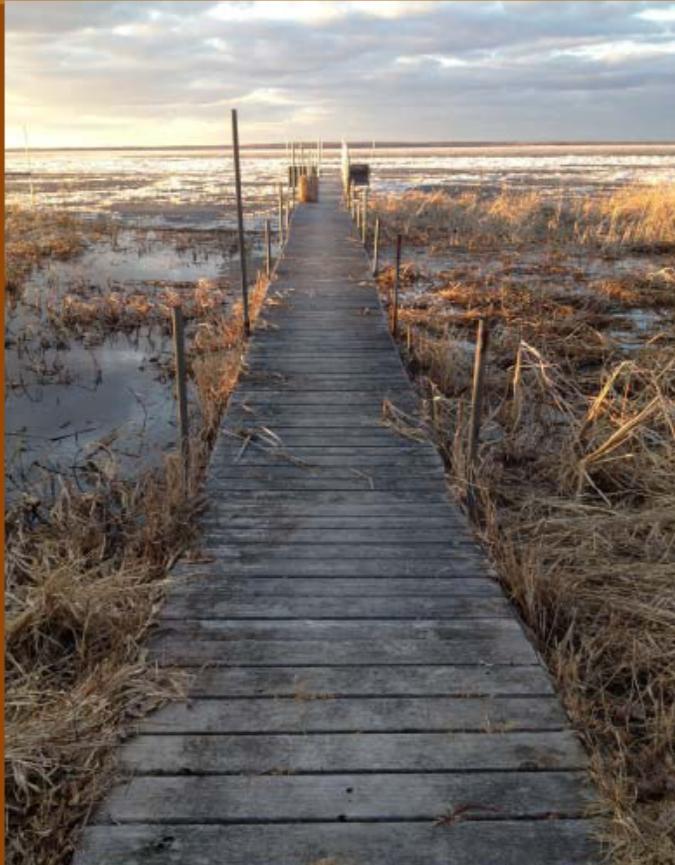


2013 Summary



S A I N T
L O U I S
C O U N T Y
M I N N E S O T A



Saint Louis County Operating & Capital Budget

Operating and Capital Budget for 2013



SAINT LOUIS COUNTY Board of Commissioners

District 1	Frank Jewell
District 2	Steve O'Neil
District 3	Chris Dahlberg
District 4	Mike Forsman
District 5	Pete Stauber
District 6	Keith Nelson
District 7	Steve Raukar



County Administrator, Kevin Z. Gray

About this document

The 2013 Budget Summary is designed to explain the St. Louis County operating and capital budget. It provides contextual information to help the reader understand the changes in Federal and State mandates and funding, as well as service delivery and personnel expenses, which impact our budget. The Budget Summary reports on the entire budget, identifying how these increases and decreases impact the property tax levy.

The 2013 Budget Summary is produced by the County Administrator's Office. If you have questions, please contact us at:

St. Louis County Administration
Room 202
100 N. 5th Avenue West
Duluth, MN 55802
Phone: 218-726-2450

Or contact Deputy County Administrator – Operations & Budget, Linnea Mirsch by e-mail at: mirschl@co.st-louis.mn.us.

Table of Contents

<u>INTRODUCTION</u>	<u>PAGE</u>
Administrator’s Message	7
Organizational Summary	9
County Departmental Information	10
Other Administrative Contact Information	12
Guide to the Use of the 2013 Budget Summary	13
Summary of the 2013 Budget	15
2012 Timeline for Developing the 2013 Budget	17
State Auditor Performance Measurement Program	19
Levy History	20
All Funds Summary	
Revenue Summary - All Funds	24
Expenditure Summary - All Funds	25
Personnel History	26
Schedule of Authorized Personnel by Fund	27
<u>GENERAL FUND</u>	
General Fund Revenue Schedule	31
General Fund Expenditure by Agency	35
General Fund Non-Departmental Revenue	38
General Fund – General Government	39
Other General Fund	75
Extension Service (Fund 184)	93
<u>SPECIAL REVENUE FUND</u>	
Special Revenue Expenditure by Agency	97

**Table of
Contents**
continued

Road & Bridge Fund	98
Social Service Fund	106
Land & Minerals Department	
Tax Forfeited Land Trust Fund Budget	112
Forest Resources Fund Budget	113
Other Special Revenue Funds	114
<u>DEBT SERVICE FUND</u>	
Debt Service Expenditure by Agency	119
Debt Service Budget	120
<u>CAPITAL PROJECTS FUNDS</u>	
Capital Improvement Funds Expenditure by Agency	121
Capital Project Budget	122
<u>ENTERPRISE FUND</u>	
Enterprise Fund Expenditure by Agency	123
Environmental Services	124
Chris Jensen Health and Rehabilitation Center (previous year statements)	
Chris Jensen Budget	128
Supervised Living Facilities Budget	130
Plat Books	131

**Table of
Contents**
continued

INTERNAL SERVICE FUND

Internal Service Fund Expenditure by Agency 133

PERMANENT FUND

Shoreline Sales 143

APPENDIX A

2012 State Auditor Performance Measures 151

2013 Citizen's Guide to the Budget 155

APPENDIX B

Budget Glossary, Budget Policies & Fiscal Policies 165

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Administrator's Message

January 1, 2013

Board of County Commissioners, St. Louis County, Minnesota

Honorable St. Louis County Commissioners:

I am pleased to present to you this summary of the 2013 Operating and Capital Budget for St. Louis County. Although St. Louis County continues to use multi-year budget techniques, State statutes require that counties act to adopt their budget on an annual basis. The maximum levy for 2013 was certified on September 11 and the final budget and levy was adopted December 11, 2012.

This 2013 Budget Summary contains detailed reports of fund and department budgets. It should be used in conjunction with business plans and performance reporting efforts shared throughout the year in reports and sometime web formats.

St. Louis County provides essential services to all of its citizens, many of which are required by the State of Minnesota. During times of economic uncertainty these services are even more in demand. With this in mind, the County Board of Commissioners developed the following objectives as a guide to preparing the 2013 budget:

- Sensitivity to economic pressures facing citizens, businesses, and our region.
- Commitment to a balanced budget and to position the county for future fiscal challenges.
- Emphasis on innovation, productivity, and service to our citizens.

The County's 2013 budget reflects pragmatic decisions brought about by constrained resources due to economic conditions and the lingering effects of state budget problems. Recognizing the economic pressures on our citizens, Commissioners challenged county department heads to prepare fiscally prudent budgets. This is evidenced by the fourth consecutive year of property tax levies significantly below the rate of inflation.

Administrator's Message *Continued*

Our efforts continue to place this budget in a longer-term context through development of fiscal projections. Looking to future budgetary challenges, we will explore opportunities for further restructuring and redesign of service delivery models, emphasizing technology and communications with a focus on business planning.

The County Board continues to analyze services which should receive priority for funding and those which could be curtailed. Resident feedback received in the 2011 and 2013 Citizen Surveys is essential in helping to make these decisions. A special thank you is extended to all of our citizens who took the time to respond.

The following values serve to focus St. Louis County in providing quality cost-effective services:

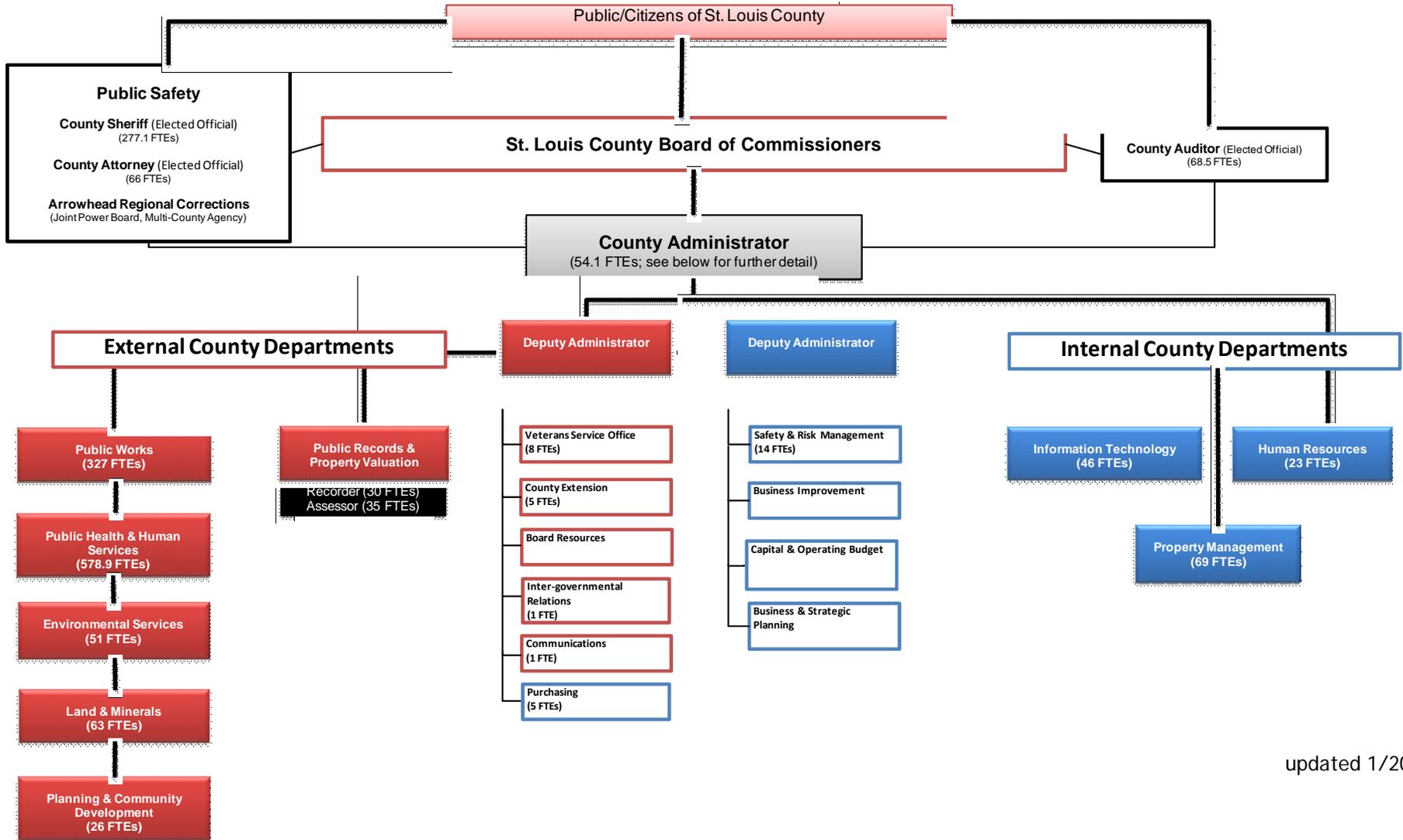
- Customer Service - improving efficiency for our customers and focusing expenditures on core services.
- Accountability - maintaining fiscal discipline and budgetary sustainability.
- Transparency - improving open allocation of resources in accord with County Board priorities.

These values are a reflection of our commitment to serve our citizens, yet there is no question that St. Louis County's greatest resource is its employees. Their skills and efforts are our assurance the county will meet and overcome any challenge it may face.

The 2013 budget and the critical services it represents reflect a great deal of effort by staff in all county departments. I hope you will join me in extending our appreciation for these ongoing efforts.

Kevin Z. Gray
County Administrator
St. Louis County

St. Louis County Organizational Summary



updated 1/2013

County Departmental Information

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Updated 1/2013

Guide to Use of the 2013 Budget Summary

The 2013 Budget Summary of the St. Louis County operating and capital budget is divided into sections.

The first section, titled "Introduction," contains general information about the budget, the budget process and major changes to the budget in comparison with previous years' budgets. It also contains the all funds summary pages, which give a broad overview of the county budget. In subsequent sections these expenditures, revenues and personnel data are allocated into the appropriate funds and discussed in greater details.

The second section, "General Fund," contains information on all departments whose programs are considered general governmental operations and funded through this source. There are several levels of detail provided for each department to give further information based upon service classifications. Department and agency financial information is provided, information that includes revenues, expenditures and personnel data. Previous budget summaries are available on our website (www.stlouiscountymn.gov/budget).

Each subsequent section (Special Revenue Fund, Debt Services Fund, Capital Projects Fund, Enterprise Fund and Internal Service Fund) contains information specific to that fund. Departmental and agency financial information is included here.

The following page provides a sample of the department financial pages as well as budget definitions.

Guide to Use of the 2013 Budget Summary continued

Budget Page Format Example

Note:
Revenues will appear before Expenditures if the agency receives revenues other than through the County levy.

Expenditures will be broken up by major account series and then by year.

BUDGET				
FUND: General Fund				
AGENCY:(101000) Commissioners				
SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	-	(4,550)	-	-
Charges for services	(8,260)	(8,910)	(8,300)	(8,300)
Transfer in	-	-	-	(27,000)
Total Revenue	<u>(8,260)</u>	<u>(13,460)</u>	<u>(8,300)</u>	<u>(35,300)</u>
Expenditures				
Personnel services	896,790	935,337	867,581	884,262
Contractual services	157,493	155,819	180,900	167,275
Materials	4,170	14,427	10,850	7,280
Intra-county expense	64,597	81,029	86,411	84,270
Capital outlay	-	-	-	27,000
Total Expenditures	<u>1,123,050</u>	<u>1,186,612</u>	<u>1,145,742</u>	<u>1,170,087</u>
Net (Revenues) and Expenditures	<u>1,114,790</u>	<u>1,173,152</u>	<u>1,137,442</u>	<u>1,134,787</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	7.00	7.00	7.00	7.00
Office & Clerical	5.10	5.10	5.10	4.60
TOTAL	<u>12.10</u>	<u>12.10</u>	<u>12.10</u>	<u>11.60</u>

Actuals from past years have been included as well as the adopted budget for the prior year and the current year

Details on the agency's personnel compliment in terms of full-time employees (FTE) by personnel category.

Summary of the 2013 Budget

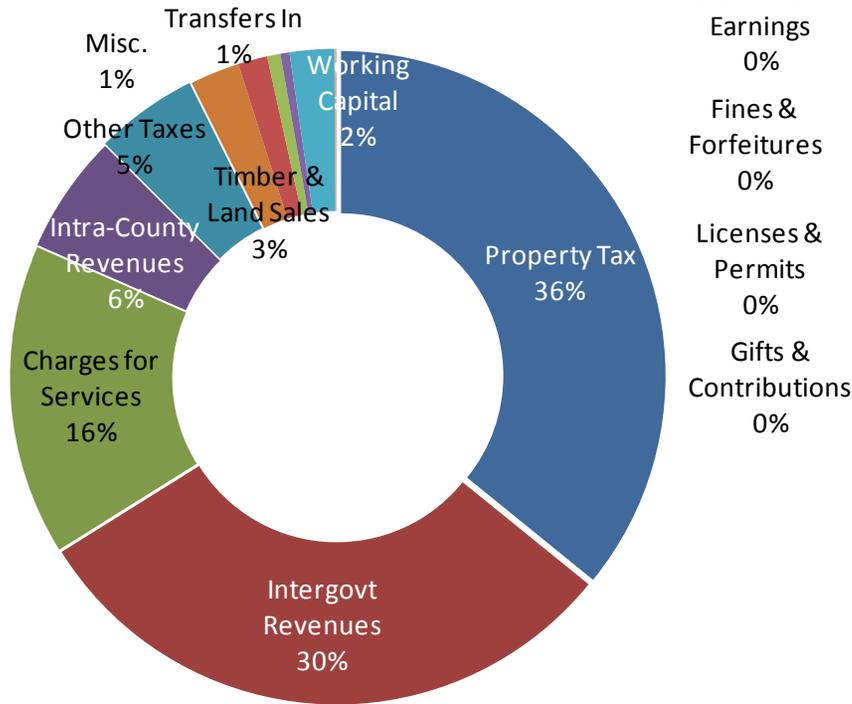
The property tax levy for 2013 is \$111,669,173 or 1.5% (\$1,650,284) than 2012. The 2012 tax levy (\$110,018,889) was an increase of 1.8% from 2011. As has been noted in the past, continued careful evaluation of future revenue potential and core functions will be undertaken by the County Board and Administration. St. Louis County will need to continue to make difficult decisions in the future to maintain its fiscal health in light of limited state support and increasing program costs.

The major sources of income for St. Louis County are Property Taxes (\$111,669,173 or 36%), Intergovernmental Revenues (\$94,310,771 or 30%), and Charges for Services (\$48,218,111 or 16%).

The 2012 budget includes an estimate for state aids based on the best information available at this time. County Program Aid, which was just beginning to be restored from cuts experienced by counties in 2003-04, was again unallotted in each of the four years following (2007-2011) and although no unallotments took place in 2012, further reductions are anticipated as the State continues to forecast a structural deficit. In addition, the county experienced unallotments of Market Value Credit, another state aid, in 2010 and 2011. Because of these reductions, programs have had to be reduced and/or other revenues have needed to compensate. Clearly revenue diversification will need to continue to be a priority for St. Louis County to avoid increased reliance on and subsequent increases in the property tax.

**Summary
of the
2013
Budget
*continued***

Financing the 2013 budget: 2013 Revenues



St. Louis County is able to project revenues for the upcoming budget years by analyzing legislative changes and the impacts which the changes will have on the county's revenue base, particularly the county's three biggest sources of revenues: property taxes, intergovernmental aid and charges for services. Other factors do impact revenues and their comparability and the current financial situation further complicates these estimates.

2012 Timeline for developing the 2013 Budget

<p>January – March: Initial budget instructions released following initial meetings with the Board Chair, Chair of Finance and County Administration.</p>		
<p>April-May: Departments develop & submit baseline budgets for mandated services; review personnel compliment and recommend vacant positions to be reduced.</p>		
<p>June-August: Administration works through multiple iterations of Department budgets and develops a budget recommendation with guidance from County Commissioners.</p>		
<p>September: County Commissioners certify the maximum levy and preliminary budget at the September 11 Board Meeting as required by state statute.</p>		
<p>October-November: Public Budget meetings held in North and South St. Louis County. Additional board workshops for budget revisions.</p>		<p>See also: Citizen's Guide to the 2013 Budget (www.stlouiscountymn.gov/budget)</p>
<p>December: County Commissioners approve the 2013 Operating and Capital Budget by resolution at the December 11 Board Meeting.</p>		<p>See also: Additional budget information at (www.stlouiscountymn.gov/budget)</p>

2012 Timeline for developing the 2013 Budget *continued*

The budget process provides the County Board and the management staff an opportunity to re-examine the services it provides within the county. The process begins with a series of meetings between County Administration and department heads where the context of the discussion is their business plan (a plan merging strategy and financial analysis).

Since St. Louis County uses a two-year budgeting method, departments begin with their previously entered forecasts and revise their line item budgets as needed. In light of ongoing fiscal challenges, the emphasis has been to provide core services in as economical and efficient a manner as possible. A major emphasis on the part of the County Board is balancing service level needs in the community with the financial resources available to provide those services.

Truth-in-Taxation provisions of the Minnesota law that required a special, separate Truth-in-Taxation hearing were repealed in 2009. In lieu of the eliminated formal Truth-in-Taxation hearing, counties are now required to hold a regularly scheduled meeting at which the budget and levy will be discussed and the final levy determined. The hearings must be between November 25 and December 26 and be held after 6:00 PM, and the public must be allowed to speak. The St. Louis County Board of Commissioners held special public budget hearings in Virginia (December 1) and Duluth (December 8). This year, much of the discussion focused on the significant State tax policy change related to the Homestead Market Value Program.

The final budget was approved December 11, 2012 and adopted a property tax levy of \$111,669,173, representing a 1.5% increase over 2012. The "Proposed Property Tax Statements" that homeowners and businesses receive in November of each year contain estimates of the following year's property taxes owed, based on property values, the preliminary county levy set in September and the proposed levies from other taxing jurisdictions. The final amount homeowners pay is often less than this amount, but it cannot be more.

A significant, but declining, portion of the financing for the St. Louis County 2013 budget is made up of state and federal funds and revenues from fees, fines and licenses. The total revenue budget is \$311,563,514 with \$111,669,173 from local property taxes, \$94,310,771 from Intergovernmental Revenues and \$48,218,111 from charges for services. The remaining portion is from various other taxes, fines, forfeitures, licenses and permits and other revenue sources.

State Auditor Performance Measurement Program

In June of 2011 and again in June of 2012 the County Board adopted the standard set of county government performance measures proposed by the Minnesota State Auditor's Performance Measurement Program.

In 2010, the Minnesota State Legislature created the Council on Local Results and. In February 2011, the Council released a standard set of ten performance measures for counties and ten performance measures for cities that will aid residents, taxpayers, and state and local officials in determining the efficacy of counties and cities in providing services, and measure residents' opinions of those services. By February of 2012, the Council must create a comprehensive performance measurement system for cities and counties to implement in 2012. Cities and counties that choose to participate in the new standards measure program may be eligible for a reimbursement in Local Government Aid, and exemption from levy limits.

One element of this Performance Measurement Program is obtaining citizen feedback on the efficacy and impact of county government. St. Louis County has invested in public opinion surveys over the past decade at variable intervals. In 2011, St. Louis County and a number of other Minnesota counties worked together to customize a survey that represents Minnesota counties' services and questions of interest. This survey has just been completed and can be immediately merged with the performance measures that make up this program. Another survey is being conducted in 2013.

Participation in the Minnesota State Auditor's Performance Measures Program is voluntary; however, St. Louis County is well positioned to participate by virtue of its continued efforts in performance measurement and citizen surveys. Counties that choose to participate must officially adopt the corresponding 10 performance benchmarks developed by the Council, and report on them in order to receive a new local government performance aid, reimbursed at \$0.14 per capita, not to exceed \$25,000.

The 2012 report follows and St. Louis County's 2013 report will be submitted July of 2013. It is available in Appendix A.

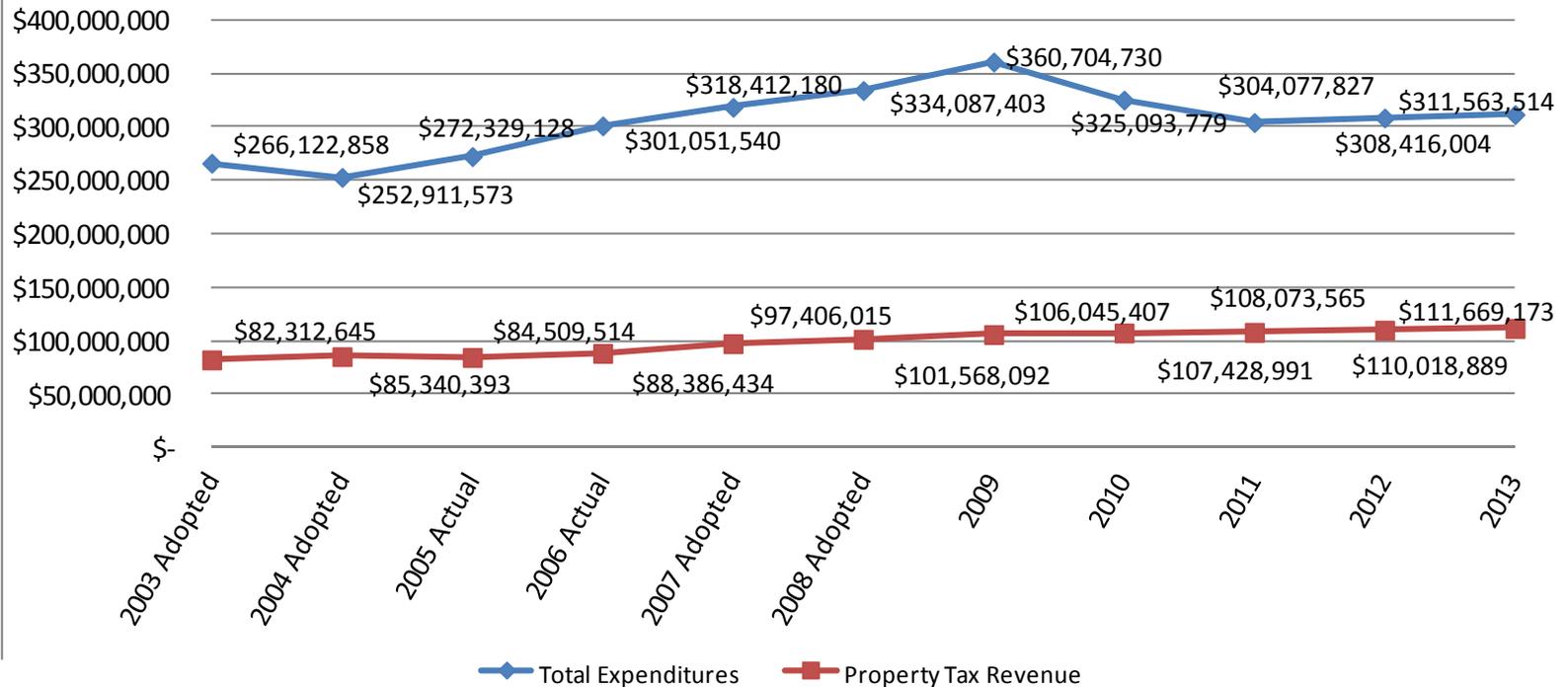
Levy History

One of the main functions of the St. Louis County Board is to set a budget that delivers services to County residents at the lowest possible cost. The adopted 2013 County budget, made up of state and federal revenues, fees, licenses and property tax dollars, is \$311,563,514. Of this amount, 36% is derived from local property tax dollars.

The Levy & Total Budget 2003-2013 graph below shows the amount levied (the lower red line) and the total budget is shown above (blue). The increase in property tax can be explained through both cost increases and revenue reductions.

Levy & Total Budget 2003-2013

St. Louis County Total Expenditures & Property Tax Levy Over Time



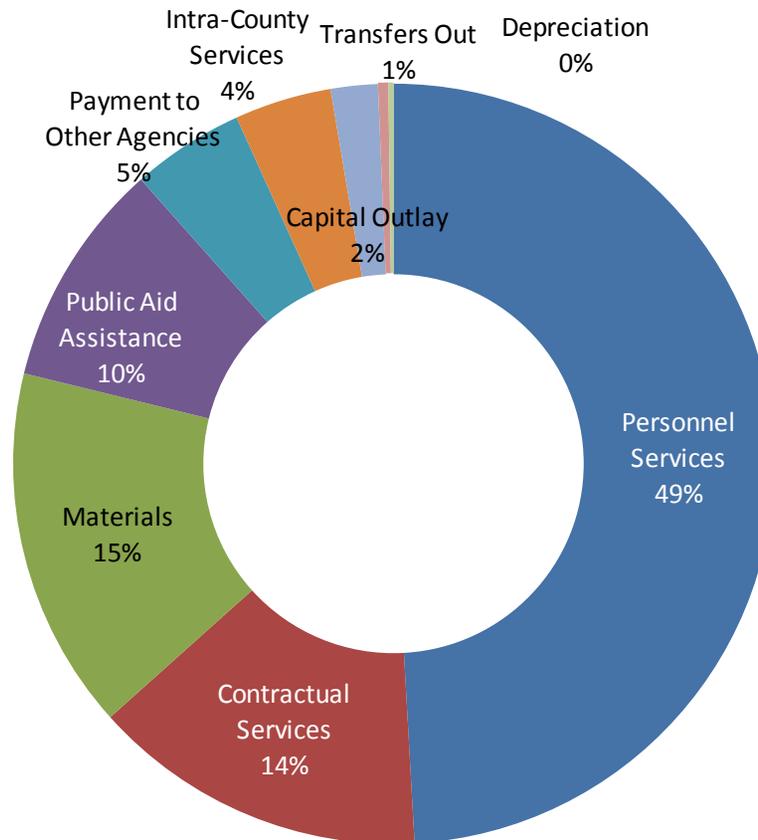
Levy History *continued*

Increasing Costs

Increasing county costs, largely due to inflationary increases in specific spending areas and the increased cost in energy and supplies, program changes and investment decisions, combined with revenue losses, resulted in a 2013 budget that required continued operating expense reductions. Of that, personnel costs are relatively flat.

The overall expenditure budget from 2012 to 2013 increased by 1.0%, largely due to Federal and State funded activities and their associated revenue streams.

2013 Expenditures



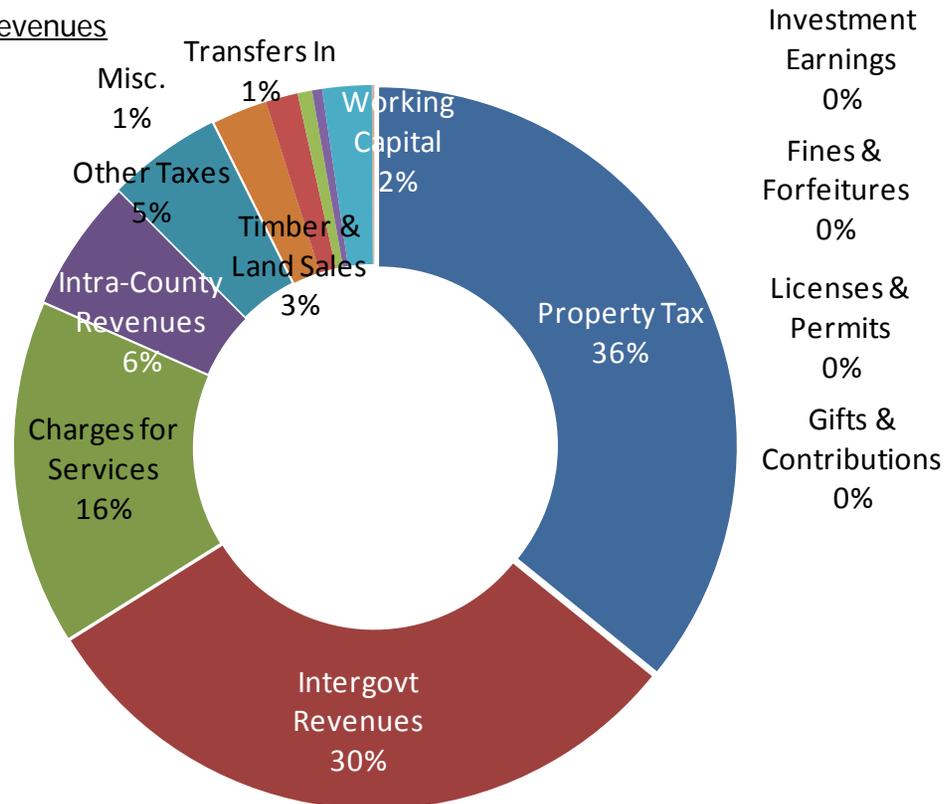
Levy History *continued*

Declining Revenues

Revenues are declining for all services supported in part with levy dollars. Costs have increased steadily, and new programs and services mandated by the federal and state government have been largely unfunded or under-funded. Both state and federal aid to St. Louis County has not kept pace with inflation and in many cases has decreased. The County can anticipate continuing state and federal cuts, and is doing its best to plan accordingly.

