



AGENDA

REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF ST. LOUIS COUNTY, MINNESOTA

Tuesday, December 16, 2014, 9:30 A.M.

**Morse Town Hall
911 South Central Avenue
Ely, Minnesota**

**MIKE FORSMAN, Chair
Fourth District**

**FRANK JEWELL
First District**

**PATRICK BOYLE
Second District**

**CHRIS DAHLBERG
Third District**

**PETE STAUBER, Vice-Chair
Fifth District**

**KEITH NELSON
Sixth District**

**STEVE RAUKAR
Seventh District**

County Auditor
Donald Dicklich

County Administrator
Kevin Gray

County Attorney
Mark Rubin

Clerk of the Board
Phil Chapman

The St. Louis County Board of Commissioners welcomes you to this meeting. This agenda contains a brief description of each item to be considered. The Board encourages your participation. If you wish to speak on an item contained in the agenda, you will be allowed to address the Board when a motion is on the floor. If you wish to speak on a matter that does not appear on the agenda, you may do so during the public comment period at the beginning of the meeting. Except as otherwise provided by the Standing Rules of the County Board, no action shall be taken on any item not appearing in the agenda.

When addressing the Board, please sign in at the podium and state your name and address for the record. Please address the Board as a whole through the Chair. Comments to individual Commissioners or staff are not permitted. The St. Louis County Board promotes adherence to civility in conducting the business of the County. Civility will provide increased opportunities for civil discourse in order to find positive resolutions to the issue before the Board. Tools of civility include: pay attention, listen, be inclusive, do not gossip, show respect, be agreeable, apologize, give constructive criticism and take responsibility [County Board Resolution No. 560, adopted on September 9, 2003]. Speakers will be limited to five (5) minutes.

****In compliance with the Americans with Disabilities Act, those requiring accommodation for this meeting should notify Property Management 72 hours prior to the meeting at (218)725-5085.****

All supporting documentation is available for public review in the County Auditor's Office, 100 North 5th Avenue West - Room No. 214, St. Louis County Courthouse, Duluth, MN, during regular business hours 8:00 A.M. - 4:30 P.M., Monday through Friday. Agenda is also available on our website at <http://www.stlouiscountymn.gov/GOVERNMENT/BoardofCommissioners.aspx>

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9:30 A.M. Moment of Silence
Pledge of Allegiance
Roll Call

AT THIS TIME CITIZENS WILL BE ALLOWED TO ADDRESS THE BOARD ON ITEMS NOT ON THE AGENDA. [Speakers will be limited to 5 minutes each.]

FOR ITEMS LISTED ON THE BOARD AGENDA OR COMMITTEE OF THE WHOLE AGENDA, CITIZENS WILL BE ALLOWED TO ADDRESS THE BOARD AT THE TIME A MOTION IS ON THE FLOOR.

9:40 A.M. Pursuant to Resolution No. 14-549, adopted October 14, 2014, the St. Louis County Board is requested to consider bids received for the sale of surplus fee owned land and authorize the sale of the land to the party submitting the highest bid (Unorganized Township 57-16). **{14-489}**

9:45 A.M. PUBLIC HEARING, pursuant to Resolution No. 14-651, adopted November 25, 2014, to consider allegations of a liquor law violation by Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township. **{14-490}**

9:50 A.M. PUBLIC HEARING, pursuant to Resolution No. 14-652, adopted November 25, 2014, to consider allegations of a liquor law violation by Sandy Point Lodge, Inc., d/b/a Sandy Point Lodge, Kabetogama Township. **{14-491}**

9:55 A.M. PUBLIC HEARING, pursuant to Resolution No. 146-653, adopted November 25, 2014, to consider allegations of a liquor law violation by Vermilion River Tavern, Inc., d/b/a Vermilion River Tavern, Inc., Portage Township. **{14-492}**

10:00 A.M. PUBLIC HEARING, pursuant to Resolution No. 14-654, adopted November 25, 2014, to consider the suspension/revocation of liquor licenses for failure to pay real estate or personal property taxes when due, pursuant to St. Louis County Ordinance No. 28. **{14-493}**

CONSENT AGENDA

Approval of business submitted on the consent agenda.

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REGULAR AGENDA

1. 2015 Proposed Budget and Property Tax Levy. [**Without recommendation.**]

NOTE: The Board will recess and reconvene to consider items passed at the Committee of the Whole meeting.

ADJOURNED:

Proposed Fee Land Sale Location Map

4700 Vermilion Trail, Section 3, Unorganized Township 57-16

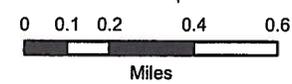


**Saint Louis County
Planning Department
GIS Division**

**Road Surface Class. Twp
SURF_TYPE**

- Paved Road
- Gravel Road
- sde.STLOUIS.ENVIRO_Lakes
- sde.STLOUIS.CDSTR_L_ParcelInfo
- mcd polygon

Sale Parcel Location



Property Management
(218) 725-5085
www.stlouiscountymn.gov

Source: St. Louis County, DNR

Map Created: 9/12/2014

Disclaimer
This is a compilation of records as they appear in the Saint Louis County Offices affecting the area shown. This drawing is to be used only for reference purposes and the County is not responsible for any inaccuracies herein contained.

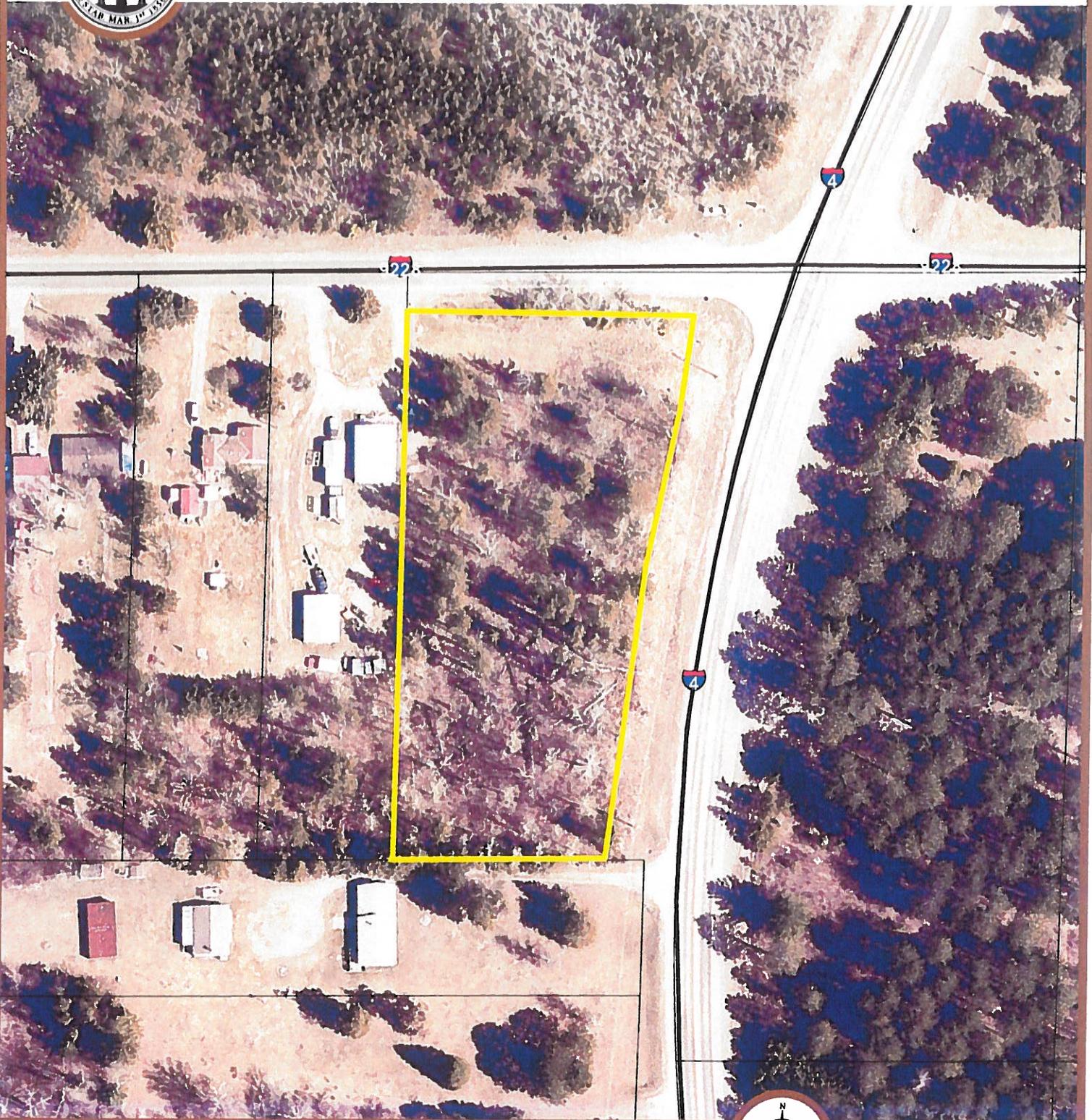


For Sale

Minimum Bid \$6,200, Bids Due December 5, 2014
For Information call 218-725-5085 or 218-343-3505
46XX Vermillion Trail Parcel 677-0010-00360



St Louis County MN



Parcel is approximately 1.8 acres in size with approximately 230 feet of frontage on Eshquagama Road and approximately 400 feet of frontage on Vermillion Trail.

Site is level with mix of Jackpine, Birch, Poplar and brush. No driveway has been developed.

Utilities: Parcel has electricity and phone. No municipal sewer or water. There are no known wells on the property.

Zoning: Parcel is in Zoning District MUNS - 4.

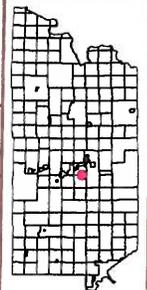


Prepared By: **St. Louis County
Property Management**

Source: **St. Louis County, DNR**

Map Created: 10/10/2014

Disclaimer: This is a compilation of records as they appear in the Saint Louis County Offices affecting the area shown. This drawing is to be used only for reference purposes and the County is not responsible for any inaccuracies herein contained.



BOARD LETTER NO. 14 - 490

FINANCE & BUDGET COMMITTEE

DECEMBER 16, 2014 BOARD AGENDA 9:45 A.M. PUBLIC HEARING

DATE: December 16, 2014 **RE:** Public Hearing on Allegations of
Liquor Law Violation – Elbow Lake
Lodge (Beatty Township)

FROM: Kevin Z. Gray
County Administrator

Donald Dicklich
County Auditor

Mark Rubin
County Attorney

RELATED DEPARTMENT GOAL:

Provide mandated and discretionary licensing services in a timely manner.

ACTION REQUESTED:

The St. Louis County Board is requested to consider penalties and/or suspension of liquor licenses for alleged violation of the liquor law by Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township.

