

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

COUNTY WIDE REVENUES AND EXPENDITURES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-002-000-0000-5001	CURRENT REAL ESTATE TAX	(3,285,536)	(3,401,290)	(5,688,645)
01-002-000-0000-5003	DELINQUENT REAL ESTATE TAX	(61,872)	4,274	(55,000)
01-002-000-0000-5004	CURRENT MOBILE HOME TAX	(3,215)	(3,010)	(3,000)
01-002-000-0000-5005	DELINQUENT MOBILE HOME TAX	(1,083)	(1,387)	(100)
01-002-000-0000-5006	CURRENT PENALTY	(50,315)	(44,302)	(25,000)
01-002-000-0000-5008	DELINQUENT PENALTY AND INTEREST	(39,434)	(31,261)	(50,000)
01-002-000-0000-5009	MOBILE HOME CURRENT PENALTY AND INTEREST	(206)	(192)	0
01-002-000-0000-5010	MOBILE HOME DELINQ PENALTY AND INTEREST	(578)	(1,008)	0
01-002-000-0000-5016	MORTGAGE REGISTRY TAX & DEED TAX	(23,941)	(19,947)	(6,000)
01-002-000-0000-5017	FORFEITED TAX	(107)	(3,978)	(2,500)
01-002-000-0000-5211	HOMESTEAD CREDIT & OTHER TAX AIDS	(3,226,171)	(3,225,053)	(1,722,564)
01-002-000-0000-5212	MOBILE HOME HOMESTEAD CREDIT REPLACEMENT	(4,734)	(4,664)	(2,400)
01-002-000-0000-5213	HOUSING AND REDEVELOPMENT AUTHORITY TAX	2,947	(29,284)	(25,000)
01-002-000-0000-5214	PILOT IN LEIU OF TAX	(19,106)	(20,830)	(15,800)
01-002-000-0000-5216	DISPARITY REDUCTION AID	(46,447)	(44,730)	(63,000)
01-002-000-0000-5275	PERA AID	(44,126)	(44,126)	(44,126)
01-002-000-0000-5401	AUCTIONEERS LICENSE	(240)	(180)	(300)
01-002-000-0000-5402	NON-INTOX MALT LIQUOR LICENSE-BEER	(225)	(225)	(500)
01-002-000-0000-5403	WINE AND LIQUOR LICENSE	(200)	(200)	(200)
01-002-000-0000-5411	PRECIOUS METAL LICENSE	(50)	0	0
01-002-000-0000-5412	TRANSIENT MERCHANT	(150)	(300)	(500)
01-002-000-0000-5416	TOBACCO LICENSE	(1,500)	(1,500)	0
01-002-000-0000-5501	INTEREST	(512,230)	(594,282)	(800,000)
01-002-000-0000-5502	RENTS	(4,342)	(1,560)	(22,000)
01-002-000-0000-5503	MISCELLANEOUS	(592)	(825)	0
01-002-000-0000-5507	SALE OF PROPERTY	0	0	(700)
01-002-000-0000-5554	INDIRECT COSTS-WELFARE	0	0	0
01-002-000-0000-5702	LOCAL GOVERNMENT AID	0	0	0
01-002-000-0000-5721	GRANTS-FEDERAL INDIRECT COSTS	(186,228)	(143,448)	(60,000)
	REVENUE	(7,509,681)	(7,613,308)	(8,587,335)
01-002-000-0000-6375	CONTINGENCIES	1,180	0	0
	EXPENDITURE	1,180	0	0
	CHANGE (TO) FROM FUND BALANCE	(7,508,501)	(7,613,308)	(8,587,335)

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

BOARD OF COMMISSIONERS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-003-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
01-003-000-0000-6102	REGULAR SALARIES	106,500	109,072	108,992
01-003-000-0000-6103	PER DIEM IN LIEU OF SALARIES	0	0	0
01-003-000-0000-6131	REIMBURSED EXPENSES	0	0	1,000
01-003-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	23,477	16,405	19,152
01-003-000-0000-6154	LIFE INSURANCE - EMPLOYEES	186	186	175
01-003-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-003-000-0000-6161	P E R A	5,538	5,726	6,812
01-003-000-0000-6171	F I C A	5,215	5,557	6,758
01-003-000-0000-6174	MEDICARE	1,220	1,300	1,580
01-003-000-0000-6184	VEBA MATCH	0	2,600	0
01-003-000-0000-6201	COMMUNICATIONS	472	436	350
01-003-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	1,215	2,543	3,000
01-003-000-0000-6242	ADVERTISING AND PUBLICATIONS	14,113	9,832	12,000
01-003-000-0000-6243	BOOKS AND SUBSCRIPTIONS	0	185	100
01-003-000-0000-6272	PROFESSIONAL SERVICES	5,435	7,659	7,500
01-003-000-0000-6331	TRAVEL AND EXPENSES	2,976	2,844	4,000
01-003-000-0000-6401	OFFICE SUPPLIES	51	103	300
	EXPENDITURES/APPROPRIATIONS	166,398	164,448	171,719
	CHANGE (TO) FROM FUND BALANCE	166,398	164,448	171,719

APPROPRIATIONS FOR OUTSIDE AGENCIES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
01-005-000-0000-6626	ECONOMIC DEVELOPMENT-GREATER JOBS	13,000	15,000	15,000
01-005-000-0000-6901	ASSOCIATION OF MINNESOTA COUNTIES	11,210	11,615	11,000
01-005-000-0000-6902	SO MN TOURISM (SMTA)	900	1,000	1,600
01-005-000-0000-6904	MEMORIAL DAY OBSERVANCE	1,275	1,275	1,275
01-005-000-0000-6905	NATIONAL ASSOCIATION OF COUNTIES	695	695	1,000
01-005-000-0000-6906	S.E.M.I.F.	5,000	5,000	5,000
01-005-000-0000-6915	HUMANE SOCIETY	0	0	0
01-005-000-0000-6916	BLAZING STAR TRAIL	0	0	0
01-005-000-0000-6917	HOUSING AND REDEVELOPMENT	18,634	80	10,000
01-005-000-0000-6918	DOWNTOWN REDEVELOPMENT	0	15,000	15,000
	EXPENDITURES/APPROPRIATIONS	50,714	49,665	59,875
	CHANGE (TO) FROM FUND BALANCE	50,714	49,665	59,875

GENERAL FUND

AUTO SELF INSURANCE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
001-006-801-0000-5555	INSURANCE REFUNDS AND REIMBURSEMENTS	(9,388)	(4,811)	0
	REVENUE	(9,388)	(4,811)	0
001-006-801-6373	BONDS AND INSURANCE	10,628	19,779	0
	EXPENDITURES/APPROPRIATIONS	10,628	19,779	0
	CHANGE (TO) FROM FUND BALANCE	1,240	14,968	0

2008 FREEBORN COUNTY BUDGET

COURT ADMINISTRATION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-012-000-0000-5101	FEES FOR SERVICES	0	0	(1,150)
01-012-000-0000-5110	EXPRO 4-D FEES	0	0	(3,500)
01-012-000-0000-5152	DOMESTIC ABUSE ASSASSMENT FEES	(271)	(114)	(2,000)
01-012-000-0000-5198	VICTIMS CRISIS CENTER	0	0	0
01-012-000-0000-5321	DISTRICT COURT FINES	0	0	0
01-012-000-0000-5354	REVENUE RECAPTURE	(4,247)	(3,364)	0
01-012-000-0000-5355	CDC FINES	(18,147)	(16,267)	(12,500)
01-012-000-0000-5359	BENCH WARRENT FEE	(3,668)	(1,250)	(9,000)
01-012-000-0000-5503	MISCELLANEOUS	(270)	0	0
01-012-000-0000-5551	JUROR REIMBURSEMENTS	0	0	0
01-012-000-0000-5557	RESTITUTION-ATTORNEYS FEES	0	0	0
	REVENUE	(26,603)	(20,995)	(28,150)
01-012-000-0000-6102	REGULAR SALARIES	1,800	1,837	0
01-012-000-0000-6105	PART TIME SALARIES	0	0	0
01-012-000-0000-6131	REIMBURSED EXPENSES	0	0	0
01-012-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	0
01-012-000-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	0
01-012-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-012-000-0000-6161	P E R A	0	0	0
01-012-000-0000-6171	F I C A	112	114	0
01-012-000-0000-6174	MEDICARE	26	27	0
01-012-000-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-012-000-0000-6201	COMMUNICATIONS	0	0	0
01-012-000-0000-6205	PAPER SERVICE	0	0	0
01-012-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-012-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
01-012-000-0000-6243	BOOKS AND SUBSCRIPTIONS	(470)	435	1,000
01-012-000-0000-6261	ATTORNEYS FEES	83,098	114,455	85,000
01-012-000-0000-6262	MEDICAL FEES	0	0	0
01-012-000-0000-6263	COURT REPORTER	2,278	0	1,000
01-012-000-0000-6264	INTERPRETUR FEES	0	0	0
01-012-000-0000-6265	C D C	33,350	31,700	32,000
01-012-000-0000-6272	PROFESSIONAL SERVICES	6,495	6,669	8,000
01-012-000-0000-6275	CONTRACTED CLERICAL SERVICES	1,500	0	0
01-012-000-0000-6289	JUVENILE DETENTION	0	0	0
01-012-000-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-012-000-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-012-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
01-012-000-0000-6351	MISCELLANEOUS	0	0	0
01-012-000-0000-6362	MEALS FOR JURORS	(10)	0	0
01-012-000-0000-6363	MILEAGE FOR JURORS	(30)	0	0
01-012-000-0000-6364	PER DIEM FOR JURORS	0	0	0
01-012-000-0000-6365	WITNESS FEES	(21)	(20)	0
01-012-000-0000-6366	VISTOR'S FEES	0	0	0
01-012-000-0000-6401	OFFICE SUPPLIES	0	0	0
	EXPENDITURES/APPROPRIATIONS	128,128	155,217	127,000
	CHANGE (TO) FROM FUND BALANCE	101,525	134,222	98,850

