

Yellow Medicine County - 2005 Budget

Approved December 14, 2004					
Combined Fund Overview:					
		<u>Revenues</u>	<u>Expenses</u>	<u>Surplus (Deficit)</u>	
Revenue Fund		4,583,103	4,490,865	92,238	
Bond Fund		285,800	271,023	14,777	
Road and Bridge Fund		2,823,108	2,984,606	(161,498)	
Family Services Fund		<u>3,240,515</u>	<u>3,240,100</u>	<u>415</u>	
Totals		<u>10,932,526</u>	<u>10,986,594</u>	<u>(54,068)</u>	
	<u>Revenue Fund Revenues</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Auditor/Treasurer Revenues	11,940	19,535	15,500	17,000	
Assessor Revenues	0	1,400	2,000	1,800	
Election Revenues	440	0	140	0	
Technical Support	0	0	0	0	
County Attorney Revenues	1,332	1,970	200	2,400	
County Recorder Revenues	88,912	91,690	77,500	78,610	
LEC/Family Services/Jail Revenues	119,860	130,895	130,870	130,870	
Fair Grounds Revenues	108,588	8,618	8,000	8,000	
Clarkfield Building	0	0	27,364	27,364	
VSO Revenues	0	82	3,500	0	
Planning & Zoning	145,903	137,848	194,395	50,055	
Veterans' Van	7,351	13,417	2,000	1,800	
Sheriff	61,916	69,801	48,500	84,080	
Boat & Water	3,156	2,224	3,000	3,000	
Snowmobile	3,518	0	0	0	
911 Enhancement	42,472	40,165	35,000	40,000	
Weather Radar	2,113	1,621	1,700	1,650	
Home Arrest	0	0	6,000	0	
Jail Canteen	11,143	32,618	35,000	45,000	
Jail	113,818	144,733	982,210	276,000	
Probation Officer	0	0	0	0	
Emergency Management	13,949	37,330	104,192	5,000	
Homeland Security Grant	0	0	29,684	20,316	
Environmental Officer	225	350	350	425	
Recycling	106,793	126,828	122,225	140,375	
Hazardous Waste	0	1,444	1,000	0	
Comprehensive Water Plan	37,500	35,428	22,546	22,490	
Public Health	1,200	1,200	1,000	1,000	
Culture & Recreation	36,926	38,273	53,242	54,226	
County Parks	7	51	0	500	
Conservation & Natural Resources	0	11,374	10,000	10,000	
Extension Service	845	3,560	2,600	400	
Agricultural Inspector	0	12	0	100	
YMC Hwy Diversion Channel Maint	193	119	150	0	
Mentoring Program	11,210	1,000	16,583	18,160	
CWP Loans	0	13,939	22,000	31,350	
Non-Departmental	<u>2,758,226</u>	<u>2,933,057</u>	<u>3,427,819</u>	<u>3,511,132</u>	
Total Revenue Fund Revenues	<u>3,689,536</u>	<u>3,900,582</u>	<u>5,386,270</u>	<u>4,583,103</u>	

Expenditure Summary	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Board of Commissioners	175,901	152,440	171,199	172,512
Auditor/Treasurer	290,701	279,481	270,639	282,628
Assessor	103,268	102,105	110,395	117,119
Administrator	0	15,774	59,344	61,450
Auditing & Accounting Services	16,843	30,049	41,000	41,000
Data Processing	68,990	43,636	72,740	79,650
Elections	10,004	615	12,400	700
Central Services	51,446	38,164	38,550	59,100
Technical Support	0	0	0	29,942
Risk Management/Insurance	55,167	81,910	82,800	81,000
Attorney	282,574	223,341	301,311	277,932
Recorder	159,095	164,197	188,726	197,911
County Building Operations	88,475	88,734	103,213	109,407
County Buildings-Improvements	52,504	35,951	77,428	40,428
LEC/Family Service/Jail Bldg.	81,271	95,078	112,228	112,809
Fair Grounds	0	0	27,400	11,500
Clarkfield Building	0	1,000	206,060	25,260
VSO	45,870	37,164	51,244	49,982
Coroner	6,291	11,802	8,600	14,000
Planning & Zoning	172,162	114,355	246,970	89,660
Veterans' Van	20,557	33,685	18,231	11,654
Sheriff	629,020	625,618	660,531	661,851
Boat & Water	5,812	5,830	5,500	5,000
Snowmobile	3,443	143	850	850
911	0	0	2,500	0
911 Enhancement	184,263	47,357	50,394	40,000
Weather Radar	696	6,053	2,000	1,650
Home Arrest	0	0	7,000	0
Jail Canteen	7,392	22,211	35,000	45,000
Jail	857,362	780,517	912,367	968,412
Probation Officer	44,818	44,818	56,010	79,440
Emergency Management	34,334	47,541	149,420	53,859
Homeland Security Grant	0	0	29,684	20,316
Environmental Officer	6,201	4,671	9,900	10,900
Recycling	86,152	83,762	105,000	102,000
Hazardous Waste	2,349	2,114	4,000	4,000
Comprehensive Water Plan	44,367	30,638	22,546	22,490
Public Health	102,130	101,630	91,297	91,297
Culture & Recreation	79,275	81,650	91,842	92,526
YMC Historical Society	37,005	20,217	20,900	20,000
YMC Agricultural Museum	22,529	23,916	24,300	24,500
County Parks	10,982	15,397	16,966	32,180
Conservation & Natural Resources	107,689	110,571	132,435	104,888
Extension Service	132,014	135,283	93,735	90,737
Agricultural Inspector	35,010	35,210	57,810	50,245
YMC Hwy Diversion Channel Maint	0	0	0	0
Mentoring Program	6,272	7,328	19,218	18,160
CWP Loans	0	0	15,023	17,800
Economic Dev & Opportunity	3,320	3,320	4,070	58,320
General Obligation Bonds	46,512	49,195	46,485	0
Non-Departmental	<u>2,467</u>	<u>10,127</u>	<u>32,500</u>	<u>8,800</u>
				2
Total Expenditures	<u>4,172,533</u>	<u>3,844,598</u>	<u>4,899,761</u>	<u>4,490,865</u>

<u>2005 Expenditure Breakdown</u>	<u>Payroll</u>	<u>Operations</u>	<u>Capital Exp.</u>	<u>Total</u>
Board of Commissioners	153,612	18,700	200	172,512
Auditor/Treasurer	260,078	19,050	3,500	282,628
Assessor	108,769	8,350	0	117,119
Administrator		61,450	0	61,450
Auditing & Accounting Services		41,000		41,000
Data Processing		52,650	27,000	79,650
Elections		700		700
Central Services		59,100	0	59,100
Technical Support	23,542	4,050	2,350	29,942
Risk Management/Insurance		81,000		81,000
Attorney	281,532	(8,600)	5,000	277,932
Recorder	180,411	15,000	2,500	197,911
County Building Operations	59,807	49,600	0	109,407
County Buildings-Improvements			40,428	40,428
LEC/Family Service/Jail Bldg.	59,418	53,391	0	112,809
Fair Grounds	0	11,500	0	11,500
Clarkfield Building		25,260	0	25,260
VSO	39,782	9,200	1,000	49,982
Coroner		14,000		14,000
Planning & Zoning	57,110	30,650	1,900	89,660
Veterans' Van	7,954	3,700	0	11,654
Sheriff	513,106	86,600	62,145	661,851
Boat & Water		0	5,000	5,000
Snowmobile	450	400	0	850
911		0	0	0
911 Enhancement		2,000	38,000	40,000
Weather Radar		1,650		1,650
Home Arrest		0	0	0
Jail Canteen		45,000		45,000
Jail	604,937	353,475	10,000	968,412
Probation Officer		79,440		79,440
Emergency Management	43,759	7,700	2,400	53,859
Homeland Security Grant	15,971	4,345	0	20,316
Environmental Officer		10,900		10,900
Recycling		102,000		102,000
Hazardous Waste		4,000		4,000
Comprehensive Water Plan	15,726	6,764	0	22,490
Public Health		91,297		91,297
Culture & Recreation		92,526		92,526
YMC Historical Society		20,000		20,000
YMC Agricultural Museum		24,500		24,500
County Parks	6,530	7,150	18,500	32,180
Conservation & Natural Resources		104,888		104,888
Extension Service	32,030	58,707	0	90,737
Agricultural Inspector	46,385	3,860	0	50,245
YMC Hwy Diversion Channel Maint				0
Mentoring Program	5,660	12,500		18,160
CWP Loans		17,800		17,800
Economic Dev & Opportunity		58,320		58,320
General Obligation Bonds		0		0
Non-Departmental		8,800		8,800
				3
Total Revenue Fund Expenditures	<u>2,516,569</u>	<u>1,754,373</u>	<u>219,923</u>	<u>4,490,865</u>

<u>2005 Expenditure Breakdown</u>	<u>Payroll</u>	<u>Operations</u>	<u>Capital Exp.</u>	<u>Total</u>
Revenue Fund Expenditures	2,516,569	1,754,373	219,923	4,490,865
Bond Fund Expenditures		271,023		271,023
Road and Bridge Expenditures	1,189,965	1,008,141	786,500	2,984,606
Family Services Expenditures	<u>1,434,700</u>	<u>1,737,400</u>	<u>68,000</u>	<u>3,240,100</u>
	<u>5,141,234</u>	<u>4,770,937</u>	<u>1,074,423</u>	<u>10,986,594</u>
<u>2005 Levy Breakdown</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Revenue Fund	2,198,843	2,327,471	1,928,819	2,506,133
Road and Bridge	1,660,272	1,497,393	1,387,454	1,387,454
Human Services		0	1,545,015	1,602,015
Special Welfare Levy	0	0	55,000	0
Library	36,926	38,273	53,242	54,226
SCORE	13,750	13,750	12,375	12,375
Water Plan	2,347	2,347	2,566	2,510
Jail Bond	<u>168,165</u>	<u>167,791</u>	<u>284,600</u>	<u>284,300</u>
Proposed Net 2005 Levy	4,080,303	4,047,025	5,269,071	5,849,013
County Program Aid & Other Aids	<u>293,748</u>	<u>273,973</u>	<u>1,341,000</u>	<u>820,315</u>
Total Available 2005 Levies & Aid	<u>4,374,051</u>	<u>4,320,998</u>	<u>6,610,071</u>	<u>6,669,328</u>

