000	Expect 6,000 from SMR for housing audits
Office Building Expenses	25,000	3,675	25,000	New Blinds /Flooring Bids 15,000-20,000
Conferences/Training	4,000	956	4,000	
Health Insurance	43,600	19,995	40,680	Estimated at 7% increase
Board Per Diems	5,460	0	4,800	
MCIT Insurance	5,500	4,904	5,000	Potential Increase
Consulting	2,000	10,814	500	Increase for Potential Audit Assistance
Legal & Development Costs	10,000	3,539	10,000	is this where wyoming downtown should go
Marketing	30,000	13,142	30,000	
SCDP Expenses	100	0	100	What is 90 for?
Misc (Sales Tax + Misc - other)	100	39	100	
Office Expenses/Supplies	2,500	1,731	2,500	
Office Equipment	3,000	1,100	3,000	
Phones/Internet	5,000	2,029	4,700	
Postage	1,000	45	1,000	
Staff Expenses	4,500	1,821	4,500	
Membership Dues & Subscriptions	5,500	3,408	5,500	
Wages (included: wages, taxes, pension)	238,700	59,298	217,000	Estimated at 3% COLA plus step increases
Total Operating Expenses:	400,960	146,496	372,380	
	2024	Actual as of 6.30.2023	2023	Notes
DEVELOPMENT ASSISTANCE EXPENSES				
Small Business Development Center	12,000	7,290	12,000	4k Contribution + Consultant payout \$150x\$50 \$11,500
Program Development	50,000	0	50,000	NEW LINE ITEM: Child Care Match, Economic Growth Event, Entrepreneur
Multi-Family Rental Housing	100,000	0	200,000	Update housing analysis (30K)
Industrial Land/Infrastructure/Redevelopment	100,000	206,553	500,000	Chisago City loan/Remainder for - Wyoming Downtonw Study
County Business Park - Bond Assistance	190,000	0	190,000	Assistance 2016 to 2025 (10 years) No Tax Abatement after 2023
Total Development Expenses:	452,000	213,843	952,000	
Industrial Land/Infrastructure/Redevelopment (IRI)	362,890		0	Remainder of IRI budgeted - plus loan repayment / Chisago City payment and mortgage tax
Housing Trust Fund	100,000	100,000	100,000	Two \$100,000 loans were approved ifrom \$500K
Business Forgivable Loan	100,000	100,000	100,000	Two \$200,000 loans were approved leaving coming from \$400K
TOTAL EXPENSES:	1,415,850	560,339	1,524,380	
income/expense	0	0	0	
Future Considerations:				

UMN Extension

[illegible]

Recorder

Budgets Responsible for: Recorder
Recorder Compliance/Technology

Narrative:
Fees & Charges- Document recording continues to be slowing down significantly. I have heard that there probably will not be an increase in recordings in 2024. For this reason, I feel we should take a conservative approach to estimating revenues for recording fees and related services.

Vitals- Vitals revenues appear to be relatively constant over the last several years. As the Real ID deadline is approaching (again), there will continue to be a need for both Birth and Marriage Certificates. Thus, I feel that carrying over that number for such revenues makes sense. One of the fees that I propose changing for 2024 is the marriage credential filing fee. Legislature passed this year will allow for anyone to register at the County Recorder's Office to perform marriages. With this legislation follows the likelihood that office staff will be providing more instruction to people with even less knowledge of the responsibilities that go along with performing marriage. (Other County Recorders are proposing to raise filing fees to \$50 or more).

It continues to be a goal of this department to index our digitally imaged documents to make them more accessible to the public using our land records. Doing this would help revenues from LandShark continue to increase. Once more images become available through LandShark and ArcaSearch, I plan to change the fee structure of LandShark to a base subscription in addition to per use fees based on images viewed. ArcaSearch fees will be based on daily, weekly, monthly, or yearly subscription fees. These fees are noted on the attached fee schedule submitted with the proposed budget.

Recorder

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-101 Recorder	01-101-000-0000-5507	Revenues	Fees And Charges	212,134	212,879	275,894	302,023	224,083	250,000			(35,000)	215,000
01-101 Recorder	01-101-000-0000-5551	Revenues	Vital Statistics	33,601	34,195	35,267	36,802	37,530	35,000			0	35,000
01-101 Recorder	01-101-000-0000-5561	Revenues	Miscellaneous Revenue	1,662	896	0	0	0	0			0	0
				247,397	247,970	311,161	338,825	261,613	285,000			(35,000)	250,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-101 Recorder	01-101-000-0000-6103	Expenses	Salaries And Wages - Permanent	222,232	236,549	225,429	236,781	241,334	289,653			(26,075)	263,578
01-101 Recorder	01-101-000-0000-6107	Expenses	Salaries And Wages - Overtime	19	0	0	7	90	0			0	0
01-101 Recorder	01-101-000-0000-6153	Expenses	Insurance	39,465	45,538	46,187	40,030	51,273	59,861			(15,264)	44,597
01-101 Recorder	01-101-000-0000-6163	Expenses	Pera	16,225	17,015	16,531	17,416	17,953	22,283			(2,515)	19,768
01-101 Recorder	01-101-000-0000-6175	Expenses	Social Security	13,596	14,474	13,953	14,672	14,495	18,420			(2,078)	16,342
01-101 Recorder	01-101-000-0000-6176	Expenses	Medicare	3,180	3,385	3,263	3,431	3,390	4,308			(486)	3,822
01-101 Recorder	01-101-000-0000-6245	Expenses	Conferences, Training And Dues	4,211	3,035	500	2,311	3,609	4,000	increased cost of conferences		500	4,500
01-101 Recorder	01-101-000-0000-6278	Expenses	Legal Services	7,700	7,700	7,700	7,700	7,700	7,700			0	7,700
01-101 Recorder	01-101-000-0000-6330	Expenses	Mileage	262	34	0	0	50	250			0	250
01-101 Recorder	01-101-000-0000-6400	Expenses	Office Supplies	1,667	2,681	4,057	3,158	4,386	3,500	increased cost of birth/death certificate paper		500	4,000
01-101 Recorder	01-101-000-0000-6610	Expenses	Recorders Technology Fund	0	0	1,500	1,500	1,500	1,500			0	1,500
01-101 Recorder	01-101-000-0000-6611	Expenses	Recording Compliance Expenditure	0	80,630	0	37,310	0	0			0	0
01-101 Recorder	01-101-000-0000-6803	Expenses	Refunds	15	73	0	15	0	0			0	0
				308,571	411,112	319,119	364,331	345,781	411,475			(45,418)	366,057

Recorder Compliance/Techology

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-103 Recorder Compliance/T	01-103-000-0000-5504	Revenues	Recording Process Compliance Fee	113,861	117,193	154,132	171,138	115,103	165,000	decreased recordings		(55,000)	110,000
01-103 Recorder Compliance/T	01-103-000-0000-5505	Revenues	Recorders Technology Fee	103,510	106,520	140,153	155,580	104,620	150,000	decreased recordings		(50,000)	100,000
				217,371	223,713	294,285	326,718	219,723	315,000			(105,000)	210,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-103 Recorder Compliance/T	01-103-000-0000-6610	Expenses	Recorders Technology Fund	142,077	165,899	124,569	110,641	135,965	1,500			0	1,500
01-103 Recorder Compliance/T	01-103-000-0000-6611	Expenses	Recording Compliance Expenditure	5,623	49,568	28,075	25,675	0	0			0	0
01-103 Recorder Compliance/T	01-103-000-0000-6803	Expenses	Refunds	21	105	0	21	0	0			0	0
				147,720	215,572	152,644	136,337	135,965	1,500			0	1,500

					2023 Budget							2024 Budget		
Revenue					600,000		Revenue					460,000		-23%
Expenses					412,975		Expenses					367,557		-11%
					187,025							92,443		-51%

County Attorney

Budgets Responsible for: County Attorney
County Attorney Forfeiture

Narrative:

Revenues – The services provided by this Office are generally governed by statute and thus we currently have limited opportunity for additional revenue-generating programs. The Chisago County Attorney’s Office has three main avenues of revenue other than levy dollars. 1) The County Attorney's Office receives a yearly grant from Minnesota Department of Public Safety (DPS) Office of Justice Programs for Victim Services. The grant process is competitive, and funds are applied for every two years (Code 5500). These resources help to offset a portion of victim-witness staff salaries and certain specific victim-related expenses. These victim services are statutorily mandated. 2) The County Attorney's Office has a yearly contract (July 2022 through July 2023) with the Department of Corrections (DOC) for up to \$8,000 for prosecutorial services related to offenses committed at MCF-Rush City (prison), which is billed to DOC monthly. The contract for FY 2023 fiscal year is set at \$8,000 (Code 5561). 3) The Office receives reimbursement for legal services related to Federal IV-D Child Support Enforcement and which has remained relatively stable over the years. (Code 5598). This is billed quarterly and currently is roughly \$45000 annually. This modest decrease in revenue reflects the slightly fewer number of cases being brought before the Court, due to the Court’s inability to accommodate a greater number of these cases. In addition, we were previously able to charge a modest fee for discovery materials to other legal offices and pro se defendants. The charges would cover the cost of copying/duplicating materials. The Office has moved to electronic means of providing discovery via Microsoft SharePoint. This is an encrypted method for sharing legal documents, and though this is a more streamlined process that copying and mailing discovery, we now no longer generate that modest income from producing discovery for opposing parties.

Expenses – The most significant expenses of the County Attorney’s Office are salaries, wages and benefits which generally account for approximately 90% or more of our total annual expenses. The expenses over which the Office has the most discretion are typically found within the Professional Services line item. This fluctuates yearly based solely upon the cases handled and the types of expenses incurred in order to successfully prosecute each type. This category covers expenses and fees related to experts and witnesses needed both to prepare for and testify at trial. This expense varies greatly depending upon the cases, the need for such experts, and the hourly rates and expenses of those experts. Professional services can also include, but aren't limited to, payment for transcripts for the purposes of appeals. Expert witnesses may be retained in either civil or criminal matters to help with explaining the dynamics of stalking, domestic violence, the behavior of sex assault victims. Expert medical professionals are necessary to describe the impact and implications of injuries to crime victims, and the consequences of criminal acts on victims. Increases have been noted to the line items for professional dues and subscriptions as those costs continue to mount through 2024. The cost for attorney and law clerk access to Westlaw for on-line legal research and for print copies of legal resources, are scheduled to increase roughly 5% each year at our current staffing level. Due to many of the challenges posed by the global pandemic which led to nationwide resignations of 2022 and the early part of 2023, we had some vacancy savings, which in part was offset by the costs of recruiting, interviewing, hiring and training new staff – costs which are not reflected in the County Attorney’s Office Budget. However, hiring staff to fill vacancies is competitive and the Office has not been able to realize the cost savings as may have been evident in the past. Our staff of attorneys, victim witness coordinators and legal assistants routinely put in far more than 40 hour work weeks in an effort to meet the ever changing demands. This Office is currently fully staffed, but is continuing to labor under an ever-increasing load as the Courts continue to modify procedures, requiring additional tasks for our team. At the July Budget and Finance Committee Meeting, this office is presenting a request for additional staff, to include an Assistant County Attorney, Legal Assistant and Victim Witness Assistant to commence January 2024. This request is due to the uptick in the complexity of cases as well as a significant change in the type of evidence that must be processed in handling the cases that may go to trial. These positions would add approximately \$300,000 in additional wages, plus benefits, to this Office’s expenses.

County Attorney

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
										The State Victim Witness Grant amount increased to 142600 from October 2021 through September 2023 based on the volume and type of services provided . We do not yet know what competitive process will be involved in requesting grants for the October 2023 - September 2025 cycle and cannot offer any projections until that information has been released.			
01-091 County Attorney	01-091-000-0000-5300	Revenues	State Grants	155,009	30,387	20,930	14,718	0	71,300			0	71,300
01-091 County Attorney	01-091-000-0000-5415	Revenues	Crime Victim Assistance - Federal	0	41,229	46,438	56,797	70,899	0			0	0
01-091 County Attorney	01-091-000-0000-5503	Revenues	Child Support Motion Fee	360	340	340	220	280	500			0	500
01-091 County Attorney	01-091-000-0000-5561	Revenues	Miscellaneous Revenue	17,138	34,116	904	4,477	5,197	4,000			0	4,000
01-091 County Attorney	01-091-000-0000-5598	Revenues	Welfare Reimb	57,725	45,405	32,922	39,623	42,270	55,000			(10,000)	45,000
01-091 County Attorney	01-091-000-0000-5610	Revenues	County Share Of Fines	1,098	1,970	1,035	841	1,376	3,000			(1,500)	1,500
01-091 County Attorney	01-091-000-0000-5616	Revenues	Forfeitures	0	0	0	0	0	0			0	0
				231,330	153,447	102,568	116,675	120,022	133,800			(11,500)	122,300

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-091 County Attorney	01-091-000-0000-6103	Expenses	Salaries And Wages - Permanent	1,210,190	1,191,667	1,316,676	1,399,187	1,425,462	1,577,439			491,472	2,068,911
01-091 County Attorney	01-091-000-0000-6105	Expenses	Salaries And Wages - Parttime	45,903	110,379	83,978	25,395	24,917	23,000			8,747	31,747
01-091 County Attorney	01-091-000-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	1,679	21,530	22,000			0	22,000
01-091 County Attorney	01-091-000-0000-6153	Expenses	Insurance	199,839	189,448	169,309	169,448	223,506	279,641			124,283	403,924
01-091 County Attorney	01-091-000-0000-6163	Expenses	Pera	89,550	93,615	102,606	103,192	106,866	121,350			37,849	159,199
01-091 County Attorney	01-091-000-0000-6175	Expenses	Social Security	75,376	77,961	85,460	86,282	87,715	100,316			31,289	131,605
01-091 County Attorney	01-091-000-0000-6176	Expenses	Medicare	17,628	18,233	19,987	20,179	20,514	23,461			7,318	30,779
01-091 County Attorney	01-091-000-0000-6233	Expenses	Photocopying And Duplicating	1,486	1,142	1,240	1,013	285	1,250	Our photocopying and duplicating costs stayed within our anticipated budget in 2022. While we try to be paperless we do still require paper files in many criminal hearings as the technology doesn't adequately meet attorney's needs while in court.		(750)	500
										Our monthly expense for Westlaw increased to \$1789.55 per month in 2023. The costs for 2024 will increase by 3%. Should we need to hire an additional attorney, our costs for an additional seat may increase commensurately.		2,600	22,450
01-091 County Attorney	01-091-000-0000-6235	Expenses	Publications, Brochures, Subs.	15,101	17,389	17,906	19,360	21,369	19,850	MCAA (Minnesota County Attorney's Association) dues and related training costs		1,250	10,000
01-091 County Attorney	01-091-000-0000-6242	Expenses	Publicity Subscriptions And Dues	8,424	9,117	8,635	9,376	9,772	8,750				

