
SPECIAL BUDGET & FINANCE COMMITTEE AGENDA

Wednesday, August 23, 2023

3:00 PM • Boardroom

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

PROPOSED AGENDA

- I. Auditor-Treasurer
- II. Probation
- III. Assessor
- IV. Environmental Services – Parks – HHW
- V. Enterprise Services – IT and Facilities/Maintenance
- VI. Public Works

Schedule for Remaining Presentations

‘Clean Up’ Workshop (Thursday, August 31st at 3:00 p.m.)

Capital Improvement Plan (Wednesday, September 13th at 3:00 p.m.)

Board of Commissioners Meeting – September 20th – ADOPT Preliminary Levy

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

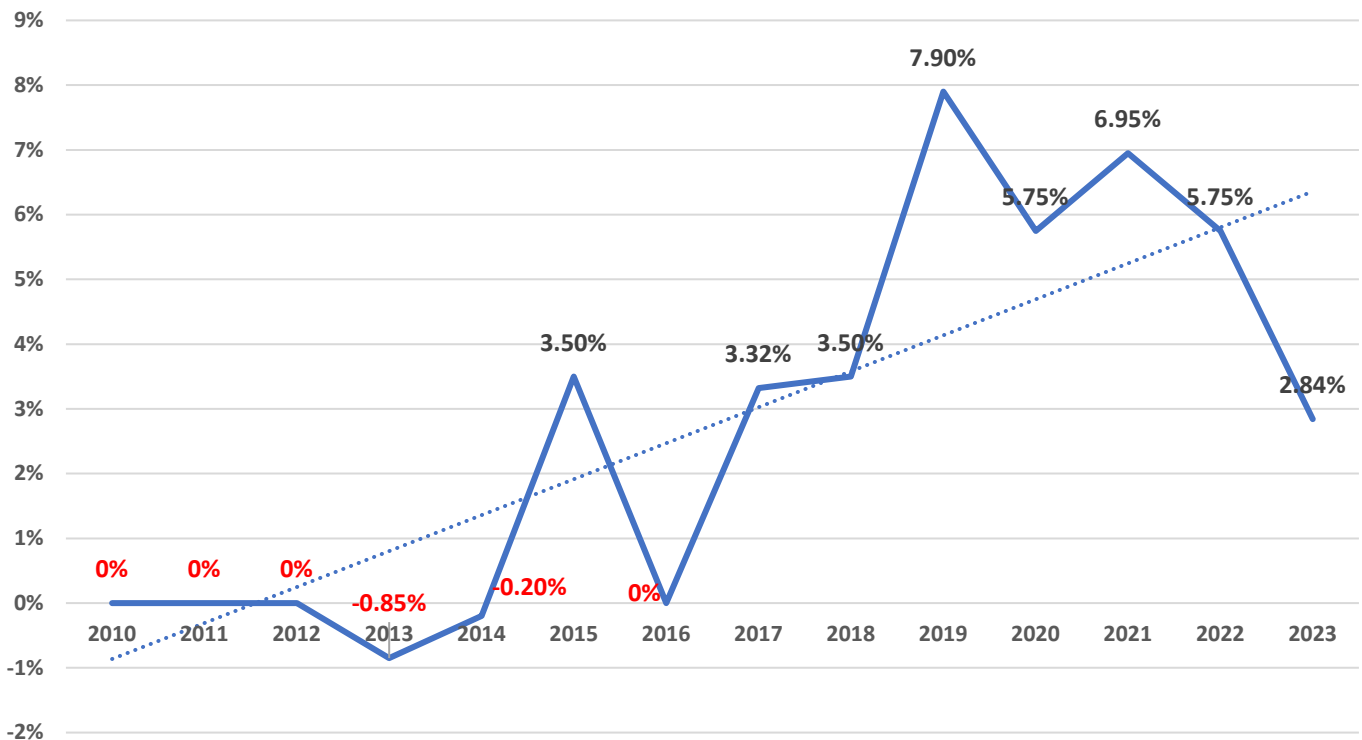
Chase Burnham
County Administrator

COUNTY BUDGET AND REVENUES

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 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%.

Summary of August 9th B/F meeting – The following items were discussed in more detail but have not been formally recommended;

Item/Policy	Description	Total (Amount \$\$\$)
Longevity \$\$\$ (Carryover)	In 2023, the County Board budgeted \$900,000 for the one-time longevity payments and the retirement payments for staff	Approximately \$0 - <u>\$300,000</u>



Operating Budget (Carryover)	All items which spend less than the budgeted amount	Unknown at this time – can only be reasonably predicted
Contingency (Carryover)	As of 8/9/2023, the Contingency Account had \$98,700 remaining	Approximately <u>\$50,000</u>
SWCD Increase	In the 2023 SWCD Budget request, the SWCD requested an additional \$50,000	Approximately <u>\$50,000</u> (this increase could be funded by CIP or remaining ARPA, however this will inflate budget for future if the County maintains funding level)
11-149 Building Fund – Honeywell Phase II Debt Payment	At the Oct. 19, 2022, Board of Commissioners meeting, the Board decided to pay half of the Phase II upgrades with ARPA and the remainder financed over 15 years (\$729,577)	<u>\$83,602</u> (this payment could be funded by CIP or remaining ARPA, however this will inflate budget for future)
01-091-6817 Restorative Justice Program – Lakes Center for Youth and Families	The County has budgeted \$15,000 for multiple years, and LCYAF is requesting an additional \$25,000	<u>\$25,000</u> (this payment could be funded by CIP or remaining ARPA, however this will inflate budget for future if the

		County maintains funding level)
01-201-6889 Wellness Committee	In 2023, the County funded the CCSO Wellness Initiative for \$5,500, the Sheriff has requested an increase of \$21,000	<u>\$21,000</u> (this payment could be funded by CIP remaining ARPA, or the new Public Safety Allocation, however this will inflate budget for future if the County maintains funding level)
TOTAL	Potential levy savings	\$529,602

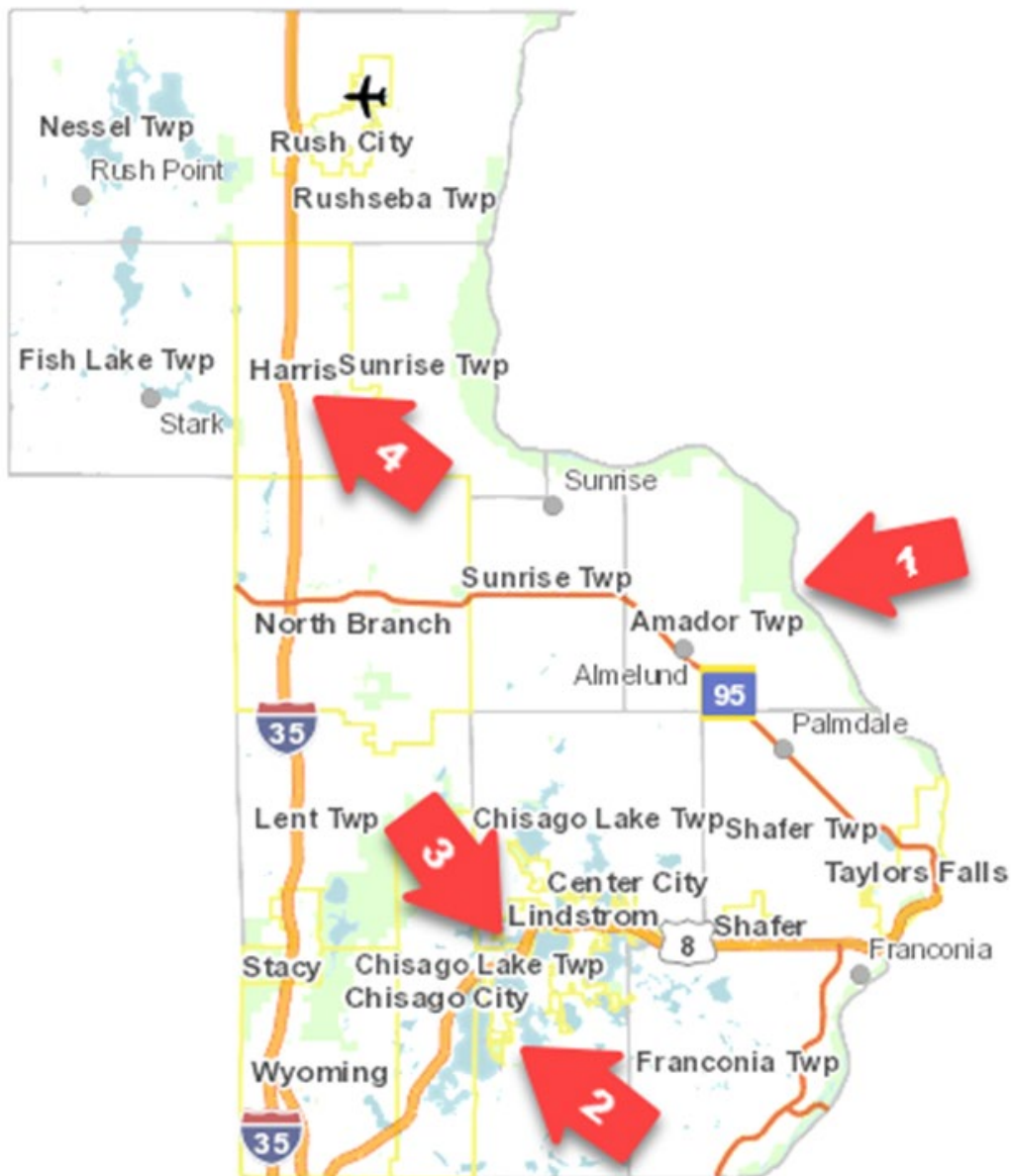
1. County Road Construction for 2024

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.

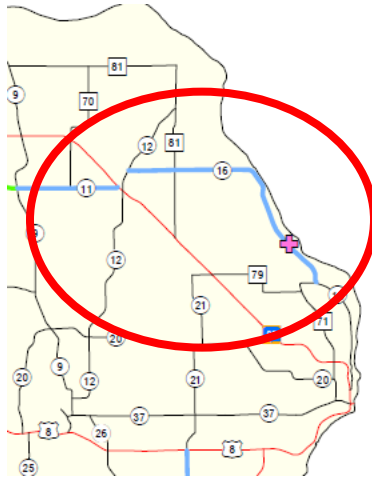
There are 5 Total Projects planned for 2024 using ‘Local’ funding sources, however only one project uses funds other than LOST and Levy funds (Highway 10 – CSAH 8 North to County Line), this project uses Federal and State Aid funds:

	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%		

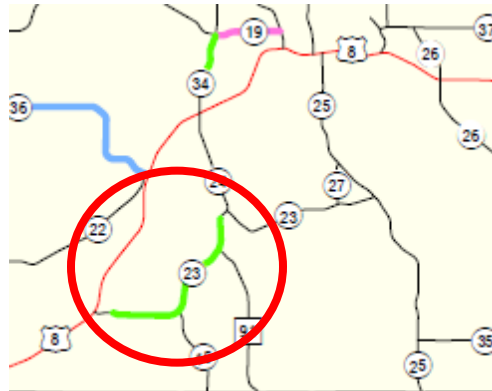


There are 4 projects using 'local' funding source(s);

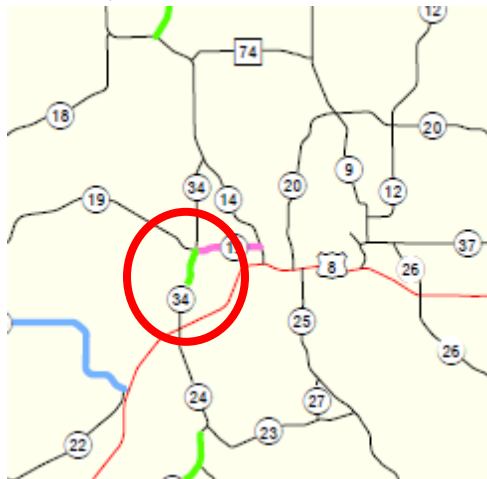
1) HWY 16 – Reconditioning and Bridge Project, 7.4 miles = \$3,500,000



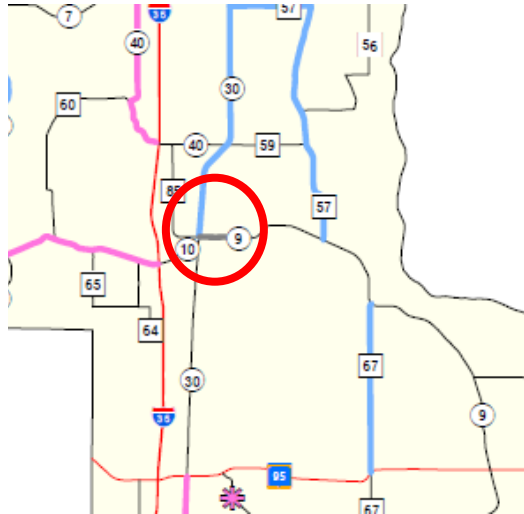
2) HWY 23 – Mill and Overlay, 3.3 miles = \$900,000



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 their 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

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 licenses 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
	1		\$3,125.00
			\$0.00
PP SW Maint NOTE 1			\$13,516.04
PC Cal	14	\$36.00	\$504.00
Support est.	200	\$55.00	\$11,000.00
10MB VPN	1	\$2,724.00	\$2,724.00
Allocated Storage Costs			\$2,148.34
			\$33,017.38

North Branch PD	Quantity	Cost Each	Total Cost
			\$3,125.00
			\$0.00
PP SW Maint NOTE 1			\$13,516.04
PC Cal	20	\$36.00	\$720.00
Support est.	200	\$55.00	\$11,000.00
10MB VPN	1	\$2,724.00	\$2,724.00
Allocated Storage Costs			\$2,148.34
			\$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 51 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
Taylors 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
Taylors Falls	\$ 3,860.42
CCSO	\$ 67,363.40
Probation	\$ 1,036.36
<u>COLLECTED for 2023</u>	\$152,305.00



			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

AUGUST 8, 2023 Administrator ‘Options’

12. Building Security

The County Sheriff’s Office currently staffs the Center City Government Center with both Security Officers (x3) and Part-Time Deputies (x5). This is the staff that operates the body and bag scanner at the front public entrance and provides security for all the staff and clients the County has at the Center City facility. In addition, they staff the Board meetings to scan all the meeting attendees. All of these employees are budgeted at .5.

Part-Time Deputies are POST Licensed Law Enforcement Officers and can operate firearms, which the Security Officers do NOT.

In addition to the Building Security, the Center City Government Center also has bailiffs in each Courtroom, depending on the Court calendar for the day. The bailiffs are POST licensed officers.

Staffing Costs for 2024

Security Officer Staffing Costs = \$109,978.16

PT Deputy Staffing Costs = \$227,936.35

TOTALS = \$337,914.51

It is important to have building security given the type of work the Center City Building employees do. Additionally, the PT deputies can be used by the CCSO for non-building security law enforcement duties.

13. Building Inspectors

The County currently provides all inspection services for the County, except the cities. There are three building inspectors and one sanitarian (septic systems).

When builders and contractors are doing work within the County, the Chisago County Zoning Code requires that individual/company seek a county permit for the specific type of work.

The Environmental Services/Zoning Department currently budgets revenue from the issuance of permits.

Staffing Costs for 2024

Building Officials (3)	= \$345,108.36
Sanitarian (1)	= \$97,023.11
TOTAL	= \$442,131.47

Budgeted Revenue for 2024

TOTAL Zoning Permits and Fees	= \$925,000
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Total 2022 Actuals = \$984,474

There are other costs associated with this significant decision, i.e zoning enforcement, administration, etc. The reduction in revenue is appropriate given the trends in the County and nationally as interest rates continue to rise, resulting in less construction.

If the Budget and Finance Committee chose to, the County could ‘privatize’ inspections, which COULD (no guarantees) reduce the County’s operating expenditures but would also likely reduce the revenue for the County. Additionally, it could result in higher costs for clients or longer wait times.

14. New Employee Health, Dental, and HSA Budgeting

The County currently pays a percentage of every employee’s health and dental insurance if the employee chooses to as a part of the County’s benefit package. Employees that receive health or dental insurance from another source (do not take coverage from the County) receive \$0 from the County.



The percentage of total premiums paid for by the County is a negotiable with the bargaining units. Under the current labor contracts, there is a 95/5 or 80/20 split.

2023 Dental coverage provider is Guardian.

Monthly rates for dental coverage are as follows:

Tier	Monthly Cost TOTAL	Yearly Cost TOTAL	Percentage Employer/EE	Monthly Cost EMPLOYEE	TOTAL Yearly EE COST	TOTAL Yearly Employer Cost
Employee	\$39.39	\$472.68	95/5	\$1.97	\$23.64	\$449.04
Employee + Spouse	\$81.87	\$982.44	80/20	\$16.37	\$196.44	\$786.00
Employee + Children	\$76.60	\$919.20	80/20	\$15.32	\$183.84	\$735.36
Family	\$128.83	\$1,545.96	80/20	\$25.77	\$309.24	\$1,236.72

Total Dental Plan = 309

Employee Only – 140
Employee/Child - 22
Employee + Spouse - 50
Family – 97

2023 Medical coverage provider is Blue Cross Blue Shield.

Monthly rates for medical coverage are as follows:

Tier	Monthly Cost TOTAL	Yearly Cost TOTAL	Percentage Employer/EE	Monthly Cost EMPLOYEE	TOTAL Yearly EE COST	TOTAL Yearly Employer Cost
Employee	\$690.16	\$8,281.92	95/5	\$29.87	\$358.44	\$7,923.48
Employee + Spouse	\$1,449.38	\$17,392.56	80/20	\$250.90	\$3,010.80	\$14,381.76
Employee + Children	\$1,518.42	\$18,221.04	80/20	\$262.85	\$3,154.20	\$15,066.84
Family	\$2,277.60	\$27,331.20	80/20	\$394.27	\$4,731.24	\$22,599.96

For the HRA Plan: 10 Total Members

Employee Only – 5
Employee + Spouse – 2
Employee + Child – 1
Family – 2

For the HSA Plan: 299 Total Members

Employee Only – 161
2 Person – 30
Parent & Child – 14
Parent & Children – 11
Family – 83

7 married couples with family insurance paid by the county included in the total.



In addition to the 95/5 or 80/20 split of premiums, the County also contributes the following to each employee via a Health Savings Account contribution.

Tier	County HSA Contribution
Employee	\$2,500
Employee + Spouse	\$2,750
Employee + Children	\$2,750
Family	\$3,000

The total number of vacant positions in the proposed draft budgeted is 19.5 and 6 overstrength, each of these positions 25 (the .5 would likely not receive benefits) is budgeted at receiving Family Medical, Family Dental, and the Family HSA contribution, which equals $\$22,599.96 + \$1,236.72 + \$3,000 = \$26,836.68$. Difference is benefits can range from \$10,872.52 to \$26,836.68.

Depending on if the Board chooses to not fill vacancies, or to fill some and not others, there is a savings to levy depending on the benefits package the ‘vacant’ position is.

15. Health/Dental Insurance = 10% Increase Budget

When developing the DRAFT preliminary 2024 Budget and Levy, a 10% health and dental insurance increase was added to the 2023 cost because the County does not know what health and dental insurance costs will be.

The total cost for health insurance premiums (with the changes to plans) is \$4,473,972.84. The total cost of health insurance with a 10% increase is \$4,971,081. The 10% increase is valued at **\$497,108.09**.

The total cost for dental insurance premiums (with changes to plans) is \$299,733.21. The total cost of dental insurance with a 10% increase is \$348,527. The 10% increase is valued at **\$48,783.78**.

Approximately \$55,000 for each 1% percent of increase in health and dental coverage budgeted.

OTHER IDEAS TO BE EXPLORED FURTHER

16. **Car Leases and Maintenance**
17. **Charging for Elections**
18. **Restructuring Land Services Division (Auditor, Treasurer, Recorder, Assessor, Zoning/Environmental Services)**
19. **Revenue – Fee Schedule Changes**
20. **Revenue – Licensing Costs**
21. **Using Library Space for County Office Space**

Auditor-Treasurer

- Budgets Responsible for:
- Auditor-Treasurer

Auditor

Elections

Other General Government

Non-County Income/Expenses (Retiree Insurance)

Public Safety Building (Shared with Enterprise Svc)

E911

Economic Development

Ditches

Debt

Tax Levy Revenue

Narrative:

Aside from the elections budget, there are very minor change to the 2024 budget.

