

2012 Summary



S A I N T
LOUIS ❖
COUNTY
.....
M I N N E S O T A



Saint Louis County Operating & Capital Budget

customer service
accountability
transparency

Pictured are Saint Louis County Courthouses located in Duluth, Virginia, and Hibbing, Minnesota



Operating and Capital Budget for 2012-2013



2012 Budget Summary

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 Peg Sweeney
- District 6 Keith Nelson
- District 7 Steve Raukar



County Administrator, Kevin Z. Gray

About this document

The 2012 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 2012 Budget Summary is produced by the County Administrator's Office. If you have questions, please contact us at:

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Room 202
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Or contact Deputy County Administrator – Operations & Budget, Linnea Mirsch by e-mail at: mirschl@co.st-louis.mn.us.

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Administrator's Message

January 1, 2012

Board of County Commissioners, St. Louis County, Minnesota

Honorable St. Louis County Commissioners:

I am pleased to present to you the 2012 Budget Summary covering the 2012-2013 Operating and Capital Budget for St. Louis County for your consideration as contained in this document. 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 2012 was certified on September 13 and the final budget and levy was adopted December 13, 2011.

This 2012 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, and at a time when economic downturn make them even more in demand. With this in mind, the County Board of Commissioners developed the following objectives as a guide to preparing the 2012 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 2012-2013 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 third consecutive year of property tax levies significantly below the rate of inflation.

Administrator's Message *Continued*

However, should intergovernmental aid continue to decline in proportion to total revenues, or unfunded mandates increase in relation to expenditures, further restructuring and redesign of service delivery will be required. To address this challenge, 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 Citizen Survey has been essential in helping to make these decisions. A special thank you is extended to all of our citizens who took the time to respond to this valuable survey tool. An effort is also underway to place this budget in a longer-term context through development of fiscal projections for 2013 through 2015. With continued focus on workforce performance levels, productivity, and scrutiny of spending decisions, the county is well positioned to respond to future budgetary changes.

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

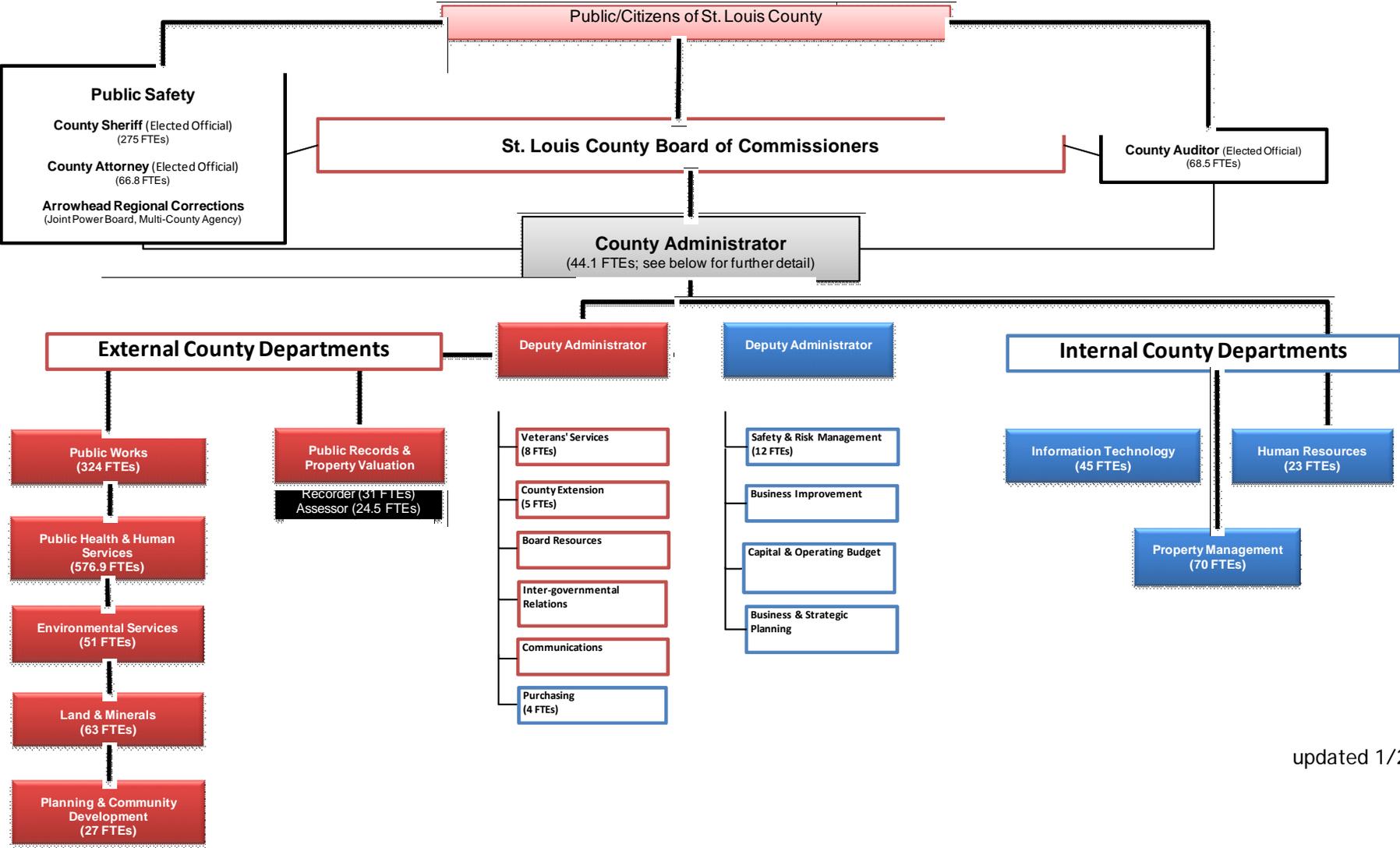
- Customer Service - improving efficiency for our customers and focusing expenditures on core services.
- Accountability - maintaining fiscal discipline and budgetary sustainability.
- Transparency - improving open allocation of resources in accord with County Board priorities.

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 2012 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 1/2012

County Departmental Information

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Updated 1/2012

Guide to Use of the 2012 Budget Supplement

The 2012 Budget Supplement to 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. The 2010-2011 budget book developed in December, 2009 contains additional information including balance schedules, a narrative stating that department's mission and objectives and key performance indicators (KPI), and business plans. This document is 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. Again, refer to the 2010-2011 budget book for additional information on the departments including mission, objectives, key performance indicators and their business plans.

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

**Guide
to Use of the
2012 Budget
Supplement
continued**

**Budget Page
Format
Example**

*Actuals from past years
have been included as well
as the adopted budget for
the current & previous year*

2012
BUDGET

FUND: General Fund
AGENCY:(101000) Commissioners

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.*

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	(9,755)	(8,260)	(10,000)	(8,300)
Total Revenue	<u>(9,755)</u>	<u>(8,260)</u>	<u>(10,000)</u>	<u>(8,300)</u>
Expenditures				
Personnel services	870,537	896,790	890,007	867,581
Contractual services	224,231	222,090	246,611	267,311
Materials	2,142	4,170	14,550	10,850
Total Expenditures	<u>1,096,909</u>	<u>1,123,050</u>	<u>1,151,168</u>	<u>1,145,742</u>
Net (Revenue) and Expenditures	<u>1,087,154</u>	<u>1,114,790</u>	<u>1,141,168</u>	<u>1,137,442</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	7.00	7.00	7.00	7.00
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	5.00	5.10	5.10	5.10
TOTAL	<u>12.00</u>	<u>12.10</u>	<u>12.10</u>	<u>12.10</u>

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

Summary of the 2012-13 Budget *updated*

The 2012-2013 budget process has been one of ongoing adjustments and realignments to reflect a low increase in levy support, revenue reductions and changes, and the impact of inflationary constraints on all levels. Significant reductions in State aid and consequent budget reductions in the preceding fiscal years as well as current intergovernmental aid levels, which have not kept up with inflation, were further worsened by the 2011 Special Legislative Session approving a significant change in state tax policy related to the Homestead Market Value Credit.

Understanding the Issue: The “Homestead Market Value Exclusion”

The State of Minnesota has a history of providing reduced property taxes to owner occupied homes. The Market Value Homestead Credit reduced property taxes owed on homesteaded properties through a credit calculated on home value, declining as the home value increased. Minnesota lawmakers, in the 2011 Special Legislative Session, eliminated the Homestead Credit and established a new property tax program called the Homestead Market Value Exclusion (HMVE). The elimination of the Homestead Credit and the new Homestead Market Value Exclusion is the biggest change affecting property taxpayers in Minnesota since 2002.

The intricate mechanics of the change from the old Homestead Credit to the Homestead Market Value Exclusion will actually increase tax rates and taxes payable in 2012 for most property owners across the state. Local governments will no longer serve as the “middle man” between the State of Minnesota and the taxpayer. In seven of the last eight years, the state has not met its obligation to pay the full reimbursement of the Homestead Credit to local governments. The new exclusion will remove the unpredictability of state payments to local governments, but at the expense of increased property taxes for all taxpayers throughout the state.

With the state taking direct authority, the new “homestead exclusion” will only amount to the \$157 million that was reimbursed to local governments in 2011. This means homeowners across the state will actually be picking up the \$129 million gap through higher property taxes.

For taxpayers in St. Louis County, this equals an average property tax increase across all property classes of approximately 6.2% before any changes in levy. While this tax policy change impacted taxpayers directly, it factored into 2012 budget preparations.

**Summary
of the
2012-13
Budget
*updated***

2012 Revenue Summary

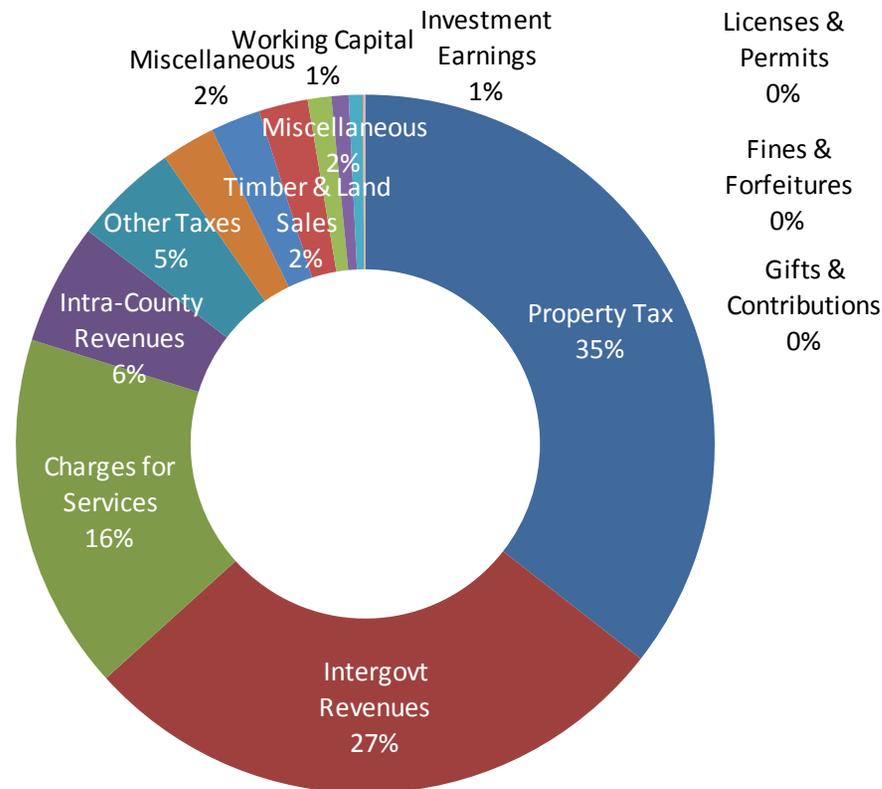
The property tax levy for 2012 is \$110,018,889, or 1.8% (\$1,945,324) higher than 2011. The 2010 tax levy (\$108,073,454) was an increase of \$644,574, or 0.60% over the 2010 tax levy. As was noted in the past, continued careful evaluation of future revenue potential and core functions will be undertaken 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 (\$110,018,889 or 36%), Intergovernmental Revenues (\$94,702,718 or 31%), and Charges for Services (\$50,124,920 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, has been unallotted in each of the last four years and 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
2012-13
Budget
*continued***

Financing the 2012 budget: 2012 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.

2011 Timeline for developing the 2012 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 13 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 2012 Budget (www.stlouiscountymn.gov/budget)</p>
<p>December: County Commissioners approve the 2012 Operating and Capital Budget by resolution at the December 13 Board Meeting.</p>		<p>See also: Additional budget information at (www.stlouiscountymn.gov/budget)</p>

2011 Timeline for developing the 2012 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 13, 2011 and adopted a property tax levy of \$110,018,889, representing a 1.80% increase over 2011. 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 2012 budget is made up of state and federal funds and revenues from fees, fines and licenses. The total revenue budget is \$303,907,698 with \$110,018,889 from local property taxes, \$94,702,718 from Intergovernmental Revenues and \$50,124,920 from charges for services. The remaining portion is from various other taxes, fines, forfeitures, licenses and permits and other revenue sources.

Commissioners' Priority Areas

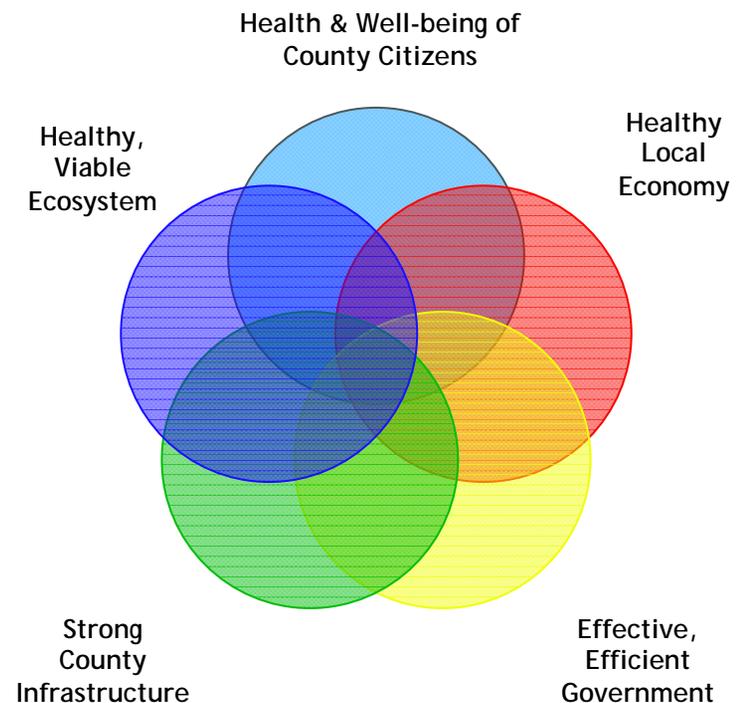
As part of a larger strategic business planning process, the St. Louis County Board of Commissioners worked together with County Administration to develop five Priority Areas, shown in the diagram below. The purpose of describing these five key focus or priority for the County was to provide a clear vision and direction for further business planning initiatives that would be carried out on the departmental level.

After the development of the Priority Areas, the county departments went on to each develop their own Key Performance Indicators, or KPIs. A KPI is a significant measure that can be used on its own, or in combination with other KPIs to monitor how well an organization or an organizational unit is achieving its quantifiable objectives. When measured regularly, this data indicates performance in specific areas and helps measure progress toward goals and objectives. All KPIs were developed considering and consistent with the strategic direction set forth by the Board through their Priority Areas. In fact, most of the KPIs help to achieve goals in more than one area.

The County's objectives in these five areas overlap and function simultaneously to provide the best possible services to St. Louis County citizens.

The priority areas flow out of the County's mission statement:

The mission of St. Louis County is to provide to its people those services mandated and/or expected by its citizens so as to provide a good quality of life.



Commissioners’ Priority Areas *continued*

Specifically, the Priority Areas include:

Strong County Infrastructure: County residents deserve a safe county, specifically:

- smart investments in roads, buildings, water and technologies that meet current needs and anticipate the future;
- customer-centered facilities; and
- continued innovation.

Health & Well-Being of County Citizens: County Commissioners are concerned with the health and well-being of county citizens and are committed to:

-
- encouraging and fostering prevention strategies; and
- collaborating and partnering to achieve better results inside and outside of the County.

Healthy Local Economy: County Commissioners are committed to an active role in planning for change and growth and fostering environmentally sound economic growth and development.

Specifically:

- building capacity for planning and preservation in communities throughout the county; and
- facilitating technology and training for economic and community development initiatives.

Healthy, Viable Ecosystem: County residents deserve environmentally sound economic growth and development. Commissioners are committed to:

- enhancing the economy; and
- protecting our natural resource wealth.

Effective, Efficient Government: Commissioners are committed to an organizational culture that focuses on:

- providing quality public services in a cost-effective manner;
- treating taxpayers and citizens as customers; and
- communicating value to citizens.

**Commissioners’
Priority Areas**
continued

**Budget
Objectives**

The St. Louis County Board of Commissioners worked with County Administration to develop a set of budget objectives that were used to develop the 2012 budget.

The budget objectives include:

- Commitment to balance the budget and position the county for future fiscal challenges,
- Continue to emphasize innovation, productivity and service to citizens, and
- Be sensitive to the economic pressures facing citizens, businesses and our region.

**Commissioners’
Priority Areas**
continued

**State Auditor
Performance
Measurement
Program**

In June of 2011 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 of 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.

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.

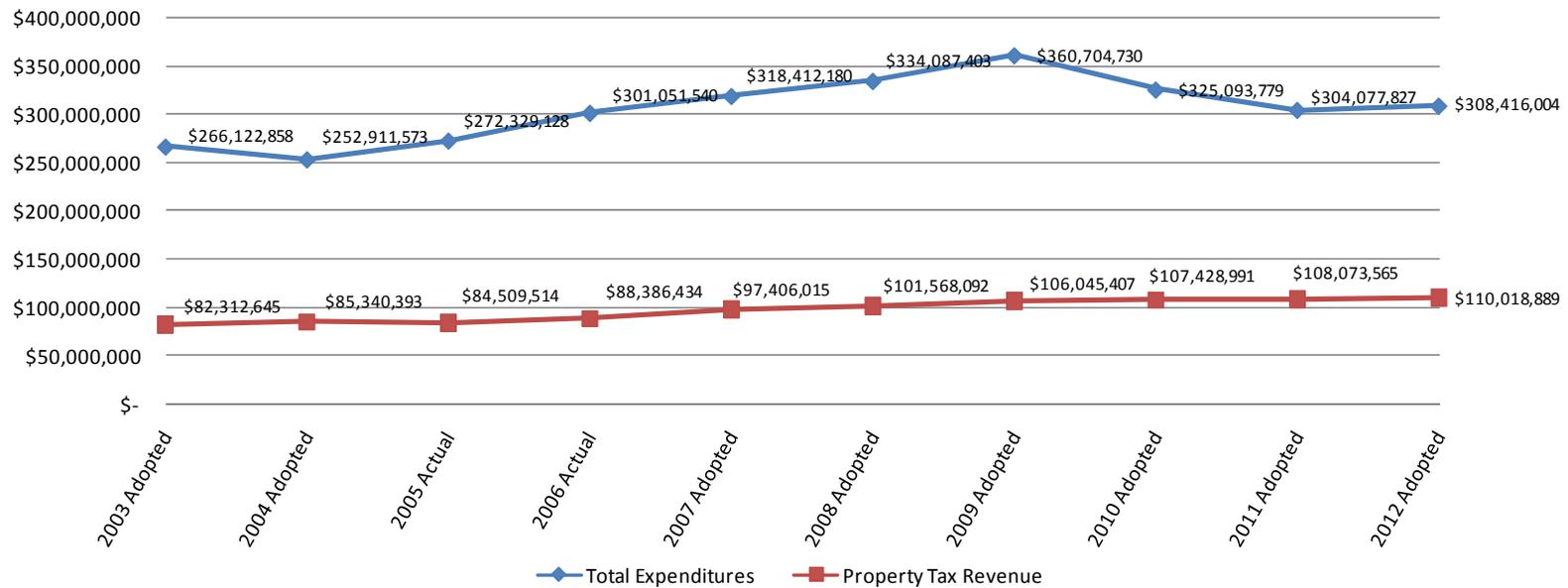
The 2011 report is available in Appendix A and the 2012 report will be submitted July of 2012.

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 2012 County budget, made up of state and federal revenues, fees, licenses and property tax dollars, is \$308,416,004. Of this amount, 35% is derived from local property tax dollars.