Board of Commissioners	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Payroll	78,231	77,945	82,155	84,594
Per Diems	14,510	12,200	15,000	15,000
Life Insurance Benefit	323	306	324	300
Dental Insurance Benefit	1,351	1,746	1,889	1,889
Health Insurance Benefit	24,899	36,036	40,231	38,808
PERA Benefit	5,029	4,794	5,267	5,402
FICA Benefit	5,342	4,262	6,024	6,175
Medicare Benefit	<u>1,249</u>	<u>1,203</u>	1,409	1,444
Total Payroll Costs	<u>130,934</u>	<u>138,492</u>	<u>152,299</u>	<u>153,612</u>
Reimbursed Expenses	(3,116)	(3,216)	(2,400)	(2,400)
Telephone	667	472	800	800
Advertising	7,249	5,678	8,000	8,000
Conference Registration & Dues	2,400	3,374	2,700	2,700
Prof & Tech Services	27,026	660	1,000	1,000
Travel Expenses	7,166	6,713	8,000	8,000
Office Supplies	138	107	300	300
Miscellaneous Expenses	<u>294</u>	<u>75</u>	300	300
Total Operational Costs	<u>41,824</u>	<u>13,863</u>	<u>18,700</u>	<u>18,700</u>
Capital Expenditures	<u>3,143</u>	<u>85</u>	<u>200</u>	<u>200</u>
Total Board Expenses	<u>175,901</u>	<u>152,440</u>	<u>171,199</u>	<u>172,512</u>
Net Board Rev (Exp)	<u>(175,901)</u>	<u>(152,440)</u>	<u>(171,199)</u>	<u>(172,512)</u>

Auditor/Treasurer	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Auditor/Treasurer Fees for Services	4,567	11,858	8,500	10,000
Auditor/Treasurer Licenses	7,373	7,677	7,000	7,000
Total Revenues	<u>11,940</u>	<u>19,535</u>	<u>15,500</u>	<u>17,000</u>
Payroll	196,128	193,656	188,538	199,602
Per Diems			160	3,112
Overtime			3,000	
Life Insurance Benefit	385	342	324	300
Dental Insurance Benefits	2,012	1,952	1,889	1,889
Health Insurance Benefit	35,692	34,377	29,762	28,572
PERA Benefit	14,421	13,472	10,601	11,096
FICA Benefit	15,331	14,613	11,885	12,568
Medicare Benefit	<u>3,584</u>	<u>3,417</u>	<u>2,780</u>	<u>2,939</u>
Total Payroll Costs	<u>267,553</u>	<u>261,829</u>	<u>248,939</u>	<u>260,078</u>
Telephone	1,015	295	300	250
Postage	5,495	4,895	7,200	6,500
Advertising	3,422	3,049	3,825	3,800
Conference Registration & Dues	2,972	2,383	2,000	2,000
Equipment Repairs & Maintenance	130	1,145	1,300	500
Travel Expenses	3,360	2,189	2,725	2,500
Rentals & Service Agreements	668	371	750	500
Office Supplies	1,563	2,344	3,200	2,500
Reference Books/Materials/Services	214	434	100	200
Miscellaneous Expenses	<u>39</u>	<u>186</u>	<u>300</u>	<u>300</u>
Total Operational Costs	<u>18,878</u>	<u>17,291</u>	<u>21,700</u>	<u>19,050</u>
Capital Expenditures	<u>4,270</u>	<u>361</u>	<u>0</u>	<u>3,500</u>
Total Auditor Expenses	<u>290,701</u>	<u>279,481</u>	<u>270,639</u>	<u>282,628</u>
Net Auditor Rev (Exp)	<u>(278,761)</u>	<u>(259,946)</u>	<u>(255,139)</u>	<u>(265,628)</u>

Assessor	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Assessor Fees for Services		1,400	2,000	1,800
Total Revenues	0	1,400	2,000	1,800
Payroll	62,736	64,618	70,243	77,241
Life Insurance Benefit	129	124	130	120
Dental Insurance Benefit	675	710	756	756
Health Insurance Benefit	18,078	19,673	21,658	20,472
PERA Benefit	3,469	3,573	3,884	4,271
FICA Benefit	3,690	3,776	4,355	4,789
Medicare Benefit	863	883	1,019	1,120
Total Payroll Costs	89,640	93,357	102,045	108,769
Telephone	339	193	300	300
Postage	3,579	3,605	3,500	3,500
Advertising		47	50	50
Conference Registration & Dues	1,284	813	1,300	1,300
Equipment Repairs & Maintenance			0	
Travel Expenses	1,666	1,760	1,600	1,600
Office Supplies	1,081	2,236	1,100	1,100
Reference Books/Materials/Services	679	94	500	500
Miscellaneous Expenses			0	0
Total Operational Expenses	8,628	8,748	8,350	8,350
Capital Expenditures	5,000		0	0
Total Assessor Expenses	103,268	102,105	110,395	117,119
Net Assessor Rev (Exp)	(103,268)	(100,705)	(108,395)	(115,319)

<u>Shared Administrator</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Telephone		208	50	50
Postage				
Contracted Services		<u>15,774</u>	<u>59,344</u>	<u>61,400</u>
Total Operational Expenses	<u>0</u>	<u>15,982</u>	<u>59,394</u>	<u>61,450</u>
Capital Expenditures	<u>0</u>	<u>335</u>	<u>0</u>	<u>0</u>
Total Shared Administrator Exp	<u>0</u>	<u>16,317</u>	<u>59,394</u>	<u>61,450</u>
Net Shared Administrator (Exp)	<u>0</u>	<u>(16,317)</u>	<u>(59,394)</u>	<u>(61,450)</u>

<u>Auditing & Accounting Services</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Professional & Technical Fees		5,600	6,000	6,000
Independent Auditing	<u>16,843</u>	<u>24,449</u>	<u>35,000</u>	<u>35,000</u>
Total Operations Expenses	<u>16,843</u>	<u>30,049</u>	<u>41,000</u>	<u>41,000</u>
Total Auditing & Acct. Expenses	<u>16,843</u>	<u>30,049</u>	<u>41,000</u>	<u>41,000</u>
Net Auditing & Acct. Rev (Exp)	<u>(16,843)</u>	<u>(30,049)</u>	<u>(41,000)</u>	<u>(41,000)</u>

Data Processing	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Reimbursed Expenses	(6,436)		(3,000)	
Telephone	248	614	650	850
Postage	10		50	
Conference Registration & Dues	50		200	200
Data Processing Services	28,057	31,654	38,200	35,000
Network Services	5,644	1,651	1,400	2,500
Travel Expenses	216	96	300	300
Rentals & Service Agreements	6,462	6,596	7,440	7,800
Office Supplies	6,944	2,025	7,000	6,000
Total Operational Expenses	<u>41,195</u>	<u>42,636</u>	<u>52,240</u>	<u>52,650</u>
Capital Expenditures	<u>27,795</u>	<u>1,000</u>	<u>20,500</u>	<u>27,000</u>
Capital Assets - \$12,000				
Software & Upgrades - \$15,000				
Total Data Processing Expenses	<u>68,990</u>	<u>43,636</u>	<u>72,740</u>	<u>79,650</u>
Net Data Processing Rev (Exp)	<u>(68,990)</u>	<u>(43,636)</u>	<u>(72,740)</u>	<u>(79,650)</u>

<u>Elections</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Election Filing Fees	<u>440</u>		<u>140</u>	<u>0</u>
Total Revenues	<u>440</u>	<u>0</u>	<u>140</u>	<u>0</u>
Postage	152	108	200	200
Advertising	1,167	21	1,200	
Travel Expenses	442	271	500	500
Office Supplies	7,817	215	10,500	
Miscellaneous Expenses	<u>426</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Election Expense	<u>10,004</u>	<u>615</u>	<u>12,400</u>	<u>700</u>
Net Elections Rev (Exp)	<u>(9,564)</u>	<u>(615)</u>	<u>(12,260)</u>	<u>(700)</u>

<u>Central Services</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Reimbursed Expenses			0	
Telephone	11,517	10,241	8,500	8,600
Postage	(375)	2,742		
Conference Registration & Dues	6,167	6,074	7,500	7,000
Equipment Repairs & Maintenance	78	1,000	1,000	
Rentals & Service Agreements	8,869	11,425	8,250	13,000
Office Supplies	1,518	436	1,500	1,500
Copier Supplies	280	1,284	1,300	1,500
Personnel Services Contract				25,000
Miscellaneous Expenses	<u>13,721</u>	<u>4,962</u>	<u>10,500</u>	<u>2,500</u>
Total Operational Expenses	41,775	38,164	38,550	59,100
Capital Expenditures	<u>9,671</u>		<u>0</u>	<u>0</u>
Total Central Services Expense	<u>51,446</u>	<u>38,164</u>	<u>38,550</u>	<u>59,100</u>
Net Central Services Rev (Exp)	<u>(51,446)</u>	<u>(38,164)</u>	<u>(38,550)</u>	<u>(59,100)</u>

Technical Support	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Fees for Service				<u>0</u>
Total Revenues				<u>0</u>
Payroll (25 hrs/wk @ \$16/hr)				20,800
PERA Benefit				1,150
FICA Benefit				1,290
Medicare Benefit				<u>302</u>
Total Payroll Costs				<u>23,542</u>
Telephone				600
Postage				50
Conference Registration & Dues				2,500
Travel Expenses				400
Office Supplies				400
Miscellaneous Expenses				<u>100</u>
Total Operational Expenses				<u>4,050</u>
Capital Expenditures				<u>2,350</u>
Total Technical Support				<u>29,942</u>
Net Technical Support Rev (Exp)				<u>(29,942)</u>

<u>Risk Management/Insurance</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Flexible Benefits Costs	50	196	300	300
Unemployment	534	6,126	2,000	2,000
Workers' Compensation Insurance	9,236	10,067	11,000	13,500
Dental Deductibles	474	175	500	200
Professional & Technical Services	9,284	7,949	14,000	10,000
Insurance & Surety Bonds	<u>35,589</u>	<u>57,397</u>	<u>55,000</u>	<u>55,000</u>
Total Operational Expenses	<u>55,167</u>	<u>81,910</u>	<u>82,800</u>	<u>81,000</u>
Total Risk Mgmt/Ins Expense	<u>55,167</u>	<u>81,910</u>	<u>82,800</u>	<u>81,000</u>
Net Risk Mgmt/Ins Rev (Exp)	<u>(55,167)</u>	<u>(81,910)</u>	<u>(82,800)</u>	<u>(81,000)</u>