You will note that there were significant changes to election laws during the 2023 Legislative Session. The proposed election budget accounts for those required changes. The most significant change comes in the area of temporary election staff and ballot board judges. Direct balloting has been increased from 7 days to 18 days along with requirements to be open two Saturdays and the Sunday and for extended hours the Tuesday and Monday before the General Election. We will need additional temporary staff and ballot board judges to staff the additioal required hours. You will note in the Elections revenue budget there is a new \$10,000 state grant. There will be an annual election allocation received for election administrations.

Auditor-Treasurer

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
01-041 Auditor	01-041-000-0000-5507	Revenues	Fees And Charges	12,979	31,508	14,680	34,639	32,762	43,200			0	43,200
01-041 Auditor	01-041-000-0000-5902	Revenues	Transfers In From Solid Waste Fund	3,000	3,000	3,000	6,000	6,000	6,000			0	6,000
				15,979	34,508	17,680	40,639	38,762	49,200				49,200

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
01-041 Auditor	01-041-000-0000-6103	Expenses	Salaries And Wages - Permanent	301,817	417,971	472,158	437,251	513,557	541,573			47,912	589,485
01-041 Auditor	01-041-000-0000-6105	Expenses	Salaries And Wages - Parttime	35,151	65,030	67,924	54,067	20,515	0			0	0
01-041 Auditor	01-041-000-0000-6107	Expenses	Salaries And Wages - Overtime	1,644	0	4,701	171	8,508	5,000			(1,000)	4,000
01-041 Auditor	01-041-000-0000-6153	Expenses	Insurance	74,485	119,750	123,969	118,775	132,046	124,634			20,947	145,581
01-041 Auditor	01-041-000-0000-6163	Expenses	Pera	25,235	35,692	34,369	36,583	38,185	41,663			2,848	44,511
01-041 Auditor	01-041-000-0000-6175	Expenses	Social Security	19,093	26,320	27,206	26,508	29,788	34,441			2,355	36,796
01-041 Auditor	01-041-000-0000-6176	Expenses	Medicare	4,465	6,156	6,363	6,199	6,967	8,055			551	8,606
01-041 Auditor	01-041-000-0000-6235	Expenses	Publications, Brochures, Subs.	45	135	0	0	0	0			0	0
01-041 Auditor	01-041-000-0000-6242	Expenses	Publicity Subscriptions And Dues	48	48	97	104	115	110			5	115
01-041 Auditor	01-041-000-0000-6245	Expenses	Conferences, Training And Dues	3,419	3,442	905	4,670	6,496	6,000			450	6,450
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues								(6,000)		0
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues							MACATFO Summer Conference	1,100		0
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues							MNCCC Conference	1,100		0
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues							MACO Conference	1,100		0
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues							MnCCC Training (Legal descriptions, TAC, Software, etc:)	1,600		0
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues							MACO Dues	1,450		0
01-041 Auditor (itemization)	01-041-000-0000-6245	Expenses	Conferences, Training And Dues							MCAFTO Dues	100		0
01-041 Auditor	01-041-000-0000-6273	Expenses	Contract Services	0	0	4,228	0	0	0	MOVED TO AUDIT DEPT		0	0
01-041 Auditor	01-041-000-0000-6330	Expenses	Mileage	1,338	2,201	885	927	1,380	2,500			0	2,500
01-041 Auditor	01-041-000-0000-6341	Expenses	Rental And Service Agreements	477	0	1,258	0	0	1,000	Shredding		0	1,000
01-041 Auditor	01-041-000-0000-6350	Expenses	Sales Tax	31	2	2	2	0	0			0	0
01-041 Auditor	01-041-000-0000-6400	Expenses	Office Supplies	3,206	14,591	14,418	10,012	19,167	18,500			(500)	18,000
01-041 Auditor (itemization)	01-041-000-0000-6400	Expenses	Office Supplies								(18,500)		0
01-041 Auditor (itemization)	01-041-000-0000-6400	Expenses	Office Supplies							TNT Notices	7,000		0
01-041 Auditor (itemization)	01-041-000-0000-6400	Expenses	Office Supplies							Tax Statements	7,000		0
01-041 Auditor (itemization)	01-041-000-0000-6400	Expenses	Office Supplies							General Office Supplies	4,000		0
				470,454	691,337	758,484	695,270	776,725	783,476			73,568	857,044

Audit

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
01-042 Audit	01-042-000-0000-6211	Expenses	Services And Charges	60,322	75,499	56,164	112,179	72,311	100,000	\$10,000 previously paid with ARPA		10,000	110,000
				60,322	75,499	56,164	112,179	72,311	100,000				110,000

Elections

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
01-071 Elections	01-071-000-0000-5300	Revenues	State Grants	0	0	0	0	36,791	0	New - Election Administration Grant (Annual appropriation \$2,873 + per reg voter)			
01-071 Elections	01-071-000-0000-5561	Revenues	Miscellaneous Revenue	6,678	6,477	33,232	9,239	740	10,000			13,000	13,000
				6,678	6,477	33,232	9,239	37,531	10,000			0	10,000
												13,000	23,000

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
01-071 Elections	01-071-000-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	0	9,402	0			33,280	33,280
01-071 Elections	01-071-000-0000-6163	Expenses	Pera	0	0	0	0	0	0			1,560	1,560
01-071 Elections	01-071-000-0000-6175	Expenses	Social Security	0	0	0	0	583	0			2,063	2,063
01-071 Elections	01-071-000-0000-6176	Expenses	Medicare	0	0	0	0	136	0			483	483
01-071 Elections	01-071-000-0000-6211	Expenses	Services And Charges	97,266	32,173	127,333	41,559	78,018	86,400			500	86,900
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges								(86,400)		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Hart annual maintenance (Scan, Touchwriter, Printer, Central)	23,500		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Knowink annual maintenance (Poll Pads)	11,500		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							PVC Cards	2,000		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Budget equalization - to be carried over into 2024	0		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Cloud Storage - Drop Box Camera - Records Retention	2,000		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Notice Publication	4,000		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Online Election Judge Training	5,000		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Temporary Staff & Ballot Board Judges	37,400		0
01-071 Elections (itemization)	01-071-000-0000-6211	Expenses	Services And Charges							Election Administrator Certification Training	1,500		0
01-071 Elections	01-071-000-0000-6411	Expenses	Operating Supplies	0	193	44,457	2,051	58,386	45,000			22,000	67,000
01-071 Elections (itemization)	01-071-000-0000-6411	Expenses	Operating Supplies								(45,000)		0
01-071 Elections (itemization)	01-071-000-0000-6411	Expenses	Operating Supplies							Township Election Supplies	4,000		0
01-071 Elections (itemization)	01-071-000-0000-6411	Expenses	Operating Supplies							Office Supplies	18,000		0
01-071 Elections (itemization)	01-071-000-0000-6411	Expenses	Operating Supplies							Ballot Printing	45,000		0
				97,266	32,366	171,790	43,610	146,526	131,400			59,886	191,286

Other General Government

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
01-149 Other General Government	01-149-000-0000-5010	Revenues	Forfeited Property	98,490	159,878	0	75,362	47,606	0			0	0
01-149 Other General Government	01-149-000-0000-5013	Revenues	Deed Tax/Mortgage Reg -County Share	70,940	71,649	113,422	131,528	90,911	110,000			(40,000)	70,000
01-149 Other General Government	01-149-000-0000-5070	Revenues	Penalties And Interest	268,024	188,658	181,867	176,174	166,834	180,000			(20,000)	160,000
01-149 Other General Government	01-149-000-0000-5102	Revenues	Auctioneers License	80	200	140	40	260	40			120	160
01-149 Other General Government	01-149-000-0000-5103	Revenues	Tobacco License	650	600	600	550	650	550			950	1,500
01-149 Other General Government	01-149-000-0000-5104	Revenues	Fireworks Permit	30	35	25	30	40	50			200	250
01-149 Other General Government	01-149-000-0000-5106	Revenues	Beer And Bottle Club License	410	310	360	260	210	350			(50)	300
01-149 Other General Government	01-149-000-0000-5107	Revenues	Liquor License	8,200	10,800	11,550	9,950	11,850	11,000			9,350	20,350
01-149 Other General Government	01-149-000-0000-5108	Revenues	Wine License	2,150	350	650	950	350	600			150	750
01-149 Other General Government	01-149-000-0000-5220	Revenues	Pera Rate Increase Aid	22,554	22,554	0	0	0	0			0	0
01-149 Other General Government	01-149-000-0000-5222	Revenues	Local Government Aid	130,714	134,165	131,738	139,808	144,897	125,000			0	125,000
01-149 Other General Government	01-149-000-0000-5254	Revenues	Cost Reallocation	503,187	575,339	505,546	507,155	550,119	575,000			(25,000)	550,000
01-149 Other General Government	01-149-000-0000-5271	Revenues	Payments In Lieu - Lindstrom Hra	1,753	1,740	1,994	1,929	2,211	1,900			0	1,900
01-149 Other General Government	01-149-000-0000-5272	Revenues	State Pilt - Regular	182,444	180,079	179,911	179,894	179,894	175,000			0	175,000
01-149 Other General Government	01-149-000-0000-5273	Revenues	Payments In Lieu - State Game Refuge	38,037	38,166	38,273	35,299	35,427	35,000			0	35,000
01-149 Other General Government	01-149-000-0000-5275	Revenues	Payments In Lieu - State Acquired Land	0	0	0	0	0	0			0	0
01-149 Other General Government	01-149-000-0000-5276	Revenues	Payments In Lieu - Federal	2,000	2,087	2,110	2,176	2,283	2,000			0	2,000
01-149 Other General Government	01-149-000-0000-5561	Revenues	Miscellaneous Revenue	98,553	37,632	306,250	16,336	56,901	40,000			0	40,000
01-149 Other General Government	01-149-000-0000-5598	Revenues	Welfare Reimb	81,148	75,096	75,942	75,152	74,696	75,000			0	75,000
01-149 Other General Government	01-149-000-0000-5710	Revenues	Interest Income	1,041,541	1,125,488	626,679	317,806	869,123	275,000			425,000	700,000
01-149 Other General Government	01-149-000-0000-5811	Revenues	Rental Income	0	0	12,630	63,674	58,932	57,800			0	57,800
01-149 Other General Government	01-149-000-0000-5868	Revenues	Property Insurance Refund	150,113	132,423	123,911	148,667	128,169	123,900			6,100	130,000
01-149 Other General Government	01-149-000-0000-5901	Revenues	Transfers In	0	0	382,000	2,195,063	0	0			0	0
01-149 Other General Government	01-149-000-0000-5902	Revenues	Transfers In From Solid Waste Fund	0	0	28,000	0	0	0			0	0
				2,701,019	2,757,247	2,723,597	4,077,802	2,421,363	1,788,190			356,820	2,145,010

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
01-149 Other General Govt	01-149-000-0000-6177	Expenses	Unemployment	10,636	15,644	27,849	0	0	35,000			0	35,000
01-149 Other General Govt	01-149-000-0000-6179	Expenses	Worker's Compensation	188,773	206,101	250,301	289,094	318,907	304,200	3% Increase		9,125	313,325
01-149 Other General Govt	01-149-000-0000-6203	Expenses	Telephone	226,443	137,190	151,059	152,348	179,817	153,000			0	153,000
01-149 Other General Govt	01-149-000-0000-6205	Expenses	Postage	102,453	92,543	107,022	94,761	93,860	110,000			0	110,000
01-149 Other General Govt	01-149-000-0000-6253	Expenses	Electricity	107,878	125,445	107,588	100,563	1,601	0			0	0
01-149 Other General Govt	01-149-000-0000-6255	Expenses	Gas	23,761	12,272	10,932	18,676	0	0			0	0
01-149 Other General Govt	01-149-000-0000-6257	Expenses	Sewer	14,929	10,717	9,950	13,952	0	0			0	0
01-149 Other General Govt	01-149-000-0000-6802	Expenses	Miscellaneous Expenses	2,107	258	2,143	21,403	63,348	2,000			0	2,000
01-149 Other General Govt	01-149-000-0000-6805	Expenses	Insurance	288,594	307,147	325,659	393,756	429,077	438,900	3% Increase		13,170	452,070
01-149 Other General Govt	01-149-000-0000-6852	Expenses	Indirect Cost Plan	5,250	5,250	5,250	5,250	5,500	6,000			0	6,000
01-149 Other General Govt	01-149-000-0000-6889	Expenses	Wellness Committee	3,365	783	(2,354)	5,380	1,093	0			0	0
01-149 Other General Govt	01-149-000-0000-6891	Expenses	Safety Committee	6,733	4,326	9,232	950	1,235	0			0	0
01-149 Other General Govt	01-149-000-0000-6892	Expenses	Ergonomics	7,179	6,715	5,018	3,784	0	0			0	0
01-149 Other General Govt	01-149-000-0315-6195	Expenses	Retiree/Speical Payout	0	0	0	0	0	929,250			(429,250)	500,000
				988,101	924,392	1,009,649	1,099,917	1,094,438	1,978,350			(406,955)	1,571,395

Non-County Income/Expense

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
01-150 Non-County Income/Expense	01-150-000-0000-6153	Expenses	Insurance	1,566	4,366	4,503	4,156	2,972	4,700	Retiree Insurance - Retiree is deceased so we no longer need to budget for this.		(4,700)	0
				1,566	4,366	4,503	4,156	2,972	4,700			(4,700)	0

E911 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
01-287 E-911 Funds	01-287-000-0000-5300	Revenues	State Grants	137,732	137,732	137,732	194,038	275,052	137,000			25,000	162,000
				137,732	137,732	137,732	194,038	275,052	137,000			25,000	162,000

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
01-287 E911 Fund	01-287-000-0000-6802	Expenses	Miscellaneous Expenses	137,000	137,000	137,000	137,000	137,000	137,000			25,000	162,000
				137,000	137,000	137,000	137,000	137,000	137,000				162,000

Economic Development (Tax Abatements)

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
01-701 Economic Development	01-701-000-0000-6856	Expenses	Tax Abatements	185,356	174,284	169,544	169,544	81,862	70,000			(23,000)	47,000
				185,356	174,284	169,544	169,544	81,862	70,000			(23,000)	47,000

Self-Insurance 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
02-149 Self Insurance - Other General Government	02-149-0000-000-5875	Revenues	Dental Insurance Premiums	306,405	309,084	306,849	250,211	1,856	300,000	Dental Premiums run through Fund 85 (Custodial fund) with the transition to UKG.		(300,000)	0
				\$ 306,405	\$ 309,084	\$ 306,849	\$ 250,211	\$ 1,856	\$ 300,000			\$ (300,000)	\$ -

Worksheet	Account String	Type	Account Name	2018 Actuals	2019 Actuals	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Description	Itemization Detail	Adjustments	Prelim 2023 Budget
02-149 Self Insurance Fund - Other General Government	02-149-0000-000-6155	Expenses	Dental Claims	299,269	302,952	254,039	249,001	43,728	300,000	Dental Claims run through Fund 85 (Custodial fund) with the transition to UKG.		(300,000)	-
				\$ 299,269	\$ 302,952	\$ 254,039	\$ 254,039	\$ 43,728	\$ 300,000			\$ (300,000)	\$ -

Road Debt

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
37-832 Debt - Road Debt Payments	37-832-000-0000-6745	Expenses	Principal Retirement State Aid	450,000	0	0	0	0	0			0	0
37-832 Debt - Road Debt Payments	37-832-000-0000-6748	Expenses	Interest On Debt State Aid	2,250	0	0	0	0	0			0	0
37-832 Debt - Road Debt Payments	37-832-000-0000-6750	Expenses	Principal Retirement	2,021,750	1,597,250	1,654,750	1,698,750	9,633,750	1,543,250			93,000	1,636,250
37-832 Debt - Road Debt Payments	37-832-000-0000-6755	Expenses	Interest On Debt	523,559	466,284	414,286	359,468	355,107	316,531			(79,487)	237,044
37-832 Debt - Road Debt Payments	37-832-000-0000-6760	Expenses	Fiscal Charges	1,225	1,250	1,250	1,100	16,400	0			0	0
37-832 Debt - Road Debt Payments	37-832-000-0000-6802	Expenses	Miscellaneous Expenses	3,450	0	0	0	28,746	150,129			84,596	234,725
				3,002,234	2,064,784	2,070,286	2,059,318	10,034,003	2,009,910			98,109	2,108,019

HHS Building Debt

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
37-833 Debt - HHS Debt Payments	37-833-000-0000-6750	Expenses	Principal Retirement	188,250	207,750	215,250	221,250	1,241,250	201,750			12,000	213,750
37-833 Debt - HHS Debt Payments	37-833-000-0000-6755	Expenses	Interest On Debt	59,389	53,449	47,104	40,556	42,959	40,594			(10,388)	30,206
37-833 Debt - HHS Debt Payments	37-833-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	3,612	19,421			(2,596)	16,825
				247,639	261,199	262,354	261,806	1,287,821	261,765			(984)	260,781

Library Debt

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
37-834 Debt - Library Bonds	37-834-000-0000-6750	Expenses	Principal Retirement	365,000	375,000	385,000	395,000	1,735,000	385,000			20,000	405,000
37-834 Debt - Library Bonds	37-834-000-0000-6755	Expenses	Interest On Debt	92,175	81,075	69,675	57,975	58,558	51,375			(19,750)	31,625
37-834 Debt - Library Bonds	37-834-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	4,948	32,713			4,737	37,450
				0	456,075	454,675	452,975	1,798,506	469,088			4,987	474,075

Jail Debt

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
37-836 - Jail Bond 2016/17	37-836-000-0000-5901	Revenues	Transfers In	500,000	1,257,850	628,925	2,102,417	628,925	628,925	Use of County Program Aid \$		0	628,925
				500,000	1,257,850	628,925	2,102,417	628,925	628,925			0	628,925

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
37-836 - Jail Bond 2016/17	37-836-000-0000-6750	Expenses	Principal Retirement	265,000	520,000	530,000	545,000	555,000	575,000			15,000	590,000
37-836 - Jail Bond 2016/17	37-836-000-0000-6755	Expenses	Interest On Debt	480,463	469,963	456,813	443,413	429,738	415,688			(15,238)	400,450
37-836 - Jail Bond 2016/17	37-836-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	400	57,777			9,504	67,281
				745,463	989,963	986,813	988,413	985,138	1,048,465			9,266	1,057,731

Business Park Debt

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
37-840 Debt - Business Park Bonds	37-840-000-0000-5561	Revenues	Miscellaneous Revenue	195,000	190,772	193,837	183,676	194,362	200,000	Center City/County HRA/Tax Abatement		0	200,000
				195,000	190,772	193,837	183,676	194,362	200,000			0	200,000

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
37-840 Debt - Business Park Bonds	37-840-000-0000-6750	Expenses	Principal Retirement	160,000	165,000	170,000	175,000	2,345,000	140,000			10,000	150,000
37-840 Debt - Business Park Bonds	37-840-000-0000-6755	Expenses	Interest On Debt	88,356	83,481	78,456	73,281	81,888	83,800			(7,250)	76,550
37-840 Debt - Business Park Bonds	37-840-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	7,619	18,015			(125)	17,890
				248,356	248,481	248,456	248,281	2,434,507	241,815			2,625	244,440

800 Mghz Debt

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
37-850 Debt - Capital Projects 2010 (800	37-850-000-0000-6750	Expenses	Principal Retirement	0	355,000	360,000	370,000	390,000	405,000			10,000	415,000
37-850 Debt - Capital Projects 2010 (800	37-850-000-0000-6755	Expenses	Interest On Debt	281,528	275,759	264,140	252,278	239,928	227,009			(13,325)	213,684
37-850 Debt - Capital Projects 2010 (800	37-850-000-0000-6760	Expenses	Fiscal Charges	450	475	3,575	475	475	0			0	0
37-850 Debt - Capital Projects 2010 (800	37-850-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	200	35,190			(35,190)	0
				281,978	631,234	627,715	622,753	630,603	667,199			(38,515)	628,684