The Levy & Total Budget 2003-2012 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 2003-2012



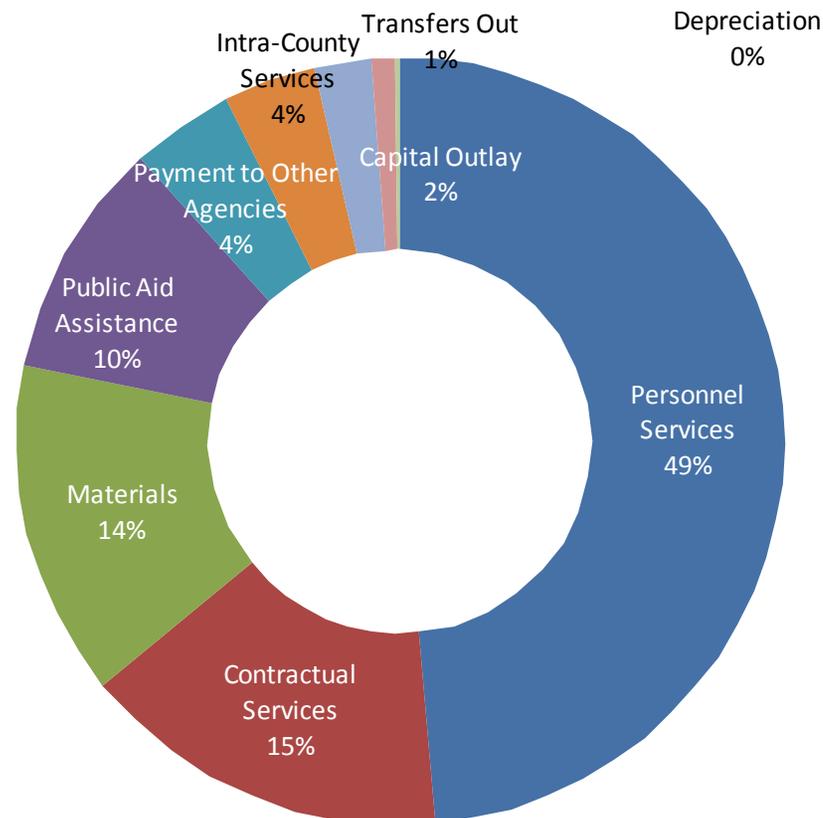
Levy History *continued*

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 2012 budget that required continued operating expense reductions. Of that, personnel costs are relatively flat and there is a continued reduction in the number of Full Time Equivalent (FTEs) employees. The number of FTEs has steadily decreased over the last eight years and has been reduced by 25% since 2002, largely due to the budget strategy of lowering personnel costs by reducing vacant positions in each department.

The overall expenditure budget from 2011 to 2012 increased by 1.4%, largely due to Federal and State funded activities and their associated revenue streams.

2012 Expenditures



Levy History

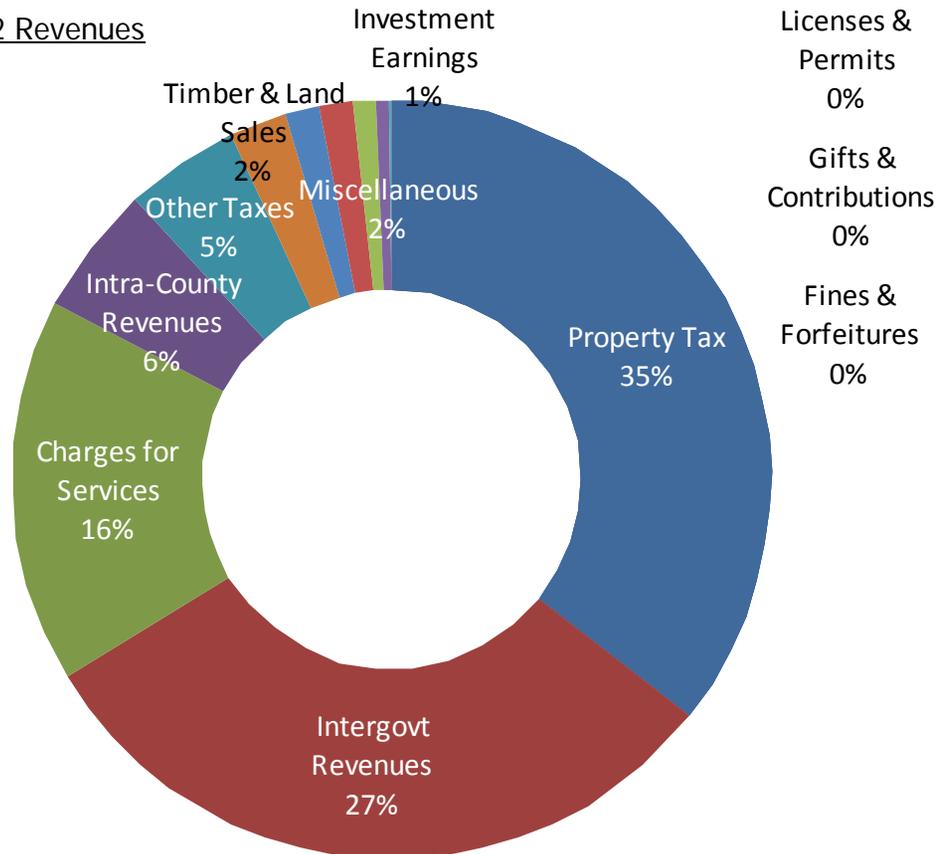
continued

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, especially that enacted during the county's current budget year, requires immediate and significant reductions in all departments and programs.

2012 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

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Property Taxes	86,806,559	87,361,769	108,073,565	110,018,889
Charges for Services	59,348,373	50,691,248	50,215,872	50,124,920
Intergovernmental Revenues	105,178,214	109,496,259	84,417,054	94,702,718
Transfers In	9,050,963	9,735,439	3,311,562	2,894,689
Licenses and permits	172,884	171,574	166,326	166,500
Other Taxes	23,166,818	22,845,336	14,703,450	14,947,421
Gifts and Contributions	9,025	20,014	8,000	7,000
Miscellaneous	5,615,217	6,239,148	6,924,884	4,489,208
Investment Earnings	4,629,909	1,132,754	2,407,587	1,692,500
Timber and land sales	6,939,323	8,677,995	7,590,000	7,540,000
Fines and forfeitures	129,810	191,041	181,000	176,750
Intra-County Revenues	19,769,285	17,928,591	17,088,153	17,147,103
Bond Issued	-	7,135,000	-	-
Contractual Services	-	32,896	-	-
Working Capital	1,418,893	(12,689,111)	8,990,374	4,508,306
	322,235,273	308,969,953	304,077,827	308,416,004

Expenditure Summary

All Funds

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Personnel Services	156,019,762	144,978,227	152,859,781	149,588,823
Public Aid Assistance	30,502,117	30,750,214	29,559,055	30,713,434
Loss/Gain Asset Disposal	670,982	30,277	2,866	2,500
Materials	34,870,651	15,447,236	42,930,285	47,941,384
Capital Outlay	8,841,351	39,526,132	4,593,985	7,648,389
Transfers Out	7,984,107	9,231,368	3,311,562	2,894,689
Intra-County Services	13,820,269	13,083,393	11,862,957	11,968,575
Payment to other Agencies	14,864,873	14,744,776	11,970,367	13,408,296
Depreciation	1,425,852	609,602	1,128,878	654,627
Contractual Services	53,235,310	40,568,727	45,858,091	43,595,286
	322,235,273	308,969,953	304,077,827	308,416,004

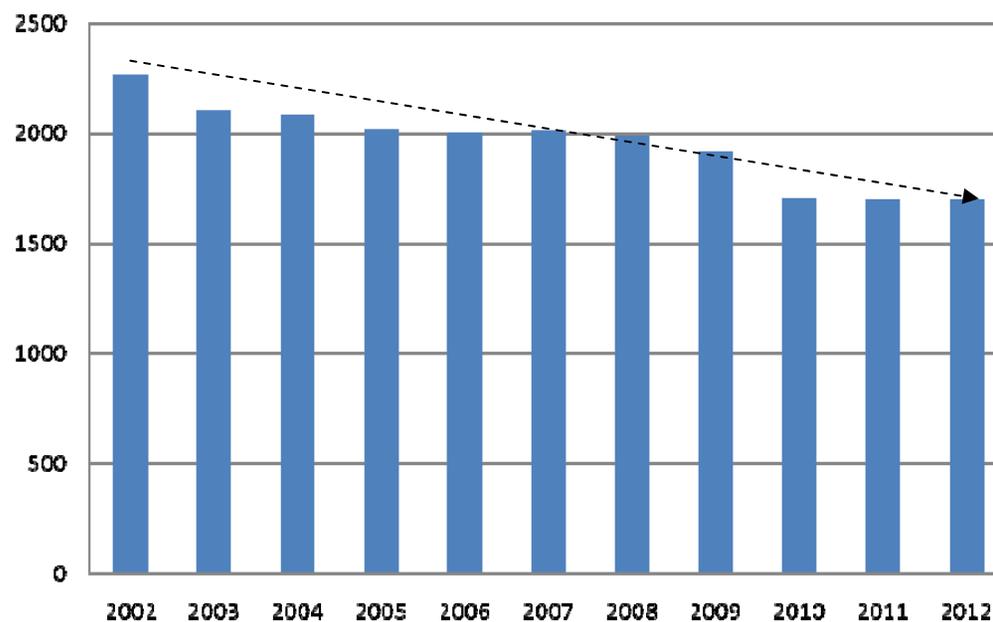
Personnel History

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. 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

2012

BUDGET

		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
		Actual	Actual	Adopted	Adopted
GENERAL FUND					
Policy & Management					
101000	Board of County Commissioners	12.00	12.10	12.10	12.10
104000	Administration	12.10	9.00	9.00	9.00
105000	Intergovernmental Affairs	1.00	1.00	1.00	1.00
	Total Policy & Management	25.10	22.10	22.10	22.10
Administration					
116000	Telecommunications	0.00	0.00	5.00	6.25
117000	Information Technology	0.00	0.00	40.00	38.75
119000	Purchasing	5.00	4.00	4.00	4.00
124000	Veterans Service Officer	9.00	10.00	9.00	8.00
128000	Property Management	75.00	70.00	70.00	70.00
138000	Mine Inspector	4.00	4.00	4.00	4.00
139000	Safety & Risk Management	8.00	8.00	8.00	9.00
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	106.00	101.00	145.00	145.00
Assessor					
118000	Assessor	25.50	25.50	24.50	24.50
	Total Assessor	25.50	25.50	24.50	24.50
Attorney					
113000	Attorney	66.50	66.50	65.80	65.40
180000	Law Library	0.00	0.00	1.00	1.40
	Total Attorney	66.50	66.50	66.80	66.80
Auditor					
115000	Auditor	68.50	68.50	68.50	68.50
	Total Auditor	68.50	68.50	68.50	68.50

		<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
Human Resources					
123000	Human Resources	22.00	20.00	21.00	20.00
126000	Employee Development & Wellness	2.50	2.50	2.00	3.00
	Total Human Resources	24.50	22.50	23.00	23.00
Planning & Development					
108000	CDBG General Management	6.00	6.00	6.00	5.00
109000	NCLUCB Planning	21.00	21.00	21.00	22.00
	Total Planning & Development	27.00	27.00	27.00	27.00
Public Works					
122000	Surveyor	14.00	14.00	0.00	0.00
	Total Public Works	14.00	14.00	0.00	0.00
Recorder					
112000	Examiner of Titles	1.00	1.00	1.00	1.00
120000	Microfilming	4.00	2.00	2.00	2.00
121000	Recorder	28.00	28.00	28.00	28.00
	Total Recorder	33.00	31.00	31.00	31.00
Communications					
135000	Emergency Communications	46.80	46.80	46.80	49.30
136000	Radio Maintenance	5.00	5.00	5.00	5.00
	Total Communications	51.80	51.80	51.80	54.30
Sheriff					
129000	Sheriff	129.24	128.24	127.24	127.24
132000	Emergency Management	2.50	2.50	2.50	2.50
134000	Aurora Municipal	11.66	11.66	13.66	13.66
137000	County Jail	77.40	77.40	77.40	77.40
	Total Sheriff	220.80	219.80	220.80	220.80
TOTAL GENERAL FUND		<u>662.70</u>	<u>649.70</u>	<u>680.50</u>	<u>683.00</u>

SPECIAL REVENUE FUNDS

		<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
Road & Bridge Fund					
200000	Administration & Engineering	67.00	67.00	83.00	83.00
201000	Road & Bridge Maint	179.00	179.00	178.00	178.00
202000	Equipment and Shops	55.00	55.00	55.00	55.00
	Total Road & Bridge Fund	301.00	301.00	316.00	316.00
Public Health & Human Services					
230000	Social Services Admn	94.00	94.00	94.00	94.00
231000	Financial Assistance Program	173.50	173.50	172.90	173.90
232000	Social Service Program	258.30	256.30	253.60	252.60
233000	Public Health Nursing General	44.10	44.10	47.40	47.40
234000	Public Health Admin	11.00	11.00	9.00	8.00
236000	Environmental Health General	1.00	1.00	1.00	1.00
	Total Public Health & Human Services	581.90	579.90	577.90	576.90
Land & Minerals Department					
241000	LCO-Land Commissioners	64.00	64.00	63.00	63.00
	Total Land & Minerals Department	64.00	64.00	63.00	63.00
TOTAL SPECIAL REVENUE FUNDS		<u>946.90</u>	<u>944.90</u>	<u>956.90</u>	<u>955.90</u>
ENTERPRISE FUNDS					
Environmental Services					
600000	Enviromental Services	42.00	43.00	43.00	43.00
616000	ISTS	11.00	9.00	9.00	8.00
	Total Environmental Services	53.00	52.00	52.00	51.00
Chris Jensen Health & Rehabilitation Center					
625000	Chris Jensen	185.50	0.00	0.00	0.00
670000	Assisted Living	16.00	0.00	0.00	0.00
	Total Chris Jensen Health & Rehabilitation Center	201.50	0.00	0.00	0.00
TOTAL ENTERPRISE FUNDS		<u>254.50</u>	<u>52.00</u>	<u>52.00</u>	<u>51.00</u>
INTERNAL SERVICE FUNDS					

		<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Adopted</u>	<u>2012</u> <u>Adopted</u>
Information Technology					
700000	Printing	3.00	3.00	0.00	0.00
750000	Information Technology	38.00	39.00	0.00	0.00
760000	Telecommunications	5.00	5.00	0.00	0.00
	Total Information Technology	46.00	47.00	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>54.00</u>	<u>55.00</u>	<u>8.00</u>	<u>8.00</u>
ST. LOUIS COUNTY TOTAL		<u>1,918.10</u>	<u>1,701.60</u>	<u>1,697.40</u>	<u>1,697.90</u>

**General Fund
Revenue Schedule**

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Taxes				
Property Tax	31,318,369	35,314,203	43,127,445	45,080,944
Other Taxes	3,297,529	3,531,269	2,029,337	2,363,444
Taconite Production Tax	4,344,365	3,860,681	3,876,357	3,879,386
Others	-	-	-	-
Property Tax	694,511	700,081	789,411	777,226
Other Taxes	25,761	27,209	-	-
Property Tax	-	-	-	-
Other Taxes	-	-	-	-
Other Taxes	163,635	150,625	145,000	135,000
Property Tax	32,979	-	-	-
Other Taxes	643	-	-	-
Property Tax	346,617	383,523	-	-
Other Taxes	20,750	8,981	-	-
Property Tax	704,109	703,681	799,008	799,126
Other Taxes	11,709	26,019	-	-
	40,960,978	44,706,271	50,766,558	53,035,125
Fees & Services				
Non-Departmental Revenue	104,225	92,541	50,000	50,000
Board of Commissioners	9,770	9,755	10,000	10,000
Administration	-	140,968	-	-
Intergovernmental Affairs	10,000	10,000	11,000	11,000
Planning & Development	186,820	156,610	185,000	185,000
Commitment Representation	10,843	10,792	12,713	12,713
Court Administrator	-	668	-	-
County Attorney	70,306	15,109	49,750	49,750
Auditor	614,062	839,491	663,100	674,000
Information Technology - Telecom	-	-	-	79,524
Information Technology - MIS	-	-	-	48,232
Assessor	680,043	719,561	758,418	772,000
Microfilming	5,934	1,843	-	-
Recorder	1,922,337	1,938,618	1,917,000	1,833,000
Surveyor	16,610	12,518	24,000	-
Employee Relations	26,572	6,386	6,000	6,000
Employee Development & Wellness	850	850	3,000	1,500
Elections	3,943	-	-	-
Property Management	71,290	68,532	-	-
Sheriff	540,196	479,926	575,392	412,500
Medical Examiner	68,950	72,500	80,000	80,000
Law Enforcement Services	780,000	875,776	1,032,921	1,193,941
Emergency Communications	20,922	22,999	184,000	184,000
Radio Maintenance	1,500	-	30,000	30,000

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Jail Prisoners	388,192	243,904	209,000	250,000
Mine Inspector	769	399	-	-
Nemesis	652,315	544,426	431,005	486,039
Attorney - CS - Mod Filing Fee	2,760	2,786	2,500	2,500
Attorney's Forfeitures	68,920	43,629	45,000	-
Sheriff's State Forfeitures	31,498	17,932	30,000	30,000
Boundary Waters-Forfeiture	22,390	10,258	40,000	40,000
MN Extension Service - Grants	9,410	9,195	20,750	21,800
	6,321,428	6,347,973	6,370,549	6,463,500
Fines and Forfeitures				
Property Management	16,487	12,552	15,000	-
Sheriff	750	200	1,000	1,000
Sheriff Fine Contingency	32,614	30,099	70,000	70,000
Attorney Trust Accounts	8,707	5,671	5,000	5,000
Controlled Substances	18,924	9,468	35,000	35,000
	77,482	57,990	126,000	111,000
Licenses and Permits				
Auditor	120,604	117,578	121,150	116,650
Sheriff	436	754	-	-
	121,040	118,332	121,150	116,650
Intergovernmental Aid				
Non-Departmental Revenue	14,504,054	17,263,983	10,527,205	7,919,383
Aid to Other Agencies - Other	45,522	29,086	25,000	25,000
Planning & Development	132,025	189,855	120,000	101,943
County Attorney	-	48,497	1,000	-
Auditor	241,823	238,588	300,000	300,000
Veterans Service Officer	35,505	98,179	43,123	-
Property Management	-	-	77,951	73,167
Sheriff	3,213,611	1,867,290	579,500	704,500
Boat & Water Safety	119,719	8,479	82,014	82,014
Emergency Management	87,687	69,250	46,000	70,000
Radio Maintenance	-	15,509	-	-
Namakan Basin Sewer System	-	31,290	-	-
Volunteer Fire Departments	-	12,240	-	-
Nemesis	-	206,000	37,000	47,000
MN Trail Assistance	645,457	342,460	-	-
SLC - Essential Service - ESG	119,927	133,477	110,000	108,000
Enhanced 9-1-1	346,806	346,841	400,000	400,000
MN Extension Services/SLC	104,338	98,338	-	-
MN Extension Service - Grants	-	5,245	-	-
	19,596,474	21,004,607	12,348,793	9,831,007
Intra-County Revenue				
Administration	32,161	46,038	52,940	48,306
County Attorney	1,962,078	1,776,569	2,079,785	2,332,202

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
Auditor	343,258	386,778	161,645	508,144
Information Technology - Telecom	-	-	-	877,155
Information Technology - MIS	-	-	-	2,586,444
Purchasing	96,705	85,865	51,040	50,934
Employee Relations	266,611	176,888	292,455	321,348
Employee Development & Wellness	18,740	17,982	40,560	18,503
Property Management	6,367,774	6,945,634	6,614,236	6,606,672
Safety and Risk Management	42,015	52,263	52,243	48,051
Nemesis	-	10,000	-	-
	<u>9,129,341</u>	<u>9,498,017</u>	<u>9,344,904</u>	<u>13,397,757</u>

Other Revenue

Non-Departmental Revenue	1,172,462	1,092,227	50,000	1,550,000
Aid to Other Agencies - Econ Dev	192,475	177,475	12,000	-
Aid to Other Agencies - Other	16,500	16,500	18,600	227,100
Planning & Development	887,472	1,311,615	865,826	693,484
County Attorney	3,331	17,909	15,680	46,287
Auditor	4,296,058	2,415,056	3,012,000	102,443
Information Technology - MIS	-	-	-	66,026
Assessor	9,131	10,868	18,016	19,740
Purchasing	1,334	(1,178)	-	-
Microfilming	-	-	-	176,539
Recorder	390	90	300	300
Surveyor	692	13,049	15,239	-
Employee Relations	-	9	64,000	65,000
Veterans Service Officer	(957)	1,381	-	-
Employee Development & Wellness	79	44	119,189	157,801
Elections	3,846	42,716	3,135	-
Property Management	723,839	760,132	866,788	747,993
Sheriff	200,363	179,700	180,556	699,260
Emergency Management	176	-	-	-
Rescue Squad	82	21	-	-
Emergency Communications	8,196	2,597	20,000	20,000
Radio Maintenance	10,441	6,513	9,118	9,574
Jail Prisoners	238,683	199,662	207,000	210,747
Namakan Basin Sewer System	-	100,000	-	-
Personnel Service Fund	1,596	4,229	-	-
Nemesis	91,840	-	-	-
Missing Heirs	10,616	30,809	-	-
Tax Certification Assurance	276	366	-	-
Sheriff's State Forfeitures	1,303	3,211	35,000	35,000
Boundary Waters-Forfeiture	-	40	8,000	8,000
Economic Dev - Forf Lands	688,099	537,878	-	-
Enhanced 9-1-1	11,184	6,855	15,000	15,000
Law Library	270,069	158,585	140,000	130,000
Hibbing Law Library	43,657	41,276	35,000	35,000

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
Virginia Law Library	63,697	54,232	45,000	43,000
MN Extension Services/SLC	1,259	1,289	-	-
Youth Task Force	5,030	5,050	6,000	6,000
	<u>8,953,223</u>	<u>7,190,207</u>	<u>5,761,447</u>	<u>5,064,295</u>
TOTAL	<u>85,159,966</u>	<u>88,923,397</u>	<u>84,839,400</u>	<u>88,019,334</u>