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

SHERIFF'S CONTINGENCY FUND

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-013-000-0000-5356	SHERIFFS CONTINGENCY FUND	(2,067)	(1,386)	(4,000)
	REVENUE	(2,067)	(1,386)	(4,000)
01-013-000-0000-6266	SHERIFFS CONTINGENCY FUND	4,506	4,506	4,000
	EXPENDITURES/APPROPRIATIONS	4,506	4,506	4,000
	CHANGE (TO) FROM FUND BALANCE	2,439	3,120	0

LAW LIBRARY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-021-000-0000-5125	DISTRICT COURT FEES	(4,672)	(4,512)	(9,500)
01-021-000-0000-5321	DISTRICT COURT FINES	(14,146)	(8,551)	(20,000)
	REVENUE	(18,818)	(13,063)	(29,500)
01-021-000-0000-6102	REGULAR SALARIES	0	0	0
01-021-000-0000-6161	P E R A	0	0	0
01-021-000-0000-6171	F I C A	0	0	0
01-021-000-0000-6174	MEDICARE	0	0	0
01-021-000-0000-6201	COMMUNICATIONS	0	0	0
01-021-000-0000-61241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	150
01-021-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
01-021-000-0000-6243	BOOKS AND SUBSCRIPTIONS	19,776	14,677	27,350
01-021-000-0000-6272	PROFESSIONAL SERVICES	0	0	2,000
01-021-000-0000-6351	MISCELLANEOUS	0	0	0
	EXPENDITURES/APPROPRIATIONS	19,776	14,677	29,500
	CHANGE (TO) FROM FUND BALANCE	958	1,614	0

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

COUNTY ADMINISTRATION

General Administration

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-031-032-0000-5503	MISCELLANEOUS	(1,841)	(1,388)	(15,000)
	REVENUE	(1,841)	(1,388)	(15,000)
01-031-032-0000-6102	REGULAR SALARIES	115,339	98,651	101,130
01-031-032-0000-6104	OVERTIME SALARIES	2,075	0	0
01-031-032-0000-6105	PART TIME SALARIES	5,365	5,061	0
01-031-032-0000-6131	REIMBURSED EXPENSES	0	34	300
01-031-032-0000-6153	HEALTH INSURANCE - EMPLOYEES	3,500	5,188	7,826
01-031-032-0000-6154	LIFE INSURANCE - EMPLOYEES	63	59	70
01-031-032-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-031-032-0000-6161	P E R A	7,352	5,661	6,321
01-031-032-0000-6171	F I C A	7,332	6,016	6,270
01-031-032-0000-6174	MEDICARE	1,715	1,407	1,466
01-031-032-0000-6181	DEFERRED COMPENSATION MATCH	1,300	300	1,300
01-031-032-0000-6201	COMMUNICATIONS	8,501	(7,187)	1,000
01-031-032-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	1,100	1,240	2,000
01-031-032-0000-6242	ADVERTISING AND PUBLICATIONS	661	13,378	500
01-031-032-0000-6243	BOOKS AND SUBSCRIPTIONS	0	37	500
01-031-032-0000-6272	PROFESSIONAL SERVICES	7,667	5,240	8,000
01-031-032-0000-6275	CONTRACTED CLERICAL SERVICES	6,868	5,831	3,000
01-031-032-0000-6302	MISCELLANEOUS REPAIRS	172	0	200
01-031-032-0000-6330	WORK RELATED SCHOOLING	89	0	750
01-031-032-0000-6331	TRAVEL AND EXPENSES	1,350	364	2,500
01-031-032-0000-6401	OFFICE SUPPLIES	1,735	1,333	1,000
01-031-032-0000-6601	FURNITURE AND EQUIPMENT	34	738	500
	EXPENDITURES/APPROPRIATIONS	172,218	143,351	144,633
	CHANGE (TO) FROM FUND BALANCE	170,377	141,963	129,633

GENERAL FUND

Finance

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-031-033-0000-6102	REGULAR SALARIES	55,615	57,614	57,608
01-031-033-0000-6105	PART TIME SALARIES	5,365	5,061	12,397
01-031-033-0000-6131	REIMBURSED EXPENSES	43	11	200
01-031-033-0000-6153	HEALTH INSURANCE - EMPLOYEES	2,800	2,800	2,800
01-031-033-0000-6154	LIFE INSURANCE - EMPLOYEES	30	30	49
01-031-033-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	50
01-031-033-0000-6161	P E R A	3,644	3,917	4,375
01-031-033-0000-6171	F I C A	3,650	3,741	4,340
01-031-033-0000-6174	MEDICARE	854	875	1,015
01-031-033-0000-6181	DEFERRED COMPENSATION MATCH	1,040	1,040	1,300
01-031-033-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	300	355	400
01-031-033-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	1,000
01-031-033-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	150
01-031-033-0000-6330	WORK RELATED SCHOOLING	90	95	500
01-031-033-0000-6331	TRAVEL AND EXPENSES	236	211	500
01-031-033-0000-6401	OFFICE SUPPLIES	0	0	0
	EXPENDITURES/APPROPRIATIONS	73,667	75,750	86,684
	CHANGE (TO) FROM FUND BALANCE	73,667	75,750	86,684

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

Risk Management

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-031-034-0000-5101	FEES FOR SERVICES COBRA ADMIN	(910)	(1,068)	0
01-031-034-0000-5503	MISCELLANEOUS	0	0	0
01-031-034-0000-5555	INSURANCE REFUNDS - REIMBURSEMENTS	(157,093)	(96,682)	(100,000)
01-031-034-0000-5560	RETIREEES GROUP INSURANCE	(165,500)	(133,432)	(160,000)
01-031-034-0000-5565	RETIREEES LIFE INSURANCE	0	0	(200)
	REVENUE	(323,503)	(231,182)	(260,200)
01-031-034-0000-6102	REGULAR SALARIES	24,383	25,561	25,738
01-031-034-0000-6105	PART TIME SALARIES	16,591	17,204	14,872
01-031-034-0000-6131	REIMBURSED EXPENSES	11	3	300
01-031-034-0000-6151	LIFE INSURANCE - RETIREES	756	733	600
01-031-034-0000-6152	HEALTH INSURANCE - RETIREES	212,106	192,655	220,000
01-031-034-0000-6153	HEALTH INSURANCE - EMPLOYEES	1,745	1,745	2,265
01-031-034-0000-6154	LIFE INSURANCE -EMPLOYEES	15	15	50
01-031-034-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-031-034-0000-6161	P E R A	2,458	2,673	2,538
01-031-034-0000-6171	F I C A	2,380	2,481	2,518
01-031-034-0000-6172	UNEMPLOYMENT COMPENSATION	11,117	16,554	1,000
01-031-034-0000-6173	WORKERS COMPENSATION	72,055	112,898	120,000
01-031-034-0000-6174	MEDICARE	557	580	589
01-031-034-0000-6181	DEFERRED COMPENSATION MATCH	520	520	0
01-031-034-0000-6184	VEBA MATCH	520	520	0
01-031-034-0000-6331	TRAVEL AND EXPENSES	0	0	0
01-031-034-0000-6373	BONDS AND INSURANCE	152,257	155,245	160,000
01-031-034-0000-6375	CONTINGENCIES	3,139	8,990	300,000
01-031-034-0000-6398	SAFTY PROGRAM	1,284	0	3,000
	EXPENDITURES/APPROPRIATIONS	501,894	538,377	853,470
	CHANGE (TO) FROM FUND BALANCE	178,391	307,195	593,270

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

Personnel

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-031-035-0000-6102	REGULAR SALARIES	42,165	44,640	45,344
01-031-035-0000-6131	REIMBURSED EXPENSES	0	0	50
01-031-035-0000-6153	HEALTH INSURANCE - EMPLOYEES	4,181	4,181	6,261
01-031-035-0000-6154	LIFE INSURANCE - EMPLOYEES	30	30	35
01-031-034-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	4,425	3,415	0
01-031-035-0000-6161	P E R A	2,530	2,790	2,834
01-031-035-0000-6171	F I C A	2,105	2,232	2,811
01-031-035-0000-6174	MEDICARE	492	522	657
01-031-035-0000-6180	EMPLOYEE RECOGNITION	2,447	1,937	2,500
01-031-035-0000-6181	DEFERRED COMPENSATION MATCH	1,040	1,040	1,300
01-031-035-0000-6184	VEBA MATCH	2,080	2,080	0
01-031-035-0000-6201	COMMUNICATIONS	1,037	0	200
01-031-035-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	130	200
01-031-035-0000-6242	ADVERTISING AND PUBLICATIONS	151	0	200
01-031-035-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	300
01-031-035-0000-6272	PROFESSIONAL SERVICES	5,094	6,409	12,000
01-031-035-0000-6330	WORK RELATED SCHOOLING	90	168	250
01-031-035-0000-6331	TRAVEL AND EXPENSES	452	390	500
01-031-035-0000-6401	OFFICE SUPPLIES	746	30	200
01-031-035-0000-6601	FURNITURE AND EQUIPMENT	0	0	500
	EXPENDITURES/APPROPRIATIONS	69,065	69,994	76,142
	CHANGE (TO) FROM FUND BALANCE	69,065	69,994	76,142