Property Tax - All Funds

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
Property Tax-All Funds	01-149-000-0000-5001	Revenues	Current Tax	18,263,134	19,590,918	20,458,892	22,233,185	23,610,577	26,124,499			(26,124,499)	0
Property Tax-All Funds	01-149-000-0000-5003	Revenues	Light And Power	126,706	126,091	114,608	125,648	439,391	120,000			0	120,000
Property Tax-All Funds	01-149-000-0000-5004	Revenues	Delinquent Taxes	333,017	146,905	237,101	162,615	182,428	0			0	0
Property Tax-All Funds	01-149-000-0000-5007	Revenues	Mobile Home Current	40,816	40,671	37,351	41,223	61,705	0			0	0
Property Tax-All Funds	01-149-000-0000-5008	Revenues	Mobile Home Delinquent	8,110	5,784	8,633	8,108	5,247	0			0	0
Property Tax-All Funds	01-149-000-0000-5009	Revenues	Tax Increment Surplus Funds	137,992	7,120	130,571	215,649	0	0			0	0
Property Tax-All Funds	01-149-000-0000-5016	Revenues	Solar Power Tax	211,158	266,053	243,925	285,708	297,743	290,000			0	290,000
Property Tax-All Funds	02-149-000-0000-5001	Revenues	Current Tax	0	0	0	0	0	0			0	0
Property Tax-All Funds	03-349-000-0000-5001	Revenues	Current Tax	5,896,996	6,465,617	6,623,041	7,396,906	7,853,052	7,262,635			(7,262,635)	0
Property Tax-All Funds	03-349-000-0000-5004	Revenues	Delinquent Taxes	105,812	46,155	77,703	52,477	59,996	0			0	0
Property Tax-All Funds	03-349-000-0000-5007	Revenues	Mobile Home Current	13,206	13,430	12,097	13,700	20,523	0			0	0

Property Tax-All Funds	03-349-000-0000-5008	Revenues	Mobile Home Delinquent	2,582	1,869	2,827	2,315	1,311	0	0	0
Property Tax-All Funds	03-855-000-0000-5910	Revenues	Bond Proceeds	0	0	0	0	0	0	0	0
Property Tax-All Funds	05-121-000-0000-5001	Revenues	Current Tax	155,242	163,383	182,328	193,934	196,710	271,601	(271,601)	0
Property Tax-All Funds	05-121-000-0000-5007	Revenues	Mobile Home Current	350	340	333	353	515	0	0	0
Property Tax-All Funds	05-420-600-0000-5001	Revenues	Current Tax	1,204,615	1,192,571	1,424,030	1,513,532	1,416,573	1,585,091	(1,585,091)	0
Property Tax-All Funds	05-420-600-0000-5004	Revenues	Delinquent Taxes	23,009	8,930	14,658	10,747	12,280	0	0	0
Property Tax-All Funds	05-420-600-0000-5007	Revenues	Mobile Home Current	2,728	2,485	2,595	2,751	3,719	0	0	0
Property Tax-All Funds	05-420-600-0000-5008	Revenues	Mobile Home Delinquent	580	377	555	777	359	0	0	0
Property Tax-All Funds	05-430-700-0000-5001	Revenues	Current Tax	3,338,987	4,096,991	4,886,806	4,943,932	5,597,430	5,806,881	(5,806,881)	0
Property Tax-All Funds	05-430-700-0000-5004	Revenues	Delinquent Taxes	57,339	26,567	47,738	35,912	39,858	0	0	0
Property Tax-All Funds	05-430-700-0000-5007	Revenues	Mobile Home Current	7,449	8,202	8,904	8,983	14,603	0	0	0
Property Tax-All Funds	05-430-700-0000-5008	Revenues	Mobile Home Delinquent	1,377	1,054	1,710	1,691	1,180	0	0	0
Property Tax-All Funds	05-451-430-0000-5001	Revenues	Current Tax	726,717	764,657	980,806	996,416	1,008,359	820,836	(820,836)	0
Property Tax-All Funds	05-451-430-0000-5004	Revenues	Delinquent Taxes	15,460	6,233	9,693	7,507	8,066	0	0	0
Property Tax-All Funds	05-451-430-0000-5007	Revenues	Mobile Home Current	1,625	1,591	1,786	1,811	2,641	0	0	0
Property Tax-All Funds	05-451-430-0000-5008	Revenues	Mobile Home Delinquent	342	238	340	365	237	0	0	0
Property Tax-All Funds	11-149-000-0000-5001	Revenues	Current Tax	171,655	171,540	98,897	1,020	0	0	0	0
Property Tax-All Funds	11-149-000-0000-5004	Revenues	Delinquent Taxes	3,245	1,355	2,126	806	213	0	0	0
Property Tax-All Funds	11-149-000-0000-5007	Revenues	Mobile Home Current	385	357	183	6	0	0	0	0
Property Tax-All Funds	11-149-000-0000-5008	Revenues	Mobile Home Delinquent	84	55	78	46	9	0	0	0
Property Tax-All Funds	12-149-000-0000-5001	Revenues	Current Tax	73,567	73,511	762	0	0	0	0	0
Property Tax-All Funds	12-149-000-0000-5004	Revenues	Delinquent Taxes	2,645	920	1,270	7	102	0	0	0
Property Tax-All Funds	12-149-000-0000-5007	Revenues	Mobile Home Current	165	153	4	0	0	0	0	0
Property Tax-All Funds	12-149-000-0000-5008	Revenues	Mobile Home Delinquent	31	24	34	7	2	0	0	0
Property Tax-All Funds	14-397-000-0000-5001	Revenues	Current Tax	0	0	0	0	0	0	0	0
Property Tax-All Funds	14-397-000-0000-5004	Revenues	Delinquent Taxes	0	0	0	0	0	0	0	0
Property Tax-All Funds	14-397-000-0000-5007	Revenues	Mobile Home Current	0	0	0	0	0	0	0	0
Property Tax-All Funds	14-397-000-0000-5008	Revenues	Mobile Home Delinquent	0	0	0	0	0	0	0	0
Property Tax-All Funds	14-397-000-0000-5070	Revenues	Penalties And Interest	0	0	0	0	0	0	0	0
Property Tax-All Funds	18-618-000-0000-5001	Revenues	Current Tax	230,052	253,649	256,156	288,004	306,132	327,520	(327,520)	0
Property Tax-All Funds	18-618-000-0000-5004	Revenues	Delinquent Taxes	2,976	2,088	1,679	2,424	2,010	0	0	0
Property Tax-All Funds	18-618-000-0000-5007	Revenues	Mobile Home Current	655	676	617	655	1,020	0	0	0
Property Tax-All Funds	18-618-000-0000-5008	Revenues	Mobile Home Delinquent	35	9	17	42	2	0	0	0
Property Tax-All Funds	37-831-000-0000-5001	Revenues	Current Tax	0	0	0	0	0	0	0	0
Property Tax-All Funds	37-831-000-0000-5004	Revenues	Delinquent Taxes	1,711	15	4	0	0	0	0	0
Property Tax-All Funds	37-831-000-0000-5007	Revenues	Mobile Home Current	0	0	0	0	0	0	0	0
Property Tax-All Funds	37-831-000-0000-5008	Revenues	Mobile Home Delinquent	11	0	0	0	0	0	0	0
Property Tax-All Funds	37-832-000-0000-5001	Revenues	Current Tax	2,086,766	2,088,845	2,106,800	2,096,884	2,086,797	2,009,910	(2,009,910)	0
Property Tax-All Funds	37-832-000-0000-5004	Revenues	Delinquent Taxes	49,509	16,088	27,560	17,790	17,563	0	0	0
Property Tax-All Funds	37-832-000-0000-5007	Revenues	Mobile Home Current	4,732	4,351	3,849	3,893	5,465	0	0	0
Property Tax-All Funds	37-832-000-0000-5008	Revenues	Mobile Home Delinquent	1,206	718	980	833	511	0	0	0
Property Tax-All Funds	37-833-000-0000-5001	Revenues	Current Tax	272,079	273,344	273,268	272,861	271,877	261,765	(261,765)	0
Property Tax-All Funds	37-833-000-0000-5004	Revenues	Delinquent Taxes	3,381	1,992	3,396	2,179	2,267	0	0	0
Property Tax-All Funds	37-833-000-0000-5007	Revenues	Mobile Home Current	609	570	500	507	712	0	0	0
Property Tax-All Funds	37-833-000-0000-5008	Revenues	Mobile Home Delinquent	97	81	123	108	66	0	0	0
Property Tax-All Funds	37-834-000-0000-5001	Revenues	Current Tax	475,489	473,945	473,023	476,727	484,174	469,088	(469,088)	0
Property Tax-All Funds	37-834-000-0000-5004	Revenues	Delinquent Taxes	9,609	3,968	6,015	3,826	3,954	0	0	0
Property Tax-All Funds	37-834-000-0000-5007	Revenues	Mobile Home Current	1,087	1,006	880	901	1,290	0	0	0
Property Tax-All Funds	37-834-000-0000-5008	Revenues	Mobile Home Delinquent	223	157	220	190	118	0	0	0
Property Tax-All Funds	37-836-000-0000-5001	Revenues	Current Tax	466,028	406,626	408,394	405,199	411,202	419,540	(419,540)	0
Property Tax-All Funds	37-838-000-0000-5001	Revenues	Current Tax	0	0	0	0	0	0	0	0
Property Tax-All Funds	37-838-000-0000-5004	Revenues	Delinquent Taxes	0	0	0	0	0	0	0	0
Property Tax-All Funds	37-838-000-0000-5007	Revenues	Mobile Home Current	0	0	0	0	0	0	0	0
Property Tax-All Funds	37-838-000-0000-5008	Revenues	Mobile Home Delinquent	0	0	0	0	0	0	0	0
Property Tax-All Funds	37-840-000-0000-5001	Revenues	Current Tax	63,801	62,040	62,264	67,154	66,648	41,815	(41,815)	0
Property Tax-All Funds	37-850-000-0000-5001	Revenues	Current Tax	651,845	648,549	647,721	656,498	658,421	667,199	(667,199)	0
Property Tax-All Funds	37-850-000-0000-5007	Revenues	Mobile Home Current	1,426	1,352	1,184	1,219	1,724	0	0	0
Property Tax-All Funds	37-855-000-0000-5001	Revenues	Current Tax	0	0	0	0	0	0	0	0
				35,250,454	37,472,213	39,887,034	42,556,031	45,156,786	46,478,380	(46,068,380)	410,000

2023 Budget	
Revenue	49,591,695
Expenses	8,203,168
	41,388,527

2024 Budget	
Revenue	3,618,135
Expenses	7,712,455
	(4,094,320)
	-110%

Probation

Budgets Responsible for: Probation
Electronic Monitoring
Caseload Reduction Grant

Narrative:

Chisago County Probation is a County Probation Office (CPO), which means we supervise all adult misdemeanor and gross misdemeanor probation cases as well as all juvenile cases that require supervision. In addition, we supervise all offense levels, including felony pretrial conditional release cases. It should be noted the Minnesota Department of Corrections (DOC) supervises all sentenced felons placed on probation. Chisago County Probation receives revenue from MN DOC reimbursement, REAM grant, and collection of local fees.

Probation

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
01-255 Probation & Parole	01-255-000-0000-5250	Revenues	Probation Salary Reimb	202,059	202,659	190,591	201,183	196,486	190,000	New funding formula enacted by the legislator effective 7/1/2023.		596,030	786,030
01-255 Probation & Parole	01-255-000-0000-5513	Revenues	Cd Assessment Charges	166	179	124	300	0	0			0	0
01-255 Probation & Parole	01-255-000-0000-5543	Revenues	Intensive Supervision Service Fee	3,245	7,995	5,485	4,985	2,834	4,000			0	4,000
01-255 Probation & Parole	01-255-000-0000-5544	Revenues	Probation Service Fees	107,714	90,480	89,581	90,079	84,890	90,000			0	90,000
01-255 Probation & Parole	01-255-000-0000-5547	Revenues	Domestic Abuse Fee	2,836	1,725	3,047	2,063	1,664	2,500			0	2,500
01-255 Probation & Parole	01-255-000-0000-5561	Revenues	Miscellaneous Revenue	3,560	2,220	887	351	50	500			0	500
01-255 Probation & Parole	01-255-000-0000-5566	Revenues	Pretrial Fee	21,682	23,921	36,247	31,591	30,618	18,000			0	18,000
01-255 Probation & Parole	01-255-000-0000-5567	Revenues	DWC - COG	6,900	4,500	1,920	2,800	3,475	5,000			0	5,000
01-255 Probation & Parole	01-255-000-0000-5569	Revenues	Testing	7,669	6,374	6,697	6,757	7,712	4,000			1,500	5,500
01-255 Probation & Parole	01-255-000-0000-5598	Revenues	Welfare Reimb	43,738	46,157	0	70,631	17,500	45,000			0	45,000
				399,569	386,210	334,579	410,741	345,229	359,000			597,530	956,530

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
01-255 Probation & Parole	01-255-000-0000-6103	Expenses	Salaries And Wages - Permanent	667,396	678,002	733,132	708,531	697,982	788,732	We will be focusing on training in 2023 as we move towards more EBP strategies. New in 2023, seeing an increased need for this service		239,912	1,028,644
01-255 Probation & Parole	01-255-000-0000-6105	Expenses	Salaries And Wages - Parttime	1,455	0	0	0	0	0			0	0
01-255 Probation & Parole	01-255-000-0000-6153	Expenses	Insurance	102,480	116,348	130,862	111,366	137,797	132,579			60,514	193,093
01-255 Probation & Parole	01-255-000-0000-6163	Expenses	Pera	43,629	45,431	48,307	51,070	49,967	60,676			16,472	77,148
01-255 Probation & Parole	01-255-000-0000-6175	Expenses	Social Security	38,195	40,341	43,156	42,712	40,450	50,159			13,617	63,776
01-255 Probation & Parole	01-255-000-0000-6176	Expenses	Medicare	8,933	9,434	10,093	9,989	9,460	11,731			3,184	14,915
01-255 Probation & Parole	01-255-000-0000-6245	Expenses	Conferences, Training And Dues	9,874	9,361	2,594	6,536	5,650	9,000			1,000	10,000
01-255 Probation & Parole	01-255-000-0000-6281	Expenses	Interpreters	0	0	0	0	0	0			1,500	1,500
01-255 Probation & Parole	01-255-000-0000-6330	Expenses	Mileage	2,821	4,757	978	14	66	500			0	500
										This was a new expenditure in 2023 for two radios at \$890 per radio per year. The radios are necessary to increase Agent safety when in the field.			
01-255 Probation & Parole	01-255-000-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	0	1,780			0	1,780
01-255 Probation & Parole	01-255-000-0000-6400	Expenses	Office Supplies	3,497	1,401	7,925	2,403	1,728	3,600			(1,600)	2,000
01-255 Probation & Parole	01-255-000-0000-6411	Expenses	Operating Supplies	0	0	0	0	0	0		Testing Supplies (moved from Misc Exp)	3,000	3,000
01-255 Probation & Parole	01-255-000-0000-6461	Expenses	Juv Community Serv Work Crew Expenses	0	0	0	0	0	0			0	0
01-255 Probation & Parole	01-255-000-0000-6561	Expenses	Gas And Oil	1,615	1,563	901	853	1,576	3,000			0	3,000
01-255 Probation & Parole	01-255-000-0000-6630	Expenses	Vehicle Leases	5,336	5,250	9,866	10,577	10,665	10,440			0	10,440
01-255 Probation & Parole	01-255-000-0000-6802	Expenses	Miscellaneous Expenses	7,700	5,235	3,895	1,417	4,189	7,000		Moved to 6411 - Operating Supplies	(7,000)	0
01-255 Probation & Parole	01-255-000-0000-6803	Expenses	Refunds	550	0	80	0	0	0			0	0
01-255 Probation & Parole	01-255-000-0000-6874	Expenses	Assessment Expenses	1,315	1,130	1,079	1,461	1,258	1,800		Risk Assessment kits	0	1,800
01-255 Probation & Parole	01-255-000-0000-6880	Expenses	Contracts	0	0	0	90	0	0			0	0
01-255 Probation & Parole	01-255-000-0000-6883	Expenses	Juvenile Restitution Expenses	0	0	0	0	0	0			0	0
				894,796	918,251	992,868	947,019	960,789	1,080,997			330,599	1,411,596

Electronic Monitoring

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
01-259 Electronic Monitoring	01-259-000-0000-5300	Revenues	State Grants	19,002	24,656	22,207	19,484	10,101	22,000			(4,000)	18,000
				19,002	24,656	22,207	19,484	10,101	22,000			(4,000)	18,000

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
01-259 Electronic Monitoring	01-259-000-0000-6273	Expenses	Contract Services	18,576	29,196	27,933	15,990	12,375	22,000			(4,000)	18,000
				18,576	29,196	27,933	15,990	12,375	22,000			(4,000)	18,000

Caseload Reduction Grant

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
01-260 Caseload Reduction Grant	01-260-000-0000-5300	Revenues	State Grants	66,672	65,967	66,244	63,524	65,031	64,797	No budget in 2024 due to legislative changes		(64,797)	0
				66,672	65,967	66,244	63,524	65,031	64,797			(64,797)	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
01-260 Caseload Reduction Grant	01-260-000-0000-6103	Expenses	Salaries And Wages - Permanent	61,421	65,581	76,106	80,203	87,374	64,483	No budget in 2024 due to legislative changes		(64,483)	0
01-260 Caseload Reduction Grant	01-260-000-0000-6153	Expenses	Insurance	12,734	13,444	14,878	11,882	10,565	10,388	No budget in 2024 due to legislative changes		(10,388)	0
01-260 Caseload Reduction Grant	01-260-000-0000-6154	Expenses	Pehp Program Benefit	0	0	0	0	0	0	No budget in 2024 due to legislative changes		0	0
01-260 Caseload Reduction Grant	01-260-000-0000-6163	Expenses	Pera	4,607	4,919	5,708	6,002	6,553	4,961	No budget in 2024 due to legislative changes		(4,961)	0
01-260 Caseload Reduction Grant	01-260-000-0000-6175	Expenses	Social Security	3,808	4,066	4,719	4,921	5,322	4,101	No budget in 2024 due to legislative changes		(4,101)	0
01-260 Caseload Reduction Grant	01-260-000-0000-6176	Expenses	Medicare	891	951	1,103	1,151	1,245	959	No budget in 2024 due to legislative changes		(959)	0
				83,460	88,961	102,514	104,159	111,058	84,892			(84,892)	0

	2023 Budget		2024 Budget	
Revenue	445,797	Revenue	974,530	119%
Expenses	1,187,889	Expenses	1,429,596	20%
	(742,092)		(455,066)	-39%

Assessor

Budgets Responsible for: Assessor

Narrative:

A few items that have major changes:
Shifting CoStar from Memberships and Dues to Publications.
Contract Services was cut to \$0 last year, was at \$20,000 in previous years, asking for \$10,000. This will pay for most of one commercial tax court appraisal.
Mileage is cut if vehicles are added. This mileage is more for going to education and conferences, where taking a county vehicle is not practical.
Office supplies is increased. We are in process of updating homestead applications where we do not have an official application on file. Cost of envelopes is significant.
Operating supplies are up some. We were informed by our printing vendor that our cost to print and mail valuation notices and tax statements are increasing next year. We will also need to replenish door tag post-its for most of the office.
Gas and Oil for Lease Vehicles is added to with the hope that we will add vehicles.
Repairs is added to with the hope of more vehicles. Hope this does not get used.
Vehicle Lease is up the most. We have had two vehicles, we budgeted for three in 2023, but only have two. Asking for five total vehicles.
Misc Expense is up. \$250 does not purchase much.