**EXPENDITURE BY AGENCY
GENERAL FUND
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
GENERAL FUND				
Policy and Management				
Board of County Commissioners	1,096,909	1,123,050	1,151,168	1,145,742
Administrator	1,856,113	1,567,117	2,576,284	4,722,837
Aid to Other Agencies	1,269,291	1,207,500	1,541,536	1,454,214
Intergovernmental Affairs	324,757	214,623	293,325	290,513
Labor Relations	61,078	97,560	88,000	103,000
Aid to Other Agencies - Grants	188,173	184,063	68,678	142,000
Arrowhead Regional Corrections	10,888,253	10,261,619	10,245,303	11,622,932
Others	-	-	-	-
	15,684,574	14,655,532	15,964,295	19,481,237
Administration				
Veterans Services	822,568	770,959	739,122	696,048
Safety and Risk Management	556,337	511,844	545,014	561,125
Extension Service	635,588	641,627	649,681	583,266
Extension Service Grants	11,454	12,456	19,150	14,925
Youth Task Force	192,793	199,164	198,489	198,477
Mine Inspection	318,674	310,058	260,862	262,020
Purchasing	407,264	400,259	269,796	240,783
	2,944,678	2,846,367	2,682,114	2,556,645
Assessor				
Assessor	2,153,617	2,081,788	1,909,469	1,953,435
	2,153,617	2,081,788	1,909,469	1,953,435
Attorney				
Attorney	6,471,486	6,795,601	6,590,839	6,555,079
	6,471,486	6,795,601	6,590,839	6,555,079
Auditor				
Auditor	4,629,843	4,562,171	4,570,634	4,582,007
Elections	71,984	299,048	34,200	304,250
	4,701,827	4,861,219	4,604,834	4,886,257
Department of Information Technology				
Telecommunications	-	-	1,786,809	1,600,608
Information Technology	-	-	4,796,578	5,142,272
	-	-	6,583,386	6,742,880

**EXPENDITURE BY AGENCY
GENERAL FUND
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
Human Resources				
Employee Development	195,049	296,550	355,463	353,519
Human Resources	1,449,905	1,561,194	1,466,381	1,450,261
	1,644,954	1,857,744	1,821,844	1,803,781
Planning and Development				
Community Development	-	-	-	-
Physical Planning	2,900,269	2,942,555	1,943,108	1,952,708
Emergency Shelter Grant	133,477	512,586	108,000	108,000
	3,033,746	3,455,141	2,051,108	2,060,708
Property Management				
Property Management	7,979,835	8,210,899	7,374,651	7,466,961
	7,979,835	8,210,899	7,374,651	7,466,961
Public Works				
Land & Minerals Survey	981,925	932,548	-	-
	981,925	932,548	-	-
Recorder				
Microfilm	269,082	176,311	176,539	176,397
Recorder	2,987,241	2,935,812	2,774,083	2,659,865
	3,256,324	3,112,123	2,950,622	2,836,262
Reserve for Retired Employees				
Reserve for Retired Employees	-	-	1,226,892	1,078,596
	-	-	1,226,892	1,078,596
Courts				
Court Administrator	1,244,243	1,069,602	1,034,871	1,079,249
Examiner of Titles	138,223	140,761	136,754	137,705
	1,382,466	1,210,363	1,171,624	1,216,954
Commitment Representation				
Commitment Representation	73,568	73,386	73,060	96,060
	73,568	73,386	73,060	96,060
Communications				
Emergency Communications	4,297,899	4,349,854	3,855,317	3,901,426
Radio Maintenance	648,438	571,363	700,480	720,535
	4,946,337	4,921,216	4,555,797	4,621,961

**EXPENDITURE BY AGENCY
GENERAL FUND
2012
BUDGET**

	2009 Actual	2010	2011 Adopted	2012 Adopted
Sheriff				
Sheriff Patrol	14,391,535	14,130,442	13,368,200	13,519,374
County Jail	10,945,279	11,129,472	11,985,109	11,590,215
Law Enforcement Services	870,709	971,601	1,193,941	1,234,895
Emergency Management	240,871	560,405	246,987	248,178
Boat and Water	96,360	96,661	127,181	111,738
Resque Squad	144,366	164,753	215,673	175,827
Medical Examiner	508,089	505,756	520,400	520,400
	27,197,209	27,559,090	27,657,492	27,400,628
Public Health & Human Services				
Public Health Nursing	-	-	-	-
Others	470,371	553,522	-	5,000
	470,371	553,522	-	5,000
Economic Dev -Forf Lands				
Economic Development Fund	535,475	-	-	-
	535,475	-	-	-
Other General Fund				
Others	4,314,573	2,463,349	1,633,484	1,710,687
	4,314,573	2,463,349	1,633,484	1,710,687
TOTAL GENERAL FUND	87,772,964	85,589,889	88,851,510	92,473,131

**2012
BUDGET**

FUND: General Fund

AGENCY:(100000) Non-Departmental Revenue

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(33,574,353)	(35,084,854)	(45,080,944)	(47,959,740)
Other Taxes	(9,131,800)	(9,443,703)	(6,242,830)	(6,293,918)
Intergovernmental	(17,263,983)	(14,915,857)	(7,919,383)	(9,508,669)
Charges for services	(92,541)	(93,058)	(50,000)	-
Miscellaneous	(47,366)	(86,456)	(50,000)	(30,000)
Transfer in	(1,044,861)	(945,039)	-	-
Earnings on investments	-	-	(1,500,000)	(1,200,000)
Total Revenue	<u>(61,154,904)</u>	<u>(60,568,965)</u>	<u>(60,843,156)</u>	<u>(64,992,328)</u>
Expenditures				
Contractual services	-	-	-	-
Transfer out	2,841,540	649,760	88,443	86,921
Payment to other agencies	-	-	-	-
Total Expenditures	<u>2,841,540</u>	<u>649,760</u>	<u>88,443</u>	<u>86,921</u>
Net (Revenue) and Expenditures	<u>(58,313,363)</u>	<u>(59,919,205)</u>	<u>(60,754,714)</u>	<u>(64,905,407)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(101000) Commissioners

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	(9,755)	(8,260)	(10,000)	(8,300)
Total Revenue	<u>(9,755)</u>	<u>(8,260)</u>	<u>(10,000)</u>	<u>(8,300)</u>
Expenditures				
Personnel services	870,537	896,790	890,007	867,581
Contractual services	224,231	222,090	246,611	267,311
Materials	2,142	4,170	14,550	10,850
Total Expenditures	<u>1,096,909</u>	<u>1,123,050</u>	<u>1,151,168</u>	<u>1,145,742</u>
Net (Revenue) and Expenditures	<u>1,087,154</u>	<u>1,114,790</u>	<u>1,141,168</u>	<u>1,137,442</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	7.00	7.00	7.00	7.00
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	5.00	5.10	5.10	5.10
TOTAL	<u>12.00</u>	<u>12.10</u>	<u>12.10</u>	<u>12.10</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(102000) Aid to Other Agencies - Economic Development

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(12,000)	(12,000)	-	-
Transfer in	(165,475)	-	-	-
Total Revenue	(177,475)	(12,000)	-	-
Expenditures				
Contractual services	13,598	5,088	-	-
Payment to other agencies	174,575	178,975	68,678	142,000
Total Expenditures	188,173	184,063	68,678	142,000
Net (Revenue) and Expenditures	10,698	172,063	68,678	142,000
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	-	-	-	-

**2012
BUDGET**

FUND: General Fund

AGENCY:(103000) Aid to Other Agencies - Other

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(664,153)	(666,412)	(777,226)	(699,504)
Other Taxes	(63,137)	(62,595)	-	-
Intergovernmental	(29,086)	(22,463)	(25,000)	(25,000)
Miscellaneous	(16,500)	(17,500)	(208,500)	(208,500)
Transfer in	-	(18,600)	(18,600)	(18,600)
Total Revenue	<u>(772,877)</u>	<u>(787,570)</u>	<u>(1,029,326)</u>	<u>(951,604)</u>
Expenditures				
Contractual services	149,890	179,686	476,900	385,100
Materials	-	-	-	-
Transfer out	-	-	-	-
Payment to other agencies	12,007,654	11,289,433	11,309,939	12,692,046
Total Expenditures	<u>12,157,544</u>	<u>11,469,119</u>	<u>11,786,839</u>	<u>13,077,146</u>
Net (Revenue) and Expenditures	<u>11,384,668</u>	<u>10,681,549</u>	<u>10,757,513</u>	<u>12,125,542</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(104000) Administration

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental	-	(59,947)	-	-
Charges for services	(140,968)	-	-	-
Miscellaneous	-	(10,872)	-	(50,000)
Transfer in	-	(415,868)	-	(6,508)
Intra-County revenues	(46,038)	(52,940)	(48,306)	(74,387)
Total Revenue	<u>(187,007)</u>	<u>(539,628)</u>	<u>(48,306)</u>	<u>(130,895)</u>
Expenditures				
Personnel services	980,123	892,032	847,475	2,961,206
Contractual services	729,985	570,143	1,699,110	1,728,930
Materials	31,754	104,941	29,700	30,200
Capital outlay	-	-	-	-
Transfer out	114,251	-	-	-
Payment to other agencies	-	-	-	2,500
Total Expenditures	<u>1,856,113</u>	<u>1,567,117</u>	<u>2,576,284</u>	<u>4,722,837</u>
Net (Revenue) and Expenditures	<u>1,669,106</u>	<u>1,027,489</u>	<u>2,527,979</u>	<u>4,591,941</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	3.00	2.00	5.00	4.00
Professionals	2.00	2.00	2.00	2.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	2.00	-	-	-
Office & Clerical	5.10	5.00	2.00	3.00
TOTAL	<u>12.10</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(105000) Intergovernmental Affairs

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(10,000)	-	(11,000)	-
Total Revenue	<u>(10,000)</u>	<u>-</u>	<u>(11,000)</u>	<u>-</u>
Expenditures				
Personnel services	127,739	120,683	130,318	130,258
Contractual services	196,608	93,871	160,408	159,005
Materials	410	69	2,600	1,250
Total Expenditures	<u>324,757</u>	<u>214,623</u>	<u>293,325</u>	<u>290,513</u>
Net (Revenue) and Expenditures	<u>314,757</u>	<u>214,623</u>	<u>282,325</u>	<u>290,513</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	1.00
Professionals	1.00	1.00	1.00	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(107000) Labor Relations

SUMMARY

Expenditures

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Contractual services	61,078	97,560	88,000	103,000
Total Expenditures	<u>61,078</u>	<u>97,560</u>	<u>88,000</u>	<u>103,000</u>
Net (Revenue) and Expenditures	<u>61,078</u>	<u>97,560</u>	<u>88,000</u>	<u>103,000</u>

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(109000 & 108000) Planning and Development

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(189,855)	(777,614)	(101,943)	(102,000)
Charges for services	(156,610)	(158,505)	(185,000)	(160,000)
Miscellaneous	(5,429)	(13,769)	-	-
Transfer in	(1,306,186)	(952,026)	(693,484)	(681,692)
Total Revenue	<u>(1,658,080)</u>	<u>(1,901,914)</u>	<u>(980,427)</u>	<u>(943,692)</u>
Expenditures				
Personnel services	1,285,270	1,135,018	1,274,055	1,339,453
Contractual services	1,459,783	1,007,191	505,528	475,805
Materials	35,217	24,124	37,525	37,450
Capital outlay	-	656,222	-	-
Payment to other agencies	120,000	120,000	126,000	100,000
Total Expenditures	<u>2,900,269</u>	<u>2,942,555</u>	<u>1,943,108</u>	<u>1,952,708</u>
Net (Revenue) and Expenditures	<u>1,242,189</u>	<u>1,040,641</u>	<u>962,681</u>	<u>1,009,016</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	3.00	4.00
Professionals	15.00	15.00	14.00	14.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	4.00	4.00	4.00	4.00
TOTAL	<u>21.00</u>	<u>21.00</u>	<u>21.00</u>	<u>22.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(110000) Commitment Representation

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	(10,792)	(9,637)	(12,713)	(12,713)
Total Revenue	<u>(10,792)</u>	<u>(9,637)</u>	<u>(12,713)</u>	<u>(12,713)</u>
Expenditures				
Personnel services	-	-	2,500	2,500
Contractual services	73,568	73,386	70,560	93,560
Total Expenditures	<u>73,568</u>	<u>73,386</u>	<u>73,060</u>	<u>96,060</u>
Net (Revenue) and Expenditures	<u>62,776</u>	<u>63,749</u>	<u>60,347</u>	<u>83,347</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(111000) Courts

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(668)	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	<u>(668)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	-	28,973	-	-
Contractual services	1,244,243	1,040,629	1,034,871	1,079,249
Total Expenditures	<u>1,244,243</u>	<u>1,069,602</u>	<u>1,034,871</u>	<u>1,079,249</u>
Net (Revenue) and Expenditures	<u>1,243,575</u>	<u>1,069,602</u>	<u>1,034,871</u>	<u>1,079,249</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted

Officials & Admin
 Professionals
 Techicians & Para-Professionals
 Protective Service Workers
 Skilled Craft/Service Maintenance
 Office & Clerical

TOTAL

**2012
BUDGET**

FUND: General Fund

AGENCY:(112000) Examiner of Titles

SUMMARY

Expenditures

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Personnel services	119,224	120,827	121,567	121,500
Contractual services	13,651	12,563	10,411	11,430
Materials	5,348	7,371	4,775	4,775
Total Expenditures	<u>138,223</u>	<u>140,761</u>	<u>136,754</u>	<u>137,705</u>
Net (Revenue) and Expenditures	<u>138,223</u>	<u>140,761</u>	<u>136,754</u>	<u>137,705</u>

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(113000) Attorney

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(48,497)	(76,260)	-	(2,000)
Charges for services	(15,109)	(16,989)	(49,750)	(10,450)
Miscellaneous	(1,328)	-	-	-
Transfer in	(15,196)	-	(46,287)	(9,000)
Intra-County revenues	(1,776,569)	(1,801,838)	(2,332,202)	(2,104,507)
Gifts and contributions	(1,385)	(300)	-	-
Total Revenue	<u>(1,858,084)</u>	<u>(1,895,387)</u>	<u>(2,428,238)</u>	<u>(2,125,957)</u>
Expenditures				
Personnel services	5,560,755	5,810,968	5,768,667	5,687,403
Contractual services	869,298	932,744	738,052	782,756
Materials	41,433	51,889	84,120	84,920
Capital outlay	-	-	-	-
Transfer out	-	-	-	-
Total Expenditures	<u>6,471,486</u>	<u>6,795,601</u>	<u>6,590,839</u>	<u>6,555,079</u>
Net (Revenue) and Expenditures	<u>4,613,402</u>	<u>4,900,214</u>	<u>4,162,600</u>	<u>4,429,122</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	4.00	4.00	6.00	6.00
Professionals	28.40	28.40	27.40	28.40
Techicians & Para-Professionals	9.10	9.10	9.40	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	25.00	25.00	23.00	31.00
TOTAL	<u>66.50</u>	<u>66.50</u>	<u>65.80</u>	<u>65.40</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(115000) Auditor

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Other Taxes	(150,625)	(129,006)	(135,000)	(130,000)
Licenses and permits	(117,578)	(115,731)	(116,650)	(116,500)
Intergovernmental	(238,588)	(416,328)	(300,000)	(300,000)
Charges for services	(839,491)	(756,665)	(674,000)	(702,000)
Miscellaneous	(17,588)	(19,239)	(14,000)	(14,000)
Transfer in	-	-	(88,443)	(86,921)
Earnings on investments	(2,397,468)	(33,399)	-	-
Intra-County revenues	(386,778)	(161,645)	(508,144)	(549,687)
Total Revenue	<u>(4,148,115)</u>	<u>(1,632,013)</u>	<u>(1,836,237)</u>	<u>(1,899,108)</u>
Expenditures				
Personnel services	3,354,759	3,362,000	3,414,270	3,332,173
Contractual services	1,235,175	1,161,250	1,029,414	1,120,684
Materials	39,910	38,921	126,950	129,150
Total Expenditures	<u>4,629,843</u>	<u>4,562,171</u>	<u>4,570,634</u>	<u>4,582,007</u>
Net (Revenue) and Expenditures	<u>481,728</u>	<u>2,930,159</u>	<u>2,734,397</u>	<u>2,682,899</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	6.00	9.00
Professionals	16.00	16.00	13.00	11.00
Techicians & Para-Professionals	-	-	2.00	1.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	50.50	50.50	47.50	47.50
TOTAL	<u>68.50</u>	<u>68.50</u>	<u>68.50</u>	<u>68.50</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(116000) Telecom

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	-	-	(79,524)	(69,147)
Transfer in	-	-	-	-
Intra-County revenues	-	-	(877,155)	(813,051)
Total Revenue	<u>-</u>	<u>-</u>	<u>(956,679)</u>	<u>(882,198)</u>
Expenditures				
Personnel services	-	-	568,927	521,208
Contractual services	-	-	799,632	677,150
Materials	-	-	283,250	267,250
Capital outlay	-	-	135,000	135,000
Transfer out	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,786,809</u>	<u>1,600,608</u>
Net (Revenue) and Expenditures	<u>-</u>	<u>-</u>	<u>830,129</u>	<u>718,410</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	1.40
Professionals	-	-	1.00	4.00
Techicians & Para-Professionals	-	-	4.00	0.50
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	0.35
TOTAL	<u>-</u>	<u>-</u>	<u>5.00</u>	<u>6.25</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(117000) Information Technology

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	-	-	(48,232)	(407,459)
Miscellaneous	-	-	(66,026)	(17,682)
Transfer in	-	-	-	-
Intra-County revenues	-	-	(2,586,444)	(2,618,386)
Total Revenue	<u>-</u>	<u>-</u>	<u>(2,700,702)</u>	<u>(3,043,527)</u>
Expenditures				
Personnel services	-	-	3,061,527	3,056,281
Contractual services	-	-	1,427,791	1,642,230
Materials	-	-	107,260	77,760
Capital outlay	-	-	200,000	366,000
Transfer out	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,796,578</u>	<u>5,142,272</u>
Net (Revenue) and Expenditures	<u>-</u>	<u>-</u>	<u>2,095,876</u>	<u>2,098,745</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	3.00	7.60
Professionals	-	-	28.00	25.00
Techicians & Para-Professionals	-	-	1.00	2.50
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	1.00	-
Office & Clerical	-	-	7.00	3.65
TOTAL	<u>-</u>	<u>-</u>	<u>40.00</u>	<u>38.75</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(118000) Assessor

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	-	(22,437)	-	-
Other Taxes	-	(2,587)	-	-
Charges for services	(719,561)	(749,981)	(772,000)	(812,933)
Miscellaneous	(10,868)	(9,329)	(19,740)	(19,740)
Total Revenue	<u>(730,429)</u>	<u>(784,334)</u>	<u>(791,740)</u>	<u>(832,673)</u>
Expenditures				
Personnel services	1,735,489	1,680,946	1,602,502	1,658,549
Contractual services	407,341	394,388	295,217	283,136
Materials	10,787	6,454	11,750	11,750
Total Expenditures	<u>2,153,617</u>	<u>2,081,788</u>	<u>1,909,469</u>	<u>1,953,435</u>
Net (Revenue) and Expenditures	<u>1,423,188</u>	<u>1,297,454</u>	<u>1,117,729</u>	<u>1,120,762</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	2.00	18.00
Professionals	-	-	16.00	-
Techicians & Para-Professionals	16.00	16.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	7.50	7.50	6.50	6.50
TOTAL	<u>25.50</u>	<u>25.50</u>	<u>24.50</u>	<u>24.50</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(119000) Purchasing

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	-	-	-	-
Miscellaneous	1,178	(3,125)	-	-
Intra-County revenues	(85,865)	(51,040)	(50,934)	(35,365)
Total Revenue	<u>(84,687)</u>	<u>(54,165)</u>	<u>(50,934)</u>	<u>(35,365)</u>
Expenditures				
Personnel services	320,695	333,258	241,475	208,862
Contractual services	85,522	59,584	25,371	28,021
Materials	1,048	7,417	2,950	3,900
Transfer out	-	-	-	-
Total Expenditures	<u>407,264</u>	<u>400,259</u>	<u>269,796</u>	<u>240,783</u>
Net (Revenue) and Expenditures	<u>322,578</u>	<u>346,095</u>	<u>218,862</u>	<u>205,418</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	3.00	2.00	3.00	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	1.00	1.00	1.00	4.00
TOTAL	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(120000) Recorder - Microfilm

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(1,843)	(1,268)	-	-
Miscellaneous	-	(6,311)	-	-
Transfer in	-	-	(176,539)	(176,397)
Total Revenue	<u>(1,843)</u>	<u>(7,579)</u>	<u>(176,539)</u>	<u>(176,397)</u>
Expenditures				
Personnel services	213,189	122,119	125,011	126,310
Contractual services	35,222	30,234	32,328	30,887
Materials	20,671	23,958	19,200	19,200
Total Expenditures	<u>269,082</u>	<u>176,311</u>	<u>176,539</u>	<u>176,397</u>
Net (Revenue) and Expenditures	<u>267,240</u>	<u>168,732</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	1.00	-	-	-
Office & Clerical	3.00	2.00	2.00	2.00
TOTAL	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(121000) Recorder

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	-	-	-	-
Other Taxes	-	-	-	-
Charges for services	(1,938,618)	(1,806,576)	(1,833,000)	(1,835,000)
Miscellaneous	(90)	(270)	(300)	(300)
Total Revenue	<u>(1,938,708)</u>	<u>(1,806,846)</u>	<u>(1,833,300)</u>	<u>(1,835,300)</u>
Expenditures				
Personnel services	1,764,854	1,760,789	1,868,139	1,782,639
Contractual services	624,346	493,159	296,656	249,872
Materials	61,855	53,388	24,265	54,265
Capital outlay	-	127,706	35,000	15,000
Transfer out	-	-	550,024	558,089
Payment to other agencies	536,186	500,771	-	-
Total Expenditures	<u>2,987,241</u>	<u>2,935,812</u>	<u>2,774,083</u>	<u>2,659,865</u>
Net (Revenue) and Expenditures	<u>1,048,533</u>	<u>1,128,966</u>	<u>940,783</u>	<u>824,565</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	2.00	2.00
Professionals	1.00	1.00	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	26.00	26.00	26.00	26.00
TOTAL	<u>28.00</u>	<u>28.00</u>	<u>28.00</u>	<u>28.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(122000) Surveyor