The state budget deficit has resulted in unallotment of County Program Aid in 2008, 2009, 2010, 2011 and the significant State tax policy change to the Homestead Market Value Credit program affecting property taxes in 2012. County Program Aid and these other aids and credits directly offsets the property tax levy. Unanticipated unallotment requires immediate and significant reductions in all departments and programs. The County made a step towards reducing reliance on state aids as part of the 2013 budget.

2013 Revenues



Levy History *continued*

Summary

In summary, the next few years present an opportunity for the restructuring of county government and services. Given the current situation of changing customer needs and demands and new technology and opportunities, St. Louis County will work to improve its business planning efforts in order to identify and eliminate duplication and increase efficiency, encourage and increase cooperation, correct functional and structural problems and inefficiencies, decentralize government and add flexibility. These changes will be evident to St. Louis County citizens, as citizens' needs and concerns will be the primary focus of any changes and reorganization.

Revenue Summary

All Funds

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Property Taxes	87,361,769	88,427,410	110,018,889	111,669,173
Charges for Services	50,691,248	49,479,509	50,124,920	48,218,111
Intergovernmental Revenues	109,496,259	111,617,711	94,702,718	94,310,771
Transfers In	9,735,439	12,561,578	2,894,689	2,037,059
Licenses and permits	171,574	149,199	166,500	151,150
Other Taxes	22,845,336	23,487,928	14,947,421	15,943,484
Gifts and Contributions	20,014	8,433	7,000	8,300
Miscellaneous	6,239,148	5,276,283	4,489,208	4,556,113
Investment Earnings	1,132,754	3,431,750	1,692,500	1,408,850
Timber and land sales	8,677,995	6,903,181	7,540,000	7,705,000
Fines and forfeitures	191,041	223,409	176,750	179,250
Intra-County Revenues	17,928,591	16,943,676	17,147,103	18,454,771
Bond Issued	7,135,000	-	-	-
Other Financing Sources	32,896	2,544	-	-
Working Capital	(12,689,111)	1,827,855	4,508,306	6,921,482
	308,969,953	320,340,466	308,416,004	311,563,514

Expenditure Summary

All Funds

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Personnel Services	144,978,227	143,597,638	149,588,823	153,035,942
Public Aid Assistance	30,750,214	30,140,575	30,713,434	29,937,206
Loss/Gain Asset Disposal	30,277	1,533	2,500	2,500
Materials	15,447,236	16,545,684	47,941,384	48,007,652
Capital Outlay	39,526,132	46,812,863	7,648,389	6,244,075
Transfers Out	9,231,368	13,845,780	2,894,689	1,357,839
Intra-County Services	13,083,393	11,874,736	11,968,575	12,870,886
Payment to other Agencies	14,744,776	16,582,136	13,408,296	14,919,799
Depreciation	609,602	616,204	654,627	687,000
Contractual Services	40,568,727	40,323,316	43,595,286	44,500,615
	308,969,953	320,340,466	308,416,004	311,563,514

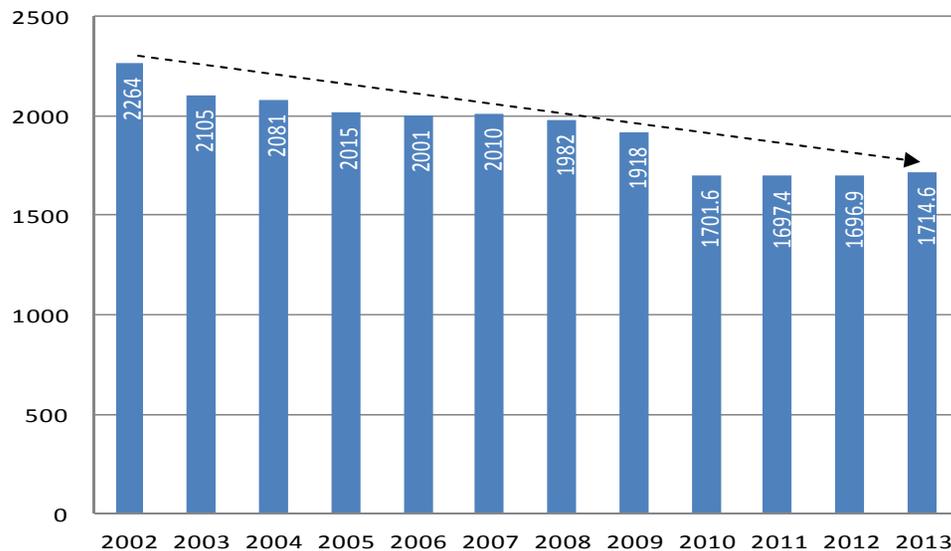
Personnel History

Employees are key to the services provided by St. Louis County. As employee-related expenses make up 50% of the overall budget, it is important to review positions as they become vacant. This has resulted in a steady decrease in the overall number of employees over the last decade, from 2263.7 in 2002 to 1696.9 in 2012. 2013 saw an increase due to two unique factors; the County's merger with the City of Duluth for Assessment services and the addition of several positions in the Surveyor's division as part of the County's investment in land and minerals programming. Please note this count does not include Arrowhead Regional Corrections.

Over the past couple of years, significant numbers of positions were eliminated through attrition in Public Works, Public Health and Human Services and nearly every department eliminated at least some positions through attrition or reorganization. It is important to note that the significant decline from 2009 to 2010 was due to the decision to lease the operations of the Chris Jensen Health & Rehabilitation Center. Although no longer County employees, the majority of those working at Chris Jensen were offered and retained their positions with the new provider.

Due to Federal and State spending cuts and the increased costs of employee benefits and health insurance, St. Louis County has worked to reduce the number of employees necessary to offer quality services to the community. This has been accomplished through each department's development of a business plan, including conducting internal operational assessments looking at efficiencies and effectiveness.

Personnel History



SCHEDULE OF AUTHORIZED PERSONNEL BY FUND

2013

BUDGET

		<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
GENERAL FUND					
Policy & Management					
101000	Board of County Commissioners	12.10	12.10	12.10	11.60
104000	Administration	9.00	9.00	9.00	9.50
105000	Intergovernmental Affairs	1.00	1.00	1.00	1.00
	Total Policy & Management	22.10	22.10	22.10	22.10
Administration					
116000	Telecommunications	0.00	5.00	6.25	6.10
117000	Information Technology	0.00	40.00	38.75	39.90
119000	Purchasing	4.00	4.00	4.00	5.00
124000	Veterans Service Officer	10.00	9.00	8.00	8.00
128000	Property Management	70.00	70.00	70.00	69.00
138000	Mine Inspector	4.00	4.00	4.00	4.00
139000	Safety & Risk Management	8.00	8.00	9.00	10.00
184000	MN. Extension Services/S.L.C	4.00	4.00	4.00	4.00
186000	Youth Task Force-North	1.00	1.00	1.00	1.00
	Total Administration	101.00	145.00	145.00	147.00
Assessor					
118000	Assessor	25.50	24.50	24.50	35.00
	Total Assessor	25.50	24.50	24.50	35.00
Attorney					
113000	Attorney	66.50	65.80	65.40	66.00
180000	Law Library	0.00	1.00	1.40	0.00
	Total Attorney	66.50	66.80	66.80	66.00
Auditor					
115000	Auditor	68.50	68.50	68.50	68.50
	Total Auditor	68.50	68.50	68.50	68.50

		<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
Human Resources					
123000	Human Resources	20.00	21.00	20.00	21.00
126000	Employee Development & Wellness	2.50	2.00	3.00	2.00
	Total Human Resources	22.50	23.00	23.00	23.00
Planning & Development					
108000	CDBG General Management	6.00	6.00	5.00	4.00
109000	NCLUCB Planning	21.00	21.00	22.00	22.00
	Total Planning & Development	27.00	27.00	27.00	26.00
Public Works					
122000	Surveyor	14.00	0.00	0.00	0.00
	Total Public Works	14.00	0.00	0.00	0.00
Recorder					
112000	Examiner of Titles	1.00	1.00	1.00	1.00
120000	Microfilming	2.00	2.00	2.00	2.00
121000	Recorder	28.00	28.00	28.00	27.00
	Total Recorder	31.00	31.00	31.00	30.00
Communications					
135000	Emergency Communications	46.80	46.80	49.30	49.30
136000	Radio Maintenance	5.00	5.00	5.00	6.00
	Total Communications	51.80	51.80	54.30	55.30
Sheriff					
129000	Sheriff	128.24	127.24	127.24	129.40
132000	Emergency Management	2.50	2.50	2.50	3.00
134000	Aurora Municipal	11.66	13.66	13.66	12.00
137000	County Jail	77.40	77.40	77.40	77.40
	Total Sheriff	219.80	220.80	220.80	221.80
TOTAL GENERAL FUND		<u>649.70</u>	<u>680.50</u>	<u>683.00</u>	<u>694.70</u>

SPECIAL REVENUE FUNDS

		<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
Road & Bridge Fund					
200000	Administration & Engineering	67.00	83.00	83.00	86.00
201000	Road & Bridge Maint	179.00	178.00	178.00	179.00
202000	Equipment and Shops	55.00	55.00	55.00	54.00
	Total Road & Bridge Fund	301.00	316.00	316.00	319.00
Public Health & Human Services					
230000	Social Services Admn	94.00	94.00	94.00	100.00
231000	Financial Assistance Program	173.50	172.90	173.90	175.00
232000	Social Service Program	256.30	253.60	252.60	255.50
233000	Public Health Nursing General	44.10	47.40	47.40	48.40
234000	Public Health Admin	11.00	9.00	8.00	0.00
236000	Environmental Health General	1.00	1.00	1.00	0.00
	Total Public Health & Human Services	579.90	577.90	576.90	578.90
Land & Minerals Department					
241000	LCO-Land Commissioners	64.00	63.00	63.00	63.00
	Total Land & Minerals Department	64.00	63.00	63.00	63.00
TOTAL SPECIAL REVENUE FUNDS		<u>944.90</u>	<u>956.90</u>	<u>955.90</u>	<u>960.90</u>
ENTERPRISE FUNDS					
Environmental Services					
600000	Enviromental Services	43.00	43.00	43.00	43.00
616000	ISTS	9.00	9.00	8.00	8.00
	Total Environmental Services	52.00	52.00	51.00	51.00
Chris Jensen Health & Rehabilitation Center					
625000	Chris Jensen	0.00	0.00	0.00	0.00
670000	Assisted Living	0.00	0.00	0.00	0.00
	Total Chris Jensen Health & Rehabilitation Center	0.00	0.00	0.00	0.00
TOTAL ENTERPRISE FUNDS		<u>52.00</u>	<u>52.00</u>	<u>51.00</u>	<u>51.00</u>
INTERNAL SERVICE FUNDS					

		<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
Information Technology					
700000	Printing	3.00	0.00	0.00	0.00
750000	Management Information Systems	39.00	0.00	0.00	0.00
760000	Telecommunications	5.00	0.00	0.00	0.00
	Total Information Technology	47.00	0.00	0.00	0.00
Motor Pool					
715000	Duluth Garage	8.00	8.00	8.00	8.00
	Total Motor Pool	8.00	8.00	8.00	8.00
TOTAL INTERNAL SERVICE FUNDS		<u>55.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
ST. LOUIS COUNTY TOTAL		<u><u>1,701.60</u></u>	<u><u>1,697.40</u></u>	<u><u>1,697.90</u></u>	<u><u>1,714.60</u></u>

**Revenue Summary
General Fund**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
General Fund				
100 General Fund				
Property Taxes	35,773,703	37,565,222	48,631,544	50,643,517
Charges for Services	5,381,477	6,125,915	6,108,917	6,609,966
Intergovernmental Revenues	19,284,243	17,891,813	10,792,683	9,697,403
Transfers In	2,675,755	7,137,783	1,466,448	1,224,546
Licenses and permits	116,069	116,071	116,500	116,000
Other Taxes	9,637,891	10,114,695	6,451,618	6,489,091
Gifts and Contributions	11,304	25	1,000	1,000
Miscellaneous	1,320,123	1,368,756	1,204,306	1,071,174
Investment Earnings	33,457	2,658,700	1,200,000	1,000,000
Fines and forfeitures	4,653	1,350	750	750
Intra-County Revenues	9,132,316	13,197,272	13,512,414	14,278,091
	83,370,991	96,177,601	89,486,180	91,131,539
147 Namakan Basin Sewer System				
Intergovernmental Revenues	68,710	285,000	-	-
	68,710	285,000	-	-
148 Volunteer Fire Departments				
Property Taxes	390,667	382,532	-	-
Intergovernmental Revenues	11,700	13,405	-	-
Other Taxes	8,862	22,866	-	-
	411,229	418,803	-	-
149 Personnel Service Fund				
Miscellaneous	5,469	5,000	5,000	5,000
	5,469	5,000	5,000	5,000
150 Sheriff's Nemesis Fund Group				
Charges for Services	564,581	617,428	619,188	623,047
Intergovernmental Revenues	69,500	74,500	5,700	5,700

**Revenue Summary
General Fund**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
General Fund	634,081	691,928	624,888	628,747
159 Attorney-CS-Mod Filing Fee				
Charges for Services	2,660	2,060	2,500	2,500
	2,660	2,060	2,500	2,500
160 MN Trail Assistance				
Intergovernmental Revenues	282,250	345,845	-	500,000
	282,250	345,845	-	500,000
161 Missing Heirs				
Miscellaneous	25,466	11,303	-	-
Investment Earnings	363	597	500	50
	25,829	11,900	500	50
164 Tax Certification Assurance				
Miscellaneous	414	438	-	-
	414	438	-	-
166 Sheriff Fine Contingency				
Fines and forfeitures	26,847	33,622	35,000	35,000
	26,847	33,622	35,000	35,000
167 Attorney's Forfeitures				
Fines and forfeitures	68,951	81,147	45,000	45,000
	68,951	81,147	45,000	45,000
168 Sheriff's State Forfeitures				
Miscellaneous	2,186	4,365	25,000	25,000
Fines and forfeitures	47,781	49,824	25,000	25,000
	49,967	54,189	50,000	50,000
169 Attorney Trust Accounts-VW				
Fines and forfeitures	10,033	11,917	5,000	7,500
	10,033	11,917	5,000	7,500
170 Boundary Waters-Forfeiture				
Intergovernmental Revenues	120	-	-	-

**Revenue Summary
General Fund**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
General Fund				
170 Boundary Waters-Forfeiture				
Miscellaneous	1,003	2,397	2,000	2,000
Fines and forfeitures	15,653	14,064	26,000	26,000
	16,776	16,461	28,000	28,000
171 Controlled Substances				
Fines and forfeitures	17,123	14,673	20,000	20,000
	17,123	14,673	20,000	20,000
172 Sheriff Federal Forfeitures				
Fines and forfeitures	-	16,811	20,000	20,000
	-	16,811	20,000	20,000
173 Emergency Shelter Grant				
Intergovernmental Revenues	512,586	554,199	108,000	175,000
	512,586	554,199	108,000	175,000
176 Revolving Loan Fund				
Intergovernmental Revenues	120,000	-	-	-
	120,000	-	-	-
178 Economic Development-Tax Forf				
Transfers In	262,011	-	-	-
Miscellaneous	18,295	14,112	-	-
	280,306	14,112	-	-
179 Enhanced 9-1-1				
Intergovernmental Revenues	346,806	346,806	350,000	350,000
Investment Earnings	5,852	4,758	7,000	5,000
	352,659	351,564	357,000	355,000
180 Law Library				
Intergovernmental Revenues	424	158	169	129
Gifts and Contributions	-	50	-	-
Miscellaneous	251,745	272,032	208,000	235,000

**Revenue Summary
General Fund**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
General Fund	252,169	272,241	208,169	235,129
183 City/County Communications				
Charges for Services	47,148	25,004	180,000	180,000
Investment Earnings	206	115	20,000	20,000
	47,354	25,119	200,000	200,000
184 Extension Service				
Property Taxes	643,874	648,031	751,934	776,518
Charges for Services	50,785	17,455	37,300	50,600
Intergovernmental Revenues	75,110	74,228	1,319	1,411
Other Taxes	62,459	62,180	116	1,092
Gifts and Contributions	7,520	8,130	6,000	7,300
Miscellaneous	1,509	1,685	-	1,500
	841,256	811,710	796,669	838,422
	87,397,659	100,196,341	91,991,906	94,276,887

**EXPENDITURE BY AGENCY
GENERAL FUND
2013
BUDGET**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
GENERAL FUND				
Policy and Management				
Administration	1,567,117	3,442,001	4,722,837	4,238,353
Aid to Other Agencies	1,207,500	1,478,889	1,454,214	1,227,214
Aid to Other Agencies-Grants	184,063	68,678	142,000	129,500
Arrowhead Regional Corrections	10,261,619	10,245,303	11,622,932	12,249,715
Board of County Commissioners	1,123,050	1,186,612	1,145,742	1,170,087
Intergovernmental Affairs	214,623	252,554	290,513	293,573
Labor Relations	97,560	98,454	103,000	130,000
Non-Departmental Revenue	649,760	88,443	86,921	423,259
	15,305,292	16,860,935	19,568,158	19,861,701
Administration				
Extension Service	641,627	642,152	583,266	585,094
Extension Service Grants	12,456	9,405	14,925	20,250
Mine Inspection	310,058	252,891	262,020	300,520
Purchasing	400,259	271,294	240,783	326,855
Safety and Risk Management	511,844	478,856	561,125	574,091
Veterans Service	770,959	815,341	696,048	747,362
Youth Task Force	199,164	193,990	198,477	243,078
	2,846,367	2,663,929	2,556,645	2,797,250
Assessor				
Assessor	2,081,788	1,945,617	1,953,435	2,826,545
	2,081,788	1,945,617	1,953,435	2,826,545
Attorney				
Attorney	6,795,601	6,440,854	6,555,079	7,064,007
	6,795,601	6,440,854	6,555,079	7,064,007
Auditor				
Auditor	4,562,171	4,207,794	4,582,007	4,976,098
Elections	299,048	36,041	304,250	51,245
	4,861,219	4,243,834	4,886,257	5,027,343
Department of Information Technology				
Information Technology	-	4,779,114	5,142,272	5,094,343
Telecommunications	-	1,857,003	1,600,608	1,686,917
	-	6,636,117	6,742,880	6,781,260
Human Resources				

**EXPENDITURE BY AGENCY
GENERAL FUND
2013
BUDGET**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Employee Development	296,550	315,076	353,519	411,161
Human Resources	1,561,194	1,453,845	1,450,261	1,572,476
	1,857,744	1,768,921	1,803,781	1,983,637
Planning and Development				
Emergency Shelter Grant	512,586	554,199	108,000	175,000
Physical Planning	2,942,555	1,961,175	1,952,708	1,942,744
	3,455,141	2,515,374	2,060,708	2,117,744
Property Management				
Property Management	8,210,899	7,398,734	7,466,961	8,215,687
	8,210,899	7,398,734	7,466,961	8,215,687
Public Works				
Land & Minerals Survey	932,548	-	-	-
	932,548	-	-	-
Recorder				
Microfilm	176,311	168,596	176,397	186,069
Recorder	2,935,812	2,580,646	2,659,865	2,706,863
	3,112,123	2,749,242	2,836,262	2,892,932
Reserve for Retired Employees				
Reserve for Retired Employees	-	-	1,078,596	1,139,552
	-	-	1,078,596	1,139,552
Courts				
Court Administrator	1,069,602	1,035,280	1,079,249	1,111,153
Examiner of Titles	140,761	136,290	137,705	141,646
	1,210,363	1,171,570	1,216,954	1,252,799
Commitment Representation				
Commitment Representation	73,386	160,402	96,060	103,060
	73,386	160,402	96,060	103,060
Communications				
Emergency Communications	4,349,854	4,583,791	3,901,426	3,839,538
Radio Maintenance	571,363	713,198	720,535	814,543
	4,921,216	5,296,989	4,621,961	4,654,080
Sheriff				
Boat and Water	96,661	156,478	111,738	46,611
County Jail	11,129,472	11,394,437	11,590,215	11,589,969
Emergency Management	560,405	290,900	248,178	260,072
Law Enforcement Services	971,601	1,054,966	1,234,895	1,120,241

**EXPENDITURE BY AGENCY
GENERAL FUND
2013
BUDGET**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Medical Examiner	505,756	506,223	520,400	530,800
Rescue Squad	164,753	138,636	175,827	187,962
Sheriff Patrol	14,130,442	15,375,283	13,519,374	13,606,457
	27,559,090	28,916,924	27,400,628	27,342,112
Economic Dev - Forf Lands				
Economic Development Fund	-	-	-	50,000
	-	-	-	50,000
Other General Fund				
Other	2,367,111	2,319,579	1,628,766	2,005,617
	2,367,111	2,319,579	1,628,766	2,005,617
TOTAL GENERAL FUND	85,589,889	91,089,021	92,473,131	96,115,326

2013

BUDGET

FUND: General Fund

AGENCY:(10000) Non-Departmental Revenue

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(35,084,854)	(36,898,658)	(47,932,040)	(49,944,013)
Other Taxes	(9,443,703)	(9,928,500)	(6,321,618)	(6,358,955)
Intergovernmental	(14,915,857)	(13,548,452)	(9,508,669)	(8,307,356)
Charges for services	(93,058)	(101,319)	-	-
Miscellaneous	(86,456)	(53,610)	(30,000)	(36,000)
Transfer in	(945,039)	-	-	-
Earnings on investments	-	(2,658,674)	(1,200,000)	(1,000,000)
Total Revenue	<u>(60,568,965)</u>	<u>(63,189,212)</u>	<u>(64,992,328)</u>	<u>(65,646,324)</u>
Expenditures				
Transfer out	649,760	-	86,921	330,000
Intrafund transfer	-	88,443	-	93,259
Total Expenditures	<u>649,760</u>	<u>88,443</u>	<u>86,921</u>	<u>423,259</u>
Net (Revenues) and Expenditures	<u>(59,919,205)</u>	<u>(63,100,769)</u>	<u>(64,905,407)</u>	<u>(65,223,065)</u>

2013
BUDGET

FUND: General Fund

AGENCY:(101000) Commissioners

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	-	(4,550)	-	-
Charges for services	(8,260)	(8,910)	(8,300)	(8,300)
Transfer in	-	-	-	(27,000)
Total Revenue	<u>(8,260)</u>	<u>(13,460)</u>	<u>(8,300)</u>	<u>(35,300)</u>
Expenditures				
Personnel services	896,790	935,337	867,581	884,262
Contractual services	157,493	155,819	180,900	167,275
Materials	4,170	14,427	10,850	7,280
Intra-county expense	64,597	81,029	86,411	84,270
Capital outlay	-	-	-	27,000
Total Expenditures	<u>1,123,050</u>	<u>1,186,612</u>	<u>1,145,742</u>	<u>1,170,087</u>
Net (Revenues) and Expenditures	<u>1,114,790</u>	<u>1,173,152</u>	<u>1,137,442</u>	<u>1,134,787</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	7.00	7.00	7.00	7.00
Office & Clerical	5.10	5.10	5.10	4.60
TOTAL	<u>12.10</u>	<u>12.10</u>	<u>12.10</u>	<u>11.60</u>

2013

BUDGET

FUND: General Fund

AGENCY:(102000) Aid to Other Agencies - Economic Development
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SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(12,000)	-	-	-
Transfer in	-	(125,713)	-	-
Total Revenue	(12,000)	(125,713)	-	-
Expenditures				
Contractual services	5,088	-	-	-
Payment to other agencies	178,975	68,678	142,000	129,500
Total Expenditures	184,063	68,678	142,000	129,500
Net (Revenues) and Expenditures	172,063	(57,035)	142,000	129,500

2013
BUDGET

FUND: General Fund

AGENCY:(103000) Aid to Other Agencies - Other

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(666,412)	(658,124)	(699,504)	(699,504)
Other Taxes	(62,595)	(67,475)	-	(136)
Intergovernmental	(22,463)	(12,232)	(25,000)	-
Miscellaneous	(17,500)	(159,500)	(208,500)	-
Transfer in	(18,600)	(18,600)	(18,600)	(18,600)
Total Revenue	<u>(787,570)</u>	<u>(915,931)</u>	<u>(951,604)</u>	<u>(718,240)</u>
Expenditures				
Contractual services	179,686	427,688	385,100	183,100
Payment to other agencies	11,289,433	11,296,504	12,692,046	13,293,829
Total Expenditures	<u>11,469,119</u>	<u>11,724,192</u>	<u>13,077,146</u>	<u>13,476,929</u>
Net (Revenues) and Expenditures	<u>10,681,549</u>	<u>10,808,261</u>	<u>12,125,542</u>	<u>12,758,689</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(104000) Administration

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(59,947)	(407,853)	-	-
Miscellaneous	(10,872)	(54,778)	(50,000)	(61,667)
Transfer in	(415,868)	(1,785,629)	(6,508)	-
Intra-County revenues	(52,940)	(48,306)	(74,387)	(74,724)
Total Revenue	<u>(539,628)</u>	<u>(2,296,567)</u>	<u>(130,895)</u>	<u>(136,391)</u>
Expenditures				
Personnel services	892,032	1,290,708	2,961,206	1,398,159
Contractual services	383,883	675,307	1,649,770	2,723,537
Materials	104,941	27,342	30,200	21,700
Intra-county expense	186,260	84,810	79,161	94,957
Capital outlay	-	398,834	-	-
Transfer out	-	965,000	-	-
Payment to other agencies	-	-	2,500	-
Total Expenditures	<u>1,567,117</u>	<u>3,442,001</u>	<u>4,722,837</u>	<u>4,238,353</u>
Net (Revenues) and Expenditures	<u>1,027,489</u>	<u>1,145,434</u>	<u>4,591,941</u>	<u>4,101,962</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	5.00	4.00	4.00
Professionals	2.00	2.00	2.00	2.00
Office & Clerical	5.00	2.00	3.00	3.50
TOTAL	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.50</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(105000)Intergovernmental Affairs

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	-	(16,000)	-	(16,000)
Total Revenue	<u>-</u>	<u>(16,000)</u>	<u>-</u>	<u>(16,000)</u>
Expenditures				
Personnel services	120,683	130,460	130,258	133,391
Contractual services	92,261	120,182	157,550	157,690
Materials	69	355	1,250	750
Intra-county expense	1,611	1,558	1,455	1,742
Total Expenditures	<u>214,623</u>	<u>252,554</u>	<u>290,513</u>	<u>293,573</u>
Net (Revenues) and Expenditures	<u>214,623</u>	<u>236,554</u>	<u>290,513</u>	<u>277,573</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	-	1.00	1.00
Professionals	<u>1.00</u>	<u>1.00</u>	<u>-</u>	<u>-</u>
TOTAL	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>

2013

BUDGET

FUND: General Fund

AGENCY:(107000)Labor Relations

SUMMARY

Expenditures

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Contractual services	97,560	98,454	103,000	130,000
Total Expenditures	<u>97,560</u>	<u>98,454</u>	<u>103,000</u>	<u>130,000</u>
Net (Revenues) and Expenditures	<u>97,560</u>	<u>98,454</u>	<u>103,000</u>	<u>130,000</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(109000 & 108000) Planning and Development

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(777,614)	(128,017)	(102,000)	(105,000)
Charges for services	(158,505)	(160,500)	(160,000)	(165,000)
Miscellaneous	(13,769)	-	-	-
Transfer in	(451,255)	(320,000)	(681,692)	(300,000)
Intrafund transfer	(500,771)	(339,134)	-	(351,892)
Total Revenue	<u>(1,901,914)</u>	<u>(947,651)</u>	<u>(943,692)</u>	<u>(921,892)</u>
Expenditures				
Personnel services	1,135,018	1,036,671	1,339,453	1,412,688
Contractual services	892,356	276,332	455,917	373,722
Materials	24,124	30,844	37,450	32,250
Intra-county expense	114,835	21,287	19,888	24,085
Capital outlay	656,222	459,040	-	-
Intrafund transfer	-	17,000	-	-
Payment to other agencies	120,000	120,000	100,000	100,000
Total Expenditures	<u>2,942,555</u>	<u>1,961,175</u>	<u>1,952,708</u>	<u>1,942,744</u>
Net (Revenues) and Expenditures	<u>1,040,641</u>	<u>1,013,524</u>	<u>1,009,016</u>	<u>1,020,853</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	3.00	4.00	4.00
Professionals	15.00	14.00	14.00	14.00
Office & Clerical	4.00	4.00	4.00	4.00
TOTAL	<u>21.00</u>	<u>21.00</u>	<u>22.00</u>	<u>22.00</u>

2013

BUDGET

FUND: General Fund

AGENCY:(11000) Commitment Representation

SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(9,637)	(10,034)	(12,713)	(12,713)
Total Revenue	(9,637)	(10,034)	(12,713)	(12,713)
Expenditures				
Personnel services	-	-	2,500	2,500
Contractual services	73,386	160,402	93,560	100,560
Total Expenditures	73,386	160,402	96,060	103,060
Net (Revenues) and Expenditures	63,749	150,368	83,347	90,347