BACKGROUND:

The County Attorney and the County Auditor have received reports from the St. Louis County Sheriff's Office concerning liquor law violation on September 27, 2014, by Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township.

On November 4, 2014, the St. Louis County Liquor Licensing Committee met to discuss the alleged liquor law violation against Elbow Lake Lodge. After consideration of the allegations and circumstances, the committee recommended a ten (10) day license suspension and \$1,000.00 civil penalty, with nine (9) days and \$1,000.00 of the civil penalty stayed for one (1) year on the condition that the licensee have no same or similar violations during that year. The date of the one (1) day suspension will be December 22, 2014.

A public hearing was scheduled before the St. Louis County Board of Commissioners on December 16, 2014. The purpose of the hearing, pursuant to St. Louis County Ordinance No. 28, Section 13.01, is for the County Board to determine whether the licensee violated any liquor laws, regulations, or provisions of Ordinance No. 28, and, if so, what consequence should be imposed upon the licensee. Ordinance No. 28 permits that a liquor

license may be suspended or revoked for up to sixty days, a civil penalty of up to \$2,000 may be imposed for each violation, or a combination of any of these sanctions.

RECOMMENDATION:

It is recommended that the St. Louis County Board receive testimony at the public hearing and consider suspension, revocation, or other sanctions of the liquor licenses issued to Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, including but not limited to, imposition of civil penalties for the violation.

Liquor Law Violation – Elbow Lake Lodge (Beatty Township)

BY COMMISSIONER _____

WHEREAS, The St. Louis County Liquor Licensing Committee met on November 4, 2014, to consider recommending action to be taken by the County Board as a result of an alleged liquor law violation on September 27, 2014, against Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township; and

WHEREAS, The Liquor Licensing Committee recommended a ten (10) day suspension and \$1,000 civil penalty, with nine (9) days of the suspension and \$1,000 of the civil penalty stayed for one year, with no same or similar violations during that year; and

WHEREAS, After hearing testimony on the matter at a public hearing conducted on December 16, 2014, at 9:45 a.m., in the Morse Town Hall, 911 South Central Avenue, Ely, MN, the St. Louis County Board determined the recommendation of the St. Louis County Liquor Licensing Committee to be an appropriate penalty for the liquor law violation;

THEREFORE, BE IT RESOLVED, That the Combination On/Off-Sale Intoxicating Liquor License No. CMB15159 and Sunday On-Sale Intoxicating Liquor License No. SUN15159, issued to Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township, are hereby suspended for ten (10) days and a \$1,000 civil penalty is due, with nine (9) days of the suspension and \$1,000 of the civil penalty stayed for one (1) year, with no same or similar violations during that period;

RESOLVED FURTHER, That the date of suspension of the liquor licenses will be December 22, 2014;

RESOLVED FURTHER, That a new violation within the next year (ending December 16, 2015) will result in the imposition of the remainder of the suspension and civil penalty, and may also be cause for additional action against the liquor licenses of the licensee pursuant to St. Louis County Ordinance No. 28, Section 13.

DRAFT

**Minutes
November 4, 2014
ST. LOUIS COUNTY LIQUOR LICENSING COMMITTEE MEETING**

The meeting was called to order at 8:33 a.m., by Chair Keith Nelson, with the following members present: Deputy Auditor Phil Chapman, Auditor Donald Dicklich, Assistant County Attorney James Nephew, and Lt. Dave Rolland

Dicklich/Nephew moved to approve the minutes of the October 14, 2014, meeting. (4-0)

Commissioner Chris Dahlberg arrived at 8:36 a.m.

There was discussion regarding the alleged liquor law violation at Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township, sale to minor, on September 27, 2014. Mr. Lee Byram, General Manager, appeared on behalf of Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge. He gave to the committee two letters of apology, one from himself and the other from the violator. Auditor Dicklich made a motion, supported by Attorney Nephew, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

There was discussion regarding the alleged liquor law violation at Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge, Kabetogama Township, sale to minor on September 28, 2014. Gordon Gelo and Jennifer Gelo appeared on behalf of Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge. Commissioner Dahlberg made a motion, supported by Auditor Dicklich, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

There was discussion regarding the alleged liquor law violation at Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc., Portage Township, sale to minor, on September 27, 2014. Kevin Hoffman and Alan Hoffman appeared on behalf of Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc. Auditor Dicklich made a motion, supported by Commissioner Dahlberg, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

The meeting was adjourned at 9:11 a.m. (Dahlberg/Dicklich) (5-0)

Keith Nelson, Chair

Wendy M. Johnson, IS II

BOARD LETTER NO. 14 - 491

FINANCE & BUDGET COMMITTEE

DECEMBER 16, 2014 BOARD AGENDA 9:50 A.M. PUBLIC HEARING

DATE: December 16, 2014 **RE:** Public Hearing on Allegations of
Liquor Law Violation – Sandy
Point Lodge (Kabetogama
Township)

FROM: Kevin Z. Gray
County Administrator

Donald Dicklich
County Auditor

Mark Rubin
County Attorney

RELATED DEPARTMENT GOAL:

Provide mandated and discretionary licensing services in a timely manner.

ACTION REQUESTED:

The St. Louis County Board is requested to consider penalties and/or suspension of liquor licenses for alleged violation of the liquor law by Sandy Point Lodge, Inc., d/b/a Sandy Point Lodge, Kabetogama Township.

BACKGROUND:

The County Attorney and the County Auditor have received reports from the St. Louis County Sheriff's Office concerning liquor law violation on September 28, 2014, by Sandy Point Lodge, Inc., d/b/a Sandy Point Lodge, Kabetogama Township.

On November 4, 2014, the St. Louis County Liquor Licensing Committee met to discuss the alleged liquor law violation against Sandy Point Lodge. After consideration of the allegations and circumstances, the committee recommended a ten (10) day license suspension and \$1,000 civil penalty, with nine (9) days and \$1,000 of the civil penalty stayed for one (1) year on the condition that the licensee have no same or similar violations during that year. The date of the one (1) day suspension will be December 22, 2014.

A public hearing was scheduled before the St. Louis County Board of Commissioners on December 16, 2014. The purpose of the hearing, pursuant to St. Louis County Ordinance No. 28, Section 13.01, is for the County Board to determine whether the licensee violated any liquor laws, regulations, or provisions of Ordinance No. 28, and, if so, what consequence should be imposed upon the licensee. Ordinance No. 28 permits that a liquor

license may be suspended or revoked for up to sixty days, a civil penalty of up to \$2,000 may be imposed for each violation, or a combination of any of these sanctions.

RECOMMENDATION:

It is recommended that the St. Louis County Board receive testimony at the public hearing and consider suspension, revocation, or other sanctions of the liquor licenses issued to Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge, including but not limited to, imposition of civil penalties for the violation.

Liquor Law Violation – Sandy Point Lodge (Kabetogama Township)

BY COMMISSIONER _____

WHEREAS, The St. Louis County Liquor Licensing Committee met on November 4, 2014, to consider recommending action to be taken by the County Board as a result of an alleged liquor law violation on September 28, 2014, against Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge, Kabetogama Township; and

WHEREAS, The Liquor Licensing Committee recommended a ten (10) day suspension and \$1,000 civil penalty, with nine (9) days of the suspension and \$1,000 of the civil penalty stayed for one year, with no same or similar violations during that year; and

WHEREAS, After hearing testimony on the matter at a public hearing conducted on December 16, 2014, at 9:50 a.m., in the Morse Town Hall, 911 South Central Avenue, Ely, MN, the St. Louis County Board determined the recommendation of the St. Louis County Liquor Licensing Committee to be an appropriate penalty for the liquor law violation;

THEREFORE, BE IT RESOLVED, That the On-Sale Intoxicating Liquor License No. ON1530 and Sunday On-Sale Intoxicating Liquor License No. ONS1530, issued to Sandy Point Lodge, Inc., d/b/a Sandy Point Lodge, Kabetogama Township, are hereby suspended for ten (10) days and a \$1,000 civil penalty is due, with nine (9) days of the suspension and \$1,000 of the civil penalty stayed for one (1) year, with no same or similar violations during that period;

RESOLVED FURTHER, That the date of suspension of the liquor licenses will be December 22, 2014;

RESOLVED FURTHER, That a new violation within the next year (ending December 16, 2015) will result in the imposition of the remainder of the suspension and civil penalty, and may also be cause for additional action against the liquor licenses of the licensee pursuant to St. Louis County Ordinance No. 28, Section 13.

DRAFT

**Minutes
November 4, 2014
ST. LOUIS COUNTY LIQUOR LICENSING COMMITTEE MEETING**

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There was discussion regarding the alleged liquor law violation at Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge, Kabetogama Township, sale to minor on September 28, 2014. Gordon Gelo and Jennifer Gelo appeared on behalf of Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge. Commissioner Dahlberg made a motion, supported by Auditor Dicklich, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

There was discussion regarding the alleged liquor law violation at Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc., Portage Township, sale to minor, on September 27, 2014. Kevin Hoffman and Alan Hoffman appeared on behalf of Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc. Auditor Dicklich made a motion, supported by Commissioner Dahlberg, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

The meeting was adjourned at 9:11 a.m. (Dahlberg/Dicklich) (5-0)

Keith Nelson, Chair

Wendy M. Johnson, IS II

BOARD LETTER NO. 14 - 492

FINANCE & BUDGET COMMITTEE

DECEMBER 16, 2014 BOARD AGENDA 9:55 A.M. PUBLIC HEARING

DATE: December 16, 2014 **RE:** Public Hearing Allegations of
Liquor Law Violation – Vermilion
River Tavern (Portage Township)

FROM: Kevin Z. Gray
County Administrator

Donald Dicklich
County Auditor

Mark Rubin
County Attorney

RELATED DEPARTMENT GOAL:

Provide mandated and discretionary licensing services in a timely manner.

ACTION REQUESTED:

The St. Louis County Board is requested to consider penalties and/or suspension of liquor licenses for alleged violation of the liquor law by Vermilion River Tavern, Inc., d/b/a Vermilion River Tavern, Inc., Portage Township.

BACKGROUND:

The County Attorney and the County Auditor have received reports from the St. Louis County Sheriff's Office concerning liquor law violation on September 27, 2014, by Vermilion River Tavern, Inc., d/b/a Vermilion River Tavern, Inc., Portage Township.

On November 4, 2014, the St. Louis County Liquor Licensing Committee met to discuss the alleged liquor law violation against Vermilion River Tavern, Inc. After consideration of the allegations and circumstances, the committee recommended a ten (10) day license suspension and \$1,000.00 civil penalty, with nine (9) days and \$1,000.00 of the civil penalty stayed for one (1) year on the condition that the licensee have no same or similar violations during that year. The date of the one (1) day suspension will be December 22, 2014.