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	(12,518)	(10,500)	-	-
Miscellaneous	(2,683)	(171)	-	-
Transfer in	(10,366)	(12,089)	-	-
Intra-County revenues	-	-	-	-
Total Revenue	<u>(25,567)</u>	<u>(22,760)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	818,459	845,450	-	-
Contractual services	60,650	54,040	-	-
Materials	32,526	14,302	-	-
Capital outlay	70,289	18,757	-	-
Total Expenditures	<u>981,925</u>	<u>932,548</u>	<u>-</u>	<u>-</u>
Net (Revenue) and Expenditures	<u>956,357</u>	<u>909,788</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	12.00	12.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>14.00</u>	<u>14.00</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(123000) Human Resources

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(6,386)	(6,089)	(6,000)	(5,000)
Miscellaneous	(9)	-	-	-
Transfer in	-	(64,000)	(65,000)	(65,000)
Intra-County revenues	(176,888)	(303,679)	(321,348)	(381,878)
Total Revenue	<u>(183,283)</u>	<u>(373,768)</u>	<u>(392,348)</u>	<u>(451,878)</u>
Expenditures				
Personnel services	1,040,555	1,193,294	1,177,112	1,168,609
Contractual services	386,675	358,396	268,769	264,152
Materials	22,675	9,504	20,500	17,500
Capital outlay	-	-	-	-
Total Expenditures	<u>1,449,905</u>	<u>1,561,194</u>	<u>1,466,381</u>	<u>1,450,261</u>
Net (Revenue) and Expenditures	<u>1,266,622</u>	<u>1,187,427</u>	<u>1,074,033</u>	<u>998,383</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	3.00	3.00
Professionals	12.00	11.00	11.00	10.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	9.00	8.00	7.00	7.00
TOTAL	<u>22.00</u>	<u>20.00</u>	<u>21.00</u>	<u>20.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(124000) Veterans Services

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(98,179)	(44,664)	-	-
Miscellaneous	(1,381)	-	-	(200)
Total Revenue	<u>(99,560)</u>	<u>(44,664)</u>	<u>-</u>	<u>(200)</u>
Expenditures				
Personnel services	637,705	634,530	630,491	575,023
Contractual services	177,798	134,472	107,481	115,400
Materials	6,164	1,256	150	4,625
Payment to other agencies	900	700	1,000	1,000
Total Expenditures	<u>822,568</u>	<u>770,959</u>	<u>739,122</u>	<u>696,048</u>
Net (Revenue) and Expenditures	<u>723,007</u>	<u>726,295</u>	<u>739,122</u>	<u>695,848</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	1.00	1.00
Professionals	-	-	-	-
Techicians & Para-Professionals	4.00	5.00	4.00	4.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	4.00	4.00	4.00	3.00
TOTAL	<u>9.00</u>	<u>10.00</u>	<u>9.00</u>	<u>8.00</u>

2012
BUDGET

FUND: General Fund

AGENCY:(125000) Ret Employee Health Ins/Payoff

SUMMARY

Expenditures

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Personnel services	-	-	1,226,892	1,078,596
Total Expenditures	-	-	<u>1,226,892</u>	<u>1,078,596</u>
Net (Revenue) and Expenditures	-	-	<u>1,226,892</u>	<u>1,078,596</u>

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(126000) Employee Development

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(850)	(850)	(1,500)	(1,500)
Miscellaneous	(44)	-	-	-
Transfer in	-	(119,189)	(157,801)	(145,421)
Intra-County revenues	(17,982)	(40,560)	(18,503)	(38,263)
Total Revenue	<u>(18,876)</u>	<u>(160,599)</u>	<u>(177,803)</u>	<u>(185,184)</u>
Expenditures				
Personnel services	145,150	142,673	188,248	185,756
Contractual services	94,622	130,486	134,815	134,964
Materials	30,751	23,390	32,400	32,800
Payment to other agencies	(75,475)	-	-	-
Total Expenditures	<u>195,049</u>	<u>296,550</u>	<u>355,463</u>	<u>353,519</u>
Net (Revenue) and Expenditures	<u>176,173</u>	<u>135,951</u>	<u>177,660</u>	<u>168,336</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	1.50	1.50	1.00	2.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	1.00	1.00	1.00	1.00
TOTAL	<u>2.50</u>	<u>2.50</u>	<u>2.00</u>	<u>3.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(127000) Elections

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	-	(8,250)	-	-
Miscellaneous	(42,547)	(34,252)	-	-
Earnings on investments	(169)	(58)	-	-
Total Revenue	<u>(42,716)</u>	<u>(42,559)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	-	20,419	-	20,000
Contractual services	57,441	232,385	33,300	270,550
Materials	14,543	46,245	900	13,700
Total Expenditures	<u>71,984</u>	<u>299,048</u>	<u>34,200</u>	<u>304,250</u>
Net (Revenue) and Expenditures	<u>29,268</u>	<u>256,489</u>	<u>34,200</u>	<u>304,250</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(128000) Property Management

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	50	(73,167)	-
Charges for services	(68,532)	(67,489)	-	(67,019)
Miscellaneous	(757,827)	(881,203)	(737,479)	(597,619)
Transfer in	(2,305)	(2,688)	(10,514)	(6,961)
Intra-County revenues	(6,945,634)	(6,668,370)	(6,606,672)	(6,835,332)
Fines and forfeits	(12,552)	(3,903)	-	-
Total Revenue	<u>(7,786,849)</u>	<u>(7,623,604)</u>	<u>(7,427,832)</u>	<u>(7,506,931)</u>
Expenditures				
Personnel services	4,123,316	4,260,681	4,178,458	4,191,169
Contractual services	2,872,538	2,814,692	2,646,952	2,715,813
Materials	386,459	365,629	328,400	368,320
Capital outlay	45,733	554,716	-	-
Transfer out	551,790	215,180	220,840	191,658
Total Expenditures	<u>7,979,835</u>	<u>8,210,899</u>	<u>7,374,651</u>	<u>7,466,961</u>
Net (Revenue) and Expenditures	<u>192,985</u>	<u>587,294</u>	<u>(53,181)</u>	<u>(39,970)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	2.00	3.00
Professionals	-	-	-	-
Techicians & Para-Professionals	1.00	1.00	1.00	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	68.00	64.00	64.00	63.00
Office & Clerical	4.00	3.00	3.00	4.00
TOTAL	<u>75.00</u>	<u>70.00</u>	<u>70.00</u>	<u>70.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(129000) Sheriff

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Licenses and permits	(754)	(338)	-	-
Intergovernmental	(1,867,290)	(2,490,880)	(704,500)	(695,000)
Charges for services	(479,926)	(398,074)	(412,500)	(437,500)
Miscellaneous	(73,498)	(24,569)	(53,600)	(50,000)
Transfer in	(105,432)	(146,256)	(643,660)	(240,706)
Intra-County revenues	-	-	-	-
Fines and forfeits	(200)	(750)	(1,000)	(750)
Gifts and contributions	(770)	(11,004)	(2,000)	(1,000)
Total Revenue	<u>(2,527,869)</u>	<u>(3,071,872)</u>	<u>(1,817,260)</u>	<u>(1,424,956)</u>
Expenditures				
Personnel services	10,311,677	9,808,624	10,457,793	10,205,213
Contractual services	2,766,505	2,084,228	1,656,877	1,606,834
Materials	792,441	934,929	1,004,601	1,099,832
Capital outlay	326,444	845,271	248,929	607,495
Transfer out	-	-	-	-
Payment to other agencies	194,468	457,391	-	-
Total Expenditures	<u>14,391,535</u>	<u>14,130,442</u>	<u>13,368,200</u>	<u>13,519,374</u>
Net (Revenue) and Expenditures	<u>11,863,665</u>	<u>11,058,571</u>	<u>11,550,940</u>	<u>12,094,419</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	4.00	6.00
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	1.00	1.00
Protective Service Workers	105.40	104.40	101.40	99.40
Skilled Craft/Service Maintenance	1.00	1.00	-	-
Office & Clerical	20.84	20.84	20.84	20.84
TOTAL	<u>129.24</u>	<u>128.24</u>	<u>127.24</u>	<u>127.24</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(130000) Boat and Water Safety

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(8,479)	(92,690)	(82,014)	(82,014)
Miscellaneous	-	(5,684)	-	-
Transfer in	-	-	-	(20,586)
Total Revenue	<u>(8,479)</u>	<u>(98,374)</u>	<u>(82,014)</u>	<u>(102,600)</u>
Expenditures				
Contractual services	41,982	37,413	65,187	55,636
Materials	26,394	26,961	44,694	38,802
Capital outlay	27,984	32,287	17,300	17,300
Total Expenditures	<u>96,360</u>	<u>96,661</u>	<u>127,181</u>	<u>111,738</u>
Net (Revenue) and Expenditures	<u>87,881</u>	<u>(1,713)</u>	<u>45,167</u>	<u>9,138</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(131000) Medical Examiner

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(72,500)	(79,550)	(80,000)	(80,000)
Total Revenue	<u>(72,500)</u>	<u>(79,550)</u>	<u>(80,000)</u>	<u>(80,000)</u>
Expenditures				
Contractual services	508,089	505,756	520,400	520,400
Total Expenditures	<u>508,089</u>	<u>505,756</u>	<u>520,400</u>	<u>520,400</u>
Net (Revenue) and Expenditures	<u>435,589</u>	<u>426,206</u>	<u>440,400</u>	<u>440,400</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(132000) Emergency Management

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(69,250)	(374,004)	(70,000)	(78,000)
Charges for services	-	-	-	-
Miscellaneous	-	(12,382)	-	-
Total Revenue	<u>(69,250)</u>	<u>(386,386)</u>	<u>(70,000)</u>	<u>(78,000)</u>
Expenditures				
Personnel services	191,072	196,819	204,924	202,759
Contractual services	46,575	353,201	37,543	40,809
Materials	3,223	10,386	4,520	4,610
Capital outlay	-	-	-	-
Total Expenditures	<u>240,871</u>	<u>560,405</u>	<u>246,987</u>	<u>248,178</u>
Net (Revenue) and Expenditures	<u>171,621</u>	<u>174,019</u>	<u>176,987</u>	<u>170,178</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	1.00	1.00
Professionals	-	-	1.00	-
Techicians & Para-Professionals	1.00	1.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	1.00
Office & Clerical	0.50	0.50	0.50	0.50
TOTAL	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(133000) Resque Squad

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(21)	-	-	-
Transfer in	-	-	-	(8,657)
Total Revenue	<u>(21)</u>	<u>-</u>	<u>-</u>	<u>(8,657)</u>
Expenditures				
Contractual services	118,859	81,440	124,173	117,577
Materials	20,507	51,094	59,000	58,250
Capital outlay	5,000	32,219	32,500	-
Total Expenditures	<u>144,366</u>	<u>164,753</u>	<u>215,673</u>	<u>175,827</u>
Net (Revenue) and Expenditures	<u>144,345</u>	<u>164,753</u>	<u>215,673</u>	<u>167,170</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(134000) Law Enforcement Services

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(875,776)	(992,971)	(1,193,941)	(1,234,895)
Miscellaneous	-	-	-	-
Total Revenue	<u>(875,776)</u>	<u>(992,971)</u>	<u>(1,193,941)</u>	<u>(1,234,895)</u>
Expenditures				
Personnel services	806,488	880,480	1,090,813	1,122,509
Contractual services	31,810	45,256	38,045	39,986
Materials	32,411	45,865	65,083	72,400
Total Expenditures	<u>870,709</u>	<u>971,601</u>	<u>1,193,941</u>	<u>1,234,895</u>
Net (Revenue) and Expenditures	<u>(5,067)</u>	<u>(21,370)</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	11.00	11.00	13.00	13.00
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	0.66	0.66	0.66	0.66
TOTAL	<u>11.66</u>	<u>11.66</u>	<u>13.66</u>	<u>13.66</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(135000) Emergency Communications

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	(6,245)	(1,470)	(4,000)	(4,000)
Miscellaneous	(2,087)	(413)	-	-
Transfer in	-	-	-	-
Total Revenue	<u>(8,332)</u>	<u>(1,883)</u>	<u>(4,000)</u>	<u>(4,000)</u>
Expenditures				
Personnel services	3,577,852	3,676,586	3,325,195	3,386,970
Contractual services	629,379	576,306	409,522	399,955
Materials	29,519	30,137	58,600	50,000
Capital outlay	-	-	-	-
Payment to other agencies	61,149	66,825	62,000	64,500
Total Expenditures	<u>4,297,899</u>	<u>4,349,854</u>	<u>3,855,317</u>	<u>3,901,426</u>
Net (Revenue) and Expenditures	<u>4,289,567</u>	<u>4,347,971</u>	<u>3,851,317</u>	<u>3,897,426</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	5.00	-
Professionals	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	1.00	1.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	44.80	44.80	40.80	48.30
TOTAL	<u>46.80</u>	<u>46.80</u>	<u>46.80</u>	<u>49.30</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(136000) Radio Maintenance

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(15,509)	(13,587)	-	-
Charges for services	-	(14,640)	(30,000)	(25,000)
Miscellaneous	(6,513)	(9,423)	(9,574)	(9,574)
Transfer in	-	-	-	-
Total Revenue	<u>(22,022)</u>	<u>(37,650)</u>	<u>(39,574)</u>	<u>(34,574)</u>
Expenditures				
Personnel services	414,446	412,270	444,484	470,775
Contractual services	110,964	107,877	152,431	141,460
Materials	123,028	51,227	103,565	108,300
Capital outlay	-	-	-	-
Payment to other agencies	-	(12)	-	-
Total Expenditures	<u>648,438</u>	<u>571,363</u>	<u>700,480</u>	<u>720,535</u>
Net (Revenue) and Expenditures	<u>626,417</u>	<u>533,713</u>	<u>660,906</u>	<u>685,961</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	1.00	1.00	1.00	-
Techicians & Para-Professionals	4.00	4.00	4.00	5.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(137000) Jail

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(243,904)	(199,673)	(250,000)	(235,000)
Miscellaneous	(199,662)	(173,156)	(210,747)	(206,691)
Total Revenue	<u>(443,566)</u>	<u>(372,829)</u>	<u>(460,747)</u>	<u>(441,691)</u>
Expenditures				
Personnel services	6,161,060	6,411,011	6,454,083	6,266,826
Contractual services	3,696,366	3,767,898	4,114,858	4,057,942
Materials	1,058,201	950,564	1,381,168	1,265,448
Capital outlay	29,653	-	35,000	-
Total Expenditures	<u>10,945,279</u>	<u>11,129,472</u>	<u>11,985,109</u>	<u>11,590,215</u>
Net (Revenue) and Expenditures	<u>10,501,714</u>	<u>10,756,643</u>	<u>11,524,362</u>	<u>11,148,524</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	3.00	3.00	3.00	3.00
Professionals	3.00	3.00	4.00	4.00
Techicians & Para-Professionals	1.00	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>77.40</u>	<u>77.40</u>	<u>77.40</u>	<u>77.40</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(138000) Mine Inspector

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(399)	(982)	-	(1,000)
Total Revenue	<u>(399)</u>	<u>(982)</u>	<u>-</u>	<u>(1,000)</u>
Expenditures				
Personnel services	292,580	285,972	234,682	235,840
Contractual services	25,458	23,318	23,730	23,730
Materials	636	768	2,450	2,450
Total Expenditures	<u>318,674</u>	<u>310,058</u>	<u>260,862</u>	<u>262,020</u>
Net (Revenue) and Expenditures	<u>318,276</u>	<u>309,076</u>	<u>260,862</u>	<u>261,020</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	1.00	1.00
Professionals	-	-	-	-
Techicians & Para-Professionals	3.00	3.00	3.00	3.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**2012
BUDGET**

FUND: General Fund

AGENCY:(139000) Occupational Safety

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intra-County revenues	(52,263)	(52,243)	(48,051)	(61,558)
Total Revenue	<u>(52,263)</u>	<u>(52,243)</u>	<u>(48,051)</u>	<u>(61,558)</u>
Expenditures				
Personnel services	370,315	337,582	346,293	359,424
Contractual services	124,265	115,737	144,905	149,885
Materials	61,756	58,525	53,816	51,816
Total Expenditures	<u>556,337</u>	<u>511,844</u>	<u>545,014</u>	<u>561,125</u>
Net (Revenue) and Expenditures	<u>504,073</u>	<u>459,601</u>	<u>496,964</u>	<u>499,567</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	2.00	2.00
Professionals	4.00	4.00	3.00	4.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	3.00	3.00	3.00	3.00
TOTAL	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

2012
BUDGET

FUND: Other General Fund

AGENCY:(150000) NEMESIS

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(206,000)	(69,500)	(47,000)	(5,700)
Charges for services	(544,426)	(564,581)	(486,039)	(619,188)
Miscellaneous	-	-	-	-
Transfer in	-	-	-	-
Intra-County revenues	(10,000)	-	-	-
Total Revenue	<u>(760,426)</u>	<u>(634,081)</u>	<u>(533,039)</u>	<u>(624,888)</u>
Expenditures				
Contractual services	642,435	696,464	421,398	610,514
Materials	1,065	1,213	-	-
Total Expenditures	<u>643,500</u>	<u>697,677</u>	<u>421,398</u>	<u>610,514</u>
Net (Revenues) and Expenditures	<u>(116,926)</u>	<u>63,596</u>	<u>(111,641)</u>	<u>(14,374)</u>

2012
BUDGET

FUND: Other General Fund

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

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(2,786)	(2,660)	(2,500)	(2,500)
Total Revenue	<u>(2,786)</u>	<u>(2,660)</u>	<u>(2,500)</u>	<u>(2,500)</u>
Net (Revenues) and Expenditures	<u>(2,786)</u>	<u>(2,660)</u>	<u>(2,500)</u>	<u>(2,500)</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(160000) MN Trail Assistance

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(342,460)	(282,250)	-	-
Total Revenue	<u>(342,460)</u>	<u>(282,250)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	342,460	282,250	-	-
Total Expenditures	<u>342,460</u>	<u>282,250</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(161000) Missing Heirs

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(29,836)	(25,466)	-	-
Earnings on investments	(973)	(363)	-	(500)
Total Revenue	<u>(30,809)</u>	<u>(25,829)</u>	<u>-</u>	<u>(500)</u>
Expenditures				
Materials	926	-	-	-
Total Expenditures	<u>926</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(29,884)</u>	<u>(25,829)</u>	<u>-</u>	<u>(500)</u>

2012
BUDGET

FUND: Other General Fund

AGENCY:(164000) Tax Certification Assurance

SUMMARY

Revenue

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Miscellaneous	(366)	(414)	-	-
Total Revenue	<u>(366)</u>	<u>(414)</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(366)</u>	<u>(414)</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(166000) Sheriff Fine Contingency

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Fines and forfeits	(30,099)	(26,847)	(70,000)	(35,000)
Others	-	-	-	-
Total Revenue	<u>(30,099)</u>	<u>(26,847)</u>	<u>(70,000)</u>	<u>(35,000)</u>
Expenditures				
Contractual services	3,650	4,631	-	-
Materials	30,269	24,111	70,000	35,000
Total Expenditures	<u>33,919</u>	<u>28,742</u>	<u>70,000</u>	<u>35,000</u>
Net (Revenues) and Expenditures	<u>3,820</u>	<u>1,895</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(167000) Attorney Forfeitures

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	-	-	-	-
Others	(43,629)	(68,951)	-	(45,000)
Total Revenue	<u>(43,629)</u>	<u>(68,951)</u>	<u>-</u>	<u>(45,000)</u>
Expenditures				
Contractual services	2,436	28,530	-	57,729
Materials	7,151	3,460	-	-
Transfer out	-	-	35,000	-
Payment to other agencies	-	-	-	-
Total Expenditures	<u>9,587</u>	<u>31,990</u>	<u>35,000</u>	<u>57,729</u>
Net (Revenues) and Expenditures	<u>(34,042)</u>	<u>(36,961)</u>	<u>35,000</u>	<u>12,729</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(168000) Sheriff State Forfeitures

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(3,211)	(2,186)	(35,000)	(25,000)
Fines and forfeits	-	-	-	-
Others	(17,932)	(47,781)	(30,000)	(25,000)
Total Revenue	<u>(21,143)</u>	<u>(49,967)</u>	<u>(65,000)</u>	<u>(50,000)</u>
Expenditures				
Contractual services	13,172	25,166	15,000	-
Materials	11,059	19,367	50,000	50,000
Capital outlay	4,580	-	-	-
Transfer out	-	-	-	-
Payment to other agencies	-	3,300	-	-
Total Expenditures	<u>28,810</u>	<u>47,832</u>	<u>65,000</u>	<u>50,000</u>
Net (Revenues) and Expenditures	<u>7,667</u>	<u>(2,135)</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(169000) Attorney Trust Account

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Fines and forfeits	(5,671)	(10,033)	(5,000)	(5,000)
Total Revenue	<u>(5,671)</u>	<u>(10,033)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Expenditures				
Contractual services	1,650	255	5,000	-
Materials	992	408	-	-
Transfer out	-	-	-	9,000
Total Expenditures	<u>2,641</u>	<u>663</u>	<u>5,000</u>	<u>9,000</u>
Net (Revenues) and Expenditures	<u>(3,030)</u>	<u>(9,370)</u>	<u>-</u>	<u>4,000</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(170000) Boundary Waters Forfeitures