Central Services

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-031-036-0000- 5101	FEES FOR SERVICES	(301)	(273)	0
01-031-036-0000- 5504	XEROX COPIES	(3,370)	(2,515)	(2,000)
01-031-036-0000-5505	POSTAGE	(1,147)	(1,395)	(2,500)
01-031-036-0000-5511	TELEPHONE REIMBURSEMENT	(7,232)	(6,201)	(3,000)
01-031-036-0000-5551	REFUNDS & REIMBURSEMENT	(1,127)	(1,726)	(4,000)
	REVENUE	(13,177)	(12,110)	(11,500)
01-031-036-0000-6201	COUNTY WIDE TELEPHONE SVC	31,128	44,847	45,000
01-031-036-0000-6203	POSTAGE	33,105	34,544	60,000
01-031-036-0000-6211	TELEPHONE EXPENSE & REPAIR	0	3,123	7,500
01-031-036-0000-6274	STAFF DEVELOPMENT	0	200	5,500
01-031-036-0000-6301	MAINTENANCE CONTRACTS	2,141	1,089	2,000
01-031-036-0000-6302	MISCELLANEOUS REPAIRS	41	22	500
01-031-036-0000-6303	AUTO EXPENSE	4,876	2,090	1,500
01-031-036-0000-6305	AUTO MAINTENANCE	709	216	2,000
01-031-036-0000-6306	AUTO LEASE	0	0	20,000
01-031-036-0000-6341	MACHINE & EQUIP RENTALS (POSTAGE METER)	390	845	500
01-031-036-0000-6351	MISCELLANEOUS	0	2,078	0
01-031-036-0000-6403	COPY MACHINES AND SUPPLIES	5,134	3,688	4,000
01-031-036-0000-6410	CENTRAL SUPPLIES	29,783	32,349	30,000
01-031-036-0000-6562	GASOLINE	11,242	12,592	10,000
01-031-036-0000-6668	ORDINANCE CODIFICATION	0	0	0
	EXPENDITURES/APPROPRIATIONS	118,549	137,683	188,500
	CHANGE (TO) FROM FUND BALANCE	105,372	125,573	177,000

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

GIS Department

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-031-038-0000-6102	REGULAR SALARIES	0	0	0
01-031-038-0000-6131	REIMBURSED EXPENSES	0	0	0
01-031-038-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	0
01-031-038-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	0
01-031-038-0000-6161	P E R A	0	0	0
01-031-038-0000-6171	F I C A	0	0	0
01-031-038-0000-6174	MEDICARE	0	0	0
01-031-038-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-031-038-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	0
01-031-038-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-031-038-0000-6272	PROFESSIONAL SERVICES	0	0	0
01-031-038-0000-6330	WORK RELATED SCHOOLING	0	0	0
01-031-038-0000-6331	TRAVEL AND EXPENSES	0	0	0
01-031-038-0000-6351	MISCELLANEOUS	0	0	0
01-031-038-0000-6401	OFFICE SUPPLIES	0	0	0
01-031-038-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	0	0	0

Information Systems

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2006	BUDGET 2008
	REVENUE	0	0	0
01-031-061-0000-6102	REGULAR SALARIES	103,732	108,501	150,051
01-031-061-0000-6104	OVERTIME SALARIES	7,210	15,063	0
01-031-061-0000-6105	PART TIME SALARIES	0	0	0
01-031-061-0000-6131	REIMBURSED EXPENSES	0	11	0
01-031-061-0000-6153	HEALTH INSURANCE - EMPLOYEES	6,999	6,999	10,500
01-031-061-0000-6154	LIFE INSURANCE - EMPLOYEES	82	84	105
01-031-061-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-031-061-0000-6161	P E R A	6,657	7,723	9,040
01-031-061-0000-6171	F I C A	6,325	7,148	9,303
01-031-061-0000-6174	MEDICARE	1,479	1,672	2,176
01-031-061-0000-6201	COMMUNICATIONS	956	1,002	0
01-031-061-0000-6233	WEB-PAGE DEVELOPMENT	174	110	5,000
01-031-061-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	1,320	1,500
01-031-061-0000-6272	PROFESSIONAL SERVICES	78,369	83,996	100,000
01-031-061-0000-6275	CONTRACTED CLERICAL SERVICES	0	1,342	1,500
01-031-061-0000-6301	MAINTENANCE CONTRACTS	48,855	20,660	10,000
01-031-061-0000-6302	MISCELLANEOUS REPAIRS	701	0	5,000
01-031-061-0000-6330	WORK RELATED SCHOOLING	571	704	1,750
01-031-061-0000-6331	TRAVEL AND EXPENSES	433	663	1,000
01-031-061-0000-6351	MISCELLANEOUS	0	0	0
01-031-061-0000-6401	OFFICE SUPPLIES	43	361	500
01-031-061-0000-6402	DATA PROCESSING SUPPLIES	11,626	15,181	13,000
01-031-061-0000-6601	FURNITURE AND EQUIPMENT	0	444	500
	EXPENDITURES/APPROPRIATIONS	274,212	272,984	320,925
	CHANGE (TO) FROM FUND BALANCE	274,212	272,984	320,925

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

AUDITOR/TREASURER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-041-000-0000-5101	FEES FOR SERVICES	(6,003)	(22,976)	(10,000)
01-041-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(6,003)	(22,976)	(10,000)
01-041-000-0000-6102	REGULAR SALARIES	253,473	262,065	295,919
01-041-000-0000-6104	OVERTIME SALARIES	1,308	581	0
01-041-000-0000-6105	PART TIME SALARIES	26,357	24,105	11,196
01-041-000-0000-6131	REIMBURSED EXPENSES	25	0	0
01-041-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	12,918	12,589	16,783
01-041-000-0000-6154	LIFE INSURANCE - EMPLOYEES	231	227	210
01-041-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-041-000-0000-6161	P E R A	16,404	17,409	18,436
01-041-000-0000-6171	F I C A	16,355	16,392	13,776
01-041-000-0000-6174	MEDICARE	3,825	3,834	3,222
01-041-000-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	1,300
01-041-000-0000-6184	VEBA MATCH	2,600	2,600	0
01-041-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	1,230	2,702	2,900
01-041-000-0000-6242	ADVERTISING AND PUBLICATIONS	10,777	11,043	13,100
01-041-000-0000-6243	BOOKS AND SUBSCRIPTIONS	209	213	400
01-041-000-0000-6267	STATE AUDIT COSTS	80,390	60,857	71,000
01-041-000-0000-6272	PROFESSIONAL SERVICES	0	138	10,500
01-041-000-0000-6301	MAINTENANCE CONTRACTS	33,578	46,475	43,600
01-041-000-0000-6302	MISCELLANEOUS REPAIRS	883	120	1,000
01-041-000-0000-6307	MAINTENANCE SERVICE CONTRACTS	0	0	5,300
01-041-000-0000-6331	TRAVEL AND EXPENSES	4,070	4,992	4,900
01-041-000-0000-6351	MISCELLANEOUS	205	212	500
01-041-000-0000-6401	OFFICE SUPPLIES	24,948	23,319	23,900
01-041-000-0000-6601	FURNITURE AND EQUIPMENT	2,000	523	2,500
	EXPENDITURES/APPROPRIATIONS	493,086	491,696	540,442
	CHANGE (TO) FROM FUND BALANCE	487,083	468,720	530,442

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

ASSESSOR

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-043-000-0000-5503	MISCELLANEOUS	0	(6,000)	(10,000)
	REVENUE	0	(6,000)	(10,000)
01-043-000-0000-6102	REGULAR SALARIES	299,270	301,218	324,854
01-043-000-0000-6104	OVERTIME SALARIES	0	149	0
01-043-000-0000-6105	PART TIME SALARIES	0	608	0
01-043-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	12,576	11,592	16,369
01-043-000-0000-6154	LIFE INSURANCE - EMPLOYEES	246	235	245
01-043-000-0000-6161	P E R A	17,956	18,873	20,303
01-043-000-0000-6171	F I C A	17,835	18,050	20,141
01-043-000-0000-6174	MEDICARE	4171	4221	4,710
01-043-000-0000-6181	DEFERRED COMPENSATION MATCH	650	875	1,300
01-043-000-0000-6201	COMMUNICATIONS	0	1,327	1,400
01-043-000-0000-6203	POSTAGE	4,325	4,500	4,500
01-043-000-0000-6232	PHOTO SUPPLIES AND PROCESSING	186	167	700
01-043-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	1,995	1,585	1,500
01-043-000-0000-6242	ADVERTISING AND PUBLICATIONS	245	170	300
01-043-000-0000-6243	BOOKS AND SUBSCRIPTIONS	162	105	500
01-043-000-0000-6272	PROFESSIONAL SERVICES	5,889	5,018	5,000
01-043-000-0000-6275	CONTRACTED CLERICAL SERVICES	4,268	18,352	5,000
01-043-000-0000-6288	CONTRACTED APPRAISAL SERVICES	0	0	10,000
01-043-000-0000-6301	MAINTENANCE CONTRACTS	4,476	4,971	17,000
01-043-000-0000-6302	MISCELLANEOUS REPAIRS	331	0	0
01-043-000-0000-6303	AUTO EXPENSE	255	124	300
01-043-000-0000-6307	MAINTENANCE CONTRACTS- WEB PAGES	0	14,070	9,900
01-043-000-0000-6330	WORK RELATED SCHOOLING	885	1,359	2,700
01-043-000-0000-6331	TRAVEL AND EXPENSES	2,103	2,372	4,000
01-043-000-0000-6401	OFFICE SUPPLIES	1,944	981	2,200
01-043-000-0000-6562	GASOLINE	3,684	2,869	3,500
01-043-000-0000-6601	FURNITURE AND EQUIPMENT	243	0	0
	EXPENDITURES/APPROPRIATIONS	383,695	413,791	456,422
	CHANGE (TO) FROM FUND BALANCE	383,695	407,791	446,422