<u>Attorney</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Fees for Service				
Child Motion Fees	400	400	200	400
Prosecution Fees	755	1,570	0	2,000
Other Revenues	<u>177</u>	<u>0</u>	<u>0</u>	
Total Revenues	<u>1,332</u>	<u>1,970</u>	<u>200</u>	<u>2,400</u>
Payroll	145,892	202,405	219,770	227,271
Overtime	114,078	38,715	10,000	2,000
Life Insurance Benefit	226	306	324	300
Dental Insurance Benefit	845	1,391	1,511	1,511
Health Insurance Benefit	15,139	26,717	29,522	22,632
Ins & Benefit Reimbursements	(1,581)		(400)	(2,400)
PERA Benefit	13,301	13,914	12,706	12,679
FICA Benefit	10,158	13,507	14,246	14,215
Medicare Benefit	<u>3,678</u>	<u>3,341</u>	<u>3,332</u>	<u>3,324</u>
Total Payroll Costs	<u>301,736</u>	<u>300,296</u>	<u>291,011</u>	<u>281,532</u>
Reimbursed Expenses	(43,800)	(118,265)	(30,000)	(50,000)
Telephone	2,416	3,908	3,800	3,350
Postage	1,031	1,229	1,700	1,500
Conference Registration & Dues	1,990	2,410	3,500	5,000
Electricity/Other Utilities	1,688	2,805	2,300	3,750
Refuse Removal	171	218	250	250
Professional & Technical Services	300		2,000	1,000
Equipment Repairs & Maintenance	2,743	5,279	3,000	3,000
Travel Expenses	853	1,494	1,000	2,750
Rentals & Service Agreements	5,220	6,995	7,000	7,250
Office Supplies	1,450	3,095	2,500	3,250
Custodial & Building Supplies	461	533	500	800
Reference Books/Materials/Services	4,733	4,781	5,000	7,000
Contingency Fund	0	0	2,000	2,000
Miscellaneous Expenses	835	<u>84</u>	<u>750</u>	<u>500</u>
Total Operational Expenses	(19,909)	(85,434)	5,300	(8,600)
Capital Expenditures	<u>747</u>	<u>8,479</u>	<u>5,000</u>	<u>5,000</u>
Total Attorney	<u>282,574</u>	<u>223,341</u>	<u>301,311</u>	<u>277,932</u>
Net Attorney Rev (Exp)	<u>(281,242)</u>	<u>(221,371)</u>	<u>(301,111)</u>	<u>(275,532)</u>

<u>Recorder</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Fees for Service	78,247	86,445	70,000	75,000
Interest Income	20	9	0	10
Equipment Fund Fees	3,112	3,424	2,500	2,800
Licenses & Permits	<u>7,533</u>	<u>1,812</u>	<u>5,000</u>	<u>800</u>
Total Revenues	<u>88,912</u>	<u>91,690</u>	<u>77,500</u>	<u>78,610</u>
Payroll	103,973	109,639	122,762	131,610
Overtime	153	3,189	2,500	1,000
Life Insurance Benefit	258	249	259	240
Dental Insurance Benefit	1,351	1,420	1,511	1,511
Health Insurance Benefit	19,785	26,487	28,285	28,572
PERA Benefit	5,758	6,239	6,927	7,333
FICA Benefit	5,934	6,389	7,766	8,222
Medicare Benefit	<u>1,388</u>	<u>1,494</u>	1,816	1,923
Total Payroll Costs	<u>138,600</u>	<u>155,106</u>	<u>171,826</u>	<u>180,411</u>
Telephone	314	188	200	200
Postage	1,800	1,707	2,000	2,000
Conference Registration & Dues	1,245	941	1,500	1,500
Professional & Technical Services	625	568	1,000	600
Equipment Repairs & Maintenance	111	93		
Travel Expenses	712	302	700	700
Rentals & Service Agreements	3,025	3,220	3,300	4,300
Office Supplies	1,484	1,423	1,500	1,500
Copier Supplies	222	198	200	200
Reference Books/Materials/Services	3,638	451	<u>4,000</u>	<u>4,000</u>
Total Operational Expenses	<u>13,176</u>	<u>9,091</u>	<u>14,400</u>	<u>15,000</u>
Capital Expenditures:	<u>7,319</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Total Recorder Expense	<u>159,095</u>	<u>164,197</u>	<u>188,726</u>	<u>197,911</u>
Net Recorder Rev (Exp)	<u>(70,183)</u>	<u>(72,507)</u>	<u>(111,226)</u>	<u>(119,301)</u>

County Building Operations	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Payroll	36,797	39,438	43,189	46,917
Overtime	194	164	500	
Life Insurance Benefit	97	93	97	90
Dental Insurance Benefits	506	533	567	567
Health Insurance Benefit	5,121	5,526	6,078	6,075
PERA Benefit	1,998	2,142	2,390	2,569
FICA Benefit	2,293	2,432	2,709	2,909
Medicare Benefit	<u>536</u>	<u>569</u>	<u>633</u>	<u>680</u>
Total Payroll Costs	<u>47,542</u>	<u>50,897</u>	<u>56,163</u>	<u>59,807</u>
Reimbursed Expenses	(455)	(497)	(500)	(400)
Telephone	1,489	627	700	700
Conference Registration & Dues			200	200
Electricity	16,709	16,896	19,500	19,500
Water & Sewer	1,238	1,036	1,200	1,200
Natural Gas - Heat	2,666	6,439	9,000	10,000
Natural Gas - Other	96	147	200	450
Refuse Removal	981	488	550	550
Snow Removal		319	500	500
Equipment Repairs & Maintenance	898	1,713	4,000	4,000
Building Repairs & Maintenance	1,476	1,947	2,000	4,000
Grounds Repairs & Maintenance	210	704		500
Travel Expenses	447	336	450	400
Rentals & Svc Agreements-Other	462	310	500	
Rentals & Svc Agreements-HVAC	10,435	2,570	2,600	2,600
Rentals & Svc Agreements-Elevator	815	1,027	1,100	1,200
Custodial/Building Supplies	3,239	2,842	3,500	4,000
Gas & Oil	57	56	250	100
Miscellaneous Expenses	<u>48</u>	<u>195</u>	<u>300</u>	<u>100</u>
Total Operational Expenses	<u>40,811</u>	<u>37,155</u>	<u>46,050</u>	<u>49,600</u>
Capital Expenditures	<u>122</u>	<u>682</u>	<u>1,000</u>	
Total County Building Expense	<u>88,475</u>	<u>88,734</u>	<u>103,213</u>	<u>109,407</u>
Net County Bldg Ops Rev (Exp)	<u>(88,475)</u>	<u>(88,734)</u>	<u>(103,213)</u>	<u>(109,407)</u>

<u>County Bldgs - Improvements</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Grounds Improvements	1,096	0		
Building Improvements	13,631	1,500	46,000	9,000
Courtroom Improvements	6,349	3,023		
Building Lease Payments	<u>31,428</u>	<u>31,428</u>	<u>31,428</u>	<u>31,428</u>
Total Capital Expenditures	<u>52,504</u>	<u>35,951</u>	<u>77,428</u>	<u>40,428</u>
Net Building Improvements (Exp)	<u>(52,504)</u>	<u>(35,951)</u>	<u>(77,428)</u>	<u>(40,428)</u>

<u>LEC/Family Service/Jail Bldg.</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Building Rents			15,222	15,222
Interfund Rental Income	<u>119,860</u>	<u>130,895</u>	<u>115,648</u>	<u>115,648</u>
Total Revenues	<u>119,860</u>	<u>130,895</u>	<u>130,870</u>	<u>130,870</u>
Payroll	39,142	41,956	46,978	46,551
Overtime	639		500	
Life Insurance Benefit	97	93	97	90
Dental Insurance Benefits	506	533	567	567
Health Insurance Benefit	5,121	5,526	6,078	6,075
PERA Benefit	2,193	2,320	2,626	2,574
FICA Benefit	2,466	2,578	2,944	2,886
Medicare Benefit	<u>577</u>	<u>603</u>	<u>688</u>	<u>675</u>
Total Payroll Costs	<u>50,741</u>	<u>53,609</u>	<u>60,478</u>	<u>59,418</u>
Reimbursed Expenditures	(75)			
Telephone		627	700	700
Conference Registrations & Dues	198		200	200
Electricity	14,679	22,175	24,000	25,200
Water & Sewer	350	445	500	500
Natural Gas - Heat	4,836	5,497	7,000	8,000
Natural Gas - Other	273	326	500	500
Refuse Removal	151	488	550	550
Snow Removal		319	500	0
Equip Repairs & Maintenance		3,221	4,000	4,000
Bldg Repairs & Maintenance	687	207	4,000	4,000
Travel Expenses	254	336	400	400
Rental & Svc Agreements-Other	76	2,882	1,500	750
Rental & Svc Agreements-HVAC		1,285	1,300	1,300
Rental & Svc Agreements-Elevator		624	2,000	2,016
Rental & Svs Agreements-Computer				1,175
Custodial/Building Supplies	5,450	2,971	3,500	4,000
Miscellaneous Expenses	<u>39</u>	<u>14</u>	<u>100</u>	<u>100</u>
Total Operational Expenditures	<u>26,918</u>	<u>41,417</u>	<u>50,750</u>	<u>53,391</u>
Capital Expenditures	<u>3,612</u>	<u>52</u>	<u>1,000</u>	<u>0</u>
Total LEC/Fam Srv/Jail Expenses	<u>81,271</u>	<u>95,078</u>	<u>112,228</u>	<u>112,809</u>
Net LEC/Fam Srv/Jail Rev (Exp)	<u>38,589</u>	<u>35,817</u>	<u>18,642</u>	<u>18,061</u>