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	(120)	-	-
Miscellaneous	(40)	(1,003)	(8,000)	(2,000)
Others	(10,258)	(15,653)	(40,000)	(26,000)
Total Revenue	<u>(10,298)</u>	<u>(16,776)</u>	<u>(48,000)</u>	<u>(28,000)</u>
Expenditures				
Contractual services	6,606	13,379	20,000	10,000
Materials	2,345	247	28,000	18,000
Capital outlay	-	7,029	-	-
Transfer out	-	-	-	-
Payment to other agencies	3,000	13,145	-	-
Total Expenditures	<u>11,952</u>	<u>33,800</u>	<u>48,000</u>	<u>28,000</u>
Net (Revenues) and Expenditures	<u>1,653</u>	<u>17,024</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(171000) Controlled Substances

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Fines and forfeits	(9,468)	(17,123)	(35,000)	(20,000)
Total Revenue	<u>(9,468)</u>	<u>(17,123)</u>	<u>(35,000)</u>	<u>(20,000)</u>
Expenditures				
Contractual services	17,616	10,676	35,000	20,000
Payment to other agencies	-	-	-	-
Total Expenditures	<u>17,616</u>	<u>10,676</u>	<u>35,000</u>	<u>20,000</u>
Net (Revenues) and Expenditures	<u>8,148</u>	<u>(6,447)</u>	<u>-</u>	<u>-</u>

2012
BUDGET

FUND: Other General Fund

AGENCY:(172000) Sheriff Federal Forfeitures

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Fines and forfeits	-	-	-	(20,000)
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>
Expenditures				
Materials	-	-	-	20,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(173000) Emergency Shelter Grants

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(133,477)	(512,586)	(108,000)	(108,000)
Total Revenue	<u>(133,477)</u>	<u>(512,586)</u>	<u>(108,000)</u>	<u>(108,000)</u>
Expenditures				
Personnel services	7,978	11,246	5,000	5,000
Contractual services	125,499	501,340	103,000	103,000
Total Expenditures	<u>133,477</u>	<u>512,586</u>	<u>108,000</u>	<u>108,000</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(176000) Revolving Loan Funds

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	(120,000)	-	-
Total Revenue	<u>-</u>	<u>(120,000)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	-	350,000	-	-
Total Expenditures	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>230,000</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(178000) Economic Development

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(22,403)	(18,295)	-	-
Transfer in	(515,475)	(262,011)	-	-
Total Revenue	<u>(537,878)</u>	<u>(280,306)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	-	-	-	-
Transfer out	-	-	-	-
Payment to other agencies	535,475	-	-	-
Total Expenditures	<u>535,475</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(2,403)</u>	<u>(280,306)</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(179000) Enhanced 9-1-1

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(346,841)	(346,806)	(400,000)	(350,000)
Earnings on investments	(6,855)	(5,852)	(15,000)	(7,000)
Total Revenue	<u>(353,697)</u>	<u>(352,659)</u>	<u>(415,000)</u>	<u>(357,000)</u>
Expenditures				
Contractual services	134,534	66,242	415,000	357,000
Materials	23,066	1,141	-	-
Capital outlay	49,154	12,413	-	-
Payment to other agencies	-	-	-	-
Total Expenditures	<u>206,754</u>	<u>79,796</u>	<u>415,000</u>	<u>357,000</u>
Net (Revenues) and Expenditures	<u>(146,942)</u>	<u>(272,863)</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(180000) Law Library

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	(424)	-	(169)
Miscellaneous	(254,092)	(251,745)	(208,000)	(208,000)
Gifts and contributions	-	-	-	-
Total Revenue	<u>(254,092)</u>	<u>(252,169)</u>	<u>(208,000)</u>	<u>(208,169)</u>
Expenditures				
Personnel services	-	81,742	72,614	69,725
Contractual services	18,988	15,269	22,943	22,998
Materials	134,324	147,094	143,800	143,800
Transfer out	-	-	11,287	-
Payment to other agencies	15,196	-	-	-
Total Expenditures	<u>168,508</u>	<u>244,105</u>	<u>250,643</u>	<u>236,523</u>
Net (Revenues) and Expenditures	<u>(85,584)</u>	<u>(8,064)</u>	<u>42,643</u>	<u>28,355</u>

**2012
BUDGET**

FUND: Other General Fund

AGENCY:(183000) City/County Communications

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(16,754)	(47,148)	(180,000)	(180,000)
Earnings on investments	(510)	(206)	(20,000)	(20,000)
Total Revenue	<u>(17,264)</u>	<u>(47,354)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Expenditures				
Contractual services	6,360	6,058	200,000	200,000
Materials	-	-	-	-
Total Expenditures	<u>6,360</u>	<u>6,058</u>	<u>200,000</u>	<u>200,000</u>
Net (Revenues) and Expenditures	<u>(10,904)</u>	<u>(41,296)</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Extension Service

AGENCY:(184000) Extension Services

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(668,757)	(643,874)	(799,126)	(751,934)
Other Taxes	(60,943)	(62,459)	-	(116)
Intergovernmental	(98,338)	(75,110)	-	(1,319)
Miscellaneous	(1,289)	(1,509)	-	-
Transfer in	-	-	-	-
Gifts and contributions	-	-	-	-
Total Revenue	<u>(829,327)</u>	<u>(782,952)</u>	<u>(799,126)</u>	<u>(753,369)</u>
Expenditures				
Personnel services	243,442	247,102	245,785	241,587
Contractual services	379,328	389,249	399,645	328,330
Materials	12,819	5,276	4,250	13,350
Total Expenditures	<u>635,588</u>	<u>641,627</u>	<u>649,681</u>	<u>583,266</u>
Net (Revenues) and Expenditures	<u>(193,738)</u>	<u>(141,325)</u>	<u>(149,445)</u>	<u>(170,102)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	4.00	4.00	4.00	4.00
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**2012
BUDGET**

FUND: Extension Service

AGENCY:(185000) Extension Service Grants

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(5,245)	-	-	-
Charges for services	(9,195)	(50,785)	(21,800)	(37,300)
Gifts and contributions	-	(1,345)	-	-
Total Revenue	<u>(14,440)</u>	<u>(52,130)</u>	<u>(21,800)</u>	<u>(37,300)</u>
Expenditures				
Contractual services	6,375	8,379	14,100	11,800
Materials	5,079	4,077	5,050	3,125
Total Expenditures	<u>11,454</u>	<u>12,456</u>	<u>19,150</u>	<u>14,925</u>
Net (Revenues) and Expenditures	<u>(2,986)</u>	<u>(39,674)</u>	<u>(2,650)</u>	<u>(22,375)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Extension Service

AGENCY:(186000) Youth Task Force

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Gifts and contributions	(5,050)	(6,175)	(6,000)	(6,000)
Total Revenue	<u>(5,050)</u>	<u>(6,175)</u>	<u>(6,000)</u>	<u>(6,000)</u>
Expenditures				
Personnel services	62,246	63,333	65,501	65,449
Contractual services	115,925	117,118	116,988	118,028
Materials	14,622	18,713	16,000	15,000
Capital outlay	-	-	-	-
Total Expenditures	<u>192,793</u>	<u>199,164</u>	<u>198,489</u>	<u>198,477</u>
Net (Revenues) and Expenditures	<u>187,743</u>	<u>192,989</u>	<u>192,489</u>	<u>192,477</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

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**EXPENDITURE BY AGENCY
SPECIAL REVENUE FUNDS
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
SPECIAL REVENUE FUNDS				
Public Works Fund				
Administration & Engineering	5,025,763	4,985,949	6,591,972	6,323,991
Road & Bridge Maintenance	13,609,034	12,997,050	12,851,114	12,751,079
Equipment & Shops	5,284,833	5,178,060	5,525,140	5,615,234
Road Construction	5,288,131	5,693,170	6,800,000	7,347,257
Road Construction - State	19,398,118	24,974,035	21,337,229	26,377,901
Road Maint - Unorg Townships	10,684	642,220	1,298,000	1,298,000
Public Works Inventory Control	6,037,414	10,727,944	7,809,879	7,897,409
	54,653,976	65,198,429	62,213,334	67,610,871
Public Health & Human Services				
Administrative & Support Services	10,565,064	10,694,292	11,187,912	11,297,740
Financial Assistance	13,828,311	14,901,809	15,235,733	14,577,129
Social Services	48,118,393	48,653,216	47,515,439	48,311,895
Public Health Administration	637,221	733,495	797,765	657,792
Public Health Nursing	3,352,843	3,720,950	3,825,252	3,874,819
Enviromental Services	284,566	124,793	168,347	(11)
	76,786,397	78,828,555	78,730,448	78,719,363
Land & Minerals Dept				
Forest Development	910,170	1,083,486	1,840,141	1,770,351
Tax Forf Land Trust Fund	7,299,015	8,736,176	6,576,204	6,237,884
Others	-	1,171,360	-	-
	8,209,185	10,991,022	8,416,345	8,008,236
Other Special Revenue Funds				
CDBG Grant	3,261,286	2,359,079	2,620,000	2,519,512
HOME Grant	1,075,187	533,295	1,060,000	860,364
Septic Loans	33,069	37,611	32,090	179,490
St. Louis County - HRA	48,383	369,692	353,549	356,872
	4,417,925	3,299,678	4,065,639	3,916,238
TOTAL SPECIAL REVENUE FUNDS	144,067,483	158,317,685	153,425,766	158,254,708

**2012
BUDGET**

FUND: Public Works

AGENCY:(200000) Administration and Engineering

SUMMARY

Revenue

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Property taxes	-	-	-	-
Charges for services	-	-	(12,000)	(12,000)
Miscellaneous	(146)	-	(3,150)	(3,150)
Transfer in	-	-	(26,162)	-
Total Revenue	<u>(146)</u>	<u>-</u>	<u>(41,312)</u>	<u>(15,150)</u>

Expenditures

Personnel services	3,429,873	2,776,709	4,802,482	4,718,636
Contractual services	1,393,754	1,235,909	1,505,637	1,345,932
Materials	107,130	127,965	164,540	150,110
Capital outlay	95,006	860,123	119,313	119,313
Payment to other agencies	-	-	-	-
Total Expenditures	<u>5,025,763</u>	<u>5,000,706</u>	<u>6,591,972</u>	<u>6,333,991</u>

Net (Revenues) and Expenditures

	<u>5,025,618</u>	<u>5,000,706</u>	<u>6,550,660</u>	<u>6,318,841</u>
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	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	7.00	7.00	13.00	18.00
Professionals	7.00	7.00	9.00	4.00
Techicians & Para-Professionals	48.00	48.00	56.00	56.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	5.00	5.00	5.00	5.00
TOTAL	<u>67.00</u>	<u>67.00</u>	<u>83.00</u>	<u>83.00</u>

**2012
BUDGET**

FUND: Public Works

AGENCY:(201000) Road Maintenance

SUMMARY

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(56,159)	(76,890)	-	-
Miscellaneous	465	(465)	-	-
Transfer in	(240,600)	-	-	-
Intra-County revenues	-	(11,897)	-	-
Total Revenue	<u>(296,294)</u>	<u>(89,251)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	12,208,830	11,377,071	10,983,064	10,943,577
Contractual services	58,402	73,457	82,856	91,908
Materials	1,168,413	1,211,555	1,559,944	1,486,844
Capital outlay	-	131,729	-	-
Payment to other agencies	173,389	203,237	225,250	228,750
Total Expenditures	<u>13,609,034</u>	<u>12,997,050</u>	<u>12,851,114</u>	<u>12,751,079</u>
Net (Revenues) and Expenditures	<u>13,312,739</u>	<u>12,907,799</u>	<u>12,851,114</u>	<u>12,751,079</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	4.00	4.00
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	173.00	173.00	168.00	168.00
Office & Clerical	6.00	6.00	6.00	6.00
TOTAL	<u>179.00</u>	<u>179.00</u>	<u>178.00</u>	<u>178.00</u>

**2012
BUDGET**

FUND: Public Works

AGENCY:(202000) Equipment and Shops

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(78,061)	(107,064)	(128,500)	(133,549)
Miscellaneous	(145,372)	(143,263)	(142,764)	(154,345)
Total Revenue	<u>(223,432)</u>	<u>(250,327)</u>	<u>(271,264)</u>	<u>(287,894)</u>
Expenditures				
Personnel services	3,498,156	3,503,818	3,516,385	3,492,015
Contractual services	1,221,936	1,383,139	1,614,970	1,760,779
Materials	342,327	291,104	393,785	362,440
Capital outlay	222,414	-	-	-
Transfer out	-	-	-	-
Total Expenditures	<u>5,284,833</u>	<u>5,178,060</u>	<u>5,525,140</u>	<u>5,615,234</u>
Net (Revenues) and Expenditures	<u>5,061,400</u>	<u>4,927,733</u>	<u>5,253,876</u>	<u>5,327,340</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	55.00	55.00	45.00	44.00
Office & Clerical	-	-	10.00	11.00
TOTAL	<u>55.00</u>	<u>55.00</u>	<u>55.00</u>	<u>55.00</u>

**2012
BUDGET**

FUND: Public Works

AGENCY:(203000) Road Construction - County

SUMMARY

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(5,935)	-	-	-
Charges for services	(182)	(33,252)	-	-
Miscellaneous	2,274	-	-	-
Total Revenue	<u>(3,842)</u>	<u>(33,252)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	-	-	300,000	300,000
Contractual services	551,541	218,230	600,000	640,000
Materials	4,736,590	695,437	5,900,000	6,407,257
Capital outlay	-	4,779,503	-	-
Transfer out	-	-	-	-
Payment to other agencies	-	-	-	-
Total Expenditures	<u>5,288,131</u>	<u>5,693,170</u>	<u>6,800,000</u>	<u>7,347,257</u>
Net (Revenues) and Expenditures	<u>5,284,288</u>	<u>5,659,919</u>	<u>6,800,000</u>	<u>7,347,257</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Public Works

AGENCY:(205000) Public Works Non-Departmental Revenue

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(16,746,680)	(16,357,271)	(19,828,804)	(19,518,088)
Other Taxes	(9,383,675)	(8,716,571)	(7,023,961)	(7,024,515)
Licenses and permits	(46,392)	(46,294)	(45,000)	(45,000)
Intergovernmental	(10,863,486)	(11,391,086)	(9,744,802)	(10,662,674)
Charges for services	(126,641)	(100,183)	(68,000)	(68,000)
Miscellaneous	(1,468,657)	(1,682,681)	(1,470,774)	(1,581,527)
Transfer in	(270,562)	(315,638)	(683,079)	(726,202)
Intra-County revenues	-	(1,918)	(5,921)	(5,921)
Total Revenue	<u>(38,906,092)</u>	<u>(38,611,643)</u>	<u>(38,870,341)</u>	<u>(39,631,926)</u>
Expenditures				
Personnel services	-	(14,744)	-	(10,000)
Contractual services	-	(13)	-	-
Materials	-	-	-	-
Transfer out	-	-	-	-
Total Expenditures	<u>-</u>	<u>(14,757)</u>	<u>-</u>	<u>(10,000)</u>
Net (Revenues) and Expenditures	<u>(38,906,092)</u>	<u>(38,626,399)</u>	<u>(38,870,341)</u>	<u>(39,641,926)</u>

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Public Works

AGENCY:(207000) PW Inventory Control

SUMMARY

	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(99,824)	(97,187)	-	-
Total Revenue	<u>(99,824)</u>	<u>(97,187)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	17	2,125	-	-
Materials	6,037,397	6,626,503	7,809,879	7,897,409
Transfer out	-	4,099,317	-	-
Total Expenditures	<u>6,037,414</u>	<u>10,727,944</u>	<u>7,809,879</u>	<u>7,897,409</u>
Net (Revenues) and Expenditures	<u>5,937,590</u>	<u>10,630,757</u>	<u>7,809,879</u>	<u>7,897,409</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2012
BUDGET

FUND: Road Maintenance - Unorganized Townships

AGENCY:(210000) Road Maint - Unorganized Townships

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	-	-	-	-
Other Taxes	(356,533)	(421,939)	(530,000)	(730,000)
Intergovernmental	(28,043)	(127,881)	(118,000)	(118,000)
Total Revenue	<u>(384,576)</u>	<u>(549,820)</u>	<u>(648,000)</u>	<u>(848,000)</u>
Expenditures				
Personnel services	-	-	-	-
Contractual services	819	479,498	400,900	400,900
Materials	9,865	162,722	897,100	897,100
Total Expenditures	<u>10,684</u>	<u>642,220</u>	<u>1,298,000</u>	<u>1,298,000</u>
Net (Revenues) and Expenditures	<u>(373,892)</u>	<u>92,399</u>	<u>650,000</u>	<u>450,000</u>

**2012
BUDGET**

FUND: State Road Aid

AGENCY:(220000) State Road Aid

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(16,244,038)	(23,132,315)	(19,198,929)	(26,368,873)
Charges for services	(385,728)	(3,116,148)	(78,300)	(9,028)
Miscellaneous	(375,825)	(705,151)	(2,060,000)	-
Transfer in	-	-	-	-
Others	-	-	-	-
Total Revenue	<u>(17,005,591)</u>	<u>(26,953,614)</u>	<u>(21,337,229)</u>	<u>(26,377,901)</u>
Expenditures				
Personnel services	2,586,665	358,659	-	-
Contractual services	390,486	179,196	2,000,000	2,000,000
Materials	16,388,831	1,057,315	19,337,229	24,377,901
Capital outlay	32,136	23,116,855	-	-
Transfer out	-	262,011	-	-
Total Expenditures	<u>19,398,118</u>	<u>24,974,035</u>	<u>21,337,229</u>	<u>26,377,901</u>
Net (Revenues) and Expenditures	<u>2,392,528</u>	<u>(1,979,578)</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Public Health and Human Services

AGENCY:(230000) Administration

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(26,768,872)	(26,780,963)	(32,793,260)	(32,287,559)
Other Taxes	(2,510,863)	(2,541,193)	(9,200)	(4,746)
Intergovernmental	(9,781,031)	(4,160,855)	(1,327,335)	(1,663,672)
Charges for services	(946)	(1,018)	-	(1,000)
Miscellaneous	(4,845)	(462)	(52,500)	(4,650)
Transfer in	(204,724)	(5,509)	(11,923)	-
Total Revenue	<u>(39,271,281)</u>	<u>(33,490,001)</u>	<u>(34,194,218)</u>	<u>(33,961,627)</u>
Expenditures				
Personnel services	5,783,539	6,159,589	6,227,891	6,016,480
Contractual services	4,547,192	4,267,189	4,711,121	4,979,134
Materials	234,333	267,513	248,900	302,125
Transfer out	-	-	-	-
Payment to other agencies	-	-	-	-
Total Expenditures	<u>10,565,064</u>	<u>10,694,292</u>	<u>11,187,912</u>	<u>11,297,740</u>
Net (Revenues) and Expenditures	<u>(28,706,217)</u>	<u>(22,795,709)</u>	<u>(23,006,306)</u>	<u>(22,663,887)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	6.00	6.00	11.00	13.00
Professionals	10.00	10.00	12.00	10.00
Techicians & Para-Professionals	-	-	-	1.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	78.00	78.00	71.00	70.00
TOTAL	<u>94.00</u>	<u>94.00</u>	<u>94.00</u>	<u>94.00</u>

**2012
BUDGET**

FUND: Public Health and Human Services

AGENCY:(231000) Financial

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(10,394,931)	(10,523,361)	(9,374,724)	(9,837,152)
Charges for services	(114,200)	(54,017)	(115,300)	(115,300)
Miscellaneous	(350,222)	(488,545)	(491,000)	(434,200)
Total Revenue	<u>(10,859,352)</u>	<u>(11,065,923)</u>	<u>(9,981,024)</u>	<u>(10,386,652)</u>
Expenditures				
Personnel services	10,528,537	10,322,518	11,639,151	11,240,629
Public Aid Assistance	2,183,039	2,068,417	2,391,000	2,231,000
Contractual services	1,112,485	912,764	1,199,482	1,102,500
Materials	4,250	3,405	6,100	3,000
Capital outlay	-	1,594,705	-	-
Total Expenditures	<u>13,828,311</u>	<u>14,901,809</u>	<u>15,235,733</u>	<u>14,577,129</u>
Net (Revenues) and Expenditures	<u>2,968,959</u>	<u>3,835,887</u>	<u>5,254,709</u>	<u>4,190,477</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	10.00	9.00
Professionals	6.50	6.50	-	34.90
Techicians & Para-Professionals	-	-	151.90	118.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	147.00	147.00	-	-
Office & Clerical	20.00	20.00	11.00	12.00
TOTAL	<u>173.50</u>	<u>173.50</u>	<u>172.90</u>	<u>173.90</u>