Assessor

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	
Assessor	01-050-000-0000-6103	Expenses	Salaries And Wages - Permanent	598,340	611,491	657,913	682,117	673,178	667,272			64,107	731,379	
Assessor	01-050-000-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	21	1,283	0			1,000	1,000	
Assessor	01-050-000-0000-6153	Expenses	Insurance	129,411	133,926	133,913	117,776	142,065	119,052			29,625	148,677	
Assessor	01-050-000-0000-6163	Expenses	Pera	44,398	45,087	46,656	45,960	48,551	51,332			3,596	54,928	
Assessor	01-050-000-0000-6175	Expenses	Social Security	34,468	35,218	36,887	35,881	38,280	42,435			2,972	45,407	
Assessor	01-050-000-0000-6176	Expenses	Medicare	8,061	8,237	8,627	8,392	8,953	9,924			695	10,619	
Assessor	01-050-000-0000-6235	Expenses	Publications, Brochures, Subs.	80	45	0	0	0	1,100			4,000	5,100	
Assessor (itemization)	01-050-000-0000-6235	Expenses	Publications, Brochures, Subs.								(1,100)		0	
Assessor (itemization)	01-050-000-0000-6235	Expenses	Publications, Brochures, Subs.							Office Newspaper and Income Capitalization Publication Quarterly	5,100		0	
Assessor (itemization)	01-050-000-0000-6235	Expenses	Publications, Brochures, Subs.								0		0	
Assessor	01-050-000-0000-6242	Expenses	Publicity Subscriptions And Dues	2,499	4,285	3,535	2,054	4,631	5,000	MAAO Membership, Region 3 Membership, MN Assessor License, Hennepin County Commercial Exchange, MLS		(1,500)	3,500	
Assessor	01-050-000-0000-6243	Expenses	Advertising	116	93	216	0	391	250	Homestead Notice, Job Postings		0	250	
Assessor	01-050-000-0000-6245	Expenses	Conferences, Training And Dues	9,912	6,292	11,052	5,394	6,001	8,900	Required License Courses, Summer Seminars, Fall Conference, PACE, Ethics, New Employee Training - Cost of class, mileage, hotel		0	8,900	
Assessor	01-050-000-0000-6273	Expenses	Contract Services	458	0	41,800	0	5,540	0	Tax Court Appraisals, Litigation		10,000	10,000	
Assessor	01-050-000-0000-6330	Expenses	Mileage	1,611	3,714	2,127	3,165	2,803	2,000	Mileage Reimbursement - Quintile Inspections, Training, Meetings		(500)	1,500	
Assessor	01-050-000-0000-6350	Expenses	Sales Tax	0	0	0	0	0	0			0	0	
Assessor	01-050-000-0000-6400	Expenses	Office Supplies	5,577	5,057	5,421	5,109	5,338	500	Supplies for the office		1,000	1,500	
Assessor	01-050-000-0000-6411	Expenses	Operating Supplies	0	0	0	0	0	5,000	Valuation Notices/Mailing		500	5,500	
Assessor	01-050-000-0000-6561	Expenses	Gas And Oil	1,639	1,931	734	1,486	2,231	2,500	Adding third vehicle		2,500	5,000	
Assessor	01-050-000-0000-6562	Expenses	Repairs	1,368	3,823	0	0	290	100			400	500	
Assessor	01-050-000-0000-6601	Expenses	Furniture And Equipment	0	0	0	0	0	0			1,000	1,000	
Assessor	01-050-000-0000-6630	Expenses	Vehicle Leases	13,684	12,664	8,361	9,025	9,127	13,800	Lease for 3 Vehicles		22,800	36,600	
Assessor	01-050-000-0000-6802	Expenses	Miscellaneous Expenses	17	0	0	0	0	250			250	500	
				851,639	871,863	957,241	916,380	948,662	929,415				142,445	1,071,860

2023 Budget		2024 Budget		
Revenue	0	Revenue	0	0%
Expenses	929,415	Expenses	1,071,860	15%
	(929,415)		(1,071,860)	15%

Environmental Services

- Budgets Responsible for:
- Planning & Zoning

Parks

Water Quality Grant

Wetland Grant

Watercraft Inspection

Score Grant

Household Hazardous Waste Operations

Park Acquisition & Improvements

Lake Improvement District

Narrative:
Environmental Services operates with nine (9) different budget accounts that are both General Operations direct levy supported and .Dedicated (“levy neutral” non-general levy). These accounts include:

General Operations:
Planning and Zoning (127) and Parks (523); affiliated grant related accounts such as Water Quality Grant (611), Wetland Grant (615), and Park Acquisition & Improvement (15-523)

01-127 Planning and Zoning The general operations expenditures of Planning and Zoning is presented with increase adjustments of 2.52% (\$30,000). To offset the projected operational increases general permitting revenue forecasts are presented to increase 5.63% (\$52,600) taking into account additional jurisdiction coverage areas. The revenue budget is intentionally taking a less conservative overall projection of year after year revenue with this increase. Housing starts and general permit activity can vary and are largely dependent on the performance of the general economy. Our budgeted revenue projection of \$925,000 has been increased to essentially match that of the recent year after year average trends.

01-523 Parks The general operations expenditures of Parks are presented with a \$6,000 increase (1.18%) which is reflected in an effort and projected increase in trail maintenance, rental and service agreements which including a new recycling plan, park asset repairs/removal, building product supplies, and equipment/vehicle maintenance and repair costs. With fuel prices remaining or appear to be stabilizing there will be no projected increase in the gas and oil line item. No seasonal or maintenance staffing level changes are proposed at this time. With only one full-time parks maintenance position available year-round, we will need overtime funding in order to respond to park and trail emergencies which include clearing of trails and parking lots during major winter snowfall events, hazard tree clean-ups and/or other issues that would require immediate attention. This will be an additional (1.18%) increase. General revenues parks budget will remain at \$30,0000, these revenues will primarily come from Fish Lake parking fees, park shelter reservations, and athletic fees at Ki Chi Saga Park. We anticipate reservation increasing gradually with ongoing park shelter and Ki Chi Saga athletic field improvements. The newly created Adopt-A-Trail program, Special Use permits and Tournament Permits will likely increase revenues in future years.

01-611 Water Quality Grant operational budget is seeing a continued effort to increase county-wide volunteer water quality monitoring efforts, increased redirected \$10,000 allotment towards invasive phragmites survey and treatment activities; a new redirected budget allocation of \$6,400 towards slow/no wake initiatives and shoreland checklist education outreach; and a combined earmark of \$30,000 One Watershed One Plan (1W1P) and/or SWCD grant match designated funding pursuits. Water resources staff are optimistic that leveraged grant funding budget commitments will allow significant benefit if the right grant opportunity presents.

01-615 Wetlands budget remains unchanged with revenue of \$27,700 in the form of State Grant and mandated expense of 5,000 for the Soil and Water Conservation District. Note that the \$27,700 grant requires a 100% match and is applied towards the counties Wetland Specialist staffing and mandated Wetland Conservation Act (WCA) activities accordingly.
15-523 Park Acquisition Improvement Fund is a dedicated park & trail grant fund established to track anticipated State grants and large Parks projects as authorized by County Board direction. For 2024 there is not an active grant revenue established for this account but a broadly estimated place holder of anticipated Swedish Immigrant Regional Trail land acquisition cost/expense is identified at \$300,000. These projected land acquisition costs could be converted or benefit with future partial match or other grant supported activities that carry into 2025/26 and/or could be supported by outside temporary Public Trust or Parks Council land holding purchase processes dependent on timeliness and amicable nature of land acquisition negotiations and favorable grant application processes and approvals.
Dedicated (“levy neutral” non-general levy):
Lake Improvement District (18-618), Watercraft Inspection (619); and solid waste related accounts including SCORE (14-390) and HHW (14-392).

18-618 LID The Chisago Lakes Lake Improvement District (LID) is a self-imposed non-general levy dedicated fund serving the Chisago Lakes Chain of Lakes watershed. Given the neutral levy from 2022 to 2023, the LID is requesting a 5.5% levy increase from \$327,500, to \$345,500 - an increase of \$18,000.

Historically, the LID has supplemented annual operating expenses with reserve funds (fund balance), as well as funding one time or non-permanent projects and expenses. In 2023, the LID added the equivalent of one full time position by increasing the LID Administrator from part-time to full-time and adding a part time Water Resources Specailst. These were necessary additions to keep up with the growing demand projects and services provided. The staffing change was made and accounted for in the 2023 budget, but it did not account for the increased wage scale following the Baker Tilly study.

The additional \$18,000 will be roughly split 50/50, with \$9000 being used to offset a portion of the reoccurring reserve liabilities in the annual operating budget, and \$9000 to account for the increased wage scale, following the Baker Tilly study. The proposed 2024 LID budget was developed by the LID Planning & Budget workgroup. The proposed 2024 LID budget, with the proposed 5.5% levy increase was approved by the full LID Board on July 10, 2023.

01-619 Watercraft Insp. is the dedicated levy neutral Aquatic Invasive Species program supported entirely thru an annual State Grant appropriation and contracted/revenue based inspection services from Comfort Lake Forest Lake Watershed District. The State grant is projected to remain consistent at \$134,000 for 2024. The CLFLD contracted inspection services is expected to generate \$35,000 in revenue to offset watercraft inspection service costs. It is important to note that the \$35,000 contract revenue commitment from the CLFLWD is reflected in both revenue and expenditure sides of the budget and is a budget neutral activity. Total general expenses, less seasonal AIS Inspector services for the program, are remaining similar to 2023. The bulk of overall AIS program expenses continues to be dedicated towards AIS seasonal staff hiring and boat launch inspection efforts.

14-390 Score (Governors 1989 Select Committee on Recycling and Environment - SCORE) is the non-levy funded budget of activities tied to the MN Waste Management Act (115A). It is a funding source for counties to conduct mandated waste management activities, develop waste reduction programing, and implement recycling programs to reach the mandated 35% outstate recycle rate. Proposed is a \$326,945 operations budget up 2.7% from 2023. The annual State awarded SCORE Grant revenue is projected to increase by 20% or approximately \$30,500 for 2024. Operational budget departures from projected revenue are paid from the Counties annually collected and dedicated Solid Waste Fee rather than the general budget of the county.

14-392 HHW Operations are also part of county statutorily required waste reduction efforts per the MN Waste Management Act. The 2024 budget reflects removal of the long approved but never acted upon or legislatively appropriated Capital Assistance Program (CAP) Grant cost share project in favor of replacement of the badly needed improvements with the proposed direct County SW Fund expenditure for cold storage and facility improvements. The budget is proposing to use the funding that would have otherwise been the 50% local match dollars commitment of the county towards the CAP grant and apply them to necessary building/facility improvements directly. Operationally, the HHW facility delayed prior years legacy/phased retirement related personnel adjustments involving a new full-time HHW Coordinator but does continue to include these projected staffing transitions and adjustments into 2024. Staffing levels and FTE equivalents at the facility may need continued study and adjustment as new recycle yard operations and public use demands on the facility are recognized in 2024.

Planning & Zoning

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
01-127 Planning and Zoning	01-127-000-0000-5123	Revenues	Zoning Permits And Fees	992,544	861,359	899,966	923,090	984,474	875,000	Intentionally less conservative permit revenue forecast. Adding to revenue based on new jurisdictions and year after year trends as well as minor fee schedule adjustments. Recent 5 year average would put revenue at approx. \$932,300.		50,000	925,000
01-127 Planning and Zoning	01-127-000-0000-5300	Revenues	State Grants	50,000	40,000	82,143	40,000	58,600	22,600	Annual NRBG State septic system grant increased from long standing \$18,600 to \$21,200 and 10%/\$4000		2,600	25,200
01-127 Planning and Zoning	01-127-000-0000-5316	Revenues	Shoreline Grant	4,943	0	4,943	0	9,886	4,943	Administrative revenue accounting related to an anticipated \$40,000 SSTS low income fix up grant program award.		0	4,943
01-127 Planning and Zoning	01-127-000-0000-5561	Revenues	Miscellaneous Revenue	213	1,473	1,913	7,844	10,736	0	NRBG Shoreland zoning grant from the State.		0	0
01-127 Planning and Zoning	01-127-000-0000-5901	Revenues	Transfers In	0	0	0	0	0	0			0	0
01-127 Planning and Zoning	01-127-000-0000-5902	Revenues	Transfers In From Solid Waste Fund	32,500	32,500	32,500	32,500	32,500	32,500	SW Fund transfer in support of SW activities of the Director and Code Enf. Officer staffing assistance to the SW Division activities		0	32,500
				1,080,200	935,332	1,021,465	1,003,434	1,096,196	935,043		0	52,600	987,643

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
01-127 Planning and Zoning	01-127-000-0000-6103	Expenses	Salaries And Wages - Permanent	616,747	617,191	612,714	604,419	669,377	726,295			136,585	862,880
01-127 Planning and Zoning	01-127-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	8,808	8,220	6,143	7,537	10,600	8,500	General multi-year estimated average increased by 30% to reflect separate Board action in 2023 increasing individual per diems by 30% from \$50 to \$65..		2,000	10,500
01-127 Planning and Zoning	01-127-000-0000-6153	Expenses	Insurance	114,348	94,964	85,571	86,325	100,388	91,310			37,517	128,827
01-127 Planning and Zoning	01-127-000-0000-6163	Expenses	Pera	45,877	43,448	44,444	44,281	48,589	55,873			8,843	64,716
01-127 Planning and Zoning	01-127-000-0000-6175	Expenses	Social Security	36,793	35,927	37,580	37,275	39,812	46,188			7,311	53,499
01-127 Planning and Zoning	01-127-000-0000-6176	Expenses	Medicare	8,605	8,402	8,789	8,717	9,311	10,802			1,710	12,512
01-127 Planning and Zoning	01-127-000-0000-6205	Expenses	Postage	56	0	0	0	0	0			0	0
01-127 Planning and Zoning	01-127-000-0000-6235	Expenses	Publications, Brochures, Subs.	333	45	733	216	428	750	Updated code books and additional inspection staff support required.		0	750
01-127 Planning and Zoning	01-127-000-0000-6243	Expenses	Advertising	3,023	1,728	2,286	3,550	3,694	3,750	Anticipated ongoing Commission work meetings throughout the year; increased ordinance publication costs anticipated.		250	4,000
01-127 Planning and Zoning	01-127-000-0000-6245	Expenses	Conferences, Training And Dues	3,171	2,702	1,210	4,914	7,335	5,000	New ssts and bldg. inspector training will continue to take place in 2023/24, increase anticipated to cover that cost and general training/conference costs of the full department.		2,500	7,500
01-127 Planning and Zoning	01-127-000-0000-6271	Expenses	Professional & Technical Services	3,581	2,222	8,773	12,117	58,089	32,000	Anticipating reduced but continued use of consultant for ordinance revisions as needed; also includes contract service amount short term rental monitoring.		(10,000)	22,000
01-127 Planning and Zoning (itemization)	01-127-000-0000-6271	Expenses	Professional & Technical Services							Anticipating reduced but continued use of consultant for ordinance revisions as needed; also includes contract service amount short term rental monitoring.	(32,000)		0
01-127 Planning and Zoning (itemization)	01-127-000-0000-6271	Expenses	Professional & Technical Services							STR Program Vendor - Granicus/Host Compliance	8,000		0
01-127 Planning and Zoning (itemization)	01-127-000-0000-6271	Expenses	Professional & Technical Services							General land use planning and/or emerging issue(s) environmental consultant or study work	14,000		0
01-127 Planning and Zoning	01-127-000-0000-6273	Expenses	Contract Services	4,792	5,028	5,205	5,221	5,286	8,000	Ongoing support of Chisago Lakes Joint Sewage Treatment tank/pump program		(2,750)	5,250
	01-127-201-0000-6273	Expenses	Contract Services	0	0	0	0	0	0	Reflects refund of pass through deposits for driveways and demo permit; partial refunds of withdrawn building permits. overage due to many 5000 deposits for demos that are eventually refunded. Moved from 6803 Refunds		150,000	150,000
01-127 Planning and Zoning	01-127-000-0000-6303	Expenses	Equipment Maintenance & Repair	102	0	0	0	0	2,000	SSTS and general building inspector and field staff equipment purchase and replacement		0	2,000
01-127 Planning and Zoning	01-127-000-0000-6330	Expenses	Mileage	3,338	2,254	1,552	1,167	3,730	3,000	Mileage for Bd of Ad and PC Members for mtgs and tours has increased with lack of vehicle/van availability; staff inspector training mileage costs also have a minor influence to this line item.		1,000	4,000
01-127 Planning and Zoning	01-127-000-0000-6400	Expenses	Office Supplies	2,587	3,613	4,628	5,519	6,070	4,000	Adjusted upward to reflect added inspections staffing and new/retirement influenced staffing office establishment and supply needs		2,000	6,000
01-127 Planning and Zoning	01-127-000-0000-6561	Expenses	Gas And Oil	8,835	8,270	5,969	11,604	19,029	15,000	Adjusted up to reflect additional field inspection and vehicle expense and volatility of gas prices		5,000	20,000
01-127 Planning and Zoning	01-127-000-0000-6601	Expenses	Furniture And Equipment	21	0	0	0	0	1,500	General phased office ergonomic desk fitting/chair replacement plan needs anticipated.		0	1,500
01-127 Planning and Zoning	01-127-000-0000-6630	Expenses	Vehicle Leases	22,416	19,153	19,071	17,249	17,841	27,000	Additional vehicle lease needed for additional fulltime building inspector.		6,000	33,000
01-127 Planning and Zoning	01-127-000-0000-6803	Expenses	Refunds	114,905	134,909	126,386	133,766	158,268	127,500	Moved to 01-127-201-6273 for 2024		(127,500)	0
01-127 Planning and Zoning	01-127-000-0000-6858	Expenses	Permit Surcharge	22,226	25,073	14,284	23,075	21,898	23,500	Represents mandated surcharge payments to the State. Based on revenue from building permit fees, this number expected to grow as we take on more jurisdictions with more permits being issued.		1,500	25,000
				1,020,565	1,013,150	985,338	1,006,953	1,179,742	1,191,968			221,966	1,413,934

Parks

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
01-523 Parks	01-523-000-0000-5561	Revenues	Miscellaneous Revenue	19,886	21,592	30,114	19,596	42,908	30,000			0	30,000
				19,886	21,592	30,114	19,596	42,908	30,000			0	30,000