Fairgrounds	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Building Rents	8,588	8,618	4,600	8,000
Interfund Rental Income			3,400	<u>0</u>
Other Revenues	<u>100,000</u>	<u>0</u>	<u>0</u>	
Total Revenue	<u>108,588</u>	<u>8,618</u>	<u>8,000</u>	<u>8,000</u>
Electricity/Other Utilities	2,493	3,587	3,500	4,500
Building Repairs & Maintenance	1,022	585	1,000	1,000
Rentals & Service Agreements	412	370	1,300	500
Insurance & Bonds	2,276	2,820	4,800	5,000
Miscellaneous Expenses	<u>1,394</u>	<u>793</u>	<u>500</u>	<u>500</u>
Total Operational Expenditures	<u>7,597</u>	<u>8,155</u>	<u>11,100</u>	<u>11,500</u>
Capital Expenditures	<u>276,616</u>	<u>26,926</u>	<u>16,300</u>	<u>0</u>
Total Fair Grounds Expenses	<u>284,213</u>	<u>35,081</u>	<u>27,400</u>	<u>11,500</u>
Net Fair Grounds Rev (Exp)	<u>(175,625)</u>	<u>(26,463)</u>	<u>(19,400)</u>	<u>(3,500)</u>

Clarkfield Building	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Building Rents			<u>27,364</u>	<u>27,364</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>27,364</u>	<u>27,364</u>
Electricity			5,600	6,000
Water & Sewer			560	560
Natural Gas - Heat			1,800	2,500
Refuse Removal			1,400	1,400
Snow Removal			600	600
Building Repairs & Maintenance			5,000	5,000
Rentals & Service Agreements			3,800	3,800
Insurance & Surety Bonds			800	800
Property Taxes			4,400	1,500
Custodial/Building Supplies			<u>3,100</u>	3,100
Total Operational Expenditures	<u>0</u>	<u>0</u>	<u>27,060</u>	<u>25,260</u>
Capital Expenditures		1,000	179,000	<u>0</u>
Total Clarkfield Building Expenses	<u>0</u>	<u>1,000</u>	<u>206,060</u>	<u>25,260</u>
Net Clarkfield Bldg Rev (Exp)	<u>0</u>	<u>(1,000)</u>	<u>(178,696)</u>	<u>2,104</u>

<u>VSO</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Misc. Revenues		82		
State Grants			3,500	
Total Revenue	<u>0</u>	<u>82</u>	<u>3,500</u>	<u>0</u>
Payroll	24,767	25,270	30,372	32,974
Life Insurance Benefit	64	56	65	60
Dental Insurance Benefits	183	178	378	378
Health Insurance Benefit	1,894	1,842	2,026	2,025
PERA Benefit	1,355	1,397	1,680	1,823
FICA Benefit	1,515	1,507	1,883	2,044
Medicare Benefit	354	352	440	478
Total Payroll Costs	<u>30,132</u>	<u>30,602</u>	<u>36,844</u>	<u>39,782</u>
Telephone	1,579	1,176	1,000	1,200
Postage & Box Rent	456	357	550	550
Advertising			100	100
Conference Registrations & Dues	1,708	514	1,800	1,800
Volunteer Drivers	7,767	342	800	500
Travel Expenses	1,484	166	2,000	800
Rentals & Service Agreements		445	500	900
Office Supplies	1,088	777	1,200	900
Reference Books/Materials/Services			200	200
Vehicle Maintenance	689	285	3,000	1,500
Gas & Oil	82	902	750	750
Total Operational Expenses	<u>14,853</u>	<u>4,964</u>	<u>11,900</u>	<u>9,200</u>
Capital Expenditures	885	1,598	2,500	1,000
Total VSO Expenses	<u>45,870</u>	<u>37,164</u>	<u>51,244</u>	<u>49,982</u>
Net VSO Rev (Exp)	<u>(45,870)</u>	<u>(37,082)</u>	<u>(47,744)</u>	<u>(49,982)</u>

<u>Veterans' Van</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Reimbursed Travel	7,326	1,789	2,000	1,800
Grants		11,370		
Other Revenues	<u>25</u>	<u>258</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>7,351</u>	<u>13,417</u>	<u>2,000</u>	<u>1,800</u>
Payroll	12,590	12,361	8,156	7,027
PERA Benefit	68	935	451	436
FICA Benefit	785	775	506	389
Medicare Benefit	<u>183</u>	<u>181</u>	<u>118</u>	<u>102</u>
Total Payroll Costs	<u>13,626</u>	<u>14,252</u>	<u>9,231</u>	<u>7,954</u>
Telephone	155	378	400	200
Travel Expenses	647	129	300	200
Vehicle Maintenance	5,416	852	3,000	1,500
Canby Dav Van Expense	713	450	1,800	
Gas & Oil	<u>0</u>	<u>131</u>	<u>1,500</u>	<u>1,800</u>
Total Operational Expenses	<u>6,931</u>	<u>1,940</u>	<u>7,000</u>	<u>3,700</u>
Capital Expenditures		<u>17,493</u>	<u>2,000</u>	<u>0</u>
Total Veterans' Van Expenses	<u>20,557</u>	<u>33,685</u>	<u>18,231</u>	<u>11,654</u>
Net Veterans' Van Rev (Exp)	<u>(13,206)</u>	<u>(20,268)</u>	<u>(16,231)</u>	<u>(9,854)</u>

Coroner	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Professional & Technical Services	6,059	11,621	8,000	13,500
Travel Expenses	<u>232</u>	<u>181</u>	<u>600</u>	<u>500</u>
Total Operational Expenses	<u>6,291</u>	<u>11,802</u>	<u>8,600</u>	<u>14,000</u>
Total Coroner Expenses	<u>6,291</u>	<u>11,802</u>	<u>8,600</u>	<u>14,000</u>
Net Coroner Rev (Exp)	<u>(6,291)</u>	<u>(11,802)</u>	<u>(8,600)</u>	<u>(14,000)</u>

Planning & Zoning	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Zoning Permits	15,850	16,654	9,000	15,000
Fees/Misc. Revenues		113		
Redwood Watershed State Grant			90,500	
YM Watershed State Grant			60,000	
State Grants	<u>130,053</u>	<u>121,081</u>	<u>34,895</u>	<u>35,055</u>
Total Revenues	<u>145,903</u>	<u>137,848</u>	<u>194,395</u>	<u>50,055</u>
Payroll	35,892	32,793	38,000	41,028
Life Insurance Benefit	65	52	65	60
Dental Insurance Benefits	338	294	378	378
Health Insurance Benefit	3,414	3,043	10,709	10,236
PERA Benefit	1,985	1,767	2,101	2,269
FICA Benefit	2,226	2,033	2,356	2,544
Medicare Benefit	<u>521</u>	<u>476</u>	<u>551</u>	<u>595</u>
Total Payroll Costs	<u>44,441</u>	<u>40,458</u>	<u>54,160</u>	<u>57,110</u>
Telephone	1,104	1,119	1,400	1,400
Postage	(9)	70	500	500
Advertising	944	1,237	1,200	1,200
Conference Registration & Dues	888	339	3,000	2,000
Equip Repairs & Maintenance				100
Committee/Board Mileage	594	858	650	750
Committee/Board Per Diem	1,840	2,360	2,500	3,000
Travel Expenses	46		300	300
Rentals & Service Agreements	5,029	4,632	500	300
Grant Expenses	101,775	58,417	30,400	5,000
Office Supplies	725	864	800	900
Reference Books/Materials/Services	46	48	100	100
Automotive Repairs	519	75	400	400
Gas & Oil	358	235	500	600
Redwood Watershed Grant Expense			90,500	
YM Watershed Grant Expense			60,000	
UMVRDC Comp Plan Contract				14,000
Miscellaneous Expenses	<u>12,120</u>	<u>3,643</u>	<u>60</u>	<u>100</u>
Total Operational Expenses	<u>125,979</u>	<u>73,897</u>	<u>192,810</u>	<u>30,650</u>
Capital Expenditures	<u>1,742</u>	<u>0</u>	<u>0</u>	<u>1,900</u>
Total Planning & Zoning Expenses	<u>172,162</u>	<u>114,355</u>	<u>246,970</u>	<u>89,660</u>
Net Planning & Zoning Rev (Exp)	<u>(26,259)</u>	<u>23,493</u>	<u>(52,575)</u>	<u>(39,605)</u>

Sheriff	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Fees for Service	14,116	22,156	12,000	22,000
Contigent Funds	1,662	1,618	500	1,000
Police State Aid		30,980	30,000	30,000
Gifts & Contributions	5,331	5,875		
Federal Grants	25,405	327		
State Grants	14,000			29,380
Reimbursed Expenditures		2,254		
Other Revenues	<u>1,402</u>	<u>6,591</u>	<u>6,000</u>	<u>1,700</u>
Total Revenue	<u>61,916</u>	<u>69,801</u>	<u>48,500</u>	<u>84,080</u>
Payroll	319,495	339,561	345,572	366,196
Payroll-Holiday	8,347	9,403	9,502	10,008
Payroll-On Call	25,500	25,500	25,500	25,500
Payroll-Overtime	26,829	16,598	26,394	15,291
Life Insurance Benefit	517	498	518	420
Dental Insurance Benefits	2,701	2,841	3,040	2,644
Health Insurance Benefit	61,040	66,408	73,450	49,044
PERA Benefit	33,858	34,231	36,409	37,177
FICA Benefit	2,919	3,026	2,367	2,638
Medicare Benefit	<u>3,940</u>	<u>3,937</u>	<u>4,132</u>	<u>4,188</u>
Total Payroll Costs	<u>485,146</u>	<u>502,003</u>	<u>526,884</u>	<u>513,106</u>
Telephone	6,312	5,990	5,000	5,000
Postage	529	606	800	800
Advertising		105	100	100
Conference Registrations & Dues	3,879	4,758	4,500	4,500
Professional & Technical Services	18,890	19,829	19,390	23,000
Maintenance & Repairs	5,045	2,849	5,000	6,000
Travel Expenses	1,528	1,961	1,000	1,000
Rentals & Service Agreements	437	429	1,000	0
Office Supplies	3,434	3,210	3,000	3,000
Educational Supplies	2,734	1,090		
Reference Books/Materials/Services	623	618	500	500
Law Enforcement Supplies	2,040	502	2,500	2,500
Uniforms	5,308	6,717	6,000	6,500
Vehicle Maintenance	6,841	8,554	7,500	7,500
Machinery/Vehicle Parts	887	1,955	3,500	1,000
Gas & Oil	22,261	21,835	24,000	24,000
Contingencies			500	
Miscellaneous Expenses	<u>15,302</u>	<u>1,119</u>	<u>800</u>	<u>1,200</u>
Total Operational Expenses	<u>96,050</u>	<u>82,127</u>	<u>85,090</u>	<u>86,600</u>
Capital Expenditures	<u>47,824</u>	<u>41,488</u>	<u>48,557</u>	<u>62,145</u>
Total Sheriff Expenses	<u>629,020</u>	<u>625,618</u>	<u>660,531</u>	<u>661,851</u>
Net Sheriff Rev (Exp)	<u>(567,104)</u>	<u>(555,817)</u>	<u>(612,031)</u>	<u>(577,771)</u>