**2012
BUDGET**

FUND: Public Health and Human Services

AGENCY:(232000)Social Services

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(25,966,811)	(29,876,254)	(26,964,814)	(27,182,317)
Charges for services	(3,591,984)	(3,565,140)	(3,131,500)	(3,441,127)
Miscellaneous	(27,731)	(84,418)	(119,800)	(28,300)
Transfer in	-	-	-	-
Gifts and contributions	(1,625)	(1,190)	-	-
Total Revenue	<u>(29,588,152)</u>	<u>(33,527,001)</u>	<u>(30,216,114)</u>	<u>(30,651,744)</u>
Expenditures				
Personnel services	18,784,586	18,956,989	19,081,878	18,752,294
Public Aid Assistance	28,319,079	28,681,797	27,168,055	28,482,434
Contractual services	981,532	978,458	1,227,158	1,041,817
Materials	33,197	35,972	38,348	35,350
Payment to other agencies	-	-	-	-
Total Expenditures	<u>48,118,393</u>	<u>48,653,216</u>	<u>47,515,439</u>	<u>48,311,895</u>
Net (Revenues) and Expenditures	<u>18,530,241</u>	<u>15,126,215</u>	<u>17,299,325</u>	<u>17,660,151</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	16.00	16.00
Professionals	209.20	207.20	203.40	204.40
Techicians & Para-Professionals	5.10	5.10	2.10	26.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	7.00	7.00	4.10	4.10
Office & Clerical	37.00	37.00	28.00	2.10
TOTAL	<u>258.30</u>	<u>256.30</u>	<u>253.60</u>	<u>252.60</u>

**2012
BUDGET**

FUND: Public Health and Human Services

AGENCY:(233000) Public Health Nursing

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(3,347,095)	(3,145,194)	(2,907,493)	(2,921,306)
Charges for services	(339,542)	(606,670)	(611,550)	(633,034)
Miscellaneous	(7,651)	(11,526)	-	(15,000)
Total Revenue	<u>(3,694,288)</u>	<u>(3,763,390)</u>	<u>(3,519,043)</u>	<u>(3,569,340)</u>
Expenditures				
Personnel services	3,085,452	3,398,310	3,491,400	3,518,931
Contractual services	198,728	260,905	243,513	264,150
Materials	48,663	61,735	70,340	71,738
Payment to other agencies	20,000	-	20,000	20,000
Total Expenditures	<u>3,352,843</u>	<u>3,720,950</u>	<u>3,825,252</u>	<u>3,874,819</u>
Net (Revenues) and Expenditures	<u>(341,445)</u>	<u>(42,439)</u>	<u>306,209</u>	<u>305,479</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	3.00
Professionals	40.10	40.10	43.40	40.40
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	4.00	4.00	4.00	4.00
TOTAL	<u>44.10</u>	<u>44.10</u>	<u>47.40</u>	<u>47.40</u>

**2012
BUDGET**

FUND: Public Health and Human Services

AGENCY:(234000) Public Health Administration

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Miscellaneous	(2,902)	(1,938)	-	-
Fines and forfeits	-	-	-	-
Total Revenue	<u>(2,902)</u>	<u>(1,938)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	529,130	629,335	575,330	464,104
Contractual services	106,928	103,892	216,035	192,487
Materials	1,163	268	6,400	1,200
Total Expenditures	<u>637,221</u>	<u>733,495</u>	<u>797,765</u>	<u>657,792</u>
Net (Revenues) and Expenditures	<u>634,319</u>	<u>731,557</u>	<u>797,765</u>	<u>657,792</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	1.00	1.00	2.00	2.00
Professionals	2.00	2.00	1.00	1.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	8.00	8.00	6.00	5.00
TOTAL	<u>11.00</u>	<u>11.00</u>	<u>9.00</u>	<u>8.00</u>

**2012
BUDGET**

FUND: Public Health and Human Services

AGENCY:(236000) Enviromental Health

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(187,033)	(139,232)	(166,481)	-
Charges for services	(37)	-	-	-
Miscellaneous	-	-	-	-
Gifts and contributions	-	-	-	-
Total Revenue	<u>(187,070)</u>	<u>(139,232)</u>	<u>(166,481)</u>	<u>-</u>
Expenditures				
Personnel services	258,328	93,100	141,347	(11)
Contractual services	14,346	13,483	11,000	-
Materials	11,892	18,211	16,000	-
Capital outlay	-	-	-	-
Total Expenditures	<u>284,566</u>	<u>124,793</u>	<u>168,347</u>	<u>(11)</u>
Net (Revenues) and Expenditures	<u>97,496</u>	<u>(14,439)</u>	<u>1,866</u>	<u>(11)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

**2012
BUDGET**

FUND: Land & Minerals Department - Forfeited Tax

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

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(13,373)	(18,383)	-	(19,222)
Charges for services	-	-	-	-
Miscellaneous	(297,563)	(88,965)	(185,000)	(60,000)
Transfer in	(48,656)	(56,743)	(122,799)	(121,830)
Land and timber sales	(6,939,323)	(8,677,995)	(7,590,000)	(7,540,000)
Total Revenue	<u>(7,298,915)</u>	<u>(8,842,086)</u>	<u>(7,897,799)</u>	<u>(7,741,053)</u>
Expenditures				
Personnel services	4,039,940	4,135,696	4,587,250	4,345,187
Contractual services	740,354	887,996	1,223,830	1,264,123
Materials	150,563	220,282	376,125	380,575
Capital outlay	131,532	207,069	381,500	240,500
Transfer out	1,593,013	1,863,826	-	-
Payment to other agencies	643,613	1,421,308	7,500	7,500
Total Expenditures	<u>7,299,015</u>	<u>8,736,176</u>	<u>6,576,204</u>	<u>6,237,884</u>
Net (Revenues) and Expenditures	<u>100</u>	<u>(105,910)</u>	<u>(1,321,595)</u>	<u>(1,503,168)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	3.00	3.00	4.00	11.00
Professionals	18.00	18.00	20.00	17.00
Techicians & Para-Professionals	29.00	29.00	25.00	22.00
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	4.00	4.00	4.00	3.00
Office & Clerical	10.00	10.00	10.00	10.00
TOTAL	<u>64.00</u>	<u>64.00</u>	<u>63.00</u>	<u>63.00</u>

**2012
BUDGET**

FUND: Forest Resources

AGENCY:(290000) Forest Resources

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Other Taxes	(571,040)	(557,061)	(557,636)	(557,009)
Intergovernmental	(121,311)	(1,326,628)	(100,000)	(100,000)
Miscellaneous	(392)	(35,517)	-	-
Transfer in	(640,445)	(788,211)	(1,469)	-
Total Revenue	<u>(1,333,187)</u>	<u>(2,707,417)</u>	<u>(659,104)</u>	<u>(657,009)</u>
Expenditures				
Personnel services	-	9,000	-	-
Contractual services	629,438	1,850,392	1,479,491	1,409,201
Materials	30,732	90,712	160,650	161,150
Capital outlay	-	26,267	-	-
Transfer out	200,000	200,000	200,000	200,000
Payment to other agencies	50,000	78,475	-	-
Total Expenditures	<u>910,170</u>	<u>2,254,846</u>	<u>1,840,141</u>	<u>1,770,351</u>
Net (Revenues) and Expenditures	<u>(423,017)</u>	<u>(452,571)</u>	<u>1,181,036</u>	<u>1,113,343</u>

**2012
BUDGET**

FUND: St. Louis County - HRA

AGENCY:(250000) HRA

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(27)	110	-	-
Other Taxes	(186,244)	(189,444)	(204,824)	(206,872)
Intergovernmental	(11,918)	(11,172)	-	-
Miscellaneous	-	-	-	-
Total Revenue	<u>(198,189)</u>	<u>(200,506)</u>	<u>(204,824)</u>	<u>(206,872)</u>
Expenditures				
Personnel services	6,879	24,398	-	140,000
Contractual services	41,504	345,294	203,449	66,872
Materials	-	-	100	-
Transfer out	-	-	-	-
Payment to other agencies	-	-	150,000	150,000
Total Expenditures	<u>48,383</u>	<u>369,692</u>	<u>353,549</u>	<u>356,872</u>
Net (Revenues) and Expenditures	<u>(149,806)</u>	<u>169,186</u>	<u>148,725</u>	<u>150,000</u>

**2012
BUDGET**

FUND: CDBG Grant

AGENCY:(260000) CDBG

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(3,195,211)	(2,359,079)	(2,560,000)	(2,469,512)
Miscellaneous	(66,075)	-	(60,000)	(50,000)
Total Revenue	<u>(3,261,286)</u>	<u>(2,359,079)</u>	<u>(2,620,000)</u>	<u>(2,519,512)</u>
Expenditures				
Personnel services	314,929	303,360	499,456	415,879
Contractual services	2,941,243	2,053,454	2,113,444	2,096,533
Materials	5,114	2,265	7,100	7,100
Total Expenditures	<u>3,261,286</u>	<u>2,359,079</u>	<u>2,620,000</u>	<u>2,519,512</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: HOME Grant

AGENCY:(270000) HOME Grant

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(1,028,688)	(533,295)	(1,010,000)	(860,364)
Miscellaneous	(46,499)	-	(50,000)	-
Transfer in	-	-	-	-
Total Revenue	<u>(1,075,187)</u>	<u>(533,295)</u>	<u>(1,060,000)</u>	<u>(860,364)</u>
Expenditures				
Personnel services	84,612	79,951	100,391	100,335
Contractual services	990,330	453,156	959,609	760,029
Materials	245	189	-	-
Total Expenditures	<u>1,075,187</u>	<u>533,295</u>	<u>1,060,000</u>	<u>860,364</u>
Net (Revenues) and Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Septic Loans

AGENCY:(280000) Septic Loans

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(22,131)	-	(9,600)	(90,000)
Transfer in	(100,000)	-	-	-
Earnings on investments	-	(25,670)	-	(20,000)
Total Revenue	<u>(122,131)</u>	<u>(25,670)</u>	<u>(9,600)</u>	<u>(110,000)</u>
Expenditures				
Contractual services	33,069	37,611	32,090	179,490
Total Expenditures	<u>33,069</u>	<u>37,611</u>	<u>32,090</u>	<u>179,490</u>
Net (Revenues) and Expenditures	<u>(89,062)</u>	<u>11,942</u>	<u>22,490</u>	<u>69,490</u>

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EXPENDITURE BY AGENCY
DEBT SERVICE FUNDS
2012
BUDGET

	<u>2009</u> Actual	<u>2010</u>	<u>2011</u> Adopted	<u>2012</u> Adopted
DEBT SERVICE FUNDS				
Debt Service Funds				
Hibbing PW Facility	85,897	85,791	84,744	85,140
Cap Improvement 2001	1,428,374	-	-	-
Jail Refunding Bonds 2002B	70,902	-	-	-
Capital Equipment Note 2004B	25,984	-	-	-
Capital Improvement Bond 2004	1,208,138	1,211,813	1,209,513	1,214,238
AJC Refunding Bond 2004C	181,475	175,950	-	-
Capital Improvement Bond 2005	538,520	535,755	537,620	538,930
Law Enforcement Refunding Bond	487,250	492,250	496,000	493,500
Nursing Home Revenue Bond	44,185	-	-	-
Cap Imp Crossover Refund	8,089,188	1,299,188	1,301,500	1,297,313
2007 Capital Equipment Note	1,400,400	1,400,600	1,398,800	-
2009 Bonding Note	794,222	797,375	793,050	798,025
2009 Equipment Note	1,059,039	1,057,260	1,056,435	1,059,910
Capital Improvement Bonds 2010A	-	-	630,938	632,495
	15,413,573	7,055,981	7,508,600	6,119,550
TOTAL DEBT SERVICE FUNDS	15,413,573	7,055,981	7,508,600	6,119,550

**2012
BUDGET**

FUND: Debt Service Funds

AGENCY:(300000) Debt Service Funds

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(5,371,587)	(5,400,385)	(7,097,861)	(5,562,567)
Other Taxes	(516,851)	(512,489)	-	-
Intergovernmental	(779,422)	(606,266)	(70,328)	(70,873)
Miscellaneous	(298,913)	(298,913)	-	-
Transfer in	(218,820)	-	-	-
Earnings on investments	(6,268)	-	-	-
Others	-	(11,303)	-	-
Total Revenue	<u>(7,191,861)</u>	<u>(6,829,356)</u>	<u>(7,168,190)</u>	<u>(5,633,440)</u>
Expenditures				
Contractual services	15,194,753	7,055,981	7,508,600	6,119,550
Transfer out	174,635	-	-	-
Total Expenditures	<u>15,369,388</u>	<u>7,055,981</u>	<u>7,508,600</u>	<u>6,119,550</u>
Net (Revenues) and Expenditures	<u>8,177,527</u>	<u>226,625</u>	<u>340,410</u>	<u>486,110</u>

**EXPENDITURE BY AGENCY
CAPITAL IMPROVEMENT FUNDS
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
CAPITAL IMPROVEMENT FUNDS				
Capital Improvement Funds				
Court House - Capital Projects	1,259,754	901,405	755,000	1,475,000
Road & Bridge Build Construction	368,171	196,177	495,000	499,258
Northland Building Improvement	9,392	52,732	-	-
2005 Capital Improvement Bond	-	-	-	-
Dul CH HVAC Phase III	43,352	11,888	-	-
Law Enforcement Center Equip	19,305	-	-	-
2007 Capital Equipment	357,125	-	-	-
Public Works Equipment	339,591	1,886,235	325,687	1,183,707
09-10 Capital Equipment Note	1,100,000	1,325,237	-	-
2008B Capital Improvement Bond	6,007,156	2,630,861	-	-
Others	-	127,546	-	-
	<u>9,503,847</u>	<u>7,132,081</u>	<u>1,575,687</u>	<u>3,157,965</u>
TOTAL CAPITAL IMPROVEMENT FUNDS	<u>9,503,847</u>	<u>7,132,081</u>	<u>1,575,687</u>	<u>3,157,965</u>

**2012
BUDGET**

FUND: Capital Projects Funds

AGENCY:(400000) Capital Projects Funds

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(1,779,220)	(1,726,631)	(1,453,719)	(3,022,837)
Other Taxes	(161,319)	(158,649)	-	(210)
Intergovernmental	(303,414)	(245,759)	(47,240)	(60,190)
Charges for services	-	(40,046)	-	-
Miscellaneous	(92,135)	(91,078)	(74,728)	(74,728)
Transfer in	(551,790)	(4,314,497)	(220,840)	(191,658)
Earnings on investments	(292,185)	(30,048)	-	-
Intra-County revenues	-	-	-	-
Others	-	(7,123,698)	-	-
Total Revenue	<u>(3,180,063)</u>	<u>(13,730,405)</u>	<u>(1,796,527)</u>	<u>(3,349,624)</u>
Expenditures				
Contractual services	1,215,638	429,633	755,000	-
Materials	179,594	179,187	-	-
Capital outlay	7,801,428	6,523,261	820,687	3,157,965
Transfer out	307,186	-	-	-
Payment to other agencies	-	-	-	-
Total Expenditures	<u>9,503,847</u>	<u>7,132,081</u>	<u>1,575,687</u>	<u>3,157,965</u>
Net (Revenues) and Expenditures	<u>6,323,784</u>	<u>(6,598,324)</u>	<u>(220,840)</u>	<u>(191,658)</u>

**EXPENDITURE BY AGENCY
ENTERPRISE FUNDS
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
Chris Jensen				
Laundry	-	-	-	-
Chris Jensen	12,551,199	1,158,410	604,715	-
Chris Jensen Capital Expense/Operations Account	-	170,859	-	-
	12,551,199	1,329,269	604,715	-
Environmental Services				
General Management & Recycling	3,740,059	3,056,224	4,940,004	4,564,641
Transfer Station, Canister Site, & Landfill	3,116,909	2,964,693	5,742,888	6,122,290
ISTS	818,090	526,784	574,285	617,989
	7,675,058	6,547,701	11,257,177	11,304,920
Community Foods				
Community Foods	-	-	-	-
	-	-	-	-
Supervised Living				
Supervised Living	574,705	476,462	-	-
	574,705	476,462	-	-
Plat Books				
Plat Books	-	16,107	89,600	62,500
	-	16,107	89,600	62,500
TOTAL ENTERPRISE FUNDS	<u>20,800,961</u>	<u>8,369,539</u>	<u>11,951,492</u>	<u>11,367,420</u>

**2012
BUDGET**

FUND: Environmental Services
AGENCY:(600000) Enviromental Services

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Other Taxes	(169)	1,231	-	-
Licenses and permits	(8,160)	(9,211)	(4,676)	(5,000)
Intergovernmental	(495,266)	(497,843)	(495,900)	(494,282)
Charges for services	(4,809,255)	(5,051,457)	(4,874,546)	(4,971,992)
Miscellaneous	(358,905)	(660,606)	(440,002)	(460,002)
Transfer in	(12,052)	(14,055)	(30,417)	(33,586)
Earnings on investments	(362,610)	(110,642)	(530,587)	(130,000)
Total Revenue	<u>(6,046,417)</u>	<u>(6,342,584)</u>	<u>(6,376,128)</u>	<u>(6,094,862)</u>
Expenditures				
Personnel services	2,276,764	2,345,575	2,633,377	2,588,256
Contractual services	4,400,416	3,440,001	5,185,161	4,821,775
Materials	164,276	203,031	324,598	293,084
Capital outlay	-	-	2,539,756	2,983,816
Transfer out	15,511	32,311	-	-
Total Expenditures	<u>6,856,967</u>	<u>6,020,918</u>	<u>10,682,892</u>	<u>10,686,931</u>
Net (Revenues) and Expenditures	<u>810,550</u>	<u>(321,667)</u>	<u>4,306,764</u>	<u>4,592,069</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	3.50	5.00
Professionals	7.00	8.00	4.00	3.50
Techicians & Para-Professionals	1.00	1.00	2.66	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	28.38	28.38	30.84	32.50
Office & Clerical	3.62	3.62	2.00	2.00
TOTAL	<u>42.00</u>	<u>43.00</u>	<u>43.00</u>	<u>41.34</u>

**2012
BUDGET**

FUND: Environmental Services

AGENCY:(61000) Regional Landfill Trust

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Transfer in	(15,511)	(32,311)	-	-
Earnings on investments	(39,146)	(11,087)	-	(8,000)
Total Revenue	<u>(54,657)</u>	<u>(43,398)</u>	<u>-</u>	<u>(8,000)</u>
Net (Revenues) and Expenditures	<u>(54,657)</u>	<u>(43,398)</u>	<u>-</u>	<u>(8,000)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2012
BUDGET

FUND: Environmental Services

AGENCY:(615000) 919 Fees

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Charges for services	(68,625)	(104,597)	(65,000)	(67,000)
Total Revenue	<u>(68,625)</u>	<u>(104,597)</u>	<u>(65,000)</u>	<u>(67,000)</u>
Net (Revenues) and Expenditures	<u>(68,625)</u>	<u>(104,597)</u>	<u>(65,000)</u>	<u>(67,000)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: On-Site Waste Water Division

AGENCY: (616000) ISTS

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(426,165)	(299,520)	(242,625)	(216,660)
Other Taxes	(28,948)	(29,163)	-	(35)
Intergovernmental	(62,780)	(52,829)	-	(21,294)
Charges for services	(172,073)	(160,517)	(160,000)	(160,000)
Miscellaneous	(11,758)	-	-	-
Transfer in	(167,000)	(147,000)	(167,000)	(220,000)
Earnings on investments	-	-	-	-
Total Revenue	<u>(868,723)</u>	<u>(689,029)</u>	<u>(569,625)</u>	<u>(617,989)</u>
Expenditures				
Personnel services	706,155	421,858	435,434	463,621
Contractual services	90,034	90,917	122,247	134,870
Materials	21,902	14,008	12,604	13,498
Capital outlay	-	-	4,000	6,000
Total Expenditures	<u>818,090</u>	<u>526,784</u>	<u>574,285</u>	<u>617,989</u>
Net (Revenues) and Expenditures	<u>(50,633)</u>	<u>(162,245)</u>	<u>4,660</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	1.00	0.50
Professionals	7.00	6.00	5.00	4.50
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	4.00	3.00	3.00	3.00
TOTAL	<u>11.00</u>	<u>9.00</u>	<u>9.00</u>	<u>8.00</u>

**2012
BUDGET**

FUND: Chris Jensen

AGENCY:(625000) Chris Jensen

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	(424,161)	11,136	-	-
Other Taxes	(35,691)	(10,847)	-	-
Intergovernmental	(96,971)	(20,325)	-	-
Charges for services	(11,303,546)	-	-	-
Miscellaneous	(76,870)	(50,035)	(50,000)	-
Transfer in	(2,843,401)	(649,760)	(1,525)	-
Intra-County revenues	(5,658)	-	-	-
Gifts and contributions	(195)	-	-	-
Total Revenue	<u>(14,786,492)</u>	<u>(719,830)</u>	<u>(51,525)</u>	<u>-</u>
Expenditures				
Personnel services	7,969,648	760,911	553,189	-
Contractual services	3,354,131	197,199	51,525	-
Materials	927,420	299	-	-
Capital outlay	-	-	-	-
Transfer out	300,000	200,000	-	-
Total Expenditures	<u>12,551,199</u>	<u>1,158,410</u>	<u>604,715</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(2,235,294)</u>	<u>438,579</u>	<u>553,189</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	25.10	-	-	-
Techicians & Para-Professionals	23.40	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	133.40	-	-	-
Office & Clerical	3.60	-	-	-
TOTAL	<u>185.50</u>	<u>-</u>	<u>-</u>	<u>-</u>

2012
BUDGET

FUND: Chris Jensen Capital Expense/Operations Acct

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

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Transfer in	(300,000)	(200,000)	-	-
Total Revenue	<u>(300,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	-	24,342	-	-
Materials	-	146,517	-	-
Transfer out	-	-	-	-
Total Expenditures	<u>-</u>	<u>170,859</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(300,000)</u>	<u>(29,141)</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2012
BUDGET

FUND: Community Foods

AGENCY:(660000) Community Foods

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Transfer in	(114,251)	-	-	-
Total Revenue	<u>(114,251)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	-	-	-	-
Contractual services	-	-	-	-
Materials	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(114,251)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Supervised Living