2013

BUDGET

FUND: General Fund

AGENCY:(111000) Courts

SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	-	(89)	-	(500)
Total Revenue	-	(89)	-	(500)
Expenditures				
Personnel services	28,973	-	-	-
Contractual services	34	409	-	500
Intra-county expense	1,040,595	1,034,871	1,079,249	1,110,653
Total Expenditures	1,069,602	1,035,280	1,079,249	1,111,153
Net (Revenues) and Expenditures	1,069,602	1,035,191	1,079,249	1,110,653

**2013
BUDGET**

FUND: General Fund

AGENCY:(112000) Examiner of Titles

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Expenditures				
Personnel services	120,827	120,978	121,500	124,185
Contractual services	2,187	1,378	4,550	4,450
Materials	7,371	8,374	4,775	4,775
Intra-county expense	10,375	5,561	6,880	8,236
Total Expenditures	<u>140,761</u>	<u>136,290</u>	<u>137,705</u>	<u>141,646</u>
Net (Revenues) and Expenditures	<u>140,761</u>	<u>136,290</u>	<u>137,705</u>	<u>141,646</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Professionals	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(113000) Attorney

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(76,260)	(12,919)	(2,000)	-
Charges for services	(16,989)	(18,986)	(10,450)	(13,250)
Transfer in	-	(35,000)	(9,000)	-
Intra-County revenues	(1,801,838)	(2,325,379)	(2,104,507)	(2,224,619)
Gifts and contributions	(300)	-	-	-
Total Revenue	<u>(1,895,387)</u>	<u>(2,392,284)</u>	<u>(2,125,957)</u>	<u>(2,237,869)</u>
Expenditures				
Personnel services	5,810,968	5,657,021	5,687,403	6,128,121
Contractual services	486,735	505,966	559,840	568,990
Materials	51,889	48,750	84,920	96,110
Intra-county expense	446,008	219,117	222,916	270,786
Transfer out	-	10,000	-	-
Total Expenditures	<u>6,795,601</u>	<u>6,440,854</u>	<u>6,555,079</u>	<u>7,064,007</u>
Net (Revenues) and Expenditures	<u>4,900,214</u>	<u>4,048,570</u>	<u>4,429,122</u>	<u>4,826,138</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	4.00	6.00	6.00	6.00
Professionals	28.40	27.40	28.40	29.00
Techicians & Para-Professionals	9.10	9.40	-	-
Office & Clerical	25.00	23.00	31.00	31.00
TOTAL	<u>66.50</u>	<u>65.80</u>	<u>65.40</u>	<u>66.00</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(115000) Auditor

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Other Taxes	(129,006)	(116,281)	(130,000)	(130,000)
Licenses and permits	(115,731)	(115,759)	(116,500)	(116,000)
Intergovernmental	(416,328)	(369,096)	(300,000)	(446,326)
Charges for services	(756,665)	(793,085)	(702,000)	(837,000)
Miscellaneous	(19,239)	(17,687)	(14,000)	(6,000)
Transfer in	-	-	(86,921)	-
Earnings on investments	(33,399)	-	-	-
Intrafund transfer	-	(88,443)	-	(93,259)
Intra-County revenues	(161,645)	(508,144)	(549,687)	(539,896)
Total Revenue	<u>(1,632,013)</u>	<u>(2,008,496)</u>	<u>(1,899,108)</u>	<u>(2,168,481)</u>
Expenditures				
Personnel services	3,362,000	3,341,364	3,332,173	3,648,312
Contractual services	630,518	634,468	946,761	985,529
Materials	38,921	45,207	129,150	132,400
Intra-county expense	530,732	186,754	173,923	209,857
Total Expenditures	<u>4,562,171</u>	<u>4,207,794</u>	<u>4,582,007</u>	<u>4,976,098</u>
Net (Revenues) and Expenditures	<u>2,930,159</u>	<u>2,199,298</u>	<u>2,682,899</u>	<u>2,807,616</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	6.00	9.00	9.00
Professionals	16.00	13.00	11.00	11.00
Techicians & Para-Professionals	-	2.00	1.00	-
Office & Clerical	50.50	47.50	47.50	48.50
TOTAL	<u>68.50</u>	<u>68.50</u>	<u>68.50</u>	<u>68.50</u>

2013
BUDGET

FUND: General Fund

AGENCY:(116000) Telecommunications

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	-	(141,561)	(69,147)	(47,785)
Transfer in	-	(853,262)	-	-
Intra-County revenues	-	(877,155)	(813,051)	(677,093)
Total Revenue	<u>-</u>	<u>(1,871,979)</u>	<u>(882,198)</u>	<u>(724,878)</u>
Expenditures				
Personnel services	-	562,743	521,208	570,212
Contractual services	-	692,477	677,150	717,820
Materials	-	496,385	267,250	263,885
Capital outlay	-	25,961	135,000	135,000
Transfer out	-	79,437	-	-
Total Expenditures	<u>-</u>	<u>1,857,003</u>	<u>1,600,608</u>	<u>1,686,917</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>(14,975)</u>	<u>718,410</u>	<u>962,039</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	-	1.40	1.40
Professionals	-	1.00	4.00	4.00
Techicians & Para-Professionals	-	4.00	0.50	-
Office & Clerical	-	-	0.35	0.70
TOTAL	<u>-</u>	<u>5.00</u>	<u>6.25</u>	<u>6.10</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(117000) Information Technology

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	-	(444,231)	(407,459)	(435,387)
Miscellaneous	-	(70,322)	(17,682)	-
Transfer in	-	(2,589,101)	-	-
Intra-County revenues	-	(2,360,518)	(2,618,386)	(2,776,537)
Total Revenue	<u>-</u>	<u>(5,464,171)</u>	<u>(3,043,527)</u>	<u>(3,211,924)</u>
Expenditures				
Personnel services	-	3,094,820	3,056,281	3,087,444
Contractual services	-	1,059,586	1,436,337	1,158,931
Materials	-	103,396	77,760	109,130
Intra-county expense	-	186,682	205,893	224,838
Capital outlay	-	156,779	366,000	514,000
Transfer out	-	177,851	-	-
Total Expenditures	<u>-</u>	<u>4,779,114</u>	<u>5,142,272</u>	<u>5,094,343</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>(685,057)</u>	<u>2,098,745</u>	<u>1,882,419</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	3.00	7.60	7.61
Professionals	-	28.00	25.00	26.08
Techicians & Para-Professionals	-	1.00	2.50	3.00
Skilled Craft/Service Maintenance	-	1.00	-	-
Office & Clerical	-	7.00	3.65	3.21
TOTAL	<u>-</u>	<u>40.00</u>	<u>38.75</u>	<u>39.90</u>

2013
BUDGET

FUND: General Fund

AGENCY:(118000) Assessor

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(22,437)	(8,440)	-	-
Other Taxes	(2,587)	(2,439)	-	-
Charges for services	(749,981)	(760,724)	(812,933)	(1,217,578)
Miscellaneous	(9,329)	(3,844)	(19,740)	(22,980)
Total Revenue	<u>(784,334)</u>	<u>(775,447)</u>	<u>(832,673)</u>	<u>(1,240,558)</u>
Expenditures				
Personnel services	1,680,946	1,645,247	1,658,549	2,480,438
Contractual services	222,030	228,846	218,580	258,580
Materials	6,454	17,498	11,750	11,750
Intra-county expense	172,358	54,027	64,556	75,778
Total Expenditures	<u>2,081,788</u>	<u>1,945,617</u>	<u>1,953,435</u>	<u>2,826,545</u>
Net (Revenues) and Expenditures	<u>1,297,454</u>	<u>1,170,170</u>	<u>1,120,762</u>	<u>1,585,987</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	2.00	18.00	27.00
Professionals	-	16.00	-	-
Techicians & Para-Professionals	16.00	-	-	-
Office & Clerical	7.50	6.50	6.50	8.00
TOTAL	<u><u>25.50</u></u>	<u><u>24.50</u></u>	<u><u>24.50</u></u>	<u><u>35.00</u></u>

2013
BUDGET

FUND: General Fund

AGENCY:(119000) Purchasing

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	-	(10)	-	-
Miscellaneous	(3,125)	(175)	-	-
Intra-County revenues	(51,040)	(50,934)	(35,365)	(32,563)
Total Revenue	<u>(54,165)</u>	<u>(51,119)</u>	<u>(35,365)</u>	<u>(32,563)</u>
Expenditures				
Personnel services	333,258	255,249	208,862	294,935
Contractual services	8,803	7,302	22,100	22,100
Materials	7,417	2,822	3,900	3,900
Intra-county expense	50,781	5,921	5,921	5,921
Total Expenditures	<u>400,259</u>	<u>271,294</u>	<u>240,783</u>	<u>326,855</u>
Net (Revenues) and Expenditures	<u>346,095</u>	<u>220,175</u>	<u>205,418</u>	<u>294,292</u>

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	-	-	-
Techicians & Para-Professionals	2.00	3.00	-	-
Office & Clerical	1.00	1.00	4.00	5.00
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(120000) Recorder - Microfilm

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(1,268)	(1,943)	-	(2,000)
Miscellaneous	(6,311)	-	-	-
Transfer in	-	-	(176,397)	-
Intrafund transfer	-	(176,539)	-	(184,069)
Total Revenue	<u>(7,579)</u>	<u>(178,482)</u>	<u>(176,397)</u>	<u>(186,069)</u>
Expenditures				
Personnel services	122,119	126,346	126,310	131,955
Contractual services	9,110	7,200	12,474	12,474
Materials	23,958	15,196	19,200	19,200
Intra-county expense	21,123	19,854	18,413	22,440
Total Expenditures	<u>176,311</u>	<u>168,596</u>	<u>176,397</u>	<u>186,069</u>
Net (Revenues) and Expenditures	<u>168,732</u>	<u>(9,886)</u>	<u>-</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Techicians & Para-Professionals	-	-	-	2.00
Office & Clerical	2.00	2.00	2.00	-
TOTAL	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

2013

BUDGET

FUND: General Fund

AGENCY:(121000) Recorder

SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(1,806,576)	(1,693,584)	(1,835,000)	(1,840,000)
Miscellaneous	(270)	(316)	(300)	(300)
Total Revenue	<u>(1,806,846)</u>	<u>(1,693,900)</u>	<u>(1,835,300)</u>	<u>(1,840,300)</u>
Expenditures				
Personnel services	1,760,789	1,703,802	1,782,639	1,823,190
Contractual services	123,086	112,324	133,213	132,691
Materials	53,388	53,814	54,265	66,310
Intra-county expense	370,073	119,060	116,659	138,711
Capital outlay	127,706	12,973	15,000	10,000
Transfer out	-	-	558,089	-
Intrafund transfer	500,771	578,673	-	535,960
Total Expenditures	<u>2,935,812</u>	<u>2,580,646</u>	<u>2,659,865</u>	<u>2,706,863</u>
Net (Revenues) and Expenditures	<u>1,128,966</u>	<u>886,746</u>	<u>824,565</u>	<u>866,563</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	2.00	2.00	2.00
Professionals	1.00	-	-	-
Office & Clerical	26.00	26.00	26.00	25.00
TOTAL	<u>28.00</u>	<u>28.00</u>	<u>28.00</u>	<u>27.00</u>

2013
BUDGET

FUND: General Fund

AGENCY:(122000) Surveyor

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(10,500)	-	-	-
Miscellaneous	(171)	-	-	-
Transfer in	(12,089)	-	-	-
Total Revenue	<u>(22,760)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	845,450	-	-	-
Contractual services	24,610	-	-	-
Materials	14,302	-	-	-
Intra-county expense	29,430	-	-	-
Capital outlay	18,757	-	-	-
Total Expenditures	<u>932,548</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>909,788</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	-	-	-
Techicians & Para-Professionals	12.00	-	-	-
TOTAL	<u>14.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

2013

BUDGET

FUND: General Fund

AGENCY:(123000) Human Resources

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(6,089)	(4,671)	(5,000)	(4,000)
Transfer in	(64,000)	(65,000)	(65,000)	(65,000)
Intra-County revenues	(303,679)	(321,349)	(381,878)	(301,744)
Total Revenue	<u>(373,768)</u>	<u>(391,020)</u>	<u>(451,878)</u>	<u>(370,744)</u>
Expenditures				
Personnel services	1,193,294	1,184,841	1,168,609	1,274,355
Contractual services	163,294	160,900	203,967	208,575
Materials	9,504	43,672	17,500	17,500
Intra-county expense	195,102	64,432	60,185	72,047
Total Expenditures	<u>1,561,194</u>	<u>1,453,845</u>	<u>1,450,261</u>	<u>1,572,476</u>
Net (Revenues) and Expenditures	<u>1,187,427</u>	<u>1,062,825</u>	<u>998,383</u>	<u>1,201,732</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	3.00	3.00	3.00
Professionals	11.00	11.00	10.00	10.00
Office & Clerical	8.00	7.00	7.00	8.00
TOTAL	<u>20.00</u>	<u>21.00</u>	<u>20.00</u>	<u>21.00</u>

2013

BUDGET

FUND: General Fund

AGENCY:(124000) Veterans Services

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(44,664)	(13,054)	-	-
Miscellaneous	-	(278)	(200)	(200)
Total Revenue	<u>(44,664)</u>	<u>(13,332)</u>	<u>(200)</u>	<u>(200)</u>
Expenditures				
Personnel services	634,530	683,627	575,023	618,169
Contractual services	63,294	73,233	70,196	70,537
Materials	1,256	7,804	4,625	5,600
Intra-county expense	71,179	49,928	45,204	52,057
Payment to other agencies	700	750	1,000	1,000
Total Expenditures	<u>770,959</u>	<u>815,341</u>	<u>696,048</u>	<u>747,362</u>
Net (Revenues) and Expenditures	<u>726,295</u>	<u>802,009</u>	<u>695,848</u>	<u>747,162</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	5.00	4.00	4.00	4.00
Office & Clerical	4.00	4.00	3.00	3.00
TOTAL	<u>10.00</u>	<u>9.00</u>	<u>8.00</u>	<u>8.00</u>

BUDGET

FUND: General Fund

AGENCY:(125000) Ret Employee Health Ins/Payoff
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SUMMARY

Expenditures

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Personnel services	-	-	1,078,596	1,139,552
Total Expenditures	-	-	1,078,596	1,139,552
Net (Revenues) and Expenditures	-	-	1,078,596	1,139,552

2013

BUDGET

FUND: General Fund

AGENCY:(126000) Human Resources

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(850)	(2,900)	(1,500)	(1,500)
Transfer in	(119,189)	(121,888)	(145,421)	(184,727)
Intra-County revenues	(40,560)	(18,503)	(38,263)	(28,386)
Total Revenue	<u>(160,599)</u>	<u>(143,291)</u>	<u>(185,184)</u>	<u>(214,613)</u>
Expenditures				
Personnel services	142,673	169,069	185,756	209,367
Contractual services	101,792	84,216	110,969	133,069
Materials	23,390	38,245	32,800	42,850
Intra-county expense	28,694	23,546	23,995	25,875
Total Expenditures	<u>296,550</u>	<u>315,076</u>	<u>353,519</u>	<u>411,161</u>
Net (Revenues) and Expenditures	<u>135,951</u>	<u>171,785</u>	<u>168,336</u>	<u>196,549</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Professionals	1.50	1.00	2.00	2.00
Office & Clerical	1.00	1.00	1.00	-
TOTAL	<u>2.50</u>	<u>2.00</u>	<u>3.00</u>	<u>2.00</u>

2013

BUDGET

FUND: General Fund

AGENCY:(127000) Elections

SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(8,250)	(700)	-	(700)
Miscellaneous	(34,252)	(8,550)	-	(8,550)
Earnings on investments	(58)	(26)	-	-
Total Revenue	(42,559)	(9,276)	-	(9,250)
Expenditures				
Personnel services	20,419	-	20,000	-
Contractual services	232,385	35,250	270,550	46,275
Materials	46,245	791	13,700	1,400
Intra-county expense	-	-	-	3,570
Total Expenditures	299,048	36,041	304,250	51,245
Net (Revenues) and Expenditures	256,489	26,764	304,250	41,995

**2013
BUDGET**

FUND: General Fund

AGENCY:(128000) Property Management

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	50	-	-	-
Charges for services	(67,489)	(45,082)	(67,019)	(55,812)
Miscellaneous	(881,203)	(729,566)	(597,619)	(668,436)
Transfer in	(2,688)	(10,514)	(6,961)	-
Intra-County revenues	(6,668,370)	(6,638,933)	(6,835,332)	(7,563,325)
Fines and forfeits	(3,903)	-	-	-
Total Revenue	<u>(7,623,604)</u>	<u>(7,424,094)</u>	<u>(7,506,931)</u>	<u>(8,287,574)</u>
Expenditures				
Personnel services	4,260,681	4,199,134	4,191,169	4,303,364
Contractual services	2,228,309	2,049,183	2,142,873	2,688,562
Materials	365,629	358,516	368,320	399,208
Intra-county expense	586,383	515,466	572,940	585,149
Capital outlay	554,716	118,461	-	-
Transfer out	215,180	157,975	191,658	239,404
Total Expenditures	<u>8,210,899</u>	<u>7,398,734</u>	<u>7,466,961</u>	<u>8,215,687</u>
Net (Revenues) and Expenditures	<u>587,294</u>	<u>(25,360)</u>	<u>(39,970)</u>	<u>(71,886)</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	2.00	3.00	3.00
Techicians & Para-Professionals	1.00	1.00	-	-
Skilled Craft/Service Maintenance	64.00	64.00	63.00	63.00
Office & Clerical	3.00	3.00	4.00	3.00
TOTAL	<u>70.00</u>	<u>70.00</u>	<u>70.00</u>	<u>69.00</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(129000) Sheriff

SUMMARY

Revenue

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Licenses and permits	(338)	(312)	-	-
Intergovernmental	(2,490,880)	(3,034,257)	(695,000)	(723,722)
Charges for services	(398,074)	(510,678)	(437,500)	(506,500)
Miscellaneous	(24,569)	(47,588)	(50,000)	(50,000)
Transfer in	(142,956)	(448,029)	(240,706)	-
Intrafund transfer	(3,300)	-	-	-
Fines and forfeits	(750)	(1,350)	(750)	(750)
Gifts and contributions	(11,004)	(25)	(1,000)	(1,000)
Total Revenue	<u>(3,071,872)</u>	<u>(4,042,239)</u>	<u>(1,424,956)</u>	<u>(1,281,972)</u>

Expenditures

Personnel services	9,808,624	10,061,728	10,205,213	10,357,604
Contractual services	1,259,902	1,122,770	1,051,339	1,040,915
Materials	934,929	1,260,823	1,099,832	1,094,393
Intra-county expense	824,326	475,758	555,494	621,070
Capital outlay	845,271	1,365,526	607,495	442,475
Intrafund transfer	-	34,680	-	-
Payment to other agencies	457,391	1,053,998	-	50,000
Total Expenditures	<u>14,130,442</u>	<u>15,375,283</u>	<u>13,519,374</u>	<u>13,606,457</u>
Net (Revenues) and Expenditures	<u>11,058,571</u>	<u>11,333,044</u>	<u>12,094,419</u>	<u>12,324,485</u>

**2010
Actual**

**2011
Actual**

**2012
Adopted**

**2013
Adopted**

Officials & Admin	2.00	4.00	6.00	6.00
Techicians & Para-Professionals	-	1.00	1.00	1.00
Protective Service Workers	104.40	101.40	99.40	101.40
Skilled Craft/Service Maintenance	1.00	-	-	-
Office & Clerical	20.84	20.84	20.84	21.00
TOTAL	<u>128.24</u>	<u>127.24</u>	<u>127.24</u>	<u>129.40</u>

2013

BUDGET

FUND: General Fund

AGENCY:(130000) Boat and Water Safety
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SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(92,690)	(124,992)	(82,014)	-
Miscellaneous	(5,684)	(4,653)	-	-
Transfer in	-	-	(20,586)	-
Total Revenue	<u>(98,374)</u>	<u>(129,645)</u>	<u>(102,600)</u>	<u>-</u>
Expenditures				
Contractual services	37,413	55,118	55,636	37,253
Materials	26,961	34,563	38,802	9,358
Capital outlay	32,287	66,797	17,300	-
Total Expenditures	<u>96,661</u>	<u>156,478</u>	<u>111,738</u>	<u>46,611</u>
Net (Revenues) and Expenditures	<u>(1,713)</u>	<u>26,833</u>	<u>9,138</u>	<u>46,611</u>

2013

BUDGET

FUND: General Fund

AGENCY:(131000) Medical Examiner

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(79,550)	(82,350)	(80,000)	(80,000)
Total Revenue	<u>(79,550)</u>	<u>(82,350)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Expenditures				
Contractual services	505,756	506,223	520,400	530,800
Total Expenditures	<u>505,756</u>	<u>506,223</u>	<u>520,400</u>	<u>530,800</u>
Net (Revenues) and Expenditures	<u>426,206</u>	<u>423,873</u>	<u>440,400</u>	<u>450,800</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(132000) Emergency Management

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(374,004)	(64,475)	(78,000)	(78,000)
Miscellaneous	(12,382)	-	-	-
Total Revenue	<u>(386,386)</u>	<u>(64,475)</u>	<u>(78,000)</u>	<u>(78,000)</u>
Expenditures				
Personnel services	196,819	197,712	202,759	211,781
Contractual services	324,965	71,101	23,610	21,810
Materials	10,386	4,843	4,610	4,210
Intra-county expense	28,236	17,243	17,199	22,271
Total Expenditures	<u>560,405</u>	<u>290,900</u>	<u>248,178</u>	<u>260,072</u>
Net (Revenues) and Expenditures	<u>174,019</u>	<u>226,425</u>	<u>170,178</u>	<u>182,072</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	1.00	1.00	1.00
Professionals	-	1.00	-	-
Techicians & Para-Professionals	1.00	-	-	-
Skilled Craft/Service Maintenance	-	-	1.00	1.00
Office & Clerical	0.50	0.50	0.50	1.00
TOTAL	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>3.00</u>

2013
BUDGET

FUND: General Fund

AGENCY:(133000) Resque Squad

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	-	(5,163)	-	-
Transfer in	-	-	(8,657)	-
Total Revenue	<u>-</u>	<u>(5,163)</u>	<u>(8,657)</u>	<u>-</u>
Expenditures				
Contractual services	66,919	55,550	91,779	90,506
Materials	51,094	49,959	58,250	64,050
Intra-county expense	14,521	25,865	25,799	33,406
Capital outlay	32,219	7,262	-	-
Total Expenditures	<u>164,753</u>	<u>138,636</u>	<u>175,827</u>	<u>187,962</u>
Net (Revenues) and Expenditures	<u>164,753</u>	<u>133,473</u>	<u>167,170</u>	<u>187,962</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(134000) Law Enforcement Services

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(992,971)	(1,094,695)	(1,234,895)	(1,120,241)
Total Revenue	<u>(992,971)</u>	<u>(1,094,695)</u>	<u>(1,234,895)</u>	<u>(1,120,241)</u>
Expenditures				
Personnel services	880,480	964,868	1,122,509	1,016,686
Contractual services	18,318	29,221	22,300	20,465
Materials	45,865	43,537	72,400	65,050
Intra-county expense	26,938	17,340	17,686	18,040
Total Expenditures	<u>971,601</u>	<u>1,054,966</u>	<u>1,234,895</u>	<u>1,120,241</u>
Net (Revenues) and Expenditures	<u>(21,370)</u>	<u>(39,728)</u>	-	-
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Protective Service Workers	11.00	13.00	13.00	12.00
Office & Clerical	0.66	0.66	0.66	-
TOTAL	<u>11.66</u>	<u>13.66</u>	<u>13.66</u>	<u>12.00</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(135000) Emergency Communications

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	-	(146,915)	-	-
Charges for services	(1,470)	(3,168)	(4,000)	(4,000)
Miscellaneous	(413)	(277)	-	-
Intrafund transfer	-	(154,680)	-	-
Total Revenue	<u>(1,883)</u>	<u>(305,041)</u>	<u>(4,000)</u>	<u>(4,000)</u>
Expenditures				
Personnel services	3,676,586	3,752,738	3,386,970	3,393,881
Contractual services	121,973	356,541	160,023	167,698
Materials	30,137	34,661	50,000	26,300
Intra-county expense	454,333	232,877	239,932	171,659
Capital outlay	-	131,958	-	-
Payment to other agencies	66,825	75,016	64,500	80,000
Total Expenditures	<u>4,349,854</u>	<u>4,583,791</u>	<u>3,901,426</u>	<u>3,839,538</u>
Net (Revenues) and Expenditures	<u>4,347,971</u>	<u>4,278,750</u>	<u>3,897,426</u>	<u>3,835,538</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	5.00	-	-
Professionals	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	1.00	-	-	-
Office & Clerical	44.80	40.80	48.30	48.30
TOTAL	<u>46.80</u>	<u>46.80</u>	<u>49.30</u>	<u>49.30</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(136000) Radio Maintenance

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(13,587)	(25,000)	-	(37,000)
Charges for services	(14,640)	(23,074)	(25,000)	(25,000)
Miscellaneous	(9,423)	(9,574)	(9,574)	(9,574)
Intrafund transfer	-	(6,250)	-	-
Total Revenue	<u>(37,650)</u>	<u>(63,898)</u>	<u>(34,574)</u>	<u>(71,574)</u>
Expenditures				
Personnel services	412,270	463,738	470,775	516,153
Contractual services	107,877	130,389	141,460	163,760
Materials	51,227	110,237	108,300	63,400
Intra-county expense	-	-	-	71,230
Capital outlay	-	2,585	-	-
Intrafund transfer	-	6,250	-	-
Payment to other agencies	(12)	-	-	-
Total Expenditures	<u>571,363</u>	<u>713,198</u>	<u>720,535</u>	<u>814,543</u>
Net (Revenues) and Expenditures	<u>533,713</u>	<u>649,300</u>	<u>685,961</u>	<u>742,969</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Professionals	1.00	1.00	-	-
Techicians & Para-Professionals	4.00	4.00	5.00	-
Skilled Craft/Service Maintenance	-	-	-	6.00
TOTAL	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>6.00</u></u>

2013

BUDGET

FUND: General Fund

AGENCY:(137000) Jail

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(199,673)	(205,921)	(235,000)	(215,000)
Miscellaneous	(173,156)	(202,874)	(206,691)	(207,467)
Total Revenue	<u>(372,829)</u>	<u>(408,795)</u>	<u>(441,691)</u>	<u>(422,467)</u>
Expenditures				
Personnel services	6,411,011	6,494,325	6,266,826	6,241,535
Contractual services	2,214,161	2,460,714	2,704,350	2,567,550
Materials	950,564	1,053,426	1,265,448	1,205,448
Intra-county expense	1,553,736	1,385,973	1,353,592	1,485,436
Capital outlay	-	-	-	90,000
Total Expenditures	<u>11,129,472</u>	<u>11,394,437</u>	<u>11,590,215</u>	<u>11,589,969</u>
Net (Revenues) and Expenditures	<u>10,756,643</u>	<u>10,985,642</u>	<u>11,148,524</u>	<u>11,167,502</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	3.00	3.00	3.00	3.00
Professionals	3.00	4.00	4.00	4.00
Techicians & Para-Professionals	1.00	-	-	-
Protective Service Workers	63.90	63.90	63.90	63.90
Skilled Craft/Service Maintenance	3.50	3.50	3.50	3.50
Office & Clerical	3.00	3.00	3.00	3.00
TOTAL	<u><u>77.40</u></u>	<u><u>77.40</u></u>	<u><u>77.40</u></u>	<u><u>77.40</u></u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(138000) Mine Inspector

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(982)	(1,701)	(1,000)	(1,700)
Total Revenue	<u>(982)</u>	<u>(1,701)</u>	<u>(1,000)</u>	<u>(1,700)</u>
Expenditures				
Personnel services	285,972	234,204	235,840	274,340
Contractual services	19,334	17,557	23,730	23,730
Materials	768	1,129	2,450	2,450
Intra-county expense	3,984	-	-	-
Total Expenditures	<u>310,058</u>	<u>252,891</u>	<u>262,020</u>	<u>300,520</u>
Net (Revenues) and Expenditures	<u>309,076</u>	<u>251,190</u>	<u>261,020</u>	<u>298,820</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	1.00	1.00	1.00
Professionals	-	-	-	3.00
Techicians & Para-Professionals	3.00	3.00	3.00	-
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**2013
BUDGET**

FUND: General Fund

AGENCY:(139000) Occupational Safety

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intra-County revenues	(52,243)	(48,051)	(61,558)	(59,204)
Total Revenue	<u>(52,243)</u>	<u>(48,051)</u>	<u>(61,558)</u>	<u>(59,204)</u>
Expenditures				
Personnel services	337,582	327,499	359,424	374,440
Contractual services	94,170	106,022	149,885	148,085
Materials	58,525	45,335	51,816	51,566
Intra-county expense	21,567	-	-	-
Total Expenditures	<u>511,844</u>	<u>478,856</u>	<u>561,125</u>	<u>574,091</u>
Net (Revenues) and Expenditures	<u>459,601</u>	<u>430,805</u>	<u>499,567</u>	<u>514,887</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	2.00	2.00	2.00
Professionals	4.00	3.00	4.00	5.00
Office & Clerical	3.00	3.00	3.00	3.00
TOTAL	<u><u>8.00</u></u>	<u><u>8.00</u></u>	<u><u>9.00</u></u>	<u><u>10.00</u></u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(150000) NEMESIS