2008 FREEBORN COUNTY BUDGET

GENERAL FUND
LICENSE CENTER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-045-000-0000-5101	FEES FOR SERVICES	(180,058)	(186,207)	(190,000)
01-045-000-0000-5110	MISCELLANEOUS FEES/GAME & FISH			(1,200)
01-045-000-0000-5132	DRIVERS LICENSE	(48,275)	(42,655)	(31,500)
01-045-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(228,333)	(228,862)	(222,700)
01-045-000-0000-6102	REGULAR SALARIES	130,919	133,297	158,974
01-045-000-0000-6104	OVERTIME SALARIES	2,039	28	0
01-045-000-0000-6105	PART TIME SALARIES	32,303	31,332	20,253
01-045-000-0000-6131	REIMBURSED EXPENSES	39	45	0
01-045-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	22,051	21,760	19,152
01-045-000-0000-6154	LIFE INSURANCE - EMPLOYEES	127	149	140
01-045-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-045-000-0000-6161	P E R A	9,233	10,291	11,202
01-045-000-0000-6171	F I C A	8,606	8,490	11,112
01-045-000-0000-6174	MEDICARE	2,013	1,986	2,599
01-045-000-0000-6201	COMMUNICATIONS	0	0	700
01-045-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	434	474	600
01-045-000-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	100
01-045-000-0000-6275	CONTRACTED CLERICAL SERVICES	0	33	0
01-045-000-0000-6301	MAINTENANCE CONTRACTS	0	554	600
01-045-000-0000-6302	MISCELLANEOUS REPAIRS	0	0	600
01-045-000-0000-6331	TRAVEL AND EXPENSES	0	0	500
01-045-000-0000-6351	MISCELLANEOUS	539	1,302	1,500
01-045-000-0000-6401	OFFICE SUPPLIES	2,858	339	4,000
01-045-000-0000-6601	FURNITURE AND EQUIPMENT	0	55	0
	EXPENDITURES/APPROPRIATIONS	211,161	210,135	232,032
	CHANGE (TO) FROM FUND BALANCE	(17,172)	(18,727)	9,332

2008 FREEBORN COUNTY BUDGET

SURVEYOR

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
01-046-000-0000-6272	PROFESSIONAL SERVICES	3,597	5,784	20,000
01-046-000-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-046-000-0000-6624	COMPUTER EQUIPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	3,597	5,784	20,000
	CHANGE (TO) FROM FUND BALANCE	3,597	5,784	20,000

GENERAL FUND

ELECTIONS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-063-000-0000-5501	INTEREST ON HAVA GRANT	(482)	(3,559)	0
01-063-000-0000-5506	ELECTIONS	(4,704)	(14,932)	(1,000)
01-063-000-0000-5527	FED GRANT HAVA	(396,000)	0	0
	REVENUE	(401,186)	(18,491)	(1,000)
01-063-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	110	0	200
01-063-000-0000-6242	ADVERTISING AND PUBLICATIONS	4,145	0	6,000
01-063-000-0000-6272	PROFESSIONAL SERVICES	1,065	0	3,000
01-063-000-0000-6331	TRAVEL AND EXPENSES	1,865	269	2,000
01-063-000-0000-6351	MISCELLANEOUS	0	118	0
01-063-000-0000-6411	GENERAL SUPPLIES	42,345	1,614	70,000
01-063-000-0000-6601	FURNITURE AND EQUIPMENT	201,143	78,152	0
	EXPENDITURES/APPROPRIATIONS	250,673	80,153	81,200
	CHANGE (TO) FROM FUND BALANCE	(150,513)	61,662	80,200

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

ATTORNEY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-091-000-0000-5101	FEES FOR SERVICES	(22,696)	(33,626)	(23,000)
01-091-000-0000-5144	CHILD SUPPORT MOTION FEE	(4,481)	(460)	0
01-091-000-0000-5301	FINES AND FORFEITURES	(27,890)	(6,479)	0
01-091-000-0000-5503	MISCELLANEOUS	0	0	0
01-091-000-0000-5720	COMMUNITY PROSECUTION GRANT	0	0	0
01-091-000-0000-5721	FEDERAL GRANT-JAIBG	0	0	0
01-091-000-0000-5722	LOCAL GRANT-POLICE SOCIALWORKER	0	0	0
	REVENUE	(55,067)	(40,565)	(23,000)
01-091-000-0000-6102	REGULAR SALARIES	341,349	354,663	406,974
01-091-000-0000-6105	PART TIME SALARIES	0	0	0
01-091-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	21,824	21,824	25,326
01-091-000-0000-6154	LIFE INSURANCE - EMPLOYEES	223	223	245
01-091-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-091-000-0000-6161	P E R A	20,481	22,166	25,436
01-091-000-0000-6171	F I C A	19,655	20,299	25,323
01-091-000-0000-6174	MEDICARE	4,597	4,747	5,901
01-091-000-0000-6181	DEFERRED COMPENSATION MATCH	3,900	3,900	3,900
01-091-000-0000-6201	COMMUNICATIONS	0	0	0
01-091-000-0000-6205	PAPER SERVICE	315	196	500
01-091-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	11,005	10,284	6,800
01-091-000-0000-6242	ADVERTISING AND PUBLICATIONS	711	1,040	800
01-091-000-0000-6243	BOOKS AND SUBSCRIPTIONS	5,122	8,011	6,000
01-091-000-0000-6261	ATTORNEYS FEES COMMUNITY PROS	0	0	0
01-091-000-0000-6272	PROFESSIONAL SERVICES	24,050	23,882	24,000
01-091-000-0000-6275	CONTRACTED SERVICES POLICE SOCIALWORKER	0	0	0
01-091-000-0000-6301	MAINTENANCE CONTRACTS	4,903	4,779	5,000
01-091-000-0000-6302	MISCELLANEOUS REPAIRS	142	469	0
01-091-000-0000-6331	TRAVEL AND EXPENSES	1,818	1,253	1,000
01-091-000-0000-6351	MISCELLANEOUS	56	0	1,000
01-091-000-0000-6365	WITNESS FEES	(105)	0	200
01-091-000-0000-6375	CONTINGENCIES	0	683	7,500
01-091-000-0000-6385	DISCRETIONARY-FINES & FORFITURE	4,593	18,957	0
01-091-000-0000-6401	OFFICE SUPPLIES	1,986	1,907	2,100
01-091-092-0000-6261	ATTORNEYS FEES COMMUNITY PROS	0	0	0
01-091-092-0000-6272	PROFESSIONAL SERVICES	0	0	0
	EXPENDITURES/APPROPRIATIONS	466,625	499,283	548,005
	CHANGE (TO) FROM FUND BALANCE	411,558	458,718	525,005

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

RECORDER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-101-000-0000-5101	FEES FOR SERVICES	(194,327)	(195,646)	(200,000)
01-101-000-0000-5106	TECH COMP FUND	(91,872)	(84,106)	(88,000)
01-101-000-0000-5110	RECORDERS EQUIP (MN STAT 357.18)	(83,521)	(76,460)	(80,000)
	REVENUE	(369,720)	(356,212)	(368,000)
01-101-000-0000-6102	REGULAR SALARIES	185,947	195,535	198,910
01-101-000-0000-6105	PART TIME SALARIES	1,779	0	0
01-101-000-0000-6131	REIMBURSED EXPENSES	0	0	0
01-101-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	27,876	21,527	26,152
01-101-000-0000-6154	LIFE INSURANCE - EMPLOYEES	186	183	174
01-101-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-101-000-0000-6161	P E R A	11,157	12,221	12,432
01-101-000-0000-6171	F I C A	9,806	10,405	12,332
01-101-000-0000-6174	MEDICARE	2,293	2,434	2,884
01-101-000-0000-6184	VEBA MATCH	2,600	3,900	0
01-101-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	450	500	500
01-101-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
01-101-000-0000-6243	BOOKS AND SUBSCRIPTIONS	51	58	300
01-101-000-0000-6272	PROFESSIONAL SERVICES	9,564	450	1,500
01-101-000-0000-6275	CONTRACTED CLERICAL SERVICES	6,542	24,465	7,500
01-101-000-0000-6301	MAINTENANCE CONTRACTS	14,971	7,800	15,000
01-101-000-0000-6302	MISCELLANEOUS REPAIRS	119	96	1,000
01-101-000-0000-6330	WORK RELATED SCHOOLING	0	0	350
01-101-000-0000-6331	TRAVEL AND EXPENSES	0	286	1,000
01-101-000-0000-6401	OFFICE SUPPLIES	4,724	5,583	7,500
01-101-000-0000-6405	MICROFILM SUPPLIES	0	0	0
01-101-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	500
01-101-000-0000-6704	DEBT SERVICE TO CAPITAL EQUIPMENT	0	83,521	6,500
	EXPENDITURES/APPROPRIATIONS	278,065	368,964	294,534
	CHANGE (TO) FROM FUND BALANCE	(91,655)	12,752	(73,466)

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

MAINTENANCE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-111-000-0000-5110	MISC - INTRA COUNTY FEES	(53,900)	(39,200)	(52,500)
01-111-000-0000-5503	MISCELLANEOUS	(798)	(8,639)	0
	REVENUE	(54,698)	(47,839)	(52,500)
01-111-000-0000-6102	REGULAR SALARIES	118,180	123,124	91,250
01-111-000-0000-6104	OVERTIME SALARIES	3,420	3,104	0
01-111-000-0000-6105	PART TIME SALARIES	59,444	62,489	77,740
01-111-000-0000-6131	REIMBURSED EXPENSES	0	0	100
01-111-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	12,698	10,074	10,500
01-111-000-0000-6154	LIFE INSURANCE - EMPLOYEES	112	112	70
01-111-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-111-000-0000-6161	P E R A	10,863	11,795	10,862
01-111-000-0000-6171	F I C A	10,660	11,182	10,477
01-111-000-0000-6174	MEDICARE	2,493	2,615	2,450
01-111-000-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	1,300
01-111-000-0000-6184	VEBA MATCH	1,300	1,300	0
01-111-000-0000-6201	COMMUNICATIONS	1,156	1,407	1,200
01-111-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	30	0	100
01-111-000-0000-6251	GAS AND ELECTRICITY	508,048	465,757	500,000
01-111-000-0000-6252	WATER AND SEWER	8,447	9,415	9,500
01-111-000-0000-6253	TOWELS & SOFT WATER	0	0	0
01-111-000-0000-6254	DISPOSAL	13,486	13,186	14,050
01-111-000-0000-6275	CONTRACTED CLERICAL SERVICES	5,823	7,799	25,000
01-111-000-0000-6301	MAINTENANCE CONTRACTS	4,893	5,300	5,775
01-111-000-0000-6302	MISCELLANEOUS REPAIRS	45,678	36,376	25,000
01-111-000-0000-6304	OTHER MAINTENANCE SNOW REMOVAL	82	0	0
01-111-000-0000-6331	TRAVEL AND EXPENSES	0	0	500
01-111-000-0000-6351	MISCELLANEOUS	312	9,412	0
01-111-000-0000-6411	GENERAL SUPPLIES	29,754	30,435	27,000
01-111-000-0000-6562	GASOLINE	1,431	2,050	1,600
01-111-000-0000-6601	FURNITURE AND EQUIPMENT	285	340	1,000
	EXPENDITURES/APPROPRIATIONS	839,895	808,572	815,474
	CHANGE (TO) FROM FUND BALANCE	785,197	760,733	762,974