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
01-523 Parks	01-523-000-0000-6103	Expenses	Salaries And Wages - Permanent	122,460	177,972	124,200	123,794	144,624	189,091			17,971	207,062
01-523 Parks	01-523-000-0000-6105	Expenses	Salaries And Wages - Parttime	34,235	33,181	47,941	65,397	59,989	150,000			0	150,000
										Will be adding an overtime budget item to Parks Maintenance for the clearing of trails and parking lots during major winter snowfall events as well as emergency call outs for hazard tree clean-ups or other issues that would require immediate attention.		6,000	6,000
01-523 Parks	01-523-000-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	4	68	0				
01-523 Parks	01-523-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	2,450	2,300	1,850	2,150	2,100	2,750			0	2,750
01-523 Parks	01-523-000-0000-6153	Expenses	Insurance	23,142	22,898	25,663	23,796	33,687	11,519			49,133	60,652
01-523 Parks	01-523-000-0000-6163	Expenses	Pera	9,129	9,107	9,121	9,172	10,849	14,547			1,433	15,980
01-523 Parks	01-523-000-0000-6175	Expenses	Social Security	9,635	9,599	10,513	11,727	12,378	12,025			10,485	22,510
01-523 Parks	01-523-000-0000-6176	Expenses	Medicare	2,253	2,245	2,459	2,743	2,895	2,812			2,452	5,264
01-523 Parks	01-523-000-0000-6205	Expenses	Postage	50	29	0	0	0	100			0	100
										Increase-East Central Electric for Karl Oskar House and additional service lines and lighting at other parks, new added Xcel Energy account at Kost Park, PLC Security, Fire Extinguisher Inspections, Lake water testing (MVTL), Lakes Gas,. Additional charges added for City of North Branch- Annual Stormwater Utility Fees. Property tax and Vehicle/Trailer/Equipment registration and septic pumping.		0	8,000
01-523 Parks	01-523-000-0000-6211	Expenses	Services And Charges	1,986	2,289	4,765	3,215	7,056	8,000			0	8,000
01-523 Parks	01-523-000-0000-6242	Expenses	Publicity Subscriptions And Dues	215	175	275	400	1,015	1,000			200	1,200
										National and Local Parks dues, Greens Expo, Playground, Pesticide, Tree Inspector Classes and License Renewals. Additional Conference dues for Parks Staff Members.		500	1,700
01-523 Parks	01-523-000-0000-6245	Expenses	Conferences, Training And Dues	1,228	1,050	700	1,125	1,110	1,200				
										Improvements and repairs needed; landscaping, crack filling on both Regional Trails, Pollinator Management, Gravel at Dennis Frandsen and Checkerboard Park, concrete work to meet safety, maintenance and ADA requirements.		0	37,000
01-523 Parks	01-523-000-0000-6273	Expenses	Contract Services	8,262	9,404	14,710	34,461	39,388	37,000				
										Increase for larger repairs to aging Parks vehicles and equipment.		1,000	10,000
01-523 Parks	01-523-000-0000-6303	Expenses	Equipment Maintenance & Repair	5,816	4,177	5,978	5,984	6,972	9,000				
										Increase for additional playground components and hardware, well pump at checkerboard, Upgrade signage in parks and trails.		0	25,000
01-523 Parks	01-523-000-0000-6307	Expenses	Grounds Maintenance	7,168	23,119	27,447	21,942	21,802	25,000			0	25,000
01-523 Parks	01-523-000-0000-6330	Expenses	Mileage	542	697	530	172	498	1,000			0	1,000
										Increases in Culligan rental tanks at Fish Lake Park, Jimmy Johnny's Portable Restrooms and Lakes Gas. Will likely be change trash hauler with a business to include recycling containers and hauling. Will need additional portable restroom at City of Harris and North Branch Trailheads. Fish Lake Park, Tern Ave, and KCS will have restrooms year round.		3,800	12,000
01-523 Parks	01-523-000-0000-6341	Expenses	Rental And Service Agreements	2,639	2,681	3,576	4,009	6,738	8,200				
										With increase in trail miles and improvement to parks landscapes, there will be a need for more frequent rentals of skid steer and stump grinding will be needed.		0	2,000
01-523 Parks	01-523-000-0000-6343	Expenses	Machinery And Equipment Rental	198	1,238	618	1,343	1,271	2,000				
										An increase is needed for additional ink/toner, brochures, parking passes and general office supply items,		0	1,200
01-523 Parks	01-523-000-0000-6400	Expenses	Office Supplies	744	478	776	500	983	1,200				
										Increase in maintenance supply prices- Lumber, steel, gravel, plastic decking, etc.		500	11,000
01-523 Parks	01-523-000-0000-6560	Expenses	Repairs And Maintenance Supplies	4,031	4,255	7,411	7,490	8,281	10,500				
01-523 Parks	01-523-000-0000-6561	Expenses	Gas And Oil	11,284	10,507	7,173	12,535	16,951	23,100			0	23,100
										Gas and oil prices statewide are stabilizing.			
01-523 Parks	01-523-000-0000-6601	Expenses	Furniture And Equipment	563	0	0	0	44,903	450			0	450
01-523 Parks	01-523-000-0000-6802	Expenses	Miscellaneous Expenses	703	4,423	720	469	10,143	500			0	500
				248,734	36,795	296,424	332,427	433,701	510,994			93,474	604,468

Water Quality Grant

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
01-611 Water Quality Grant	01-611-000-0000-5309	Revenues	Water Plan Challenge Grant Income	11,243	0	22,486	0	22,486	11,243	State of MN Natural Resources Block Grant NRBG shoueland grant		0	11,243
01-611 Water Quality Grant	01-611-000-0000-5561	Revenues	Miscellaneous Revenue	0	0	0	0	25	0			0	0
01-611 Water Quality Grant	01-611-000-0000-5750	Revenues	Misc Donations	5,450	2,250	2,000	6,500	5,250	5,500	Anticipated annual Water Festival Donations		0	5,500
01-611 Water Quality Grant	01-611-000-0000-5901	Revenues	Transfers In	1,000	1,000	0	1,500	1,500	16,000			0	16,000
01-611 Water Quality Grant (itemization)	01-611-000-0000-5901	Revenues	Transfers In								(16,000)		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-5901	Revenues	Transfers In							State AIS Grant support of Water Resources Manager salary	15,000		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-5901	Revenues	Transfers In							CLLID Water Festival Funding Contribution	1,000		0
				17,693	3,250	24,486	8,000	29,261	32,743				32,743

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
01-611 Water Quality Grant	01-611-000-0000-6103	Expenses	Salaries And Wages - Permanent	(6,355)	14,452	17,748	18,144	18,363	91,470			11,045	102,515
01-611 Water Quality Grant	01-611-000-0000-6105	Expenses	Salaries And Wages - Parttime	4,329	0	0	0	3,214	0			0	0
01-611 Water Quality Grant	01-611-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	900	1,000	1,050	1,650	775	2,000	Water plan policy team remains same; increase reflects increased 1W1P policy committee meeting participation		0	2,000
01-611 Water Quality Grant	01-611-000-0000-6153	Expenses	Insurance	60	124	124	117	8,891	247			0	247
01-611 Water Quality Grant	01-611-000-0000-6163	Expenses	Pera	856	2,040	2,268	2,316	2,745	7,037			652	7,689
01-611 Water Quality Grant	01-611-000-0000-6175	Expenses	Social Security	777	1,764	1,990	2,055	2,100	5,817			539	6,356
01-611 Water Quality Grant	01-611-000-0000-6176	Expenses	Medicare	182	413	465	481	491	1,360			126	1,486
01-611 Water Quality Grant	01-611-000-0000-6205	Expenses	Postage	37	22	1	15	77	100	Water Festival mailing and follow-up thank you and solicitation requests; new shoreland home owner checklist brochure mailing outreach		900	1,000
01-611 Water Quality Grant	01-611-000-0000-6233	Expenses	Photocopying And Duplicating	0	0	0	0	0	50			(50)	0
01-611 Water Quality Grant	01-611-000-0000-6235	Expenses	Publications, Brochures, Subs.	1,952	835	854	1,432	1,456	1,500	New Shoreland Guides production costs and continued annual reports of water quality and water resources.		1,500	3,000
01-611 Water Quality Grant	01-611-000-0000-6242	Expenses	Publicity Subscriptions And Dues	0	0	0	0	0	0			0	0
01-611 Water Quality Grant	01-611-000-0000-6245	Expenses	Conferences, Training And Dues	125	320	190	53	375	800	Water Plan Policy Team training and anticipated staff training and/or conference attendance such as Lake Management Coursework/Waters Training, Association of Watershed Districts, Lake Association or other		400	1,200
01-611 Water Quality Grant	01-611-000-0000-6273	Expenses	Contract Services	15,201	15,891	2,953	8,645	27,320	27,220			1,480	28,700
01-611 Water Quality Grant (itemization)	01-611-000-0000-6273	Expenses	Contract Services								(27,220)		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6273	Expenses	Contract Services							Actual estimated Annual Water Festival operations, facility, supplies, bussing, costs that is generally offset by significant donations	15,000		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6273	Expenses	Contract Services							Inflationary increase to Water Quality monitoring lab analysis and shipment costs.	5,000		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6273	Expenses	Contract Services							Water Quality Monitoring reporting and analysis by the SWCD	2,000		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6273	Expenses	Contract Services							EMWREP - East Metro Water Resources Education Program service contract for countywide education/outreach	6,700		0
01-611 Water Quality Grant	01-611-000-0000-6330	Expenses	Mileage	340	574	107	252	148	500			0	500
01-611 Water Quality Grant	01-611-000-0000-6332	Expenses	Travel	0	0	0	0	0	0			0	0
01-611 Water Quality Grant	01-611-000-0000-6400	Expenses	Office Supplies	50	0	13	0	278	500	Toner for shared office copy/printer - shared cost with LID		0	500
01-611 Water Quality Grant	01-611-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	2,000	2,000	2,000	44,000			0	44,000
01-611 Water Quality Grant (itemization)	01-611-000-0000-6802	Expenses	Miscellaneous Expenses								(44,000)		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6802	Expenses	Miscellaneous Expenses							New slow/now wake signage and boat landing education outreach efforts	4,000		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6802	Expenses	Miscellaneous Expenses							Anticipated grant leverage dollars for SWCD collaboration and/or 1W1P grant match funding in support of Lower St. Croix and Water Plan Policy Team goals and objectives; and water resources related consult engineering work	30,000		0
01-611 Water Quality Grant (itemization)	01-611-000-0000-6802	Expenses	Miscellaneous Expenses							Invasive Phragmites survey & treatment actions	10,000		0
				18,453	37,434	29,763	37,159	68,232	182,601				199,193

Wetland Grant

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
01-615 Wetland Grant	01-615-000-0000-5302	Revenues	Mn Grant - Wetlands	27,700	5,000	55,400	0	55,400	27,700	Annual State Grant Award for administration of the Wetland Conservation Act. Requires a 100% match which is fulfilled with the staffing of a Wetland Specialist in Planning & Zoning. Note that a minimum of \$5,000 of the State Grant is mandated to be distributed directly to the SWCD.		0	27,700
				27,700	5,000	55,400	0	55,400	27,700				27,700

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
01-615 Wetland Grant	01-615-000-0000-6103	Expenses	Salaries And Wages - Permanent	67,357	73,332	77,983	76,842	79,308	82,270			6,816	89,086
01-615 Wetland Grant	01-615-000-0000-6153	Expenses	Insurance	13,882	14,452	12,794	11,865	10,545	10,388			764	11,152
01-615 Wetland Grant	01-615-000-0000-6163	Expenses	Pera	5,052	5,470	5,849	5,750	5,932	6,329			352	6,681
01-615 Wetland Grant	01-615-000-0000-6175	Expenses	Social Security	4,071	4,432	4,832	4,761	4,835	5,232			291	5,523
01-615 Wetland Grant	01-615-000-0000-6176	Expenses	Medicare	952	1,037	1,130	1,114	1,131	1,224			68	1,292
01-615 Wetland Grant	01-615-000-0000-6211	Expenses	Services And Charges	5,000	0	5,000	5,000	5,000	5,000	Mandated minimum transfer to SWCD for technical assistance		0	5,000
				96,314	98,723	107,588	105,331	106,751	110,443			8,291	118,734

Watercraft Inspection

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
										State grant has been consistent each of last 2 years and was \$134,391 in 2023. Actual grant award will be certified and provided in August. Conservative estimate of 134,000 represented here.		0	134,000
01-619 Watercraft Inspection	01-619-000-0000-5300	Revenues	State Grants	136,035	135,837	135,352	138,119	134,657	134,000			0	134,000
01-619 Watercraft Inspection	01-619-000-0000-5507	Revenues	Fees And Charges	0	0	0	0	0	0			0	0
01-619 Watercraft Inspection	01-619-000-0000-5561	Revenues	Miscellaneous Revenue	265	14,944	69	2,719	0	0			0	0
01-619 Watercraft Inspection	01-619-000-0000-5901	Revenues	Transfers In	14,269	40,214	9,919	13,821	20,253	38,000	Represents contract AIS inspection service fees from CLFL District and a 3K AIS contribution from the CLLID		0	38,000
				150,569	190,994	145,340	154,659	154,910	172,000				172,000

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
01-619 Watercraft Inspection	01-619-000-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	492	1,895	60,833			7,346	68,179
01-619 Watercraft Inspection	01-619-000-0000-6105	Expenses	Salaries And Wages - Parttime	89,505	109,902	66,607	91,563	120,008	130,000			0	130,000
01-619 Watercraft Inspection	01-619-000-0000-6153	Expenses	Insurance	54	0	0	2,176	8,191	10,388			764	11,152
01-619 Watercraft Inspection	01-619-000-0000-6163	Expenses	Pera	870	0	0	1,052	2,504	4,680			433	5,113
01-619 Watercraft Inspection	01-619-000-0000-6175	Expenses	Social Security	5,525	6,814	4,287	5,649	7,490	5,000			7,287	12,287
01-619 Watercraft Inspection	01-619-000-0000-6176	Expenses	Medicare	1,292	1,594	1,003	1,321	1,752	1,500			1,374	2,874
01-619 Watercraft Inspection	01-619-000-0000-6211	Expenses	Services And Charges	0	0	0	0	101	0			0	0
01-619 Watercraft Inspection	01-619-000-0000-6235	Expenses	Publications, Brochures, Subs.	3,402	2,272	475	452	3,327	4,000	Production and printing of annual AIS reports and educational handouts, cards, and education outreach materials at boat landings and festivals.		0	4,000
01-619 Watercraft Inspection	01-619-000-0000-6245	Expenses	Conferences, Training And Dues	210	255	12	150	665	1,500	1k is for AIS Detector training; \$500 is for other training/dues. In most recent years this has been unspent with remote attendance and restrictions in place.		0	1,500
01-619 Watercraft Inspection	01-619-000-0000-6271	Expenses	Professional & Technical Services	0	0	0	0	5,690	30,000	Distribution of AIS Grant money to Sheriff, Rapid Response, and Water Resource Admin staffing.		0	30,000
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6271	Expenses	Professional & Technical Services							Distribution of AIS Grant money to Sheriff, Rapid Response, and Water Resource Admin staffing.	(30,000)		0
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6271	Expenses	Professional & Technical Services							AIS support for Sherriff AIS water patrol and AIS inspection activity.	10,000		0
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6271	Expenses	Professional & Technical Services							AIS Rapid Response dedicated funds in the event AIS is detected and needs action.	5,000		0
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6271	Expenses	Professional & Technical Services							AIS fund transfer to general water resources fund budget 611 for purposes of Water Resource Manager staffing support.	15,000		0
01-619 Watercraft Inspection	01-619-000-0000-6273	Expenses	Contract Services	16,828	13,806	20,771	13,751	9,682	19,000	Lake Point intercept survey work; Wild River Conservancy AIS services; CLFLWD credit/reimbursement		1,600	20,600
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6273	Expenses	Contract Services							Lake Point intercept survey work; Wild River Conservancy AIS services; CLFLWD credit/reimbursement	(19,000)		0
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6273	Expenses	Contract Services							Lake Point Intercept surveys- Fish or Horseshoe Lakes.	6,000		0
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6273	Expenses	Contract Services							Wild River Conservancy	9,600		0
01-619 Watercraft Inspection (itemization)	01-619-000-0000-6273	Expenses	Contract Services							CLFL Watershed District contract reimbursement	5,000		0
01-619 Watercraft Inspection	01-619-000-0000-6280	Expenses	Other Professional Services	0	0	0	0	0	0			0	0
01-619 Watercraft Inspection	01-619-000-0000-6303	Expenses	Equipment Maintenance & Repair	1,232	778	3,771	3,210	1,849	5,500	Existing truck and new truck, boat, and decontamination unit care and maintenance; winterization		0	5,500
01-619 Watercraft Inspection	01-619-000-0000-6330	Expenses	Mileage	813	2,048	458	107	471	1,000			0	1,000
01-619 Watercraft Inspection	01-619-000-0000-6400	Expenses	Office Supplies	2,689	1,073	1,291	427	1,865	2,000	Inspector uniforms and supplies		0	2,000
01-619 Watercraft Inspection	01-619-000-0000-6482	Expenses	Equipment	1,692	762	506	0	769	4,000	Zebra mussel plate supplies; Inspector tablets and cases		(2,500)	1,500
01-619 Watercraft Inspection	01-619-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	0	0			0	0
01-619 Watercraft Inspection	01-619-000-0000-6826	Expenses	Contingency	0	0	0	0	0	15,000	Represents/place holder for AIS Fund Balance		0	15,000
01-619 Watercraft Inspection	01-619-000-0000-6881	Expenses	Education	609	858	1,103	755	409	1,500	Parade, festival, outreach education registration costs/materials; \$3500 no child left inside or similar aqua robotics grant match program (Yellow Medicine County example)		3,500	5,000
				124,721	140,161	100,285	121,105	166,668	295,901			19,804	315,705

Score Grant

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
14-390 Score Grant	14-390-000-0000-5055	Revenues	Waste Mgmt Assessment (Fee)	120,000	120,000	120,000	120,000	120,000	120,000	Reflects increase in waste management fee in 2023		100,000	220,000
14-390 Score Grant	14-390-000-0000-5159	Revenues	Hauler Licenses	10,640	9,433	10,510	11,955	11,605	10,500	This represents approximately 28 individual vendor/hauler licensed businesses; maybe slightly fewer in 2024 with the sale of SRC to WM.		(500)	10,000
14-390 Score Grant	14-390-000-0000-5317	Revenues	Score Grant	155,800	158,190	160,672	163,615	166,846	160,500	This Grant revenue has increased slightly estimated +20% from the State in 2023 from \$167,258 with an additional anticipated \$30,583.		37,841	198,341
14-390 Score Grant	14-390-000-0000-5561	Revenues	Miscellaneous Revenue	0	0	0	0	222	0			0	0
				286,440	287,623	291,182	295,570	298,673	291,000				428,341
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
14-390 Score Grant	14-390-000-0000-6103	Expenses	Salaries And Wages - Permanent	33,567	34,399	36,780	36,161	38,393	43,146			5,210	48,356
14-390 Score Grant	14-390-000-0000-6153	Expenses	Insurance	5,676	5,927	6,434	5,966	5,282	5,194			382	5,576
14-390 Score Grant	14-390-000-0000-6163	Expenses	Pera	2,518	2,580	2,759	2,712	2,798	3,319			308	3,627
14-390 Score Grant	14-390-000-0000-6175	Expenses	Social Security	2,042	2,091	2,237	2,197	2,330	2,744			254	2,998
14-390 Score Grant	14-390-000-0000-6176	Expenses	Medicare	478	489	523	514	545	642			59	701
14-390 Score Grant	14-390-000-0000-6225	Expenses	Tire And Appliance Recycling Expenses	29,475	31,114	41,809	42,413	30,648	42,000	Average recycling cost for last five years, coming down from the pandemic years.		(7,000)	35,000
14-390 Score Grant	14-390-000-0000-6227	Expenses	County Computer Recycling	1,133	1,432	0	2,641	2,505	2,000	SCORE pays for internal countywide Enterprise Services electronics recycling.		500	2,500
14-390 Score Grant	14-390-000-0000-6229	Expenses	Electronics Recycling	37,149	33,469	29,155	27,935	23,385	33,500	Reflects the average recycling cost for last five years; although ewaste is becoming less expensive to recycle over time.		(3,500)	30,000
14-390 Score Grant	14-390-000-0000-6245	Expenses	Conferences, Training And Dues	964	829	850	1,003	1,346	1,000	\$1000 allowed for SW Administrator for conference, training and association dues. Conservatively used from year to year.		0	1,000
14-390 Score Grant	14-390-000-0000-6273	Expenses	Contract Services	8,959	18,486	9,395	9,398	18,098	34,000	Environmental Connections newsletter twice a year (production, printing & mailing (\$22,500). Recycle Yard Service (currently \$2950 annually for two units, may increase to three with an additional \$1500/yr.). Add small appliance recycling (\$6000/yr). Recollect & CANVA software \$2650.		1,650	35,650
14-390 Score Grant (itemization)	14-390-000-0000-6273	Expenses	Contract Services							Environmental Connections newsletter twice a year (production, printing & mailing (\$22,500). Recycle Yard Service (currently \$2950 annually for two units, may increase to three with an additional \$1500/yr.). Add small appliance recycling (\$6000/yr). Recollect & CANVA software \$2650.	(34,000)		0
14-390 Score Grant (itemization)	14-390-000-0000-6273	Expenses	Contract Services							Newsletter publication and mailing	22,500		0
14-390 Score Grant (itemization)	14-390-000-0000-6273	Expenses	Contract Services							Recollect Web Site "waste wizard" plug in annual contract (\$2500), CANVA design annual contract (\$150).	2,650		0
14-390 Score Grant (itemization)	14-390-000-0000-6273	Expenses	Contract Services							New recycle yard contract for services estimated 1k per month	4,500		0
14-390 Score Grant (itemization)	14-390-000-0000-6273	Expenses	Contract Services							Add small appliance collections to Recycle Yard (estimate).	6,000		0
14-390 Score Grant	14-390-000-0000-6330	Expenses	Mileage	332	154	156	64	78	250			0	250
14-390 Score Grant	14-390-000-0000-6802	Expenses	Miscellaneous Expenses	2,200	3,449	1,471	990	4,524	3,000	Tax insert printing \$1000, RAM composter sale \$500, recycling bins for schools/parks \$1500,		0	3,000
14-390 Score Grant (itemization)	14-390-000-0000-6802	Expenses	Miscellaneous Expenses							Tax insert printing \$1000, RAM composter sale \$500, recycling bins for schools/parks \$1500,	(3,000)		0
14-390 Score Grant (itemization)	14-390-000-0000-6802	Expenses	Miscellaneous Expenses							Tax insert publication	1,000		0
14-390 Score Grant (itemization)	14-390-000-0000-6802	Expenses	Miscellaneous Expenses							composter sale subsidy	500		0
14-390 Score Grant (itemization)	14-390-000-0000-6802	Expenses	Miscellaneous Expenses							recycle bin purchase as needed for schools, parks, other	1,500		0
14-390 Score Grant	14-390-000-0000-6812	Expenses	Hauler Recycling Subsidy	44,543	54,199	43,090	50,000	38,743	42,000	Curbside subsidy for contracted haulers		0	42,000
14-390 Score Grant	14-390-000-0000-6815	Expenses	Matress Recycling Expenses	11,300	12,203	12,239	11,510	10,486	12,000	Average last six years		0	12,000
14-390 Score Grant	14-390-000-0000-6905	Expenses	Interfund Transfer Out	93,500	91,500	126,500	93,500	93,500	93,500	17,000Staffing costs: ES/Z Dir \$20,000, Code Enforce \$12,500, Tres/Audit \$6000, SW Sheriff Deputy \$72,000.		17,000	110,500
14-390 Score Grant (itemization)	14-390-000-0000-6905	Expenses	Interfund Transfer Out							17,000Staffing costs: ES/Z Dir \$20,000, Code Enforce \$12,500, Tres/Audit \$6000, SW Sheriff Deputy \$72,000.	(93,500)		0
14-390 Score Grant (itemization)	14-390-000-0000-6905	Expenses	Interfund Transfer Out							Increased SW Deputy financial support to Sheriffs Dept. , increase from 2023 and historic contribution of 50k	72,000		0
14-390 Score Grant (itemization)	14-390-000-0000-6905	Expenses	Interfund Transfer Out							ESD Director support to P&Z personnel budget	20,000		0
14-390 Score Grant (itemization)	14-390-000-0000-6905	Expenses	Interfund Transfer Out							ESD Code Enf. Officer support to P&Z personnel budget	12,500		0
14-390 Score Grant (itemization)	14-390-000-0000-6905	Expenses	Interfund Transfer Out							Auditor Treasurer Admin Support of fund management to Auditors Office budget	6,000		0
				273,835	292,320	313,399	287,004	272,661	318,295				333,158