<u>Boat & Water</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
State Grants	<u>3,156</u>	<u>2,224</u>	<u>3,000</u>	<u>3,000</u>
Total Revenue	<u>3,156</u>	<u>2,224</u>	<u>3,000</u>	<u>3,000</u>
Maintenance & Repairs	974	18	2,000	0
Insurance & Bonds	191	282	350	0
Miscellaneous Expenses	<u>1,272</u>	<u>1,256</u>	<u>1,150</u>	<u>0</u>
Total Operational Expenses	<u>2,437</u>	<u>1,556</u>	<u>3,500</u>	<u>0</u>
Capital Expenditures	<u>3,375</u>	<u>4,274</u>	<u>2,000</u>	<u>5,000</u>
Total Boat & Water Expenses	<u>5,812</u>	<u>5,830</u>	<u>5,500</u>	<u>5,000</u>
Net Boat & Water Rev (Exp)	<u>(2,656)</u>	<u>(3,606)</u>	<u>(2,500)</u>	<u>(2,000)</u>
<u>Snowmobile</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
State Grants	<u>3,518</u>		<u>0</u>	<u>0</u>
Total Revenue	<u>3,518</u>	<u>0</u>	<u>0</u>	<u>0</u>
Payroll			<u>450</u>	<u>450</u>
Total Payroll Costs	<u>0</u>	<u>0</u>	<u>450</u>	<u>450</u>
Law Enforcement Supplies	469	143	150	150
Gas & Oil			<u>250</u>	<u>250</u>
Total Operational Expenses	<u>469</u>	<u>143</u>	<u>400</u>	<u>400</u>
Capital Expenditures	<u>2,974</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Snowmobile Expenses	<u>3,443</u>	<u>143</u>	<u>850</u>	<u>850</u>
Net Snowmobile Rev (Exp)	<u>75</u>	<u>(143)</u>	<u>(850)</u>	<u>(850)</u>

911	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Conference Registrations & Dues			0	
Maintenance & Repairs			1,500	
Rentals & Service Agreements			700	
Supplies			<u>0</u>	
Total Operational Expenses	<u>0</u>	<u>0</u>	<u>2,200</u>	<u>0</u>
Capital Expenditures			<u>300</u>	
Total 911 Expenses	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
Net 911 Rev (Exp)	<u>0</u>	<u>0</u>	<u>(2,500)</u>	<u>0</u>
911 Enhancement	2002 Actual	2003 Actual	2004 Budget	2005 Approved
State Grants	37,722	39,178	35,000	39,250
Interest Income	4,750	987		750
Total Revenue	<u>42,472</u>	<u>40,165</u>	<u>35,000</u>	<u>40,000</u>
Professional & Technical Services	4,111	23,000	10,000	
Rentals & Service Agreements	39,261	18,775	25,000	2,000
Miscellaneous Expenses	<u>0</u>	<u>1,592</u>		
Total Operational Expenses	<u>43,372</u>	<u>43,367</u>	<u>35,000</u>	<u>2,000</u>
Capital Expenditures	<u>140,891</u>	<u>3,990</u>	<u>15,394</u>	<u>38,000</u>
Total 911 Enhancement Expenses	<u>184,263</u>	<u>47,357</u>	<u>50,394</u>	<u>40,000</u>
Net 911 Enhancement Rev (Exp)	<u>(141,791)</u>	<u>(7,192)</u>	<u>(15,394)</u>	<u>0</u>

<u>Weather Radar</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Commissions	1,880	1,472	1,500	1,500
Interest Income	<u>233</u>	<u>149</u>	<u>200</u>	<u>150</u>
Total Revenue	<u>2,113</u>	<u>1,621</u>	<u>1,700</u>	<u>1,650</u>
Maintenance & Repairs	<u>696</u>	<u>3,353</u>	<u>1,700</u>	<u>1,650</u>
Total Operational Expenses	<u>696</u>	<u>3,353</u>	<u>1,700</u>	<u>1,650</u>
Capital Expenditures	<u>0</u>	<u>2,700</u>	<u>300</u>	<u>0</u>
Total Weather Radar Expenses	<u>696</u>	<u>6,053</u>	<u>2,000</u>	<u>1,650</u>
Net Weather Radar Rev (Exp)	<u>1,417</u>	<u>(4,432)</u>	<u>(300)</u>	<u>0</u>
<u>Home Arrest</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Fees for Service			<u>6,000</u>	
Total Revenue			<u>6,000</u>	<u>0</u>
Rentals & Service Agreements			<u>2,000</u>	
Total Operational Expenses	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
Capital Expenditures			<u>5,000</u>	
Total Home Arrest Expenses	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>0</u>
Net Home Arrest Rev (Exp)	<u>0</u>	<u>0</u>	<u>(1,000)</u>	<u>0</u>

Jail Canteen	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Commodity & Property Sales	<u>11,143</u>	<u>32,618</u>	<u>35,000</u>	<u>45,000</u>
Total Revenue	<u>11,143</u>	<u>32,618</u>	<u>35,000</u>	<u>45,000</u>
Program Supplies	1,114	13,011	21,000	11,000
Rental and Service Agreements				20,000
Purchases for Resale	<u>6,278</u>	<u>9,200</u>	<u>14,000</u>	<u>14,000</u>
Total Operational Expenses	<u>7,392</u>	<u>22,211</u>	<u>35,000</u>	<u>45,000</u>
Total Canteen Expenses	<u>7,392</u>	<u>22,211</u>	<u>35,000</u>	<u>45,000</u>
Net Canteen Rev (Exp)	<u>3,751</u>	<u>10,407</u>	<u>0</u>	<u>0</u>
Jail	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Dispatch Fees	23,925	18,975	19,000	19,000
Special Levy			861,010	
Other Housing Fees	2,023	1,369	1,200	3,000
Huber Arrest Fees	9,795	3,560	4,000	3,000
Booking/Fingerprint/UA/PBT Fees	1,725	4,218	3,000	5,000
Boarding Fees	63,530	104,141	85,000	230,000
Home Arrest Fees	9,610	7,948	6,000	12,000
Commissions	3,210	4,522	3,000	4,000
State Grants			<u>0</u>	
Total Revenue	<u>113,818</u>	<u>144,733</u>	<u>982,210</u>	<u>276,000</u>
Payroll	325,924	319,397	337,059	387,319
Payroll-Holiday	11,329	13,962	14,503	15,242
Payroll-Overtime	43,352	35,853	31,377	43,968
Life Insurance Benefit	705	705	778	660
Dental Insurance Benefits	3,686	4,024	4,572	4,155
Health Insurance Benefit	67,555	74,904	89,765	81,666
PERA Benefit	26,069	31,034	32,325	37,767
FICA Benefit	23,274	22,451	23,742	27,685
Medicare Benefit	<u>5,443</u>	<u>5,251</u>	<u>5,553</u>	<u>6,475</u>
Total Payroll Costs	<u>507,337</u>	<u>507,581</u>	<u>539,674</u>	<u>604,937</u>

<u>Jail</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Reimbursed Expenses	(443)	(445)	(400)	(400)
Telephone	3,280	4,934	6,000	800
Postage	594	516	600	600
Advertising	177		500	500
Conference Registrations & Dues	4,106	4,891	5,000	11,000
Electricity	12,935	16,015	16,000	16,800
Water & Sewer	3,100	4,030	5,000	5,000
Natural Gas-Heat	3,029	5,162	7,000	8,000
Natural Gas-Other	1,520	2,932	4,500	4,500
Refuse Removal	532	488	550	550
Snow Removal	0	319	500	0
Professional & Technical Services	1,656	1,433	1,000	1,000
Network Services	180		1,500	1,500
Prisoner Boarding Fees-Adult	113,785	12,047	15,000	5,000
Prisoner Boarding Fees-Youth	33,700	29,274	35,000	35,000
Medical Services	16,190	38,104	50,400	50,400
Equipment Maintenance & Repairs	2,770	1,221	3,000	8,000
Building Maintenance & Repairs	30	2,540	5,000	5,000
Travel Expenses	1,777	2,118	3,500	2,500
Rentals & Service Agreements	16,213	16,315	14,300	17,525
Office Supplies	12,055	4,995	5,000	6,000
Building/Laundry Supplies	4,894	7,550	8,000	8,000
Prisoner Uniforms	395	2,339	3,000	3,500
Reference Books/Materials/Services	0	78	1,000	1,000
Law Enforcement Uniforms	11,482	5,106	10,700	6,600
Food Service	55,490	100,250	130,000	130,000
Medical Supplies	5,998	1,426	1,800	1,800
Jail Housing Supplies	2,262	1,154	7,000	7,000
Gas & Oil	130	299	400	400
Whitnenses/Jurors/Bailiffs	50	500	1,500	500
Miscellaneous Expenses	<u>1,497</u>	<u>1,795</u>	<u>15,400</u>	<u>15,400</u>
Total Operational Expenses	<u>309,384</u>	<u>267,386</u>	<u>357,750</u>	<u>353,475</u>
Capital Expenditures	<u>40,641</u>	<u>5,550</u>	<u>14,943</u>	<u>10,000</u>
Total Jail Expenses	<u>857,362</u>	<u>780,517</u>	<u>912,367</u>	<u>968,412</u>
Net Jail Rev (Exp)	<u>(743,544)</u>	<u>(635,784)</u>	<u>69,843</u>	<u>(692,412)</u>