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

VETERAN'S SERVICES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-121-000-0000-5503	MISCELLANEOUS	0	(1)	0
01-121-000-0000-5720	GRANTS-STATE	0	(4,100)	0
	REVENUE	0	(4,101)	0
01-121-000-0000-6102	REGULAR SALARIES	85,343	88,411	88,878
01-121-000-0000-6105	PART TIME SALARIES	341	0	0
01-121-000-0000-6131	REIMBURSED EXPENSES	7	4	60
01-121-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	3,500	3,500	3,500
01-121-000-0000-6154	LIFE INSURANCE - EMPLOYEES	74	74	70
01-121-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-121-000-0000-6161	P E R A	5,141	5,526	5,555
01-121-000-0000-6171	F I C A	5,080	5,204	5,510
01-121-000-0000-6174	MEDICARE	1,188	1,217	1,289
01-121-000-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	1,300
01-121-000-0000-6201	COMMUNICATIONS	231	230	260
01-121-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	224	226	360
01-121-000-0000-6243	BOOKS AND SUBSCRIPTIONS	93	48	200
01-121-000-0000-6275	CONTRACTED CLERICAL SERVICES	3,291	3,484	2,650
01-121-000-0000-6302	MISCELLANEOUS REPAIRS	0	80	0
01-121-000-0000-6303	AUTO EXPENSE	292	1,035	1,000
01-121-000-0000-6305	AUTO MAINTENANCE	17	0	200
01-121-000-0000-6331	TRAVEL AND EXPENSES	16,031	16,223	17,770
01-121-000-0000-6351	MISCELLANEOUS	0	4,210	0
01-121-000-0000-6401	OFFICE SUPPLIES	334	283	490
01-121-000-0000-6562	GASOLINE	5,779	5,457	5,150
01-121-000-0000-6601	FURNITURE AND EQUIPMENT	852	1,818	0
	EXPENDITURES/APPROPRIATIONS	129,118	138,330	134,242
	CHANGE (TO) FROM FUND BALANCE	129,118	134,229	134,242

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

CORONER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
01-123-000-0000-6102	REGULAR SALARIES	11,317	11,599	0
01-123-000-0000-6105	PART TIME SALARIES	0	0	0
01-123-000-0000-6161	P E R A	679	725	0
01-123-000-0000-6171	F I C A	702	719	0
01-123-000-0000-6174	MEDICARE	164	168	0
01-123-000-0000-6201	COMMUNICATIONS	0	0	0
01-123-000-0000-6272	PROFESSIONAL SERVICES	9,437	10,448	67,000
01-123-000-0000-6331	TRAVEL AND EXPENSES	0	671	0
01-123-000-0000-6351	MISCELLANEOUS	0	0	0
01-123-000-0000-6411	GENERAL SUPPLIES	0	204	0
	EXPENDITURES/APPROPRIATIONS	22,299	24,534	67,000
	CHANGE (TO) FROM FUND BALANCE	22,299	24,534	67,000

GENERAL FUND

MISSING HEIRS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-130-000-0000-5501	INTEREST	(1,186)	(2,531)	0
01-130-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(1,186)	(2,531)	0
01-123-000-0000-6351	MISCELLANEOUS	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(1,186)	(2,531)	0

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

SHERIFF

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-201-000-0000-5101	FEES FOR SERVICES	(95,401)	(103,849)	(110,000)
01-201-000-0000-5103	PROCESS SERVICE	(56,470)	(49,946)	(30,000)
01-201-000-0000-5110	DWI	(2,718)	(449)	0
01-201-000-0000-5141	DONATIONS- DRUG DOG	(30)	0	0
01-201-000-0000-5119	LOCAL CRIMINAL JUSTICE AID	0	0	0
01-201-000-0000-5271	POLICE AID	(90,944)	(109,845)	(88,000)
01-201-000-0000-5293	PEACE OFFICER	(8,682)	(9,246)	(10,000)
01-201-000-0000-5301	FINES & FORFITURES	(6,053)	0	0
01-201-000-0000-5410	GUN PERMIT	(2,700)	(2,810)	(500)
01-201-000-0000-5503	MISCELLANEOUS	(22)	(727)	(350)
01-201-000-0000-5511	TELEPHONE CALLS	0	0	(300)
01-201-000-0000-5551	REFUNDS AND REIMBURSEMENTS	(47,649)	(47,144)	(40,000)
	REVENUE	(310,669)	(324,016)	(279,150)

GENERAL FUND

SHERIFF

01-201-000-0000-6102	REGULAR SALARIES	1,224,636	1,248,655	1,236,589
01-201-000-0000-6104	OVERTIME SALARIES	103,877	117,359	110,000
01-201-000-0000-6105	PART TIME SALARIES	21,829	31,067	33,924
01-201-000-0000-6131	REIMBURSED EXPENSES	51	14	0
01-201-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	95,375	71,329	71,421
01-201-000-0000-6154	LIFE INSURANCE - EMPLOYEES	2,949	2,809	870
01-201-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-201-000-0000-6161	P E R A	127,367	143,078	137,351
01-201-000-0000-6171	F I C A	14,216	13,014	18,422
01-201-000-0000-6174	MEDICARE	16,279	17,070	18,422
01-201-000-0000-6181	DEFERRED COMPENSATION MATCH	975	975	975
01-111-000-0000-6184	VEBA MATCH	9,751	8,451	0
01-201-000-0000-6201	COMMUNICATIONS	4,446	4,675	4,300
01-201-000-0000-6206	PRISONER CONVEYANCE	0	0	3,000
01-201-000-0000-6232	PHOTO SUPPLIES AND PROCESSING	5	26	2,500
01-201-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	5,007	5,214	5,500
01-201-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	1,225	1,200
01-201-000-0000-6243	BOOKS AND SUBSCRIPTIONS	766	961	750
01-201-000-0000-6264	INTERPRETUR FEES	383	188	500
01-201-000-0000-6301	MAINTENANCE CONTRACTS	4,092	3,676	4,500
01-201-000-0000-6302	MISCELLANEOUS REPAIRS	534	214	1,000
01-201-000-0000-6303	AUTO EXPENSE	18,785	18,234	20,000
01-201-000-0000-6306	AUTO LEASE	102,822	126,138	100,000
01-201-000-0000-6330	WORK RELATED SCHOOLING	5,443	8,972	15,000
01-201-000-0000-6331	TRAVEL AND EXPENSES	4,010	4,181	5,000
01-201-000-0000-6341	MACHINE AND EQUIPMENT RENTALS	0	0	1,000
01-201-000-0000-6351	MISCELLANEOUS	6,634	4,243	5,000
01-201-000-0000-6354	SERVICE TO VICTIM	0	708	500
01-201-000-0000-6355	UNIFORM ALLOWANCE-DEPUTIES	28,105	35,013	30,100
01-201-000-0000-6361	TOWING CHARGES	2,232	3,605	2,500
01-201-000-0000-6372	BAILIFF	2,800	3,524	3,000
01-201-000-0000-6374	EMPLOYMENT PHYSICALS	320	1,339	2,000
01-201-000-0000-6385	DISCRETIONARY	6,744	6,059	2,000
01-201-000-0000-6401	OFFICE SUPPLIES	4,143	4,394	5,200
01-201-000-0000-6411	GENERAL SUPPLIES	8,621	13,130	12,000
01-201-000-0000-6562	GASOLINE	24,691	24,202	18,500
01-201-000-0000-6564	TIRES,TUBES AND BATTERIES	4,881	10,534	5,500
01-201-000-0000-6601	FURNITURE AND EQUIPMENT	833	0	0
	EXPENDITURES/APPROPRIATIONS	1,853,602	1,934,276	1,878,524
	CHANGE (TO) FROM FUND BALANCE	1,542,933	1,610,260	1,599,374

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

JOINT LAW ENFORCEMENT CENTER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-203-000-0000-5517	CITY SHARE JOINT LEC	(50,932)	(179,328)	(200,000)
	REVENUE	(50,932)	(179,328)	(200,000)
01-203-000-0000-6201	COMMUNICATIONS	0	0	2,500
01-203-000-0000-6301	MAINTENANCE CONTRACTS	13,385	617	30,000
01-203-000-0000-6302	MISCELLANEOUS REPAIRS	3,962	854	2,000
01-203-000-0000-6341	MACHINE AND EQUIPMENT RENTALS	7,676	9,122	10,000
01-203-000-0000-6351	MISCELLANEOUS	0	0	10,000
01-203-000-0000-6358	COUNTY SHARE JOINT LEC EXPENSES	119,209	135,080	100,000
01-203-000-0000-6401	OFFICE SUPPLIES	2,355	1,997	4,500
01-203-000-0000-6411	GENERAL SUPPLIES	411	0	2,000
01-203-000-0000-6601	FURNITURE AND EQUIPMENT	114	1,272	6,500
	EXPENDITURES/APPROPRIATIONS	147,112	148,942	167,500
	CHANGE (TO) FROM FUND BALANCE	96,180	(30,386)	(32,500)