Household Hazardous Waste Operations

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
14-392 HHW Operations	14-392-000-0000-5055	Revenues	Waste Mgmt Assessment (Fee)	120,000	120,000	120,000	120,000	120,000	120,000	Reflects increase in waste management fee in 2023		100,000	220,000
14-392 HHW Operations	14-392-000-0000-5300	Revenues	State Grants	0	0	1,290	0	124,421	281,000	Pulling out of Legislative CAP Grant process for HHWF remodel.		(281,000)	0
14-392 HHW Operations	14-392-000-0000-5308	Revenues	Household Hazardous Waste Grant	0	0	0	0	0	21,500	MPCA HHW Grant automatically distributed to the County via State pass thru funding from the ECSWC, amount varies and is based on Chisago collections vs overall state collection numbers.		(3,000)	18,500
14-392 HHW Operations	14-392-000-0000-5537	Revenues	Minimal Generator Fee	743	437	1,463	1,736	6,522	1,500	Average business waste drop-off fee revenue at HHW		500	2,000
14-392 HHW Operations	14-392-000-0000-5561	Revenues	Miscellaneous Revenue	5,647	5,341	3,450	6,214	4,153	5,000	Fluorescent lamp Excel Energy reimbursement		(200)	4,800
14-392 HHW Operations	14-392-000-0000-5890	Revenues	Other Intergovernmental Revenue	66,113	67,392	70,994	81,369	50,052	60,000	Isanti & Washington Co HHW contracted reimbursement for HHW drop-offs (\$10k), PaintCare reimbursement (approx. \$40k) and MDA. pesticide administration reimbursement (approx \$1800).		(8,000)	52,000
				192,503	193,170	197,197	209,319	305,148	489,000			(191,700)	297,300

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
14-392 HHW Operations	14-392-000-0000-6103	Expenses	Salaries And Wages - Permanent	34,645	35,404	39,036	42,290	42,366	132,695			(84,339)	48,356
14-392 HHW Operations	14-392-000-0000-6105	Expenses	Salaries And Wages - Parttime	55,931	58,182	61,039	60,474	58,163	0			109,087	109,087
14-392 HHW Operations	14-392-000-0000-6153	Expenses	Insurance	21,822	22,831	17,392	15,139	16,906	5,688			382	6,070
14-392 HHW Operations	14-392-000-0000-6163	Expenses	Pera	6,715	6,935	7,336	7,344	7,391	10,208			1,172	11,380
14-392 HHW Operations	14-392-000-0000-6175	Expenses	Social Security	4,300	4,418	5,124	5,481	5,306	8,439			1,322	9,761
14-392 HHW Operations	14-392-000-0000-6176	Expenses	Medicare	1,006	1,236	1,198	1,282	1,241	1,974			309	2,283
14-392 HHW Operations	14-392-000-0000-6192	Expenses	Special Project/Education	7,005	5,295	3,683	9,428	0	7,500	Barthold Farm school food waste recycling program (food to hogs). This was on hold during COVID but we plan to re-introduce program to area schools.		0	7,500
14-392 HHW Operations	14-392-000-0000-6203	Expenses	Telephone	0	0	0	0	0	0			0	0
14-392 HHW Operations	14-392-000-0000-6205	Expenses	Postage	60	40	45	69	103	100	\$100 for stamps at HHW		0	100
14-392 HHW Operations	14-392-000-0000-6235	Expenses	Publications, Brochures, Subs.	813	2,097	686	930	1,212	2,000	Printed brochures for HHW and Recycling Yard education.		0	2,000
14-392 HHW Operations	14-392-000-0000-6242	Expenses	Publicity Subscriptions And Dues	264	45	49	486	72	750	HHW staff dues (NAHMMA & Reuse Alliance) and subscriptions.		0	750
14-392 HHW Operations	14-392-000-0000-6243	Expenses	Advertising	3,673	4,541	3,228	3,272	4,094	5,000	Local newspaper ads, trade show booths & annual display.		0	5,000
14-392 HHW Operations	14-392-000-0000-6245	Expenses	Conferences, Training And Dues	0	0	390	0	0	2,000	\$1000 each for HHW Coord & Tech for conferences.		0	2,000
14-392 HHW Operations	14-392-000-0000-6253	Expenses	Electricity	2,033	2,194	2,138	2,335	2,190	2,400	HHW building electricity bill; anticipating inflationary increase and added exterior lighting costs.		0	2,400
14-392 HHW Operations	14-392-000-0000-6255	Expenses	Gas	1,267	1,336	909	1,033	1,746	1,500	HHW facility heating gas.		250	1,750
14-392 HHW Operations	14-392-000-0000-6273	Expenses	Contract Services	1,333	914	1,380	3,686	1,190	2,000	HHW garbage service and SW Deputy patrol vehicle lease cost share		4,980	6,980
14-392 HHW Operations (itemization)	14-392-000-0000-6273	Expenses	Contract Services							HHW garbage service and SW Deputy patrol vehicle lease cost share	(2,000)		0
14-392 HHW Operations (itemization)	14-392-000-0000-6273	Expenses	Contract Services							SW Deputy Shared vehicle lease costs	4,980		0
14-392 HHW Operations (itemization)	14-392-000-0000-6273	Expenses	Contract Services							General HHW building weekly waste disposal costs	2,000		0
14-392 HHW Operations	14-392-000-0000-6277	Expenses	Disposal Costs	82,120	92,082	109,544	120,437	110,226	120,000	Cost of HHW materials disposal at HHW.		0	120,000
14-392 HHW Operations	14-392-000-0000-6330	Expenses	Mileage	250	166	0	0	83	500	For HHW Staff attending meetings and training.		0	500
14-392 HHW Operations	14-392-000-0000-6400	Expenses	Office Supplies	836	933	886	661	353	1,000	includes purchase of paper cutter for displays (\$125).		0	1,000
14-392 HHW Operations	14-392-000-0000-6411	Expenses	Operating Supplies	2,325	1,290	3,700	1,157	3,398	2,500	HHW operation and shipment supplies: pallets, shrink-wrap, labels, specialty containers, gloves, etc.		500	3,000
14-392 HHW Operations	14-392-000-0000-6561	Expenses	Gas And Oil	471	0	74	0	19	500	Limited HHW staff vehicle travel		0	500
14-392 HHW Operations	14-392-000-0000-6562	Expenses	Repairs	0	0	544	3,654	757	1,500	HHW truck and equipment; tires, etc.		0	1,500
14-392 HHW Operations	14-392-000-0000-6601	Expenses	Furniture And Equipment	30,226	1,057	715	2,395	3,888	10,000	Electric pallet jack (\$3000), Drum dollies (\$250, Battery fire blanket (\$1000), Battery fire extinguisher cart (\$200), Pallet Racking (\$3000).		(2,550)	7,450
14-392 HHW Operations	14-392-000-0000-6802	Expenses	Miscellaneous Expenses	9,144	34,576	2,632	464	120,998	562,000	pulling out of Legislative CAP Grant 50% match of \$281,000 after numerous years of support but no legislative action. Projected funding HHWF Cold Storage internally at \$250,000, as well as future warehouse remodel.		(281,000)	281,000
				266,236	275,572	261,727	282,017	381,702	880,254			(249,887)	630,367

Park Acquisition & Improvement 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
15-523 Park Acquisition & Improvement Fund	15-523-000-0000-5300	Revenues	State Grants	910,168	196,888	947,532	192,208	0	1,182,282			(1,182,282)	0
15-523 Park Acquisition & Improvement Fund	15-523-000-0000-5561	Revenues	Miscellaneous Revenue	13,867	15,800	609,627	92,905	25,600	5,000			(5,000)	0
				924,035	212,688	1,557,159	285,113	25,600	1,187,282			(1,187,282)	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
15-523 Park Acquisition & Improvement Fund	15-523-000-0000-6211	Expenses	Services And Charges	919,001	230,690	1,406,704	241,248	0	1,396,802			(1,396,802)	0
15-523 Park Acquisition & Improvement Fund	15-523-000-0000-6601	Expenses	Furniture And Equipment	155,916	1,595	0	0	0	0			0	0
15-523 Park Acquisition & Improvement Fund	15-523-000-0000-6802	Expenses	Miscellaneous Expenses	15,600	0	0	8,426	0	0			0	0
15-523 Park Acquisition & Improvement Fund	15-523-000-0000-6898	Expenses	Budget Carryover	0	0	0	0	0	0			0	0
				1,090,517	232,285	1,406,704	249,674	0	1,396,802				0

Lake Improvement District

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
18-618 Lake Improvement District Maintenance	18-618-000-0000-6103	Expenses	Salaries And Wages - Permanent	0	0	0	16,214	79,528	0			95,699	95,699
18-618 Lake Improvement District Maintenance	18-618-000-0000-6105	Expenses	Salaries And Wages - Parttime	71,902	67,885	73,697	57,166	29,540	141,500			(107,409)	34,091
18-618 Lake Improvement District Maintenance	18-618-000-0000-6111	Expenses	Per Diem In Lieu Of Salaries	6,684	5,200	4,600	5,250	6,258	4,500	increase to \$65 per meeting		1,500	6,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6153	Expenses	Insurance	11,820	12,471	13,306	7,457	20,969	0			19,877	19,877
18-618 Lake Improvement District Maintenance	18-618-000-0000-6163	Expenses	Pera	2,283	2,100	2,328	2,363	4,730	0			9,734	9,734
18-618 Lake Improvement District Maintenance	18-618-000-0000-6175	Expenses	Social Security	3,120	2,749	2,968	4,112	6,083	0			8,047	8,047
18-618 Lake Improvement District Maintenance	18-618-000-0000-6176	Expenses	Medicare	730	643	694	962	1,423	0			1,882	1,882
18-618 Lake Improvement District Maintenance	18-618-000-0000-6205	Expenses	Postage	36	1	78	69	20	250	increased postage costs for election mailings		100	350
18-618 Lake Improvement District Maintenance	18-618-000-0000-6235	Expenses	Publications, Brochures, Subs.	1,585	1,731	1,581	1,125	1,388	750	new display posters and updated display for events		1,250	2,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6245	Expenses	Conferences, Training And Dues	274	373	12	46	996	500			0	500
18-618 Lake Improvement District Maintenance	18-618-000-0000-6301	Expenses	Vehicle Repair And Maint	0	0	0	0	0	2,000	AIS truck and boat repair and maintenance contribution		0	2,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6454	Expenses	Recreation Supplies	0	0	450	0	0	0			450	450
18-618 Lake Improvement District Maintenance	18-618-000-0000-6561	Expenses	Gas And Oil	0	0	0	0	0	1,000	Transfer to assist with AIS Truck/boat		0	1,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	0	3,581	0			0	0
18-618 Lake Improvement District Maintenance	18-618-000-0000-6813	Expenses	Water Levels	11,668	31,430	25,435	29,837	15,258	40,000	\$500 for minor updates to water level devices and equipment. There has been no investment in new equipment in years.		500	40,500
18-618 Lake Improvement District Maintenance	18-618-000-0000-6827	Expenses	Special Projects	9,503	8,989	18,958	17,913	26,815	20,000	Lake shore and urban restoration and landowner cost share projects		0	20,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6828	Expenses	Water Quality	11,630	10,140	9,521	11,926	13,340	15,500	Increased lab testing costs; increased SWCD cost for reporting		500	16,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6834	Expenses	Navigation Channels	0	0	36,680	14,685	35	0	Channel work to come from reserve fund balance in 2023 not levy request/operating budget.		0	0
18-618 Lake Improvement District Maintenance	18-618-000-0000-6840	Expenses	Invasive Species	35,410	21,479	28,537	24,484	44,575	36,000	Lake Assoc. Partnership; Rapid Response; carp control; aquatic survey work; phragmites projects all have come from reserve funding in 2023 - which is not sustainable. This increase will put these program costs back on the levy side of the budget.		7,000	43,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6881	Expenses	Education	1,556	1,596	583	140	7,682	9,500	Will be using more of the EMWREP shared educator as a resource.		(1,300)	8,200
18-618 Lake Improvement District Maintenance	18-618-000-0000-6886	Expenses	Contract Administration	6,776	3,000	2,500	3,834	1,500	3,000	LID Engineer meeting attendance, retainer (accounted for in 6813)		0	3,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6893	Expenses	Land Use Practices	31,669	40,026	16,296	38,244	64,897	53,000	Match funds for SWCD landowner BMP projects		0	53,000
18-618 Lake Improvement District Maintenance	18-618-000-0000-6905	Expenses	Interfund Transfer Out	5,000	4,000	3,000	4,500	4,500	0			0	0
				211,644	213,814	241,224	240,327	333,115	327,500			37,830	365,330

	2023 Budget		2024 Budget	
Revenue	3,164,768	Revenue	1,975,727	-38%
Expenses	5,214,758	Expenses	3,980,889	-24%
	(2,049,990)		(2,005,162)	-2%

Enterprise Services

Budgets Responsible for: Data Processing
Maintenance

Narrative:

Availability of parts / equipment and rapid inflation have been a issue and it appears it will be a issue well into 2024 and maybe beyond. I have increased some line items in anticipation of the cost increases, primarily these increases are in electricity, natural gas, and gasoline. Any changes to the budget is detailed in the NOTES sections next to each line item budget entry. We have been working with the County Auditor Treasure department to come up with a way to provide better detail of expenses for each of the county facilities. You will see this as additional line items now with the 3rd sequence area of the budget line number representing the physical location.

Cybersecurity is a large and growing area. There is a need for both staff and additional funding for this area. End user employee training is also critically needed, both for cybersecurity and to advance the skills of the tools that we offer to the end users (MS Office, MS TEAMS, etc.) These items are not included in this budget, but do need to be addressed by the Board at some point.

The facilities are aging and the costs to maintain are always increasing. The PSC (Jail and Sheriff's Office) is starting to see equipment fail as well as increased maintenance needs due to age (because this is a 24x7 operating building the equipment is operating at full capacity the entire 24-hour day, as opposed to an office building that operates at full capacity for 8 to 10 hours a day). It is very difficult to predict the costs for these added service requirements partly because this is a 24x7 operating facility that cannot go down or "just shut the doors and send every one home", so we end up paying for venders to work nights or weekends to repair / keep the system operating.

Data Processing

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
01-061 Data Processing	01-061-000-0000-5561	Revenues	Miscellaneous Revenue	278,101	291,214	275,968	271,314	288,517	252,069			0	252,069
										Adjusted to actual billable for 2023. (USER Fee's) THIS IS SUBJECT TO ANY CONTRACT CHANGE THAT MAY HAPPEN		(27,926)	68,878
01-061 Data Processing	01-061-000-0000-5575	Revenues	Radio Subscriber Fees	282,535	281,020	118,472	102,055	56,187	96,804				
01-061 Data Processing	01-061-000-0000-5576	Revenues	Pro Phoenix System Fees	47,700	45,050	0	0	0	0			0	0
01-061 Data Processing	01-061-000-0000-5598	Revenues	Welfare Reimb	0	14,061	14,599	14,599	0	0			0	0
				608,336	631,345	409,039	387,968	344,703	348,873			(27,926)	320,947