AGENCY:(670000) Supervised Living

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Property taxes	-	-	-	-
Intergovernmental	(652,324)	-	-	-
Charges for services	(29,724)	-	-	-
Miscellaneous	(3,259)	-	-	-
Total Revenue	<u>(685,307)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	402,955	-	-	-
Contractual services	161,671	60,594	-	-
Materials	10,079	-	-	-
Transfer out	-	415,868	-	-
Total Expenditures	<u>574,705</u>	<u>476,462</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>(110,602)</u>	<u>476,462</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	2.00	-	-	-
Techicians & Para-Professionals	1.60	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	12.40	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>16.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Plat Books

AGENCY:(640000) Plat Books

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Miscellaneous	(29,270)	(21,956)	(58,100)	(62,500)
Transfer in	-	(206,477)	-	-
Total Revenue	<u>(29,270)</u>	<u>(228,433)</u>	<u>(58,100)</u>	<u>(62,500)</u>
Expenditures				
Personnel services	-	-	20,000	15,000
Contractual services	-	-	23,000	18,000
Materials	18,112	16,107	46,600	29,500
Transfer out	-	206,477	-	-
Total Expenditures	<u>18,112</u>	<u>222,584</u>	<u>89,600</u>	<u>62,500</u>
Net (Revenues) and Expenditures	<u>(11,158)</u>	<u>(5,849)</u>	<u>31,500</u>	<u>-</u>

**EXPENDITURE BY AGENCY
INTERNAL SERVICE FUNDS
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
INTERNAL SERVICE FUNDS				
Information Technology				
Information Technology	4,529,623	4,016,603	-	-
	4,529,623	4,016,603	-	-
Telecommunications				
Telecommunications	1,678,848	1,384,631	-	-
	1,678,848	1,384,631	-	-
County Garage/Motor Pool				
County Garage/Motor Pool	1,629,683	1,600,962	2,232,472	1,874,928
	1,629,683	1,600,962	2,232,472	1,874,928
Printing				
Printing	1,367,673	1,081,313	933,567	-
	1,367,673	1,081,313	933,567	-
Insurances				
Property Casualty Liability	974,910	871,094	1,671,428	1,667,492
Workers Compensation	4,418,114	3,654,547	3,422,006	3,475,682
Medical/Dental Self Insurance	29,572,483	29,403,549	32,182,612	29,683,430
	34,965,507	33,929,191	37,276,045	34,826,603
Plat Books				
Plat Books	18,112	206,477	-	-
	18,112	206,477	-	-
TOTAL INTERNAL SERVICE FUNDS	<u>44,189,445</u>	<u>42,219,178</u>	<u>40,442,085</u>	<u>36,701,531</u>

2012
BUDGET

FUND: Printing

AGENCY:(700000) Printing

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(391)	(560)	-	-
Charges for services	(353,461)	(363,567)	-	-
Miscellaneous	-	-	-	-
Transfer in	-	-	-	-
Intra-County revenues	-	-	(225,926)	-
Total Revenue	<u>(353,852)</u>	<u>(364,126)</u>	<u>(225,926)</u>	<u>-</u>
Expenditures				
Personnel services	147,659	133,585	-	-
Contractual services	439,048	389,288	-	-
Materials	12,114	8,961	-	-
Total Expenditures	<u>598,822</u>	<u>531,834</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>244,970</u>	<u>167,708</u>	<u>(225,926)</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	2.00	2.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	1.00	1.00	-	-
TOTAL	<u>3.00</u>	<u>3.00</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

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

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(246)	(183)	-	-
Charges for services	(445,227)	(343,884)	(845,000)	-
Intra-County revenues	(351,212)	(304,960)	-	-
Total Revenue	(796,685)	(649,026)	(845,000)	-
Expenditures				
Personnel services	47,993	-	41,067	-
Contractual services	719,191	547,807	472,000	-
Materials	1,667	1,672	420,500	-
Transfer out	-	-	-	-
Total Expenditures	768,852	549,479	933,567	-
Net (Revenues) and Expenditures	(27,834)	(99,547)	88,567	-

**2012
BUDGET**

FUND: County Garage

AGENCY:(715000) County Garage

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(2,220)	(2,320)	-	(2,470)
Charges for services	(309,061)	(661,208)	(586,045)	(710,300)
Miscellaneous	(28,357)	(1,335)	(26,500)	(26,500)
Transfer in	(57,856)	(67,472)	(146,019)	(134,965)
Intra-County revenues	(1,518,533)	(735,015)	(827,071)	(825,386)
Others	-	(32,896)	-	-
Total Revenue	<u>(1,916,026)</u>	<u>(1,500,248)</u>	<u>(1,585,634)</u>	<u>(1,699,620)</u>
Expenditures				
Personnel services	523,706	528,214	525,831	593,047
Contractual services	402,875	494,121	465,924	447,211
Materials	703,106	558,626	838,150	834,670
Capital outlay	(4)	1	25,000	-
Transfer out	-	20,000	377,568	-
Payment to other agencies	-	-	-	-
Total Expenditures	<u>1,629,683</u>	<u>1,600,962</u>	<u>2,232,472</u>	<u>1,874,928</u>
Net (Revenues) and Expenditures	<u>(286,343)</u>	<u>100,714</u>	<u>646,838</u>	<u>175,307</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	7.00	7.00	7.00	7.00
Office & Clerical	1.00	1.00	1.00	1.00
TOTAL	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

**2012
BUDGET**

FUND: Property Casualty Liability

AGENCY:(720000) Property Casualty Liability

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	(360)	-	(347)
Charges for services	(2,458)	(15,508)	(5,000)	(12,000)
Miscellaneous	(11,032)	-	(10,000)	-
Earnings on investments	(193,353)	(80,714)	(75,000)	(52,000)
Intra-County revenues	-	-	-	-
Total Revenue	<u>(206,843)</u>	<u>(96,582)</u>	<u>(90,000)</u>	<u>(64,347)</u>
Expenditures				
Personnel services	60,599	96,614	74,678	80,742
Contractual services	97,979	176,650	236,750	286,750
Materials	61,337	-	60,000	-
Transfer out	754,996	597,830	1,300,000	1,300,000
Total Expenditures	<u>974,910</u>	<u>871,094</u>	<u>1,671,428</u>	<u>1,667,492</u>
Net (Revenues) and Expenditures	<u>768,067</u>	<u>774,512</u>	<u>1,581,428</u>	<u>1,603,145</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Workers Compensation

AGENCY:(730000) Workers Compensation

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(576,317)	(537,036)	(500,000)	(592,299)
Charges for services	(5,219)	(7,716)	-	-
Miscellaneous	-	-	-	-
Earnings on investments	(146,974)	(95,914)	(172,000)	(80,000)
Intra-County revenues	(3,041,958)	(2,727,641)	(2,631,478)	(2,803,383)
Total Revenue	<u>(3,770,468)</u>	<u>(3,368,307)</u>	<u>(3,303,478)</u>	<u>(3,475,682)</u>
Expenditures				
Personnel services	1,692,180	1,930,084	1,757,432	1,771,171
Contractual services	2,723,906	1,720,370	1,655,123	1,695,025
Materials	2,027	4,093	9,450	9,485
Capital outlay	-	-	-	-
Total Expenditures	<u>4,418,114</u>	<u>3,654,547</u>	<u>3,422,006</u>	<u>3,475,682</u>
Net (Revenues) and Expenditures	<u>647,645</u>	<u>286,240</u>	<u>118,527</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

FUND: Medical Dental Insurance

AGENCY:(740000) Medical Dental Insurance

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Charges for services	(30,643,377)	(30,036,341)	(33,141,632)	(32,842,685)
Miscellaneous	-	(1,170)	-	-
Earnings on investments	(248,545)	(107,556)	(95,000)	(175,000)
Total Revenue	<u>(30,891,921)</u>	<u>(30,145,067)</u>	<u>(33,236,632)</u>	<u>(33,017,685)</u>
Expenditures				
Personnel services	27,882,481	27,354,778	30,607,941	27,991,774
Contractual services	1,690,002	1,865,583	1,351,870	1,481,235
Materials	-	-	-	-
Transfer out	-	183,189	222,801	210,421
Total Expenditures	<u>29,572,483</u>	<u>29,403,549</u>	<u>32,182,612</u>	<u>29,683,430</u>
Net (Revenues) and Expenditures	<u>(1,319,438)</u>	<u>(741,517)</u>	<u>(1,054,020)</u>	<u>(3,334,255)</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	-	-	-	-
Techicians & Para-Professionals	-	-	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2012
BUDGET**

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

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(13,133)	(14,110)	-	-
Charges for services	(60,947)	(47,940)	-	-
Miscellaneous	(378,979)	(244,915)	-	-
Intra-County revenues	(3,963,502)	(3,707,801)	-	-
Total Revenue	(4,416,561)	(4,014,767)	-	-
Expenditures				
Personnel services	3,082,650	2,994,773	-	-
Contractual services	906,582	997,353	-	-
Materials	40,389	24,477	-	-
Capital outlay	1	-	-	-
Transfer out	500,000	-	-	-
Total Expenditures	4,529,623	4,016,603	-	-
Net (Revenues) and Expenditures	113,061	1,836	-	-
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	2.00	2.00	-	-
Professionals	27.00	26.00	-	-
Techicians & Para-Professionals	3.00	3.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	6.00	8.00	-	-
TOTAL	38.00	39.00	-	-

**2012
BUDGET**

FUND: Telecommunications

AGENCY:(760000) Telecommunications

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	(2,220)	(2,483)	-	-
Charges for services	(75,945)	(54,249)	-	-
Miscellaneous	(739)	-	-	-
Intra-County revenues	(1,390,405)	(1,307,043)	-	-
Total Revenue	<u>(1,469,310)</u>	<u>(1,363,775)</u>	<u>-</u>	<u>-</u>
Expenditures				
Personnel services	550,539	523,857	-	-
Contractual services	745,909	612,259	-	-
Materials	282,400	248,515	-	-
Capital outlay	-	-	-	-
Transfer out	100,000	-	-	-
Total Expenditures	<u>1,678,848</u>	<u>1,384,631</u>	<u>-</u>	<u>-</u>
Net (Revenues) and Expenditures	<u>209,538</u>	<u>20,856</u>	<u>-</u>	<u>-</u>
	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Officials & Admin	-	-	-	-
Professionals	1.00	1.00	-	-
Techicians & Para-Professionals	4.00	4.00	-	-
Protective Service Workers	-	-	-	-
Skilled Craft/Service Maintenance	-	-	-	-
Office & Clerical	-	-	-	-
TOTAL	<u>5.00</u>	<u>5.00</u>	<u>-</u>	<u>-</u>

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**EXPENDITURE BY AGENCY
PERMANENT FUND
2012
BUDGET**

	<u>2009 Actual</u>	<u>2010</u>	<u>2011 Adopted</u>	<u>2012 Adopted</u>
PERMANENT FUND				
Shoreline Sales				
Shoreline Sales	487,000	285,600	322,687	341,698
	<u>487,000</u>	<u>285,600</u>	<u>322,687</u>	<u>341,698</u>
TOTAL PERMANENT FUND	<u>487,000</u>	<u>285,600</u>	<u>322,687</u>	<u>341,698</u>

2012
BUDGET

FUND: Shoreline Sales
AGENCY:(500000) Shoreline Sales

SUMMARY	2009 Actual	2010 Actual	2011 Adopted	2012 Adopted
Revenue				
Intergovernmental	-	-	-	-
Earnings on investments	(934,853)	(631,243)	-	-
Land and timber sales	-	-	-	-
Total Revenue	<u>(934,853)</u>	<u>(631,243)</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual services	-	-	17,087	3,098
Transfer out	487,000	285,600	305,600	338,600
Payment to other agencies	-	-	-	-
Total Expenditures	<u>487,000</u>	<u>285,600</u>	<u>322,687</u>	<u>341,698</u>
Net (Revenues) and Expenditures	<u>(447,853)</u>	<u>(345,643)</u>	<u>322,687</u>	<u>341,698</u>

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 2009, St. Louis County (population 195,706) had the following Part I & II offenses and crime rates:

Part I: 7,140 total offenses; 1,947 total offenses cleared (27%)

Part II: 11,136 total offenses; 6,507 total offenses cleared (58%)

Crime Rate: 9,338 grand total; 3,648 Part I; 5,690 Part II; 46% cleared

Crime rates for the Northland (more than St. Louis County):

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Northland										
Serious crime rate per 100,000 residents	2,814	3,390	3,444	3,308	3,251	2,971	3,053	3,226	3,153	2,982
Total serious crimes	9,065	10,931	11,084	10,642	10,435	9,507	9,758	10,328	10,123	9,594
Property crime rate per 100,000 residents	2,628	3,189	3,222	3,104	3,072	2,747	2,798	2,975	2,923	2,766
Number of property crimes	8,465	10,283	10,369	9,986	9,862	8,789	8,944	9,526	9,383	8,896
Violent crime rate per 100,000 residents	186	201	222	204	178	224	255	251	231	217
Number of violent crimes	600	648	715	656	573	718	814	802	740	698
Total population	322,109	322,434	321,801	321,719	321,017	319,996	319,606	320,150	321,015	321,677

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 1.195 Priority One Level Incidents throughout St. Louis County between 1/1/10 and 12/31/10. The average response time from time of dispatch to first unit on scene computes to 15.66 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 provide probationary services, including case management, intensive supervision and research effect programming

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

Current Performance: Recidivism of Arrowhead Juvenile Center (AJC) clients is measured up to 3-years post-discharge and the % of AJC clients who are convicted of a new felony offense within 3-years of discharge is measured with the goal of maintaining juvenile recidivism at 30% or lower. The 2009 annual juvenile recidivism rate was 26%. In the adult female population, the 2010 recidivism goal was 15% and the actual rate was 11%. Of all probation cases management by ARC, 89% were defined as "successful at discharge" with 87% of these probation clients referred to and completing cognitive-based programming (TFC or CSC).

3. 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. In 2010, the percentage of roadway miles rated with a PQI of 2.900 or higher was 53.4%, and the weighted average PQI for all mileage, using the same data, was 2.187.

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 – Life Expectancy

This data has not yet been collected, but Administration will work with PHHS to develop baseline data for this measure in the near future.

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%. In 2010, this rate was 41.3% in St. Louis County. At the end of 2010, it was determined that the three-year self-support index was 65.9% which fell within the expected range.

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 a reoccurrence within 12 months. In 2010, this rate was at 92.1% in St. Louis County.

8. Taxation – County Assessor

Department Goal: Inspect, value, and classify - for property tax purposes – all taxable parcels with new construction on an annual basis.

Commissioner Priority Area: Efficient, Effective Government

Current Performance: The current St. Louis County level of assessment ratio, median ratio, falls between 90-105% for 2009.

PROPERTY TYPE	MEAN RATIO	MEDIAN RATIO	NUMBER OF SALES
RESIDENTIAL	95.5	93.1	688
APARTMENTS	101.4	101	7
CABINS	88.1	84.8	62
RESORTS	99.1	99.1	2
AGRICULTURAL	91.2	85.5	52
COMMERCIAL/INDUSTRIAL	101.9	98	23

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.

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 – (NA/No County Libraries)

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.

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

Current Performance: Customer satisfaction surveys are used by this office to assure customer satisfaction. 95% of the surveys received in each of the county Veterans Service Offices indicated either “Very Satisfied” or “Somewhat Satisfied”

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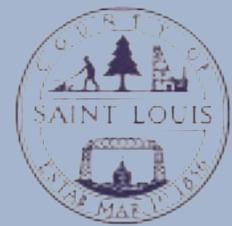


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- 3** Overview of the 2012
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- 4** 2012 Adopted Revenues
& Expenditures



Duluth Courthouse



Virginia Courthouse



Hibbing Courthouse

County Commissioners

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

Kevin Z. Gray
County Administrator

Mission Statement

The mission of St. Louis County is to provide to its people those services mandated and/or expected by its citizens so as to provide a good quality of life.

St. Louis County's Service Strategy

"Working Together, Serving People"

St. Louis County Characteristics

Located in Northeastern Minnesota at the tip of Lake Superior and bordering Canada to the north, St. Louis County is geographically the largest county in Minnesota and in the nation, east of the Mississippi River. It is the home of 200,226 people living in rural settings, mining towns, farm communities, and busy cities, with an average of 32 people per square mile. Our residents enjoy a unique quality of life in a county blessed with rich and diverse natural resources, parks and trails.

St. Louis County encompasses 7,092 total square miles. Of those miles, 6,226 square miles are land area and the remaining 866 square miles are water. As the "crow flies," it is the same distance to go from Duluth to St. Paul (136 miles) as from Duluth to the northwest corner of St. Louis County (135 miles).

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). Within the state, St. Louis County is larger than the combined land areas of the following counties: Anoka, Benton, Carver, Chisago, Dakota, Hennepin, Isanti, Le Sueur, Nicollet, Ramsey, Rice, Scott, Sherburne, Waseca, Washington and Wright.

County Organization and Budget Info

Minnesota is one of a minority of states whose form of government is state managed and county administered. This means that many government services are provided by the county, rather than the state. The 2012 St. Louis County operating budget is \$308,416,003 which allows the 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. The County Board certified a property tax levy of \$110,018,889, which represents a 1.80% increase over 2011. Property taxes fund 36% of the county's overall budget. The 2012 St. Louis County budget includes 1,697 full-time equivalent employees. Of the total 2012 operating budget, \$149,588,823, or 49% of the total budget, is designated

Budget Objectives

The budget objectives allow St. Louis County to provide quality services in a cost-effective manner to keep the property tax rate among the lowest in the state. Objectives include:

Commitment to balance budget and position the county for future fiscal challenges

Continue to emphasize innovation, productivity and service to citizens

Sensitive to economic pressures facing citizens, businesses and our region

More budget information is available by visiting:
www.stlouiscountymn.gov/budget.

Commissioners' Priority Areas

Strong County Infrastructure

Health & Well-Being of County 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:
www.stlouiscountymn.gov/performance.

Input & Changes in the 2012 Budget

Residential Survey Highlights & Impact of State Budget Decisions

Highlights from the 2011 Residential Survey

Responsiveness to Citizen Concerns

Understanding the needs of residents is important to St. Louis County and it has conducted regular, periodic surveys of residents' opinions as one method for gathering this information. In addition, residential feedback is invited at county board meetings and direct to county commissioners, county administration and other departments through a variety of formal and informal means.

Here are a few measures from the 2011 Residential Survey (based on a 100 point scale, where 0 = poor and 100 = excellent).

Quality of Life: Residents of St. Louis County gave high ratings to their quality of life.



Overall positive ratings of county services: with excellent ratings of 911 services, sheriff services and many other core government services.



General concerns: The county's survey captured concerns about contemporary issues including the economy and personal finances.

Significant feedback about roads and rural safety, tell us that we need to continue to work on the overall condition of our vast road system, but stressed the importance of snow and ice removal to our residents. Road safety and related investments remains a priority and thus residents prioritized investing in county road infrastructure (66, on a 100 point scale).

In addition, they valued maintaining programs and services for children & vulnerable adults as well as public safety. Respondents highly prioritized investments in current programs and services including:

- Protecting children and vulnerable adults from abuse and neglect (83, on a 100 pt scale);
- Provide timely access to health care (73, on a 100 pt scale);
- Promote healthy behaviors (51, on a 100 pt scale).

Resident feedback was an important part of the budget development process and influenced prioritizing funding for a new Gravel Road Improvement Program that will improve the condition of county roads as well as maintaining funding for social service programs and corrections.

Impact of State Budget Decisions

Continued State Budget Challenges

State Aid Unallotments: Unallotment of state aids following pattern of last 4 years (over \$12 million not including Human Service reductions).

Cost Shares: Increased required county cost shares in 2012 and beyond for state programs such as Chemical Dependency and Sex Offender Treatment.

State program reductions: service programs which impact local service providers and clients we jointly serve.

Homestead Market Value Program Changes

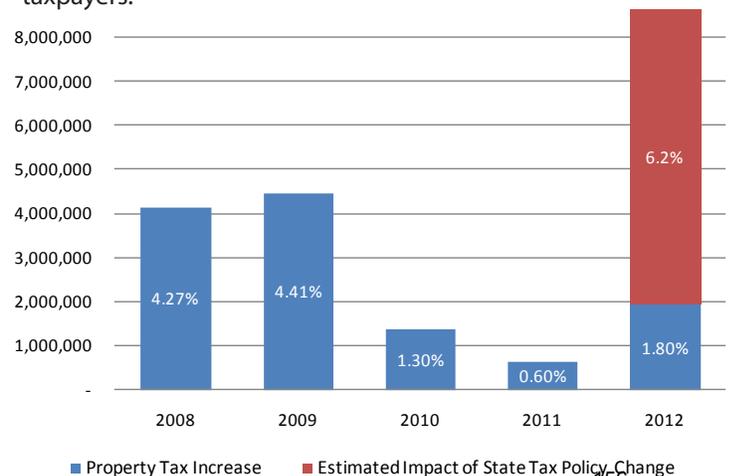
Beyond cuts, shifts and program reductions, the 2011 Legislative Session saw a dramatic departure at the state tax policy level with the elimination of the Homestead Credit Program. It was replaced with a new "Homestead Market Value Exclusion" - a tax policy change that affects all property types.

Property tax law is complex. This program change will result in increased taxes to all property owners, because:

- State money is no longer reducing property taxes.
- The reduction in the taxable value of homestead property increases tax rates.

- The reduction in taxable property value shifts the burdens of who pays to all property tax payers.
- The exclusion provides less benefit to most properties than did the Homestead Credit Program.

The impact of this State change will vary by property. However, the State House Research Department estimated the average impact for a property owner in St. Louis County would be a 6.2% increase in taxes for 2012, a bigger increase to Greater Minnesota county residents than to metro county property taxpayers.