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-091 County Attorney	01-091-000-0000-6245	Expenses	Conferences, Training And Dues	3,257	4,306	400	2,273	5,829	3,500	As laws change and case prosecution becomes more complex, we will continue to try to take advantage of training as it's being offered. This training is often attended only by a representative member of our attorney team who then returns to share the information with the rest of the staff, thereby minimizing our training costs.		3,000	6,500
01-091 County Attorney	01-091-000-0000-6280	Expenses	Other Professional Services	12,710	19,099	8,018	12,565	9,166	7,500	Increase in trials (particularly child protection) which results in increased costs for witnesses and corresponding expenses, including expert analyses and testimony. We are also now seeing more complex crime which results in the expanded need for expert witness testimony at trial. In 2022 we exceeded our budget for this line item by almost \$2000 and that is expected to rise again in 2023 and going forward.		3,000	10,500
01-091 County Attorney	01-091-000-0000-6303	Expenses	Equipment Maintenance & Repair	6,892	0	2,792	0	0	1,500			(1,500)	0
01-091 County Attorney	01-091-000-0000-6330	Expenses	Mileage	1,516	1,373	635	136	278	1,000	The office has made every effort to incur fewer mileage costs due to less travel and the availability of Zoom when handling conflict court cases in other counties. Despite that, we do still occasionally incur mileage when meeting with victims and witnesses for trial prep, or having to cover conflict cases in other jurisdictions when Zoom Court is not an option.		(400)	600
01-091 County Attorney	01-091-000-0000-6341	Expenses	Rental And Service Agreements	480	480	480	480	0	1,000			(1,000)	0
01-091 County Attorney	01-091-000-0000-6350	Expenses	Sales Tax	107	130	18	3	3	100			(100)	0
01-091 County Attorney	01-091-000-0000-6400	Expenses	Office Supplies	6,741	5,040	3,322	2,895	3,760	7,500	We have aging office supply equipment and have been fairly frugal over the past few years, re-allocating supplies to new staff. However, those supplies are aging and showing wear and tear and will need to be replaced. The replacement cost of most products has increased dramatically due to the costs associated with the gas crisis, supply chain issues and the global pandemic.		0	7,500
01-091 County Attorney	01-091-000-0000-6802	Expenses	Miscellaneous Expenses	4,267	2,930	2,229	4,022	207	4,500	Fair booth fees, expert witnesses as needed, transcripts		0	4,500
01-091 County Attorney	01-091-000-0000-6817	Expenses	Restorative Justice Program	5,000	25,000	15,000	15,000	15,000	15,000	The amount allocated for the Lakes Center for Youth and Family has been stagnant for al least 10 years and has been at \$15000 consistently during that time frame. However, we use the services at Lakes Center for Youth and Family for far more than diversion, including for the truancy case load as well as for post-court services to juveniles and their families. The 2023 budget amount does not properly compensate the program for the services they provide. The Director of the program will be coming to present information to the Commissioners at the July 19th Board meeting.		25,000	40,000
				1,704,465	1,767,309	1,838,691	1,872,484	1,976,179	2,218,657			732,058	2,950,715

County Attorney Forefiture Fund

No Budget

2023 Budget		2024 Budget		
Revenue	133,800	Revenue	122,300	-9%
Expenses	2,218,657	Expenses	2,950,715	33%
	(2,084,857)		(2,828,415)	36%

Health & Human Services

Budgets Responsible for:

Veteran's Services
Income Maintenance
Social Services
Public Health
North Branch Collaborative
Rush City Collaborative
Chisago Lakes Collaborative

Narrative:

Account # 05-430-730-0000-5507 is for our Detox collections. Our detox collections have been decreasing as this portfolio is running off. As not as many clients are being transferred to a detoxification facility there is as many new clients to collect from. The accounts that we have left that to collect from are aging and are getting tougher to collect from.

Account # 05-430-730-3710-6051 While we are not sending as many people to detoxification facilities as we have in the past we are still required by statutes to provide the service if needed. That is why we still budget money for this expense. However, the amount that we budget has decreased over the last couple of years.

Account # 05-430-741-0000-5382 is \$114,880.00 that we have been receiving from the State as a result of the closing of the Moose Lake State Hospital. The money is now going to AMHI and counties have decide the ask the AMHI to keep allocation same. At this time we are not positive we will continue to receive this allocation.

In 2023 the State cut many of our allocations, we have no idea if this trend will continue into 2024.

The Workforce Grant is a new grant that Public Health was awarded in 2022. The money is being used to hire one contract employee.

Veteran's Services

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-121 Veterans Services	05-121-000-0000-5222	Revenues	Local Government Aid	1,112	1,121	1,178	1,233	1,207	0			0	0
05-121 Veterans Services	05-121-000-0000-5378	Revenues	Operational Grant	12,500	12,500	12,500	12,500	12,500	12,500			0	12,500
05-121 Veterans Services	05-121-000-0000-5552	Revenues	Passenger Fares	4,362	3,428	1,333	3,046	3,224	3,000			0	3,000
				17,974	17,049	15,011	16,779	16,931	15,500			0	15,500

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-121 Veterans Service	05-121-000-0000-6103	Expenses	Salaries And Wages - Permanent	102,358	106,970	116,842	117,457	123,934	140,218			12,936	153,154
05-121 Veterans Service	05-121-000-0000-6105	Expenses	Salaries And Wages - Parttime	18,638	15,108	7,379	8,811	11,428	57,061			(39,685)	17,376
05-121 Veterans Service	05-121-000-0000-6153	Expenses	Insurance	23,605	24,608	26,603	24,636	21,459	22,784			1,877	24,661
05-121 Veterans Service	05-121-000-0000-6163	Expenses	Pera	7,667	8,023	8,806	8,971	9,599	14,796			(2,006)	12,790
05-121 Veterans Service	05-121-000-0000-6175	Expenses	Social Security	7,407	7,467	7,588	7,708	8,233	12,231			(1,658)	10,573
05-121 Veterans Service	05-121-000-0000-6176	Expenses	Medicare	1,732	1,746	1,775	1,803	1,925	2,861			(388)	2,473
05-121 Veterans Service	05-121-000-0000-6202	Expenses	Postage	630	597	349	139	24	400			0	400
05-121 Veterans Service	05-121-000-0000-6245	Expenses	Conferences, Training And Dues	3,006	926	400	709	1,539	5,000			0	5,000
05-121 Veterans Service	05-121-000-0000-6330	Expenses	Mileage	201	159	0	180	1,346	750			0	750
05-121 Veterans Service	05-121-000-0000-6400	Expenses	Office Supplies	184	479	211	325	323	500			0	500
05-121 Veterans Service	05-121-000-0000-6402	Expenses	Computer Software	0	898	0	0	0	0			0	0
05-121 Veterans Service	05-121-000-0000-6561	Expenses	Gas And Oil	5,192	2,907	334	2,781	4,446	3,500			0	3,500
05-121 Veterans Service	05-121-000-0000-6562	Expenses	Repairs	1,322	346	145	0	0	0			0	0
05-121 Veterans Service	05-121-000-0000-6601	Expenses	Furniture And Equipment	0	0	0	0	0	0			0	0
05-121 Veterans Service	05-121-000-0000-6630	Expenses	Vehicle Leases	0	22,824	13,521	12,440	12,484	12,500			0	12,500
05-121 Veterans Service	05-121-000-0000-6802	Expenses	Miscellaneous Expenses	1,062	1,708	170	100	19	2,000			0	2,000
05-121 Veterans Service	05-121-000-0000-6850	Expenses	Bioterrorism Grant Expense	4,752	0	2,061	14,592	10,993	12,500	Operation Enhancement Grant		0	12,500
				177,756	194,766	186,184	200,654	207,752	287,101			(28,924)	258,177

Income Maintenance

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-420-600 Income Maintenance Overhead	05-420-600-0000-5220	Revenues	Pera Rate Increase Aid	5,792	5,792	0	0	0	0			0	0
05-420-600 Income Maintenance Overhead	05-420-600-0000-5222	Revenues	Local Government Aid	8,624	8,178	9,204	9,616	8,685	0			0	0

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-420-600 Income Maintenance Overhead	05-420-600-0000-5325	Revenues	Fraud Prev Invest Payments	37,537	34,118	36,565	36,101	36,529	37,000			0	37,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-5373	Revenues	Maxis Recovery Incentive	2,521	771	1,349	0	102	1,000			0	1,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-5378	Revenues	Operational Grant	18,909	17,824	17,618	17,756	17,461	17,700			(239)	17,461
05-420-600 Income Maintenance Overhead	05-420-600-0000-5421	Revenues	Federal Adm Revenue	102,283	102,819	99,740	87,570	101,118	103,000			0	103,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-5427	Revenues	IV-E Adm	7,362	7,284	8,161	9,398	9,559	8,000			0	8,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-5507	Revenues	Fees And Charges	25	0	50	1,000	500	500			0	500
05-420-600 Income Maintenance Overhead	05-420-600-0000-5830	Revenues	Recoveries	1,666	100	776	3,455	2,142	1,000			0	1,000
05-420-610 Income Maintenance - Aid to Families w/Dep Children	05-420-610-0000-5830	Revenues	Recoveries	5,688	5,200	23,393	1,388	7,048	5,000			0	5,000
05-420-611 Income Maintenance - Aid to Families w/Dep Children - EA	05-420-611-0000-5830	Revenues	Recoveries	0	0	0	0	0	0			0	0
05-420-620 Income Maintenance - General Assistance	05-420-620-0000-5830	Revenues	Recoveries	623	1,673	272	173	261	500			0	500
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-5372	Revenues	State Fs Bonus	154	0	0	0	0	0			0	0
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-5421	Revenues	Federal Adm Revenue	273,935	267,402	274,708	277,244	327,180	275,000			25,000	300,000
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-5460	Revenues	Fset	5,503	13,205	3,327	0	0	0			0	0
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-5830	Revenues	Recoveries	10,299	16,077	11,802	11,221	2,742	10,000			0	10,000
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-5838	Revenues	Fs State Cash Recoveries	4,334	100	60	345	1,124	500			0	500
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-5323	Revenues	State Incentive	20,553	21,113	22,145	19,605	18,660	25,000			0	25,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-5421	Revenues	Federal Adm Revenue	444,619	378,199	431,791	505,060	474,370	475,000			0	475,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-5423	Revenues	Federal Incentive	160,212	156,860	156,551	143,203	145,064	150,000			0	150,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-5506	Revenues	Iv-D County Fees	6,832	6,199	13,284	8,508	4,404	6,500			0	6,500
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5320	Revenues	State Financing	191,076	261,726	257,307	256,677	304,974	250,000			25,000	275,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5368	Revenues	Recovery Incentive	131,720	80,672	114,901	120,084	117,735	110,000			(10,000)	100,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5420	Revenues	Periodic Data Match	0	0	0	0	0	0			0	0
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5421	Revenues	Federal Adm Revenue	573,911	599,744	577,971	479,212	467,591	550,000			0	550,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5422	Revenues	Federal Program	123,762	160,929	158,496	157,499	191,133	155,000			0	155,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5423	Revenues	Federal Incentive	14,613	15,882	25,050	21,782	18,164	20,000			0	20,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-5830	Revenues	Recoveries	54,928	(49,916)	(41,599)	260,073	(139,493)	25,000			0	25,000
05-420-660 Income Maintenance - MN Supplemental Aid	05-420-660-0000-5830	Revenues	Recoveries	0	27	0	0	359	0			0	0
05-420-660 Income Maintenance - MN Supplemental Aid	05-420-660-0000-5839	Revenues	Grh Rec	(5,273)	5,693	(6,314)	368	(540)	1,000			0	1,000
05-420-680 Income Maintenance - Refuge	05-420-680-0000-5421	Revenues	Federal Adm Revenue	0	287	377	88	885	500			0	500
Total				2,202,208	2,117,957	2,196,985	2,427,427	2,117,754	2,227,200			39,761	2,266,961

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-420-600 Income Maintenance Overhead	05-420-600-0000-6202	Expenses	Postage	12,538	7,246	6,754	6,775	6,777	10,000			0	10,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6240	Expenses	Reg Fees	0	1,152	1,220	1,238	2,359	2,500			0	2,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6241	Expenses	General Administration	8,326	9,285	10,635	11,294	13,677	10,000	Merit system, Lexis-Nexis		5,000	15,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6242	Expenses	Publicity Subscriptions And Dues	1,274	1,170	830	1,690	1,969	2,000	For Birth Certificates		500	2,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6253	Expenses	Electricity	5,390	5,815	6,241	7,207	6,096	7,500			0	7,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6260	Expenses	Computer Support	0	1,488	0	744	818	3,000			0	3,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6261	Expenses	State Audit	2,660	913	2,494	1,307	794	2,500			0	2,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6273	Expenses	Contract Services	65,000	65,000	65,000	65,000	65,000	65,000	Sheriff		0	65,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6303	Expenses	Equipment Maintenance & Repair	638	638	249	0	156	1,000			0	1,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6381	Expenses	Co Bldg Rent	22,400	22,400	22,400	22,400	19,900	22,500			0	22,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6401	Expenses	General Supplies And Equipment	7,607	11,158	9,386	9,453	11,554	11,000			0	11,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6402	Expenses	Computer Software	28,499	29,315	30,387	31,189	32,301	40,000			0	40,000
05-420-600 Income Maintenance Overhead	05-420-600-0000-6481	Expenses	Computer Hardware	0	0	6,631	6,922	4,060	7,500			0	7,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6482	Expenses	Equipment	0	0	0	0	0	0			0	0
05-420-600 Income Maintenance Overhead	05-420-600-0000-6561	Expenses	Gas And Oil	884	1,571	254	871	1,375	1,500			0	1,500
05-420-600 Income Maintenance Overhead	05-420-600-0000-6630	Expenses	Vehicle Leases	3,149	4,472	4,591	4,873	5,689	5,000			320	5,320
05-420-600 Income Maintenance Overhead	05-420-600-0000-6800	Expenses	Other Expenditures	0	21	499	70	2,881	5,000			0	5,000
05-420-600 Income Maintenance Overhead	05-420-600-0101-6103	Expenses	Salaries And Wages - Permanent	1,031,448	1,024,525	1,062,897	886,822	975,323	1,204,458			1,216,147	2,420,605
05-420-600 Income Maintenance Overhead	05-420-600-0101-6105	Expenses	Salaries And Wages - Parttime	0	0	0	10,667	26,415	0			31,401	31,401
05-420-600 Income Maintenance Overhead	05-420-600-0101-6153	Expenses	Insurance	240,455	256,212	242,631	172,435	223,659	231,346			264,480	495,826
05-420-600 Income Maintenance Overhead	05-420-600-0101-6163	Expenses	Pera	76,131	75,869	77,753	65,441	72,604	92,274			91,626	183,900
05-420-600 Income Maintenance Overhead	05-420-600-0101-6175	Expenses	Social Security	61,352	60,277	63,053	53,908	59,556	76,275			75,749	152,024
05-420-600 Income Maintenance Overhead	05-420-600-0101-6176	Expenses	Medicare	14,348	14,098	14,746	12,608	13,928	17,838			17,716	35,554
05-420-600 Income Maintenance Overhead	05-420-600-0102-6103	Expenses	Salaries And Wages - Permanent	37,379	48,289	35,496	36,369	38,951	41,035			(41,035)	0
05-420-600 Income Maintenance Overhead	05-420-600-0102-6153	Expenses	Insurance	5,758	1,324	3,989	3,862	3,275	3,221			(3,221)	0
05-420-600 Income Maintenance Overhead	05-420-600-0102-6163	Expenses	Pera	2,814	2,109	2,586	2,648	2,839	3,077			(3,077)	0
05-420-600 Income Maintenance Overhead	05-420-600-0102-6175	Expenses	Social Security	2,100	1,825	2,155	2,208	2,366	2,544			(2,544)	0
05-420-600 Income Maintenance Overhead	05-420-600-0102-6176	Expenses	Medicare	491	427	504	516	553	595			(595)	0
05-420-600 Income Maintenance Overhead	05-420-600-0103-6103	Expenses	Salaries And Wages - Permanent	156,850	152,266	115,809	160,731	162,151	182,675			(182,675)	0
05-420-600 Income Maintenance Overhead	05-420-600-0103-6153	Expenses	Insurance	36,659	36,275	25,025	30,667	42,092	48,136			(48,136)	0
05-420-600 Income Maintenance Overhead	05-420-600-0103-6163	Expenses	Pera	11,781	11,403	8,643	12,054	12,148	13,701			(13,701)	0