BOAT & WATER SAFETY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-205-000-0000-5720	GRANTS	(6,660)	(18,900)	(2,200)
	REVENUE	(6,660)	(18,900)	(2,200)
01-205-000-0000-6102	REGULAR SALARIES	2,917	2,500	0
01-205-000-0000-6105	PART TIME SALARIES	0	0	1,000
01-205-000-0000-6171	FICA	181	155	155
01-205-000-0000-6174	MEDICARE	42	36	36
01-205-000-0000-6302	MISCELLANEOUS REPAIRS	851	1,441	500
01-205-000-0000-6303	AUTO EXPENSE	31	104	0
01-205-000-0000-6411	GENERAL SUPPLIES	103	156	500
01-205-000-0000-6562	GASOLINE	333	217	600
01-205-000-0000-6601	FURNITURE AND EQUIPMENT	4,688	16,919	1,000
	EXPENDITURES/APPROPRIATIONS	9,146	21,528	3,791
	CHANGE (TO) FROM FUND BALANCE	2,486	2,628	1,591

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

ENHANCED 911 SYSTEM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-206-000-0000-5201	INTERGOVERNMENTAL AID	(113,439)	(113,571)	(70,000)
01-206-000-0000-5501	INTEREST	(2,175)	(1,736)	(1,000)
	REVENUE	(115,614)	(115,307)	(71,000)
01-206-000-0000-6272	PROFESSIONAL SERVICES	2,786	4,509	4,520
01-206-000-0000-6302	MISCELLANEOUS REPAIRS	0	20	0
01-206-000-0000-6411	GENERAL SUPPLIES	213	40	10,000
01-206-000-0000-6601	FURNITURE AND EQUIPMENT	26,095	2,966	50,000
	EXPENDITURES/APPROPRIATIONS	29,094	7,535	64,520
	CHANGE (TO) FROM FUND BALANCE	(86,520)	(107,772)	(6,480)

GENERAL FUND

D.A.R.E.

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-207-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
01-207-000-0000-6102	REGULAR SALARIES	0	0	3,000
01-207-000-0000-6161	PERA	0	0	400
01-207-000-0000-6174	MEDICARE	0	0	100
01-207-000-0000-6331	TRAVEL AND EXPENSES	0	0	700
01-207-000-0000-6351	MISCELLANEOUS REPAIRS	0	0	0
01-207-000-0000-6411	GENERAL SUPPLIES	0	0	1,000
	EXPENDITURES/APPROPRIATIONS	0	0	5,200
	CHANGE (TO) FROM FUND BALANCE	0	0	5,200

GENERAL FUND

DNR-SNOWMOBILE SAFTY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-208000-0000-5720	GRANTS STATE	(263)	(828)	(4,500)
	REVENUE	(263)	(828)	(4,500)
01-208-000-0000-6102	REGULAR SALARIES	0	0	0
01-208-000-0000-6104	OVERTIME SALARIES	0	0	5,000
01-208-000-0000-6302	MISCELLANEOUS REPAIRS	0	196	500
01-208-000-0000-6343	LEASE EQUIPMENT	0	0	0
01-208-000-0000-6411	GENERAL SUPPLIES	263	62	300
01-208-000-0000-6562	GAS AND OIL	0	27	300
01-208-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	263	285	6,100
	CHANGE (TO) FROM FUND BALANCE	0	(543)	1,600

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

JAIL

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-251-000-0000-5101	BOOKING FEES	(8,470)	(8,430)	(9,000)
01-251-000-0000-5102	BOARD OF PRISONERS	(172,667)	(218,264)	(250,000)
01-251-000-0000-5110	MISCELLANEOUS DRUG TEST FEES	(18,600)	(12,025)	(17,000)
01-251-000-0000-5503	MISCELLANEOUS	(2,438)	(2,000)	(3,000)
01-251-000-0000-5511	TELEPHONE REIMBURSEMENT	(27,546)	(24,115)	(15,000)
01-251-000-0000-5512	CANTEEN FUND	(2,274)	(3,022)	(2,200)
01-251-000-0000-5551	REFUNDS AND REIMBURSEMENTS	(4,156)	(3,918)	0
01-251-000-0000-5720	GRANTS-STATE	0	0	(5,500)
	REVENUE	(236,151)	(271,774)	(301,700)
01-251-000-0000-6102	REGULAR SALARIES	1,046,784	1,169,456	1,235,564
01-251-000-0000-6104	OVERTIME SALARIES	79,333	118,576	50,000
01-251-000-0000-6131	REIMBURSED EXPENSES	37	127	0
01-251-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	76,828	61,890	64,652
01-251-000-0000-6154	LIFE INSURANCE - EMPLOYEES	964	1,023	1,120
01-251-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-251-000-0000-6161	P E R A	97,987	111,505	102,142
01-251-000-0000-6171	F I C A	65,696	76,216	71,534
01-251-000-0000-6174	MEDICARE	15,365	17,825	16,730
01-201-000-0000-6181	DEFERRED COMPENSATION MATCH	0	0	2,600
01-251-000-0000-6184	VEBA MATCH	4,659	5,850	0
01-251-000-0000-6201	COMMUNICATIONS	0	0	1,500
01-251-000-0000-6243	BOOKS AND SUBSCRIPTIONS	465	475	500
01-251-000-0000-6274	PURCHASE OF SERVICE (JAIL SPACE)	0	0	0
01-251-000-0000-6301	MAINTANCE CONTRACTS	0	5,634	17,000
01-251-000-0000-6302	MISCELLANEOUS REPAIRS	1,466	2,093	2,500
01-251-000-0000-6331	TRAVEL AND EXPENSES	1,981	2,859	1,000
01-251-000-0000-6341	MACHINE AND EQUIPMENT RENTALS	1,994	2,042	2,000
01-251-000-0000-6351	MISCELLANEOUS	931	815	1,500
01-251-000-0000-6352	BOARD OF PRISONERS	140,715	195,781	250,000
01-251-000-0000-6353	SERVICE TO INMATES	93,275	135,146	125,000
01-251-000-0000-6395	JUVENILE JAIL REMOVAL PROJECT	0	0	2,000
01-251-000-0000-6401	OFFICE SUPPLIES	2,322	3,261	2,000
01-251-000-0000-6411	GENERAL SUPPLIES	38,985	56,123	50,000
01-251-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	1,669,787	1,966,697	1,999,342
	CHANGE (TO) FROM FUND BALANCE	1,433,636	1,694,923	1,697,642

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

COURT SERVICES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-252-000-0000-5101	FEES	(9,146)	(1,230)	(6,000)
01-252-000-0000-5146	SUPERVISION FEES	(31,696)	(32,115)	(20,000)
01-252-000-0000-5274	PROBATION OFFICERS SALARY	(104,182)	(104,349)	(110,000)
01-252-000-0000-5276	JUVENILE DETENTION AID	0	0	0
01-252-000-0000-5503	MISCELLANEOUS	(88,435)	(90,687)	(87,000)
01-252-000-0000-5720	GRANTS-STATE	0	0	0
	REVENUE	(233,459)	(228,381)	(223,000)
01-252-000-0000-6102	REGULAR SALARIES	369,690	395,244	343,128
01-252-000-0000-6104	OVERTIME SALARIES	0	103	0
01-252-000-0000-6105	PART TIME SALARIES	21,131	23,079	24,180
01-252-000-0000-6131	REIMBURSED EXPENSES	176	81	200
01-252-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	3,500	3,709	3,500
01-252-000-0000-6154	LIFE INSURANCE - EMPLOYEES	298	289	244
01-252-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-252-000-0000-6161	P E R A	23,449	25,982	22,957
01-252-000-0000-6171	F I C A	23,426	25,411	22,774
01-252-000-0000-6174	MEDICARE	5,479	5,943	5,326
01-252-000-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,318	1,300
01-252-458-0000-6201	COMMUNICATIONS	0	2,247	2,300
01-252-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	350	320	3,000
01-252-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	2,809	150
01-252-000-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	260
01-252-451-0000-6264	INTERPRETUR FEES	10,050	11,218	11,000
01-252-000-0000-6271	LAB TEST - DRUG/ALCOHOL	1,852	13,228	6,000
01-252-000-0000-6272	PROFESSIONAL SER. DRUG TEST ADULT	5,817	4,322	6,000
01-252-000-0000-6275	CONTRACTED CLERICAL SERVICES	4,098	2,373	1,200
01-252-000-0000-6279	CONTRACTED SERVICES	0	6,265	6,000
01-252-000-0000-6289	JUV. DETENTION-CHAI-O-LAKES	74,194	83,220	100,000
01-252-000-0000-6290	SENTENCE TO SERVICE	33,895	35,807	41,000
01-252-000-0000-6301	MAINTENANCE CONTRACTS	7,120	6,152	6,500
01-252-000-0000-6302	MISCELLANEOUS REPAIRS	685	149	225
01-252-000-0000-6330	WORK RELATED SCHOOLING	1,580	575	2,000
01-252-000-0000-6331	TRAVEL AND EXPENSES	3,500	2,311	3,600
01-252-000-0000-6351	MISCELLANEOUS	18,490	0	1,000
01-252-000-0000-6401	OFFICE SUPPLIES	2,068	1,311	2,000
01-252-000-0000-6411	GENERAL SUPPLIES	419	956	0
01-252-000-0000-6601	FURNITURE AND EQUIPMENT	9,846	4,384	2,500
	EXPENDITURES/APPROPRIATIONS	622,413	658,806	618,344
	CHANGE (TO) FROM FUND BALANCE	388,954	430,425	395,344