A public hearing was scheduled before the St. Louis County Board of Commissioners on December 16, 2014. The purpose of the hearing, pursuant to St. Louis County Ordinance No. 28, Section 13.01, is for the County Board to determine whether the licensee violated any liquor laws, regulations, or provisions of Ordinance No. 28, and, if so, what consequence should be imposed upon the licensee. Ordinance No. 28 permits that a liquor

license may be suspended or revoked for up to sixty days, a civil penalty of up to \$2,000 may be imposed for each violation, or a combination of any of these sanctions.

RECOMMENDATION:

It is recommended that the St. Louis County Board receive testimony at the public hearing and consider suspension, revocation, or other sanctions of the liquor licenses issued to Vermilion River Tavern, Inc., d/b/a Vermilion River Tavern, Inc., including but not limited to, imposition of civil penalties for the violation.

Liquor Law Violation – Vermilion River Tavern, Inc. (Portage Township)

BY COMMISSIONER _____

WHEREAS, The St. Louis County Liquor Licensing Committee met on November 4, 2014, to consider recommending action to be taken by the County Board as a result of an alleged liquor law violation on September 27, 2014, against Vermilion River Tavern, Inc., d/b/a Vermilion River Tavern, Inc., Portage Township; and

WHEREAS, The Liquor Licensing Committee recommended a ten (10) day suspension and \$1,000 civil penalty, with nine (9) days of the suspension and \$1,000 of the civil penalty stayed for one year, with no same or similar violations during that year; and

WHEREAS, After hearing testimony on the matter at a public hearing conducted on December 16, 2014, at 9:55 a.m., in the Morse Town Hall, 911 South Central Avenue, Ely, MN, the St. Louis County Board determined the recommendation of the St. Louis County Liquor Licensing Committee to be an appropriate penalty for the liquor law violation;

THEREFORE, BE IT RESOLVED, That the Combination On/Off-Sale Intoxicating Liquor License No. CMB1553 and Sunday On-Sale Intoxicating Liquor License No. SUN1553, issued to Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc., Portage Township, are hereby suspended for ten (10) days and a \$1,000 civil penalty is due, with nine (9) days of the suspension and \$1,000 of the civil penalty stayed for one (1) year, with no same or similar violations during that period;

RESOLVED FURTHER, That the date of suspension of the liquor licenses will be December 22, 2014;

RESOLVED FURTHER, That a new violation within the next year (ending December 16, 2015) will result in the imposition of the remainder of the suspension and civil penalty, and may also be cause for additional action against the liquor licenses of the licensee pursuant to St. Louis County Ordinance No. 28, Section 13.

DRAFT

**Minutes
November 4, 2014
ST. LOUIS COUNTY LIQUOR LICENSING COMMITTEE MEETING**

The meeting was called to order at 8:33 a.m., by Chair Keith Nelson, with the following members present: Deputy Auditor Phil Chapman, Auditor Donald Dicklich, Assistant County Attorney James Nephew, and Lt. Dave Rolland

Dicklich/Nephew moved to approve the minutes of the October 14, 2014, meeting. (4-0)

Commissioner Chris Dahlberg arrived at 8:36 a.m.

There was discussion regarding the alleged liquor law violation at Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge, Beatty Township, sale to minor, on September 27, 2014. Mr. Lee Byram, General Manager, appeared on behalf of Elbow Lake Holdings, LLC d/b/a Elbow Lake Lodge. He gave to the committee two letters of apology, one from himself and the other from the violator. Auditor Dicklich made a motion, supported by Attorney Nephew, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

There was discussion regarding the alleged liquor law violation at Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge, Kabetogama Township, sale to minor on September 28, 2014. Gordon Gelo and Jennifer Gelo appeared on behalf of Sandy Point Lodge, Inc. d/b/a Sandy Point Lodge. Commissioner Dahlberg made a motion, supported by Auditor Dicklich, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

There was discussion regarding the alleged liquor law violation at Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc., Portage Township, sale to minor, on September 27, 2014. Kevin Hoffman and Alan Hoffman appeared on behalf of Vermilion River Tavern, Inc. d/b/a Vermilion River Tavern, Inc. Auditor Dicklich made a motion, supported by Commissioner Dahlberg, to recommend to the County Board, a ten (10) day suspension and \$1,000.00 fine, nine (9) days and \$1,000.00, stayed, if no same or similar violations occur within one year, subject to additional penalties that may be imposed by the County Board. A public hearing will be scheduled on December 16, 2014, at the Morse Town Hall. Motion passed (5-0).

The meeting was adjourned at 9:11 a.m. (Dahlberg/Dicklich) (5-0)

Keith Nelson, Chair

Wendy M. Johnson, IS II

BOARD LETTER NO. 14 - 493

FINANCE & BUDGET COMMITTEE

DECEMBER 16, 2014 BOARD AGENDA 10:00 A.M. PUBLIC HEARING

DATE: December 16, 2014 **RE:** Public Hearing for Suspension/
Revocation of Liquor Licenses
for Property Tax Non-Payment

FROM: Kevin Z. Gray
County Administrator

Donald Dicklich
County Auditor

RELATED DEPARTMENT GOAL:

Provide mandated and discretionary licensing services in a timely manner.

ACTION REQUESTED:

The St. Louis County Board is requested to hold a public hearing to consider the suspension/revocation of liquor licenses of several establishments in the county with property taxes not current.

BACKGROUND:

Pursuant to St. Louis County Ordinance No. 28, past due or delinquent real or personal property taxes assessed to the licensed premises must be paid in full at the time of application and thereafter must be paid when due. Failure to pay real estate or personal property taxes when due shall result in suspension of any liquor license until such time as the taxes are paid or the license expires or revocation. The St. Louis County Board passed Resolution No. 14-654, adopted November 25, 2014, setting a public hearing for December 16, 2014.

RECOMMENDATION:

It is recommended that the St. Louis County Board consider suspension of the liquor licenses issued to the following liquor establishments due to non-payment of property taxes: Nelson's Resort, Inc. (Crane Lake Township), Island Lake Inn (Gnesen Township), The Oasis (Unorganized Township 60-18), and Sportsmen's Inn (Gnesen Township).

The St. Louis County Attorney will be notified if any establishment pays their past due property tax prior to the established public hearing.

**Suspension/Revocation of Liquor Licenses for Non-Payment of Property Tax –
Nelson’s Resort, Inc. (Crane Lake Township)**

BY COMMISSIONER _____

WHEREAS, St. Louis County Ordinance No. 28 (Liquor Ordinance), Section 4.15, requires all licensed establishments to pay all real and personal property taxes when due; and

WHEREAS, Nelson's Resort, Inc. d/b/a Nelson's Resort, Inc., Crane Lake Township, was issued Off-Sale 3.2 Percent Malt Liquor License No. B1586 for the period of July 1, 2014 through June 30, 2015, and Seasonal On-Sale Intoxicating Liquor License No. SE149, and Seasonal Sunday On-Sale Intoxicating Liquor License No. SES149 for the period of May 1, 2014, through October 31, 2014; and

WHEREAS, The establishment has past due or delinquent real or personal property taxes for the second half of 2014; and

WHEREAS, A public hearing was held on December 16, 2014, to consider suspension of the intoxicating liquor licenses for the establishment for failure to pay real or personal property taxes when due;

THEREFORE, BE IT RESOLVED, That Off-Sale 3.2 Percent Malt Liquor License No. B1586, Seasonal On-Sale Intoxicating Liquor License No. SE149, and Seasonal Sunday On-Sale Intoxicating Liquor License No. SES149, issued to Nelson's Resort, Inc. d/b/a Nelson's Resort, Inc., Crane Lake Township, are hereby suspended

effective _____, at _____ o'clock;

RESOLVED FURTHER, That said licenses will remain suspended until such time as the taxes are paid in full or the licenses expire or are revoked.

**Suspension/Revocation of Liquor Licenses for Non-Payment of Property Tax –
Island Lake Inn (Gnesen Township)**

BY COMMISSIONER _____

WHEREAS, St. Louis County Ordinance No. 28 (Liquor Ordinance), Section 4.15, requires all licensed establishments to pay all real and personal property taxes when due; and

WHEREAS, ILI, LLC d/b/a Island Lake Inn, Gnesen Township, was issued Combination On/Off-Sale Intoxicating Liquor License No. CMB15130 and Sunday On-Sale Intoxicating Liquor License No. SUN15130 for the period of July 1, 2014, through June 30, 2015; and

WHEREAS, The establishment has past due or delinquent real or personal property taxes for the second half of 2014; and

WHEREAS, A public hearing was held on December 16, 2014, to consider suspension of the intoxicating liquor licenses for the establishment for failure to pay real or personal property taxes when due;

THEREFORE, BE IT RESOLVED, That Combination On/Off-Sale Intoxicating Liquor License No. CMB15130 and Sunday On-Sale Intoxicating Liquor License No. SUN15130, issued to ILI, LLC d/b/a Island Lake Inn, Gnesen Township, are hereby suspended

effective _____, at _____ o'clock;

RESOLVED FURTHER, That said licenses will remain suspended until such time as the taxes are paid in full or the licenses expire or are revoked.

**Suspension/Revocation of Liquor Licenses for Non-Payment of Property Tax –
The Oasis (Unorganized Township 60-18)**

BY COMMISSIONER _____

WHEREAS, St. Louis County Ordinance No. 28 (Liquor Ordinance), Section 4.15, requires all licensed establishments to pay all real and personal property taxes when due; and

WHEREAS, J & J Investments of Britt, Inc. d/b/a The Oasis, Unorganized Township 60-18, was issued Combination On/Off-Sale Intoxicating Liquor License No. CMB1578 and Sunday On-Sale Intoxicating Liquor License No. SUN1578 for the period of July 1, 2014, through June 30, 2015; and

WHEREAS, The establishment has past due or delinquent real or personal property taxes for the second half of 2014; and

WHEREAS, A public hearing was held on December 16, 2014, to consider suspension of the intoxicating liquor licenses for the establishment for failure to pay real or personal property taxes when due;

THEREFORE, BE IT RESOLVED, That Combination On/Off-Sale Intoxicating Liquor License No. CMB1578 and Sunday On-Sale Intoxicating Liquor License No. SUN1578, issued to J & J Investments of Britt, Inc. d/b/a The Oasis, Unorganized Township 60-18, are hereby suspended

effective _____, at _____ o'clock;

RESOLVED FURTHER, That said licenses will remain suspended until such time as the taxes are paid in full or the licenses expire or are revoked.