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(69,500)	(74,500)	(5,700)	(5,700)
Charges for services	(564,581)	(617,428)	(619,188)	(623,047)
Total Revenue	<u>(634,081)</u>	<u>(691,928)</u>	<u>(624,888)</u>	<u>(628,747)</u>
Expenditures				
Intra-County expenses	154,581	58,931	59,113	61,389
Contractual services	541,884	487,015	551,401	438,260
Materials	1,213	213	-	-
Total Expenditures	<u>697,677</u>	<u>546,159</u>	<u>610,514</u>	<u>499,649</u>
Net (Revenues) and Expenditures	<u>63,596</u>	<u>(145,770)</u>	<u>(14,374)</u>	<u>(129,098)</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(159000) Attorney-CS-Mod Filing Fee

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(2,660)	(2,060)	(2,500)	(2,500)
Total Revenue	<u>(2,660)</u>	<u>(2,060)</u>	<u>(2,500)</u>	<u>(2,500)</u>
Net (Revenues) and Expenditures	<u>(2,660)</u>	<u>(2,060)</u>	<u>(2,500)</u>	<u>(2,500)</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(160000) MN Trail Assistance

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(282,250)	(345,845)	-	(500,000)
Total Revenue	<u>(282,250)</u>	<u>(345,845)</u>	<u>-</u>	<u>(500,000)</u>
Expenditures				
Contractual services	282,250	345,845	-	500,000
Total Expenditures	<u>282,250</u>	<u>345,845</u>	<u>-</u>	<u>500,000</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(161000) Missing Heirs

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(25,466)	(11,303)	-	-
Earnings on investments	(363)	(597)	(500)	(50)
Total Revenue	<u>(25,829)</u>	<u>(11,900)</u>	<u>(500)</u>	<u>(50)</u>
Expenditures				
Materials	-	33,605	-	-
Total Expenditures	<u>-</u>	<u>33,605</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(25,829)</u>	<u>21,705</u>	<u>(500)</u>	<u>(50)</u>

2013
BUDGET

FUND: Other General Fund

AGENCY:(164000) Tax Certification Assurance

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(414)	(438)	-	-
Total Revenue	<u>(414)</u>	<u>(438)</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(414)</u>	<u>(438)</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(166000) Sheriff Fine Contingency

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Fines and forfeits	(26,847)	(33,622)	(35,000)	(35,000)
Total Revenue	<u>(26,847)</u>	<u>(33,622)</u>	<u>(35,000)</u>	<u>(35,000)</u>
Expenditures				
Contractual services	4,631	6,114	-	-
Materials	24,111	16,853	35,000	35,000
Total Expenditures	<u>28,742</u>	<u>22,967</u>	<u>35,000</u>	<u>35,000</u>
Net (Revenues) and Expenditures	<u>1,895</u>	<u>(10,656)</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(167000) Attorney Forfeitures

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Fines and forfeits	(68,951)	(81,147)	(45,000)	(45,000)
Total Revenue	<u>(68,951)</u>	<u>(81,147)</u>	<u>(45,000)</u>	<u>(45,000)</u>
Expenditures				
Intra-County expenses	-	-	57,729	-
Contractual services	28,530	10,000	-	30,000
Materials	3,460	-	-	-
Transfer out	-	35,000	-	-
Payment to other agencies	-	10,000	-	-
Total Expenditures	<u>31,990</u>	<u>55,000</u>	<u>57,729</u>	<u>30,000</u>
Net (Revenues) and Expenditures	<u>(36,961)</u>	<u>(26,147)</u>	<u>12,729</u>	<u>(15,000)</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(168000) Sheriff State Forfeitures

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(2,186)	(4,365)	(25,000)	(25,000)
Fines and forfeits	(47,781)	(49,824)	(25,000)	(25,000)
Total Revenue	<u>(49,967)</u>	<u>(54,189)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Expenditures				
Contractual services	25,166	18,146	-	-
Materials	19,367	6,005	50,000	50,000
Payment to other agencies	3,300	-	-	-
Total Expenditures	<u>47,832</u>	<u>24,151</u>	<u>50,000</u>	<u>50,000</u>
Net (Revenues) and Expenditures	<u>(2,135)</u>	<u>(30,039)</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(169000) Attorney Trust Account

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Fines and forfeits	(10,033)	(11,917)	(5,000)	(7,500)
Total Revenue	<u>(10,033)</u>	<u>(11,917)</u>	<u>(5,000)</u>	<u>(7,500)</u>
Expenditures				
Personnel services	-	-	-	13,894
Contractual services	255	1,002	-	-
Materials	408	2,805	-	-
Transfer out	-	-	9,000	-
Total Expenditures	<u>663</u>	<u>3,808</u>	<u>9,000</u>	<u>13,894</u>
Net (Revenues) and Expenditures	<u>(9,370)</u>	<u>(8,109)</u>	<u>4,000</u>	<u>6,394</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(17000) Boundary Waters Forfeitures

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(120)	-	-	-
Miscellaneous	(1,003)	(2,397)	(2,000)	(2,000)
Fines and forfeits	(15,653)	(14,064)	(26,000)	(26,000)
Total Revenue	<u>(16,776)</u>	<u>(16,461)</u>	<u>(28,000)</u>	<u>(28,000)</u>
Expenditures				
Contractual services	13,379	716	10,000	10,000
Materials	247	10,224	18,000	18,000
Capital outlay	7,029	-	-	-
Payment to other agencies	13,145	-	-	-
Total Expenditures	<u>33,800</u>	<u>10,940</u>	<u>28,000</u>	<u>28,000</u>
Net (Revenues) and Expenditures	<u>17,024</u>	<u>(5,521)</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(171000) Controlled Substances

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Fines and forfeits	(17,123)	(14,673)	(20,000)	(20,000)
Total Revenue	<u>(17,123)</u>	<u>(14,673)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Expenditures				
Contractual services	10,676	-	20,000	20,000
Payment to other agencies	-	17,123	-	-
Total Expenditures	<u>10,676</u>	<u>17,123</u>	<u>20,000</u>	<u>20,000</u>
Net (Revenues) and Expenditures	<u>(6,447)</u>	<u>2,450</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(172000) Sheriff Federal Forfeitures

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Fines and forfeits	-	(16,811)	(20,000)	(20,000)
Total Revenue	<u>-</u>	<u>(16,811)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Expenditures				
Materials	-	5,662	20,000	20,000
Total Expenditures	<u>-</u>	<u>5,662</u>	<u>20,000</u>	<u>20,000</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>(11,149)</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(173000) Emergency Shelter Grants

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(512,586)	(554,199)	(108,000)	(175,000)
Total Revenue	<u>(512,586)</u>	<u>(554,199)</u>	<u>(108,000)</u>	<u>(175,000)</u>
Expenditures				
Personnel services	11,246	45,841	5,000	15,000
Contractual services	501,340	508,358	103,000	160,000
Total Expenditures	<u>512,586</u>	<u>554,199</u>	<u>108,000</u>	<u>175,000</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(176000) Revolving Loan Funds

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(120,000)	-	-	-
Total Revenue	(120,000)	-	-	-
Expenditures				
Contractual services	350,000	50,000	-	-
Total Expenditures	350,000	50,000	-	-
Net (Revenues) and Expenditures	230,000	50,000	-	-

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(178000) Economic Development

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(18,295)	(14,112)	-	-
Transfer in	(262,011)	-	-	-
Total Revenue	<u>(280,306)</u>	<u>(14,112)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	-	-	-	50,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Net (Revenues) and Expenditures	<u>(280,306)</u>	<u>(14,112)</u>	<u>-</u>	<u>50,000</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(179000) Enhanced 9-1-1

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(346,806)	(346,806)	(350,000)	(350,000)
Earnings on investments	(5,852)	(4,758)	(7,000)	(5,000)
Total Revenue	<u>(352,659)</u>	<u>(351,564)</u>	<u>(357,000)</u>	<u>(355,000)</u>
Expenditures				
Contractual services	66,242	137,407	357,000	357,000
Materials	1,141	25,483	-	-
Capital outlay	12,413	27,091	-	-
Payment to other agencies	-	40,000	-	-
Total Expenditures	<u>79,796</u>	<u>229,981</u>	<u>357,000</u>	<u>357,000</u>
Net (Revenues) and Expenditures	<u>(272,863)</u>	<u>(121,583)</u>	<u>-</u>	<u>2,000</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(180000) Law Library

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(424)	(158)	(169)	(129)
Miscellaneous	(251,745)	(272,032)	(208,000)	(235,000)
Gifts and contributions	-	(50)	-	-
Total Revenue	<u>(252,169)</u>	<u>(272,241)</u>	<u>(208,169)</u>	<u>(235,129)</u>
Expenditures				
Personnel services	81,742	84,346	69,725	91,067
Intra-County expenses	10,820	13,733	13,788	2,996
Contractual services	4,449	19,013	9,210	9,210
Materials	147,094	143,556	143,800	143,800
Total Expenditures	<u>244,105</u>	<u>260,648</u>	<u>236,523</u>	<u>247,073</u>
Net (Revenues) and Expenditures	<u>(8,064)</u>	<u>(11,592)</u>	<u>28,355</u>	<u>11,944</u>

**2013
BUDGET**

FUND: Other General Fund

AGENCY:(183000) City/County Communications

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(47,148)	(25,004)	(180,000)	(180,000)
Earnings on investments	(206)	(115)	(20,000)	(20,000)
Total Revenue	<u>(47,354)</u>	<u>(25,119)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Expenditures				
Contractual services	6,058	6,221	200,000	200,000
Total Expenditures	<u>6,058</u>	<u>6,221</u>	<u>200,000</u>	<u>200,000</u>
Net (Revenues) and Expenditures	<u>(41,296)</u>	<u>(18,898)</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Extension Service

AGENCY:(184000) Extension Services

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(643,874)	(648,031)	(751,934)	(776,518)
Other Taxes	(62,459)	(62,180)	(116)	(1,092)
Intergovernmental	(75,110)	(73,252)	(1,319)	(1,411)
Miscellaneous	(1,509)	(1,685)	-	(1,500)
Total Revenue	<u>(782,952)</u>	<u>(785,149)</u>	<u>(753,369)</u>	<u>(780,522)</u>
Expenditures				
Personnel services	247,102	234,362	241,587	247,633
Contractual services	318,351	317,811	254,905	257,630
Materials	5,276	16,503	13,350	10,350
Intra-County expenses	70,898	73,476	73,425	69,481
Total Expenditures	<u>641,627</u>	<u>642,152</u>	<u>583,266</u>	<u>585,094</u>
Net (Revenues) and Expenditures	<u>(141,325)</u>	<u>(142,997)</u>	<u>(170,102)</u>	<u>(195,428)</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Office & Clerical	4.00	4.00	4.00	4.00
TOTAL	<u><u>4.00</u></u>	<u><u>4.00</u></u>	<u><u>4.00</u></u>	<u><u>4.00</u></u>

**2013
BUDGET**

FUND: Extension Service

AGENCY:(185000) Extension Service Grants

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	-	(976)	-	-
Charges for services	(50,785)	(17,455)	(37,300)	(50,600)
Gifts and contributions	(1,345)	(1,100)	-	(1,300)
Total Revenue	<u>(52,130)</u>	<u>(19,531)</u>	<u>(37,300)</u>	<u>(51,900)</u>
Expenditures				
Contractual services	8,379	7,937	11,800	13,025
Materials	4,077	1,469	3,125	7,225
Total Expenditures	<u>12,456</u>	<u>9,405</u>	<u>14,925</u>	<u>20,250</u>
Net (Revenues) and Expenditures	<u>(39,674)</u>	<u>(10,126)</u>	<u>(22,375)</u>	<u>(31,650)</u>

**2013
BUDGET**

FUND: Extension Service

AGENCY:(186000) Youth Task Force

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Gifts and contributions	(6,175)	(7,030)	(6,000)	(6,000)
Total Revenue	<u>(6,175)</u>	<u>(7,030)</u>	<u>(6,000)</u>	<u>(6,000)</u>
Expenditures				
Personnel services	63,333	65,256	65,449	104,847
Contractual services	109,637	108,373	109,975	114,463
Materials	18,713	12,548	15,000	15,000
Intra-County expenses	7,481	7,813	8,053	8,768
Total Expenditures	<u>199,164</u>	<u>193,990</u>	<u>198,477</u>	<u>243,078</u>
Net (Revenues) and Expenditures	<u>192,989</u>	<u>186,960</u>	<u>192,477</u>	<u>237,078</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Professionals	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>

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**EXPENDITURE BY AGENCY
SPECIAL REVENUE FUNDS
2013
BUDGET**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
SPECIAL REVENUE FUNDS				
Public Works Fund				
Administration & Engineering	4,985,949	5,994,573	6,323,991	6,398,778
Equipment & Shops	5,178,060	5,337,140	5,615,234	6,027,132
Public Works Inventory Control	10,727,944	7,572,199	7,897,409	7,972,909
Road & Bridge Maintenance	12,997,050	13,328,404	12,751,079	13,435,026
Road Construction	5,693,170	5,149,305	7,347,257	7,347,257
Road Construction - State	24,974,035	26,813,826	26,377,901	26,477,901
Road Maint - Unorg Townships	642,220	905,730	1,298,000	1,499,176
	65,198,429	65,101,178	67,610,871	69,158,180
Public Health & Human Services				
Administrative & Support Services	10,694,292	12,229,355	11,297,740	11,964,145
Environmental Services	124,793	130,993	(11)	-
Financial Assistance	14,901,809	14,270,719	14,577,129	15,181,289
Public Health Administration	733,495	749,255	657,792	-
Public Health Nursing	3,720,950	3,660,302	3,874,819	3,918,179
Social Services	48,653,216	48,390,574	48,311,895	48,402,602
	78,828,555	79,431,198	78,719,363	79,466,216
Land & Minerals Department				
Forest Development	2,254,846	1,732,884	1,770,351	1,905,600
Tax Forf Land Trust Fund	8,736,176	7,127,438	6,237,884	6,570,579
	10,991,022	8,860,322	8,008,236	8,476,179
Other Special Revenue Funds				
CDBG Grant	2,359,079	2,874,419	2,519,512	1,885,653
HOME Grant	533,295	836,715	860,364	765,368
Septic Loans	37,611	60,662	179,490	164,490
St. Louis County HRA	369,692	231,277	356,872	359,001
	3,299,678	4,003,074	3,916,238	3,174,512
TOTAL SPECIAL REVENUE FUNDS	158,317,685	157,395,771	158,254,708	160,275,086

**2013
BUDGET**

FUND: Public Works

AGENCY:(200000) Administration and Engineering

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	-	(7,615)	(12,000)	(12,000)
Miscellaneous	-	(475)	(3,150)	(150)
Transfer in	-	(26,162)	-	(330,000)
Total Revenue	<u>-</u>	<u>(34,252)</u>	<u>(15,150)</u>	<u>(342,150)</u>
Expenditures				
Personnel services	2,776,709	3,479,607	4,718,636	4,430,440
Intra-County expenses	643,023	706,465	645,802	667,360
Contractual services	592,886	323,454	700,130	1,041,755
Materials	127,965	134,853	150,110	149,910
Capital outlay	860,123	1,364,184	119,313	119,313
Total Expenditures	<u>5,000,706</u>	<u>6,008,563</u>	<u>6,333,991</u>	<u>6,408,778</u>
Net (Revenues) and Expenditures	<u>5,000,706</u>	<u>5,974,312</u>	<u>6,318,841</u>	<u>6,066,628</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	7.00	13.00	18.00	18.00
Professionals	7.00	9.00	4.00	5.00
Techicians & Para-Professionals	48.00	56.00	56.00	57.00
Skilled Craft/Service Maintenance	-	-	-	1.00
Office & Clerical	5.00	5.00	5.00	5.00
TOTAL	<u>67.00</u>	<u>83.00</u>	<u>83.00</u>	<u>86.00</u>

**2013
BUDGET**

FUND: Public Works

AGENCY:(201000) Road Maintenance

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(76,890)	(35,136)	-	-
Miscellaneous	(465)	-	-	-
Intra-County revenues	(11,897)	(11,113)	-	-
Total Revenue	<u>(89,251)</u>	<u>(46,249)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	11,377,071	10,825,738	10,943,577	11,498,988
Contractual services	73,457	71,596	91,908	116,728
Materials	1,211,555	1,786,551	1,486,844	1,590,560
Capital outlay	131,729	441,068	-	-
Payment to other agencies	203,237	203,452	228,750	228,750
Total Expenditures	<u>12,997,050</u>	<u>13,328,404</u>	<u>12,751,079</u>	<u>13,435,026</u>
Net (Revenues) and Expenditures	<u>12,907,799</u>	<u>13,282,155</u>	<u>12,751,079</u>	<u>13,435,026</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	4.00	4.00	4.00
Skilled Craft/Service Maintenance	173.00	168.00	168.00	168.00
Office & Clerical	6.00	6.00	6.00	7.00
TOTAL	<u>179.00</u>	<u>178.00</u>	<u>178.00</u>	<u>179.00</u>

**2013
BUDGET**

FUND: Public Works

AGENCY:(202000) Equipment and Shops

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(107,064)	(131,543)	(133,549)	(135,506)
Miscellaneous	(143,263)	(168,478)	(154,345)	(151,079)
Total Revenue	<u>(250,327)</u>	<u>(300,021)</u>	<u>(287,894)</u>	<u>(286,584)</u>
Expenditures				
Personnel services	3,503,818	3,480,310	3,492,015	3,765,889
Contractual services	1,383,139	1,573,571	1,760,779	1,877,803
Materials	291,104	283,260	362,440	383,440
Total Expenditures	<u>5,178,060</u>	<u>5,337,140</u>	<u>5,615,234</u>	<u>6,027,132</u>
Net (Revenues) and Expenditures	<u>4,927,733</u>	<u>5,037,120</u>	<u>5,327,340</u>	<u>5,740,548</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Skilled Craft/Service Maintenance	55.00	45.00	44.00	44.00
Office & Clerical	-	10.00	11.00	10.00
TOTAL	<u>55.00</u>	<u>55.00</u>	<u>55.00</u>	<u>54.00</u>

**2013
BUDGET**

FUND: Public Works

AGENCY:(203000) Road Construction - County

SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Charges for services	(33,252)	-	-	-
Total Revenue	<u>(33,252)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	-	-	300,000	300,000
Contractual services	218,230	178,973	640,000	640,000
Materials	695,437	(178,973)	6,407,257	6,407,257
Capital outlay	4,779,503	5,149,305	-	-
Total Expenditures	<u>5,693,170</u>	<u>5,149,305</u>	<u>7,347,257</u>	<u>7,347,257</u>
Net (Revenues) and Expenditures	<u>5,659,919</u>	<u>5,149,305</u>	<u>7,347,257</u>	<u>7,347,257</u>

**2013
BUDGET**

FUND: Public Works

AGENCY:(205000) Public Works Non-Departmental Revenue

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(16,357,271)	(16,077,918)	(19,518,088)	(19,872,649)
Other Taxes	(8,716,571)	(8,671,014)	(7,024,515)	(7,732,718)
Licenses and permits	(46,294)	(25,420)	(45,000)	(30,000)
Intergovernmental	(11,391,086)	(13,579,793)	(10,662,674)	(11,065,610)
Charges for services	(100,183)	(87,322)	(68,000)	(65,000)
Miscellaneous	(1,682,681)	(1,774,960)	(1,581,527)	(1,729,933)
Transfer in	(315,638)	(683,080)	(726,202)	-
Intra-County revenues	(1,918)	(7,346)	(5,921)	(5,921)
Total Revenue	<u>(38,611,643)</u>	<u>(40,906,853)</u>	<u>(39,631,926)</u>	<u>(40,501,830)</u>
Expenditures				
Personnel services	(14,744)	(13,991)	(10,000)	(10,000)
Contractual services	(13)	-	-	-
Total Expenditures	<u>(14,757)</u>	<u>(13,991)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net (Revenues) and Expenditures	<u>(38,626,399)</u>	<u>(40,920,844)</u>	<u>(39,641,926)</u>	<u>(40,511,830)</u>

**2013
BUDGET**

FUND: Public Works

AGENCY:(207000) PW Inventory Control

SUMMARY

Revenue

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Charges for services	(97,187)	(95,018)	-	-
Total Revenue	<u>(97,187)</u>	<u>(95,018)</u>	<u>-</u>	<u>-</u>

Expenditures

Contractual services	2,125	4,619	-	-
Materials	6,626,503	7,567,580	7,897,409	7,972,909
Transfer out	4,099,317	-	-	-
Total Expenditures	<u>10,727,944</u>	<u>7,572,199</u>	<u>7,897,409</u>	<u>7,972,909</u>
Net (Revenues) and Expenditures	<u>10,630,757</u>	<u>7,477,181</u>	<u>7,897,409</u>	<u>7,972,909</u>

**2013
BUDGET**

FUND: Road Maintenance - Unorganized Townships

AGENCY:(210000) Road Maint - Unorganized Townships

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	-	(5,989)	-	-
Other Taxes	(421,939)	(540,214)	(730,000)	(931,176)
Intergovernmental	(127,881)	(127,962)	(118,000)	(124,000)
Total Revenue	<u>(549,820)</u>	<u>(674,165)</u>	<u>(848,000)</u>	<u>(1,055,176)</u>
Expenditures				
Personnel services	-	400,000	-	600,000
Contractual services	479,498	2,739	400,900	900
Materials	162,722	502,991	897,100	898,276
Total Expenditures	<u>642,220</u>	<u>905,730</u>	<u>1,298,000</u>	<u>1,499,176</u>
Net (Revenues) and Expenditures	<u>92,399</u>	<u>231,565</u>	<u>450,000</u>	<u>444,000</u>

**2013
BUDGET**

FUND: State Road Aid

AGENCY:(220000) State Road Aid

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(23,132,315)	(23,541,560)	(26,368,873)	(26,468,873)
Charges for services	(3,116,148)	(1,571,351)	(9,028)	(9,028)
Miscellaneous	(705,151)	(65,441)	-	-
Total Revenue	<u>(26,953,614)</u>	<u>(25,178,352)</u>	<u>(26,377,901)</u>	<u>(26,477,901)</u>
Expenditures				
Personnel services	358,659	-	-	-
Contractual services	179,196	243,328	2,000,000	2,100,000
Materials	1,057,315	221,290	24,377,901	24,377,901
Capital outlay	23,116,855	26,349,208	-	-
Transfer out	262,011	-	-	-
Total Expenditures	<u>24,974,035</u>	<u>26,813,826</u>	<u>26,377,901</u>	<u>26,477,901</u>
Net (Revenues) and Expenditures	<u>(1,979,578)</u>	<u>1,635,474</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Public Health and Human Services

AGENCY:(230000) Administration

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(26,780,963)	(26,591,392)	(32,287,559)	(32,280,310)
Other Taxes	(2,541,193)	(2,634,139)	(4,746)	(46,711)
Intergovernmental	(4,160,855)	(4,614,788)	(1,663,672)	(1,520,201)
Charges for services	(1,018)	(286)	(1,000)	(500)
Miscellaneous	(462)	226	(4,650)	(450)
Transfer in	(5,509)	(11,923)	-	-
Total Revenue	<u>(33,490,001)</u>	<u>(33,852,302)</u>	<u>(33,961,627)</u>	<u>(33,848,172)</u>
Expenditures				
Personnel services	6,159,589	6,077,468	6,016,480	6,174,019
Intra-County expenses	2,749,461	3,197,321	3,237,059	3,755,501
Contractual services	1,517,728	1,573,949	1,742,075	1,740,160
Materials	267,513	401,268	302,125	294,465
Transfer out	-	979,350	-	-
Total Expenditures	<u>10,694,292</u>	<u>12,229,355</u>	<u>11,297,740</u>	<u>11,964,145</u>
Net (Revenues) and Expenditures	<u>(22,795,709)</u>	<u>(21,622,947)</u>	<u>(22,663,887)</u>	<u>(21,884,027)</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	6.00	11.00	13.00	12.00
Professionals	10.00	12.00	10.00	12.00
Techicians & Para-Professionals	-	-	1.00	1.00
Office & Clerical	78.00	71.00	70.00	75.00
TOTAL	<u>94.00</u>	<u>94.00</u>	<u>94.00</u>	<u>100.00</u>

**2013
BUDGET**

FUND: Public Health and Human Services

AGENCY:(231000) Financial

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(10,523,361)	(9,546,580)	(9,837,152)	(10,020,294)
Charges for services	(54,017)	(58,640)	(115,300)	(80,000)
Miscellaneous	(488,545)	(299,654)	(434,200)	(381,650)
Total Revenue	(11,065,923)	(9,904,874)	(10,386,652)	(10,481,944)
Expenditures				
Personnel services	10,322,518	10,800,913	11,240,629	11,726,818
Public Aid Assistance	2,068,417	2,176,203	2,231,000	2,357,400
Intra-County expenses	696,626	858,445	790,000	860,771
Contractual services	216,138	411,420	312,500	228,675
Materials	3,405	6,731	3,000	7,625
Capital outlay	1,594,705	17,007	-	-
Total Expenditures	14,901,809	14,270,719	14,577,129	15,181,289
Net (Revenues) and Expenditures	3,835,887	4,365,845	4,190,477	4,699,345
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	10.00	9.00	10.00
Professionals	6.50	-	34.90	35.00
Techicians & Para-Professionals	-	151.90	118.00	118.00
Skilled Craft/Service Maintenance	147.00	-	-	-
Office & Clerical	20.00	11.00	12.00	12.00
TOTAL	173.50	172.90	173.90	175.00

**2013
BUDGET**

FUND: Public Health and Human Services

AGENCY:(232000)Social Services

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(29,876,254)	(29,566,842)	(27,182,317)	(27,555,355)
Charges for services	(3,565,140)	(3,643,956)	(3,441,127)	(3,593,758)
Miscellaneous	(84,418)	(135,246)	(28,300)	(16,800)
Transfer in	-	(25,000)	-	-
Gifts and contributions	(1,190)	(228)	-	-
Total Revenue	<u>(33,527,001)</u>	<u>(33,371,272)</u>	<u>(30,651,744)</u>	<u>(31,165,913)</u>
Expenditures				
Personnel services	18,956,989	19,309,368	18,752,294	19,533,763
Public Aid Assistance	28,681,797	27,964,372	28,482,434	27,579,806
Intra-County expenses	640,954	686,574	665,000	724,573
Contractual services	337,503	385,603	376,817	526,885
Materials	35,972	44,656	35,350	37,575
Total Expenditures	<u>48,653,216</u>	<u>48,390,574</u>	<u>48,311,895</u>	<u>48,402,602</u>
Net (Revenues) and Expenditures	<u>15,126,215</u>	<u>15,019,301</u>	<u>17,660,151</u>	<u>17,236,689</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	16.00	16.00	16.00
Professionals	207.20	203.40	204.40	211.60
Techicians & Para-Professionals	5.10	2.10	26.00	21.80
Skilled Craft/Service Maintenance	7.00	4.10	4.10	4.10
Office & Clerical	37.00	28.00	2.10	2.00
TOTAL	<u><u>256.30</u></u>	<u><u>253.60</u></u>	<u><u>252.60</u></u>	<u><u>255.50</u></u>

**2013
BUDGET**

FUND: Public Health and Human Services

AGENCY:(233000) Public Health Nursing

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(3,145,194)	(3,078,651)	(2,921,306)	(2,985,560)
Charges for services	(606,670)	(630,386)	(633,034)	(607,550)
Miscellaneous	(11,526)	(16,784)	(15,000)	(10,000)
Total Revenue	<u>(3,763,390)</u>	<u>(3,725,821)</u>	<u>(3,569,340)</u>	<u>(3,603,110)</u>
Expenditures				
Personnel services	3,398,310	3,437,095	3,518,931	3,583,898
Intra-County expenses	28,261	26,495	36,639	39,510
Contractual services	232,644	104,971	227,511	223,010
Materials	61,735	91,742	71,738	71,761
Payment to other agencies	-	-	20,000	-
Total Expenditures	<u>3,720,950</u>	<u>3,660,302</u>	<u>3,874,819</u>	<u>3,918,179</u>
Net (Revenues) and Expenditures	<u>(42,439)</u>	<u>(65,519)</u>	<u>305,479</u>	<u>315,069</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	-	3.00	3.00
Professionals	40.10	43.40	40.40	42.40
Office & Clerical	4.00	4.00	4.00	3.00
TOTAL	<u><u>44.10</u></u>	<u><u>47.40</u></u>	<u><u>47.40</u></u>	<u><u>48.40</u></u>

**2013
BUDGET**

FUND: Public Health and Human Services

AGENCY:(236000) Enviromental Health

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(139,232)	(143,887)	-	-
Total Revenue	<u>(139,232)</u>	<u>(143,887)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	93,100	119,678	(11)	-
Contractual services	13,483	10,689	-	-
Materials	18,211	625	-	-
Total Expenditures	<u>124,793</u>	<u>130,993</u>	<u>(11)</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(14,439)</u>	<u>(12,894)</u>	<u>(11)</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Professionals	1.00	1.00	1.00	-
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>

**2013
BUDGET**

FUND: Public Health and Human Services

AGENCY:(234000) Public Health Administration

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(1,938)	(1,370)	-	-
Total Revenue	<u>(1,938)</u>	<u>(1,370)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	629,335	570,278	464,104	-
Intra-County expenses	82,852	157,483	168,737	-
Contractual services	21,040	19,480	23,750	-
Materials	268	2,014	1,200	-
Total Expenditures	<u>733,495</u>	<u>749,255</u>	<u>657,792</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>731,557</u>	<u>747,885</u>	<u>657,792</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	1.00	2.00	2.00	-
Professionals	2.00	1.00	1.00	-
Office & Clerical	8.00	6.00	5.00	-
TOTAL	<u>11.00</u>	<u>9.00</u>	<u>8.00</u>	<u>-</u>