<u>Probation Officer</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
State Grants				
Total Revenue			<u>0</u>	<u>0</u>
Transfers Out				
Appropriation-Community Corrections	<u>44,818</u>	<u>44,818</u>	<u>56,010</u>	<u>79,440</u>
Total Operational Expenses	<u>44,818</u>	<u>44,818</u>	<u>56,010</u>	<u>79,440</u>
Total Probation Officer Expenses	<u>44,818</u>	<u>44,818</u>	<u>56,010</u>	<u>79,440</u>
Net Probation Officer Rev (Exp)	<u>(44,818)</u>	<u>(44,818)</u>	<u>(56,010)</u>	<u>(79,440)</u>
Public Safety Summary:		<u>Revenues</u>	<u>Expenses</u>	<u>Surplus (Deficit)</u>
Sheriff		84,080	661,851	(577,771)
Boat & Water		3,000	5,000	(2,000)
Snowmobile		0	850	(850)
911			0	0
911 Enhancement		40,000	40,000	0
Weather Radar		1,650	1,650	0
Home Arrest		0	0	0
Jail Canteen		45,000	45,000	0
Jail		276,000	968,412	(692,412)
Probation Officer		<u>0</u>	<u>79,440</u>	<u>(79,440)</u>
Total Public Safety		<u>449,730</u>	<u>1,802,203</u>	<u>(1,352,473)</u>

<u>Emergency Management</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Federal Grants	13,949	37,330	104,192	5,000
Total Revenue	<u>13,949</u>	<u>37,330</u>	<u>104,192</u>	<u>5,000</u>
Payroll	24,054	30,271	35,170	36,487
Life Insurance Benefit	65	68	65	60
Dental Insurance Benefits	169	178	378	378
Health Insurance Benefit	1,894	1,842	2,026	2,025
PERA Benefit	1,345	1,665	1,864	2,018
FICA Benefit	1,511	1,786	2,090	2,262
Medicare Benefit	<u>354</u>	<u>417</u>	<u>489</u>	<u>529</u>
Total Payroll Costs	<u>29,392</u>	<u>36,227</u>	<u>42,082</u>	<u>43,759</u>
Telephone	407	948	750	900
Postage	141	250	250	350
Advertising			50	50
Conference Registrations & Dues	1,717	4,882	4,000	4,000
Travel Expenses	525	660	1,000	750
Rentals and Service Agreements				300
Office Supplies	599	2,499	850	1,000
Reference Books/Materials/Services		8		200
Grant Expenses			98,288	
Miscellaneous Expenses	<u>0</u>	<u>325</u>	<u>150</u>	<u>150</u>
Total Operational Expenses	<u>3,389</u>	<u>9,572</u>	<u>105,338</u>	<u>7,700</u>
Capital Expenditures	<u>1,553</u>	<u>1,742</u>	<u>2,000</u>	<u>2,400</u>
Total Emergency Mgmt Expenses	<u>34,334</u>	<u>47,541</u>	<u>149,420</u>	<u>53,859</u>
Net Emergency Mgmt Rev (Exp)	<u>(20,385)</u>	<u>(10,211)</u>	<u>(45,228)</u>	<u>(48,859)</u>
<u>Homeland Security Grant</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Federal Grants			29,684	20,316
Total Revenue			<u>29,684</u>	<u>20,316</u>
Payroll			6,210	14,110
PERA Benefit			344	780
FICA Benefit			385	876
Medicare Benefit			<u>90</u>	<u>205</u>
Total Payroll Costs			<u>7,029</u>	<u>15,971</u>
Telephone			300	300
Postage			50	50
Advertising			35	35
Conference Registrations & Dues			3,640	2,600
Travel Expenses			320	300
Office Supplies			960	960
Reference Books/Materials/Services			<u>100</u>	<u>100</u>
Total Operational Expenses			<u>5,405</u>	<u>4,345</u>
Capital Expenditures			<u>17,250</u>	
Total Homeland Security Expenses			<u>29,684</u>	<u>20,316</u>
Net Homeland Sec Rev (Exp)			<u>0</u>	<u>0</u>

Environmental Officer	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Licenses	<u>225</u>	<u>350</u>	<u>350</u>	<u>425</u>
Total Revenue	<u>225</u>	<u>350</u>	<u>350</u>	<u>425</u>
Conference Registrations & Dues		400	400	400
Professional & Technical Services	5,616	3,729	8,000	9,000
Office Expenses	585	542	<u>1,500</u>	<u>1,500</u>
Total Operational Expenses	<u>6,201</u>	<u>4,671</u>	<u>9,900</u>	<u>10,900</u>
Total Environmental Officer Exp	<u>6,201</u>	<u>4,671</u>	<u>9,900</u>	<u>10,900</u>
Net Env Officer Rev (Exp)	<u>(5,976)</u>	<u>(4,321)</u>	<u>(9,550)</u>	<u>(10,475)</u>

Recycling	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Property Taxes-SCORE Levy	13,750	13,750	12,375	12,375
Special Assessments		49,650	50,000	59,000
Penalties & Interest				500
Licenses			350	
State Grants-SCORE	52,250	43,588	49,500	49,500
Other Revenues	<u>40,793</u>	<u>19,840</u>	<u>10,000</u>	<u>19,000</u>
Total Revenue	<u>106,793</u>	<u>126,828</u>	<u>122,225</u>	<u>140,375</u>
Advertising	4,510	1,278	5,000	2,000
SCORE Recycling Expenses	<u>81,642</u>	<u>82,484</u>	<u>100,000</u>	<u>100,000</u>
Total Operational Expenses	<u>86,152</u>	<u>83,762</u>	<u>105,000</u>	<u>102,000</u>
Total Recycling Expenses	<u>86,152</u>	<u>83,762</u>	<u>105,000</u>	<u>102,000</u>
Net Recycling Rev (Exp)	<u>20,641</u>	<u>43,066</u>	<u>17,225</u>	<u>38,375</u>
Hazardous Waste	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Misc. Revenues/Recoveries		<u>1,444</u>	<u>1,000</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>1,444</u>	<u>1,000</u>	<u>0</u>
Advertising		896	1,000	1,000
Collection Expense	<u>2,349</u>	<u>1,218</u>	<u>3,000</u>	<u>3,000</u>
Total Operational Expenses	<u>2,349</u>	<u>2,114</u>	<u>4,000</u>	<u>4,000</u>
Total Hazardous Waste Expense	<u>2,349</u>	<u>2,114</u>	<u>4,000</u>	<u>4,000</u>
Net Hazardous Waste Rev (Exp)	<u>(2,349)</u>	<u>(670)</u>	<u>(3,000)</u>	<u>(4,000)</u>

Comprehensive Water Plan	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Property Tax Levy	2,347	2,347	2,566	2,510
State Grants	35,153	33,081	19,980	19,980
Total Revenue	<u>37,500</u>	<u>35,428</u>	<u>22,546</u>	<u>22,490</u>
Payroll	11,964	13,995	9,588	10,122
Life Insurance Benefit	39	37	26	24
Dental Insurance Benefits	203	213	151	151
Health Insurance Benefit	5,421	5,908	4,380	4,094
PERA Benefit	662	774	530	560
FICA Benefit	569	749	594	628
Medicare Benefit	<u>133</u>	<u>175</u>	<u>139</u>	<u>147</u>
Total Payroll Costs	<u>18,991</u>	<u>21,851</u>	<u>15,408</u>	<u>15,726</u>
Telephone	390	365	450	450
Postage	112	161	200	200
Advertising	2	88	200	200
Conference Registrations & Dues	45	12	400	400
Equipment Repairs & Maintenance	20		0	50
Travel Expenses	139	6	150	150
Water Task Force Mileage	106	245	250	250
Water Task Force Per Diems	240	520	500	500
Rentals & Service Agreements	1,676	1,444	200	150
Water Plan Grant Disbursements	16,591	4,287	2,163	3,814
Abandoned Well Expenses	5,560	1,328	2,225	0
Office Supplies	147	215	200	300
Reference Books/Materials/Services	23	24	50	50
Vehicle Maintenance	167	10	100	100
Gas & Oil	119	42	50	100
Miscellaneous Expenses	<u>39</u>	<u>40</u>	<u>0</u>	<u>50</u>
Total Operational Expenses	<u>25,376</u>	<u>8,787</u>	<u>7,138</u>	<u>6,764</u>
Capital Expenditures			<u>0</u>	<u>0</u>
Total Water Plan Expenses	<u>44,367</u>	<u>30,638</u>	<u>22,546</u>	<u>22,490</u>
Net Water Plan Rev (Exp)	<u>(6,867)</u>	<u>4,790</u>	<u>0</u>	<u>0</u>

Public Health	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
License Fees	<u>1,200</u>	<u>1,200</u>	<u>1,000</u>	<u>1,000</u>
Total Revenue	<u>1,200</u>	<u>1,200</u>	<u>1,000</u>	<u>1,000</u>
Professional & Technical Services	1,800	1,300	1,000	1,000
Appropriation-Countryside	<u>100,330</u>	<u>100,330</u>	<u>90,297</u>	<u>90,297</u>
Total Operational Expenses	<u>102,130</u>	<u>101,630</u>	<u>91,297</u>	<u>91,297</u>
Total Public Health Expenses	<u>102,130</u>	<u>101,630</u>	<u>91,297</u>	<u>91,297</u>
Net Public Health Rev (Exp)	<u>(100,930)</u>	<u>(100,430)</u>	<u>(90,297)</u>	<u>(90,297)</u>

Culture & Recreation	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Pioneerland Library Levy	<u>36,926</u>	<u>38,273</u>	<u>53,242</u>	<u>54,226</u>
Total Revenue	<u>36,926</u>	<u>38,273</u>	<u>53,242</u>	<u>54,226</u>
Travel Expenses	1,569	1,129	1,000	1,200
Celebrations	300	300	300	300
Southern Minn Tourism Assn	581	581	600	600
Regional Tourism Center	7,500	7,500	7,500	10,000
County Fair	14,500	14,500	14,500	19,500
Pioneerland Library	49,225	51,194	53,242	54,226
SMAHC	600	700	700	700
Prairie Five Rides		746	1,000	1,000
Stonehill Park	5,000	5,000	0	5,000
Miscellaneous Expenses	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>0</u>
Total Operational Expenses	<u>79,275</u>	<u>81,650</u>	<u>91,842</u>	<u>92,526</u>
Total Culture & Recreation Exp	<u>79,275</u>	<u>81,650</u>	<u>91,842</u>	<u>92,526</u>
Net Culture & Rec Rev (Exp)	<u>(42,349)</u>	<u>(43,377)</u>	<u>(38,600)</u>	<u>(38,300)</u>