**Suspension/ Revocation of Liquor Licenses for Non-Payment of Property Tax –
Sportsmens Inn (Gnesen Township)**

BY COMMISSIONER _____

WHEREAS, St. Louis County Ordinance No. 28 (Liquor Ordinance), Section 4.15, requires all licensed establishments to pay all real and personal property taxes when due; and

WHEREAS, Brian Kirsh d/b/a Sportsmens Inn, Gnesen Township, was issued Combination On/Off-Sale Intoxicating Liquor License No. CMB1584 and Sunday On-Sale Intoxicating Liquor License No. SUN1584 for the period of July 1, 2014, through June 30, 2015; and

WHEREAS, The establishment has past due or delinquent real or personal property taxes for the second half of 2014; and

WHEREAS, A public hearing was held on December 16, 2014, to consider suspension of the intoxicating liquor licenses for the establishment for failure to pay real or personal property taxes when due;

THEREFORE, BE IT RESOLVED, That Combination On/Off-Sale Intoxicating Liquor License No. CMB1584 and Sunday On-Sale Intoxicating Liquor License No. SUN1584, issued to Brian Kirsh d/b/a Sportsmens Inn, Gnesen Township, are hereby suspended

effective _____, at _____ o'clock;

RESOLVED FURTHER, That said licenses will remain suspended until such time as the taxes are paid in full or the licenses expire or are revoked.

**BUDGET AND LEVY RESOLUTION
FISCAL YEAR 2015**

A. County-wide Levy (Non-debt)	
Fund 100 General Fund	52,216,822
Fund 184 County Extension	813,219
Fund 200 Road & Bridge Fund	19,745,204
Fund 230 Public Health & Human Services	32,281,714
Fund 400 Capital Projects - County Facilities	972,660
Fund 405 Capital Projects - Road & Bridge	480,702
Fund 407 Capital Projects - Road & Bridge Equipment	1,462,590
	<u>\$107,972,911</u>
B. Regional Levy (Non-debt)	
Fund 100 General Fund - Arrowhead Regional Library	699,503
	<u>\$699,503</u>
C. Debt Service Funds (County-wide)	
Fund 313 Capital Improvement Crossover Refunding Bonds 2006A	1,356,272
Fund 316 Capital Improvement Bond 2008B	1,111,436
Fund 318 Capital Improvement Bond 2013A	1,639,244
Fund 319 Capital Equipment Note 2013B	804,983
Fund 320 ARC Capital Improvement Bond 2013	482,547
Fund 321 Refunding Bonds 2004A & 2005A	1,727,933
Fund 322 Refunding Bond 2010A	603,461
	<u>\$7,725,875</u>
D. Enterprise Fund (County-wide)	
Fund 616 ISTS	232,904
	<u>\$232,904</u>
	<u><u>\$116,631,193</u></u>

		Total Use of Assets				Total Source of Assets				
		Adopted Expenditures	697600 Transfers Out	311201 Accumulation of Fund Balance	Total	500100 Property Tax Levy	Other Revenue	590100 Transfers In	311202 Use of Fund Balance	Total
GENERAL FUND										
100	General Fund	96,982,161	769,446	66,586	97,818,192	(52,916,325)	(41,754,347)	(575,701)	(2,571,818)	(97,818,192)
148	Volunteer Fire Departments	544,598	-	-	544,598	-	(544,598)	-	-	(544,598)
149	Personal Service Fund	5,000	-	-	5,000	-	(5,000)	-	-	(5,000)
150	Sheriff's Nemesis Fund Group	707,366	-	-	707,366	-	(707,263)	-	(103)	(707,366)
159	Attorney-CS-Mod Filing Fee	1,000	-	1,500	2,500	-	(2,500)	-	-	(2,500)
160	MN Trail Assistance	500,000	-	-	500,000	-	(500,000)	-	-	(500,000)
161	Missing Heirs	-	-	270	270	-	(270)	-	-	(270)
166	Sheriff Fine Contingency	30,000	-	-	30,000	-	(30,000)	-	-	(30,000)
167	Attorney's Forfeitures	30,000	-	15,000	45,000	-	(45,000)	-	-	(45,000)
168	Sheriff's State Forfeitures	30,000	-	12,300	42,300	-	(42,300)	-	-	(42,300)
169	Attorney Trust Accounts-VW	16,952	-	-	16,952	-	(7,561)	-	(9,392)	(16,952)
170	Boundary Waters-Forfeiture	22,000	-	-	22,000	-	(20,000)	-	(2,000)	(22,000)
171	Controlled Substances	10,000	-	-	10,000	-	(10,000)	-	-	(10,000)
172	Sheriff Federal Forfeitures	10,000	-	-	10,000	-	(10,000)	-	-	(10,000)
173	Emergency Shelter Grant	126,500	-	-	126,500	-	(126,500)	-	-	(126,500)
178	Economic Development-Tax Forf	400,000	-	-	400,000	-	-	(300,000)	(100,000)	(400,000)
179	Enhanced 9-1-1	352,000	-	-	352,000	-	(330,000)	-	(22,000)	(352,000)
180	Law Library	309,050	-	-	309,050	-	(235,045)	-	(74,005)	(309,050)
183	City/County Communications	6,204	-	20,296	26,500	-	(26,500)	-	-	(26,500)
184	Extension Service	901,150	-	-	901,150	(813,219)	(28,052)	-	(59,879)	(901,150)
187	Drug Buy Money	15,000	-	-	15,000	-	(15,000)	-	-	(15,000)
		100,998,980	769,446	115,952	101,884,378	(53,729,544)	(44,439,936)	(875,701)	(2,839,197)	(101,884,378)
SPECIAL REVENUE FUNDS										
200	Public Works	41,572,190	-	-	41,572,190	(19,745,204)	(21,486,986)	(340,000)	-	(41,572,190)
204	Local Option Transit Sales Tax	7,875,000	-	-	7,875,000	-	(7,875,000)	-	-	(7,875,000)

Total Use of Assets

Total Source of Assets

		Adopted Expenditures	697600 Transfers Out	311201 Accumulation of Fund Balance	Total	500100 Property Tax Levy	Other Revenue	590100 Transfers In	311202 Use of Fund Balance	Total
210	Road Maint - Unorg Townships	1,793,014	-	-	1,793,014	-	(1,793,014)	-	-	(1,793,014)
220	State Road Aid	28,351,431	-	-	28,351,431	-	(28,351,431)	-	-	(28,351,431)
230	Public Health & Human Services	84,596,952	-	-	84,596,952	(32,281,714)	(50,024,800)	-	(2,290,438)	(84,596,952)
240	Forfeited Tax	6,521,451	300,000	442,197	7,263,648	-	(7,263,648)	-	-	(7,263,648)
250	St. Louis County HRA	361,048	-	-	361,048	-	(211,048)	-	(150,000)	(361,048)
260	CDBG Grant	1,880,670	-	-	1,880,670	-	(1,880,670)	-	-	(1,880,670)
261	CDBG Program Income	45,000	-	-	45,000	-	(45,000)	-	-	(45,000)
270	Home Grant	586,754	-	-	586,754	-	(585,767)	-	(987)	(586,754)
280	Federal Septic Loan - EPA Fund	63,890	-	-	63,890	-	(10,000)	-	(53,890)	(63,890)
281	SLC Septic Loans	-	-	10,000	10,000	-	(10,000)	-	-	(10,000)
290	Forest Resources	2,069,469	200,000	-	2,269,469	-	(640,510)	-	(1,628,959)	(2,269,469)
		175,716,869	500,000	452,197	176,669,066	(52,026,918)	(120,177,875)	(340,000)	(4,124,273)	(176,669,066)

DEBT SERVICE FUNDS

313	Cap Imp Cross Ref Bonds 2006A	1,291,688	-	64,584	1,356,272	(1,356,272)	-	-	-	(1,356,272)
316	Capital Improve Bonds 2008B	1,058,510	-	52,926	1,111,436	(1,111,436)	-	-	-	(1,111,436)
318	2013A Capital Improvement Bond	1,561,185	-	78,059	1,639,244	(1,639,244)	-	-	-	(1,639,244)
319	2013B Capital Equipment Note	766,650	-	38,333	804,983	(804,983)	-	-	-	(804,983)
320	2013 ARC Capital Improvement Bond	459,569	-	22,978	482,547	(482,547)	-	-	-	(482,547)
321	2013C Refunding 2004A & 2005A	1,645,650	-	82,283	1,727,933	(1,727,933)	-	-	-	(1,727,933)
322	2013D Refunding 2010A	574,725	-	28,736	603,461	(603,461)	-	-	-	(603,461)
		7,357,976	-	367,899	7,725,875	(7,725,875)	-	-	-	(7,725,875)

CAPITAL PROJECTS FUNDS

400	County Facilities	1,025,000	-	-	1,025,000	(972,660)	(52,340)	-	-	(1,025,000)
402	Depreciation Reserve Fund	1,100,000	-	-	1,100,000	-	-	(429,446)	(670,554)	(1,100,000)
405	Public Works Building Constr	503,811	-	-	503,811	(480,702)	(23,109)	-	-	(503,811)
407	Public Works - Equipment	1,464,625	-	-	1,464,625	(1,462,590)	(2,036)	-	-	(1,464,625)
		4,093,436	-	-	4,093,436	(2,915,952)	(77,484)	(429,446)	(670,554)	(4,093,436)

			Total Use of Assets				Total Source of Assets				
			Adopted Expenditures	697600 Transfers Out	311201 Accumulation of Fund Balance	Total	500100 Property Tax Levy	Other Revenue	590100 Transfers In	311202 Use of Fund Balance	Total
PERMANENT FUND											
500	Shoreline Sales		-	356,025	-	356,025	-	-	-	(356,025)	(356,025)
			-	356,025	-	356,025	-	-	-	(356,025)	(356,025)
ENTERPRISE FUNDS											
600	Environmental Services		10,424,141	-	-	10,424,141	-	(6,440,949)	-	(3,983,192)	(10,424,141)
610	Regional Landfill Trust		-	-	102,044	102,044	-	(102,044)	-	-	(102,044)
615	919 Fees		-	-	73,202	73,202	-	(73,202)	-	-	(73,202)
616	On-Site Waste Water Division		742,547	-	-	742,547	(232,904)	(252,218)	(257,425)	-	(742,547)
640	Plat Books		108,000	-	-	108,000	-	(25,000)	-	(83,000)	(108,000)
			11,274,688	-	175,246	11,449,933	(232,904)	(6,893,413)	(257,425)	(4,066,192)	(11,449,933)
INTERNAL SERVICE FUNDS											
715	County Garage		1,684,264	-	-	1,684,264	-	(1,678,762)	-	(5,502)	(1,684,264)
720	Property Casualty Liability		471,052	-	-	471,052	-	(208,482)	-	(262,569)	(471,052)
730	Workers Compensation		3,435,604	-	-	3,435,604	-	(2,853,206)	-	(582,398)	(3,435,604)
740	Medical Dental Insur		31,177,390	277,101	-	31,454,491	-	(28,741,000)	-	(2,713,491)	(31,454,491)
			36,768,310	277,101	-	37,045,411	-	(33,481,450)	-	(3,563,961)	(37,045,411)
			336,210,259	1,902,571	1,111,293	339,224,124	(116,631,193)	(205,070,158)	(1,902,571)	(15,620,201)	(339,224,124)