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-420-600 Income Maintenance Overhead	05-420-600-0103-6175	Expenses	Social Security	8,935	8,646	6,654	9,509	9,315	11,326			(11,326)	0
05-420-600 Income Maintenance Overhead	05-420-600-0103-6176	Expenses	Medicare	2,090	2,022	1,556	2,224	2,179	2,649			(2,649)	0
05-420-600 Income Maintenance Overhead	05-420-600-0105-6103	Expenses	Salaries And Wages - Permanent	28,377	24,046	38,962	39,297	40,533	53,628			(53,628)	0
05-420-600 Income Maintenance Overhead	05-420-600-0105-6153	Expenses	Insurance	66	1,321	8,397	7,272	6,486	9,262			(9,262)	0
05-420-600 Income Maintenance Overhead	05-420-600-0105-6163	Expenses	Pera	2,038	1,735	2,916	2,942	3,036	3,995			(3,995)	0
05-420-600 Income Maintenance Overhead	05-420-600-0105-6175	Expenses	Social Security	1,759	1,457	2,228	2,268	2,433	3,303			(3,303)	0
05-420-600 Income Maintenance Overhead	05-420-600-0105-6176	Expenses	Medicare	411	341	521	530	569	773			(773)	0
05-420-600 Income Maintenance Overhead	05-420-600-0106-6103	Expenses	Salaries And Wages - Permanent	37,396	24,381	27,927	27,785	29,840	30,830			(30,830)	0
05-420-600 Income Maintenance Overhead	05-420-600-0106-6153	Expenses	Insurance	5,860	3,675	3,989	3,500	3,275	3,221			(3,221)	0
05-420-600 Income Maintenance Overhead	05-420-600-0106-6163	Expenses	Pera	2,795	1,823	2,029	2,082	2,171	2,312			(2,312)	0
05-420-600 Income Maintenance Overhead	05-420-600-0106-6175	Expenses	Social Security	2,311	1,500	1,720	1,711	1,831	1,911			(1,911)	0
05-420-600 Income Maintenance Overhead	05-420-600-0106-6176	Expenses	Medicare	540	351	402	400	428	447			(447)	0
05-420-600 Income Maintenance Overhead	05-420-600-0110-6103	Expenses	Salaries And Wages - Permanent	80,796	74,279	84,007	144,285	96,115	64,407			(64,407)	0
05-420-600 Income Maintenance Overhead	05-420-600-0110-6153	Expenses	Insurance	18,265	14,236	13,371	21,313	17,753	9,273			(9,273)	0
05-420-600 Income Maintenance Overhead	05-420-600-0110-6163	Expenses	Pera	5,951	5,291	5,749	10,421	7,059	4,830			(4,830)	0
05-420-600 Income Maintenance Overhead	05-420-600-0110-6175	Expenses	Social Security	4,824	4,346	4,890	8,779	5,802	3,993			(3,993)	0
05-420-600 Income Maintenance Overhead	05-420-600-0110-6176	Expenses	Medicare	1,128	1,016	1,144	2,053	1,357	934			(934)	0
05-420-600 Income Maintenance Overhead	05-420-600-0112-6103	Expenses	Salaries And Wages - Permanent	47,750	66,763	70,008	76,147	68,061	79,509			(79,509)	0
05-420-600 Income Maintenance Overhead	05-420-600-0112-6153	Expenses	Insurance	14,925	16,495	16,824	13,754	13,788	15,495			(15,495)	0
05-420-600 Income Maintenance Overhead	05-420-600-0112-6163	Expenses	Pera	3,550	4,878	5,187	5,203	5,032	5,963			(5,963)	0
05-420-600 Income Maintenance Overhead	05-420-600-0112-6175	Expenses	Social Security	2,707	3,843	4,101	4,202	4,095	4,930			(4,930)	0
05-420-600 Income Maintenance Overhead	05-420-600-0112-6176	Expenses	Medicare	633	899	959	983	958	1,153			(1,153)	0
05-420-600 Income Maintenance Overhead	05-420-600-0117-6103	Expenses	Salaries And Wages - Permanent	31,764	33,241	51,085	84,257	49,876	89,621			(89,621)	0
05-420-600 Income Maintenance Overhead	05-420-600-0117-6153	Expenses	Insurance	8,783	9,223	12,819	21,106	9,578	17,672			(17,672)	0
05-420-600 Income Maintenance Overhead	05-420-600-0117-6163	Expenses	Pera	2,382	2,493	3,832	6,322	3,784	6,722			(6,722)	0
05-420-600 Income Maintenance Overhead	05-420-600-0117-6175	Expenses	Social Security	1,958	2,050	3,124	5,079	3,022	5,556			(5,556)	0
05-420-600 Income Maintenance Overhead	05-420-600-0117-6176	Expenses	Medicare	458	479	731	1,188	707	1,299			(1,299)	0
05-420-600 Income Maintenance Overhead	05-420-600-0121-6240	Expenses	Reg Fees	1,126	2,051	185	696	4,056	5,000	Financial Training		0	5,000
05-420-600 Income Maintenance Overhead	05-420-600-0121-6335	Expenses	Worker Travel	4,401	4,202	1,110	386	2,000	3,375			625	4,000
05-420-600 Income Maintenance Overhead	05-420-600-0130-6240	Expenses	Reg Fees	435	50	238	50	50	1,000	SS Directory Training		0	1,000
05-420-600 Income Maintenance Overhead	05-420-600-0130-6335	Expenses	Worker Travel	611	493	484	316	469	1,125			0	1,125

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-420-600 Income Maintenance Overhead	05-420-600-0131-6240	Expenses	Reg Fees	3	0	0	0	0	500	Clerical Training		0	500
05-420-600 Income Maintenance Overhead	05-420-600-0131-6335	Expenses	Worker Travel	11	489	1,652	572	9	750			0	750
05-420-600 Income Maintenance Overhead	05-420-600-0132-6240	Expenses	Reg Fees	370	599	9	216	222	1,100	Accounting Training		0	1,100
05-420-600 Income Maintenance Overhead	05-420-600-0132-6335	Expenses	Worker Travel	1,277	964	159	143	114	1,500			0	1,500
05-420-600 Income Maintenance Overhead	05-420-600-0133-6240	Expenses	Reg Fees	212	20	0	85	39	500	Directory Training		0	500
05-420-600 Income Maintenance Overhead	05-420-600-0133-6335	Expenses	Worker Travel	0	222	176	78	178	750			0	750
05-420-610 Income Maintenance - Aid to Families w/Dep Children	05-420-610-0000-6001	Expenses	Payments To Recipients	9,067	3,153	19,539	876	2,359	2,500	Pass-Through		5,000	7,500
05-420-620 Income Maintenance - General Assistance	05-420-620-0000-6001	Expenses	Payments To Recipients	65	108	883	87	32	0			0	0
05-420-622 Income Maintenance - General Relief	05-420-622-0000-6006	Expenses	Burials	15,049	11,284	12,578	14,964	5,114	20,000			(5,000)	15,000
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-6001	Expenses	Payments To Recipients	3,336	3,181	12,048	213	5,118	3,500			0	3,500
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-6051	Expenses	Purchase Of Service	4,537	4,732	0	0	0	1,000			0	1,000
05-420-630 Income Maintenance - Food Stamp Overhead	05-420-630-0000-6850	Expenses	Bioterrorism Grant Expense	3,328	0	0	0	0	1,000			0	1,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6202	Expenses	Postage	7,906	6,863	6,329	6,563	6,197	8,000			0	8,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6241	Expenses	General Administration	500	405	191	65	475	400			0	400
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6264	Expenses	Paternity Costs	1,733	4,226	1,579	1,818	1,661	3,000			0	3,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6267	Expenses	Other Co Sheriff Sop	6,321	4,080	3,073	3,223	4,953	5,500			0	5,500
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6269	Expenses	Proff Process Servers	1,465	781	1,390	1,647	2,095	3,000			0	3,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6298	Expenses	Fed Tax Offset	3,950	3,819	12,465	5,285	3,453	4,100			0	4,100
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6335	Expenses	Worker Travel	0	0	0	0	0	0			0	0
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6383	Expenses	Iv-D Legal Co Atty	56,675	44,605	31,772	39,123	42,270	60,000			0	60,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6385	Expenses	Cc Sheriff Sop & Bailiff	7,277	7,655	5,475	1,620	3,200	5,500			(1,500)	4,000
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6401	Expenses	General Supplies And Equipment	1,350	1,284	885	1,460	993	1,500			0	1,500
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0000-6482	Expenses	Equipment	0	0	2,206	566	0	5,000			(1,500)	3,500
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0111-6103	Expenses	Salaries And Wages - Permanent	387,263	381,037	430,132	423,258	437,143	474,275			(474,275)	0
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0111-6153	Expenses	Insurance	98,286	77,037	96,721	84,106	70,335	72,298			(72,298)	0
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0111-6163	Expenses	Pera	28,198	25,917	31,875	30,942	32,788	35,571			(35,571)	0
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0111-6175	Expenses	Social Security	21,988	20,683	24,947	24,500	26,098	29,403			(29,403)	0
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0111-6176	Expenses	Medicare	5,142	4,837	5,834	5,730	6,103	6,875			(6,875)	0
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0126-6240	Expenses	Reg Fees	1,799	1,527	0	796	920	3,000	Training		500	3,500
05-420-640 Income Maintenance - Child Support Overhead	05-420-640-0126-6335	Expenses	Worker Travel	899	839	0	166	173	1,700			(200)	1,500
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-6001	Expenses	Payments To Recipients	344,498	383,572	418,700	422,622	494,928	400,000	Pass-Through		25,000	425,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-6004	Expenses	Access Services	485	1,878	708	4,527	2,559	3,500			(500)	3,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-6005	Expenses	Ma Transportation	19,728	16,916	16,335	13,552	11,425	25,000			(5,000)	20,000
05-420-650 Income Maintenance - Medical Assistance	05-420-650-0000-6006	Expenses	Burials	0	0	0	0	0	0			0	0
				3,193,677	3,176,880	3,337,672	3,216,826	3,367,876	3,739,411			371,944	4,111,355