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

CIVIL DEFENSE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-281-000-0000-5503	MISCELLANEOUS	0	0	0
01-281-000-0000-5720	GRANTS	(22,517)	(6,500)	(6,500)
	REVENUE	(22,517)	(25,646)	(6,500)
01-281-000-0000-6102	REGULAR SALARIES	18,250	18,750	8,031
01-281-000-0000-6131	REIMBURSED EXPENSES	1,113	0	0
01-281-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	1,315	1,315	861
01-281-000-0000-6161	P E R A	912	938	1,342
01-281-000-0000-6174	MEDICARE	233	238	0
01-281-000-0000-6181	DEFERRED COMPENSATION MATCH	325	325	0
01-281-000-0000-6184	VEBA MATCH	650	650	0
01-281-000-0000-6201	COMMUNICATIONS	3,642	368	1,000
01-281-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	940	1,180	2,000
01-281-000-0000-6272	PROFESSIONAL SERVICES	23,877	24,456	30,000
01-281-000-0000-6302	MISCELLANEOUS REPAIRS	490	656	750
01-281-000-0000-6331	TRAVEL AND EXPENSES	1,601	925	2,000
01-281-000-0000-6401	OFFICE SUPPLIES	1,132	27	500
01-281-000-0000-6601	GENERAL SUPPLIES	3,308	145	1,000
01-281-000-0000-6601	FURNITURE AND EQUIPMENT	12,231	29,930	9,000
	EXPENDITURES/APPROPRIATIONS	70,019	79,903	56,484
	CHANGE (TO) FROM FUND BALANCE	47,502	54,257	49,984

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

FAMILY HEALTH

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-451-0000-5112	EPS MEDICAID	0	0	(200)
01-450-451-0000-5113	EPS PRIVATE	0	0	(200)
01-450-451-0000-5114	ECS SCHOOL DISTRICTS	(1,885)	(1,983)	(1,500)
01-450-451-0000-5122	MEDICAID	(120,731)	(93,070)	(100,000)
01-450-451-0000-5126	INSURANCE	(5,638)	(2,880)	(5,000)
01-450-451-0000-5133	SCHOOL DISTRICTS	(4,200)	(2,532)	(5,000)
01-450-451-0000-5142	PCI HEALTH ED	0	0	0
01-450-451-0000-5143	PCI HIGH RISK	0	0	0
01-450-451-0000-5518	DONATIONS	0	0	0
01-450-451-0000-5551	REUNDS AND REIMNURSEMENTS	0	0	0
01-450-451-0000-5720	GRANTS	0		(104,139)
	REVENUE	(132,454)	(100,465)	(216,039)
01-450-451-0000-6102	REGULAR SALARIES	46,806	47,842	179,509
01-450-451-0000-6105	PART TIME SALARIES	74,350	94,964	0
01-450-451-0000-6131	REIMBURSED EXPENSES	19	22	0
01-450-451-0000-6153	HEALTH INSURANCE - EMPLOYEES	7,552	7,292	15,652
01-450-451-0000-6154	LIFE INSURANCE - EMPLOYEES	45	36	118
01-450-451-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-451-0000-6161	P E R A	6,671	8,196	11,219
01-450-451-0000-6171	F I C A	6,932	8,255	11,130
01-450-451-0000-6174	MEDICARE	1,621	1,931	2,603
01-450-451-0000-6181	DEFERRED COMPENSATION MATCH	0	37	0
01-450-451-0000-6201	COMMUNICATIONS	0	0	0
01-450-451-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	500
01-450-451-0000-6242	ADVERTISING AND PUBLICATIONS	37	0	600
01-450-451-0000-6243	BOOKS AND SUBSCRIPTIONS	0	86	300
01-450-451-0000-6264	INTERPRETUR FEES	223	70	1,000
01-450-451-0000-6272	PROFESSIONAL SERVICES HEALTHY-FAM	0	0	0
01-450-451-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-451-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-451-0000-6302	MISCELLANEOUS REPAIRS	176	237	250
01-450-451-0000-6330	WORK RELATED SCHOOLING	222	812	2,000
01-450-451-0000-6331	TRAVEL AND EXPENSES	1,260	1,577	2,000
01-450-451-0000-6351	MISCELLANEOUS	41	14	2,000
01-450-451-0000-6374	EMPLOYMENT PHYSICALS	0	0	100
01-450-451-0000-6401	OFFICE SUPPLIES	60	65	1,200
01-450-451-0000-6431	SUPPLIES HEALTHY FAMILIES	0	0	0
01-450-451-0000-6432	PUBLIC HEALTH SUPPLIES	1,052	1,084	1,500
	EXPENDITURES/APPROPRIATIONS	147,067	172,520	231,681
	CHANGE (TO) FROM FUND BALANCE	14,613	72,055	15,642

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

WOMEN, INFANTS, & CHILDREN

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-452-0000-5120	MEDICAID	1	(780)	0
01-450-452-0000-5122	MEDICAID	(718)	(157)	(1,000)
01-450-452-0000-5551	REFUNDS AND REIMBURSEMENTS	0	0	0
01-450-452-0000-5720	GRANTS	(98,324)	(175,531)	(145,000)
	REVENUE	(99,041)	(176,468)	(146,000)
01-450-452-0000-6102	REGULAR SALARIES	35,982	44,430	0
01-450-452-0000-6105	PART TIME SALARIES	16,098	17,491	26,466
01-450-452-0000-6131	REIMBURSED EXPENSES	42	139	0
01-450-452-0000-6153	HEALTH INSURANCE - EMPLOYEES	993	4,992	0
01-450-452-0000-6154	LIFE INSURANCE - EMPLOYEES	31	33	0
01-450-452-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-452-0000-6161	P E R A	3,106	3,868	1,654
01-450-452-0000-6171	F I C A	3,036	3,309	1,641
01-450-452-0000-6174	MEDICARE	710	774	384
01-450-452-0000-6181	DEFERRED COMPENSATION MATCH	930	1,006	0
01-450-452-0000-6184	VEBA MATCH	358	2,234	0
01-450-452-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	300
01-450-452-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	225
01-450-452-0000-6243	BOOKS AND SUBSCRIPTIONS	42	0	225
01-450-452-0000-6275	CONTRACTED CLERICAL SERVICES	0	2,848	0
01-450-452-0000-6264	INTERPRETUR FEES	0	0	0
01-450-452-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-452-0000-6351	WORK RELATED SCHOOLING	315	155	500
01-450-452-0000-6401	TRAVEL AND EXPENSES	12	1,225	800
01-450-452-0000-6432	MISCELLANEOUS	823	2,333	250
01-450-452-0000-5720	OFFICE SUPPLIES	4,252	3,363	1,400
01-450-452-0000-5720	PUBLIC HEALTH SUPPLIES	4,434	8,517	3,500
01-450-452-0000-5720	FURNITURE AND EQUIPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	71,164	96,717	37,345
	CHANGE (TO) FROM FUND BALANCE	(27,877)	(79,751)	(108,655)

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

DISEASE PREVENTION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-453-0000-5120	PRIVATE PAY- FLU IMMUNIZATIONS	(12,205)	(15,495)	(7,000)
01-450-453-0000-5121	MEDICARE - FLU IMMUNIZATIONS	(25,143)	(50,818)	(38,000)
01-450-453-0000-5138	PRIVATE-IMMUNIZATIONS	(4,024)	(4,075)	(10,000)
01-450-453-0000-5139	MA-IMMUNIZATIONS	(403)	(130)	(600)
01-450-453-0000-5518	HEALTH PROMOTION DONATIONS	0	0	0
01-450-452-0000-5551	REFUNDS AND REIMBURSEMENTS	(112)	(82)	0
01-450-453-0000-5720	GRANTS	(1,666)	(1,977)	(1,500)
	REVENUE	(43,553)	(72,577)	(57,100)
01-450-453-0000-6102	REGULAR SALARIES	0	0	0
01-450-453-0000-6105	PART TIME SALARIES	898	1,179	0
01-450-453-0000-6131	REIMBURSED EXPENSES	10	36	0
01-450-453-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	0
01-450-453-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	0
01-450-453-0000-6161	P E R A	20	74	0
01-450-453-0000-6171	F I C A	56	73	0
01-450-453-0000-6174	MEDICARE	13	17	0
01-450-453-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-453-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	350
01-450-453-0000-6242	ADVERTISING AND PUBLICATIONS	907	480	600
01-450-453-0000-6243	BOOKS AND SUBSCRIPTIONS	141	40	150
01-450-453-0000-6264	INTERPRETUR FEES	0	16	600
01-450-453-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-453-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-453-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-450-453-0000-6330	WORK RELATED SCHOOLING	180	320	600
01-450-453-0000-6331	TRAVEL AND EXPENSES	304	355	900
01-450-453-0000-6351	MISCELLANEOUS	113	178	2,500
01-450-453-0000-6401	OFFICE SUPPLIES	59	35	1,000
01-450-453-0000-6432	PUBLIC HEALTH SUPPLIES	2,252	1,798	5,000
01-450-453-0000-6433	BIOLOGICALS	28,955	31,909	30,000
	EXPENDITURES/APPROPRIATIONS	33,908	36,510	41,700
	CHANGE (TO) FROM FUND BALANCE	(9,645)	(36,067)	(15,400)