**2015
Projected
Budget**

General Fund

Policy & Management

Non-Departmental Revenue	436,480
Board of Commissioners	1,160,968
Aid to Other Agencies-Econ Dev	217,081
Aid to Other Agencies-Other	15,397,390
Administration	2,823,348
Intergovernmental Affairs	311,357
Labor Relations	131,693
	<hr/>
	20,478,317
	<hr/>

Planning and Development

Planning & Development	2,601,837
	<hr/>
	2,601,837
	<hr/>

Administration

Telecommunications	1,481,968
Telecom - Capital	65,000
IT	5,308,238
IT - Capital	490,000
Purchasing	379,238
Veterans Service Officer	761,210
Property Management	9,006,865
Mine Inspector	289,617
Safety and Risk Management	592,682
	<hr/>
	18,374,818
	<hr/>

Auditor

Auditor	5,218,267
Elections	39,230
	<hr/>
	5,257,497
	<hr/>

Human Resources

Human Resources	1,667,572
Employee Development & Wellness	459,197
	<hr/>
	2,126,769
	<hr/>

Attorney

County Attorney	7,544,397
	<hr/>
	7,544,397
	<hr/>

Assessor

Assessor	3,473,242
	<hr/>
	3,473,242
	<hr/>

Recorder

Microfilming	186,136
Recorder	2,733,714
	<hr/>
	2,919,850
	<hr/>

Communications

Emergency Communications	4,033,030
Radio Maintenance	757,260
	<hr/>
	4,790,289
	<hr/>

Commitment Representation

Commitment Representation	94,060
	<hr/>
	94,060
	<hr/>

Sheriff

Sheriff	14,607,853
Boat & Water Safety	150,258
Medical Examiner	585,166
Emergency Management	75,513
Rescue Squad	210,218
Law Enforcement Services	680,615

**2015
Projected
Budget**

General Fund

Jail Prisoners	10,830,690
	<hr/> 27,140,314

Courts

Court Administrator	1,184,504
Examiner of Titles	150,932
	<hr/> 1,335,436

Health Care Reform/Reserve for Retired Employees

Health Care Reform/Retiree Pay	1,614,780
	<hr/> 1,614,780

Total Expenses	<hr/> 97,751,606
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Means of Financing

Property Taxes	(52,878,555)
Other Taxes	(6,226,204)
Licenses and Permits	(276,000)
Intergovernmental Revenues	(12,168,486)
Charges for Services	(4,764,129)
Intra-County Revenues	(15,069,912)
Fines and Forfeitures	(750)
Investment Earnings	(1,700,000)
Gifts & Contributions	(1,000)
Miscellaneous	(967,096)
Transfers In	(1,194,242)

Total Revenues	<hr/> (95,246,374)
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Total General Fund

Use of (Contribute to) Fund Balance	<hr/> 2,505,232
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MN Extension Service

MN Extension Services/S.L.C.	610,345
MN Extension Service - Grants	9,850
Youth Task Force	280,955

Total Expenses	<hr/> 901,150
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Means of Financing

Property Taxes	(813,219)
Other Taxes	(1,422)
Intergovernmental Revenues	(1,630)
Charges for Services	(15,500)
Gifts & Contributions	(8,000)
Miscellaneous	(1,500)

Total Revenues	<hr/> (841,271)
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Total MN Extension Service

Use of (Contribute to) Fund Balance	<hr/> 59,879
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Emergency Shelter Grant

SLC-Essential Service - ESG	126,500
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Total Expenses	<hr/> 126,500
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Means of Financing

Intergovernmental Revenues	(126,500)
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Total Revenues	<hr/> (126,500)
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	2015 Projected Budget
Total Emergency Shelter Grant	
Use of (Contribute to) Fund Balance	-

Other General Fund

Fund 148 Volunteer Fire Departments

Volunteer Fire Departments	544,598
	<u>544,598</u>

Fund 149 Personal Service Fund

Personal Service Fund	5,000
	<u>5,000</u>

Fund 150 Nemesis

Nemesis	707,366
	<u>707,366</u>

Fund 159 Attorney-Child Support-Mod Filing Fee

Attorney-Child Support-Mod Filing Fee	1,000
	<u>1,000</u>

Fund 160 MN Trail Assistance

MN Trail Assistance	500,000
	<u>500,000</u>

Fund 166 Sheriff's Fine Contingency

Sheriff Fine Contingency	30,000
	<u>30,000</u>

Fund 167 Attorney Forfeitures

Attorney's Forfeitures	30,000
	<u>30,000</u>

Fund 168 Sheriff's State Forfeitures

Sheriff's State Forfeitures	30,000
	<u>30,000</u>

Fund 169 Attorney Trust Account

Attorney Trust Accounts	16,952
	<u>16,952</u>

Fund 170 Boundary Waters - Forfeiture

Boundary Waters-Forfeiture	22,000
	<u>22,000</u>

Fund 171 Controlled Substances

Controlled Substances	10,000
	<u>10,000</u>

Fund 172 Sheriff Federal Forfeitures

Federal Forfeiture Fund	10,000
	<u>10,000</u>

Fund 178 Economic Development-Tax Forf

Economic Dev - Forf Lands	400,000
	<u>400,000</u>

Fund 179 Enhanced 911

Enhanced 9-1-1	352,000
	<u>352,000</u>

Fund 180 Law Library

Law Library	187,073
Hibbing Law Library	62,443
Virginia Law Library	59,533
	<u>309,050</u>

Fund 183 City County Communications

Emergency Communications	6,204
	<u>6,204</u>

Fund 187 Drug Buy Money

Drug Buy Money	15,000
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**2015
Projected
Budget**

Other General Fund

	15,000
Total Expenses	2,989,170

Means of Financing

Other Taxes	(544,598)
Intergovernmental Revenues	(825,105)
Charges for Services	(520,154)
Intra-County Revenues	(6,860)
Fines and Forfeitures	(158,500)
Investment Earnings	(5,270)
Miscellaneous	(261,300)
Transfers In	(509,249)
Total Revenues	(2,831,037)

Total Other General Fund

Use of (Contribute to) Fund Balance	158,134
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Public Works

Non-Departmental Revenue	(16,000)
Administration & Engineering	6,677,599
Road Maintenance	13,243,103
Equipment & Shops	6,172,312
Road Construction - County	7,347,257
PW Inventory Control	8,147,917
Road Maint-Unorg Townships	1,793,014
Road Construction - State	28,351,431
County Transportation Sales Tax	7,875,000
Total Expenses	79,591,635

Means of Financing

Property Taxes	(19,745,204)
Other Taxes	(16,523,395)
Licenses and Permits	(40,000)
Intergovernmental Revenues	(40,523,863)
Charges for Services	(788,792)
Intra-County Revenues	(5,921)
Miscellaneous	(1,624,461)
Transfers In	(340,000)
Total Revenues	(79,591,635)

Total Public Works

Use of (Contribute to) Fund Balance	-
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Public Health & Human Services

Administration	13,445,531
Financial	16,279,271
Social Services	50,888,321
Public Health Nursing	3,983,828
Total Expenses	84,596,952

Means of Financing

Property Taxes	(32,281,714)
Other Taxes	(59,067)
Intergovernmental Revenues	(45,094,483)
Charges for Services	(4,264,300)
Miscellaneous	(606,950)

**2015
Projected
Budget**

Public Health & Human Services

<i>Total Revenues</i>	(82,306,514)
<hr/>	
<i>Total Public Health & Human Services Use of (Contribute to) Fund Balance</i>	2,290,438
<hr/>	

Land & Minerals Department

Land/Urban Forfeited Tax	338,500
Land - Administration	3,957,278
290 Qualifying Expenses	2,525,672
<i>Total Expenses</i>	6,821,451
<hr/>	

Means of Financing

Intergovernmental Revenues	(18,648)
Timber & Land Sales	(7,200,000)
Miscellaneous	(45,000)
<i>Total Revenues</i>	(7,263,648)
<hr/>	

<i>Total Land & Minerals Department Use of (Contribute to) Fund Balance</i>	(442,197)
<hr/>	

Other Special Revenue Funds

HRA Administration	361,048
<i>Total Expenses</i>	361,048
<hr/>	

Means of Financing

Other Taxes	(211,048)
<i>Total Revenues</i>	(211,048)
<hr/>	

<i>Total Other Special Revenue Funds Use of (Contribute to) Fund Balance</i>	150,000
<hr/>	

Comm Devel Block Grant

Planning and Development

CDBG Administration	1,880,670
CDBG Projects	45,000
<i>Total Expenses</i>	1,925,670
<hr/>	

Means of Financing

Intergovernmental Revenues	(1,925,670)
<i>Total Revenues</i>	(1,925,670)
<hr/>	

<i>Total Comm Devel Block Grant Use of (Contribute to) Fund Balance</i>	-
<hr/>	

Home Grant

Home Projects	536,754
Home CHDO Projects	50,000
<i>Total Expenses</i>	586,754
<hr/>	

Means of Financing

Intergovernmental Revenues	(585,367)
Miscellaneous	(400)

	2015 Projected Budget
Home Grant	
<i>Total Revenues</i>	(585,767)
<i>Total Home Grant Use of (Contribute to) Fund Balance</i>	987
Septic Loans	
Federal Septic Loan - EPA	63,890
<i>Total Expenses</i>	63,890
Means of Financing	
Investment Earnings	(20,000)
<i>Total Revenues</i>	(20,000)
<i>Total Septic Loans Use of (Contribute to) Fund Balance</i>	43,890
Forest Resources	
Memorial Forests	2,269,469
<i>Total Expenses</i>	2,269,469
Means of Financing	
Other Taxes	(540,000)
Intergovernmental Revenues	(100,510)
<i>Total Revenues</i>	(640,510)
<i>Total Forest Resources Use of (Contribute to) Fund Balance</i>	1,628,959
Debt Service Funds	
Cap Imp Crossover Refund	1,291,688
Capital Improve Bonds 2008B	1,058,510
2013A Capital Improvement Bond	1,561,185
2013B Capital Equipment Note	766,650
2013 ARC Capital Improvement Bond	459,569
2013C Refunding 2004A & 2005A	1,645,650
2013D Refunding 2010A	574,725
<i>Total Expenses</i>	7,357,976
Means of Financing	
Property Taxes	(7,725,875)
<i>Total Revenues</i>	(7,725,875)
<i>Total Debt Service Funds Use of (Contribute to) Fund Balance</i>	(367,899)
Capital Projects Funds	
County Facilities	1,025,000
Depreciation Reserve	1,100,000
Road & Bridge Build Constr	503,811
Public Works-Equipment	1,464,625
<i>Total Expenses</i>	4,093,436
Means of Financing	
Property Taxes	(2,915,952)

**2015
Projected
Budget**

Capital Projects Funds

Other Taxes	(4,873)
Intergovernmental Revenues	(67,611)
Miscellaneous	(5,000)
Transfers In	(429,446)
Total Revenues	(3,422,882)