Social Services

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5220	Revenues	Pera Rate Increase Aid	9,342	9,342	0	0	0	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5222	Revenues	Local Government Aid	23,986	28,142	31,769	31,406	34,382	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5271	Revenues	Payments In Lieu - Lindstrom Hra	322	365	477	433	524	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5273	Revenues	Payments In Lieu - State Game Refuge	6,976	8,001	9,052	7,925	8,402	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5276	Revenues	Payments In Lieu - Federal	367	437	505	489	541	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5326	Revenues	Ccs Grant	444,218	474,151	452,529	484,776	489,706	445,529			(6,612)	438,917
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5358	Revenues	MA - LTSS Admin MNChoices State	448,294	349,643	331,591	306,093	321,193	324,000			20,000	344,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5440	Revenues	Title Xx	238,110	234,740	242,387	256,896	288,615	243,670			(3,489)	240,181
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5448	Revenues	Ma Non Waiver Ssts	141,674	138,834	130,815	138,283	147,027	150,000			0	150,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5457	Revenues	MNChoices Fed MA Admin SSTS	319,614	417,907	404,874	373,739	392,178	396,000			25,000	421,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5500	Revenues	Other Health Care Revenue	492	1,237	0	0	0	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5507	Revenues	Fees And Charges	2,096	2,275	6,678	3,675	1,392	3,500			0	3,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-5834	Revenues	Misc Revenue	0	79	0	0	28	0			0	0
05-430-710 Social Services - Children Services	05-430-710-0000-5329	Revenues	Adoption State	166,976	103,498	57,564	760	64,640	0			0	0
05-430-710 Social Services - Children Services	05-430-710-0000-5331	Revenues	Ma-Csp-Armhs-Mhc	0	0	0	0	0	0	STAY Funds State portion		2,200	2,200
05-430-710 Social Services - Children Services	05-430-710-0000-5333	Revenues	Cac/Cadi Waiver	12,646	23,931	26,308	34,260	32,058	35,000			0	35,000
05-430-710 Social Services - Children Services	05-430-710-0000-5340	Revenues	Consumer Support Grant	16,592	15,454	10,941	10,615	17,255	0	Consumer Support Grant is going away, per the State		0	0
05-430-710 Social Services - Children Services	05-430-710-0000-5356	Revenues	Psopchildtrst State	8,067	7,836	12,328	20,491	25,123	26,217			4,822	31,039
05-430-710 Social Services - Children Services	05-430-710-0000-5361	Revenues	Child Protection Grant	207,590	257,732	205,664	213,559	214,231	207,389			(20,122)	187,267
05-430-710 Social Services - Children Services	05-430-710-0000-5368	Revenues	Recovery Incentive	2,360	1,833	4,113	2,946	3,386	0			0	0
05-430-710 Social Services - Children Services	05-430-710-0000-5395	Revenues	Alternative Response	4,725	6,059	6,908	7,178	6,839	4,937	Family Response Grant State		349	5,286
05-430-710 Social Services - Children Services	05-430-710-0000-5396	Revenues	Relative Custody Study	0	0	7,800	7,800	32,890	18,944	CO Opioid Response Allocation		83,947	102,891
05-430-710 Social Services - Children Services	05-430-710-0000-5427	Revenues	IV-E Adm	0	0	0	17,057	72,365	15,000	IVE Training		185,000	200,000
05-430-710 Social Services - Children Services	05-430-710-0000-5428	Revenues	Capta Grant	3,394	0	9,273	480	171	5,000			0	5,000
05-430-710 Social Services - Children Services	05-430-710-0000-5430	Revenues	Cw Tcm	201,723	238,835	180,491	131,160	146,033	200,000			(25,000)	175,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-430-710 Social Services - Children Services	05-430-710-0000-5431	Revenues	Self	2,855	6,369	2,285	16,389	8,859	11,550	Stay Funds	Federal	(2,750)	8,800
05-430-710 Social Services - Children Services	05-430-710-0000-5433	Revenues	Cac/Cadi Waiver	12,649	23,931	26,308	34,260	32,058	35,000			0	35,000
05-430-710 Social Services - Children Services	05-430-710-0000-5434	Revenues	Iv-E Adm	320,065	290,496	236,075	158,940	122,174	200,000	Admin & maintenance		(135,000)	65,000
05-430-710 Social Services - Children Services	05-430-710-0000-5467	Revenues	Parent Support Outreach	1,239	1,204	1,497	700	0	16,157			(16,157)	0
05-430-710 Social Services - Children Services	05-430-710-0000-5468	Revenues	Title Iv-B Pr10	12,775	16,383	18,411	23,304	16,365	8,776	Family Response Grant	Federal	622	9,398
05-430-710 Social Services - Children Services	05-430-710-0000-5469	Revenues	PSOP CHILD TRUST FUND	6,205	6,029	6,634	10,956	15,933	16,762	PSOP	Federal	3,082	19,844
05-430-710 Social Services - Children Services	05-430-710-0000-5507	Revenues	Fees And Charges	122,329	81,771	124,277	136,208	145,151	130,000			0	130,000
05-430-710 Social Services - Children Services	05-430-710-0000-5511	Revenues	Adoption Fees	375	450	75	600	450	0			0	0
05-430-710 Social Services - Children Services	05-430-710-0000-5830	Revenues	Recoveries	59,860	52,304	55,891	30,463	15,364	40,000			(20,000)	20,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5345	Revenues	Bsf Child Care State	12,048	7,496	8,799	11,300	10,689	10,000			0	10,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5346	Revenues	Afdc Child Care State	5,437	4,736	4,045	5,669	4,445	5,000			0	5,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5383	Revenues	Mfip Adm	18,057	16,446	26,982	24,490	31,137	27,500			0	27,500
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5445	Revenues	Bsf Cc	14,721	9,163	10,751	13,812	16,396	20,000			0	20,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5446	Revenues	Mfip Cc	5,660	4,929	4,207	5,897	5,554	6,000			0	6,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5481	Revenues	Mfip Adm	245,891	158,281	228,633	190,026	184,037	300,000			0	300,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5507	Revenues	Fees And Charges	6	0	0	0	0	0			0	0
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5512	Revenues	Background Check	9,000	3,150	3,850	2,750	3,200	0			0	0
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5830	Revenues	Recoveries	2,125	8,956	1,590	1,577	550	2,000			1,000	3,000
05-430-720 Social Service - Child Care/Stride	05-430-720-0000-5831	Revenues	Net Iv-D	(1,270)	(6,693)	(1,019)	(1,241)	(375)	0			0	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5320	Revenues	State Financing	0	0	0	193	1,552	20,000			(15,000)	5,000
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5348	Revenues	Ccdtf (Chemical Dependency)	16,432	21,913	14,924	11,815	22,681	0			0	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5422	Revenues	Federal Program	0	0	0	945	2,034	20,000			(15,000)	5,000
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5435	Revenues	R 25 Assess Ma Ssts	65,376	59,478	59,730	49,594	33,409	0			0	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5507	Revenues	Fees And Charges	38,304	30,031	45,944	26,694	12,469	15,000			0	15,000
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5850	Revenues	3Rd Party Recoveries	4,596	5,965	0	0	0	10,000			(10,000)	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-0000-5852	Revenues	3Rd Party R 25 Recoveries	0	0	0	0	0	0			0	0
05-430-740 Social Services - Childrens Mental Heath	05-430-740-0000-5366	Revenues	Respite Grant	44,596	9,052	17,193	7,783	15,309	23,545			0	23,545
05-430-740 Social Services - Childrens Mental Heath	05-430-740-0000-5369	Revenues	State Combined Mh Grt Chn	29,822	16,426	21,701	22,252	20,324	20,324	Childrens Mental Health Screening mostly to Probation		(3,836)	16,488
05-430-740 Social Services - Childrens Mental Heath	05-430-740-0000-5435	Revenues	R 25 Assess Ma Ssts	66,723	93,523	94,625	102,045	96,322	100,000			0	100,000
05-430-740 Social Services - Childrens Mental Heath	05-430-740-0000-5438	Revenues	Iv-E Fc R5	(2,122)	0	0	0	0	0			0	0
05-430-740 Social Services - Childrens Mental Heath	05-430-740-0000-5462	Revenues	MA MN Child Residential Treatment	0	2,132	737	0	0	0			0	0
05-430-740 Social Services - Childrens Mental Heath	05-430-740-0000-5500	Revenues	Other Health Care Revenue	111,897	173,388	143,980	175,901	175,468	200,000			0	200,000
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5336	Revenues	Isp Grant	409	1,003	4,211	1,422	1,359	1,500	MH Adult TCM		0	1,500
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5337	Revenues	R 25 State Share	0	0	0	0	400	0	PASSAR State portion		1,000	1,000
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5360	Revenues	CSP - State	189,468	189,468	189,468	189,468	189,468	189,468			0	189,468
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5382	Revenues	Adult Integreated ML Alt	114,880	114,880	114,880	114,880	114,880	0	Moose Lake Grant is going away		0	0

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5435	Revenues	R 25 Assess Ma Ssts	94,109	113,544	90,998	83,003	61,956	75,000	MH Adult TCM Federal		0	75,000
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5437	Revenues	R 25 Fed Share	0	0	0	0	1,200	0	PASSAR Fed portion		3,000	3,000
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5500	Revenues	Other Health Care Revenue	341,793	373,433	341,417	388,612	392,553	405,000			0	405,000
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5832	Revenues	Refuge Reimb	0	0	9,600	0	0	0			0	0
05-430-741 Social Services - Adult Mental Health	05-430-741-0000-5834	Revenues	Misc Revenue	0	0	0	0	0	114,880	Replacement for ML money		0	114,880
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-0000-5333	Revenues	Cac/Cadi Waiver	59,407	88,424	95,802	101,915	100,933	100,000			0	100,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-0000-5341	Revenues	Sils	9,863	4,559	4,233	4,381	4,683	5,749			(1,472)	4,277
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-0000-5359	Revenues	DT&H -State	3,445	4,462	5,879	11,143	6,280	4,000			3,500	7,500
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-0000-5379	Revenues	Family Support Grt	4,386	15,903	18,217	14,055	3,114	26,000			0	26,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-0000-5433	Revenues	Cac/Cadi Waiver	59,416	88,424	95,802	101,915	100,933	100,000			0	100,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-0000-5436	Revenues	Cssa Block Grt	6,524	15,491	2,816	2,746	860	10,000	VA/DD TCM		(5,000)	5,000
05-430-760 Social Services - Adult Services	05-430-760-0000-5333	Revenues	Cac/Cadi Waiver	69,773	108,325	128,432	132,043	115,513	140,000			20,000	160,000
05-430-760 Social Services - Adult Services	05-430-760-0000-5334	Revenues	State Ac 180 Day	3,608	4,366	1,871	947	3,734	2,000			2,000	4,000
05-430-760 Social Services - Adult Services	05-430-760-0000-5335	Revenues	Mh Waiver R-74 Chn	0	12,198	22,698	35,414	31,900	31,900	Adult Protection Grant		(2,147)	29,753
05-430-760 Social Services - Adult Services	05-430-760-0000-5340	Revenues	Consumer Support Grant	1,663	2,333	2,886	3,325	3,256	0			0	0
05-430-760 Social Services - Adult Services	05-430-760-0000-5434	Revenues	Iv-E Adm	69,790	108,299	127,889	131,476	115,209	140,000	MA Waivers Fed		20,000	160,000
05-430-760 Social Services - Adult Services	05-430-760-0000-5436	Revenues	Cssa Block Grt	3,608	4,367	1,871	947	3,734	2,000			2,000	4,000
05-430-760 Social Services - Adult Services	05-430-760-0000-5507	Revenues	Fees And Charges	14,900	17,500	15,500	15,500	16,500	18,000			(1,500)	16,500
				4,532,260	4,684,620	4,564,664	4,446,536	4,559,000	4,678,297			94,437	4,772,734

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6180	Expenses	Uc Cost	0	0	600	0	0	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6202	Expenses	Postage	16,106	16,248	15,362	16,885	15,629	18,000			0	18,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6240	Expenses	Reg Fees	4,436	6,193	2,968	3,118	7,567	5,000			1,000	6,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6241	Expenses	General Administration	12,253	14,777	15,632	17,009	20,527	16,000	Merit System, Lexis-Nexis		4,000	20,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6253	Expenses	Electricity	10,780	11,631	12,483	14,413	12,193	16,000			0	16,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6260	Expenses	Computer Support	6,743	8,059	7,025	9,260	9,380	15,000			1,000	16,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6261	Expenses	State Audit	3,989	1,370	3,742	1,960	1,190	4,000			0	4,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6273	Expenses	Contract Services	8,014	340	0	0	0	5,000			(2,500)	2,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6279	Expenses	Consulting	0	3,777	0	0	0	4,000			(1,000)	3,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6303	Expenses	Equipment Maintenance & Repair	1,277	1,277	453	0	233	1,200			0	1,200
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6381	Expenses	Co Bldg Rent	17,600	17,600	17,600	17,600	18,200	17,600			2,400	20,000

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05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6401	Expenses	General Supplies And Equipment	14,388	16,182	16,972	18,166	17,120	18,000			0	18,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6481	Expenses	Computer Hardware	0	1,700	56,275	2,085	1,774	5,000			0	5,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6482	Expenses	Equipment	0	0	0	0	0	1,800			0	1,800
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6561	Expenses	Gas And Oil	1,426	2,534	410	1,404	2,217	2,000			0	2,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6562	Expenses	Repairs	143	30	435	43	0	2,000			0	2,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6630	Expenses	Vehicle Leases	5,079	7,213	7,405	7,860	9,177	8,000			2,000	10,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6800	Expenses	Other Expenditures	30	15	0	195	(195)	0			0	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0000-6826	Expenses	Contingency	0	21,451	0	0	3,074	20,000			(5,000)	15,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0102-6103	Expenses	Salaries And Wages - Permanent	65,373	84,117	61,832	63,353	67,851	71,480			5,458,873	5,530,353
05-430-700 Social Services - Social Services Overhead	05-430-700-0102-6153	Expenses	Insurance	10,031	2,306	6,949	6,789	5,705	5,610			1,013,611	1,019,221
05-430-700 Social Services - Social Services Overhead	05-430-700-0102-6163	Expenses	Pera	4,902	3,674	4,505	4,613	4,945	5,361			409,415	414,776
05-430-700 Social Services - Social Services Overhead	05-430-700-0102-6175	Expenses	Social Security	3,657	3,179	3,755	3,846	4,121	4,432			338,450	342,882
05-430-700 Social Services - Social Services Overhead	05-430-700-0102-6176	Expenses	Medicare	855	743	878	899	964	1,037			79,153	80,190
05-430-700 Social Services - Social Services Overhead	05-430-700-0103-6103	Expenses	Salaries And Wages - Permanent	0	0	0	369,881	388,568	389,218			(389,218)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0103-6153	Expenses	Insurance	0	0	0	49,576	57,056	60,689			(60,689)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0103-6163	Expenses	Pera	0	0	0	27,341	29,010	29,191			(29,191)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0103-6175	Expenses	Social Security	0	0	0	22,340	23,243	24,131			(24,131)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0103-6176	Expenses	Medicare	0	0	0	5,225	5,436	5,644			(5,644)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0105-6103	Expenses	Salaries And Wages - Permanent	124,586	105,527	85,990	151,965	165,567	159,803			(159,803)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0105-6153	Expenses	Insurance	11,451	13,016	15,268	22,776	20,278	19,636			(19,636)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0105-6163	Expenses	Pera	9,208	7,813	6,424	11,456	12,420	11,973			(11,973)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0105-6175	Expenses	Social Security	7,582	6,365	4,975	8,976	9,892	9,893			(9,893)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0105-6176	Expenses	Medicare	1,773	1,489	1,164	2,099	2,314	2,306			(2,306)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0106-6103	Expenses	Salaries And Wages - Permanent	65,142	42,470	48,648	48,400	51,979	53,704			(53,704)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0106-6153	Expenses	Insurance	10,208	6,401	6,949	6,097	5,705	5,610			(5,610)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0106-6163	Expenses	Pera	4,869	3,176	3,535	3,626	3,781	4,028			(4,028)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0106-6175	Expenses	Social Security	4,025	2,613	2,996	2,981	3,189	3,330			(3,330)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0106-6176	Expenses	Medicare	941	611	701	697	746	779			(779)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0107-6103	Expenses	Salaries And Wages - Permanent	415,981	373,208	440,117	483,215	483,172	542,542			(542,542)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0107-6153	Expenses	Insurance	91,132	91,872	106,196	93,173	115,775	99,144			(99,144)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0107-6163	Expenses	Pera	30,296	27,639	31,890	35,221	36,256	40,692			(40,692)	0

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05-430-700 Social Services - Social Services Overhead	05-430-700-0107-6175	Expenses	Social Security	24,704	21,942	26,182	29,098	28,863	33,637			(33,637)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0107-6176	Expenses	Medicare	5,778	5,132	6,123	6,805	6,750	7,867			(7,867)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0109-6103	Expenses	Salaries And Wages - Permanent	2,904,298	3,068,674	3,392,933	3,016,865	3,126,513	3,543,691			(3,543,691)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0109-6153	Expenses	Insurance	443,458	455,950	505,849	430,275	622,125	640,414			(640,414)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0109-6163	Expenses	Pera	213,685	224,761	247,223	222,917	237,914	265,789			(265,789)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0109-6175	Expenses	Social Security	173,270	183,365	201,170	182,434	191,874	219,725			(219,725)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0109-6176	Expenses	Medicare	40,522	42,884	47,048	42,666	44,874	51,395			(51,395)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0110-6103	Expenses	Salaries And Wages - Permanent	246,731	231,165	223,998	93,289	115,791	112,193			(112,193)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0110-6153	Expenses	Insurance	74,503	58,168	50,913	24,279	31,128	16,152			(16,152)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0110-6163	Expenses	Pera	18,317	16,338	15,840	6,866	8,670	8,414			(8,414)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0110-6175	Expenses	Social Security	14,344	13,538	13,284	5,508	6,893	6,956			(6,956)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0110-6176	Expenses	Medicare	3,355	3,166	3,107	1,288	1,612	1,626			(1,626)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0112-6103	Expenses	Salaries And Wages - Permanent	83,177	116,277	121,949	132,643	118,558	138,500			(138,500)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0112-6153	Expenses	Insurance	25,999	28,733	29,305	23,897	24,018	26,991			(26,991)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0112-6163	Expenses	Pera	6,184	8,497	9,035	9,063	8,839	10,388			(10,388)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0112-6175	Expenses	Social Security	4,715	6,694	7,144	7,320	7,134	8,587			(8,587)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0112-6176	Expenses	Medicare	1,103	1,566	1,671	1,712	1,669	2,008			(2,008)	0
05-430-700 Social Services - Social Services Overhead	05-430-700-0125-6335	Expenses	Worker Travel	354	407	114	11	48	300	CD Travel		0	300
05-430-700 Social Services - Social Services Overhead	05-430-700-0127-6240	Expenses	Reg Fees	(1,526)	2,304	(674)	1,244	(1,217)	3,000	MH Training		500	3,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0127-6335	Expenses	Worker Travel	31,095	38,415	7,780	5,631	11,700	30,000	MH Travel		0	30,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0128-6240	Expenses	Reg Fees	1,143	2,316	900	2,063	3,952	5,000	Child Protection training		0	5,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0128-6335	Expenses	Worker Travel	22,752	27,079	12,363	18,885	19,861	25,000	CP Travel		0	25,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0129-6240	Expenses	Reg Fees	427	185	20	40	40	500	Licensing Training		0	500
05-430-700 Social Services - Social Services Overhead	05-430-700-0129-6335	Expenses	Worker Travel	1,656	2,288	782	510	620	2,000	Licensing Travel		0	2,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0130-6240	Expenses	Reg Fees	652	75	447	75	195	1,500	SS Dir Training		0	1,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0130-6335	Expenses	Worker Travel	917	739	726	474	704	1,500	SS Dir travel		0	1,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0131-6240	Expenses	Reg Fees	5	100	0	0	0	200	Clerical Training		0	200
05-430-700 Social Services - Social Services Overhead	05-430-700-0131-6335	Expenses	Worker Travel	34	59	59	762	26	300	Clerical Travel		0	300
05-430-700 Social Services - Social Services Overhead	05-430-700-0132-6240	Expenses	Reg Fees	597	1,044	15	349	358	1,000	Accounting Training		0	1,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0132-6335	Expenses	Worker Travel	2,053	1,474	257	231	185	2,500	Accounting Travel		0	2,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0133-6240	Expenses	Reg Fees	542	33	90	138	63	1,500	Director Training		0	1,500