**2013
BUDGET**

FUND: Land & Minerals Department - Forfeited Tax

AGENCY:(240000) Land & Minerals Department - Forfeited Tax

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(18,383)	(19,347)	(19,222)	(20,137)
Charges for services	-	(16)	-	-
Miscellaneous	(88,965)	(64,353)	(60,000)	(60,000)
Transfer in	(56,743)	(122,799)	(121,830)	-
Land and timber sales	(8,677,995)	(6,903,181)	(7,540,000)	(7,705,000)
Others	-	-	-	-
Total Revenue	<u>(8,842,086)</u>	<u>(7,109,695)</u>	<u>(7,741,053)</u>	<u>(7,785,137)</u>
Expenditures				
Personnel services	4,135,696	4,314,432	4,345,187	4,707,597
Contractual services	887,996	1,023,172	1,264,123	1,253,207
Materials	220,282	232,005	380,575	383,275
Capital outlay	207,069	297,697	240,500	219,000
Transfer out	1,863,826	729,137	-	-
Payment to other agencies	1,421,308	530,996	7,500	7,500
Total Expenditures	<u>8,736,176</u>	<u>7,127,438</u>	<u>6,237,884</u>	<u>6,570,579</u>
Net (Revenues) and Expenditures	<u>(105,910)</u>	<u>17,743</u>	<u>(1,503,168)</u>	<u>(1,214,558)</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	3.00	4.00	11.00	11.00
Professionals	18.00	20.00	17.00	17.00
Techicians & Para-Professionals	29.00	25.00	22.00	1.00
Protective Service Workers	-	-	-	0.00
Skilled Craft/Service Maintenance	4.00	4.00	3.00	24.00
Office & Clerical	10.00	10.00	10.00	10.00
TOTAL	<u>64.00</u>	<u>63.00</u>	<u>63.00</u>	<u>63.00</u>

**2013
BUDGET**

FUND: Forest Resources

AGENCY:(290000) Forest Resources

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Other Taxes	(557,061)	(557,009)	(557,009)	(557,009)
Intergovernmental	(155,268)	(289,545)	(100,000)	(100,000)
Miscellaneous	(35,517)	-	-	-
Transfer in	(788,211)	(190,039)	-	-
Total Revenue	<u>(1,536,057)</u>	<u>(1,036,592)</u>	<u>(657,009)</u>	<u>(657,009)</u>
Expenditures				
Personnel services	9,000	(5,900)	-	-
Contractual services	679,032	573,887	1,409,201	1,361,950
Materials	90,712	75,958	161,150	143,650
Capital outlay	26,267	-	-	-
Transfer out	200,000	200,000	200,000	200,000
Payment to other agencies	78,475	151,866	-	200,000
Total Expenditures	<u>1,083,486</u>	<u>995,811</u>	<u>1,770,351</u>	<u>1,905,600</u>
Net (Revenues) and Expenditures	<u>(452,571)</u>	<u>(40,782)</u>	<u>1,113,343</u>	<u>1,248,591</u>

**2013
BUDGET**

FUND: St. Louis County - HRA

AGENCY:(250000) HRA

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	110	(4,658)	-	-
Other Taxes	(189,444)	(189,811)	(206,872)	(209,001)
Intergovernmental	(11,172)	(3,931)	-	-
Total Revenue	<u>(200,506)</u>	<u>(198,400)</u>	<u>(206,872)</u>	<u>(209,001)</u>
Expenditures				
Personnel services	24,398	18,174	140,000	140,000
Intra-County expenses	40,000	40,000	40,000	40,000
Contractual services	305,294	173,103	26,872	29,001
Payment to other agencies	-	-	150,000	150,000
Total Expenditures	<u>369,692</u>	<u>231,277</u>	<u>356,872</u>	<u>359,001</u>
Net (Revenues) and Expenditures	<u>169,186</u>	<u>32,878</u>	<u>150,000</u>	<u>150,000</u>

**2013
BUDGET**

FUND: CDBG Grant

AGENCY:(260000) CDBG

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(2,359,079)	(2,874,419)	(2,469,512)	(1,840,653)
Miscellaneous	-	-	(50,000)	(45,000)
Total Revenue	<u>(2,359,079)</u>	<u>(2,874,419)</u>	<u>(2,519,512)</u>	<u>(1,885,653)</u>
Expenditures				
Personnel services	303,360	265,614	415,879	416,235
Intra-County expenses	25,915	22,612	11,040	13,369
Contractual services	2,027,539	2,585,293	2,085,493	1,448,949
Materials	2,265	900	7,100	7,100
Total Expenditures	<u>2,359,079</u>	<u>2,874,419</u>	<u>2,519,512</u>	<u>1,885,653</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: Septic Loans

AGENCY:(280000) Septic Loans

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	-	-	(90,000)	(80,000)
Earnings on investments	(25,670)	(20,418)	(20,000)	(20,000)
Total Revenue	<u>(25,670)</u>	<u>(20,418)</u>	<u>(110,000)</u>	<u>(100,000)</u>
Expenditures				
Contractual services	37,611	60,662	179,490	164,490
Total Expenditures	<u>37,611</u>	<u>60,662</u>	<u>179,490</u>	<u>164,490</u>
Net (Revenues) and Expenditures	<u>11,942</u>	<u>40,245</u>	<u>69,490</u>	<u>64,490</u>

**2013
BUDGET**

FUND: Forest Resources

AGENCY:(295000) Northern Lights Express

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(1,171,360)	(737,073)	-	-
Total Revenue	<u>(1,171,360)</u>	<u>(737,073)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	1,171,360	737,073	-	-
Total Expenditures	<u>1,171,360</u>	<u>737,073</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2013
BUDGET**

FUND: HOME Grant

AGENCY:(270000) HOME Grant

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(533,295)	(836,365)	(860,364)	(765,368)
Miscellaneous	-	(350)	-	-
Total Revenue	<u>(533,295)</u>	<u>(836,715)</u>	<u>(860,364)</u>	<u>(765,368)</u>
Expenditures				
Personnel services	79,951	69,482	100,335	101,951
Contractual services	453,156	765,106	760,029	663,417
Materials	189	2,128	-	-
Total Expenditures	<u>533,295</u>	<u>836,715</u>	<u>860,364</u>	<u>765,368</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EXPENDITURE BY AGENCY
DEBT SERVICE FUNDS
2013
BUDGET**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
DEBT SERVICE FUNDS				
Debt Service Funds				
2007 Capital Equipment Note	1,400,600	1,398,800	-	-
2009 Bonding Note	797,375	793,050	798,025	796,950
2009 Equipment Note	1,057,260	1,056,435	1,059,910	1,057,510
ACJ Refunding Bond 2004C	175,950	-	-	-
Cap Imp Crossover Refund	1,299,188	1,301,500	1,297,313	1,291,813
Capital Improvement Bond 2004	1,211,813	1,209,513	1,214,238	1,212,738
Capital Improvement Bond 2005	535,755	537,620	538,930	539,685
Capital Improvement Bonds 2010A	-	630,938	632,495	628,195
Hibbing PW Facility	85,791	85,404	85,140	-
Law Enforcement Refunding Bond	492,250	496,000	493,500	-
	7,055,981	7,509,260	6,119,550	5,526,890
TOTAL DEBT SERVICE FUNDS	7,055,981	7,509,260	6,119,550	5,526,890

**2013
BUDGET**

FUND: Debt Service Funds

AGENCY:(300000) Debt Service Funds

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(5,400,385)	(5,752,417)	(5,562,567)	(5,239,649)
Other Taxes	(512,489)	(563,153)	-	-
Intergovernmental	(606,266)	(709,076)	(70,873)	(69,368)
Miscellaneous	(298,913)	(298,913)	-	-
Transfer in	-	(2,683)	-	-
Other Financing Sources	(11,303)	-	-	-
Total Revenue	<u>(6,829,356)</u>	<u>(7,326,243)</u>	<u>(5,633,440)</u>	<u>(5,309,017)</u>
Expenditures				
Contractual services	7,055,981	7,509,260	6,119,550	5,526,890
Total Expenditures	<u>7,055,981</u>	<u>7,509,260</u>	<u>6,119,550</u>	<u>5,526,890</u>
Net (Revenues) and Expenditures	<u>226,625</u>	<u>183,017</u>	<u>486,110</u>	<u>217,873</u>

**EXPENDITURE BY AGENCY
CAPITAL IMPROVEMENT FUNDS
2013
BUDGET**

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
CAPITAL IMPROVEMENT FUNDS				
Capital Improvement Funds				
09-10 Capital Equipment Note	1,325,237	1,262,853	-	-
2008B Capital Improvement Bond	2,630,861	2,248,245	-	-
2010A Capital Improvement Bond	127,546	1,897,083	-	-
Court House - Capital Projects	901,405	4,683,179	1,475,000	975,000
Depreciation Reserve/Leasehold Improvement	-	181,603	-	625,000
Dul CH HVAC Phase III	11,888	-	-	-
Northland Building Improvement	52,732	2,027	-	-
Public Works Equipment	1,886,235	2,025,062	1,183,707	1,183,707
Road & Bridge Build Construction	196,177	227,224	499,258	499,258
	7,132,081	12,527,276	3,157,965	3,282,965
TOTAL CAPITAL IMPROVEMENT FUNDS	7,132,081	12,527,276	3,157,965	3,282,965

**2013
BUDGET**

FUND: Capital Projects Funds

AGENCY:(400000) Capital Projects Funds

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(1,726,631)	(1,174,332)	(3,022,837)	(2,524,765)
Other Taxes	(158,649)	(131,862)	(210)	(4,138)
Intergovernmental	(245,759)	(261,188)	(60,190)	(54,335)
Charges for services	(40,046)	-	-	-
Miscellaneous	(91,078)	(87,050)	(74,728)	(74,728)
Transfer in	(4,314,497)	(2,087,325)	(191,658)	(239,404)
Earnings on investments	(30,048)	(11,212)	-	-
Other financing sources	(7,123,698)	-	-	-
Intrafund transfer	-	(1,594,904)	-	-
Total Revenue	<u>(13,730,405)</u>	<u>(5,347,873)</u>	<u>(3,349,624)</u>	<u>(2,897,369)</u>
Expenditures				
Contractual services	362,450	318,479	-	598,000
Materials	179,187	190,083	-	-
Capital outlay	6,523,261	10,421,126	3,157,965	2,657,965
Transfer out	-	2,683	-	27,000
Other financing uses	67,183	-	-	-
Intrafund transfer	-	1,594,904	-	-
Total Expenditures	<u>7,132,081</u>	<u>12,527,276</u>	<u>3,157,965</u>	<u>3,282,965</u>
Net (Revenues) and Expenditures	<u>(6,598,324)</u>	<u>7,179,403</u>	<u>(191,658)</u>	<u>385,596</u>

**EXPENDITURE BY AGENCY
ENTERPRISE FUNDS
2013
BUDGET**

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
ENTERPRISE FUNDS				
Chris Jensen				
Chris Jensen	1,158,410	5,806,964	-	-
Chris Jensen Capital Expense/Operations Account	170,859	329,141	-	-
	1,329,269	6,136,105	-	-
Environmental Services				
General Management & Recycling	2,363,778	2,282,468	3,549,554	3,667,272
ISTS	526,784	495,082	617,989	700,428
Transfer Station, Canister Site, & Landfill	3,657,139	4,979,335	7,137,377	6,196,374
	6,547,701	7,756,886	11,304,920	10,564,074
Supervised Living				
Supervised Living	476,462	-	-	-
	476,462	-	-	-
Plat Books				
Plat Books	16,107	8,527	62,500	121,750
	16,107	8,527	62,500	121,750
TOTAL ENTERPRISE FUNDS	<u>8,369,539</u>	<u>13,901,517</u>	<u>11,367,420</u>	<u>10,685,824</u>

**2013
BUDGET**

FUND: Environmental Services

AGENCY:(60000) Enviromental Services

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Other Taxes	1,231	(7,704)	-	-
Licenses and permits	(9,211)	(7,708)	(5,000)	(5,150)
Intergovernmental	(497,843)	(502,659)	(494,282)	(494,417)
Charges for services	(5,051,457)	(5,254,852)	(4,971,992)	(5,006,686)
Miscellaneous	(660,606)	(668,265)	(460,002)	(508,400)
Transfer in	(14,055)	(30,417)	(33,586)	-
Earnings on investments	(110,642)	(164,699)	(130,000)	(95,000)
Total Revenue	<u>(6,342,584)</u>	<u>(6,636,303)</u>	<u>(6,094,862)</u>	<u>(6,109,653)</u>
Expenditures				
Personnel services	2,345,575	2,364,600	2,588,256	2,668,023
Contractual services	3,176,432	3,582,627	3,999,802	4,012,346
Materials	203,031	232,977	293,084	295,938
Capital outlay	-	-	2,983,816	1,958,322
Transfer out	32,311	25,000	-	-
Intrafund transfer	-	-	-	50,000
Intra-County expenses	288,856	422,411	404,846	449,517
Other financing uses	(25,288)	634,188	417,127	429,500
Total Expenditures	<u>6,020,918</u>	<u>7,261,803</u>	<u>10,686,931</u>	<u>9,863,646</u>
Net (Revenues) and Expenditures	<u>(321,667)</u>	<u>625,500</u>	<u>4,592,069</u>	<u>3,753,992</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	3.50	5.00	5.00
Professionals	8.00	4.00	3.50	3.50
Techicians & Para-Professionals	1.00	2.66	-	-
Skilled Craft/Service Maintenance	28.38	30.84	32.50	32.50
Office & Clerical	3.62	2.00	2.00	2.00
TOTAL	<u><u>43.00</u></u>	<u><u>43.00</u></u>	<u><u>43.00</u></u>	<u><u>43.00</u></u>

2013

BUDGET

FUND: Environmental Services

AGENCY:(610000) Regional Landfill Trust
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SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Transfer in	(32,311)	(25,000)	-	-
Earnings on investments	(11,087)	(7,037)	(8,000)	(5,000)
Intrafund transfer	-	-	-	(50,000)
Total Revenue	(43,398)	(32,037)	(8,000)	(55,000)
Net (Revenues) and Expenditures	(43,398)	(32,037)	(8,000)	(55,000)

2013

BUDGET

FUND: Environmental Services

AGENCY:(615000) 919 Fees

SUMMARY

Revenue

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Charges for services	(104,597)	(91,558)	(67,000)	(69,000)
Total Revenue	<u>(104,597)</u>	<u>(91,558)</u>	<u>(67,000)</u>	<u>(69,000)</u>
Net (Revenues) and Expenditures	<u>(104,597)</u>	<u>(91,558)</u>	<u>(67,000)</u>	<u>(69,000)</u>

**2013
BUDGET**

FUND: On-Site Waste Water Division

AGENCY:(616000) ISTS

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	(299,520)	(197,149)	(216,660)	(303,996)
Other Taxes	(29,163)	(21,051)	(35)	(316)
Intergovernmental	(52,829)	(34,045)	(21,294)	(43,008)
Charges for services	(160,517)	(159,549)	(160,000)	(160,000)
Miscellaneous	-	(50)	-	-
Transfer in	(147,000)	(229,857)	(220,000)	(193,109)
Earnings on investments	-	-	-	-
Gifts and contributions	-	-	-	-
Total Revenue	<u>(689,029)</u>	<u>(641,701)</u>	<u>(617,989)</u>	<u>(700,428)</u>
Expenditures				
Personnel services	421,858	406,328	463,621	493,074
Contractual services	43,507	40,422	94,667	137,841
Materials	14,008	7,104	13,498	14,758
Capital outlay	-	-	6,000	6,000
Transfer out	-	-	-	-
Intra-County expenses	47,410	41,229	40,203	48,755
Total Expenditures	<u>526,784</u>	<u>495,082</u>	<u>617,989</u>	<u>700,428</u>
Net (Revenues) and Expenditures	<u>(162,245)</u>	<u>(146,619)</u>	<u>-</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	-	1.00	0.50	0.50
Professionals	6.00	5.00	4.50	4.50
Office & Clerical	3.00	3.00	3.00	3.00
TOTAL	<u><u>9.00</u></u>	<u><u>9.00</u></u>	<u><u>8.00</u></u>	<u><u>8.00</u></u>

**2013
BUDGET**

FUND: Chris Jensen

AGENCY:(625000) Chris Jensen

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Property taxes	11,136	-	-	-
Other Taxes	(10,847)	-	-	-
Intergovernmental	(20,325)	-	-	-
Miscellaneous	(50,035)	-	-	-
Transfer in	(649,760)	-	-	-
Total Revenue	<u>(719,830)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	760,911	-	-	-
Contractual services	27,211	-	-	-
Materials	299	-	-	-
Transfer out	200,000	5,806,964	-	-
Other financing uses	169,988	-	-	-
Total Expenditures	<u>1,158,410</u>	<u>5,806,964</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>438,579</u>	<u>5,806,964</u>	<u>-</u>	<u>-</u>

2013

BUDGET

FUND: Chris Jensen Capital Expense/Operations Acct

AGENCY:(626000) Chris Jensen Capital Expense/Operations Account

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Transfer in	(200,000)	-	-	-
Total Revenue	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	24,342	-	-	-
Materials	146,517	-	-	-
Transfer out	-	329,141	-	-
Total Expenditures	<u>170,859</u>	<u>329,141</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(29,141)</u>	<u>329,141</u>	<u>-</u>	<u>-</u>

2013

BUDGET

FUND: Supervised Living

AGENCY:(670000) Supervised Living

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Expenditures				
Contractual services	60,594	-	-	-
Transfer out	415,868	-	-	-
Total Expenditures	<u>476,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>476,462</u>	<u>-</u>	<u>-</u>	<u>-</u>

2013

BUDGET

FUND: Plat Books

AGENCY:(640000) Plat Books

SUMMARY

	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Miscellaneous	(21,956)	(11,726)	(62,500)	(121,750)
Transfer in	(206,477)	-	-	-
Total Revenue	(228,433)	(11,726)	(62,500)	(121,750)
Expenditures				
Personnel services	-	-	15,000	43,000
Contractual services	-	-	18,000	73,250
Materials	16,107	8,527	29,500	5,500
Transfer out	206,477	-	-	-
Total Expenditures	222,584	8,527	62,500	121,750
Net (Revenues) and Expenditures	(5,849)	(3,200)	-	-

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**EXPENDITURE BY AGENCY
INTERNAL SERVICE FUNDS
2013
BUDGET**

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
INTERNAL SERVICE FUNDS				
Plat Books				
Plat Books	206,477	-	-	-
	206,477	-	-	-
Information Technology				
Information Technology	4,016,603	1,660,100	-	-
	4,016,603	1,660,100	-	-
Telecommunications				
Telecommunications	1,384,631	745,990	-	-
	1,384,631	745,990	-	-
County Garage/Motor Pool				
County Garage/Motor Pool	1,600,962	1,802,682	1,874,928	1,956,060
	1,600,962	1,802,682	1,874,928	1,956,060
Printing				
Printing	1,081,313	47,164	-	-
	1,081,313	47,164	-	-
Insurances				
Medical/Dental Self Insurance	29,403,549	28,540,827	29,683,430	29,665,358
Property Casualty Liability	871,094	1,820,212	1,667,492	375,163
Workers Compensation	3,654,547	2,995,046	3,475,682	3,344,133
	33,929,191	33,356,085	34,826,603	33,384,654
TOTAL INTERNAL SERVICE FUNDS	<u>42,219,178</u>	<u>37,612,021</u>	<u>36,701,531</u>	<u>35,340,714</u>

**2013
BUDGET**

FUND: Printing

AGENCY:(700000) Printing

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(560)	-	-	-
Charges for services	(363,567)	-	-	-
Transfer in	-	(248,587)	-	-
Total Revenue	<u>(364,126)</u>	<u>(248,587)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	133,585	-	-	-
Intra-County expenses	42,323	-	-	-
Contractual services	346,061	-	-	-
Materials	8,961	-	-	-
Other financing uses	903	-	-	-
Total Expenditures	<u>531,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>167,708</u>	<u>(248,587)</u>	<u>-</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Techicians & Para-Professionals	2.00	-	-	-
Office & Clerical	1.00	-	-	-
TOTAL	<u>3.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

2013
BUDGET

FUND: Postage/Supplies
AGENCY:(705000) Postage-Office Supplies

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(183)	-	-	-
Charges for services	(343,884)	-	-	-
Intra-County revenues	(304,960)	-	-	-
Total Revenue	(649,026)	-	-	-
Expenditures				
Contractual services	547,807	-	-	-
Materials	1,672	-	-	-
Transfer out	-	47,164	-	-
Total Expenditures	549,479	47,164	-	-
Net (Revenues) and Expenditures	(99,547)	47,164	-	-

**2013
BUDGET**

FUND: County Garage

AGENCY:(715000) County Garage

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(2,320)	(2,402)	(2,470)	(2,075)
Charges for services	(661,208)	(785,440)	(710,300)	(914,570)
Miscellaneous	(1,335)	(1,731)	(26,500)	(36,500)
Transfer in	(67,472)	(146,019)	(134,965)	-
Intra-County revenues	(735,015)	(794,528)	(825,386)	(872,196)
Other financing sources	(32,896)	(2,544)	-	-
Total Revenue	<u>(1,500,248)</u>	<u>(1,732,664)</u>	<u>(1,699,620)</u>	<u>(1,825,341)</u>
Expenditures				
Personnel services	528,214	490,031	593,047	569,934
Intra-County expenses	15,938	20,575	20,189	44,793
Contractual services	198,154	240,769	187,022	181,663
Materials	558,626	688,277	834,670	834,670
Capital outlay	1	-	-	65,000
Transfer out	20,000	102,500	-	-
Other financing uses	280,029	260,530	240,000	260,000
Total Expenditures	<u>1,600,962</u>	<u>1,802,682</u>	<u>1,874,928</u>	<u>1,956,060</u>
Net (Revenues) and Expenditures	<u>100,714</u>	<u>70,018</u>	<u>175,307</u>	<u>130,719</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Skilled Craft/Service Maintenance	7.00	7.00	7.00	7.00
Office & Clerical	1.00	1.00	1.00	1.00
TOTAL	<u><u>8.00</u></u>	<u><u>8.00</u></u>	<u><u>8.00</u></u>	<u><u>8.00</u></u>

**2013
BUDGET**

FUND: Property Casualty Liability
AGENCY:(720000) Property Casualty Liability

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(360)	(348)	(347)	(323)
Charges for services	(15,508)	(9,476)	(12,000)	(12,000)
Miscellaneous	-	(1,575)	-	-
Earnings on investments	(80,714)	(47,452)	(52,000)	(30,000)
Intra-County revenues	-	(301,939)	-	(460,975)
Total Revenue	(96,582)	(360,790)	(64,347)	(503,298)
Expenditures				
Personnel services	96,614	75,704	80,742	83,263
Contractual services	176,650	435,158	286,750	291,900
Materials	-	9,350	-	-
Transfer out	597,830	1,300,000	1,300,000	-
Total Expenditures	871,094	1,820,212	1,667,492	375,163
Net (Revenues) and Expenditures	774,512	1,459,422	1,603,145	(128,134)

**2013
BUDGET**

FUND: Workers Compensation

AGENCY:(730000) Workers Compensation

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(537,036)	(557,640)	(592,299)	(451,551)
Charges for services	(7,716)	(12,456)	-	-
Earnings on investments	(95,914)	(74,654)	(80,000)	(55,000)
Intra-County revenues	(2,727,641)	(2,631,478)	(2,803,383)	(2,837,589)
Total Revenue	<u>(3,368,307)</u>	<u>(3,276,229)</u>	<u>(3,475,682)</u>	<u>(3,344,140)</u>
Expenditures				
Personnel services	1,930,084	1,649,885	1,771,171	1,569,391
Intra-County expenses	35,371	124,955	92,242	97,632
Contractual services	1,684,998	1,213,292	1,602,783	1,667,625
Materials	4,093	6,915	9,485	9,485
Total Expenditures	<u>3,654,547</u>	<u>2,995,046</u>	<u>3,475,682</u>	<u>3,344,133</u>
Net (Revenues) and Expenditures	<u>286,240</u>	<u>(281,183)</u>	<u>-</u>	<u>(7)</u>

**2013
BUDGET**

FUND: Medical Dental Insurance

AGENCY:(740000) Medical Dental Insurance

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	-	(1,003,656)	-	(65,923)
Charges for services	(30,036,341)	(30,117,047)	(32,842,685)	(30,086,400)
Miscellaneous	(1,170)	-	-	-
Earnings on investments	(107,556)	(227,221)	(175,000)	(178,800)
Total Revenue	<u>(30,145,067)</u>	<u>(31,347,924)</u>	<u>(33,017,685)</u>	<u>(30,331,123)</u>
Expenditures				
Personnel services	27,354,778	26,398,792	27,991,774	28,116,200
Contractual services	1,054,928	1,385,327	1,481,235	1,365,354
Transfer out	183,189	186,888	210,421	249,727
OPEB Expense	810,655	569,820	-	-
Total Expenditures	<u>29,403,549</u>	<u>28,540,827</u>	<u>29,683,430</u>	<u>29,731,280</u>
Net (Revenues) and Expenditures	<u>(741,517)</u>	<u>(2,807,097)</u>	<u>(3,334,255)</u>	<u>(599,842)</u>

2013
BUDGET

FUND: Management Information Systems
AGENCY:(750000) Management Information Systems

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(14,110)	-	-	-
Charges for services	(47,940)	-	-	-
Miscellaneous	(244,915)	-	-	-
Intra-County revenues	(3,707,801)	-	-	-
Total Revenue	(4,014,767)	-	-	-
Expenditures				
Personnel services	2,994,773	-	-	-
Intra-County expenses	228,279	-	-	-
Contractual services	604,597	-	-	-
Materials	24,477	-	-	-
Transfer out	-	1,660,100	-	-
Other financing uses	164,477	-	-	-
Total Expenditures	4,016,603	1,660,100	-	-
Net (Revenues) and Expenditures	1,836	1,660,100	-	-
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Officials & Admin	2.00	-	-	-
Professionals	26.00	-	-	-
Techicians & Para-Professionals	3.00	-	-	-
Office & Clerical	8.00	-	-	-
TOTAL	39.00	-	-	-

2013
BUDGET

FUND: Telecommunications

AGENCY:(760000) Telecommunications

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Intergovernmental	(2,483)	-	-	-
Charges for services	(54,249)	-	-	-
Intra-County revenues	(1,307,043)	-	-	-
Total Revenue	<u>(1,363,775)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	523,857	-	-	-
Contractual services	562,489	-	-	-
Materials	248,515	-	-	-
Transfer out	-	745,990	-	-
Other financing uses	49,770	-	-	-
Total Expenditures	<u>1,384,631</u>	<u>745,990</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>20,856</u>	<u>745,990</u>	<u>-</u>	<u>-</u>
	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Professionals	1.00	-	-	-
Techicians & Para-Professionals	4.00	-	-	-
TOTAL	<u>5.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**EXPENDITURE BY AGENCY
PERMANENT FUND
2013
BUDGET**

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Adopted</u>	<u>2013 Adopted</u>
PERMANENT FUND				
Shoreline Sales				
Shoreline Sales	285,600	305,600	341,698	336,709
	<u>285,600</u>	<u>305,600</u>	<u>341,698</u>	<u>336,709</u>
TOTAL PERMANENT FUND	<u>285,600</u>	<u>305,600</u>	<u>341,698</u>	<u>336,709</u>

2013
BUDGET

FUND: Shoreline Sales
AGENCY:(500000) Shoreline Sales

SUMMARY	2010 Actual	2011 Actual	2012 Adopted	2013 Adopted
Revenue				
Earnings on investments	(631,243)	(214,886)	-	-
Total Revenue	<u>(631,243)</u>	<u>(214,886)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	-	-	3,098	25,000
Transfer out	285,600	305,600	338,600	311,709
Total Expenditures	<u>285,600</u>	<u>305,600</u>	<u>341,698</u>	<u>336,709</u>
Net (Revenues) and Expenditures	<u>(345,643)</u>	<u>90,714</u>	<u>341,698</u>	<u>336,709</u>



Table of Contents

- 1 Budget objectives, strategies and priorities
- 2 Where property taxes go; Key investments
- 3 Primary expenses and revenue sources
- 4 About St. Louis County; Achieving balance

St. Louis County has demonstrated good stewardship of its resources, working hard to provide core services and long-term financial stability to help support a high quality of life for all citizens, even in challenging economic times.

As a Minnesota county, St. Louis County is responsible for administering many government services that the state is required to provide. While some of these mandated services are funded by state or federal dollars, others become the responsibility of St. Louis County taxpayers.

The 2013 budget demonstrates:

- Smart investments in public safety and minerals management
- Collaboration in delivery of assessment services and emergency response
- Innovation to enhance productivity and outcomes in human services, roads and bridges, and online resources

Budget objectives and strategies

By setting priorities and budget objectives, St. Louis County provides quality services in a cost-effective manner, keeping our property tax rate among the lowest in the state. Objectives include:

Commitment to balancing the budget and positioning the County for future fiscal challenges

Continued emphasis on innovation, productivity and service to citizens

Sensitivity to economic pressures facing citizens, businesses and our region

Numbers to know:

- \$311,563,514...St. Louis County's 2013 Operating Budget
- \$111,669,173...Amount of budget collected from property taxes – the levy
- \$15,000,000.....Reduction in state and federal aids absorbed by the county in last five years
- \$1,048,505.....Mineral rents/royalties received in 2012
- 62.5%.....Amount of public-owned land in St. Louis County (i.e. not part of property tax base)
- 200,226.....Population of St. Louis County (2010 census)
- 1,714.6.....Number of full-time equivalent employees authorized to serve the County
- 19%.....Decrease in number of County employees in the last decade
- 1.5%.....Levy increase in 2013 from the previous year
- 4.....The number of consecutive years the levy amount has been below the cost of inflation
- 3,000.....Miles of roads maintained by Public Works

Commissioners' Priority Areas

Strong County infrastructure

Health and well-being of citizens

Healthy local economy

Healthy, viable ecosystem

Effective, efficient government

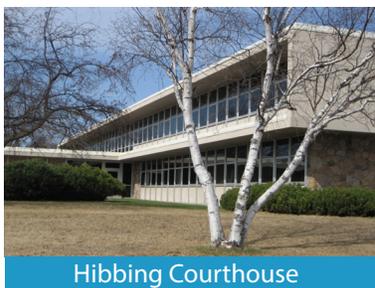
More information on progress in each area is available at the Online Performance Data Gallery, visit: stlouiscountymn.gov/performance.