Total Capital Projects Funds	
Use of (Contribute to) Fund Balance	670,554

Environmental Services

Administration-Environmental Services	1,687,366
Recycling - Score	1,716,091
Canister	1,068,336
Transfer Stations	1,945,035
Demolition Fill	337,981
Household Hazardous Waste	240,766
Regional Landfill	3,428,565
ISTS	742,547
Total Expenses	11,166,688

Means of Financing

Property Taxes	(232,904)
Other Taxes	(545)
Licenses and Permits	(5,500)
Intergovernmental Revenues	(714,881)
Charges for Services	(5,383,203)
Investment Earnings	(192,044)
Miscellaneous	(522,240)
Transfers In	(307,425)
Total Revenues	(7,358,742)

Total Environmental Services	
Use of (Contribute to) Fund Balance	3,807,946

Plat Books

Plat Books	108,000
Total Expenses	108,000

Means of Financing

Charges for Services	(25,000)
Total Revenues	(25,000)

Total Plat Books	
Use of (Contribute to) Fund Balance	83,000

County Garage/Motor Pool

County Garage - Motor Pool	1,119,950
MP Inventory Control	564,314
Total Expenses	1,684,264

Means of Financing

Intergovernmental Revenues	(2,051)
Charges for Services	(805,749)
Intra-County Revenues	(869,461)
Miscellaneous	(1,500)

	2015 Projected Budget
<u>County Garage/Motor Pool</u>	
<i>Total Revenues</i>	<u>(1,678,762)</u>
<i>Total County Garage/Motor Pool Use of (Contribute to) Fund Balance</i>	<u>5,502</u>
<u>Property Casualty Liability</u>	
Property Casualty Liability	471,052
<i>Total Expenses</i>	<u>471,052</u>
Means of Financing	
Intergovernmental Revenues	(351)
Charges for Services	(12,000)
Intra-County Revenues	(146,132)
Investment Earnings	(50,000)
<i>Total Revenues</i>	<u>(208,482)</u>
<i>Total Property Casualty Liability Use of (Contribute to) Fund Balance</i>	<u>262,569</u>
<u>Workers Compensation</u>	
Workers Compensation	3,435,604
<i>Total Expenses</i>	<u>3,435,604</u>
Means of Financing	
Intergovernmental Revenues	(388,546)
Intra-County Revenues	(2,364,661)
Investment Earnings	(100,000)
<i>Total Revenues</i>	<u>(2,853,206)</u>
<i>Total Workers Compensation Use of (Contribute to) Fund Balance</i>	<u>582,398</u>
<u>Medical Dental Insurance</u>	
Medical/Dental Self Insurance	31,454,491
<i>Total Expenses</i>	<u>31,454,491</u>
Means of Financing	
Charges for Services	(28,574,000)
Investment Earnings	(167,000)
<i>Total Revenues</i>	<u>(28,741,000)</u>
<i>Total Medical Dental Insurance Use of (Contribute to) Fund Balance</i>	<u>2,713,491</u>
<u>Permanent Fund</u>	
Shoreline Sales Trust	356,025
<i>Total Expenses</i>	<u>356,025</u>
<i>Total Permanent Fund Use of (Contribute to) Fund Balance</i>	<u>356,025</u>
Total Expenses	338,112,831
Total Revenues	(323,603,922)

2015
Projected
Budget

Total Use of Fund Balance

14,508,908

COUNTY-WIDE

1. RESOLVED FURTHER, that at year's end any unpaid 2014 encumbrances will be carried forward into the 2015 expenditure budget.
2. RESOLVED FURTHER, that the 2014 unspent balances of grants which extend into 2015 will be carried forward into 2015 as increases to that revenue and expenditure budget.
3. RESOLVED FURTHER, that each appropriation, except an appropriation within the Capital Project Fund, lapses at the close of the fiscal year to the extent that it has not been expended or encumbered.
4. RESOLVED FURTHER, that proceeds from the insurance fund for losses of covered property or proceeds from the sale by bid of damaged assets will be reimbursed to the department involved and the revenue and expenditure budget be increased accordingly.
5. RESOLVED FURTHER, that the county board authorizes the county auditor to continue to designate unassigned portions of fund balances for cash flow purposes in an amount up to 5/12 of the 2015 levy, plus the 2015 County Program Aid.
6. RESOLVED FURTHER, that the county board authorizes the county auditor to use the committed for Retiree Obligations portion of fund balance in the governmental funds to pay for any retiree obligations that are not budgeted.
7. RESOLVED FURTHER, that the county board hereby authorizes spending within departmental budgets on any line item within a department so long as the total budget is not overspent. However, no public aid assistance and/or personnel services budget authority may be used for any other purpose without prior board approval.
8. RESOLVED FURTHER, that in order to achieve consistent and accurate staffing levels for each department, the county board authorizes the county administrator to report the personnel complement as full-time equivalents. The county board also authorizes department heads, with the approval of the county administrator, to add and delete positions within their personnel complement so long as the total full-time equivalent personnel complement does not exceed the total number of authorized positions contained in their 2015 budget as approved by the county board. The county administrator shall give such approval only if he/she determines that there are no reasonable alternatives to filling the position.
9. RESOLVED FURTHER, that increases to the original governmental funds revenue and expenditure budgets cannot be made without County Board approval.
10. RESOLVED FURTHER, that proceeds from the sale by bid of equipment that would otherwise be used in trade against the purchase price of new equipment be added to the budget by increasing both the capital outlay and the revenue budgets of the owning department by the amount of the sale.

11. RESOLVED FURTHER, that beginning January 1, 2015, all non-represented employees and elected officials who are enrolled in the County health insurance plan under single coverage will be responsible for \$37.72 per month of the total single premium cost. All non-represented employees and elected officials whose current share for family coverage is 20/80 and who enroll under family coverage, will be responsible for \$219.43 per month of the total family premium cost and all non-represented employees and elected officials whose current share for family coverage is 30/70 and who enroll under family coverage, will be responsible for \$310.29 per month of the total family premium cost. In addition, any non-represented employees, who work on a part-time basis, will be required to contribute a pro-rated portion of the employer contribution, based on the full-time-equivalent percentage of the position to which they are appointed.
12. RESOLVED FURTHER, the following positions are eliminated from the 2015 department budgets:

Department	Position Code	Position Title	FTE
Attorney	0411-065	Information Specialist I	-0.40
Attorney	0616-001	Law Librarian	-1.00
Sheriff	0955-022	Deputy Sheriff	-1.00
Sheriff	0955-061	Deputy Sheriff	-1.00
Sheriff	0955-013	Deputy Sheriff	-1.00
Sheriff	0955-054	Deputy Sheriff	-1.00
Administration-Purchasing	0896-002	Contract and Procurement Specialist	-1.00
TOTAL POSITIONS			-6.40

GENERAL FUND

Fund Balance

13. RESOLVED FURTHER, as required by GASB Statement 54, the priorities for the General Fund, Fund Balance for year end 2014 will be as follows;

Committed – the committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the County Board. Formal Board action to commit fund balance must occur prior to year end, although the amount need not be determined at that time.

1. Ditching \$275,000
2. Retiree Obligations (vested) (eligible individuals at hourly rate times sick leave hours)
3. Vesting sick leave (eligible individuals at hourly rate times sick leave hours)

Assigned – the assigned fund balance classification includes amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

1. Parking (net of Agency 128010 Parking)
2. Hibbing Raceway (net of Agency 128020 Hibbing Racetrack)
3. Planning GIS (net of Agency 109003 Planning GIS, until fund balance reaches zero); the Planning and Development Department is authorized to expend this assigned fund balance to continue Geographic Information System (GIS) activities (Fund 100, Object 311122)
4. Telecommunications (may be increased by net budget savings, calculated by comparing actual expense, open encumbrances, and revenue to current budget in Agencies under 116000 and 116100)
5. Information Technology (may be increased by net budget savings, calculated by comparing actual expense, open encumbrances, and revenue to current budget in Agencies under 117000 and 117100)
6. Encumbrances (open POs on accounting software, Mitchell Humphrey)
7. Minerals Management Program \$340,000, to be transferred to Public Works fund 200 in 2015 for the Surveyor's Office
8. Community & Economic Development Blight Program (net of agency 178005 Blight Removal)

Further assignments may be made by the County Board or the Administrator and Auditor acting together.

Non-Departmental Revenues

14. RESOLVED FURTHER, whereas the county receives federal program revenues as reimbursement of indirect costs incurred by the General Fund, and whereas those revenues on future remittances may not always be separately identified from specific county department revenues at the time of payment, that when federal program revenues are earned jointly by the general government and a specific department, and earnings are not separately identified at the time of payment, revenues shall be allocated between the General Fund and the specific department in the same proportion as federal program costs. Such allocation shall be made at the time quarterly settlement payments are received.

Board of Commissioners

15. RESOLVED FURTHER, pursuant to Minnesota Statutes 2006, Section 375.055, subdivision 1 notice is given that the county board sets the compensation for county commissioners on an annual basis at \$58,399.77 effective January 1, 2015. Any commissioner may choose a lesser amount upon written notification to the county auditor before December 31, 2014.
16. RESOLVED FURTHER, that the chair of the county board will continue to receive an additional payment as in the past; this amount is set at \$1000 for 2015. The vice chair shall receive an additional payment of \$500 for 2015.
17. RESOLVED FURTHER, that the salaries of county commissioners shall be published in one newspaper in the county in a municipality to be determined by the county auditor, in addition to the official newspaper, as required by law.

Administration

18. RESOLVED FURTHER, that the county administrator will hold county departments accountable for progress in designated priority areas through the regular monitoring of performance measures and outcomes.

Aid to Other Agencies

19. Arrowhead Regional Corrections
RESOLVED FURTHER, St. Louis County's share of the Arrowhead Regional Correction's 2015 budget is the following:

2015 Budgeted Amount \$13,799,347

20. RESOLVED FURTHER, that \$434,863 of St. Louis County's share of funding for ARC will be designated for the continuation of the Specialty Courts in partnership with the State of Minnesota Sixth Judicial District which will include reimbursement for 1.0 Public Health and Human Services Social Worker.
21. RESOLVED FURTHER, that the 2015 administrative budget includes funding allocations for FY 2015 for contracts with the following agencies within the Aid to Other Agencies Account:

St. Louis County Historical Society, including Historical Society/Range Affiliates and Veterans' Memorial Hall	103003-690200	\$317,998
Community Fairs	103005-690400	750
County Fair, Hibbing	103006-690500	12,806
South St. Louis County Fair, Proctor	103007-690600	12,806
Arrowhead Library System	103016-694500	699,503
Oneida Realty Company for the management and operations of the St. Louis County Heritage and Arts Center (The Depot)	103015-629900	158,000
Duluth Seaway Port Authority	102005-691600	12,000
	TOTAL	\$1,213,863

22. RESOLVED FURTHER, that the County Administrator will be responsible for monitoring the results achieved by outside agencies through the use of performance measures.