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05-430-700 Social Services - Social Services Overhead	05-430-700-0133-6335	Expenses	Worker Travel	0	359	284	126	288	1,000	Directory Travel		0	1,000
05-430-700 Social Services - Social Services Overhead	05-430-700-0134-6240	Expenses	Reg Fees	115	539	144	490	446	800	DD Training		0	800
05-430-700 Social Services - Social Services Overhead	05-430-700-0134-6335	Expenses	Worker Travel	7,435	10,340	2,812	1,365	1,582	8,000	DD Travel		(1,500)	6,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0137-6240	Expenses	Reg Fees	322	1,037	456	1,429	1,384	2,500	Adult Services Training		0	2,500
05-430-700 Social Services - Social Services Overhead	05-430-700-0137-6335	Expenses	Worker Travel	13,269	14,057	4,319	1,728	4,199	12,000	Adult Services Travel		(2,000)	10,000
05-430-710 Social Service - Children Services	05-430-710-3020-6057	Expenses	Capta Grant Expense	3,394	4,623	4,650	480	4,917	5,000			0	5,000
05-430-710 Social Service - Children Services	05-430-710-3021-6056	Expenses	CP Opiod Grant Expense	0	0	7,069	7,529	18,874	18,944			1,056	20,000
05-430-710 Social Service - Children Services	05-430-710-3110-6086	Expenses	Court Services	0	0	0	0	0	5,347	CMH Screening		(1,912)	3,435
05-430-710 Social Service - Children Services	05-430-710-3150-6051	Expenses	Purchase Of Service	1,037	0	269	864	1,190	5,000	Interpreter services		(2,500)	2,500
05-430-710 Social Service - Children Services	05-430-710-3160-6051	Expenses	Purchase Of Service	44,264	45,030	27,394	38,796	20,756	40,000	CHN Transportation		0	40,000
05-430-710 Social Service - Children Services	05-430-710-3180-6051	Expenses	Purchase Of Service	500	125	706	3,691	256	2,000	Health Related Services		(500)	1,500
05-430-710 Social Service - Children Services	05-430-710-3190-6051	Expenses	Purchase Of Service	134,990	120,270	102,606	119,290	87,730	120,000	Court related Services		0	120,000
05-430-710 Social Service - Children Services	05-430-710-3450-6051	Expenses	Purchase Of Service	0	288	0	0	0	0			0	0
05-430-710 Social Service - Children Services	05-430-710-3460-6065	Expenses	Self	5,978	3,880	1,558	16,323	2,684	11,550	Stay Grant expenses		(550)	11,000
05-430-710 Social Service - Children Services	05-430-710-3620-6097	Expenses	Family Preservation	0	0	188	423	0	1,000	Family Based Counseling		0	1,000
05-430-710 Social Service - Children Services	05-430-710-3630-6097	Expenses	Family Preservation	4,031	0	0	897	0	0			0	0
05-430-710 Social Service - Children Services	05-430-710-3640-6051	Expenses	Purchase Of Service	0	240	0	1,380	890	5,000	Services for Family Resp		0	5,000
05-430-710 Social Service - Children Services	05-430-710-3650-6055	Expenses	Concurrent Planning	51,772	8,450	0	0	82	2,000			0	2,000
05-430-710 Social Service - Children Services	05-430-710-3660-6051	Expenses	Purchase Of Service	499	370	0	2,209	2,963	3,000	Family Group Decision Making		0	3,000
05-430-710 Social Service - Children Services	05-430-710-3670-6051	Expenses	Purchase Of Service	1,519	6,113	6,757	9,432	14,796	22,000	Parent Support Outreach		0	22,000
05-430-710 Social Service - Children Services	05-430-710-3710-6051	Expenses	Purchase Of Service	3,002	40,738	31	290	1,440	2,500	Child Shelter		0	2,500
05-430-710 Social Service - Children Services	05-430-710-3780-6051	Expenses	Purchase Of Service	0	0	0	30,241	0	0			0	0
05-430-710 Social Service - Children Services	05-430-710-3800-6051	Expenses	Purchase Of Service	164,593	142,715	77,281	51,003	6,332	100,000	Treatment Foster Care		0	100,000
05-430-710 Social Service - Children Services	05-430-710-3810-6051	Expenses	Purchase Of Service	480,609	425,065	311,403	356,968	375,925	425,000	Foster Care Fees		(25,000)	400,000
05-430-710 Social Service - Children Services	05-430-710-3810-6077	Expenses	Iv-E Foster Care	340,832	236,961	163,317	164,445	162,966	200,000			0	200,000
05-430-710 Social Service - Children Services	05-430-710-3810-6086	Expenses	Court Services	0	0	35,306	10,425	0	15,000			0	15,000
05-430-710 Social Service - Children Services	05-430-710-3812-6051	Expenses	Purchase Of Service	112,032	90,020	26,161	26,850	28,996	50,000	FC Admin		0	50,000
05-430-710 Social Service - Children Services	05-430-710-3812-6077	Expenses	Iv-E Foster Care	35,408	38,048	27,754	14,507	12,710	30,000			(10,000)	20,000
05-430-710 Social Service - Children Services	05-430-710-3830-6051	Expenses	Purchase Of Service	61,440	32,151	0	35,105	28,836	50,000	Rule 8 Group Home		(10,000)	40,000
05-430-710 Social Service - Children Services	05-430-710-3830-6086	Expenses	Court Services	0	0	0	0	0	5,000			0	5,000
05-430-710 Social Service - Children Services	05-430-710-3850-6051	Expenses	Purchase Of Service	50,149	92,264	19,168	39,195	30,886	50,000	Correction Facility HHS		100,000	150,000

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05-430-710 Social Service - Children Services	05-430-710-3850-6077	Expenses	Iv-E Foster Care	18,958	0	0	0	11,084	0			0	0
05-430-710 Social Service - Children Services	05-430-710-3850-6086	Expenses	Court Services	263,145	292,202	634,809	549,843	251,408	425,000	Corrections		0	425,000
05-430-710 Social Service - Children Services	05-430-710-3857-6086	Expenses	Court Services	234,377	258,758	209,267	272,392	213,862	210,000	Corrections		0	210,000
05-430-710 Social Service - Children Services	05-430-710-3880-6051	Expenses	Purchase Of Service	18,578	34,974	22,834	24,693	17,066	30,000	Sup Independant living		0	30,000
05-430-710 Social Service - Children Services	05-430-710-3890-6051	Expenses	Purchase Of Service	9,587	7,845	6,040	3,708	6,307	10,000			0	10,000
05-430-710 Social Service - Children Services	05-430-710-3930-6051	Expenses	Purchase Of Service	350	0	0	0	0	1,000			0	1,000
05-430-710 Social Service - Children Services	05-430-710-3960-6055	Expenses	Concurrent Planning	899	727	574	18,557	781	2,000			(500)	1,500
05-430-710 Social Service - Children Services	05-430-710-3980-6051	Expenses	Purchase Of Service	0	0	0	0	0	0			0	0
05-430-720 Social Services - Child Care/Stride	05-430-720-3140-6051	Expenses	Purchase Of Service	86,333	84,755	62,178	88,236	93,870	86,000			0	86,000
05-430-720 Social Services - Child Care/Stride	05-430-720-3370-6078	Expenses	Mfip Expenditures	164,713	156,762	188,683	202,327	172,882	186,583			0	186,583
05-430-720 Social Services - Child Care/Stride	05-430-720-3371-6078	Expenses	Mfip Expenditures	54,943	58,257	20,939	8,573	46,996	60,000			0	60,000
05-430-720 Social Services - Child Care/Stride	05-430-720-3373-6078	Expenses	Mfip Expenditures	0	0	0	0	0	0			0	0
05-430-720 Social Services - Child Care/Stride	05-430-720-3374-6078	Expenses	Mfip Expenditures	704	804	0	0	0	0			0	0
05-430-720 Social Services - Child Care/Stride	05-430-720-3980-6051	Expenses	Purchase Of Service	0	62	429	0	54	500			0	500
05-430-730 Social Services - Chemical Dependency Services	05-430-730-3050-6051	Expenses	Purchase Of Service	4,278	7,038	5,355	918	153	0			0	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-3160-6051	Expenses	Purchase Of Service	280	20	0	0	0	160			(160)	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-3170-6051	Expenses	Purchase Of Service	6,069	0	0	0	0	0			0	0
05-430-730 Social Services - Chemical Dependency Services	05-430-730-3590-6072	Expenses	Consolidated Chemical Dependency Fun	104,555	129,867	73,076	42,890	16,043	50,000			(10,000)	40,000
05-430-730 Social Services - Chemical Dependency Services	05-430-730-3710-6051	Expenses	Purchase Of Service	99,096	7,184	5,145	3,480	5,559	8,000			0	8,000
05-430-740 Social Services - Childrens Mental Health	05-430-740-0000-6051	Expenses	Purchase Of Service	0	0	0	0	0	0			0	0
05-430-740 Social Services - Childrens Mental Health	05-430-740-3020-6051	Expenses	Purchase Of Service	458	0	459	60	568	500	Community ED & Prev		0	500
05-430-740 Social Services - Childrens Mental Health	05-430-740-3050-6051	Expenses	Purchase Of Service	2,630	0	2,500	0	4,328	2,500	Child outpatient Diagnostic		0	2,500
05-430-740 Social Services - Childrens Mental Health	05-430-740-3160-6051	Expenses	Purchase Of Service	1,912	253	900	80	180	1,000	MH Trtansportation		0	1,000
05-430-740 Social Services - Childrens Mental Health	05-430-740-3830-6051	Expenses	Purchase Of Service	525,632	576,850	565,410	350,431	297,713	500,000	Child Residential Trmt		0	500,000
05-430-740 Social Services - Childrens Mental Health	05-430-740-3830-6077	Expenses	Iv-E Foster Care	0	0	0	0	6,576	10,000			10,000	20,000
05-430-740 Social Services - Childrens Mental Health	05-430-740-3830-6086	Expenses	Court Services	173,615	87,255	0	4,130	134,288	100,000			0	100,000
05-430-740 Social Services - Childrens Mental Health	05-430-740-3890-6051	Expenses	Purchase Of Service	40,062	18,659	8,471	20,913	18,512	23,545	CHild Respite Care		0	23,545
05-430-740 Social Services - Childrens Mental Health	05-430-740-3900-6051	Expenses	Purchase Of Service	10,022	10,385	5,608	8,485	7,939	12,000	Child Rule 79 Case Management		0	12,000
05-430-740 Social Services - Childrens Mental Health	05-430-740-3920-6051	Expenses	Purchase Of Service	0	30	939	0	0	1,000	MH TCM CNH		0	1,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3020-6051	Expenses	Purchase Of Service	(39)	200	175	20	20	1,000	Comm Ed & Prev Drop in Center		6,500	7,500
05-430-741 Social Services - Adult Mental Health	05-430-741-3080-6051	Expenses	Purchase Of Service	209	209	328	325	0	1,000	OP Diag Assessment		0	1,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-430-741 Social Services - Adult Mental Health	05-430-741-3160-6051	Expenses	Purchase Of Service	838	1,404	741	781	3,713	2,000	Transportation		0	2,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3180-6051	Expenses	Purchase Of Service	1,140	777	1,510	670	2,834	3,000	CSP Flex Funds		0	3,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3340-6051	Expenses	Purchase Of Service	5,881	(4,223)	0	260	819	1,000	Comm Support		0	1,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3360-6051	Expenses	Purchase Of Service	0	53,022	45,460	0	0	25,000	Adult Stabilization		(15,000)	10,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3430-6051	Expenses	Purchase Of Service	8,612	5,854	7,778	3,737	13,938	8,000	Housing Subsidy		7,000	15,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3460-6051	Expenses	Purchase Of Service	59,339	77,326	58,673	67,036	60,649	80,000	Basic Life Skills No longer have a contract with Lighthouse		(75,000)	5,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3520-6051	Expenses	Purchase Of Service	143	363	1,491	550	1,790	1,500	OP Psychotherapy		0	1,500
05-430-741 Social Services - Adult Mental Health	05-430-741-3520-6080	Expenses	Five County Mental Health Center	0	0	0	0	0	0			0	0
05-430-741 Social Services - Adult Mental Health	05-430-741-3680-6051	Expenses	Purchase Of Service	2,877	6,122	0	0	0	15,000	Adult Day Treatment		0	15,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3720-6074	Expenses	State Hospital Expense	341,203	647,734	601,466	324,545	168,937	325,000			(75,000)	250,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3730-6068	Expenses	Hold Orders	1,999	0	512	0	0	0			0	0
05-430-741 Social Services - Adult Mental Health	05-430-741-3740-6051	Expenses	Purchase Of Service	0	0	0	0	0	17,000	IRTS Adult		0	17,000
05-430-741 Social Services - Adult Mental Health	05-430-741-3910-6051	Expenses	Purchase Of Service	10,634	13,372	11,690	9,918	11,717	16,500	Case Management		0	16,500
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3150-6051	Expenses	Purchase Of Service	0	0	0	0	0	1,000	Intrepreter Services		0	1,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3160-6051	Expenses	Purchase Of Service	1,015	323	0	0	0	1,000	DD Transportation		0	1,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3340-6073	Expenses	Sils	12,552	5,575	4,470	5,287	4,554	6,764	7/22 Revised per Mark's Email		(1,732)	5,032
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3350-6051	Expenses	Purchase Of Service	4,604	20,094	17,830	12,366	0	26,000	Family Support Grant Exp		0	26,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3410-6051	Expenses	Purchase Of Service	0	0	0	0	0	0			0	0
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3660-6051	Expenses	Purchase Of Service	14,996	13,560	12,610	9,114	6,522	7,500	DTH		0	7,500
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3660-6094	Expenses	Mr Waiver	28,735	38,969	32,422	31,801	29,520	25,000	ICF-DTH added another client for 2024		15,000	40,000
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3742-6051	Expenses	Purchase Of Service	13,846	10,726	0	0	129	0			0	0
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3890-6051	Expenses	Purchase Of Service	548	0	0	0	0	0			0	0
05-430-750 Social Services - Developmental Disabilities Services	05-430-750-3950-6051	Expenses	Purchase Of Service	42,780	42,323	35,500	32,742	26,577	40,000	Guardianship		(10,000)	30,000
05-430-760 Social Services - Adult Services	05-430-760-3040-6051	Expenses	Purchase Of Service	0	0	9,971	22,698	11,874	31,900	Adult Protection Grant7/22 Revised per Mark's Email		0	31,900
05-430-760 Social Services - Adult Services	05-430-760-3150-6051	Expenses	Purchase Of Service	3,825	101	160	0	475	1,500	Intrrpreter		0	1,500
05-430-760 Social Services - Adult Services	05-430-760-3160-6051	Expenses	Purchase Of Service	0	100	60	130	2,100	1,000	Adult Transportation		0	1,000
05-430-760 Social Services - Adult Services	05-430-760-3190-6051	Expenses	Purchase Of Service	0	200	0	0	0	0			0	0
05-430-760 Social Services - Adult Services	05-430-760-3710-6051	Expenses	Purchase Of Service	25,000	25,000	25,000	25,000	25,000	25,000	County is going to pay this to MN council on aging		(25,000)	0
05-430-760 Social Services - Adult Services	05-430-760-3930-6051	Expenses	Purchase Of Service	814	8,006	3,720	6,293	5,289	10,000	Case Management		0	10,000
05-430-760 Social Services - Adult Services	05-430-760-3950-6051	Expenses	Purchase Of Service	72,926	66,658	76,571	75,903	67,430	100,000	Guardianship		0	100,000
05-430-760 Social Services - Adult Services	05-430-760-3980-6051	Expenses	Purchase Of Service	0	0	0	0	0	500	Licensing		0	500
				9,301,985	9,550,147	9,497,172	8,966,257	8,797,001	10,563,059			618,458	11,181,517