Duluth Courthouse



Virginia Courthouse



Hibbing Courthouse

County Commissioners

District 1	Frank Jewell	(218) 726-2451	jewellf@stlouiscountymn.gov
District 2	Steve O'Neil	(218) 733-2734	oneils@stlouiscountymn.gov
District 3	Chris Dahlberg	(218) 726-2453	dahlbergc@stlouiscountymn.gov
District 4	Mike Forsman	(218) 365-8200	forsmanm@stlouiscountymn.gov
District 5	Pete Stauber	(218) 733-2908	stauberp@stlouiscountymn.gov
District 6	Keith Nelson	(218) 749-7108	nelsonk@stlouiscountymn.gov
District 7	Steve Raukar	(218) 262-0200	raukars@stlouiscountymn.gov

County Administrator	Kevin Z. Gray	(218) 726-2448	grayk@stlouiscountymn.gov
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Budget Timeline

January - March
Budget instructions released following initial meetings with the Board Chair, Chair of Finance and County Administration.

June-August
Administration works through multiple versions of department budgets and develops a budget recommendation with guidance from County Commissioners.

April-May
Departments develop and submit baseline budgets for mandated services and recommend strategies to deal with budget challenges.

Where do our property tax dollars go?

St. Louis County is committed to excellent stewardship of taxpayer resources.



Public Safety 33¢

Health & Human Services 29¢

Public Works 19¢

Other County Services 14¢

Debt Service 5¢

Property tax dollars support 36% of St. Louis County's \$311.5 million budget.

These funds are invested in efficient services to ensure public safety, strong county infrastructure and care for the most vulnerable.

Key investments

The 2013 budget allows St. Louis County to carry out its mission and deliver high quality yet efficient services to citizens in the areas of planning and zoning, land and minerals management, solid waste and recycling, public works, health, human services, criminal justice, community development and general government services. It also reflects the following key investments:

Minerals management

St. Louis County benefits from mining activities in several ways. Each year, the County receives Taconite Aid, a production tax based on the rolling, three-year average of tonnage produced in St. Louis County. Meanwhile, beginning in 2012, the County saw a significant increase in mineral rent royalties for mining that occurred on tax forfeited property. To capitalize on what is expected to be a continuing trend, the 2013 budget includes \$600,000 for start-up costs associated with expanding the minerals management program, including for surveyors' work, which is necessary to ensure accuracy.

Public safety

St. Louis County takes very seriously its role in protecting public safety. The 2013 budget includes increased investment in Arrowhead Regional Corrections, which

provides community corrections services for St. Louis County as well as Cook, Lake, Carlton and Koochiching counties. Both the Sheriff's Office and County Attorney's Office also saw increased investment.

Assessor's Office

Beginning in January, the St. Louis County Assessor's Office now provides assessment services for the City of Duluth and several other cities and townships. The County has hired additional staff in the Assessor's Office to handle this increased responsibility, but this investment will help ensure that property valuations are done accurately and fairly, and is in keeping with the recommendations of a Blue Ribbon Review Panel that studied assessment practices. This collaborative effort also helps eliminate duplication of services and creates work process efficiencies.

Budget summary

Despite challenging times, St. Louis County is working to balance reduced government aid, while maintaining programs that meet the needs of residents, continuing aggressive investment in county infrastructure and facilities, and taking a long-term approach to financial stability.

September

County Commissioners certify the maximum levy they will set at the September 10 Board Meeting. The County Board then has approximately three months to make final refinements based on public input.

December

Commissioners will approve the 2014 Operating and Capital Budget by resolution at their December 3 Board meeting.

October-November

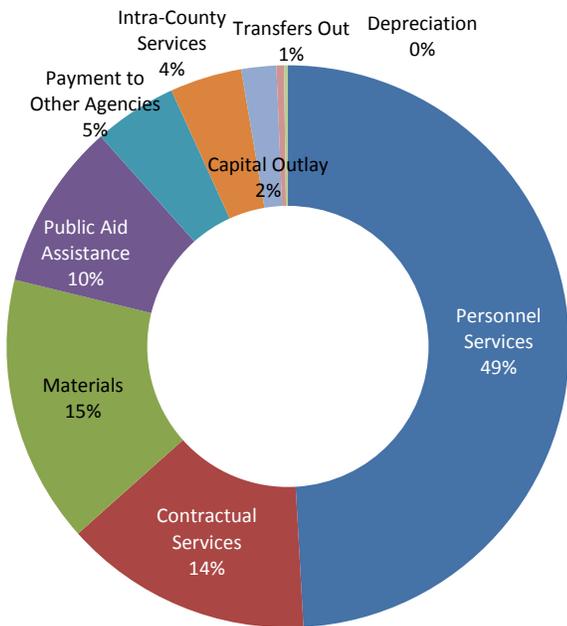
Additional board workshops for budget revisions are held, as needed. Citizens have opportunity to provide input at a public budget meeting at the Courthouse in Duluth.

The role of property taxes in the budget

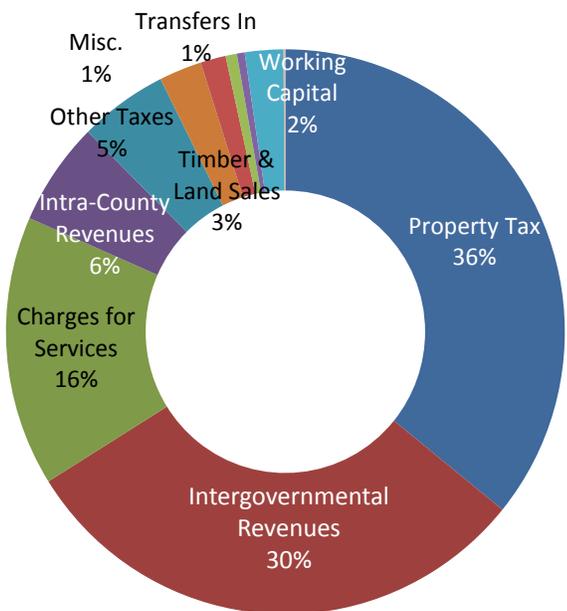
As the chart below shows, just over a third (36%) of St. Louis County's budget comes from property taxes. In 2013, that amount is \$111.6 million. This amount is divided up between all property owners based on the assessed value of their property. If your property's

value changes, this doesn't change the overall amount of money the County collects. What changes is the percentage of the overall amount that you pay. The County Assessor team works hard to provide accurate and fair assessments to all so that no one has to pay an unfair amount.

Primary expenses and revenue sources



Activity	2013 Adopted Expenses
Personnel Services	\$153,035,942 (49.1%)
Materials	48,007,652 (15.4%)
Contractual Services	44,500,615 (14.3%)
Public Aid Assistance	29,937,206 (9.6%)
Payment to Other Agencies	14,919,799 (4.8%)
Intra-County Services	12,870,886 (4.1%)
Capital Outlay	6,244,075 (2.0%)
Transfers Out	1,357,839 (0.4%)
Depreciation	687,000 (0.2%)
Loss/Gain Asset Disposal	2,500 (0.0%)
TOTAL	\$311,563,514



Source	2013 Adopted Revenue
Property Taxes	\$111,669,173 (35.8%)
Intergovernmental Revenues	94,310,771 (30.3%)
Charges for Services	48,218,111 (15.5%)
Intra-County Revenues	18,454,771 (5.9%)
Other Taxes	15,943,484 (5.1%)
Timber and Land Sales	7,705,000 (2.5%)
Working Capital	6,921,482 (2.2%)
Miscellaneous	4,556,113 (1.5%)
Transfers In	2,037,059 (0.7%)
Investment Earnings	1,408,850 (0.5%)
Fines and Forfeitures	179,250 (0.1%)
Licenses and Permits	151,150 (0.0%)
Gifts and Contributions	8,300 (0.0%)
TOTAL	\$311,563,514



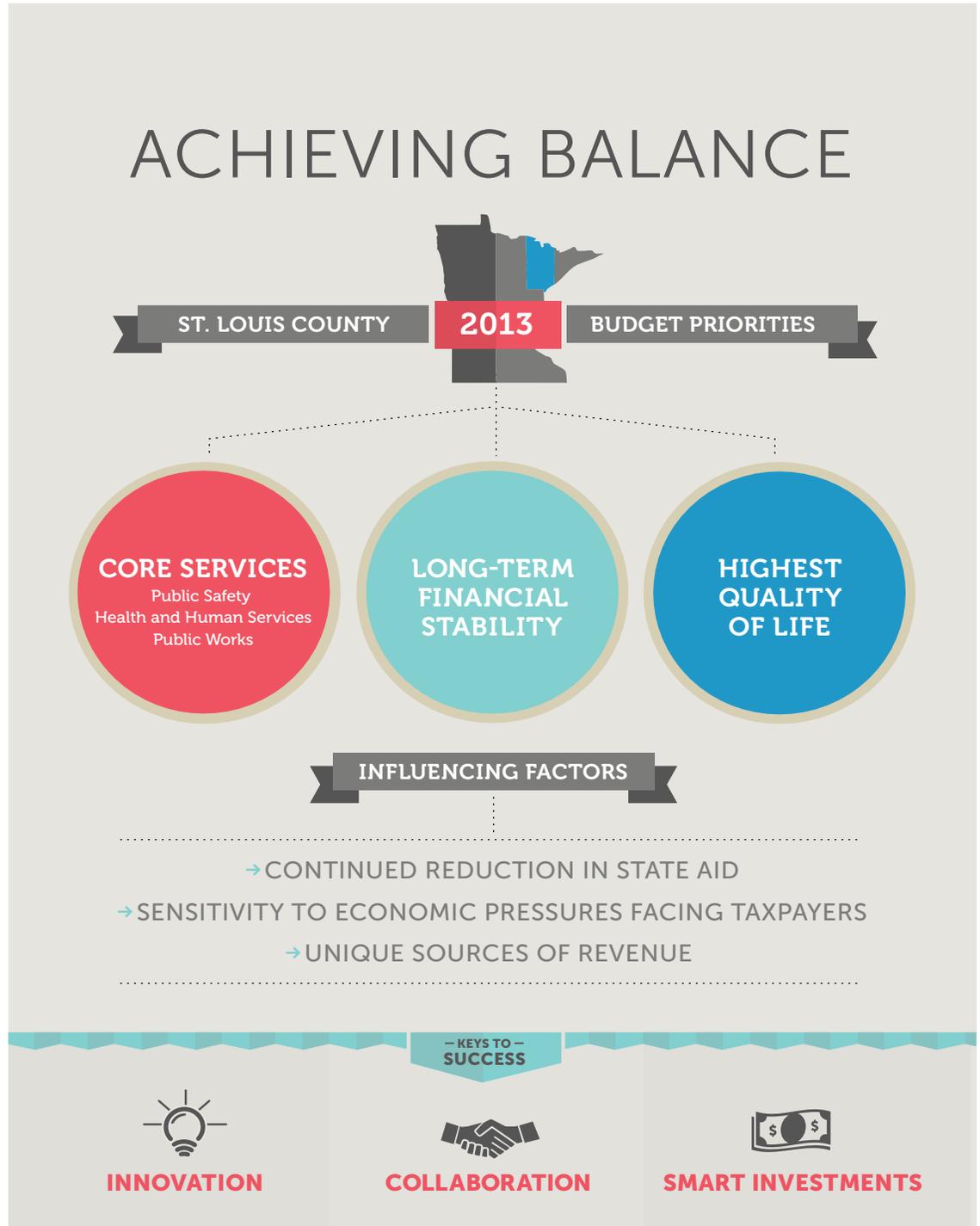
About St. Louis County

Located in northeastern Minnesota at the tip of Lake Superior and bordering Canada to the north, St. Louis County is home to 200,226 people living in rural settings, mining towns, farm communities and busy cities. Residents enjoy a unique quality of life in a county blessed with scenic beauty and diverse natural resources.

St. Louis County encompasses 7,092 total square miles, making it the largest county in the state, and in the nation, east of the Mississippi River. In fact, St. Louis County is larger than the District of Columbia and some states including Rhode Island (1,045 square miles), Delaware (1,954 square miles) and Connecticut (4,845 square miles). Measuring straight distance, it is as far from Duluth to St. Paul (136 miles) as from Duluth to the northwest corner of St. Louis County (135 miles).

Service promise

We are here to serve residents of St. Louis County. Our job is to create and maintain the best quality of life for the people who live here through the services we provide. In every interaction, we give residents our complete attention, treating them with warmth and respect. Residents will be pleasantly surprised by the level of service they receive.



County Seat: St. Louis County Courthouse
100 N 5th Ave W
Duluth, MN 55802
218-726-2000
stlouiscountymn.gov

Measures for Counties

St. Louis County Departmental Key Performance Indicators

1. Public Safety – County Sheriff – Crime Rates/Citizen Survey

Department Goal: To protect and serve the citizens of the county and region with professionalism and pride.

Commissioner Priority Area: Health and Well-Being of County Citizens

Current Performance: In 2011, St. Louis County (population 198,455) had the following Part I & II offenses and crime rates:

Part I:	6,972 total offenses; 1,865 total offenses cleared (27%)
Part II:	10,220 total offenses; 5,427 total offenses cleared (53%)
Crime Rate:	8,662; Grand total offenses: 17,192; Total Cleared 7,292; Percentage Cleared 42%

Statistics Source: MN BCA Uniform Crime Reports 2011

Note: BCA stats are not final until July 1, 2012

In 2010, St. Louis County (population 197,809) had the following Part I & II offenses and crime rates:

Part I:	6,912 total offenses; 1,859 total offenses cleared (27%)
Part II:	10,179 total offenses; 5,833 total offenses cleared (57%)
Crime Rate:	8,640 grand total; 3,494 Part I; 5,145 Part II

Statistics Source: MN BCA Uniform Crime Reports 2010

Crime rates St. Louis County

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
St. Louis County												
Serious crime rate per 100,000 residents	3,329	4,163	4,185	4,036	3,898	3,520	3,635	3,814	3,691	3,610	3,452	2011 Uniform Crime Reporting information is normally not available until July 1st each year (per BCA)
Total serious crimes	6,674	8,361	8,359	8,026	7,709	6,918	7,130	7,492	7,278	7,140	6,912	
Property crime rate per 100,000 residents	3,094	3,917	3,911	3,797	3,677	3,255	3,316	3,507	3,425	3,350	3,221	
Number of property crimes	6,203	7,868	7,811	7,551	7,272	6,397	6,504	6,890	6,752	6,626	6,450	
Violent crime rate per 100,000 residents	235	245	274	239	221	265	319	306	267	260	231	
Number of violent crimes	471	493	548	475	437	521	626	602	526	514	462	
Total population	200,478	200,852	199,722	198,882	197,750	196,553	196,158	196,458	197,166	197,767	200,226	

Table Source: MN Compass

Current Performance: Three-quarters or more of St. Louis County residents (measured in its 2011 Residential Survey) felt “very” or “somewhat” safe from violent (83%) or property crimes(67%) and 59% felt safe from illegal drug activity. 2011 ratings were similar to those given in 2007.

Current Performance: The St. Louis County Sheriff's Office responded to 1,656 Priority One Level Incidents throughout St. Louis County between 1/1/11 and 12/31/11. The average response time from time of dispatch to first unit on scene computes to 16.26 minutes. St. Louis County is very unique compared to other Minnesota counties in that it is over 7,000 square miles in size, the type and quality of our roadways varies significantly throughout the county, and great distances between calls often requires extra time to respond thus impacting the efficacy of this measure as a standard in St. Louis County as compared to other counties in the State.

2. Probation/Corrections – Arrowhead Regional Corrections (ARC) - Recidivism

Department Goal: To use evidence-based practices to provide community corrections services in a five county area of Northeastern Minnesota (St. Louis, Carlton, Cook, Koochiching and Lake Counties). ARC operates the (1) Northeast Regional Corrections Center (NERCC), a minimum security level institution for adult males, (2) Arrowhead Juvenile Center, a secure detention and treatment facility for juveniles, (3) Court and Field (probation and parole) services and (4) contracted services for adult female offenders.

Commissioner Priority Area: Health and Well-Being of County Citizens

Current Performance: Arrowhead Regional Corrections’ goal is to maintain its client recidivism rate at 30% or lower, as defined by the Minnesota Department of Corrections. The MN DOC defines recidivism as “a felony conviction within three years of discharge”. In 2011, the recidivism rate for Arrowhead Juvenile Center was 17%. The probation recidivism rate was 14% and the parole/supervised release recidivism rate was 26%. The 2010 NERCC minimum security facility recidivism rate was 17%. The 2010 Female Offender Program recidivism rate was 11%. The recidivism studies for NERCC and the Female Offender Programs will be updated in 2012.

3. Public Works – Public Works –Snow Plowing Time

Department Goal: To provide a safe, well-maintained road and bridge system

Commissioner Priority Area: Strong County Infrastructure, Facilitate Economic Development

Current Performance: It takes the St. Louis County Public Works Department an average of 6 hours to plow county roadways during an average snowfall event.

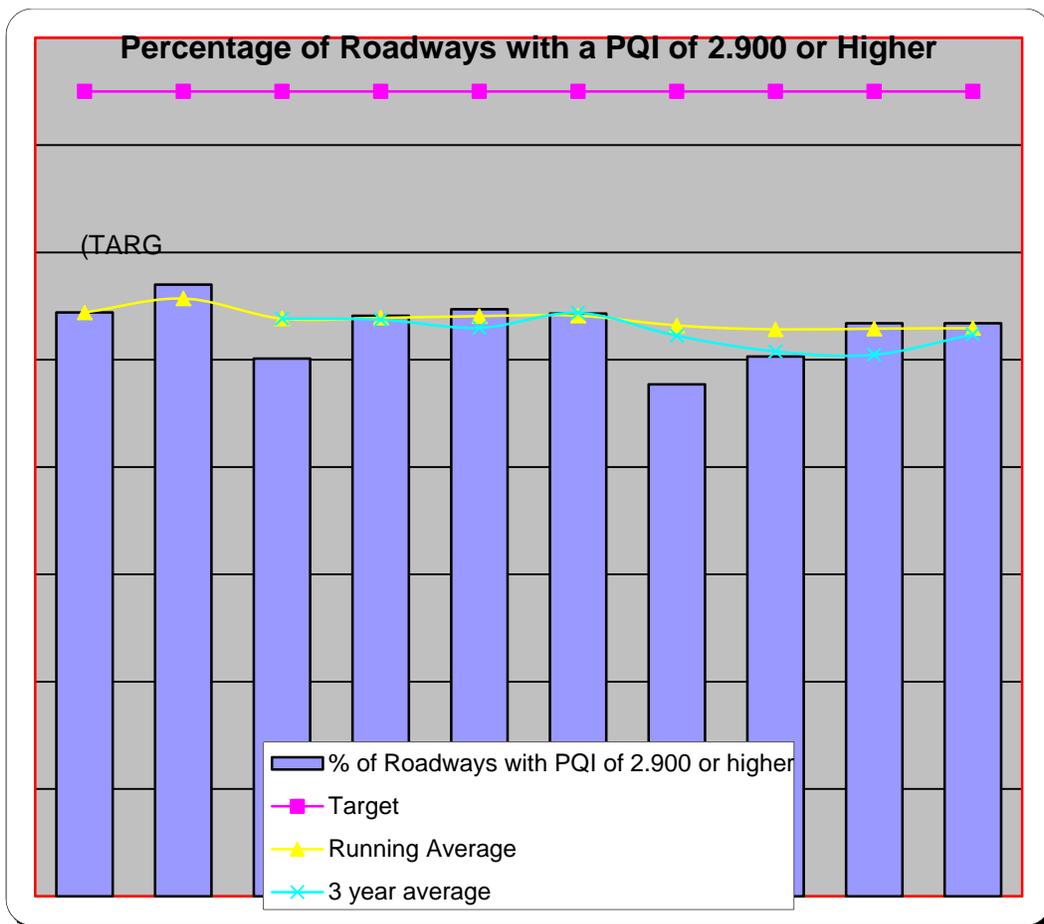
4. Public Works - Public Works - Average Pavement Rating/ Citizen Survey

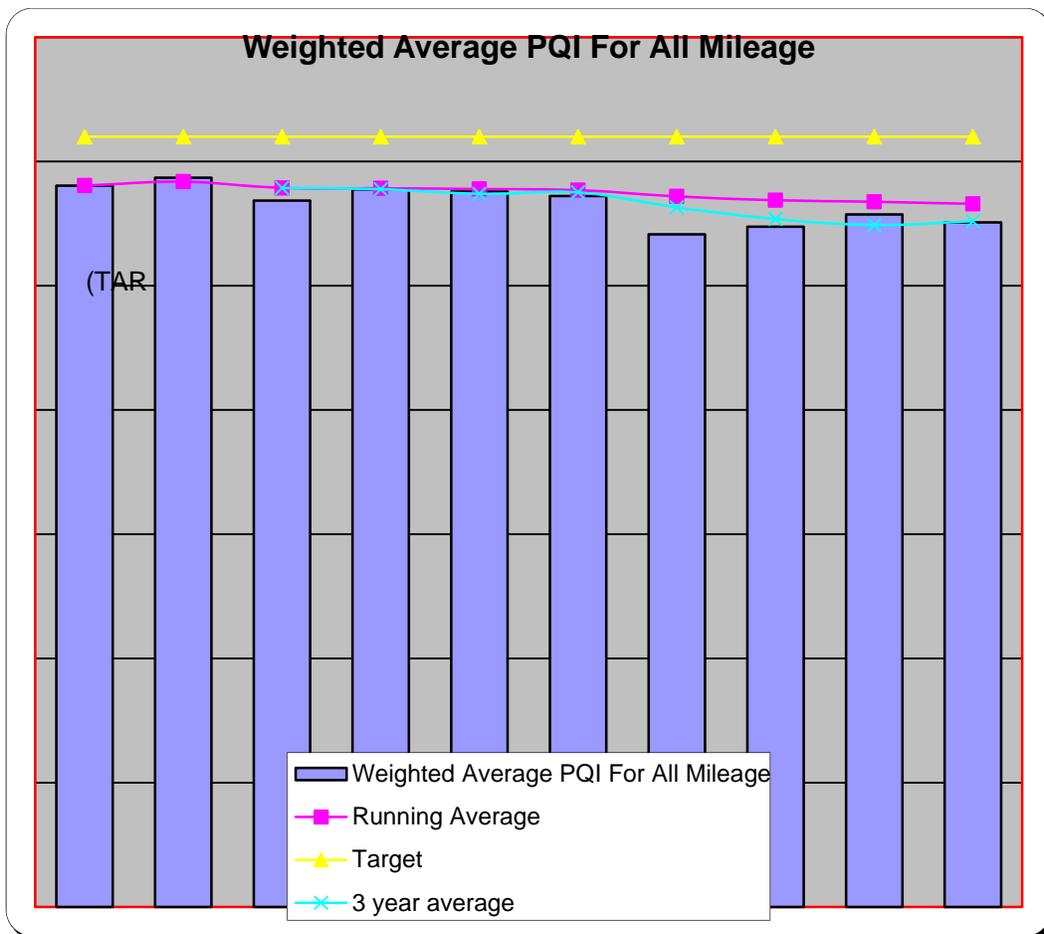
Department Goal: To provide a safe, well-maintained road and bridge system

Commissioner Priority Area: Strong County Infrastructure, Facilitate Economic Development

Current Performance: To improve the overall pavement quality of the roads of St. Louis County jurisdiction (unorganized townships, county roads, and county state aid highways) to a level acceptable to the public, Public Works strives to maintain 75% of roadway miles with a Pavement Quality Index (PQI) of 2.900 or higher and the weighted average PQI for all mileage at 3.100 or higher. Pavements having a PQI of 2.900 to 3.200 are defined as being in "fair" condition. PQI's range from 0.000 (worst) to 4.200 (best).

Using PQI data from 2011, the percentage of roadway miles rated with a PQI of 2.900 or higher is 53.4%, which is under the 75% target. The weighted average PQI for all mileage, using the same data, is 2.755, which is under the target of 3.100.





What will be changed to meet this goal: The Department knew that we would not be able to achieve this goal, but felt it was important to set targets that would reflect where our system should be. A review of the current data indicates that the overall condition of the paved highway system is more or less stable, with a short term improvement over the last three years. Factors affecting this trend include better performing asphalt binders, low inflation and favorable contractor pricing and the addition of some ARRA funding.

A shift towards doing more preservation projects such as mill and overlays, reclaim and overlays and bituminous overlays, along with more preventative maintenance such as crack sealing and chip seals should continue to push our numbers in the right direction. With the new Congress and the new State legislature, federal and state funding levels remain a large concern that grow harder to predict. State Aid and Taconite Taxes dedicated to the Road & Bridge Fund will probably remain relatively flat. Federal funds such as HPP's and appropriations will probably not be something we can count on. The regular formula funds distributed through the ATP still appear to be stable. Given the statements about, it would appear overall that funding will remain flat, leaving us vulnerable to future inflation and the erosion of our buying power. This will make it challenging to maintain our short term gains. We have implemented a pavement management system and will continue to refine its use.

Current Performance: In 2007, the county conducted a resident survey and of the respondents 33% said that road conditions in the county were a major problem, and they assigned as an average rating for street maintenance and repair at 27 out of 100 (100 being perfect); snow removal was placed at 54/100 and storm drainage at 46/100.

In 2011, residents again found road conditions to be a major problem. In fact, 13% of residents selected road conditions as the most serious issue facing St. Louis County. The 2011 survey asked somewhat different questions than 2007. For example, the average rating (on a 100 point scale) for “snow and ice removal on county roads” was 48 and for the condition of county roads it was a 30.

5. Public Health – Public Health & Human Services (PHHS) – Life Expectancy

Department Goal: Children will be born healthy, live a life free from abuse and neglect, and will have a permanent living arrangement. Parents will be emotionally and financially able to provide for their children. Our community will make healthy life choices; have safe food, water, and air.

Commissioner Priority Area: Health and Well-Being of County Citizens

Current Performance: The Council on Local Results and Innovation recommended performance measure for public health is life expectancy, which is a complex measure. The University of Wisconsin Population Institute states that health outcomes such as life expectancy are impacted by the following factors: 30% by individual health behavior (tobacco use, diet and exercise, alcohol use); 20% by clinical care (access to and quality of); 40% by social and economic factors (education, employment, income, family and social support, community safety; and 10% by physical environment (environmental quality and built environment).

Because the recommended life expectancy measure is too global for services provided by local public health staff, results could not realistically be attributed to local public health services. St. Louis County Public Health has chosen infant mortality as its Department Goal. Babies born with a low birth weight have an increased risk of dying. Approximately half of the County public health nurses provide home visits to high risk maternal populations, seeing clients prenatally and post-partum, to provide support and education to prevent complications including low birth weight.

2010 Low Birth Rate 5.2%

2011 Low Birth Rate pending

6. Social Services – Public Health & Human Services (PHHS) – Workforce Participation Rate

Department Goal: Adults will be self-sufficient, providing for their own welfare and that of their children. Children will be born healthy, live a life free from abuse and neglect, and will have a permanent living arrangement. Parents will be emotionally and financially able to provide for their children.

Commissioner Priority Area: Health and Well-Being of County Citizens

Current Performance: The department’s work participation rate measures how effectively people are able to enter the workforce and gain economic self-sufficiency. PHHS’ goal is that MFIP and DW participants will meet or exceed the state’s expectation of a work participation rate of 38.9%.

2010 Work Participation Rate	41.3%	2010 3-year Self-Support Index	65.9%
2011 Work Participation Rate	39.5%	2011 3-year Self-Support Index	66.4%

7. Social Services – Public Health & Human Services (PHHS) – Maltreatment

Department Goal: Adults will be self-sufficient, providing for their own welfare and that of their children. Children will be born healthy, live a life free from abuse and neglect, and will have a permanent living arrangement. Parents will be emotionally and financially able to provide for their children.

Commissioner Priority Area: Health and Well-Being of County Citizens

Current Performance: PHHS strives to protect vulnerable children in order to enhance their safety, permanency and well-being. The department has established targets of 90% of children with one incident of substantiated child abuse will not have a reoccurrence within 12 months.

2010 No reoccurrence	92.1%
2011 No reoccurrence	94.3 %

8. Taxation – County Assessor – Level of Assessment Ratio

Department Goal: Inspect, value, and classify - for property tax purposes – all taxable parcels with new construction on an annual basis. Assessments meet Department of Revenue standards for level and consistency.

Commissioner Priority Area: Efficient, Effective Government

Current Performance: The median assessment level for all classes of property based on sales adjusted for local effort falls within the Department of Revenue’s acceptable range of 90% to 105% with a coefficient of dispersion less than 20 percent. This means that assessments should consistently fall within 90 to 105 percent of sales prices.

The following are statistics from the 2011 sales ratio report for St. Louis County provided by the Minnesota Department of Revenue. The current St. Louis County level of assessment ratio, median ratio, falls between 90-105% for 2010

PROPERTY TYPE	NUMBER OF SALES	MEDIAN RATIO	COEFFICIENT OF DISPERSION
RESIDENTIAL	760	95.0	16.3
APARTMENTS	2	87.8	40.8
CABINS	86	97.6	22.4
RESORTS	1	91.2	0
AGRICULTURAL	72	97.5	26.5
COMMERCIAL/INDUSTRIAL	21	98.4	17.8

9. Elections – County Auditor – Accuracy of Post-Election Audit

Department Goal: Maintain high election standards and public confidence in the election process in compliance with state and federal election laws (including HAVA).