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
01-061 Data Processing	01-061-000-0000-6103	Expenses	Salaries And Wages - Permanent	1,154,570	1,272,377	1,432,158	1,427,816	1,481,887	1,505,899			114,808	1,620,707
01-061 Data Processing	01-061-000-0000-6105	Expenses	Salaries And Wages - Parttime	6,000	0	0	0	0	0			0	0
01-061 Data Processing	01-061-000-0000-6107	Expenses	Salaries And Wages - Overtime	42,741	48,333	47,024	31,844	26,733	25,000			0	25,000
01-061 Data Processing	01-061-000-0000-6153	Expenses	Insurance	188,298	207,514	219,899	209,510	214,412	230,716			38,293	269,009
01-061 Data Processing	01-061-000-0000-6163	Expenses	Pera	88,528	97,821	105,910	108,138	112,709	115,847			7,581	123,428
01-061 Data Processing	01-061-000-0000-6175	Expenses	Social Security	71,645	78,848	86,108	87,371	91,035	95,767			6,267	102,034
01-061 Data Processing	01-061-000-0000-6176	Expenses	Medicare	16,756	18,441	20,138	20,434	21,290	22,397			1,466	23,863
01-061 Data Processing	01-061-000-0000-6203	Expenses	Telephone	195,962	246,710	325,485	340,128	323,702	291,016	See below for added costs		104,895	395,911
01-061 Data Processing (itemization)	01-061-000-0000-6203	Expenses	Telephone							See below for added costs	(291,016)		0
01-061 Data Processing (itemization)	01-061-000-0000-6203	Expenses	Telephone							2024 Base Budget	291,016		0
01-061 Data Processing (itemization)	01-061-000-0000-6203	Expenses	Telephone							Add Service for Sheriff cradlepoints - Qty 12 \$5760	5,760		0
01-061 Data Processing (itemization)	01-061-000-0000-6203	Expenses	Telephone							Add Service for New/Existing Employess - Qty 12 \$5760	5,760		0
										Adjustment for actual costs based on 2023 numbers \$93,375.00	93,375		0
01-061 Data Processing	01-061-000-0000-6235	Expenses	Publications, Brochures, Subs.	0	0	0	0	0	500			(500)	0
01-061 Data Processing	01-061-000-0000-6245	Expenses	Conferences, Training And Dues	6,912	33,927	23,332	9,613	15,340	20,000			0	20,000
01-061 Data Processing	01-061-000-0000-6287	Expenses	Data Processing	235,469	228,366	588,151	129,239	123,037	200,000			(50,000)	150,000
01-061 Data Processing	01-061-000-0000-6303	Expenses	Equipment Maintenance & Repair	55,285	135,870	134,350	154,058	202,396	189,960			0	189,960
01-061 Data Processing	01-061-000-0000-6330	Expenses	Mileage	2,474	4,435	2,438	1,466	1,100	4,000	Adjusted closer to actuals. More travel expected in 2024		(1,500)	2,500
01-061 Data Processing	01-061-000-0000-6341	Expenses	Rental And Service Agreements	1,517,410	1,753,628	2,430,722	2,083,136	1,936,107	2,014,763	See below for detailed adds		385,717	2,400,480
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							See below for detailed adds	(2,014,763)		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							2024 base budget	2,014,763		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							UKG costs that had been paid out of CIP	20,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							Jatheon Email Archiving	15,808		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
										Ispace Maintenance Contract Pricing for extending coverage for 1 year. Below is a break down per room: Boardroom Main \$ 2,244.00 Highway Conf \$ 1,650.00 Conf 150C \$ 1,650.00 Boardroom Add \$ 2,650.00 Jail Room \$ 4,850.00 150B \$ 2,660.00 130B \$ 2,250.00 504C \$ 2,250.00 EOC \$ 2,250.00 North Branch \$ 1,790.00	24,244	0	
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							S2 Building Security Upgrades	25,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							Records Mangement - Document Scanning	20,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							Microsoft	15,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							Cisco Smartnet	26,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							Larson Allen retainer for Cyber events.	10,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							OpenGov 2024-2025	28,200		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							Cyber Security Audit	50,000		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							LeaseQuery - Auditor/Treasurer GASB software	10,500		0
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements							RT Vision - Accounts Payable paperless solution	13,000		0
										Moved from 01-201-6601 for 2024 AXON Contracts (Taser, BWC, Fleet-3) (5 year program with AXON). This increase accounts for the addition of 6 more Axon squad cameras(18 total in 2023 and 24 total in 2024) and the addition of interview room AXON cameras.	127,965		
01-061 Data Processing (itemization)	01-061-000-0000-6341	Expenses	Rental And Service Agreements									0	862,579
01-061 Data Processing	01-061-000-0000-6342	Expenses	Armer Reimbursable Expenses	411,866	600,577	759,381	641,464	819,927	862,579			0	
01-061 Data Processing	01-061-000-0000-6350	Expenses	Sales Tax	58	0	0	0	0	0			0	0
01-061 Data Processing	01-061-000-0000-6400	Expenses	Office Supplies	530	2,636	769	216	421	1,000			0	1,000
01-061 Data Processing	01-061-000-0000-6561	Expenses	Gas And Oil	530	435	308	1,888	3,039	2,000	Increased to better match actual and to reflect increased costs		1,000	3,000
01-061 Data Processing	01-061-000-0000-6601	Expenses	Furniture And Equipment	925	3,982	656	0	0	1,000			0	1,000
01-061 Data Processing	01-061-000-0000-6630	Expenses	Vehicle Leases	5,395	7,653	3,728	11,638	10,030	5,375	Increased to better match actual		4,625	10,000
01-061 Data Processing	01-061-500-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	65,809	63,341	Adjusted to actual + 3%		4,442	67,783
01-061 Data Processing	01-061-505-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	44,255	44,269	Adjusted to actual + 3%		1,328	45,597
01-061 Data Processing	01-061-511-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	30,429	30,310			1,031	31,341
01-061 Data Processing	01-061-520-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	1,540	1,539	Increased to actual + 3%		1,634	3,173
01-061 Data Processing	01-061-521-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	1,548	1,547	Increased to actual + 3%		1,640	3,187
01-061 Data Processing	01-061-523-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	1,419	1,237	Increased to actual + 3%		1,685	2,922
01-061 Data Processing	01-061-530-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	98,958	98,752	Adjusted to actual + 3%		3,174	101,926
01-061 Data Processing	01-061-532-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	1,082	1,047	Increased to actual + 3%		1,248	2,295
01-061 Data Processing	01-061-534-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	1,082	1,047	Increased to actual + 3%		1,248	2,295
01-061 Data Processing	01-061-535-0000-6341	Expenses	Rental And Service Agreements	0	0	0	0	1,082	1,047	Increased to actual + 3%		1,248	2,295
				4,001,354	4,741,553	6,180,556	5,257,958	5,630,368	5,831,955			631,330	6,463,285

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
01-111 Maintenance	01-111-000-0000-6103	Expenses	Salaries And Wages - Permanent	160,068	265,771	320,058	329,978	331,374	408,783			(36,136)	372,647
01-111 Maintenance	01-111-000-0000-6105	Expenses	Salaries And Wages - Parttime	76,188	74,491	58,353	36,458	55,227	25,000			75,319	100,319
01-111 Maintenance	01-111-000-0000-6107	Expenses	Salaries And Wages - Overtime	1,355	0	3,459	1,687	2,727	5,500			0	5,500
01-111 Maintenance	01-111-000-0000-6153	Expenses	Insurance	41,190	64,641	73,166	64,557	87,847	106,820			9,106	115,926
01-111 Maintenance	01-111-000-0000-6163	Expenses	Pera	16,882	24,028	26,878	25,926	27,360	31,447			3,430	34,877
01-111 Maintenance	01-111-000-0000-6175	Expenses	Social Security	14,551	20,302	22,435	21,840	22,262	25,996			3,669	29,665
01-111 Maintenance	01-111-000-0000-6176	Expenses	Medicare	3,403	4,748	5,247	5,108	5,207	6,080			858	6,938
01-111 Maintenance	01-111-000-0000-6245	Expenses	Conferences, Training And Dues	350	843	664	275	20	2,500			(2,500)	0
01-111 Maintenance	01-111-000-0000-6273	Expenses	Contract Services	154,593	210,638	318,370	273,280	54,240	20,000	Adjusted to actual + 3%, used to cover expenses that are for more than 1 site.		35,867	55,867
01-111 Maintenance	01-111-000-0000-6280	Expenses	Other Professional Services	2,578	0	10	0	0	0			0	0
01-111 Maintenance	01-111-000-0000-6301	Expenses	Vehicle Repair And Maint	71,054	1,380	71,099	653	422	2,000	Reduced to match actual closer		(1,565)	435
01-111 Maintenance	01-111-000-0000-6303	Expenses	Equipment Maintenance & Repair	5,131	23,845	580	0	0	0			0	0
01-111 Maintenance	01-111-000-0000-6307	Expenses	Grounds Maintenance	6,886	20,877	8,838	6,394	1,651	16,656	Adjusted to actual + 3%		(14,956)	1,700
01-111 Maintenance	01-111-000-0000-6330	Expenses	Mileage	1,486	1,147	1,063	648	0	1,500			0	1,500
01-111 Maintenance	01-111-000-0000-6341	Expenses	Rental And Service Agreements	10,793	926	0	0	6,712	0	Adjusted to actual + 3%		6,913	6,913
01-111 Maintenance	01-111-000-0000-6400	Expenses	Office Supplies	2,429	59	0	0	0	200	adjusted to match actual		0	200
01-111 Maintenance	01-111-000-0000-6411	Expenses	Operating Supplies	12,076	5,779	21,105	21,863	3,453	13,936	Adjusted to actual + 3%		(10,380)	3,556
01-111 Maintenance	01-111-000-0000-6413	Expenses	Custodial Supplies	33,446	42,968	71,929	44,730	4,276	6,148	Adjusted to actual + 3%		(1,744)	4,404
01-111 Maintenance	01-111-000-0000-6560	Expenses	Repairs And Maintenance Supplies	21,613	27,675	120,323	115,300	16,982	69,251	Adjusted to actual + 3%		(51,760)	17,491
01-111 Maintenance	01-111-000-0000-6561	Expenses	Gas And Oil	3,389	9,007	6,326	8,658	8,021	2,000	Adjusted to actual + 3%		6,261	8,261

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
01-111 Maintenance	01-111-000-0000-6562	Expenses	Repairs	0	0	0	7,178	0	0			0	0
01-111 Maintenance	01-111-000-0000-6601	Expenses	Furniture And Equipment	3,531	1,746	28,288	257	0	0			0	0
01-111 Maintenance	01-111-000-0000-6630	Expenses	Vehicle Leases	6,784	5,580	14,154	12,084	12,173	15,820	Adjusted to actual		(3,648)	12,172
01-111 Maintenance	01-111-000-0000-6802	Expenses	Miscellaneous Expenses	0	623	0	7,400	0	1,000			0	1,000
01-111 Maintenance	01-111-500-0000-6253	Expenses	Electricity	0	0	0	0	99,401	86,964	Adjusted to actual + 3% inflation.		15,418	102,382
01-111 Maintenance	01-111-500-0000-6255	Expenses	Gas	0	0	0	0	51,344	20,000	Adjusted to actual for + 3%		32,883	52,883
01-111 Maintenance	01-111-500-0000-6257	Expenses	Sewer	0	0	0	0	9,601	9,529	Adjusted to actual		359	9,888
01-111 Maintenance	01-111-500-0000-6273	Expenses	Contract Services	0	0	0	0	44,534	51,820	Adjusted to actual + 3%		(5,950)	45,870
01-111 Maintenance	01-111-500-0000-6307	Expenses	Grounds Maintenance	0	0	0	0	5,557	624	Adjusted to actual + 3%		5,099	5,723
01-111 Maintenance	01-111-500-0000-6411	Expenses	Operating Supplies	0	0	0	0	1,739	353	Adjusted to actual + 3%		1,438	1,791
01-111 Maintenance	01-111-500-0000-6413	Expenses	Custodial Supplies	0	0	0	0	29,384	23,896	Adjusted to actual + 3%		6,369	30,265
01-111 Maintenance	01-111-500-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	25,150	27,625	Adjusted to actual + 3%		(1,721)	25,904
01-111 Maintenance	01-111-500-0000-6561	Expenses	Gas And Oil	0	0	0	0	1,072	2,572	Adjusted to actual + 3%		1,103	3,675
01-111 Maintenance	01-111-505-0000-6273	Expenses	Contract Services	0	0	0	0	9,875	9,291	Adjusted to actual + 3%		879	10,170
01-111 Maintenance	01-111-505-0000-6307	Expenses	Grounds Maintenance	0	0	0	0	1,969	1,008	Adjusted to actual + 3%		1,020	2,028
01-111 Maintenance	01-111-505-0000-6413	Expenses	Custodial Supplies	0	0	0	0	8,212	5,959	Adjusted to actual + 3%		2,499	8,458
01-111 Maintenance	01-111-505-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	1,783	3,624			(1,788)	1,836
01-111 Maintenance	01-111-505-0000-6561	Expenses	Gas And Oil	0	0	0	0	198	474			(271)	203
01-111 Maintenance	01-111-510-0000-6253	Expenses	Electricity	0	0	0	0	537	619	Adjusted to actual + 3%		(66)	553
01-111 Maintenance	01-111-510-0000-6255	Expenses	Gas	0	0	0	0	2,564	5,590	Adjusted to actual + 3%		(2,950)	2,640
01-111 Maintenance	01-111-510-0000-6273	Expenses	Contract Services	0	0	0	0	10	0			10	10
01-111 Maintenance	01-111-510-0000-6411	Expenses	Operating Supplies	0	0	0	0	0	138			0	138
01-111 Maintenance	01-111-510-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	1,402	138	Adjusted to actual + 3%		1,305	1,443
01-111 Maintenance	01-111-511-0000-6253	Expenses	Electricity	0	0	0	0	29,219	20,096	Adjusted to actual + 3%		9,999	30,095
01-111 Maintenance	01-111-511-0000-6255	Expenses	Gas	0	0	0	0	8,045	16,770	Adjusted to actual + 3%		(8,484)	8,286
01-111 Maintenance	01-111-511-0000-6257	Expenses	Sewer	0	0	0	0	2,329	8,412	adjusted to actual		(6,013)	2,399
01-111 Maintenance	01-111-511-0000-6273	Expenses	Contract Services	0	0	0	0	12,144	8,412	Adjusted to actual + 3%		4,096	12,508
01-111 Maintenance	01-111-511-0000-6307	Expenses	Grounds Maintenance	0	0	0	0	235	0	Adjusted closer to actual		242	242
01-111 Maintenance	01-111-511-0000-6413	Expenses	Custodial Supplies	0	0	0	0	479	1,149	Adjusted to actual + 3%		(656)	493
01-111 Maintenance	01-111-511-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	11,770	12,039			83	12,122
01-111 Maintenance	01-111-512-0000-6253	Expenses	Electricity	0	0	0	0	11,666	17,256	Adjusted to actual + 3%		(5,240)	12,016
01-111 Maintenance	01-111-512-0000-6255	Expenses	Gas	0	0	0	0	5,015	10,484	Adjusted to actual + 3%		(5,319)	5,165
01-111 Maintenance	01-111-512-0000-6273	Expenses	Contract Services	0	0	0	0	8,721	4,699	Adjusted to actual + 3%		4,283	8,982
01-111 Maintenance	01-111-512-0000-6413	Expenses	Custodial Supplies	0	0	0	0	36	87	Adjusted to actual + 3%		(50)	37
01-111 Maintenance	01-111-512-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	6,301	9,165	Adjusted to actual + 3%		(2,676)	6,489
01-111 Maintenance	01-111-513-0000-6253	Expenses	Electricity	0	0	0	0	961	1,244	Adjusted to actual + 3%		(255)	989
01-111 Maintenance	01-111-513-0000-6255	Expenses	Gas	0	0	0	0	3,648	4,382	Adjusted to actual + 3%		(625)	3,757
01-111 Maintenance	01-111-520-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	10	0			10	10
01-111 Maintenance	01-111-521-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	2,930	0	Adjusted to actual + 3%		3,017	3,017
01-111 Maintenance	01-111-522-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	2,395	0	Adjusted to actual + 3%		2,466	2,466
01-111 Maintenance	01-111-523-0000-6307	Expenses	Grounds Maintenance	0	0	0	0	0	0	Adjusted to actual + 3%		38	38
01-111 Maintenance	01-111-523-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	7,515	0	Adjusted to actual + 3%		7,740	7,740
01-111 Maintenance	01-111-530-0000-6253	Expenses	Electricity	0	0	0	0	99,216	120,000	Adjusted to actual + 3%		(17,808)	102,192
01-111 Maintenance	01-111-530-0000-6255	Expenses	Gas	0	0	0	0	91,422	52,000	Adjusted to actual + 3%		42,165	94,165
01-111 Maintenance	01-111-530-0000-6257	Expenses	Sewer	0	0	0	0	9,451	22,271	Adjusted to actual		(12,937)	9,334
01-111 Maintenance	01-111-530-0000-6273	Expenses	Contract Services	0	0	0	0	163,250	131,139	Adjusted to actual + 3%		37,008	168,147
01-111 Maintenance	01-111-530-0000-6301	Expenses	Vehicle Repair And Maint	0	0	0	0	1,963	4,712	Generator Adjusted closer to actual, knowing there are repairs that will need to be made.		(2,691)	2,021
01-111 Maintenance	01-111-530-0000-6307	Expenses	Grounds Maintenance	0	0	0	0	37	0			0	0
01-111 Maintenance	01-111-530-0000-6411	Expenses	Operating Supplies	0	0	0	0	2,979	8,709	Adjusted to actual + 3%		(5,641)	3,068
01-111 Maintenance	01-111-530-0000-6413	Expenses	Custodial Supplies	0	0	0	0	2,026	11,757	Adjusted closer to actual, knowing we now supply some items to the jail side.		(9,670)	2,087
01-111 Maintenance	01-111-530-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	63,922	119,217	adjusted closer to actual, knowing more repairs will be needed.		(53,378)	65,839
01-111 Maintenance	01-111-530-0000-6561	Expenses	Gas And Oil	0	0	0	0	9,862	7,556	Generator Adjusted to actual + 3%		2,601	10,157
01-111 Maintenance	01-111-532-0000-6253	Expenses	Electricity	0	0	0	0	1,602	1,798	Adjusted to actual + 3%		(149)	1,649
01-111 Maintenance	01-111-532-0000-6255	Expenses	Gas	0	0	0	0	1,691	2,993	Adjusted to actual + 3%		(1,252)	1,741
01-111 Maintenance	01-111-532-0000-6257	Expenses	Sewer	0	0	0	0	1,157	1,125	Adjusted to actual		66	1,191
01-111 Maintenance	01-111-532-0000-6273	Expenses	Contract Services	0	0	0	0	2,966	3,166	Adjusted to actual + 3%		(111)	3,055
01-111 Maintenance	01-111-532-0000-6411	Expenses	Operating Supplies	0	0	0	0	0	1,084	Adjusted to actual + 3%		0	1,084
01-111 Maintenance	01-111-532-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	452	0	Adjusted to actual + 3%		465	465
01-111 Maintenance	01-111-533-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	444	0	Adjusted to actual + 3%		457	457
01-111 Maintenance	01-111-534-0000-6560	Expenses	Repairs And Maintenance Supplies	0	0	0	0	0	1,043	Adjusted to actual + 3%		31	1,074
01-111 Maintenance	01-111-536-0000-6257	Expenses	Sewer	0	0	0	0	1,183	1,378	Adjusted to actual + 3%		(160)	1,218
01-111 Maintenance	01-111-536-0000-6273	Expenses	Contract Services	0	0	0	0	2,850	0	Adjusted to actual + 3%		2,935	2,935
				649,775	807,075	1,172,346	984,273	1,504,177	1,615,004			58,957	1,673,961

2023 Budget	
Revenue	348,873
Expenses	7,446,959
	(7,098,086)

	2024 Budget	
Revenue	320,947	-8%
Expenses	8,137,246	9%
	<u>(7,816,299)</u>	10%

Public Works

Budgets Responsible for:

Surveyor

Highway Administration

Highway Engineering

Highway Construction

Highway Maintenance

Equipment Maintenance/Shop

Traffic Operations

Narrative:

Surveyor

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
03-105 Surveyor	03-105-000-0000-5554	Revenues	Plat Checking Fees	7,260	8,906	13,232	13,680	9,560	14,000			(4,000)	10,000
03-105 Surveyor	03-105-000-0000-5561	Revenues	Miscellaneous Revenue	363	319	32	0	66	1,000			(500)	500
				7,623	9,225	13,264	13,680	9,626	15,000			(4,500)	10,500

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
03-105 Surveyor	03-105-000-0000-6103	Expenses	Salaries And Wages - Permanent	131,786	98,512	105,327	103,656	106,915	111,262			9,218	120,480
03-105 Surveyor	03-105-000-0000-6107	Expenses	Salaries And Wages - Overtime	0	0	0	0	0	0			0	0
03-105 Surveyor	03-105-000-0000-6153	Expenses	Insurance	19,516	19,748	21,473	18,794	24,966	28,449			2,520	30,969
03-105 Surveyor	03-105-000-0000-6163	Expenses	Pera	7,497	7,370	7,881	7,756	7,994	8,270			766	9,036
03-105 Surveyor	03-105-000-0000-6175	Expenses	Social Security	5,810	5,662	6,033	5,974	6,292	7,076			394	7,470
03-105 Surveyor	03-105-000-0000-6176	Expenses	Medicare	1,359	1,324	1,411	1,397	1,472	1,655			92	1,747
03-105 Surveyor	03-105-000-0000-6245	Expenses	Conferences, Training And Dues	373	253	283	439	80	400			0	400
03-105 Surveyor	03-105-000-0000-6279	Expenses	Consulting	900	2,268	300	0	0	2,500			(2,000)	500
03-105 Surveyor	03-105-000-0000-6400	Expenses	Office Supplies	0	183	219	284	615	250			0	250
03-105 Surveyor	03-105-000-0000-6501	Expenses	Engineering And Surveying Supplies	1,965	4,732	3,161	2,820	6,981	4,000			(1,000)	3,000
03-105 Surveyor	03-105-000-0000-6562	Expenses	Repairs	0	0	0	0	0	400			0	400
03-105 Surveyor	03-105-000-0000-6802	Expenses	Miscellaneous Expenses	0	50	0	138	0	500			0	500
				169,204	140,100	146,088	141,257	155,314	164,762			9,990	174,752