More budget information is available on the web:
www.stlouiscountymn.gov/budget

The County's Budget

Adopted 2012 Budget

Where do our property tax dollars go?

St. Louis County plays an important role in creating a great quality of life.



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

Property tax dollars support 36% of the County's \$308 million budget.

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

Key Investments in the 2012 Budget

Gravel Road Investment Program (GRIP)

St. Louis County maintains 1600 miles of gravel roads. The 2012 Budget includes a 0.5% levy investment (approximately \$500,000) in this program.



GRIP will target more funds to gravel roads for treatments that will reduce maintenance requirements and increase the level of service to the public.

Public Safety

Continued commitment to public safety through a five county partnership, Arrowhead Regional Corrections, providing community corrections services to Cook, Lake, Carlton, Koochiching, and St. Louis Counties. In addition the 2012 budget includes savings from the consolidation of one regional 911 emergency call center which has been operational since November 2011. Additional savings are anticipated with the opening of the Joint Public Safety

Building (shared with the Duluth Police Department) and improved Sheriff, County Attorney and Probation work space in the Virginia Courthouse project, currently underway.

Capital Investments

The 2012 Budget includes funding for key capital investments to continue financing our infrastructure, equipment and technology needs. In addition, St. Louis County conducts a rigorous Capital Improvement Plan process where these capital investments are detailed and prioritized. For more information visit www.stlouiscountymn.gov/budget.

St. Louis County maintains an excellent credit rating. Moody's Investors Service assigned an "Aa2" rating to the bonds issued in 2010.

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.

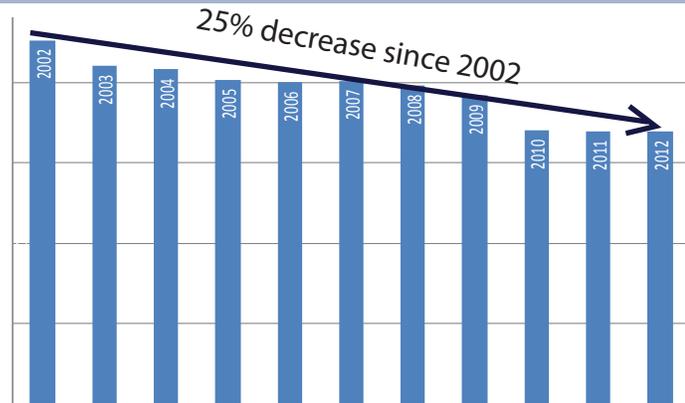
The County's Budget

Adopted 2012 Budget (continued)

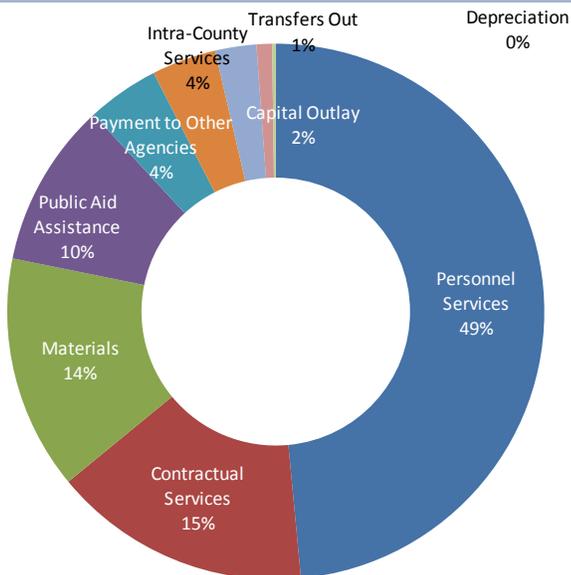
Personnel History

Employees are key to the quality services provided by St. Louis County. As employee-related expenses make up 49% 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.

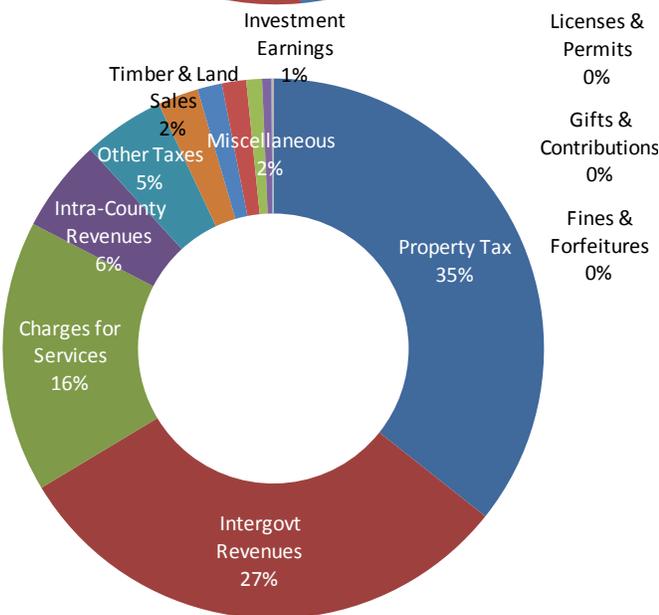
Note: the significant decline from 2009 to 2010 was due to the decision to lease the operations of the Chris Jensen Health & Rehabilitation Center. Although no longer county employees, the majority of those working at Chris Jensen were offered and retained their positions with the new provider.



Primary Government Sources of Revenue & Functional Expenses



Activity	2012 Adopted Expenses
Personnel Services	\$149,588,823 (48.5%)
Materials	47,941,384 (15.5%)
Contractual Services	43,595,286 (14.1%)
Public Aid Assistance	30,713,434 (10.0%)
Payment to Other Agencies	13,408,296 (4.3%)
Intra-County Services	11,968,575 (3.9%)
Capital Outlay	7,648,389 (2.5%)
Transfers Out	2,894,689 (0.9%)
Depreciation	654,627 (0.2%)
Loss/Gain Asset Disposal	2,651 (0.0%)
TOTAL	\$308,416,003



Source	2012 Adopted Revenue
Property Taxes	\$110,018,889 (35.7%)
Intergovernmental Revenues	94,702,718 (30.7%)
Charges for Services	50,124,920 (16.3%)
Intra-County Revenues	17,147,103 (5.6%)
Other Taxes	14,947,421 (4.8%)
Timber and Land Sales	7,540,000 (2.4%)
Working Capital	4,511,305 (1.5%)
Miscellaneous	4,486,208 (1.5%)
Transfers In	2,894,689 (0.9%)
Investment Earnings	1,692,500 (0.5%)
Fines and Forfeitures	176,750 (0.1%)
Licenses and Permits	166,500 (0.1%)
Gifts and Contributions	(0.0%)
TOTAL	\$308,416,003

Budget Glossary

2009 ACTUAL - This entry reflects the actual County expenditures and personnel complement for that year.

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 14, 2010.

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.

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**
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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
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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.

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 complement of personnel in the Medical Care Facilities may increase or decrease during the budget year dependent upon occupation rates and case mix of care of the facilities.

The County Board expects and directs that the medical care facilities use flexible budgeting as a management tool. The flexible budget has to be based on anticipated Medicare and Medicaid recoveries. However, if these flexible budgets result in expenditures which exceed or revenues which do not meet those approved in the County Board's budget, the facilities must seek an amendment to the County budget.

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.

Fiscal Policies *continued*

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.

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.

Fiscal Policies *continued*

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.

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.

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

Fiscal Policies *continued*

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.

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.

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.

Fiscal Policies

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.

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.

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.

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.

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.

DEFINITIONS

Aggregate Return on Investment - The sum of all income (or loss) from a group of investments. It includes all interest earnings plus the increase or decrease in the market value of the instruments compared to the purchase price when sold or otherwise liquidated.

Basis Point - one basis point equals 1/100th of one percent.

Cash Flow - A measurement of cash availability and cash demands over a period of time.

Capital Gains & Losses - In its simplest terms the difference between the purchase price and selling price of a negotiable instrument

Early Liquidation - The selling of an instrument before its maturity.

Fee Office - Any agency or office of the County that receives money directly from the public.

Fiscal Policies *continued*

Investments - Negotiable instruments, as defined below, and certificates of deposit.

Investment Officer - The Auditor or an employee of the Auditor delegated the authority by the Auditor to buy and sell securities.

Negotiable Instrument - Generally, an unconditional promise or order to pay a fixed amount, with or without interest or other charges, on demand or at a specific time. Under this policy negotiable instruments are security instruments described below:

United States Treasury Obligations - Bonds, notes, and bills that are the direct obligation of the United States Treasury

Federal Agency Securities - Obligations issued, insured or guaranteed by federal entity. It can also be certificate of deposit secured by letters of credit issued by Federal Home Loan Bank. Most are not explicitly guaranteed by the federal government.

Mutual Funds - A pool of securities managed by an entity available for investment purposes by purchasing shares.

Municipal Obligations - Debt obligations such as bonds issued by a state, municipality, or agency of the same.

_____ - A money draft accepted and guaranteed by a U.S. bank usually created by a letter of credit issued in foreign trade transactions.

Commercial Paper - Short term debt, matures in 270 days or less, of commercial businesses.

Guaranteed Investment Contracts(GIC) - Fixed income securities issued and guaranteed by insurance companies.

Repurchase Agreements - The acquisition of securities from a lender with the promise from the lender to repurchase the securities at a future time certain.

Fiscal Policies *continued*

Perfection - The complete transfer of securities underlying an investment and recognized by the law courts under the Uniform Commercial Code when one of two conditions are met: 1) when delivery of securities to a third party occurs or, 2) if in the case of repurchase agreements, the term does not exceed 21 days.

Portfolio - For purposes of this policy a portfolio is a group of investments managed as a unit and funded from particular sources.

Primary Dealer - A dealer in federal government securities designated as a primary dealer by the Federal Reserve system.

Return On Investment - The earnings from an investment. Usually stated as a percent per annum of the purchase price. See also Aggregate Return on Investment above.

Segregated Portfolio - A segregated portfolio for purposes of this policy is a group of investments managed as a unit the returns (or losses) of which are returned to the specific funds, other than the general fund, that furnished the cash to purchase the investments. Also, the long term investment portfolio (see, also Diversification section).

Objectives

All investments shall comply with all applicable state and federal laws, specifically the statutes restricting or otherwise controlling the investment of public funds.

Preservation of capital in the overall portfolio and safety of the principal in any given investment shall be the primary priority considered when making investments.

Managing the portfolios to provide adequate cash flow to fund county operations shall be the secondary priority controlling investment activities.

Within the confines of the above objectives, investments shall be made to maximize the return on investment and provide adequate cash flow for the county to function without short term borrowing or early liquidation of instruments.

Fiscal Policies *continued*

The general investment portfolio shall on average earn an aggregate rate of return that exceeds the average return on three (3) month treasury bills for the same period.

The rate of return objective for segregated investment portfolios shall be established for each portfolio at initiation and reviewed at least annually. Segregated investment portfolios are established for funds where the return on investment accrues to the specific fund rather than the general fund of the county.

All idle cash should be invested as soon as possible.

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.

Fee offices shall deposit with the Auditor all monies and/or negotiable instruments received at least weekly or whenever the total exceeds \$500.00, whichever is sooner. Receipts totaling less than \$200.00 only have to be deposited with the Auditor by the 15th and 30th of each month. Monies deposited in county bank accounts within the times specified above shall be considered as deposited with 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.

Negotiable instruments received by fee offices must immediately be restrictively endorsed in favor of the county.

Where the Auditor and the Board approve, fee offices may establish one-way checking accounts to deposit their receipts. Checks available for such accounts shall be pre-printed or pre-stamped with the St. Louis County Auditor as payee. The accounts shall be cleared at regular intervals (see noted in Objectives section, above), except for minimum required balances.

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*

The county shall seek to place a majority of its deposits with or through Minnesota institutions. Institutions operating principally within the county shall have a 7.5 basis point advantage when competing with other institutions for County deposits, all other factors being equal, for up to 10% of the investible funds.

The Auditor may deposit up to the federally insured maximum in any designated bank or savings and loan in the County without restriction, providing the financial condition of the bank would not preclude a prudent person from so doing. Deposits may be made in excess of the Federally insured maximum where a corporate surety bond and/or collateral securities consistent with M.S. 118A.03 are furnished in an amount equal to or greater than 110% of the amount on deposit including accrued interest at the close of each business day. Collateral cannot consist of notes secured by first mortgages of future maturity covering property outside of St. Louis County. Furthermore, when such notes secured by mortgages on property within the County offered they must be currently performing mortgages (i.e. not past due principal or interest), there can be no delinquent property taxes due, and the aggregate amount of such collateral computed at its market value must be equal or exceed 140% of the deposit.

Delegation of Authority

According to Minnesota Statutes 385.07 and 383C.136 the responsibility for making investments lies with the Auditor. M.S. 118A 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

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,

Fiscal Policies *continued*

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.

The county will not purchase an investment that, at the time of the investment, the county knows cannot be held to maturity. This does not mean that all investments must be held to maturity.

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.

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.

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.

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

The Auditor shall report the results of investment activity to the County Board at least annually. The Auditor shall at the same time report any changes to the list of authorized depositories.

The report shall consist of at least the following items for each portfolio: beginning and end of period description of the portfolio contents, interest earned, capital gains and losses, returns of principal, number of purchases, number of sales, number of early liquidations, and dollar value of each, aggregate return on investment applicable investment standard ROI percentage, and an explanation of any performance shortfall. For each portfolio the Auditor shall report expected cash availability for the next period, and expected performance.

Fiscal Policies
continued

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.

Controls

The investment officer who actually purchases or liquidates investments cannot also record the transactions in the daily receipts and disbursements control ledger. Such investment officer may 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.

An accountant in the Auditor's Department, other than the investment officer, shall calculate interest on each investment and compare the anticipated earnings with the realized earnings. Such accountant shall further compare the anticipated earnings with the realized earnings posted to the financial system and shall report any discrepancies to the Director of Accounting.

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.

The investment officer shall invest only in instruments listed in this document and recommended by the Investment Committee.

The investment officer must keep the investment records accurate and up-to-date so that correct information is quickly and readily available.

Fiscal Policies *continued*

Investment Committee

There is created an investment committee consisting of the Auditor, Administrator, the Chair of the County Board, and the Chair of the Finance Committee.

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, target rates, and other matters directly affecting the investment process.

The committee shall meet at least quarterly or as otherwise decided by its members.

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.

The investment committee upon the recommendation of the Auditor shall by majority vote have the authority to amend the diversification mix as to both type and time as described in the Diversification section of this policy and to amend the target return on investment as described in the Objectives section.

Safekeeping and Custody

All non-perfected investment securities purchased by the County shall be held in a third-party safekeeping arrangement meeting the requirements of M.S. 118A. The third-party shall issue a safekeeping receipt to the county listing the specific instrument, rate, maturity, and other pertinent information. All deposits will be insured, collateralized, or covered by a surety bond in accordance with M.S. 118A.

Instruments

The Investment Committee shall indicate to the investment officer which of the following legal (permitted by M.S. 118A) investments are to be used in St. Louis County.

United States Treasury Obligations - Bonds, notes, and bills that are the direct obligation of the United States Treasury.

Fiscal Policies *continued*

Federal Agency Securities - Issued, insured or guaranteed by federal entity. Can also be certificate of deposit secured by letters of credit issued by Federal Home Loan Bank.

Mutual Funds - Federal securities above, general obligation tax-exempt bonds rated "A" or better by at least two nationally recognized ratings firms , and repurchase agreements with 100 largest banks or primary reporting dealers.

Municipal obligations - General obligations of the State of Minnesota or its agencies or subdivisions rated "A" or better, or general obligations of any other state, its agencies or subdivisions rated "AA" or better. Revenue obligations of the State of Minnesota or any of its agencies rated "AA" or better.

Bankers Acceptances - Of U.S. Banks or eligible for purchase at Federal Reserve banks and denominated in U. S. dollars.

Commercial Paper - Of United States Corporations maturing in 270 or fewer days and of the highest quality as rated by at least two nationally recognized rating agencies.

Guaranteed Investment Contracts (GIC) - issued or guaranteed by a U. S. commercial bank or U.S. insurance company with an A. M. Best rating of A+ or better. GICs shall be acquired only from the 50 largest United States banks or United States insurance companies. The County must have unfettered withdrawal rights if the issuer's or guarantor's credit rating is downgraded.

Repurchase Agreements - Counter parties can be: 1) a bank, if qualified as a depository of county funds, 2) any other bank that is a member of the Federal Reserve system with a capital and surplus balance in excess of \$10,000,000, 3) a primary reporting dealer, or 4) a Minnesota broker/dealer regulated by the Securities and Exchange Committee and licensed pursuant to M.S. 80A, and has capital and surplus in excess of \$40,000,000 exclusive of subordinated debt. Collateral shall be in a minimum amount of 102% of repurchase agreement amount and shall be held by a third party in the County's name. Any counter party seeking to engage in a repurchase purchase agreement with the County must first execute a model repurchase agreement which is subject to approval by the County Board. Collateral underlying repurchase agreements must be quoted by a recognized industry quotation service available to the County.

Fiscal Policies *continued*

Instrument restrictions

The county shall not invest in any instruments, funds, or agencies unless the committee and the investing officer are fully cognizant of the risks of the investment.

No types of instruments, other than direct U.S. Treasury instruments, introduced to the general financial market within the preceding three years will be deemed suitable for county investment purposes.

Recent instrument offerings that have not been evaluated by the market through a complete cycle of Federal Reserve discount rate moves of at least 300 basis points shall not be deemed suitable for county investments.

The county shall not engage in the borrowing of or the lending of securities as a means to leverage investible funds. Borrowing against existing securities in the portfolio to meet unexpected cash flow needs are appropriate, but shall only be engaged in with the direct permission of the Auditor or Chief Deputy.

Instruments having a high sensitivity to market interest rate fluctuations shall be deemed unsuitable. The county shall not invest in mortgage derivative securities where the principal is not fully guaranteed and would not be available within six months after the anticipated liquidation date of the original security at purchase.

Instruments purchased for any portfolio must have a maximum time certain for redemption which shall not exceed the established term limits of the portfolio as established by this policy or the investment committee.

No instrument shall be purchased the term of which could extend to more than 150% of stated or advertised term.

High risk mortgage backed securities as defined in M.S. 118A, Subd.6 are not allowable investments.

The County shall not invest in "When Issued" type instruments nor shall it invest in Small Business Administration securities.

Fiscal Policies *continued*

Diversification

Each portfolio shall be diversified as to instrument type, term, and financial institution. Diversification is necessary to avoid unreasonable risks inherent in over investing in specific instruments or terms. For long-term and segregated portfolios terms should match as closely as possible the expected cash outflow anticipated. The investment committee shall establish and/or define other parameters for the segregated portfolios.

The investing officer shall work with others to determine the cash-flow needs of the County and devise schedules of investments to ensure adequate cash flow for the smooth operation of county finances without the need to prematurely liquidate investments. Also, the officer shall not over invest in short term instruments to the extent that interest return targets are not met.

All funds shall be considered short term funds except those: 1) reserved for capital projects; 2) bond debt service or sinking funds; 3) prepayments of any kind held for debt retirement, 4) premium stabilization and actuarial reserves for self-insurance or other insurance programs; 5) trust or trust-like funds representing monies held for other agencies for a term in excess of one year; and 6) that part of the operating funds balances in excess of 7% of annual revenues.

Compliance with the instrument and term diversification requirements shall be deemed met if at the time of purchase the acquisition meets the requirements.

Instrument diversification - The short term portfolio shall be diversified by instrument type as follows, or as determined by the investment committee:

Fiscal Policies
continued

<u>Maximum Percent of Portfolio</u>	
U.S. Treasury Obligations	100%
U.S. Government Agency Securities	30%
Mutual Funds of Treasury issues	15%
Mutual Funds of Federal Agency issues or mixed with Treasury issues	10%
Municipal Obligations of any kind	10%
Bankers Acceptance	15%
Repurchase Agreements	50%
Commercial Paper	5%
Certificates of Deposit	80%
Guaranteed Investment Contracts	5%

Term Diversifications - The short-term portfolio investments shall be scheduled to the degree possible to coincide with projected cash flow needs taking into account the large periodical and predictable expenditures and revenue streams including but not limited to: payroll, bond payments, tax settlements, bills, state aid payments, and tax receipts. The short term portfolio shall be timed to comply with the following guidelines, or as otherwise determined by the investment committee:

Term	Minimum percent
Under 30 days	10%
Under 60 days	15%
Under 90 days	25%
Under 180 days	40%
Under 270 days	50%
Under 1 year	75%
Under 18 months	85%
Under 2 years	95%
Under 3 years	100%

Fiscal Policies *continued*

Financial Institution Diversification - No more than 20% of the short term portfolio instruments shall be invested with any single given institutions, except during the months that current property tax installments are scheduled due, and the next subsequent month.

Relationships with Banks and Dealers

The Auditor will investigate the credit worthiness of the financial institutions, brokers, and dealers that handle investments, or that may be used as a depository. It will also investigate 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.

The Auditor will disclose to prospective financial institutions and broker-dealers the types of investments that can be acquired according to statute and according to this investment policy. Prior to completing an initial transaction with a broker, the County shall provide to the broker a written statement of investment restrictions, which shall include a provision that all future investments are to be made in accordance with Minnesota Statutes governing the investment of public funds and in conformance with any more restrictive provisions of this policy. The broker must acknowledge receipt of the statement of investment restrictions in writing and agree to handle the county's account in accordance with these restrictions. The County may not enter into a transaction with a broker until the broker has provided this written agreement to the County.

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.

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.

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"

Fiscal Policies *continued*

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

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 _____

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.