Commissioner Priority Area: Effective, Efficient Government

Current Performance: During the 2010 general election, according to the post-election audit, 100% of ballots were counted accurately. This measure is primarily capturing data from State and Federal election cycles, and is not collected each year. However, in 2011, there was one county election, a Special Election for House District 5B, which was in compliance with all state and federal laws. There was not a state post election review (PER) for this election.

10. Parks – (NA/No County Parks, Recreational Programs or County Facilities)

Current Performance: Although St. Louis County does not operate county parks some of the 2011 Residential Survey Data speaks to general ratings in this area. The overall quality of life in ST. Louis County is high, with 84% of residents rating overall quality of life “good” or “excellent.” When asked about factors that impact this quality of life, on a 100 point scale high ratings were given to natural environment (70), recreational opportunities (64), public land/open space (59) and rural character (51).

11. Libraries - Arrowhead Library System (of which St. Louis County is a member) - Number of annual visits per 1,000 residents

St. Louis County is a member of the Arrowhead Library System. As such, we do not have direct authority for their services nor do we know their goals. However, the Arrowhead Library System provided the following statistics for consideration:

Public Library	2010 Population	2011 Library Visits	Visits Per Thousand
Aurora	1,709	21,242	12.4
Babbitt	1,475	19,422	13.2
Buhl	1,000	5,220	5.2
Chisholm	4,976	13,233	2.7
Cook	574	13,500	23.5
Duluth	86,265	376,817	4.4
Ely	3,460	98,696	28.5
Eveleth	3,718	20,100	5.4
Gilbert	1,799	20,696	11.5
Hibbing	16,361	111,786	6.8
Hoyt Lakes	2,017	19,540	9.7
Kinney	169	1,578	9.3
McKinley	128	366	2.9
Mountain Iron	2,869	21,716	7.6
Virginia	8,712	130,000	14.9
ALS Bookmobile	64,994	3,429	0.1
TOTAL	200,226	877,341	4.4

Please note: Bookmobile data was included, although those numbers are skewed a bit as the population number reflects everyone who doesn't live in one of the 15 cities with public libraries. The data does not reflect any activity from the Mail-A-Book services provided by Arrowhead Library System.

Other:

Veteran's Services – Veterans Service Office – Veteran Feedback

Department Goal: To annually increase the number of veterans we work with and to serve them in a timely and customer-oriented manner. In 2010 we saw 14,510 veterans, in 2011 we saw 14,860 veterans.

Commissioner Priority Area: Health and Well-Being of County Citizens

Current Performance: Customer satisfaction surveys are used by this office to assure customer satisfaction. 100% of the surveys received in each of the county Veterans Service Offices indicated either "Very Satisfied" or "Somewhat Satisfied" when asked if their questions were answered when seeking benefit information from their County Veterans' Office.

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Budget Glossary

2010 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

2011 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

2012 ADOPTED - This entry on the budget pages details the budget and personnel complement as approved by the County Board on December 13, 2011.

2013 ADOPTED - This entry on the budget pages details the budget and personnel complement as approved by the County Board on December 11, 2012.

AD VALOREM TAX - A tax computed from the assessed valuation of land and improvements.

AGENCY - An organized set of related work activities directed toward a common purpose, it is the organizational unit below a department.

APPROPRIATION - A specific amount of money authorized by the County Board, generally during adoption of the annual budget, to be used to make expenditures for specific purposes. Authorizations are generally granted for a one-year period.

BASIS OF ACCOUNTING - This refers to the time at which revenues and expenditures are recognized in accounts and reported. The Basis of Accounting includes:

Accrual -- Basis of accounting whereby revenues are recorded when they are earned (whether or not cash is received) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time or not);

Cash -- Basis of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Modified Accrual -- The basis of accounting whereby expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and

Budget Glossary *continued*

revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes received and revenues earned.

CAPITAL IMPROVEMENT PROGRAM - A six year plan for approved capital improvements.

CASH FLOW - A projection of the cash receipts and disbursements anticipated during a given time period.

DEBT SERVICE - Payment of principal and interest on specific obligations which result from the issuance of bonds.

DEPARTMENT - The basic organizational unit of County Government, responsible for carrying out a specific function.

DEPRECIATION - A term used to account for: (1) expiration in the service life of capital assets attributed to use, deterioration, action of physical elements and (2) portion of the cost of a capital asset which is charged as an expense during a period.

ENCUMBRANCE - A legal financial commitment (such as purchase orders, contracts and salary) of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

EXPENDITURE - Cost of goods and services obtained, including debt service and capital outlay.

EXTENSION RATE - Rates used in calculating taxes based upon the levies established by the County, cities, townships and special taxing districts.

FULL-FAITH AND CREDIT - A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to bonds.

FULL-TIME EQUIVALENTS (FTE) - Combines all full-time and part-time personnel into a standard equivalent for time management. The personnel categories will account for employees in terms of FTEs in order to more accurately reflect the total personnel complement.

Budget Glossary *continued*

FUND - An independent fiscal and accounting entity which is segregated for the purpose of performing specific activities or achieving certain objectives.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition, construction or improvement of capital facilities other than those financed by Enterprise Fund.

Debt Service Funds - Funds which account for the accumulation of resources for, and payment of, long-term debt, principal, interest and related costs.

Enterprise Funds - Funds which account for operations that are financed and operated in a manner similar to private business. The intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges.

General Fund - A fund which accounts for all financial resources, except those required to be accounted for in another fund.

Internal Service Funds - Funds which account for operations that are financed and operated in a manner similar to private business. The intent is that the cost (expenses, including depreciation) of providing goods or services by specific departments within St. Louis County for other departments within St. Louis County on a continuing basis be financed or recovered primarily through user charges.

Special Revenue Funds - Funds which account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

Budget Glossary *continued*

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and trust funds. Revenue + fund balance = expenditures.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (G.A.A.P.) - Detailed accounting standards and practices for state and local governments as prescribed by the Government Accounting Standards Board.

GENERAL OBLIGATION BONDS - Bonds backed by the full faith and credit of government (a pledge of the general taxing power for the payment of the debt obligation).

GOAL - desired objective toward which strategies are directed.

GRANTS - Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

INDICATORS – The specific items of information that track results.

LEVY - The total amount of taxes, specialized assessments or service charges imposed by a government.

LIABILITIES - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MARKET VALUE - A valuation placed upon real and personal property within the County. The valuation reflects a number of factors including appraisals, new construction, and comparative sales data.

MAJOR ACCOUNT SERIES - The six classifications of expenditures made by the County are:

Personnel Services - Costs relating to salaried employees, including fringe benefits.

Services and Charges - Costs pertaining to services and charges rendered by individuals, businesses and other County employees; contracts and agreements covering the upkeep of

Budget Glossary *continued*

grounds, buildings and equipment (non-capital outlays); travel expenses; and expenditures for the lease or rental of land, buildings and equipment.

Direct Materials - Costs expended for supply items, supplies and materials pertaining to Public Works activities, and repair and maintenance contracts and agreements.

Capital Outlay - A category used to record amounts paid for the acquisition of fixed assets or additions to fixed assets.

Public Assistance - Costs expended for County Financial Assistance programs, as determined by the County Social Services.

Other Charges - Costs not included in the above classifications, including transfers (an accounting function used to show that funds have been handled without having goods or services rendered in return).

MISSION - a description of the business your organization does.

OBJECTIVE - A clearly described target for achievement within a specified time span, representing measured progress toward a goal.

OPERATING BUDGET - The financial plan for the fiscal year which authorizes proposed personnel complements, expenditures and the revenues to finance them.

OUTCOME – The specific impact or result a program is intended to have for the target population.

PERFORMANCE TARGET – Numerical result representing achievement toward outcomes.

PERSONNEL CATEGORIES - The six classifications for employment in St. Louis County are:

Officials and Administrators - Employees and elected officials who set the broad policies, exercise overall responsibility for the execution of these policies or direct the individual departments or special phases of the agency's operations. Included are the

Budget Glossary *continued*

County Commissioners, County Administrator, Department Heads, and their Administrative Assistants.

Professionals - Employees whose job responsibilities require specialized and theoretical knowledge usually acquired through college training, work experience or other training, providing comparable knowledge. Included are accountants, financial analysts, librarians, social workers, nurses, recreational therapists, principal buyers, labor relations director, and planners.

Technicians and Para-Professionals - Employees whose job responsibilities require a combination of basic scientific or technical knowledge and manual skill obtained through specialized post-secondary school education or equivalent on-the-job training, and jobs in which workers perform some of the duties of the professional or technician in a supportive role (usually requires less formal training and/or experience normally required for professional or technical status). Included are assistant engineering technicians, principal computer operators, licensed practical nurses, social service specialists, real estate appraisers, medical examiner's investigators, sheriff's sergeants, veteran's service representatives, and financial unit supervisors.

Protective Service Worker - Employees who are entrusted with public safety, security and protection from destructive forces. Included are crime lab technicians, sheriff's detectives, senior deputy sheriff, senior investigator, chief deputy sheriff, levy and mortgage deputies, and correctional officers.

Skilled Craft Workers and Service

/Maintenance - Employees whose job responsibilities require special manual skill, a thorough and comprehensive knowledge of the process involved in the work, and which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. It also includes jobs in which workers perform duties resulting in or contributing to the comfort, convenience, hygiene or safety of the general public, or which contribute to the upkeep and care of the buildings, facilities or grounds of public property. Included are cooks, electricians, heavy equipment operators, highway maintenance foremen, and custodial workers.

Budget Glossary *continued*

Office and Clerical - Employees whose job responsibilities include external communication, recording and retrieval of data, and/or information and other paperwork required in an office. Included are account clerks, eligibility specialists, receptionists, dietician assistants, legal administrative assistants, offset equipment operators, and court deputies.

REIMBURSEMENT - Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

REVENUES - All amounts of money received from external sources such as property taxes, federal and state aids, fees, fines, forfeitures, service charges, etc.

REVENUE BONDS - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

TAX CAPACITY - A valuation placed upon the market value of the real and personal property in the County in a manner prescribed by State law as the basis for levying property taxes. The tax capacity reflects a percentage of the property's assessed value. The market value of a property is multiplied by the appropriate tax capacity classification rate to arrive at its "tax capacity".

TAX CAPACITY CLASSIFICATION RATE - The tax rates applied to tax capacities within the County. The tax capacity rate will vary depending on the property classification (homestead, seasonal-recreation, rental, non-homestead, commercial/industrial, vacant). The lowest rate is for homestead property, with significantly higher rates for seasonal recreation, vacant and commercial/industrial property.

TRUTH IN TAXATION - A set of procedures adopted by the 1989 Minnesota Legislature, and revised periodically, intended to improve local accountability in the adoption of the budget and property tax levy of local governments. For example, the Truth-In-Taxation requires the County to adopt and certify a proposed levy in September, mail proposed property tax statements to all property owners and hold a public hearing prior to the adoption and certification of a final property tax levy and budget in December. Truth-in-Taxation requirements were eliminated in the 2009 legislative session and evening public budget hearings are now required.

St. Louis County Budget Policies

The following Budget Policy governs the County's annual budgeting process and outlines duties and responsibilities associated with the developing and monitoring of the budget.

Sec. 1 - Board to Control Finances. The Board shall have authority over the financial affairs of the County, and is the budget appropriating authority for St. Louis County.

Sec. 2 - Preparation and Submission of Annual Budget. The County Administrator shall submit to the Board a budget and an explanatory budget message in a form and manner as prescribed in this policy under section 4, paragraph A, subd. 2-3.

Sec. 3 - Passage of Annual Budget. The budget shall be a public record in the office of the County Auditor, open to public inspection by anyone. The County Administrator shall ensure sufficient copies are prepared for distribution to interested persons and civic groups.

Budget review meetings shall be held and adjourned consistent with the state statutes regarding Truth-in-Taxation and conducted so as to give interested citizens a reasonable opportunity to be heard. The County Board will certify by resolution to the County Auditor for a maximum proposed property tax levy by September 15th, which will be used to comply with the Truth-in-Taxation provisions of state law. The budget estimates shall be read in full and the County Administrator shall explain the various items thereof as fully as may be deemed necessary by the Board. The Board shall adopt the budget in accordance to state standards and no later than the last day of December. The budget resolution shall set forth the total for each budgeted fund and each department with such segregation as to objects and purposes of expenditures as the Board deems necessary for purposes of budget control. A resolution stating the amount of taxes to be levied must also be adopted by the Board by December 31st.

Sec. 4 - Special Laws of St. Louis County. The County complies with Minnesota Statutes 383C.021 through 383C.027, which govern the Budget process. They are as follows:

383C.021 BUDGET AND FINANCIAL ADMINISTRATION.

Subd. 1. Duties of the County Board. The County Board shall annually adopt a budget for the next fiscal year. The budget shall be a complete financial plan for the year. The Board may create fund

St. Louis County Budget Policies *continued*

accounts in accordance with generally accepted accounting principles and state and federal laws and rules to account for the assets, liabilities, revenues, and expenditures of the County.

Subd. 2. **Format.** The Board may use any combination of expenditure classifications by fund, organization, program, purpose, or activity. The budget shall begin with a general summary of its contents and shall detail all estimated revenues, including the property tax levy, and all estimated expenditures, including debt service, for the next fiscal year. The total of estimated expenditures for the next fiscal year shall not exceed the total of estimated revenues and any surplus amounts expected to be available at the end of the current fiscal year. Amounts in funds unexpended at the end of the fiscal year may be carried over from one fiscal year to the next in accordance with generally accepted accounting principles.

Unexpended amounts may be restricted by the Board to finance contingent obligations which may become payable in subsequent fiscal years.

Subd. 3. **Operating budget.** The budget shall include information showing operating revenues, expenditures, and personnel for the fiscal year.

Subd. 4. **Capital budget.** The budget shall include the capital expenditures proposed for the fiscal year by project and the proposed method and plan of financing of each capital project.

383C.022 CAPITAL PROGRAM

The Board may also prepare a five-year capital program to include:

- a clear, general summary of its contents;
- a list of all capital improvements which are proposed to be undertaken during the next five fiscal years, with appropriate supporting information as to the necessity for the improvements;
- cost estimates, method of financing, and recommended time schedules for each improvement, and
- the estimated cost of operating and maintaining the facilities to be constructed or acquired.

**St. Louis County
Budget Policies**
continued

The information may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

383C.023 REDUCTION OF APPROPRIATIONS.

If the maximum rate of taxation for the various purposes mentioned in the budget for which the County may levy taxes, together with the estimated amount of other County revenues for the ensuing year, and the unappropriated fund balance does not equal the total amount of the budget, the County shall reduce the several funds mentioned in the budget. The items for bonds, interest on bonds, salaries, and other items, the charges for which are fixed by law, shall remain at the full amount that the law requires.

383C.024 APPROPRIATIONS AND TAX LEVY.

The County Board shall adopt the budget by resolution which shall constitute appropriation of the amounts specified in the budget as expenditures from the funds indicated. It shall also adopt by resolution a levy of the tax proposed in the budget.

383C.025 AMENDMENTS.

Subd. 1. **Supplemental appropriations.** The Board may make supplemental appropriations during a budget year. The appropriations may authorize the use and expenditure of amounts accruing to the County which were not previously anticipated as revenues by the Board in the adoption of the budget.

Subd. 2. **Changes in appropriations.** The Board may by resolution modify the adopted budget or the appropriation to a department or fund, or transfer amounts from one department or fund to another except as otherwise restricted by law.

383C.026 LAPSE OF APPROPRIATIONS.

Each appropriation, except an appropriation within the Capital Projects Funds, lapses at the close of the fiscal year, to the extent that it has not been expended or encumbered. Amounts in funds

**St. Louis County
Budget Policies**
continued

unexpended at the end of the fiscal year may be carried over from one fiscal year to the next, in accordance with generally accepted accounting principles.

An appropriation within the Capital Projects Funds continues 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 at the discretion of the County Administrator.

383C.027 ADMINISTRATION OF BUDGET.

Subd. 1. **Records; rules.** A record of every appropriation shall be kept by the County Auditor, or by an officer, agent, or employee designated by rule, which will at all times show the amount of any appropriation which has been expended, contracted, or obligated. The remaining unencumbered amount is available for expenditure, to the extent necessary, to enable every officer, agent, or employee who has authority to incur an obligation to know whether incurring an additional obligation will exceed the appropriation.

The Auditor shall make and may amend rules governing in detail the manner in which boards, commissions, administrative officers, and employees of the County incur, record, and report obligations as reasonably necessary to regulate the keeping of the records required by this section and to enable the Auditor to determine and certify whether an obligation is within and pursuant to an appropriation made as required by sections 383C.021 to 383C.026.

The rules, upon adoption by the County Board, shall bind all boards, commissions, officers, agents, and employees. No contract or obligation shall be valid for any purpose unless it is incurred, recorded, reported, and certified in accordance with the rules. No claim or payroll shall be presented to the County Board or other board, commission, or agency for allowance, or allowed unless it has been audited by the Auditor and certified by the Auditor to have been incurred within and pursuant to an appropriation as required by sections 383C.021 to 383C.026. The Auditor shall not certify a claim or payroll without ascertaining that it has been so incurred. No claim or payroll shall be allowed or paid until certified by the Auditor. Before certifying any claim or payroll, the Auditor shall ascertain that the goods or services have actually been received by the County as shown by a receiving report or time

**St. Louis County
Budget Policies**
continued

record signed by an officer, agent, or employee who has personal knowledge that the goods or services were received or furnished to the County. A person who falsely or fraudulently signs a receiving report or time record is personally liable to the County for any loss sustained.

Subd. 2. **Payments and obligations prohibited.** No payment shall be made or obligation incurred against an allotment or appropriation except in accordance with an appropriation duly made in the adopted budget. An authorization of payment or incurring of obligation in violation of this section is void and a payment so made is illegal.

Subd. 3. **Accounting principles.** The County shall use generally accepted accounting principles in the management of its accounting records.

Sec. 5 Enforcement of the Budget. The County Auditor shall strictly enforce the provisions of the budget as specified in the resolution. The Administrator shall ensure that a department shall not authorize or approve any expenditures unless an appropriation has been made in the budget resolution and there is an available unencumbered balance of the appropriation sufficient to pay the liability to be incurred. No officer or employee of the County shall place any orders or make any purchases except for the purposes authorized in the budget. The County Board recognizes the need to provide discretion to department heads in spending their budget allocations. The County Board authorizes departmental spending within the department's total budget with the exception that no public aid assistance and/or personnel services budget authority be used for operations.

Sec. 6 Altering or Adjusting the Budget. After the budget has been duly adopted, the Board may, by a majority vote, increase or decrease the amount appropriated in a given agency. If the Board increases an appropriation, the revenue source must also be identified to ensure the budget stays balanced (i.e., state or federal funds, fees for services, unappropriated fund balance, etc.). All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

Capital project appropriations in the Capital Improvement Fund will continue in effect for up to five years unless otherwise adjusted by the County Board.

St. Louis County Budget Policies *continued*

Sec. 7 Reserved Appropriation In Budget. The Board may include a reserve appropriation as part of the budget. A transfer from the reserve appropriation to any other appropriation shall be made by a majority vote of the Board. The fund thus appropriated shall be used *only for the purposes designated by the Board which are caused by an actual emergency* arising from the exhaustion of any item from unforeseen demands which cannot be provided for by transfers from other items within the same department.

Sec. 8 Funds to be Kept. There shall be maintained in the County the funds provided for in the following subdivisions:

A. General Fund: The General Fund is established for the payment of all general government expenses and obligations of the County as the Board may deem proper. Into this fund shall be paid all monies not otherwise provided herein, or by statute or by ordinance to be paid into any other fund.

B. Public Works Fund: The Public Works Fund was established in 1994 to be consistent with Minnesota Statute 163.03. This fund is for road and bridge activities.

C. Social Service Fund: This fund accounts for the activities involved in the social service system including financial assistance, social service programs, and administration and support services.

D. Capital Improvement Fund: One or more capital improvement accounts for the purpose of accounting for each capital project of the County other than those of an enterprise nature.

E. Enterprise Fund: One or more public service enterprise funds into which shall be paid all money derived from the sale of bonds issued on account of any County owned enterprise and all money derived from the sale of public enterprise services and from the sale of any property acquired for or used in connection with any such enterprise. There shall be paid out of this fund the cost of the purchase, construction, operation, maintenance and repair of such enterprise, including the principal of and interest upon obligations which have been or shall be issued on its account.

F. Internal Service Fund: One or more Internal Service Fund may be established for the purpose of accounting for activities that provide services to other departmental operations. Such activities would

**St. Louis County
Budget Policies**
continued

include maintaining, operating and purchasing County equipment, insurance accounts, and other like functions meeting accounting standards for intra governmental service funds.

G. Debt Service Fund: One or more debt service funds into which shall be paid monies to retire debt and pay interest on the debt.

H. Other Fund: One or more other funds as necessary to comply with generally accepted accounting principles, GASB rules, and/or state statutes and to ensure the smooth and efficient accounting for activities.

Fiscal Policies

Operating Budget Policies

The County will pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt, or that rely on accumulated fund balances to meet current obligations.

Each department is authorized to spend within the department's total budget, with the exception that no public aid assistance and/or personnel service budget authority be used for operations and recognizing that the total personnel complement [full-time equivalent (FTE)] for each department may not be exceeded at any time.

The County will provide for adequate maintenance of the capital plant and equipment, and for their orderly replacement.

The budget will provide for adequate funding of all retirement systems.

The County will maintain a budgetary control system to help it adhere to the budget.

The County will prepare regularly monthly reports comparing actual revenues and expenditures to budget amounts.

Each year, the County will update expenditure projects for its enterprise funds for the next five years. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.

The operating budget will describe the major goals to be achieved, and services and programs to be delivered for the level of funding provided.

Where possible, the County will integrate performance measurement and productivity indicators with the budget.

Fiscal Policies *continued*

The personnel complement will be reported as full-time equivalents in order to achieve consistent and accurate staffing levels for each department. Each department has the authority to add and delete positions within their personnel so long as the total full-time equivalent personnel complement does not exceed the total number of authorized positions approved by the County Board. In addition, the position added or deleted must be within three pay grades of each other and must be approved by the County Administrator as the budget officer of the County.

The County Administrator will promulgate administrative policies and procedures which are necessary to ensure consistency of application of Board policies between departments and to ensure uniform review and consistency of treatment of administrative issues that cross departmental lines.

Revenue Policies

The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

The County will estimate its annual revenues by an objective, analytical process.

The year-to-year increase of actual revenue from the property tax will generally not exceed inflation except in unusual conditions.

The County will follow its policy for collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed five percent.

The County will establish all user charges and fees at a level related to the cost of providing the services for all programs.

Each year, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

The County will refrain from the use of one-time sources of revenue to balance the operating budget.

Fiscal Policies *continued*

Capital Improvement Budget Policies

The County will make all capital improvements in accordance with an adopted capital improvement budget.

The County will develop a five-year plan for capital improvements and update it annually. The County will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.

The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the adopted capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

The County staff will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the County Board for approval.

The County will determine the least costly financing method for all new County projects.

The Property Management Department will serve as the Capital Improvement Construction Management Unit for all capital construction projects in St. Louis County except Road and Bridge. All departments are instructed to coordinate capital improvement projects with the Director of Property Management.

Fiscal Policies *continued*

Debt Policies

It is essential to good government and financial management for every organization to have a debt management policy to provide guidance to the governing board and administration in the methods of acquisition, uses, and limiting parameters of and for debt.

DEFINITIONS

Bonds and Notes

Capital Notes - Issues, usually of a short term variety (5 years or less), used in Minnesota to finance the acquisition of certain statutorily-defined equipment and machinery.

General Obligation Bonds - Issues secured by the full faith and credit of the governmental unit. General obligation revenue bonds, although they may be paid with revenues other than taxes, carry the full faith and credit of the governmental unit.

Industrial Revenue Bonds - See special obligation revenue bonds below.

Refunding Bond - A debt issue which is sold for the purpose of paying off a previous debt issue. Such issues are sold to decrease interest costs, to extend payment periods, or to remove restrictive covenants from a previous issue.

Revenue Anticipation Notes, Bond Anticipation Notes and Tax Anticipation Notes - Debt issued for a short time period, often as a bridge device until permanent financing is forthcoming.

Revenue Bonds - Issues supported directly and solely by fees or other income and not supported by property tax levies.

Special Obligation Revenue Bonds - A type of revenue bond for which the governmental unit has granted its tax-exempt status, but for which no financial or moral obligation is assumed by the governmental unit. An Industrial Revenue Bond is an example.

Fiscal Policies *continued*

Tax Increment Bonds - Debt supported in part or entirely by property tax increments created by the investment for which the bond proceeds are used.

Leases

Capital Leases - Essentially an installment purchase, rather than a rental, of property; ownership transfers to the county at the end of the lease term. If 75% or more of the useful life of an asset is expected to be utilized during the term of a lease, the county shall treat such a lease as a capital lease, despite the fact that a transfer to the county is not explicitly included within the term of the lease. Such leases are usually non-cancelable, notwithstanding any failure to fund issues.

Operating Leases - Leases which are rental of assets and do not satisfy the requirements for a capital lease. Such leases are not legally considered debt, but are commitments on the part of the county.

Financing Terms

Assessed Valuation - For all purposes assessed valuation shall be equivalent to the tax capacity of the county exposed to general ad valorem taxation. It is computed as the total tax capacity less captured increment and similar valuation reserved from normal taxation.

Arbitrage - In the case of public debt, the difference between the interest rate paid on the debt and a greater interest rate earned on investing the proceeds of the debt issue.

Bond Counsel - An attorney specializing in the legal aspects of bond issues and guides the client through the issuing process. Bond counsel draws up necessary leases, resolutions and other documents which must be approved by the County Board. Bond counsel will also advise if a referendum or any other special procedure is needed for issuance of the specific bonds under discussion.

Bond Insurance - An insurance policy purchased by an issuer or an underwriter for either an entire issue or specific maturities, and which guarantee the payment of principal and interest. This security provides a higher credit rating and thus a lower borrowing cost for an issuer.

Fiscal Policies *continued*

Debt ratios - Standard measures of relative debt burden expressed as a ratio of some debt parameter (levy, taxable market value, tax capacity, etc.) to some other financial or statistical parameter (levy, taxable market value, tax capacity, etc.). Debt ratios provide a meaningful comparison of the burden of the governmental unit relative to other jurisdictions. Many of the ratios can be further refined to analyze only component parts of the debt (e.g., analyzing only general obligation debt as opposed to all debt).

Legal debt margin - The total amount of outstanding debt which is subject to the debt limit, statutorily defined for Minnesota Counties as 2% of market value of all real and personal property in the county.

Debt per capita - The total amount of outstanding debt of a governmental unit divided by the population of the jurisdiction.

General obligation debt per capita - The total amount of general obligation debt of a governmental unit divided by the population of the jurisdictions.

Debt to Market Value - The total amount of outstanding debt as a percent of taxable market value.

Debt to Tax Capacity - The total amount of outstanding debt as a percent of the taxable tax capacity of the county (or area to which it applies). This ratio is only useful for comparison to other counties within Minnesota.

Indirect Net Tax Debt - This is a measure of the tax burden which is imposed on the taxpayers of the county by jurisdictions other than the county. This is an important consideration by bond rating agencies when evaluating the county's taxpayers' ability to incur further debt.

Failure to Fund - A clause in leases that allows the governmental unit to relieve itself of a long term obligation if it, for whatever reason, quits providing the goods and services that the capital asset supported.

Financial Advisor - A firm which facilitates the sale of debt for the governmental unit.

Legal Debt Limit - A statutory limit on the amount of debt for which a governmental unit may obligate itself. For counties in Minnesota, it is currently 2% of the market value of the real and personal property in the county.

Fiscal Policies *continued*

Legal Debt Margin - The amount of debt authority remaining after deducting the statutorily includable items from the legal debt limit.

Market Value - For all debt purposes market value shall be the sum of the Assessor's estimate of fair market value of all property exposed to property taxation for the most current certified tax year.

Outstanding Debt - Unpaid obligations of the governmental unit. It includes amounts due currently and amounts due in the future and includes capital leases and all other obligations for which the governmental unit is responsible.

Property Tax Base Supported Debt - Debt supported or backed by a flow of funds from property tax base levies or related to property tax levies. It includes all general obligation debt whether or not other flows of funds are expected to fund the debt service. This includes all property tax supported debt (see also Financing Terms section) and would include debt supported by special assessment or special fee levies.

Property Tax Supported Debt - Debt supported directly by ad valorem property tax levies or backed by a potential property tax levy. It includes all issues where a property tax levy supports any part of the debt service.

Rating Agencies - Firms such as Moody's Investors Services or Standard and Poor's, which examine the credit worthiness of a bond issue and assign it a rating. The rating assigned affects the interest rate the governmental agency must pay for the borrowing. The rating applies only to the particular issue to which it is assigned.

Fiscal Policies *continued*

GOALS AND GENERAL PROVISIONS

The county shall maintain its ability to support current debt and incur additional debt at minimal interest rates and in the amounts required for infrastructure and other capital assets without endangering the ability of the county to finance essential services.

Debt shall be used sparingly and only after other means of financing are fully investigated.

No debt which becomes an obligation of the county or any of its agencies shall be issued for a term longer than the reasonably expected useful life of the asset being funded, but in no event for longer than 30 years for real property or 5 years for equipment.

The proceeds of all debt issues shall be expended in compliance with all applicable state and federal laws and rules and in conformity with all covenants of the issue. Such laws, rules, and covenants shall be strictly construed.

No debt shall be issued to fund normal operations of the county or any of its agencies. This does not exclude the possibility of issuing Tax Anticipation Notes as a financial and investment strategy.

Debt shall not be issued in excess of any statutory limit. The county shall strive to keep the total debt burden of the county when measured as a percent of taxable market value from exceeding the median of similarly sized counties in the nation based upon figures available at the time of authorizing the issuance.