<u>YMC Historical Society</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Insurance & Bonds	153		1,400	500
Building Improvements	22,352	5,717	5,000	0
Appropriation-Historical Society	14,500	14,500	14,500	19,500
Total Operational Expenses	<u>37,005</u>	<u>20,217</u>	<u>20,900</u>	<u>20,000</u>
Total YMC Historical Society Exp	<u>37,005</u>	<u>20,217</u>	<u>20,900</u>	<u>20,000</u>
Net YMC Historical Soc Rev (Exp)	<u>(37,005)</u>	<u>(20,217)</u>	<u>(20,900)</u>	<u>(20,000)</u>
<u>YMC Agricultural Museum</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Insurance & Bonds	3,029	4,416	4,800	5,000
Building Improvements	5,000	5,000	5,000	0
Appropriation-Ag Museum	14,500	14,500	14,500	19,500
Miscellaneous Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operational Expenses	<u>22,529</u>	<u>23,916</u>	<u>24,300</u>	<u>24,500</u>
Total YMC Ag Museum Expenses	<u>22,529</u>	<u>23,916</u>	<u>24,300</u>	<u>24,500</u>
Net YMC Ag Museum Rev (Exp)	<u>(22,529)</u>	<u>(23,916)</u>	<u>(24,300)</u>	<u>(24,500)</u>

County Parks	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Miscellaneous Revenues	<u>7</u>	<u>51</u>	<u>0</u>	<u>500</u>
Total Revenue	<u>7</u>	<u>51</u>	<u>0</u>	<u>500</u>
Payroll	3,224	6,284	5,774	6,066
FICA Benefit	201	390	358	376
Medicare Benefit	<u>47</u>	<u>91</u>	<u>84</u>	<u>88</u>
Total Payroll Costs	<u>3,472</u>	<u>6,765</u>	<u>6,216</u>	<u>6,530</u>
Electricity/Other Utilities	1,620	1,026	2,000	2,000
Refuse Removal	963	763	1,300	1,000
Equip Maintenance & Repair	804	1,393	400	500
Building Maintenance & Repair	123	300	400	600
Grounds Maintenance & Repair	596	1,067	600	600
Gravel Maintenance & Grading			300	300
Travel Expenses	203	64	350	250
Interfund Fees for Service Charges		100	400	400
Custodial/Building Supplies	83	698	600	400
Park Equipment		426	300	400
Gas & Oil	328	389	500	600
Miscellaneous Expenses	<u>12</u>	<u>0</u>	<u>100</u>	<u>100</u>
Total Operational Expenses	<u>4,732</u>	<u>6,226</u>	<u>7,250</u>	<u>7,150</u>
Capital Expenditures	<u>2,778</u>	<u>2,406</u>	<u>3,500</u>	<u>18,500</u>
\$8,000 for water				
Total County Park Expenses	<u>10,982</u>	<u>15,397</u>	<u>16,966</u>	<u>32,180</u>
Net County Parks Rev (Exp)	<u>(10,975)</u>	<u>(15,346)</u>	<u>(16,966)</u>	<u>(31,680)</u>

<u>Conservation & Nat Resources</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
State Grants-Wetlands	<u>0</u>	<u>11,374</u>	<u>10,000</u>	<u>10,000</u>
Total Revenue	<u>0</u>	<u>11,374</u>	<u>10,000</u>	<u>10,000</u>
Predator Control	467	801	800	800
Lamberton Solid Waste Study			9,300	
Soil & Water Conservation District	91,830	88,004	82,509	78,762
County Fair			14,500	
RCRCA	660	660	594	594
Area II River Basin	14,732	14,732	14,732	14,732
Miscellaneous Grant Expenses	<u>0</u>	<u>6,374</u>	<u>10,000</u>	<u>10,000</u>
Total Operational Expenses	<u>107,689</u>	<u>110,571</u>	<u>132,435</u>	<u>104,888</u>
Total Consv & Nat Resources Exp	<u>107,689</u>	<u>110,571</u>	<u>132,435</u>	<u>104,888</u>
Net Consv & Nat Res Rev (Exp)	<u>(107,689)</u>	<u>(99,197)</u>	<u>(122,435)</u>	<u>(94,888)</u>

Extension Service	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Commodity & Property Sales	606	68	600	300
Fees for Service		1665	2000	0
Miscellaneous Revenues	239	1,827	0	100
Total Revenue	845	3,560	2,600	400
Payroll	32,725	34,058	22,207	24,334
Payroll-Overtime	397	18	1,000	
Life Insurance Benefit	90	87	65	60
Dental Insurance Benefits	473	497	378	378
Health Insurance Benefit	4,780	5,158	4,052	4,050
PERA Benefit	1,768	1,866	1,283	1,346
FICA Benefit	1,946	1,995	1,439	1,509
Medicare Benefit	455	467	336	353
Total Payroll Costs	42,634	44,146	30,760	32,030
Reimbursed Expenses			0	
Telephone	4,530	4,112	3,600	3,600
Postage	4,745	950	3,000	3,000
Advertising	1,101	589	150	150
Conference Registrations & Dues	844	1,450	200	200
Equip Maintenance & Repair	575	729	400	400
Committee/Board/Per Diem	800	720	750	750
Travel Expenses	7,669	5,060	200	200
Extension Committee Mileage	333	266	250	250
Rentals & Service Agreements	17,386	17,550	1,600	1,600
Office Supplies	4,476	4,057	2,050	2,050
Reference Books/Materials/Services	360	165	100	100
Purchases for Resale	535	290	600	300
Auto Repairs & Expense			300	300
Educational Supplies		1,288	2,375	0
Extension Salary Costs Paid	46,026	53,911	47,400	45,807
Total Operational Expenses	89,380	91,137	62,975	58,707
Capital Expenditures	0	0	0	0
Total Extension Expenses	132,014	135,283	93,735	90,737
Net Extension Serv Rev (Exp)	(131,169)	(131,723)	(91,135)	(90,337)

<u>Agricultural Inspector</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Fees for Services	<u>0</u>	<u>12</u>	<u>0</u>	<u>100</u>
Total Revenue	<u>0</u>	<u>12</u>	<u>0</u>	<u>100</u>
Payroll	22,552	22,302	41,590	34,990
Payroll-Overtime				
Life Insurance Benefit	65	62	104	88
Dental Insurance Benefits	338	355	605	554
Health Insurance Benefit	5,663	6,149	6,569	6,142
PERA Benefit	1,138	1,235	2,300	1,935
FICA Benefit	1,129	1,128	2,579	2,169
Medicare Benefit	<u>264</u>	<u>264</u>	<u>603</u>	<u>507</u>
Total Payroll Costs	<u>31,149</u>	<u>31,495</u>	<u>54,350</u>	<u>46,385</u>
Reimbursed Expenses	(238)		(150)	
Telephone	498	444	500	500
Postage	337	448	500	500
Advertising	564	739	800	800
Conference Registrations & Dues	130	50	500	500
Equipment Repairs & Maintenance	20		0	50
Travel Expenses	75	4	300	250
Rentals & Service Agreements	1,676	1,534	200	150
Office Supplies	216	289	300	400
Reference Books/Materials/Services	23	24	60	60
Vehicle Maintenance	245	36	150	150
Gas & Oil	248	80	300	400
Miscellaneous Expenses	<u>67</u>	<u>67</u>	<u>0</u>	<u>100</u>
Total Operational Expenses	<u>3,861</u>	<u>3,715</u>	<u>3,460</u>	<u>3,860</u>
Capital Expenditures			<u>0</u>	<u>0</u>
Total Ag Inspector Expenses	<u>35,010</u>	<u>35,210</u>	<u>57,810</u>	<u>50,245</u>
Net Agricultural Insp Rev (Exp)	<u>(35,010)</u>	<u>(35,198)</u>	<u>(57,810)</u>	<u>(50,145)</u>
<u>YMC Hwy Div Channel Maint</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Interest Income	193	119	150	0
Other Revenues			<u>0</u>	
Total Revenue	<u>193</u>	<u>119</u>	<u>150</u>	<u>0</u>
Total Div Channel Maint Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Div Channel Maint Rev (Exp)	<u>193</u>	<u>119</u>	<u>150</u>	<u>0</u>

<u>Mentoring Program</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Gifts & Contributions			12,218	18,160
Other Grants	<u>11,210</u>	<u>1,000</u>	<u>4,365</u>	<u>0</u>
Total Revenue	<u>11,210</u>	<u>1,000</u>	<u>16,583</u>	<u>18,160</u>
Payroll	4,320	5,945	5,000	5,000
Life Insurance Benefit				
Dental Insurance Benefits				
Health Insurance Benefit				
PERA Benefit	239		553	277
FICA Benefit	268	313	620	310
Medicare Benefit	<u>63</u>	<u>73</u>	<u>145</u>	<u>73</u>
Total Payroll Costs	<u>4,890</u>	<u>6,331</u>	<u>6,318</u>	<u>5,660</u>
Postage		59	100	100
Conference Registrations & Dues		125	500	500
Travel Expenses	1,058	440	800	400
Reimbursement-Ag Ext Salary			10,000	10,000
Other Mentoring Expenses	<u>324</u>	<u>373</u>	<u>1,500</u>	<u>1,500</u>
Total Operational Expenses	<u>1,382</u>	<u>997</u>	<u>12,900</u>	<u>12,500</u>
Total Mentoring Program Expenses	<u>6,272</u>	<u>7,328</u>	<u>19,218</u>	<u>18,160</u>
Net Mentoring Program Rev (Exp)	<u>4,938</u>	<u>(6,328)</u>	<u>(2,635)</u>	<u>0</u>

CWP Loans	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Special Assessments		13,939	21,800	24,000
Penalties & Interest			0	7,350
Interest Income	<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>13,939</u>	<u>22,000</u>	<u>31,350</u>
Principal			12,312	14,800
Interest			<u>2,711</u>	<u>3,000</u>
Total Operational Expenses	<u>0</u>	<u>0</u>	<u>15,023</u>	<u>17,800</u>
Total CWP Loan Expenses	<u>0</u>	<u>0</u>	<u>15,023</u>	<u>17,800</u>
Net CWP Loans Rev (Exp)	<u>0</u>	<u>13,939</u>	<u>6,977</u>	<u>13,550</u>
<u>Economic Dev & Opportunity</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
MVRRRA			750	
W MN Enterprise Facilitation Network				5,000
SW Minn Foundation	3,320	3,320	3,320	3,320
Undesignated Economic Developmen	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Total Operational Expenses	<u>3,320</u>	<u>3,320</u>	<u>4,070</u>	<u>58,320</u>
Total Econ Dev & Opp Expenses	<u>3,320</u>	<u>3,320</u>	<u>4,070</u>	<u>58,320</u>
Net Econ Dev & Op Rev (Exp)	<u>3,320</u>	<u>3,320</u>	<u>4,070</u>	<u>58,320</u>