Highway Administration

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
03-310 Highway Administration	03-310-000-0000-5185	Revenues	Miscellaneous Permits	18,215	16,330	20,280	48,170	20,145	20,000			(5,000)	15,000
				18,215	16,330	20,280	48,170	20,145	20,000			(5,000)	15,000

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
03-310 Highway Administration	03-310-000-0000-6103	Expenses	Salaries And Wages - Permanent	246,283	254,798	319,442	255,670	259,951	277,932			24,921	302,853
03-310 Highway Administration	03-310-000-0000-6107	Expenses	Salaries And Wages - Overtime	117	623	815	883	160	0			0	0
03-310 Highway Administration	03-310-000-0000-6153	Expenses	Insurance	24,296	25,300	25,264	25,271	28,905	40,317			3,382	43,699
03-310 Highway Administration	03-310-000-0000-6163	Expenses	Pera	17,878	18,358	19,757	18,582	19,473	20,658			2,056	22,714
03-310 Highway Administration	03-310-000-0000-6175	Expenses	Social Security	14,780	15,413	16,053	15,515	15,821	17,675			1,102	18,777
03-310 Highway Administration	03-310-000-0000-6176	Expenses	Medicare	3,456	3,605	3,916	3,684	3,700	4,134			257	4,391
03-310 Highway Administration	03-310-000-0000-6205	Expenses	Postage	610	424	594	939	579	500			0	500
03-310 Highway Administration	03-310-000-0000-6242	Expenses	Publicity Subscriptions And Dues	3,683	45	7,024	100	3,670	4,000	Transportation Alliance Dues \$3600		0	4,000
03-310 Highway Administration	03-310-000-0000-6245	Expenses	Conferences, Training And Dues	5,214	8,164	4,411	12,211	6,430	8,000			0	8,000
03-310 Highway Administration	03-310-000-0000-6271	Expenses	Professional & Technical Services	1,000	1,000	3,410	141	0	500			0	500
03-310 Highway Administration	03-310-000-0000-6273	Expenses	Contract Services	13,639	7,087	6,535	6,406	8,101	14,000	Cost Accounting Software and E-Time Software		(5,000)	9,000
03-310 Highway Administration	03-310-000-0000-6330	Expenses	Mileage	406	789	342	185	777	750			100	850
03-310 Highway Administration	03-310-000-0000-6340	Expenses	Other	1,238	1,208	182	188	1,590	750			0	750
03-310 Highway Administration	03-310-000-0000-6400	Expenses	Office Supplies	4,013	4,624	4,708	8,543	5,195	9,000	Supply and paper costs have gone up considerably		0	9,000
03-310 Highway Administration	03-310-000-0000-6802	Expenses	Miscellaneous Expenses	447	864	870	5,359	1,034	1,000			0	1,000
				337,059	342,301	413,323	353,679	355,386	399,216			26,818	426,034

Highway Engineering

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
03-320 Highway Engineering	03-320-000-0000-5561	Revenues	Miscellaneous Revenue	41,761	248,657	519,531	452,284	592,988	2,000,000	TH 8 Engineering		250,000	2,250,000
				41,761	248,657	519,531	452,284	592,988	2,000,000			250,000	2,250,000

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
03-320 Highway Engineering	03-320-000-0000-6103	Expenses	Salaries And Wages - Permanent	508,769	537,630	586,967	673,522	687,006	702,887			53,905	756,792
03-320 Highway Engineering	03-320-000-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	0	0	0			0	0
03-320 Highway Engineering	03-320-000-0000-6107	Expenses	Salaries And Wages - Overtime	45,331	25,202	18,328	20,583	18,742	25,000			0	25,000
03-320 Highway Engineering	03-320-000-0000-6153	Expenses	Insurance	72,181	76,804	84,227	86,827	146,181	162,449			13,822	176,271
03-320 Highway Engineering	03-320-000-0000-6163	Expenses	Pera	40,574	41,397	44,293	51,226	51,236	52,244			6,390	58,634
03-320 Highway Engineering	03-320-000-0000-6175	Expenses	Social Security	32,869	33,292	35,827	40,912	40,028	44,700			3,771	48,471
03-320 Highway Engineering	03-320-000-0000-6176	Expenses	Medicare	7,687	7,786	8,379	9,568	9,361	10,100			1,236	11,336
03-320 Highway Engineering	03-320-000-0000-6245	Expenses	Conferences, Training And Dues	8,076	6,996	1,033	3,875	6,393	6,000			0	6,000
03-320 Highway Engineering	03-320-000-0000-6272	Expenses	Contract Purchased Services-Governmen	66,364	27,885	61,230	83,643	68,520	50,000			35,000	85,000
03-320 Highway Engineering	03-320-000-0000-6273	Expenses	Contract Services	679,879	1,089,914	1,692,057	1,010,816	1,791,729	2,575,000	\$2.25M for TH 8 Engineering		275,000	2,850,000
03-320 Highway Engineering	03-320-000-0000-6330	Expenses	Mileage	15	0	0	0	163	100			0	100
03-320 Highway Engineering	03-320-000-0000-6332	Expenses	Travel	0	0	0	0	0	100			0	100
03-320 Highway Engineering	03-320-000-0000-6501	Expenses	Engineering And Surveying Supplies	11,874	11,906	28,788	12,826	13,144	14,000			0	14,000
03-320 Highway Engineering	03-320-000-0000-6562	Expenses	Repairs	0	5,338	0	0	3,168	1,000			0	1,000
03-320 Highway Engineering	03-320-000-0000-6802	Expenses	Miscellaneous Expenses	0	0	0	455	58	250			0	250
				1,473,619	1,864,150	2,561,129	1,994,253	2,835,728	3,643,830			389,124	4,032,954

Highway Construction

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
03-325 Highway Construction	03-325-000-0000-5011	Revenues	Aggregate Material Prod-Gravel Tax	117,643	160,596	120,467	70,254	49,557	85,000			15,000	100,000
03-325 Highway Construction	03-325-000-0000-5015	Revenues	Local Option Sales Tax	2,299,062	2,631,240	2,793,096	3,237,789	3,571,857	3,600,000			100,000	3,700,000
03-325 Highway Construction	03-325-000-0000-5204	Revenues	State Aid Construction - Regular	3,348,715	4,155,619	6,628,811	1,010,812	4,592,460	3,400,000			0	3,400,000
03-325 Highway Construction	03-325-000-0000-5208	Revenues	State Aid Construction - Municipal	0	1,201,832	48,714	1,040,821	1,016,784	0			1,100,000	1,100,000
03-325 Highway Construction	03-325-000-0000-5210	Revenues	State Park Receivable	2,848	0	0	589,169	36,727	0			0	0
03-325 Highway Construction	03-325-000-0000-5212	Revenues	Town Bridge Receivable	0	0	152,917	0	0	0			0	0
03-325 Highway Construction	03-325-000-0000-5214	Revenues	Bridge Bonding Receivable	871,028	441,819	0	0	16,449	0			0	0
03-325 Highway Construction	03-325-000-0000-5216	Revenues	State Coop Agreement Account	0	4,096	0	0	0	0			0	0
03-325 Highway Construction	03-325-000-0000-5409	Revenues	Federal Highway Funds	3,340,589	9,869	1,145,324	4,087,249	1,166,138	0			3,140,000	3,140,000
03-325 Highway Construction	03-325-000-0000-5561	Revenues	Miscellaneous Revenue	1,674,623	121,254	9,789	328,189	368,663	0			0	0
				11,654,507	8,726,323	10,899,118	10,364,285	10,818,635	7,085,000			4,355,000	11,440,000

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
03-325 Highway Construction	03-325-000-0000-6604	Expenses	County Road Projects	3,725,673	4,175,087	1,632,610	4,399,218	4,246,262	5,800,000			100,000	5,900,000
03-325 Highway Construction	03-325-000-0000-6605	Expenses	Road Construction Contract Payments	9,029,026	6,242,341	9,697,987	7,027,114	7,269,810	3,400,000			4,240,000	7,640,000
03-325 Highway Construction	03-325-000-0000-6606	Expenses	Right Of Way Payments	192,459	285,201	14,657	113,107	341,479	300,000			0	300,000
03-325 Highway Construction	03-325-000-0000-6802	Expenses	Miscellaneous Expenses	465,010	58,701	0	0	0	0			0	0
				13,412,168	10,761,330	11,345,254	11,539,439	11,857,551	9,500,000			4,340,000	13,840,000

Highway 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
03-330 Highway Maintenance	03-330-000-0000-5014	Revenues	Wheelage Tax	570,832	579,641	570,307	605,165	588,817	600,000			0	600,000
03-330 Highway Maintenance	03-330-000-0000-5124	Revenues	Driveway Deposits	17,650	13,700	23,635	6,300	16,750	15,000			(10,000)	5,000
03-330 Highway Maintenance	03-330-000-0000-5202	Revenues	State Aid Regular Maintenance	1,951,274	1,963,913	2,088,114	1,890,592	2,088,910	2,100,000			0	2,100,000
03-330 Highway Maintenance	03-330-000-0000-5206	Revenues	State Aid Municipal Maintenance	759,205	752,802	780,568	703,880	721,787	750,000			0	750,000
03-330 Highway Maintenance	03-330-000-0000-5561	Revenues	Miscellaneous Revenue	72,970	14,463	13,506	17,543	13,795	17,000			0	17,000
03-330 Highway Maintenance	03-330-000-0000-5930	Revenues	Sale Of Supplies And Materials	33,265	19,775	20,645	18,336	21,704	20,000			0	20,000
				3,405,196	3,344,294	3,496,775	3,241,815	3,451,762	3,502,000			(10,000)	3,492,000

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
03-330 Highway Maintenance	03-330-000-0000-6103	Expenses	Salaries And Wages - Permanent	940,496	976,954	1,065,692	1,133,700	1,172,203	1,130,930			198,904	1,329,834
03-330 Highway Maintenance	03-330-000-0000-6105	Expenses	Salaries And Wages - Parttime	17,416	82,755	29,853	46,965	27,870	60,000			(10,000)	50,000
03-330 Highway Maintenance	03-330-000-0000-6107	Expenses	Salaries And Wages - Overtime	50,724	60,719	36,611	36,884	36,510	30,000			10,000	40,000
03-330 Highway Maintenance	03-330-000-0000-6153	Expenses	Insurance	201,554	211,432	229,162	213,131	252,302	285,871			57,062	342,933
03-330 Highway Maintenance	03-330-000-0000-6163	Expenses	Pera	72,624	76,143	80,825	84,282	85,708	84,059			18,678	102,737
03-330 Highway Maintenance	03-330-000-0000-6175	Expenses	Social Security	60,465	67,326	67,828	71,882	71,327	71,921			16,109	88,030
03-330 Highway Maintenance	03-330-000-0000-6176	Expenses	Medicare	14,141	15,746	15,863	16,811	16,681	16,251			4,336	20,587
03-330 Highway Maintenance	03-330-000-0000-6245	Expenses	Conferences, Training And Dues	1,573	3,152	0	2,834	11,567	4,000			4,000	8,000
03-330 Highway Maintenance	03-330-000-0000-6273	Expenses	Contract Services	524,789	406,158	35,709	252,885	539,707	500,000			0	500,000
03-330 Highway Maintenance	03-330-000-0000-6343	Expenses	Machinery And Equipment Rental	145,072	194,497	159,828	245,060	318,464	175,000			0	175,000
03-330 Highway Maintenance	03-330-000-0000-6350	Expenses	Sales Tax	123	78	48	0	0	300			0	300
03-330 Highway Maintenance	03-330-000-0000-6501	Expenses	Engineering And Surveying Supplies	2,159	1,239	3,681	0	2,580	1,500			0	1,500
03-330 Highway Maintenance	03-330-000-0000-6502	Expenses	Road And Shoulder Aggregate	189,479	231,947	207,501	266,488	112,062	175,000	Less gravel roads		0	175,000
03-330 Highway Maintenance	03-330-000-0000-6505	Expenses	Culverts	64,204	89,114	63,565	153,953	69,972	90,000	Culvert prices have gone up		0	90,000
03-330 Highway Maintenance	03-330-000-0000-6506	Expenses	Road Salt	494,251	639,294	412,077	363,487	525,917	425,000	Expect to use less salt due to brine operation coming on line		25,000	450,000
03-330 Highway Maintenance	03-330-000-0000-6507	Expenses	Shop Supplies	900	380	270	506	292	0			250	250
03-330 Highway Maintenance	03-330-000-0000-6509	Expenses	Crack Sealing	37,680	89,281	89,551	95,469	84,198	90,000	Estimated 2023 Project		0	90,000
03-330 Highway Maintenance	03-330-000-0000-6510	Expenses	Seal Coating	809,611	645,401	0	581,955	797,390	600,000	Estimated 2023 Project		150,000	750,000
03-330 Highway Maintenance	03-330-000-0000-6511	Expenses	Dust Control	98,666	72,684	81,122	76,112	57,929	60,000	Less gravel roads to chloride		(10,000)	50,000
03-330 Highway Maintenance	03-330-000-0000-6512	Expenses	Guardrail	68,095	15,747	38,500	53,250	78,782	50,000			25,000	75,000
03-330 Highway Maintenance	03-330-000-0000-6513	Expenses	Winter Sand And Aggregate	2,315	8,309	3,452	0	2,622	3,500			0	3,500
03-330 Highway Maintenance	03-330-000-0000-6514	Expenses	Pavement Repair Services	257,044	301,031	39,064	281,770	463,673	500,000			100,000	600,000
03-330 Highway Maintenance	03-330-000-0000-6560	Expenses	Repairs And Maintenance Supplies	15,161	31,077	53,323	51,121	70,466	50,000	Supply costs have increased		0	50,000
03-330 Highway Maintenance	03-330-000-0000-6802	Expenses	Miscellaneous Expenses	70	706	3,848	3,340	22,273	5,000			0	5,000
03-330 Highway Maintenance	03-330-000-0000-6803	Expenses	Refunds	10,800	10,300	7,797	18,575	23,250	10,000			0	10,000
				4,079,413	4,231,468	2,725,171	4,050,459	4,843,746	4,418,332			589,339	5,007,671

Equipment Maintenance/Shop

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
03-340 Equipment Maintenance/Shop	03-340-000-0000-5561	Revenues	Miscellaneous Revenue	39,268	55,280	8,594	81,471	194,078	230,000	Assumes \$220k in gas revenue from Sheriff Dept (Justin Wood)		0	230,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-5930	Revenues	Sale Of Supplies And Materials	0	0	0	0	0	0			0	0
				39,268	55,280	8,594	81,471	194,078	230,000			0	230,000

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
03-340 Equipment Maintenance/Shop	03-340-000-0000-6103	Expenses	Salaries And Wages - Permanent	289,615	330,492	351,475	345,377	371,949	372,750			(1,751)	370,999
03-340 Equipment Maintenance/Shop	03-340-000-0000-6105	Expenses	Salaries And Wages - Parttime	0	0	0	10,050	0	0			0	0
03-340 Equipment Maintenance/Shop	03-340-000-0000-6107	Expenses	Salaries And Wages - Overtime	1,018	554	0	1,780	4,775	5,000			0	5,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6153	Expenses	Insurance	55,764	56,409	55,106	35,956	45,945	51,149			5,372	56,521
03-340 Equipment Maintenance/Shop	03-340-000-0000-6163	Expenses	Pera	20,834	24,146	25,650	25,110	27,853	27,705			495	28,200
03-340 Equipment Maintenance/Shop	03-340-000-0000-6175	Expenses	Social Security	17,015	20,048	21,629	22,141	22,875	23,705			(393)	23,312
03-340 Equipment Maintenance/Shop	03-340-000-0000-6176	Expenses	Medicare	3,979	4,689	5,058	5,178	5,350	5,356			96	5,452
03-340 Equipment Maintenance/Shop	03-340-000-0000-6245	Expenses	Conferences, Training And Dues	1,105	448	300	450	301	1,000			0	1,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6273	Expenses	Contract Services	5,177	1,550	2,824	6,333	5,510	5,000	RTA, DX Fleet, VelocityEHS & AllData		9,000	14,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6303	Expenses	Equipment Maintenance & Repair	8,183	17,026	15,722	10,691	2,937	20,000			(8,000)	12,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6307	Expenses	Grounds Maintenance	18,549	16,779	25,859	31,502	18,881	30,000			(15,000)	15,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6341	Expenses	Rental And Service Agreements	13,405	14,510	16,432	14,188	20,062	17,500			(2,500)	15,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6507	Expenses	Shop Supplies	72,537	61,403	72,485	60,150	68,104	70,000			0	70,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6560	Expenses	Repairs And Maintenance Supplies	200	282	141	91	299	200			0	200
03-340 Equipment Maintenance/Shop	03-340-000-0000-6561	Expenses	Gas And Oil	170,168	210,524	111,127	256,906	444,842	375,000			0	375,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6562	Expenses	Repairs	207,344	266,626	269,999	230,802	238,311	250,000			50,000	300,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6630	Expenses	Vehicle Leases	91,708	101,963	112,844	115,085	107,532	115,000			0	115,000
03-340 Equipment Maintenance/Shop	03-340-000-0000-6802	Expenses	Miscellaneous Expenses	12,057	20,058	18,842	13,278	14,310	15,000			0	15,000
				988,658	1,147,508	1,105,492	1,185,069	1,399,834	1,384,365			37,319	1,421,684

Traffic Operations

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
03-345 Traffic Operations	03-345-000-0000-6103	Expenses	Salaries And Wages - Permanent	133,608	139,691	147,575	135,911	133,018	158,503			(4,122)	154,381
03-345 Traffic Operations	03-345-000-0000-6105	Expenses	Salaries And Wages - Parttime	3,703	5,580	11,621	9,974	6,120	8,000			0	8,000
03-345 Traffic Operations	03-345-000-0000-6107	Expenses	Salaries And Wages - Overtime	2,363	3,970	998	0	0	1,000			0	1,000
03-345 Traffic Operations	03-345-000-0000-6153	Expenses	Insurance	29,907	31,585	34,325	20,021	19,095	20,776			1,529	22,305
03-345 Traffic Operations	03-345-000-0000-6163	Expenses	Pera	10,139	10,596	11,087	10,155	9,858	11,959			(305)	11,654
03-345 Traffic Operations	03-345-000-0000-6175	Expenses	Social Security	8,000	8,567	9,162	9,042	8,469	10,080			50	10,130
03-345 Traffic Operations	03-345-000-0000-6176	Expenses	Medicare	1,871	2,003	2,143	2,115	1,981	2,312			57	2,369
03-345 Traffic Operations	03-345-000-0000-6245	Expenses	Conferences, Training And Dues	1,142	1,100	859	37	1,135	1,500			0	1,500
03-345 Traffic Operations	03-345-000-0000-6253	Expenses	Electricity	0	0	0	0	12,273	9,000	Electric signs, signals and street lights. Previously under 310-6253.		1,000	10,000
03-345 Traffic Operations	03-345-000-0000-6273	Expenses	Contract Services	29,439	45,995	5,573	35,526	14,012	35,000	Traffic Signal and electronic sign maintenance/repairs		0	35,000
03-345 Traffic Operations	03-345-000-0000-6343	Expenses	Machinery And Equipment Rental	454	642	125	2,750	0	1,000			0	1,000
03-345 Traffic Operations	03-345-000-0000-6504	Expenses	Traffic Signs	40,737	77,746	54,126	36,745	55,493	60,000			0	60,000
03-345 Traffic Operations	03-345-000-0000-6507	Expenses	Shop Supplies	22,291	24,311	17,073	22,056	33,085	30,000	Supply costs have gone up, especially for sign posts and bases		0	30,000
03-345 Traffic Operations	03-345-000-0000-6508	Expenses	Pavement Marking	121,498	106,594	148,686	127,926	199,876	250,000	Paint and glass beads costs have risen		50,000	300,000
03-345 Traffic Operations	03-345-000-0000-6802	Expenses	Miscellaneous Expenses	2,241	4,745	7,976	18,424	3,424	5,000			(5,000)	0
				407,392	463,123	451,329	430,682	497,840	604,130				

		2023 Budget			2024 Budget	
Revenue		12,852,000	Revenue		17,437,500	36%
Expenses		20,114,635	Expenses		25,550,434	27%
		(7,262,635)			(8,112,934)	12%