North Branch, Rush City and Chisago Lakes Collaboratives

No Budget

Public Health

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-451-430 Public Health - Administration	05-451-430-0000-5220	Revenues	Pera Rate Increase Aid	3,550	3,550	0	0	0	0			0	0
05-451-430 Public Health - Administration	05-451-430-0000-5222	Revenues	Local Government Aid	5,218	5,246	6,343	6,331	6,187	0			0	0
05-451-430 Public Health - Administration	05-451-430-0000-5271	Revenues	Payments In Lieu - Lindstrom Hra	70	68	96	87	94	0			0	0
05-451-430 Public Health - Administration	05-451-430-0000-5273	Revenues	Payments In Lieu - State Game Refuge	1,518	1,492	1,808	1,598	1,512	0			0	0
05-451-430 Public Health - Administration	05-451-430-0000-5276	Revenues	Payments In Lieu - Federal	80	82	101	98	97	0			0	0
05-451-430 Public Health - Administration	05-451-430-0000-5353	Revenues	Chs Grant	12,781	8,975	9,730	14,460	13,300	13,500			0	13,500
05-451-431 Public Health - LPH Grant Admin	05-451-431-0000-5353	Revenues	Chs Grant	1,026	2,645	673	20,900	9,812	2,700			0	2,700
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-5353	Revenues	Chs Grant	47,678	39,999	27,184	49,973	71,880	40,000			0	40,000
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-5463	Revenues	Vaccine Planning - Federal	0	0	0	23,847	61,061	75,000			0	75,000
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-5475	Revenues	CMIC Grant Revenue	6,809	0	0	0	0	0			0	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-5528	Revenues	Imms Revenue	1,317	2,475	838	68	671	1,000			0	1,000
05-451-470 Public Health - Family Health	05-451-470-0000-5327	Revenues	Local Public Health Grant	26,599	16,166	44,230	18,908	18,414	58,490			0	58,490
05-451-470 Public Health - Family Health	05-451-470-0000-5349	Revenues	Epsdt	127,043	127,290	113,116	120,285	114,953	80,300			9,508	89,808
05-451-470 Public Health - Family Health	05-451-470-0000-5371	Revenues	Home Visiting Project	0	0	0	0	0	140,000	MECSH Grant replacing MAHF		0	140,000
05-451-470 Public Health - Family Health	05-451-470-0000-5454	Revenues	Mch Grt	35,991	35,987	45,901	39,269	36,024	40,000			0	40,000
05-451-470 Public Health - Family Health	05-451-470-0000-5491	Revenues	TANF	45,394	49,670	49,175	37,830	45,392	46,000			(1,000)	45,000
05-451-470 Public Health - Family Health	05-451-470-0000-5507	Revenues	Fees And Charges	449	0	0	6	0	200			(100)	100
05-451-470 Public Health - Family Health	05-451-470-0000-5521	Revenues	Medical Assistance	122,852	131,082	109,881	72,629	78,193	200,000			0	200,000
05-451-470 Public Health - Family Health	05-451-470-0000-5804	Revenues	MAHF Revenue	17,152	71,852	95,694	107,325	93,882	0	MAHF is going away replaced with MECSH		0	0
05-451-470 Public Health - Family Health	05-451-470-0000-5834	Revenues	Misc Revenue	2,025	3,100	3,075	2,025	5,798	2,500			0	2,500
05-451-470 Public Health - Family Health	05-451-470-0000-5841	Revenues	Follow Along Revenue	2,098	1,296	2,277	2,120	6,073	2,500			(400)	2,100
05-451-472 Public Health - WIC Grant	05-451-472-0000-5455	Revenues	Wic Grant	171,932	156,222	208,784	208,002	182,189	200,000			0	200,000
05-451-473 Public Health - Preparedness	05-451-473-0000-5471	Revenues	Bioterrorism Grt	58,769	54,183	30,755	80,200	54,829	58,536	Emergency Preparedness Grant		13	58,549
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-5353	Revenues	Chs Grant	55,492	63,453	32,714	75,732	70,750	64,000			0	64,000
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-5357	Revenues	Schipp Grant	249,680	157,381	248,438	125,860	161,847	189,787			0	189,787
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-5388	Revenues	Enable Grant	0	0	0	0	28,962	80,000	Workforce Grant		(34,790)	45,210
				995,522	932,213	1,030,813	1,007,553	1,061,919	1,294,513			(26,769)	1,267,744

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-451-430 Public Health - Administration	05-451-430-0000-6103	Expenses	Salaries And Wages - Permanent	301,702	363,259	389,207	388,263	378,128	430,263			995,725	1,425,988
05-451-430 Public Health - Administration	05-451-430-0000-6153	Expenses	Salaries And Wages -Parttime	0	0	0	0	0	0			239,408	239,408
05-451-430 Public Health - Administration	05-451-430-0000-6153	Expenses	Insurance	62,382	51,217	40,498	34,645	52,648	84,110			317,905	402,015
05-451-430 Public Health - Administration	05-451-430-0000-6163	Expenses	Pera	22,556	25,921	28,073	25,470	28,220	32,270			92,635	124,905
05-451-430 Public Health - Administration	05-451-430-0000-6175	Expenses	Social Security	16,626	20,582	23,679	22,468	22,725	26,676			76,579	103,255
05-451-430 Public Health - Administration	05-451-430-0000-6176	Expenses	Medicare	3,888	4,814	5,538	5,255	5,315	6,239			17,909	24,148
05-451-430 Public Health - Administration	05-451-430-0000-6202	Expenses	Postage	5,472	5,673	7,075	6,200	6,102	6,500			0	6,500
05-451-430 Public Health - Administration	05-451-430-0000-6235	Expenses	Publications, Brochures, Subs.	73	0	400	0	0	200			0	200
05-451-430 Public Health - Administration	05-451-430-0000-6245	Expenses	Conferences, Training And Dues	1,154	3,251	5,068	4,120	5,517	6,000			500	6,500
05-451-430 Public Health - Administration	05-451-430-0000-6253	Expenses	Electricity	12,199	13,161	14,125	16,310	13,797	17,000			0	17,000
05-451-430 Public Health - Administration	05-451-430-0000-6260	Expenses	Computer Support	0	912	0	456	502	500			100	600
05-451-430 Public Health - Administration	05-451-430-0000-6273	Expenses	Contract Services	390	3,076	8,855	34,433	26,242	15,000			0	15,000
05-451-430 Public Health - Administration	05-451-430-0000-6303	Expenses	Equipment Maintenance & Repair	1,445	1,445	361	0	0	1,450			(250)	1,200
05-451-430 Public Health - Administration	05-451-430-0000-6335	Expenses	Worker Travel	1,331	1,851	315	1,655	663	2,000			0	2,000
05-451-430 Public Health - Administration	05-451-430-0000-6351	Expenses	Room And Board	2,768	2,474	2,187	1,452	1,384	3,000	MN Care Tx		(500)	2,500
05-451-430 Public Health - Administration	05-451-430-0000-6381	Expenses	Co Bldg Rent	0	0	0	0	1,900	0			6,000	6,000
05-451-430 Public Health - Administration	05-451-430-0000-6401	Expenses	General Supplies And Equipment	4,944	6,044	37,181	6,044	7,590	6,500			(500)	6,000
05-451-430 Public Health - Administration	05-451-430-0000-6481	Expenses	Computer Hardware	0	1,755	9,907	0	0	1,500			0	1,500
05-451-430 Public Health - Administration	05-451-430-0000-6561	Expenses	Gas And Oil	542	963	156	950	928	2,000			0	2,000
05-451-430 Public Health - Administration	05-451-430-0000-6562	Expenses	Repairs	54	11	165	156	566	2,000			0	2,000
05-451-430 Public Health - Administration	05-451-430-0000-6630	Expenses	Vehicle Leases	1,930	2,741	2,814	2,987	3,487	3,770			0	3,770
05-451-430 Public Health - Administration	05-451-430-0000-6800	Expenses	Other Expenditures	449	1,228	83,735	1,358	1,310	1,700			0	1,700
05-451-430 Public Health - Administration	05-451-430-0000-6827	Expenses	Special Projects	500	14,000	0	5,600	5,600	5,600	Accreditation Expenditures		0	5,600
05-451-430 Public Health - Administration	05-451-430-0000-6851	Expenses	Grant Expenditures	5,775	5,274	0	0	0	0			0	0
05-451-430 Public Health - Administration	05-451-490-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	0	0	0			0	0
05-451-430 Public Health - Administration	05-451-490-0000-6153	Expenses	Insurance	0	0	0	0	0	0			0	0
05-451-430 Public Health - Administration	05-451-490-0000-6163	Expenses	Pera	0	0	0	0	0	0			0	0
05-451-430 Public Health - Administration	05-451-490-0000-6175	Expenses	Social Security	0	0	0	0	0	0			0	0
05-451-430 Public Health - Administration	05-451-490-0000-6176	Expenses	Medicare	0	0	0	0	0	0			0	0
05-451-431 Public Health - LPH Grant Admin	05-451-431-0000-6111	Expenses	Per Diem In Lieu Of Salaries	0	0	0	0	0	500			0	500
05-451-431 Public Health - LPH Grant Admin	05-451-431-0000-6245	Expenses	Conferences, Training And Dues	1,026	307	0	55	1,470	2,000			0	2,000
05-451-431 Public Health - LPH Grant Admin	05-451-431-0000-6335	Expenses	Worker Travel	0	0	0	0	0	200			0	200

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6103	Expenses	Salaries And Wages - Permanent	42,721	64,996	78,744	77,036	61,982	74,316			(74,316)	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	0	0	0			0	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	209	0	0			0	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6153	Expenses	Insurance	173	955	1,149	1,089	12,399	720			(720)	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6163	Expenses	Pera	2,918	4,579	5,530	5,452	4,355	5,574			(5,574)	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6175	Expenses	Social Security	2,532	3,978	4,723	4,537	3,609	4,608			(4,608)	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6176	Expenses	Medicare	592	930	1,105	1,061	844	1,078			(1,078)	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6245	Expenses	Conferences, Training And Dues	0	234	209	169	0	300			0	300
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6335	Expenses	Worker Travel	373	91	111	0	648	400			0	400
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6401	Expenses	General Supplies And Equipment	0	294	0	0	552	0			0	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6435	Expenses	Public Health Supplies	1,714	1,028	7,582	28,366	622	8,000			0	8,000
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6824	Expenses	Schipp Grant Exp	0	0	0	0	0	0			0	0
05-451-440 Public Health - LPH Grant DP&C	05-451-440-0000-6837	Expenses	Tobacco Settlement Expense	0	0	0	15,209	6,389	75,000	Fed Vac Grant Exp		0	75,000
05-451-470 Public Health - Family Health	05-451-470-0000-6103	Expenses	Salaries And Wages - Permanent	348,498	422,457	460,134	431,998	276,333	415,885			(415,885)	0
05-451-470 Public Health - Family Health	05-451-470-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	84,886	144,335	47,766			(47,766)	0
05-451-470 Public Health - Family Health	05-451-470-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	93	1,173	0			0	0
05-451-470 Public Health - Family Health	05-451-470-0000-6153	Expenses	Insurance	40,624	43,096	43,507	66,778	82,505	79,116			(79,116)	0
05-451-470 Public Health - Family Health	05-451-470-0000-6163	Expenses	Pera	25,506	30,826	33,443	36,874	30,961	34,371			(34,371)	0
05-451-470 Public Health - Family Health	05-451-470-0000-6175	Expenses	Social Security	19,719	24,343	26,606	28,098	24,691	28,413			(28,413)	0
05-451-470 Public Health - Family Health	05-451-470-0000-6176	Expenses	Medicare	4,612	5,693	6,223	6,571	5,774	6,646			(6,646)	0
05-451-470 Public Health - Family Health	05-451-470-0000-6235	Expenses	Publications, Brochures, Subs.	124	0	0	37	151	150			0	150
05-451-470 Public Health - Family Health	05-451-470-0000-6243	Expenses	Advertising	0	0	0	0	0	500			0	500
05-451-470 Public Health - Family Health	05-451-470-0000-6245	Expenses	Conferences, Training And Dues	1,131	4,766	235	1,967	800	3,000			0	3,000
05-451-470 Public Health - Family Health	05-451-470-0000-6335	Expenses	Worker Travel	6,308	5,265	1,393	906	2,058	7,000			(2,000)	5,000
05-451-470 Public Health - Family Health	05-451-470-0000-6401	Expenses	General Supplies And Equipment	0	226	171	43	1,000	1,000			0	1,000
05-451-470 Public Health - Family Health	05-451-470-0000-6435	Expenses	Public Health Supplies	1,645	2,943	1,783	1,858	3,165	3,500			(1,000)	2,500
05-451-470 Public Health - Family Health	05-451-470-0000-6820	Expenses	MAHF Exp	180	7,576	5,958	8,100	13,101	0			0	0
05-451-470 Public Health - Family Health	05-451-470-0000-6821	Expenses	Follow Along Exp	32	0	0	0	147	100			0	100
05-451-470 Public Health - Family Health	05-451-470-0000-6838	Expenses	Epsdt Grant Expense	16,464	19,749	7,819	9,608	1,067	14,000	C&TC Grant expenses		0	14,000
05-451-470 Public Health - Family Health	05-451-470-0000-6844	Expenses	Mfip Hvp Expense	0	0	0	0	0	0	MECSH Grant Expense		20,900	20,900
05-451-472 Public Health - WIC Grant	05-451-472-0000-6103	Expenses	Salaries And Wages - Permanent	135,770	141,637	154,415	131,783	100,181	142,453			(142,453)	0
05-451-472 Public Health - WIC Grant	05-451-472-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	23,234	56,265	0			0	0
05-451-472 Public Health - WIC Grant	05-451-472-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	0	0	0			0	0