Human Resources

23. RESOLVED FURTHER, that the Health Insurance Fund (Fund 740, Agency 740002) will reimburse the Health Education Wellness Agency (Fund 100, Agency 126002) for actual eligible expenditures and encumbrances that occur in 2015 up to the budgeted amount of \$207,101.
24. RESOLVED FURTHER, that the Health Insurance Fund (Fund 740, Agency 740002) will reimburse Human Resources (Fund 100, Agency 123001) \$70,000 for staff time spent administering the self-insured health and dental programs and administrative support to the Health Insurance Committee.

25. RESOLVED FURTHER, that the St. Louis County Human Resources Department is hereby authorized to enter into an agreement with Arrowhead Regional Corrections for personnel services in the amount of \$140,157, and that said funds will be payable to the St. Louis County Human Resources Department, Fund 100, Agency 123001.

Public Records and Property Valuation

Recorder's Office

26. Technology Fund

RESOLVED FURTHER, that transfers of up to \$100,000 from the Recorder's Technology Fund (121002) to the Planning Department for Geographic Information Systems (GIS) activities (109003) for 2015, and to the Microfilm division for expenses and encumbrances that occur in 2015 up to the budgeted amount of \$186,136 are approved, contingent on the Recorder's Technology Fund revenues.

27. Integrated Fund

RESOLVED FURTHER, that a transfer of the following from the Recorder's Integrated Fund (121003) for Geographic Information Systems (GIS) activities is approved, contingent on adequate 2015 revenues, with the entire remaining balance transferred to Planning Department GIS (109003) Personnel Budget:

Planning Department GIS (109003) Personnel Budget (estimated)	\$235,925
911 Communications (135003) Personnel Budget	73,459
Auditor's Office (115015) Personnel Budget	80,131
Public Works Surveyor (200124) Personnel Budget	37,985
Total	\$427,500

Auditor

28. RESOLVED FURTHER, that the county auditor is directed to make changes in departmental budgets to comply with this resolution.
29. RESOLVED FURTHER, that the St. Louis County Auditor is hereby authorized to enter into an agreement with Arrowhead Regional Corrections for fiscal services in the amount of \$162,624 plus the actual cost of a Financial Analyst and that said funds will be payable to the St. Louis County Auditor's Office, Fund 100, Agency 115001.
30. RESOLVED FURTHER, that the St. Louis County Auditor is hereby authorized to enter into an agreement with the Carlton-Cook-Lake-St. Louis Community Health Board for fiscal services in the amount of \$7,000, and that said funds will be payable to the St. Louis County Auditor's Office, Fund 100, Agency 115001.
31. RESOLVED FURTHER, that the St. Louis County Auditor is hereby authorized to enter into an agreement with the Regional Rail Authority for fiscal services in the amount of \$6,000, and that said funds will be payable to the St. Louis County Auditor's Office, Fund 100, Agency 115001.

32. RESOLVED FURTHER, that the St. Louis County Auditor is hereby authorized to enter into an agreement with the St. Louis County and Minneapolis-Duluth/Superior Passenger Rail Alliance for fiscal services in the amount of \$6,000, and that said funds will be payable to the St. Louis County Auditor's Office, Fund 100, Agency 115001.
33. RESOLVED FURTHER, that the County Board authorizes the Auditor to determine the adequacy of controls and procedures relating to financial/accounting issues and order changes or corrective actions in any department or agency of the County.

Attorney

34. RESOLVED FURTHER, that the St. Louis County Attorney is hereby authorized to enter into an agreement with the St. Louis County Housing and Redevelopment Authority for legal services in the amount of \$20,000 and with Arrowhead Regional Corrections in the amount of \$43,283 to be payable to the St. Louis County Attorney's Office, Fund 100, Agency 113002.

Safety and Risk Management

35. RESOLVED FURTHER, that St. Louis County Safety and Risk Management is hereby authorized to enter into an agreement with Arrowhead Regional Corrections for consulting and testing services in the amount of \$22,602, and that said funds will be payable to the St. Louis County Safety and Risk Management Department, Fund 100, Agency 139001.

Property Management

36. RESOLVED FURTHER, that St. Louis County Property Management is hereby authorized to enter into an agreement with Arrowhead Regional Corrections for rent in the amount of \$319,146, and that said funds will be payable to the St. Louis County Property Management Department, Fund 100, Agency 128000.

Department of Information Technology

37. RESOLVED FURTHER, that the St. Louis County Department of Information Technology is hereby authorized to enter into an agreement with Arrowhead Regional Corrections for telephone services, computer network services, and data processing services in the amount of \$466,643 total for all services listed, and that said funds will be payable to St. Louis County Department of Information Technology, Fund 100, Agency 116001, for telephone services, and Fund 100, Agency 117001, for computer network and data processing services.

County Extension

38. RESOLVED FURTHER, that an Information Specialist II is increased from 0.5 FTE to 0.65 FTE.

SPECIAL REVENUE FUNDS

Public Health and Human Services

Fund Balance

39. RESOLVED FURTHER, as required by GASB Statement 54, the priorities for the Public Health and Human Services Fund Balance for year end 2014 will be as follows;

Committed – the committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the County Board. Formal Board action to commit fund balance must occur prior to year end, although the amount need not be determined at that time.

1. Retiree Obligations (vested) (eligible individuals at hourly rate times sick leave hours)
2. Vesting sick leave (eligible individuals at hourly rate times sick leave hours)

Assigned – the assigned fund balance classification includes amounts that are intended to be used by the County for specific purposes, but do not meet the criteria to be classified as restricted or committed.

1. Technology Improvements – Until the assigned fund balance reaches zero, Public Health and Human Services will seek approval from County Administration and the County Board to use this fund balance for technology related purchases.
2. Out of Home Placements - Until the assigned fund balance reaches zero, Public Health and Human Services will seek approval from County Administration and the County Board to use this fund balance to cover the difference between budgeted Out of Home Placement expenditures and actual Out of Home Placement expenditures.
3. Chemical Dependency Maintenance of Effort (MOE) - Until the assigned fund balance reaches zero, Public Health and Human Services will seek approval from County Administration and the County Board to use this fund balance to cover future changes in Federal and/or State requirements for County Chemical Dependency Maintenance of Effort.
4. Building Remodel – Until the assigned fund balance reaches zero, PHHS will seek approval from County Administration and the County Board to use these funds, as needed, for a remodel of the Government Services Center.
5. Prevention & Innovation – an amount determined by the Director of PHHS in coordination with the County Administrator which will be used to support pilot programs which focus on prevention services that will offset future costs. Use of funds will be approved by Administration and the County Board.

Further assignments may be made by the County Board or the Administrator and Auditor acting together.

40. RESOLVED FURTHER, that the 2014 Public Health and Human Services budget (Fund 230, Agency 232000, Object 608000) includes funding for the following public service contracts. These total \$118,680 as listed below:

AEOA - RSVP (combined with Meals on Wheels)	\$20,000
Ely Community Resources	4,560
Indian Legal Assistance	9,120
Legal Aid of NE Minnesota	60,000
Volunteer Attorney Program	20,000
Salvation Army	5,000
TOTAL	\$118,680

Public Works

Fund Balance

41. RESOLVED FURTHER, as required by GASB Statement 54, the priorities for the Road and Bridge Fund Balance for year end 2014 will be as follows;

Committed – the committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the County Board. Formal Board action to commit fund balance must occur prior to year end, although the amount need not be determined at that time.

1. Retiree obligations (vested) (eligible individuals at hourly rate times sick leave hours)
2. Vesting sick leave (eligible individuals at hourly rate times sick leave hours)

Assigned – the assigned fund balance classification includes amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

1. State Aid Engineering Salary Reimbursement - difference between the Adopted Budget for State Aid Engineering Salary Reimbursement (currently Agency 200008, Object 610000) and actual reimbursements received in a year. Public Works will seek approval from County Administration and the County Board to use this fund balance to fund shortfalls in subsequent years.
2. Major Emergency Road/Bridge Repairs – amount necessary to maintain a total of \$500,000 at the end of the year. Public Works is authorized to use this fund balance for repair and engineering costs associated with unanticipated road or bridge failure that they are unable to absorb in their annual operations budget.
3. Gas and diesel variability – an amount determined by the Public Works Department, County Auditor's Office, and County Administration after analysis of criteria including previous fuel usage vs. budget, the year end result of operations, the current balance in Gas and Diesel Variability, and expectations about future fuel prices and usage. Public Works will seek approval from County Administration and the County Board to spend this fund balance once actual expenses plus encumbrances are greater than adopted

budget in Agency 207001 Object 656200 (Diesel Fuel) or 656100 (Unleaded Fuel) and the purchase of additional fuel is necessary to continue normal operations.

4. Local road & bridge construction projects- an amount determined by Public Works and Administration analyzing the year end fund balance and anticipated local project needs for the following year. Public Works will seek approval from County Administration and the County Board to use these funds.

Further assignments may be made by the County Board or the Administrator and Auditor acting together.

42. RESOLVED FURTHER, that the unspent balances of those Public Works projects that fall under agency 203000 Road Construction and 225000 June 2012 Storm/Public Works - County can be carried forward into the next calendar year.
43. RESOLVED FURTHER, the fund balance assigned for Local Levy Road & Bridge Construction (Fund 200, Object 311142) at the end of 2014 will be transferred into the Local Levy Road & Bridge Construction budget (Agency 203001, Object 652800) in 2015.
44. RESOLVED FURTHER, Minnesota Laws 1995, Chapter 47, authorizes the county to pool unorganized town road levies pursuant to Minn. Stat. §163.06 that the County Board, acting on behalf of unorganized townships for the purpose of furnishing road maintenance, adopts and certifies a levy of \$1,582,000 for the year 2015 to be levied only in such unorganized townships.
45. RESOLVED FURTHER, the fund balance restricted for Unorganized Town Roads (Fund 210, Object 311023) at the end of 2014 will be transferred into the Unorganized Town Road & Bridge Construction budget (Agency 210001, Object 652800) in 2015.

Land and Minerals Department

Fund Balance

46. RESOLVED FURTHER, as required by GASB Statement 54, the priorities for the Forfeited Tax Sale Fund Balance for year end 2014 will be as follows;

Committed – the committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the County Board. Formal Board action to commit fund balance must occur prior to year end, although the amount need not be determined at that time.

1. Retiree Obligations (vested) (eligible individuals at hourly rate time sick leave hours)
2. Vesting sick leave (eligible individuals at hourly rate times sick leave hours)

Assigned – the assigned fund balance classification includes amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assignments may be made by the County Board or by the Administrator and Auditor acting together.