Property tax supported debt including capital notes will not be issued beyond the point where annual debt service levy demands exceed 10% of the property tax levy (including HACA and disparity aid).

The county shall avoid, where possible, the issuance of general obligation debt by utilizing available funds, reserves, and revenue or other types of issues.

The county shall maintain good communications with bond rating agencies and provide full disclosure about its financial and management condition in all financial statements and reports and bond prospectus. Further, the county shall from time to time upon the advice of its Financial Advisor seek to have the county's bond rating reviewed and reevaluated.

Fiscal Policies *continued*

The county shall only acquire bond insurance when the present value of the estimated debt service savings from insurance equals or exceeds the present value of the insurance premium or when otherwise required. The county shall normally utilize the competitive sale method of issuing debt instruments unless circumstances such as very large issue size, complex financing structure, or comparatively lesser credit rating exist. In those cases the Board will consider the negotiated sale method of issuance.

Before a bond issue is structured and sold, an Internal Financing Team (consisting of: the County Administrator, County Attorney, the County Auditor, Chair of the Finance committee, and Chair of the Board) and appropriate department heads shall meet to determine how the external financing team (bond counsel, financial advisor, underwriter if a negotiated sale is contemplated) will be selected. The internal team shall consider the amount and structure of an issue, the costs of sale, the timing of the sale, as well as the content and manner of any presentations to be made to the bond rating agencies. The internal team shall then make recommendations to the County Board.

CAPITAL NOTES

Capital Notes shall not be issued for a term longer than 5 years

Items purchased utilizing capital note financing must have an anticipated useful life no less than the term of the notes.

Capital notes shall not be issued for arbitrage purposes.

Capital notes shall be issued in amounts not to exceed that necessary to fund the acquisition of specific items capital equipment and furnishings. Departments submitting requests for capital note funding of acquisitions must have received prior board approval to acquire each specific item to be acquired.

Fiscal Policies *continued*

CAPITAL LEASES / OPERATING LEASES

Capital leases of real estate shall generally not be entered into for a term longer than 20 years. On occasion, when it is found by the board to be financially sound, capital leases of up to 30 years may be approved. Real estate capital lease agreements must address the following issues:

- Early termination by the county, including: length of notice, penalties, and other conditions attaching.
- Early termination by the lessor, including length of notice, penalties, recovery of all or a portion of county capital improvements, and other conditions.
- That if the property is subject to property taxes, and the county as part of its lease payment is providing funds to pay the property tax, and if by operation of law the property becomes eligible in whole or part for exemption from the property tax because of county occupancy, lease payments must be reduced proportionately.
- If the lease provides for a purchase option by the county, the terms shall allow for the unilateral exercise of such option by the county at any time during the term of the lease without penalty of any kind.
- Maintenance, servicing, insuring, and preservation responsibilities of and for the capital asset by both parties.
- Other capital or operating leases shall not have a term longer than 5 years and shall contain terms that limit the sellers' remedies for non-payment to recovery of the property leased. Capital leases shall only be entered into for such property as specifically allowed by statute.

Fiscal Policies *continued*

GENERAL OBLIGATION DEBT

General obligation debt including any debt financed directly by property tax levies in whole or part shall be utilized only to finance capital improvements and long term assets which the board has determined are required to provide essential governmental services.

All other means of financing shall be investigated prior to issuing general obligation debt, including but not limited to: use of existing fund balances, excess balances in capital project funds, revenue-supported debt, special revenue-supported debt, special obligation revenue bonds, and non-general obligation capital leases and notes.

REVENUE-SUPPORTED DEBT (including Special Revenue Supported Debt)

Revenue-supported debt shall be used to provide for public improvements where the flow of funds from the operation supported by the asset will be sufficient to service the debt.

The expected flow of dedicated revenues to service the debt service shall exceed the annual debt service requirement by 10%.

Before issuing such debt, adequate feasibility studies must be completed to provide assurances that the project will be self-liquidating or other dedicated funds shall be sufficient to service the debt without jeopardizing normal county operations.

If revenue-supported debt is issued that primarily benefits private parties rather than the public as whole, feasibility and due-diligence studies must be completed to reasonably ensure that the private parties will be able to manage the funding necessary to cover their agreed portion(s) of the debt service obligation.

Special revenue debt issued to support projects in and for a particular geographic area of the county must be primarily, if not totally, funded by specific project-related taxes, charges and/or fees on the users and/or beneficiaries of the services supported by the projects(s) and not on the general county-wide sources of revenues.

Fiscal Policies *continued*

The county must provide in any funding agreement in support of private entities that capital equipment funded in whole or part with county funds shall not be removed from the county without the express agreement by the county board.

SPECIAL OBLIGATION REVENUE BONDS

Special Obligation Revenue Bonds should be issued only if the supported project(s) can be shown to be financially feasible and will significantly contribute to the general welfare and economic development of the county.

Adequate feasibility studies by an independent and qualified concern must demonstrate the financial viability of the project(s).

Adequate assurances must be obtained that the users of the project(s) are financially viable. At a minimum this would include credit checks on the project participants.

Adequate assurances must be made that the project and property funded will be used for the specified purpose for an extended length of time.

Significant private financing and/or capitalization must be part of any project(s) supported.

TAX ANTICIPATION NOTES

It is expected that the financial management of county funds and cash flow will preclude the need for issuing tax anticipation notes.

Tax anticipation notes shall not be issued for more than 20% of the expected tax collections for and in the current tax year that remain outstanding.

Fiscal Policies *continued*

OTHER ANTICIPATION NOTES

Other anticipation notes shall not be issued without the certain knowledge that the permanent or replacement revenue will be forthcoming before the due date of the notes.

Other anticipation notes shall not be issued unless the board determines that such issuance is critical to the needs of the county.

TAX INCREMENT BONDS

Tax increment financing whether via bonding, development agreements, or other financing arrangements shall be considered a special revenue supported debt.

Tax increment bonds shall be issued only to support projects that meet requirements outlined under the Revenue Supported Debt and Special Obligation Revenue Debt sections, above.

When computing the expected flow of funds from increments the incremental value shall not be adjusted for an expected general increase in property values nor shall expected tax rates be projected higher than the current applicable tax rate or the average applicable tax rate for the prior 5 years, whichever is lower.

The area from which the incremental value and tax flows are expected should be as compact as possible and be reasonably congruent with the project area.

The county shall, whenever possible, negotiate a "Minimum Assessment Agreement" with each developer supported in whole or part by the projects that taken together shall generate enough increment tax to fund any debt service obligations and/or satisfy all claims or liquidate any development or other financial agreements within the schedules specified or contemplated in the bonding or other agreements.

Whenever a tax on the personal property of a developer or other participant in an increment area project is contemplated to be part of the increment tax, the county shall negotiate agreements with the participants that require prior county board approval for the removal of such property from the increment district.

Fiscal Policies *continued*

LIMITATION OF THIS POLICY

This policy shall not operate to limit or impede commitments or legal obligations incurred prior to its enactment.

This policy does not relieve the county of any statutory obligation it may have to issue or contract for debt already contemplated by general or special statutes or the rules promulgated therefrom.

BOND ISSUANCE PROCEDURES

This section of the policy describes in general the recommended procedure to follow when issuing bond instruments where the county or one of its component units is the obligee. The description is a guideline and not prescriptive.

The Internal Financing Team shall review capital funding needs with county department heads analyzing the county's current and projected financial resources to determine the need for issuance of debt, as well as the need for and feasibility of the projects under consideration. The team shall advise the county board on particulars regarding each issue including but not limited to their opinion as to the: 1) hiring of bond counsel, 2) hiring of a financial advisor, 3) issue structures, 4) method of sale, and 5) as to need and feasibility of the projects.

The county board then decides whether to offer the issue as a negotiated sale or a competitive sale. The main underwriter or the financial advisor in conjunction with county officials then develops a timetable.

Bond counsel and the county then prepare the required documents and the resolutions, and set the sale and settlement dates. If the issue is to be rated, the financial condition of the county and the economics of the area are formally presented to the rating agency, which notifies the county of its rating and outlines the reasons for such rating.

The county then awards bonds to the underwriting firm(s) on the sale date. The bond offering provisions may require a deposit at this time as evidence of the underwriter's good faith.

Fiscal Policies *continued*

The underwriter wires the remainder of the bond proceeds, together with accrued interest, to the county on the settlement date.

The county establishes a separate checking account for each bond issue and pays project expenses and issuance expenses from this account.

NOTES:

A **negotiated sale** occurs when the issuer selects the underwriting firm (or firms) which will take the lead role in marketing the bonds. The underwriter in a negotiated sale frequently performs many of the duties that a financial advisor does for a competitive sale. Sometimes, services of a financial advisor are used also. **Advantages** of a negotiated sale include more flexibility in the structuring and timing of the issue, as well as the opportunity to insure that bonds are available to certain investor groups, such as local firms. Another advantage is the opportunity to determine investor interest in the issue, as well as the demand for certain structures or maturities. **Disadvantages** of a negotiated sale include the possible appearance of favoritism in the selection of the lead underwriter. Also, there may be less assurance that the bonds are priced at the most favorable rate.

A **competitive sale** occurs when the issuer (or its financial advisor) solicits bids from underwriting firms to purchase its bonds, and sells bonds at the highest bid price (the lowest interest rate). With the help of a financial advisor and bond counsel, necessary documents are prepared and a Notice of Sale (Official Statement) is published that describes the offering, the bidding requirements and date and time of sale. Underwriters submit bids, which are usually evaluated by comparing the net interest cost (average interest rates) of each. **Advantages** of a competitive sale are that it provides some assurance that bonds have been sold at the lowest interest rates given market conditions. The amount of compensation paid to the underwriter (discount) is historically lower for competitive sales. Also, competitive sales promote the appearance of an open, fair process. **Disadvantages** of a competitive sale are that they have less flexibility in their structure because the Notice of Sale must be posted well before the sale date. Underwriters may build in a risk premium because of the uncertainty of market conditions. Also, issuers with complex financing or weak credit may have difficulty attracting bidders is also difficult to assure that local investors have access to the bonds.

Fiscal Policies *continued*

Reserve Policies

The County has established goals in its reserve policies for cash, fund balances, and working capital ratios. Each fund shall maintain adequate cash and investment reserves to fund operations without the need for inter fund borrowing. To help meet this goal, all property tax levy supported funds shall have 5/12 of their property tax levy and property tax aids designated by the end of 1998. Other funds shall informally designate or restrict amounts equivalent to the largest cash deficit experienced in the prior 24 months.

The County will also attempt to maintain in the general fund (and/or other governmental funds) unreserved fund balances equivalent to at least 10% of current county expenditures (excludes capital outlays and internal service and enterprise funds) in order to provide for emergency or unforeseen situations, levy stabilization, and investment portfolio stability. Further, the Administrator and/or Board may direct that any portion of such balances may be reserved or set aside in a separate fund as allowed by governing laws and principles. Internal Service fund balances should not be negative. Enterprise funds should maintain fund balances in excess of their net fixed asset values. Working capital ratios in internal service and enterprise funds should exceed 1.2:1 and 2:1, respectively.

The acquisition of new pieces of equipment not purchased for replacement will be made from the activity budget where the equipment will be used, only replacements will be made from the equipment reserve fund.

The County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed in the fleet replacement and maintenance fund.

The County will establish a self-insurance fund and will accumulate funds to adequately maintain the reserves in their fund at actuarially determined levels.

Fiscal Policies *continued*

Investment Policies

Purpose & Scope

The purpose of this document is to provide guidance, direction, and rules to the individuals responsible for the investment and deposit of any monies under the control of the County in conformance with M.S. 118A and other statutes governing investments of public funds whether current or subsequent.

This policy applies to all financial assets for which the County is accountable, including but not limited to assets of the General Fund, all Special Revenue Funds, all Internal Service Funds, all Enterprise Funds, all Trust and Agency Funds, and all monies of other governmental agencies that are on deposit with the County and which are the legal or contractual responsibility of the County Auditor.

It is the goal of this policy to ensure the integrity, legality, and wisdom of investment decisions and to provide for the financial stability of the County.

Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

- A. **Safety of Principal** – is the foremost objective of the investment program. Investments will be made in conformance with Chapter 118A of Minnesota Statutes governing the investment of public funds. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to minimize credit risk and interest rate risk.
- B. **Liquidity** - the investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. **Yield** – the investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance to the safety

Fiscal Policies *continued*

and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity except when liquidity needs of the portfolio require that the security be sold.

Delegation of Authority

According to Minnesota Statutes 385.07 and 383C.136 the responsibility for making investments lies with the Auditor. M.S. 118A.02 provides that the governing body is responsible for designating depositories.

The body may designate the treasurer or chief financial officer the authority to do such designations and make investments. The Board hereby authorizes the Auditor to do such designations and investments. No other person may engage in investment transactions unless specifically delegated that authority by the Auditor and who is an employee of the Auditor. This section does not limit the ability of the Auditor to invest funds with a professional fund manager or organization.

Ethics

- A. The Auditor and agents of the Auditor have a fiduciary responsibility to the County and its citizens and shall prudently manage the County's investment portfolios. The standard of prudence to be applied to those making investment decisions shall be the "prudent investor" rule, which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of the capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing in aggregate all of the portfolios.
- B. The County will not purchase an investment intending early liquidation. This does not mean that all investments must be held to maturity.
- C. No person performing investing activities on behalf of the County shall accept any gift, favor, money or anything of personal value from any person or organization with which the County invests funds.

Fiscal Policies

continued

- D. No person with whom the County invests funds shall provide any gift, favor, money or anything of personal value to anyone employed by the County who is in a position to influence County investment activities. Firms or persons violating this provision of this policy shall be barred from participating in County investment activity for 180 days or more as determined by the County Auditor.
- E. All persons or organizations with which the County invests funds shall be provided a copy of this policy annually and whenever a change is made in the policy.
- F. Firms or persons violating any part of this policy may be barred from participating in County investment activities for periods of 90 days or more as determined by the Auditor.

Reporting and Disclosure

- A. The Auditor shall report the results of investment activity to the County Board quarterly. The Auditor shall at the same time report any changes to the list of authorized depositories.
- B. The report shall consist of the following items: end of period description of the portfolio contents, interest earned, realized gains and losses, interest earnings and yield by portfolio, portfolio maturity distribution by year, portfolio yield by type of investment, average yield on securities by investment type per quarter and any other information requested by the Board. The report shall also contain quarterly and year to date interest summary information for the General Investment Pool, Environmental Services and Regional Landfill Trust Fund portfolios combined, the Insurance Fund portfolios combined, and the Taconite Fund portfolios combined. It will also contain the quarterly balances of these combined portfolios.
- C. The County shall obtain information required for disclosure by applicable Governmental Accounting Standards Board (GASB) statements.
- D. The County shall use the segmented time distribution method to disclose the interest rate risk required by GASB statements.

Controls

- A. The Investment Officer who actually purchases or liquidates investments cannot also record the transactions in the daily receipts and disbursements control ledger. The Investment Officer may

Fiscal Policies *continued*

not also be the person who reconciles the control ledger to the financial accounting system. Nor may such Investment Officer also be the person who reconciles the monthly bank statement to the financial accounting system.

- B. An accountant in the Auditor's Department, other than the Investment Officer, shall review various reports for projected interest earnings compared to actual interest earnings. Any discrepancies shall be reported to the Director of Accounting.
- C. The Investment Officer shall meticulously ascertain that all necessary receipts for collateral and investment funds transfers have been received and are locked in the Auditor's vault.
- D. The Investment Officer shall invest only in instruments listed in this document and recommended by the Investment Committee.
- E. The Investment Officer must keep the investment records accurate and up-to-date so that correct information is quickly and readily available.

Indemnification of Local Officials

The Auditor and his/her agents, when acting in accordance with Minnesota Statutes and this policy shall not be held personally responsible for any loss sustained from the deposit or investment of funds.

Investment Committee

- A. There is created an Investment Committee consisting of the Auditor, Administrator, the Chair of the County Board, and the Chair of the Budget & Finance Committee.
- B. The Committee shall advise and make recommendations to the Auditor. The Committee shall consider and review investment strategy, diversification and maturity issues and structure, risks, depositories, economic outlook, investment procedures, control issues, and other matters directly affecting the investment process.
- C. The Committee shall meet at least quarterly or as otherwise decided by its members.
- D. The Investment Committee shall establish its own rules, but any disputed recommendation or resolution must be ratified by an oral vote, a record of which will be kept. Minutes of the Investment Committee actions will be kept by the Clerk of the Board.
- E. The Investment Committee upon the recommendation of the Auditor shall by majority vote have the authority to modify the Diversification Guidelines.

Fiscal Policies *continued*

Relationships with Banks and Dealers

- A. The Auditor will evaluate the credit worthiness of prospective financial institutions, brokers, and dealers. The Auditor will also evaluate the credit worthiness of such other institutions that may hold collateral securing deposits. The evaluation should include a review of audited financial statements and/or regulatory reports filed by the institutions.
- B. The Auditor will provide a copy of this Investment Policy to prospective financial institutions and broker-dealers. Prior to completing an initial transaction and annually thereafter, the broker must acknowledge receipt of the copy of the St. Louis County Investment Policy in writing and agree to handle the County's account in accordance with the policy.
- C. All pledged collateral must consist of securities that the County is authorized to accept under Minnesota law and must be accompanied by a written assignment to the County from the financial institution.
- D. Security lending agreements, including custody agreements may be entered into with a financial institution that is qualified as a "depository" of the public funds of the County or is a member of the Federal Reserve System and whose combined capital and surplus equals or exceed \$10,000,000 and has a bank office located in Minnesota.
- E. The County shall require collateral when deposits exceed the federally insured maximum in any designated financial institution in accordance with Minnesota Statute 118A.03.
- F. The County will minimize deposit Custodial Credit Risk, which is the risk of loss due to failure of a financial institution, by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law to a perfected security interest under federal law.

Safekeeping and Custody

All investment securities purchased by the County shall be held in a third-party safekeeping arrangement, consistent with Sections 118A.06 of Minnesota Statutes. The third-party shall issue a safekeeping receipt to the County listing the specific instrument, rate, maturity, and other pertinent information. All investment securities will be insured, collateralized, or covered by a surety bond.

Fiscal Policies *continued*

Diversification Guidelines

- A. Each portfolio shall be well diversified to minimize the risk of large losses. All individual portfolio holdings must comply with Chapter 118A of the Minnesota Statutes for investment of public funds.
- B. For each portfolio, the investment terms should match as closely as possible the expected cash outflow for the smooth operation of County finances without the need for early liquidation.
- C. The County requires at least 40% of total investments to have terms of one year or less.
- D. The desired weighted average maturity (WAM) of the portfolio shall be less than three years (WAM is computed using days to maturity).
- E. In no case will investments in any one financial institution exceed 50% of the County's total portfolio.
- F. Maturity will be laddered to provide for interest rate fluctuation and to minimize investment interest rate risk.

Authorized Investment Instruments

Only the following investments will be permitted by this policy, Minnesota Statute. 118A.

Fiscal Policies
continued

Instrument Type	Maximum Percent
U.S. Treasury Obligations	100%
U.S. Government Agency Securities	90%
Mutual Funds	50%
Municipal Obligations	10%
Bankers Acceptance	50%
Repurchase Agreements	60%
Commercial Paper	40%
Certificates of Deposit (CD's)	80%
Certificates of Deposit (Brokered CD's)	80%
Guaranteed Investment Contracts	25%
Deposit Accounts (fully insured by FDIC or collateralized)	100%

Investment Portfolios

- A. The General Investment Pool portfolio includes all County funds not specifically required to be invested separately.
- B. The Missing Heirs (Fund 161) portfolio includes investments held by the County pending discovery of the rightful heirs. After 21 years, the investments revert to County ownership. This is included with the General Fund for financial statement presentation purposes.
- C. The Enhanced 911 (Fund 179) portfolio includes investments held by the County for expanding the emergency communications network. This is included with the General Fund for financial statement presentation purposes.
- D. The Capital Projects (Fund 400) portfolio includes investments held by the County for proceeds of bonded debt to be used for capital improvements.
- E. The Shoreline Sales (Fund 500) portfolio includes investments held by the County for proceeds from the sale of land under Minn. Laws 1999. Ch. 180, subd. 4 - the County Environmental Trust Fund.
- F. The Environmental Services (Fund 600) portfolio includes investments held by the County for solid waste operations.
- G. The Regional Landfill Trust (Fund 610) portfolio includes investments held by the County for the future closure and post-closure care costs associated with the regional landfill. This is included with the Environmental Services Enterprise Fund for financial statement presentation purposes.

Fiscal Policies *continued*

- H. The Property, Casualty, Liability Insurance (Fund 720) portfolio includes investments held by the County to finance claims and judgments against the County.
- I. The Workers' Compensation Insurance (Fund 730) portfolio includes investments held by the County to finance workers' compensation claims incurred by County employees.
- J. The Medical/Dental Insurance (Fund 740) portfolio includes investments held by the County to finance medical and dental expenses incurred by County employees, dependents, and retirees.
- K. The Taconite Relief (Fund 825) portfolio includes investments held by the County for the tax imposed by Minn. Stat. 298.015.
- L. The Taconite Production (Fund 826) portfolio includes investment held by the County for the tax imposed by Minn. Stat. 298.24.

Transition

Investments held and investment mixes existing at the time of the adoption of this policy are hereby ratified. The adoption of this policy does not require the County to liquidate any investment to bring its portfolios into compliance with this policy.

Idle Cash Must be Invested Promptly

- A. All monies deposited with the Auditor shall within two (2) working days, be deposited in interest-bearing accounts until securities are purchased. It is sufficient that the earnings on such an account shall be limited to offset bank charges in whole or part to be considered interest-bearing accounts.
- B. Fee offices shall deposit with the Auditor all monies received at least weekly or whenever the total exceeds \$500.00, whichever is sooner. Monies deposited in County bank accounts within the times specified above shall be considered as deposited with the Auditor. In such cases they shall forward the equivalent monies by check to the Auditor no later than ten (10) calendar days after the end of each month. The Auditor may restrict or modify this provision.
- C. Checks or money orders received by fee offices must immediately be restrictively endorsed in favor of the County.
- D. Where the Auditor and the Board approve, fee offices may establish one-way bank accounts to deposit their receipts. Wire transfers will be used to clear the accounts at regular intervals.
- E. The Auditor may promulgate rules and regulations dictating the depository and receipting activities of fee offices to ensure security and safety of assets and to maximize the amount of funds available for investment.

Fiscal Policies *continued*

Definitions

- A. Cash Flow - A measurement of cash availability and cash demands over a period of time.
- B. Collateral securities - Instruments pledged by the financial institution to secure deposits not covered by the Federal Deposit Insurance Corporation (FDIC). Acceptable collateral must consist only of securities that the County is authorized to purchase.
- C. Custodial Risk – is the risk of loss by failure of a financial institution.
- D. Early Liquidation - The selling of an instrument before its maturity.
- E. Fee Office - Any agency or office of the County that receives money directly from the public.
- F. Gains and Losses - The difference between the purchase price and selling price of an investment.

- G. Interest rate risk - The risk that changes in interest rates will adversely affect the fair value of an investment.
- H. Investment Officer - The Auditor or an employee of the Auditor delegated the authority by the Auditor to purchase and sell investments.
- I. Investments - As defined by Minnesota Statutes sections 118A.04 and 118A.05.
- J. Long-term investments - Those investments which have a term of more than one year when purchased.
- K. Portfolio - For purposes of this policy a portfolio is a group of investments managed as a unit and funded from a particular source.
- L. Return On Investment - The earnings from an investment. This is usually stated as a percent per annum of the purchase price.
- M. Short-term investments - Those investments which have a term of one year or less when purchased.
- N. Weighted Average Maturity (WAM) – The weighted average of time and value for all investment instruments to maturity.

Policy updated per Res. 481 – 10/05/2010

Fiscal Policies *continued*

Grant Management Policy

PURPOSE

The purpose of this policy to provide appropriate information to the County Board and financial and other managers sufficient to determine the desirability of a grant application. This policy requires specific financial and cost information to be provided to the Board prior to applying for a grant. This policy applies only to grants for which the county must make specific application and does not apply to program aids provided to the county as a matter of law.

DEFINITIONS

Administrative Cost - that part of grant funding that can be utilized to fund the management, reporting, and other overhead costs associated with the grant program.

Grant - a sum of money provided to the County, upon application, by a federal, state, or private agency in order to enable the County to provide specific goods and/or services. Not included in this definition of grants are statutory programs that automatically provide the County with funds without any application upon the part of the County.

Grantee - for purposes of this policy the agency which is the recipient of a grant even though the County itself is named as the grantee.

Grantor - the entity which is providing a grant. It may be a governmental or private body.

Grant Requirements - parameters of the grant program that specify the term of funding, beginning and final dates, allowable purposes for use of funds, reporting and accounting conditions, etc.

Grant with "Tails" - Type of grant that is either reduced in size over a period of time or is a one-time start up grant that assumes the County will continue the program and supply the "replacement" funds necessary to operate. Can also be a grant that imposes on-going audit, tracking, reporting or legal requirements for fiscal years subsequent to the year for which the grant is provided.

Matching Funds or Services - funds or in-kind services that the County must obtain from sources other than the grant. If funds, they must be used for substantially the same purpose as allowed for the use of grant funds.

Marginal Cost - for purposes of this policy, marginal cost is considered to be all additional direct costs incurred by the County in performing its obligations under the terms of a grant. Also included is all direct labor on the part of the grantee and supporting agencies.

One-time Grant - funding that is provided for a strict time period and/or limited to one specific project or activity. There is a specific end to the grant.

Program Aids - sums of money provided to Counties as a matter of law.

Recurring Grant - a variation of the one-time grant where funding is available on an annual basis, but application must be made to the grantor agency for each period. Each period is treated for all practicable or practical purposes as a separate grant.

POLICY

Grants can be an important source of funding various county operations and/or projects. Grants, however, have conditions associated with their use. For the County Board to make an informed decision on the desirability of applying and accepting grants it needs complete information regarding the conditions and costs of accepting grants.

Application for grants must be reviewed by the County Administrator and appropriate financial managers prior to submission to the County Board.

Agencies generally require prior County Board approval prior to making formal application for a grant. (see Objectives section).

It is appropriate for agencies to seek to maximize state, federal, and private dollars to support County services and functions.

Fiscal Policies *continued*

Whenever possible, grant funding should provide sufficient funds to pay all grantee and support agency marginal costs for the administration activities necessary for the grant. Applying agencies shall develop estimates of such costs prior to acceptance of grants.

Agencies should strongly consider the use of other public or private vendors to provide the services and/or goods specified in the grant. This is especially true for one time grants.

Employees hired under a grant program will be advised by the appointing authority that their employment may be grant-dependent. It is the policy of the County Board that additional positions funded by grants shall be discontinued (or reduced) upon the discontinuance (or reduction) of the funding grants.

Match money must be available from an agency's existing budget, except under unusual circumstances.

PROCEDURE

The following steps will help ensure that grant policy rules are met:

Form Grant-1 must be completed and submitted together with all relevant information to the County Administrator and appropriate financial managers for review prior to making application for any grant.

The information will be reviewed to ascertain the financial, operational, or other effects as well as any benefits that are likely to be associated with accepting the grant.

The Administrator, after review and analysis, presents the request to the County Board with his or her recommendation for approval or denial.

The County Board reviews the information and delivers its decision.

In the event of an emergency or scheduling problem, the Agencies must receive written approval for the application from the Administrator and the Chair of the Board. The Board can at a later time refuse to accept the grant.

Fiscal Policies
continued

The Grant Agreement must be approved by County Board resolution. The resolution must clearly state the following:

The revenue and expenditures for this grant of \$_____ are already budgeted in Fund_____ Agency_____ Org_____ (include code numbers & descriptive names)

OR

An appropriation of \$_____ is made to: Fund_____ Agency_____ Org_____ (include code numbers and descriptive names), contingent upon actual receipt of the monies and only to the extent of the amount received.

If there is a match requirement, the resolution should state the following:

A match of _____ (percent or dollar amount) is required from local funds. This match is already included in the expense budget of Fund_____ Agency_____ Org_____. The grantee agency will advise the County Auditor's Accounting Division in order to determine the way in which these expenditures can be identified as grant match.

OR

A match of _____ is required from local funds. The following appropriation of \$_____ is made herewith: to: Fund_____ Agency_____ Org_____ from: Fund _____ Account _____

OR

A match of in-kind services valued at \$_____ is required and shall consist of already budgeted items. This match is already included in the expense budget of Fund_____ Agency_____ Org_____. The grantee agency will advise the County Auditor's Accounting Division in order to determine the way in which these expenditures can be identified as grant match.

Grant reporting MUST come from information that ties to the County's accounting system. If the grantee agency official is unfamiliar with how this process works, the County Auditor's Accounting Department should be contacted for instructions.

Fiscal Policies *continued*

Once the grantor agency notifies the county of the disposition of its application the grantee agency will notify the County Board of the disposition and shall provide the Board with an updated Form Grant-1. The County Board at that time will make a final decision regarding the acceptance or rejection of the grant. Upon reception of grant monies they shall be promptly deposited in accordance with the provisions of the grant and county policy.

No expenditure or obligation of grant proceeds shall be made until such time that the County Board appropriates the proceeds.

Accounting, Auditing and Financial Reporting Policies

The County will establish and maintain a high standard of accounting practices.

The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

Regular monthly and annual financial reports will present a summary of financial activities by major types of funds. Where possible, the reporting system will also provide monthly information on the total cost of specified services by types of expenditure, and if necessary, by fund.

The office of the State Auditor shall annually perform an audit and will publicly issue a financial opinion. The County will account for transfers between funds of the County as follows: intra-fund transfers will be reimbursements, transfers into the General, Special Revenue and Capital Improvements Funds will be reimbursements, and transfers to the Enterprise and Internal Services Funds will be revenues.