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
05-451-472 Public Health - WIC Grant	05-451-472-0000-6153	Expenses	Insurance	17,233	17,985	28,909	31,377	43,174	46,918			(46,918)	0
05-451-472 Public Health - WIC Grant	05-451-472-0000-6163	Expenses	Pera	10,183	10,623	11,581	11,541	11,683	10,684			(10,684)	0
05-451-472 Public Health - WIC Grant	05-451-472-0000-6175	Expenses	Social Security	8,288	8,719	9,455	8,770	9,041	8,832			(8,832)	0
05-451-472 Public Health - WIC Grant	05-451-472-0000-6176	Expenses	Medicare	1,938	2,039	2,211	2,051	2,114	2,065			(2,065)	0
05-451-472 Public Health - WIC Grant	05-451-472-0000-6245	Expenses	Conferences, Training And Dues	480	380	150	100	105	300			0	300
05-451-472 Public Health - WIC Grant	05-451-472-0000-6335	Expenses	Worker Travel	149	122	8	0	6	200			0	200
05-451-472 Public Health - WIC Grant	05-451-472-0000-6401	Expenses	General Supplies And Equipment	76	118	328	216	594	200			0	200
05-451-472 Public Health - WIC Grant	05-451-472-0000-6435	Expenses	Public Health Supplies	2,257	1,025	286	0	394	1,000			0	1,000
05-451-473 Public Health - Preparedness	05-451-473-0000-6103	Expenses	Salaries And Wages - Permanent	67,279	68,943	76,788	73,634	74,797	78,775			(78,775)	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	0	0	0			0	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	0	429	0			0	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6153	Expenses	Insurance	18,559	19,736	21,461	18,785	10,549	10,389			(10,389)	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6163	Expenses	Pera	5,046	5,171	5,759	5,523	5,641	5,907			(5,907)	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6175	Expenses	Social Security	3,748	3,828	4,264	4,112	4,638	4,884			(4,884)	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6176	Expenses	Medicare	877	895	997	962	1,085	1,141			(1,141)	0
05-451-473 Public Health - Preparedness	05-451-473-0000-6245	Expenses	Conferences, Training And Dues	100	236	50	0	291	200			100	300
05-451-473 Public Health - Preparedness	05-451-473-0000-6335	Expenses	Worker Travel	148	204	0	29	299	250			0	250
05-451-473 Public Health - Preparedness	05-451-473-0000-6401	Expenses	General Supplies And Equipment	0	0	0	0	0	200			0	200
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6103	Expenses	Salaries And Wages - Permanent	90,277	116,062	141,147	143,167	156,618	153,091			(153,091)	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	0	0	0			0	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	183	24	0			0	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6153	Expenses	Insurance	11,557	7,260	13,022	12,387	27,039	494			(494)	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6163	Expenses	Pera	6,664	8,323	10,210	10,395	11,102	11,482			(11,482)	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6175	Expenses	Social Security	5,597	7,196	8,748	8,875	9,677	9,492			(9,492)	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6176	Expenses	Medicare	1,309	1,683	2,046	2,076	2,263	2,220			(2,220)	0
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6245	Expenses	Conferences, Training And Dues	163	15	365	0	325	500			0	500
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6335	Expenses	Worker Travel	521	244	0	0	680	250			0	250
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6824	Expenses	Schipp Grant Exp	164,597	139,952	135,016	65,256	26,627	60,000	SHIP expenses are down as turned the contracted position into County Employee.		0	60,000
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6841	Expenses	Tobacco Grant Expense	0	1,427	713	459	3,945	10,000	Community Services		0	10,000
05-451-480 Public Health - LPH Grant Health Education	05-451-480-0000-6846	Expenses	Pher Iii Grant Expense	0	0	0	0	55,362	80,000	Work Force Grant Expense		(34,790)	45,210
				1,515,889	1,737,804	1,973,689	1,923,739	1,857,703	2,110,348			541,401	2,651,749

	2023 Budget		2024 Budget	
Revenue	8,215,510	Revenue	8,322,939	1%
Expenses	16,699,919	Expenses	18,202,798	9%
	(8,484,409)		(9,879,859)	16%

Sheriff

- Budgets Responsible for:
- Sheriff

Sheriff Forfeitures

Boat & Water

Sheriff's Reserve

Snowmobile Safety Education

Gun Permits

Project Lifesaver

Coroner

County Jail

Jail Canteen

Sentence To Service

Emergency Management

Narrative:

The Chisago County Sheriff's Office 2024 budget remains consistent with spending but is affected by the continued rise in inflation. Several areas within the Sheriff's budget have been directly influenced by the increase in product costs and availability. The Sheriff's Office has worked hard to identify areas to improve efficiencies and reduce costs. Notable changes in the operating budget are as follows:

Gas and Oil (01-201-6561 & 01-251-6561) – The Sheriff's Office continues experiencing substantial savings with the County gas program, which was fully established in 2022. In 2024 there is a projected \$35,000 reduction in total gas spending.

Furniture and Equipment (01-201-6601) - The Sheriff's Office manages its AXON body worn camera products in this line item. Below is a recap of the program and description of future increased costs.

In October 2020 the Sheriff's Office, with Board approval, entered a 5-year contract with AXON for patrol body worn cameras. These cameras were deployed to our patrol deputies and have been an asset to the County. In 2021, 6 additional cameras were added to the agency and assigned to our Investigations Division to be used during field work, arrest warrants and search warrants. In 2022, 8 more cameras were added to ensure all licensed deputies, including the Sheriff, are equipped with a body worn camera.

In July 2021 the Sheriff's Office presented to the Budget and Finance committee regarding the expansion of AXON cameras to our patrol fleet. In the past, the Sheriff's Office purchased WatchGuard camera systems each year for new squad builds. Currently data collected from WatchGuard camera systems is burned onto DVDs for storage which is obsolete. In 2021, the Sheriff proposed a change to AXON fleet cameras which are integrated into our Evidence.com software cloud and the body worn cameras. The Board agreed and a 5-year plan was created to replace the WatchGuard systems (6 cameras a year over 5 years). As proposed, additional fleet cameras have been added yearly and 6 more cameras are being proposed for 2024. This will bring our total of AXON fleet camera systems to 24.

In 2021, with the ongoing success of the body worn camera systems, the Sheriff's Office began a plan to implement them into our Jail. Currently, the jail has mounted cameras with no audio inside the facility. Equipment was purchased at the end of 2021 using dedicated funds from the Jail accounts to start a Jail pilot body worn camera program in 2022.

In 2023 the Sheriff's Office and Jail moved to the Taser 7 as old Taser devices continued to fail and were discontinued by the manufacture. The Taser 7 devices are integrated into all AXON systems and activate body wore cameras and fleet cameras when deployed. All Taser evidence, including trigger pulls, are captured, and retained within AXON for easy agency audits and use of force reviews.

The 2024 Axon contract increases are caused by the addition of fleet cameras (as described and approved in prior budgets) and the addition of interview room AXON cameras. Currently, the soft and hard interview rooms at the PSC have very poor video and audio equipment, which records onto physical digital evidence. Investigators, Child Protection, the BCA, and surrounding agencies all utilize these room to interview suspects, victims and children. The addition of AXON interview cameras will intergrade the interview and interrogation process into our current cloud-based storage, which is easily accessed by the County Attorney's Office. The evidence can also be stored, managed, redacted, and shared through Evidence.com.

Wellness (01-201-6889) - The Sheriff's Office believes that engaged and holistically healthy team members will have a direct correlation to improved services to the citizens of Chisago County. This voluntary program has taken foothold within the agency. Staff are reporting positive interactions and effective results from taking advantage of the Wellness resources. Approved funds will be used for program development, mental health check-ins, follow-up therapy and replacing aging and defective exercise equipment at the Public Safety Center.

Sheriff

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-201 Sheriff	01-201-000-0000-5105	Revenues	Gun Permit Fees	70,000	75,000	88,000	96,335	110,019	100,000	Gun permits to include renewals		0	100,000
01-201 Sheriff	01-201-000-0000-5221	Revenues	Police State Aid	348,004	362,565	398,519	386,088	424,864	421,410	Projected increase (3%)		29,325	450,735
01-201 Sheriff	01-201-000-0000-5300	Revenues	State Grants	8,328	0	8,293	6,881	0	0			0	0
01-201 Sheriff	01-201-000-0000-5306	Revenues	Post Board Training	39,237	40,761	40,459	45,336	46,682	45,000	Projected POST Board training reimbursement. Based of 2021 actual.		5,000	50,000
01-201 Sheriff	01-201-000-0000-5443	Revenues	Safe & Sober Grant	32,866	36,555	39,901	61,500	0	0	Funds moved to 01-220-100-0000-5443. Towards Zero Death grant account(s).		0	0
01-201 Sheriff	01-201-000-0000-5507	Revenues	Fees And Charges	45,330	47,546	239,280	29,135	33,600	50,000	Civil Process fees		0	50,000
01-201 Sheriff	01-201-000-0000-5538	Revenues	Fee - Police Protection	682,300	718,200	632,568	903,848	854,618	950,390	Increase in contract rate / special event overtime rate		98,903	1,049,293
01-201 Sheriff	01-201-000-0000-5561	Revenues	Miscellaneous Revenue	150,673	141,126	116,240	122,234	174,609	153,000	Fingerprint Cards, DTF quarterly reimbursement, Tow bill reimbursement(s)		0	153,000
01-201 Sheriff	01-201-000-0000-5598	Revenues	Welfare Reimb	67,767	61,419	66,330	65,000	65,000	65,000	\$5416 a month - Welfare Investigator Reimbursement		0	65,000
01-201 Sheriff	01-201-000-0000-5750	Revenues	Misc Donations	11,000	1,800	3,506	11,259	9,647	5,000	Local Donations - Estimate based on past years		5,000	10,000
01-201 Sheriff	01-201-000-0000-5880	Revenues	Insurance Claims Reimbursement	0	48,497	67,347	92,346	24,932	118,450	Repair insurance reimbursement		7,500	125,950
01-201 Sheriff	01-201-000-0000-5902	Revenues	Transfers In From Solid Waste Fund	55,000	53,000	60,000	55,000	55,000	60,000	SWAP Deputy - 1/2 time enforcement Deputy for Environmental Services includes 1/2 vehicle costs for the position.		16,917	76,917
				1,510,505	1,586,470	1,760,443	1,874,962	1,798,971	1,968,250			162,645	2,130,895

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Itemization			
										Description	Detail	Adjustments	Prelim 2024 Budget
01-201 Sheriff	01-201-000-0000-6103	Expenses	Salaries And Wages - Permanent	3,603,360	3,710,423	4,071,209	3,969,938	4,248,269	4,481,531			109,211	4,590,742
01-201 Sheriff	01-201-000-0000-6105	Expenses	Salaries And Wages - Parttime	91,928	110,682	135,935	141,639	152,053	0			318,473	318,473
01-201 Sheriff	01-201-000-0000-6107	Expenses	Salaries And Wages - Overtime	237,648	193,515	147,465	185,630	354,124	300,000			25,000	325,000
01-201 Sheriff	01-201-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	1,250	1,250	815	1,150	550	1,000			0	1,000
01-201 Sheriff	01-201-000-0000-6153	Expenses	Insurance	645,684	694,707	750,935	644,416	860,292	888,139			55,224	943,363
01-201 Sheriff	01-201-000-0000-6163	Expenses	Pera	576,658	630,906	707,805	709,943	753,262	777,234			66,403	843,637
01-201 Sheriff	01-201-000-0000-6175	Expenses	Social Security	22,949	22,325	24,611	29,083	35,506	285,001			39,520	324,521
01-201 Sheriff	01-201-000-0000-6176	Expenses	Medicare	54,129	55,893	60,125	61,036	65,758	66,653			9,243	75,896
01-201 Sheriff	01-201-000-0000-6242	Expenses	Publicity Subscriptions And Dues	3,948	3,873	348	48	110	300	News paper postings/Jobs advertising		0	300
01-201 Sheriff	01-201-000-0000-6245	Expenses	Conferences, Training And Dues	15,246	14,260	17,063	19,358	21,347	21,125	Lexipol, Patrol Online, MSA Dues, MN ICLD, POST License Dues		445	21,570
01-201 Sheriff	01-201-000-0000-6273	Expenses	Contract Services	114,548	114,885	104,466	69,545	64,004	96,650	Increase in contracted services to include: Clear, Guardian, Oxygen Forensics, Leads, ARMAR, Martin McAllister, Fairview Health Services, ABS, DTF Cost-Share, Iam Responding, Drone streaming, BCA Audit, Radar Trailer Subscription, Certified Crime Fighter		6,726	103,376
01-201 Sheriff	01-201-000-0000-6299	Expenses	Schooling And Training	39,838	34,482	39,289	39,932	34,609	48,000	Patrol/Dispatch Training. Increase in personnel training costs. - Covers 50 licensed Deputies and 14 Dispatchers. Adding: Peer Support Trainers (5x\$250) in each division		5,850	53,850
01-201 Sheriff	01-201-000-0000-6303	Expenses	Equipment Maintenance & Repair	21,226	562	0	0	0	0			0	0
01-201 Sheriff	01-201-000-0000-6330	Expenses	Mileage	2,426	2,037	1,121	1,582	1,580	2,300	Adjustment based on trending mileage costs.		(700)	1,600
01-201 Sheriff	01-201-000-0000-6341	Expenses	Rental And Service Agreements	17,400	4,500	0	0	0	0			0	0
01-201 Sheriff	01-201-000-0000-6346	Expenses	Building And Facilities Rentals	0	17,400	18,150	18,405	18,645	19,200	Increase in Rush City District Office rent / Shared cost with Drug Task Force (50%)		960	20,160
01-201 Sheriff	01-201-000-0000-6400	Expenses	Office Supplies	5,235	4,000	3,478	5,452	4,366	4,000			0	4,000
01-201 Sheriff	01-201-000-0000-6452	Expenses	Law Enforcement Supplies	94,912	117,092	98,367	116,946	114,634	129,190	Ammo, medical/fire equipment and certifications, new hire uniforms and equipment, ballistic vests, PBT replacement, less lethal munitions, Lidar, CNT, Drone batteries/repair, K9 supplies/repair, dispatch headsets, 24-7 chairs, chaplain uniforms, Reserve Deputy equipment.		7,400	136,590
01-201 Sheriff	01-201-000-0000-6453	Expenses	Safe And Sober Grant Expenses	18,081	18,214	21,451	37,119	0	0	Grant funding moved to 01-220-6453 - Grant funding accounts		0	0
01-201 Sheriff	01-201-000-0000-6561	Expenses	Gas And Oil	188,967	157,150	129,984	165,791	204,142	220,500	Reduction with new County Highway Gas Program. Projected based on 2023 usage and CPG.		(35,000)	185,500
01-201 Sheriff	01-201-000-0000-6562	Expenses	Repairs	102,614	129,245	151,405	204,774	123,053	200,850	Projected for 2024. New County Maint Program in 2024. Continued increase in repair costs. Some offset with increase in insurance payments (rev - 01-201-5880 or 12-201)		44,000	244,850
01-201 Sheriff	01-201-000-0000-6601	Expenses	Furniture And Equipment	2,953	5,014	14,066	34,776	30,602	93,145	Moved to 01-061-6641 for 2024		(93,145)	0
01-201 Sheriff	01-201-000-0000-6630	Expenses	Vehicle Leases	123,009	92,789	100,756	99,932	91,833	95,000	Increase to cover Solid Waste contract Deputy truck. Shared 50% cost with Environmental Services. End of the year transfer.		9,975	104,975
01-201 Sheriff	01-201-000-0000-6802	Expenses	Miscellaneous Expenses	7,234	9,466	17,089	16,443	11,264	11,000	Deputy Registrar fees, plates, Tow bills (seizures, recovers, reimbursements)		0	11,000
01-201 Sheriff	01-201-000-0000-6803	Expenses	Refunds	190	2,615	208,881	666	3,145	2,000	Civil refunds		0	2,000
01-201 Sheriff	01-201-000-0000-6855	Expenses	Crime Prevention	8,975	9,525	10,417	13,089	11,474	12,000	Increase in community outreach activities and cost of supplies and registrations.		1,250	13,250
01-201 Sheriff	01-201-000-0000-6889	Expenses	Wellness Committee	0	0	0	0	0	5,500	Program expenses / Dr. Check-ins / Follow up therapy / Defective equipment replacement at PSC		21,000	26,500
				6,000,406	6,156,810	6,835,228	6,586,693	7,204,622	7,760,318			591,835	8,352,153