47. RESOLVED FURTHER, that the auditor is authorized to bill the Land and Minerals Department (Fund 240) for 2015 services it will receive as follows:

Legal services from the Attorney's Office	\$ 83,999
Accounting services charges	58,356
Personnel services from the Human Resources	52,050
Purchasing services from the Purchasing Department	8,901
Rent	58,580
Dataprocessing	161,727
Telecommunications	32,430
Employee Training	6,829
Safety and Risk Management	18,116
Administration	26,578
TOTAL	\$507,566

CAPITAL PROJECTS FUNDS

Fund Balance

48. RESOLVED FURTHER, as required by GASB Statement 54, the priorities for the Capital Projects Fund, Fund Balance for year end 2014 will be as follows;

Assigned – the assigned fund balance classification includes amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

1. Depreciation Reserve/Leasehold Improvement (funded by rents charged to departments above the operating cost of the building). Use of funds will be approved by Administration and the County Board.

Further assignments may be made by the County Board or the Administrator and Auditor acting together.

49. RESOLVED FURTHER, that each Capital Projects Fund (Fund 400) will have an appropriation which shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of a capital expenditure appropriation is abandoned if three years pass without a disbursement from or encumbrance of the appropriation, or earlier, at the discretion of the county administrator.
50. RESOLVED FURTHER, that at the end of 2015, any increase in net assets due from operations (net of revenues and expenditures) for each county-owned building will be transferred into Fund 402, (Depreciation Reserve/Leasehold Improvement Fund). These funds will be utilized to fund capital improvements to county facilities.

51. RESOLVED FURTHER, that Fund 405 is for Public Works capital building projects and any balance can be carried forward each year.

52. RESOLVED FURTHER, that Fund 407 is for Public Works capital equipment and any balance can be carried forward each year.

ENTERPRISE FUNDS

Environmental Services

53. RESOLVED FURTHER, that the auditor is authorized to bill the Environmental Services Department (Funds 600 and 616) for 2015 services it will receive as follows:

Legal services from the Attorney's Office	\$ 58,050
Accounting services from the Auditor's Office	65,432
Personnel services from the Human Resources Department	42,135
Purchasing services from the Purchasing Department	11,090
Rent	25,878
Dataprocessing	67,386
Telecommunications	12,982
Employee Training	5,528
Safety and Risk Management	14,665
Administration	21,516
TOTAL	\$324,662

PERMANENT FUNDS

Shoreline Sales

54. RESOLVED FURTHER, that a transfer of \$227,425 for the on-site wastewater program is authorized from the Shoreline Sales/Environmental Trust Fund (Fund 500, Agency 500001) for continued On-Site Wastewater operations (Fund 616, Agency 616001) and \$30,000 is authorized for potential professional services contract under the Voyageur Park Joint Powers Board (Fund 616, Agency 616003).

55. RESOLVED FURTHER, that a grant payment of \$18,600 to Midway Township from the Shoreline Sales/Environmental Trust Fund (Fund 500, Agency 500001) is authorized on January 1, 2015 to continue year six of the ten year commitment.

56. RESOLVED FURTHER, that, the following budgeted transfers between funds be approved:

From Object 697600	To object 590100	Purpose	Amount
100-100001 Non-Departmental Revenue	200-200122 Land Survey	Fund Corner Certificate Program	340,000
100-128000 Property Management	402-402001 Depreciation Reserve Fund	Portion of rent payments that fund leasehold improvements/ depreciation reserve	429,446
290-290001 Forest Resources	100-109003 Plan & GIS Research	GIS Planning	200,000
240-240002 Land and Minerals – Forfeited Tax	178-178005 Community and Economic Development Blight Program	Forfeited Lands Blight Removal Program funding for 2015	300,000
500-500001 Shoreline Sales	100-109010 General	Soil and Water Conservation District South	40,000
500-500001 Shoreline Sales	100-109011 General	Soil and Water Conservation District North	40,000
500-500001 Shoreline Sales	616-616001 Onsite WW Program	Fund On-Site Wastewater Program	227,425
500-500001 Shoreline Sales	100-103025 Midway Township Sewer	Grant to Midway Township	18,600
500-500001 Shoreline Sales	616-616003 Voyageur Park Joint Powers Board	Potential professional services contract under the Joint Powers Board	30,000
740-740002 Health Insurance Admin	100-126002 Health Education Wellness	To reimburse Health Education Wellness up to the \$207,101	207,101
740-740002 Health Insurance Admin	100-123001 Human Resources	To reimburse Human Resources for staff time spent on the Health Insurance Fund	70,000

57. RESOLVED FURTHER, that, the following budgeted transfers within funds be approved:

From Object 697700	To object 590500	Purpose	Amount
100-10001 Non-Departmental Revenue	100-115099 Auditor	Reimburse for staff time spent on investments	96,480
100-113002 County Attorney	150-150000 NEMESIS	NEMESIS fees	17,250
100-121002 Technology Fund	100-109003 Plan & GIS Research	GIS Planning	100,000
100-121002 Technology Fund	100-120001 Microfilm	Fund microfilm operating budget	186,136
100-121003 Data Integration Fund	100-109003 Plan & GIS Research	GIS Planning	235,925
100-129003 Sheriff	150-150000 NEMESIS	NEMESIS fees	112,765
100-135001 Emergency Communications	150-150000 NEMESIS	NEMESIS fees	68,334
100-137002 Jail	150-150000 NEMESIS	NEMESIS fees	10,900
600-607001 Environmental Services	610-610001 Regional Landfill Trust	Financial assurance	50,000

58. RESOLVED FURTHER, that the following transfers of actual personnel expense between departments be approved:

From Department	To Department	Position(s)	Budgeted Amount
100-108001 Community Development	260-260999 CDBG	1.0 FTE Community Development Manager, 1.0 FTE Planner II, 1.0 FTE Community Development Representative	\$301,216
100-113011 Attorney	169-169001 Attorney Trust Account – Victim/Witness	.2 FTE Victim/Witness Investigator	\$14,952
100-115002 Auditor	260-260999 CDBG	1.0 FTE Accounting Technician	\$66,900
100-115007 Auditor	600-600001 Environmental Services	1.0 FTE Accounting Supervisor, 1.0 FTE Information Specialist II	\$135,914
100-115008 Auditor	230-230033 Public Health & Human Services	1.0 FTE Fiscal Manager	\$100,505
100-115013 Auditor	100-129003 Sheriff	1.0 FTE Financial Analyst	\$85,735
100-115014 Auditor	200-200001 Public Works	1.0 FTE Financial Analyst	\$85,735
100-117021 Information Technology	100-121001 Recorder	1.0 FTE Technical Services Analyst II	\$59,940

100-123002 Human Resources	100-129003 Sheriff	.5 FTE Senior Human Resources Advisor	\$41,534
100-123003 Human Resources	200-200001 Public Works	1.0 FTE Senior Human Resources Advisor	\$64,932
100-123004 Human Resources	230-230006 Public Health & Human Services	1.0 FTE Senior Human Resources Advisor	\$79,133
100-123004 Human Resources	230-230004 Public Health & Human Services	.5 FTE Information Specialist II	\$23,729
100-129012 Sheriff	100-135001 Emergency Communications	1.0 FTE Supervising Deputy Sheriff, .9 FTE Emergency Services Manager	\$194,965
100-136004 Radio Maintenance	150-150004 NEMESIS	1.0 FTE Radio Technician	\$69,108
100-139005 Safety & Risk Management	730-730001 Workers Compensation	.5 FTE Safety and Risk Manager, 1.0 FTE Workers' Compensation Administrator, 2.0 FTE Information Specialist III, 1.0 FTE Workers' Compensation Case Coordinator	\$347,824
100-139007 Safety & Risk Management	720-720002 Property Casualty Liability	1.0 FTE Insurance & Claims Specialist	\$82,547
200-200010 Public Works	100-128014 Property Management	1.0 FTE Right of Way Agent	\$93,336
200-200123 Public Works	240-241005 Land & Minerals	2.0 Deputy County Surveyor	\$150,597

59. RESOLVED FURTHER, that, the following grants are adopted as part of this Resolution. The grant approval form is still required per the Grant Policy and any change less than or equal to \$25,000 from the amount listed below must go on the quarterly budget resolution. Any change greater than \$25,000 must go back to the board as a separate resolution.

GENERAL FUND

- 10902-2015 Natural Resource Block Grant \$103,687
- 10910-2015 Aquatic Invasive Species Prev \$680,790
- 12901-2015 Violent Crime Enforcement Teams Grant \$96,043
- 12919-2015 Federal Boat & Water Safety Grant \$22,000
- 12921-2015 Snowmobile Grant \$17,000
- 12927-2015 Off-Highway Vehicle Enforcement Grant \$44,520
- 12936-2015 Federal Supplemental Boat & Water Grant \$9,000
- 13001-2015 State Boat & Water Grant \$86,372
- 17303-2015 Emergency Shelter Grant Projects \$119,000

17304-2015 Emergency Shelter Grant Administration \$7,500

PUBLIC HEALTH & HUMAN SERVICES

23205-2013 Homelessness Outreach \$432,372 7/1/13-6/30/15 (Res 13-520)

23204-2013 Family Homeless Assistance \$151,252 7/1/13-6/30/15 (Res 13-419)

23201-2015 Family Group Decision Making \$100,052 1/1/15-12/31/15

23209-2013 Safe Haven \$116,667 10/1/13-9/30/16

23212-2014 Minnesota Family Investment Program (MFIP) \$439,833 10/1/14-6/30/16 (Res 14-537)

23215-2013 Adoption and Foster Care Recruitment Grant \$12,992 7/1/13-6/30/15 (Res 13-555)

23301-2015 CTC/Outreach Grant \$458,265 1/1/15-12/31/15

23303-2014 Maternal Child Health \$217,530 1/1/15-12/31/15

23304-2013 Statewide Health Improvement Program (SHIP) \$84,009 11/1/13-10/31/15 (Res 13-670)

23304-2015 Statewide Health Improvement Program (SHIP) \$11,931 11/1/15-10/31/17

23314-2015 TANF – Home Visiting \$343,551 1/1/15-12/31/15

23302-2014 Women, Infant, Children (WIC) \$415,733 10/1/14-9/30/15

23302-2015 Women, Infant, Children (WIC) \$138,577 10/1/15-9/30/16

23322-2014 Infant/Child Early Home Visits \$26,478 4/1/14-3/31/15 (Res 13-39)

23323-2014 Community Transformation Grant \$35,285 9/30/14-9/29/15

23323-2015 Community Transformation Grant \$11,762 9/30/15-9/29/16

23601-2014 Public Health Preparedness \$62,716 7/1/14-6/30/15

23601-2015 Public Health Preparedness \$56,335 7/1/15-6/30/16

CDBG/HOME

26001-2015 CDBG Projects \$1,440,000

26002-2015 CDBG Administration \$440,000

27001-2015 Home HUD Projects \$405,000

27002-2015 Home HUD Administration \$130,000

ENVIRONMENTAL SERVICES

61602-2015 Natural Resource Block Grant \$38,600