<u>General Obligation Bonds</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Principal	40,000	45,000	45,000	0
Interest	6,075	3,758	1,260	0
Service Charges	437	437	225	0
Total Operational Expenses	<u>46,512</u>	<u>49,195</u>	<u>46,485</u>	<u>0</u>
Total Bond Expenses	<u>46,512</u>	<u>49,195</u>	<u>46,485</u>	<u>0</u>
Net GO Bond Rev (Exp)	<u>(46,512)</u>	<u>(49,195)</u>	<u>(46,485)</u>	<u>0</u>

<u>Non-Departmental</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Property Tax Levy	2,198,843	2,327,471	1,928,819	2,506,133
County Program Aid	0	0	761,058	820,315
Market Value Credit		273,973	579,942	
Mobile Homes	1,416	1,253	1,000	1,000
Penalties & Interest	26,334	29,691	20,000	25,000
Layment in Lieu of Taxes-DNR	41,420	36,587	35,000	35,000
Fees for Services-Copies/Fax/etc.		2,016	2,250	3,000
Mortgage Registry Tax Fees	2,806	3,693	2,000	2,000
Deed Tax Fees	2,154	2,726	2,000	2,000
Commodity & Property Sales	3,073	811	750	400
Refunds & Reimbursements			1,000	
Interest Income	58,191	31,364	40,000	40,000
Cost Allocation	15,751	16,037	15,000	15,000
Disparity Reduction Aid		21,244	21,000	21,000
PERA Rate Reimbursement		5,284	5,300	5,284
Other Credits and Aids	293,748	9,290	9,200	10,000
Forfeited Property	2,600	3,450	0	
MCIT Dividend	53,930	78,095	0	25,000
Other Miscellaneous Revenues	57,960	90,072	3,500	0
Total Revenue	<u>2,758,226</u>	<u>2,933,057</u>	<u>3,427,819</u>	<u>3,511,132</u>
Public Defender				6,000
Conference Registrations & Dues			7,500	
Tax Forfeiture Expenses	2,467	4,206	10,000	1,800
Highway Services				
Miscellaneous Grants				
Interfund-Fees for Service Charges		5,921	5,000	
Software & Programming Upgrades				
Employee Recognition Event				1,000
Other Miscellaneous Charges	0	0	10,000	0
Total Operational Expenses	<u>2,467</u>	<u>10,127</u>	<u>32,500</u>	<u>8,800</u>
Total Non-Departmental Expenses	<u>2,467</u>	<u>10,127</u>	<u>32,500</u>	<u>8,800</u>
Net Non-Departmental Rev (Exp)	<u>2,755,759</u>	<u>2,922,930</u>	<u>3,395,319</u>	<u>3,502,332</u>

Bond Fund	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Property Taxes	168,165	167,791	284,600	284,300
Interest Income	<u>1,277</u>	<u>948</u>	<u>750</u>	<u>1,500</u>
Total Revenue	<u>169,442</u>	<u>168,739</u>	<u>285,350</u>	<u>285,800</u>
Principal	55,000	55,000	60,000	115,000
Interest	162,548	160,018	157,373	155,703
Service Charges	<u>175</u>	<u>246</u>	<u>320</u>	<u>320</u>
Total Operational Expenses	<u>217,723</u>	<u>215,264</u>	<u>217,693</u>	<u>271,023</u>
Total Bond Expenses	<u>217,723</u>	<u>215,264</u>	<u>217,693</u>	<u>271,023</u>
Net GO Bond Rev (Exp)	<u>(48,281)</u>	<u>(46,525)</u>	<u>67,657</u>	<u>14,777</u>

<u>Road & Bridge Fund Revenues</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Regular State Aid Maintenance	1,060,003	999,144	999,114	1,050,872
Municipal State Aid Maintenance	133,157	104,303	123,112	103,782
Interest Income	103,789	58,970	80,000	50,000
Sales of Goods & Services	36,514	82,545	35,000	30,000
State Aid Eng. Reimbursements			80,000	100,000
State Aid Const. Reimbursement			80,000	100,000
Force Account Constr-State Aid				
Regular State Aid Construction				
State Aid Municipal Construction				
Town Bridge Construction				
State Aid Bridge Bonding				
Federal Highway Construction				
Rents		400	3,500	0
Refunds & Reimbursements	5,011	4,651	1,000	1,000
Intergovernmental - Detour		31,695	5,000	
County Tax Levy	1,660,272	<u>1,497,393</u>	<u>1,387,454</u>	<u>1,387,454</u>
Total Road & Bridge Fund Rev	<u>2,998,746</u>	<u>2,779,101</u>	<u>2,794,180</u>	<u>2,823,108</u>
<u>Road & Bridge Fund Expenses</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Payroll	815,022	787,915	794,089	840,000
Overtime & Sick Leave			103,046	60,000
Flex Costs	169	98	165	165
Life Insurance Benefit	1,379	1,311	1,310	1,400
Dental Insurance Benefit	7,243	7,402	7,414	8,900
Health Insurance Benefit	172,316	167,984	171,782	167,500
Unemployment			1,000	
Workers' Comp Insurance			42,973	
PERA Benefit	43,777	41,074	46,010	46,000
FICA Benefit	48,080	44,227	52,487	53,000
Medicare Benefit	<u>11,245</u>	<u>10,344</u>	<u>12,275</u>	<u>13,000</u>
Total Payroll Costs	<u>1,099,231</u>	<u>0</u>	<u>1,232,551</u>	<u>1,189,965</u>

Road & Bridge Fund Expenses	2002 Actual	2003 Actual	2004 Budget	2005 Approved
Administration:				
Unemployment			1,000	1,000
Workers Comp Insurance	38,952	41,351	42,973	43,000
Telephone	7,905	9,709	12,300	13,000
Postage	1,323	1,352	1,800	1,800
Advertising	5,858	1,924	2,750	3,000
Registration and Dues	4,804	2,608	5,200	5,200
Vehicle Registration	2,063	61	10,000	5,000
Hired Equipment	107,610	85,487	125,000	100,000
Utilities	11,916	10,925	11,000	14,000
Professional Services	36,315	39,300	20,000	20,000
Audit	1,894	1,725	2,000	2,000
Traffic Marking	25,273	20,886	20,000	25,000
Equipment Repairs	19,638	18,757	30,000	30,000
Travel	3,085	1,953	2,600	3,000
Rental/Service Agreements	10,064	11,755	12,500	12,500
Insurance	40,452	55,360	57,641	57,641
Reimbursement Insurance			200	
Tax/Ditch Liens	9,831	2,752	10,000	15,000
Supplies	38,542	20,754	32,000	32,000
Safety Materials/Training	100	1,254	4,000	5,000
Heating	12,236	16,063	22,000	23,000
Aggregates/Gravel	133,027	168,809	150,000	150,000
Signs/Barricade Materials	13,349	10,980	12,000	12,000
Culverts	3,677	5,268	50,000	50,000
Salt	7,651	12,626	20,000	20,000
Bituminous Materials	91,795	102,889	100,000	120,000
Crackfiller	20,426	11,020	10,000	15,000
Cutting Edges	1,860	17,404	20,000	20,000
Repair Parts	50,565	52,466	60,000	60,000
Gas/Oil/Grease	73,176	94,365	120,000	125,000
Tires	15,656	17,601	15,000	15,000
Tools	<u>8,731</u>	<u>2,123</u>	<u>10,000</u>	<u>10,000</u>
Total Operational Expenses	<u>797,774</u>	<u>839,527</u>	<u>991,964</u>	<u>1,008,141</u>
Capital Expenditures:				
Contract - County Funds	1,229,069	1,234,296	185,000	252,500
Contract - Other Government			22,000	
Right-of-Way	144,977	186,858	40,000	40,000
Grounds Improvements	1,279	710	4,000	4,000
Building/Land Acquisition	460	1,049	220,000	110,000
Building Improvements	16,246	22,132	30,000	25,000
Equipment	16,628	104,350	373,163	330,000
Vehicles	<u>49,030</u>	<u>416</u>	<u>25,000</u>	<u>25,000</u>
Total Capital Expenditures	<u>1,457,689</u>	<u>1,549,811</u>	<u>899,163</u>	<u>786,500</u>
Total Road & Bridge Expenses	<u>3,354,694</u>	<u>2,389,338</u>	<u>3,123,678</u>	<u>2,984,606</u>
Road & Bridge Surplus (Deficit)	<u>(355,948)</u>	<u>389,763</u>	<u>(329,498)</u>	<u>(161,498)</u>

<u>Family Services Revenues</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
County Tax Levy			1,545,015	1,602,015
Special Welfare Levy			55,000	0
Other Revenue Sources			1,561,300	1,638,500
Total Human Services Revenues	<u>0</u>	<u>0</u>	<u>3,161,315</u>	<u>3,240,515</u>
<u>Family Services Expenses</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Budget</u>	<u>2005 Approved</u>
Payroll			1,027,900	1,077,000
Per Diems			5,000	5,000
Life Insurance Benefit			1,740	1,700
Dental Insurance Benefit			10,750	11,900
Health Insurance Benefit			159,710	197,000
PERA Benefit			56,900	59,600
FICA Benefit			63,900	66,800
Medicare Benefit			15,100	15,700
Total Payroll Costs	<u>0</u>	<u>0</u>	<u>1,341,000</u>	<u>1,434,700</u>
Total Operational Expenses			<u>1,786,100</u>	<u>1,737,400</u>
Capital Expenditures			<u>10,000</u>	<u>68,000</u>
Total Family Services Expenses	<u>0</u>	<u>0</u>	<u>3,137,100</u>	<u>3,240,100</u>
Family Services Surplus (Deficit)	<u>0</u>	<u>0</u>	<u>24,215</u>	<u>415</u>