Public Safety Grants

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-220-100 PS Grants TZD	01-220-100-0000-5443	Revenues	Safe & Sober Grant	0	0	0	0	48,199	95,458	TZD Grant (Towards Zero Death - DWI, Seatbelt, Speed and Distracted driving enforcement)		42	95,500
01-220-101 PS Grants Boat & Water	01-220-101-0000-5300	Revenues	State Grants	0	0	0	0	13,984	0			0	0
01-220-101 PS Grants Boat & Water	01-220-101-0000-5303	Revenues	Boat And Water Grant	0	0	0	0	17,698	18,000	State Boat and Water enforcement grant which covers wags and equipment		(5,000)	13,000
01-220-101 PS Grants Boat & Water	01-220-101-0000-5401	Revenues	Federal Grants	0	0	0	0	0	7,000	Applied for additional Federal equipment grant		32,000	39,000
01-220-101 PS Grants Boat & Water	01-220-101-0000-5561	Revenues	Miscellaneous Revenue	0	0	0	0	1,709	0			0	0
01-220-102 PS Grants Snowmobile	01-220-102-0000-5300	Revenues	State Grants	0	0	0	0	6,912	6,900	State Snowmobile Grant		100	7,000
01-220-102 PS Grants Snowmobile	01-220-102-0000-5561	Revenues	Miscellaneous Revenue	0	0	0	0	5,412	0			0	0
01-220-103 PS Grants ATV	01-220-103-0000-5300	Revenues	State Grants	0	0	0	0	6,875	7,100	ATV State Grant		(100)	7,000
01-220-112 PS Grants Miscellaneous	01-220-112-0000-5561	Revenues	Miscellaneous Revenue	0	0	0	0	5,000	0			0	0
				0	0	0	0	105,788	134,458			27,042	161,500

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-220-100 PS Grants TZD	01-220-100-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	0	0	0	Wages for filling TZD grant funded enforcement - CCSO only		23,560	23,560
01-220-100 PS Grants TZD	01-220-100-0000-6299	Expenses	Schooling And Training	0	0	0	0	0	0	TZD Conference Training - Reg/Hotel		240	240
01-220-100 PS Grants TZD	01-220-100-0000-6453	Expenses	Safe And Sober Grant Expenses	0	0	0	0	29,672	71,700	PD Agency payouts from TZD Grant (75% of total grant)		0	71,700
01-220-101 PS Grants Boat and Water	01-220-101-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	0	0	14,200	Wages for Grant Funded Boat and Water enforcement		(1,200)	13,000
01-220-101 PS Grants Boat and Water	01-220-101-0000-6303	Expenses	Equipment Maintenance & Repair	0	0	0	0	362	0			0	0
01-220-101 PS Grants Boat and Water	01-220-101-0000-6343	Expenses	Machinery And Equipment Rental	0	0	0	0	6,268	10,800	State and Federal Grants for equipment		28,200	39,000
01-220-101 PS Grants Boat and Water	01-220-101-0000-6562	Expenses	Repairs	0	0	0	0	566	0			0	0
01-220-101 PS Grants Boat and Water	01-220-101-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	13,640	0			0	0
01-220-102 PS Grants Snowmobile	01-220-102-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	0	0	4,140			(640)	3,500
01-220-102 PS Grants Snowmobile	01-220-102-0000-6343	Expenses	Machinery And Equipment Rental	0	0	0	0	122	2,760			740	3,500
01-220-102 PS Grants Snowmobile	01-220-102-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	5,759	0			0	0
01-220-103 PS Grants ATV	01-220-103-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	0	0	2,840	State ATV Grant enforcement funding		660	3,500
01-220-103 PS Grants ATV	01-220-103-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	7,177	4,260	State ATV Grant equipment funding		(760)	3,500
				0	0	0	0	63,566	110,700			50,800	161,500

Coroner

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-240 Coroner	01-240-000-0000-6211	Expenses	Services And Charges	135,613	137,991	139,658	141,469	139,509	153,159	Medical Examiner Services 2024 contract pricing and transportation services monthly average.		0	153,159
				135,613	137,991	139,658	141,469	139,509	153,159			0	153,159

County Jail

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-251 County Jail	01-251-000-0000-5516	Revenues	Room And Board	36,118	37,942	53,836	44,321	47,656	50,000	Better collection methods/technology		(5,000)	45,000
01-251 County Jail	01-251-000-0000-5518	Revenues	Booking Fee	21,656	25,663	15,818	15,170	14,630	15,000	Trending down over last 5 years in average number of booking fees paid		0	15,000
01-251 County Jail	01-251-000-0000-5519	Revenues	Huber	26,251	34,848	22,376	0	19,154	25,000	Trending down over last 4 years on huber fees collected		(7,000)	18,000
01-251 County Jail	01-251-000-0000-5536	Revenues	Prisoner Medical Copay	2,237	4,760	2,298	3,203	3,428	6,000	Prisoners now charged for prescription medications, excessive lien balances also going to collections		(2,000)	4,000
01-251 County Jail	01-251-000-0000-5561	Revenues	Miscellaneous Revenue	12,568	54,807	20,079	6,709	19,341	15,000	Restitution and State transport		(5,000)	10,000
				98,831	158,019	114,406	69,403	104,208	111,000			(19,000)	92,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Itemization		Prelim 2024 Budget	
										Description	Detail	Adjustments	
01-251 County Jail	01-251-000-0000-6103	Expenses	Salaries And Wages - Permanent	2,167,162	2,411,387	2,532,118	2,411,219	2,460,597	2,356,217			744,800	3,101,017
01-251 County Jail	01-251-000-0000-6105	Expenses	Salaries And Wages - Parttime	22,549	29,245	15,980	25,405	24,890	0			59,719	59,719
01-251 County Jail	01-251-000-0000-6107	Expenses	Salaries And Wages - Overtime	87,407	73,419	47,419	88,419	87,134	75,000			50,000	125,000
01-251 County Jail	01-251-000-0000-6153	Expenses	Insurance	444,927	503,273	557,542	483,045	654,714	658,636			293,132	951,768
01-251 County Jail	01-251-000-0000-6163	Expenses	Pera	182,457	197,089	208,953	201,341	207,470	409,109			(145,529)	263,580
01-251 County Jail	01-251-000-0000-6175	Expenses	Social Security	135,114	143,586	146,166	148,531	151,161	150,014			53,702	203,716
01-251 County Jail	01-251-000-0000-6176	Expenses	Medicare	31,628	33,794	34,820	34,737	35,352	35,084			12,559	47,643
										Covers annual cost of Correctional Law Reporter case law review. Subscriptions for incarcerated population paid for from commissary fund		0	200
01-251 County Jail	01-251-000-0000-6242	Expenses	Publicity Subscriptions And Dues	299	0	0	360	180	200			0	200
01-251 County Jail	01-251-000-0000-6245	Expenses	Conferences, Training And Dues	1,169	235	0	0	0	0			0	0
										Increase to cover the cost of an annual service agreement to cover software/hardware support for our security electronics system (door control, cameras, etc.)		7,000	17,000
01-251 County Jail	01-251-000-0000-6273	Expenses	Contract Services	32,576	10,458	9,197	29,941	19,845	10,000				
01-251 County Jail	01-251-000-0000-6299	Expenses	Schooling And Training	10,466	14,591	7,159	14,794	13,476	12,300			2,700	15,000
01-251 County Jail	01-251-000-0000-6303	Expenses	Equipment Maintenance & Repair	4,557	748	3,001	175,778	7,789	7,500			0	7,500
										Reduced expectation for mileage requests in 2024 as most training opportunities are still offered via online/video, and those that are in person can usually be accommodated with a vehicle from the jail transport fleet.		(450)	750
01-251 County Jail	01-251-000-0000-6330	Expenses	Mileage	1,252	785	135	413	232	1,200				
										Expenses within this line are associated with processing and housing inmates, such as: clothing/bedding, consumables (paper/plastic products), materials for laundry service, UA testing, eating utensils/mugs, items related to inmate hygiene, extradition costs, etc.		0	41,200
01-251 County Jail	01-251-000-0000-6352	Expenses	Board In County	42,620	31,706	29,483	25,201	47,364	41,200				
01-251 County Jail	01-251-000-0000-6354	Expenses	Board Out Of County	122,330	275	2,413	0	2,875	10,000			(5,000)	5,000
01-251 County Jail	01-251-000-0000-6400	Expenses	Office Supplies	5,848	5,079	6,165	8,302	10,091	11,000			1,000	12,000
01-251 County Jail	01-251-000-0000-6413	Expenses	Custodial Supplies	10,554	8,183	4,340	7,772	8,821	12,750			250	13,000
										Anticipate a price increase of at least 8-10% at the start of 2024 based on CPI data (per contract). Previous calculations were based on an estimated Average Daily Population of 60 for the entire year but population trends are not increasing so no budget increase is being requested at this time.		0	243,000
01-251 County Jail	01-251-000-0000-6415	Expenses	Food And Beverages	133,949	173,783	123,160	103,019	172,880	243,000				
01-251 County Jail	01-251-000-0000-6431	Expenses	Medical Services Prisoners	184,498	210,926	276,595	268,454	289,646	310,000			10,000	320,000
01-251 County Jail	01-251-000-0000-6451	Expenses	Other Operating Supplies	0	3,309	1,110	1,204	2,904	3,000			2,000	5,000
										Costs for supplies and equipment related to managing safety and security of the facility, such as: new hire costs (uniforms, equipment, medical screening), restraint supplies, protective nitrile gloves, uniform supplies for newly promoted/administrative staff, etc.		5,000	30,000
01-251 County Jail	01-251-000-0000-6452	Expenses	Law Enforcement Supplies	12,496	20,435	20,880	17,031	24,179	25,000				
										Significant increase in transports we expected previously has not materialized. County gas pumps have also greatly reduced our need for outside fuel costs.		(15,000)	10,000
01-251 County Jail	01-251-000-0000-6561	Expenses	Gas And Oil	14,459	14,280	8,340	6,260	8,926	25,000				
										Costs associated with repair of security equipment (outside the scope of the Maintenance department) such as: replacing broken security glazing, electronic controls for doors/intercoms, fire system repairs due to intentional damage, transport squad repairs (other than standard vehicle maintenance), etc.. Moving funds to 10-251-6273 to cover annual service agreement for security electronics maintenance		(7,000)	18,000
01-251 County Jail	01-251-000-0000-6562	Expenses	Repairs	7,858	14,967	14,551	16,597	19,953	25,000				
01-251 County Jail	01-251-000-0000-6601	Expenses	Furniture And Equipment	0	0	1,304	1,356	2,099	2,000			0	2,000
01-251 County Jail	01-251-000-0000-6802	Expenses	Miscellaneous Expenses	1,231	216	420,303	12,617	1,196	2,000			0	2,000
01-251 County Jail	01-251-000-0000-6803	Expenses	Refunds	880	0	0	932	653	1,000			0	1,000
				3,658,286	3,901,766	4,471,133	4,082,727	4,254,426	4,426,210			1,068,883	5,495,093

Sentence To Service

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-253 Sentence To Serve	01-253-000-0000-6211	Expenses	Services And Charges	33,857	60,338	71,952	73,806	76,351	78,986	anticipating 3+% increase in contract at renewal in early-2023		0	78,986
				33,857	60,338	71,952	73,806	76,351	78,986			0	78,986

Emergency Management

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-281 Emergency Management	01-281-000-0000-5404	Revenues	Fed Grant - Emergency Management	83,005	36,614	76,614	52,820	30,672	53,000	EMPG = \$38,000 and UASI = \$20,000. This is projected since UASI is not closed or approved.		5,000	58,000
01-281 Emergency Management	01-281-000-0000-5561	Revenues	Miscellaneous Revenue	0	0	138	0	0	0			0	0
				83,005	36,614	76,752	52,820	30,672	53,000			5,000	58,000

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2024 Budget
01-281 Emergency Management	01-281-000-0000-6103	Expenses	Salaries And Wages - Permanent	60,004	61,484	65,751	64,647	66,923	82,270			8,968	91,238
01-281 Emergency Management	01-281-000-0000-6153	Expenses	Insurance	18,575	19,752	21,477	18,798	16,568	19,033			1,604	20,637
01-281 Emergency Management	01-281-000-0000-6163	Expenses	Pera	0	0	0	0	0	0			0	0
01-281 Emergency Management	01-281-000-0000-6175	Expenses	Social Security	3,133	3,111	3,337	3,307	3,662	6,329			(672)	5,657
01-281 Emergency Management	01-281-000-0000-6176	Expenses	Medicare	733	728	780	773	856	5,232			(3,909)	1,323
01-281 Emergency Management	01-281-000-0000-6245	Expenses	Conferences, Training And Dues	0	265	350	503	150	3,224			0	3,224
01-281 Emergency Management	01-281-000-0000-6601	Expenses	Furniture And Equipment	6,540	4,835	0	1,510	0	0			0	0
01-281 Emergency Management	01-281-000-0000-6802	Expenses	Miscellaneous Expenses	29,589	35,418	103,234	30,022	29,514	28,500	Increase to CodeRed contract costs. EM pays for this county wide service per Chases request.		1,650	30,150
				118,575	125,593	194,929	119,560	117,674	144,588			7,641	152,229

2023 Budget		2024 Budget	
Revenue	2,266,708	Revenue	2,442,395
Expenses	12,673,961	Expenses	14,393,120
	(10,407,253)		(11,950,725)