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

MATERNAL CHILD HEALTH

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-454-0000-5122	MEDICAID	(26,742)	(60,723)	(40,000)
01-450-454-0000-5720	GRANTS	(39,044)	(38,697)	(38,306)
	REVENUE	(65,786)	(99,420)	(78,306)
01-450-454-0000-6102	REGULAR SALARIES	55,341	56,912	56,722
01-450-454-0000-6105	PART TIME SALARIES	356	36	0
01-450-454-0000-6131	REIMBURSED EXPENSES	9	0	0
01-450-454-0000-6153	HEALTH INSURANCE - EMPLOYEES	5,226	5,256	7,864
01-450-454-0000-6154	LIFE INSURANCE - EMPLOYEES	37	37	35
01-450-454-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-454-0000-6161	P E R A	3,342	3,559	3,545
01-450-454-0000-6171	F I C A	2,817	2,801	3,517
01-450-454-0000-6174	MEDICARE	659	655	822
01-450-454-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	1,300
01-450-454-0000-6184	VEBA MATCH	2,600	2,600	0
01-450-454-0000-6201	COMMUNICATIONS	345	556	500
01-450-454-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	50	0	200
01-450-454-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	250
01-450-454-0000-6243	BOOKS AND SUBSCRIPTIONS	160	241	200
01-450-454-0000-6264	INTERPRETUR FEES	2,210	1,210	1,700
01-450-454-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-454-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-454-0000-6302	MISCELLANEOUS REPAIRS	0	0	50
01-450-454-0000-6330	WORK RELATED SCHOOLING	386	294	500
01-450-454-0000-6331	TRAVEL AND EXPENSES	616	1,043	1,000
01-450-454-0000-6351	MISCELLANEOUS	55	0	0
01-450-454-0000-6370	SUBSIDY PAYMENTS	0	0	0
01-450-454-0000-6374	EMPLOYMENT PHYSICALS	0	0	100
01-450-454-0000-6401	OFFICE SUPPLIES	65	135	1,000
01-450-454-0000-6432	PUBLIC HEALTH SUPPLIES	818	1,103	1,500
	EXPENDITURES/APPROPRIATIONS	76,392	77,738	80,805
	CHANGE (TO) FROM FUND BALANCE	10,606	(21,682)	2,499

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

HEALTH PROMOTION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-455-0000-5101	FEES FOR SERVICE	(1,700)	0	0
01-450-455-0000-5518	HEALTH PROMOTION DONATIONS	0	(120)	(100)
01-450-455-0000-5720	GRANTS-STATE	0	0	(30,000)
01-450-455-0000-5722	GRANTS TOBACCO	0	0	0
	REVENUE	(1,700)	(120)	(30,100)
01-450-455-0000-6102	REGULAR SALARIES	0	0	0
01-450-455-0000-6105	PART TIME SALARIES	0	0	0
01-450-455-0000-6131	REIMBURSED EXPENSES	8	0	0
01-450-455-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	0
01-450-455-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	0
01-450-455-0000-6161	P E R A	0	0	0
01-450-455-0000-6171	F I C A	0	0	0
01-450-455-0000-6174	MEDICARE	0	0	0
01-450-455-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-455-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	350
01-450-455-0000-6242	ADVERTISING AND PUBLICATIONS	730	830	3,500
01-450-455-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	100
01-450-455-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-455-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-455-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-450-455-0000-6330	WORK RELATED SCHOOLING	0	0	350
01-450-455-0000-6331	TRAVEL AND EXPENSES	0	0	400
01-450-455-0000-6351	MISCELLANEOUS	1,534	294	4,500
01-450-455-0000-6401	OFFICE SUPPLIES	0	29	500
01-450-455-0000-6411	GENERAL SUPPLIES	0	0	0
01-450-455-0000-6432	PUBLIC HEALTH SUPPLIES	451	1	500
	EXPENDITURES/APPROPRIATIONS	2,723	1,154	10,200
	CHANGE (TO) FROM FUND BALANCE	1,023	1,034	(19,900)

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

HOME HEALTH

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-457-0000-5120	PRIVATE	(629)	(832)	(700)
01-450-457-0000-5121	MEDICARE	(755)	0	0
01-450-457-0000-5122	MEDICAID	(31,458)	(11,954)	(30,000)
01-450-457-0000-5123	VA	0	0	0
01-450-457-0000-5126	INSURANCE	0	0	0
01-450-457-0000-5127	CADI	(28,888)	(38,604)	(40,000)
01-450-457-0000-5128	ELDERLY WAIVER (EW)	(122,655)	(123,883)	(100,000)
01-450-457-0000-5129	TBI CASE MANAGEMENT	0	0	(500)
01-450-457-0000-5130	ALTERNATIVE CARE (180 DAY)	(34,620)	(46,674)	(60,000)
01-450-457-0000-5135	PAS	(49,740)	(54,145)	(60,000)
01-450-457-0000-5551	REFUNDS AND REIMBURSEMENTS	(281)	(1,421)	(500)
01-450-457-0000-5720	GRANTS CHS ADMIN	0	0	0
01-450-457-0000-5929	OTHER INCOME CRMT	(61,500)	(63,300)	(60,000)
	REVENUE	(330,526)	(340,813)	(351,700)
01-450-457-0000-6102	REGULAR SALARIES	278,077	310,312	304,403
01-450-457-0000-6105	PART TIME SALARIES	99,613	105,550	0
01-450-457-0000-6131	REIMBURSED EXPENSES	148	335	200
01-450-457-0000-6153	HEALTH INSURANCE - EMPLOYEES	16,709	17,610	19,152
01-450-457-0000-6154	LIFE INSURANCE - EMPLOYEES	198	219	194
01-450-457-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-457-0000-6161	P E R A	22,661	25,991	19,025
01-450-457-0000-6171	F I C A	21,926	23,728	18,873
01-450-457-0000-6174	MEDICARE	5,128	5,549	4,414
01-450-457-0000-6181	DEFERRED COMPENSATION MATCH	6,870	6,758	5,800
01-450-457-0000-6184	VEBA MATCH	2,679	3,127	0
01-450-457-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-450-457-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	250
01-450-457-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	400
01-450-457-0000-6264	INTERPRETUR FEES	32	63	100
01-450-457-0000-6272	PROFESSIONAL SERVICES	0	0	1,600
01-450-457-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-457-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-457-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-450-457-0000-6330	WORK RELATED SCHOOLING	1,410	1,050	2,000
01-450-457-0000-6331	TRAVEL AND EXPENSES	3,469	4,076	10,000
01-450-457-0000-6351	MISCELLANEOUS	120	0	225
01-450-457-0000-6374	EMPLOYMENT PHYSICALS	0	0	200
01-450-457-0000-6401	OFFICE SUPPLIES	1,062	326	1,000
01-450-457-0000-6432	PUBLIC HEALTH SUPPLIES	0	0	500
	EXPENDITURES/APPROPRIATIONS	460,102	504,694	388,336
	CHANGE (TO) FROM FUND BALANCE	129,576	163,881	36,636

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

CHILD & TEEN CHECKUPS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-458-0000-5101	FEES FOR SERVICES	0	0	(70,000)
01-450-458-0000-5720	GRANTS	(50,922)	(60,425)	0
	REVENUE	(50,922)	(60,425)	(70,000)
01-450-458-0000-6102	REGULAR SALARIES	15,806	16,932	18,404
01-450-458-0000-6105	PART TIME SALARIES	149	246	0
01-450-458-0000-6131	REIMBURSED EXPENSES	34	53	62
01-450-458-0000-6153	HEALTH INSURANCE - EMPLOYEES	1,914	1,962	3,130
01-450-458-0000-6154	LIFE INSURANCE - EMPLOYEES	13	14	35
01-450-458-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-458-0000-6161	P E R A	957	1,074	1,150
01-450-458-0000-6171	F I C A	766	811	1,141
01-450-458-0000-6174	MEDICARE	179	190	267
01-450-458-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-458-0000-6184	VEBA MATCH	952	976	0
01-450-458-0000-6201	COMMUNICATIONS	226	198	300
01-450-458-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	400
01-450-458-0000-6242	ADVERTISING AND PUBLICATIONS	1,924	2,118	1,500
01-450-458-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	60
01-450-458-0000-6264	INTERPRETUR FEES	0	0	0
01-450-458-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	10,000
01-450-458-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-458-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-450-458-0000-6330	WORK RELATED SCHOOLING	72	132	300
01-450-458-0000-6331	TRAVEL AND EXPENSES	455	484	1,200
01-450-458-0000-6351	MISCELLANEOUS	358	164	1,650
01-450-458-0000-6401	OFFICE SUPPLIES	1,120	744	3,000
01-450-458-0000-6432	PUBLIC HEALTH SUPPLIES	8,277	4,381	6,000
	EXPENDITURES/APPROPRIATIONS	33,202	30,479	48,599
	CHANGE (TO) FROM FUND BALANCE	(17,720)	(29,946)	(21,401)

GENERAL FUND

HOME VISITS TANAF

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-459-0000-5101	FEES FOR SERVICES	0	0	0
01-450-459-0000-5720	GRANTS STATE	(22,703)	(32,660)	(33,484)
	REVENUE	(22,703)	(32,660)	(33,484)
01-450-459-0000-6102	REGULAR SALARIES	0	0	15,281
01-450-459-0000-6105	PART TIME SALARIES	0	0	0
01-450-459-0000-6131	REIMBURSED EXPENSES	0	0	0
01-450-459-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	2,348
01-450-459-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	35
01-450-459-0000-6161	P E R A	0	0	645
01-450-459-0000-6171	F I C A	0	0	723
01-450-459-0000-6174	MEDICARE	0	0	169
01-450-459-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-459-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-459-0000-6330	WORK RELATED SCHOOLING	0	0	0
01-450-459-0000-6331	TRAVEL AND EXPENSES	0	0	0
01-450-459-0000-6351	MISCELLANEOUS	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	19,201
	CHANGE (TO) FROM FUND BALANCE	(22,703)	(32,660)	(14,283)

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

HEALTHY FAMILIES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-460-0000-5518	DONATIONS	(3,500)	(4,719)	(1,000)
01-450-460-0000-5720	GRANTS STATE	(128,124)	(115,500)	(115,500)
01-450-460-0000-5901	OPERATING TRANSFERS IN	0	0	(60,000)
	REVENUE	(131,624)	(120,219)	(176,500)
01-450-460-0000-6102	REGULAR SALARIES	0	295	82,222
01-450-460-0000-6105	PART TIME SALARIES	94,458	95,587	0
01-450-460-0000-6131	REIMBURSED EXPENSES	26	16	0
01-450-460-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	0
01-450-460-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	0
01-450-460-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-460-0000-6161	P E R A	5,667	5,993	5,139
01-450-460-0000-6171	F I C A	5,858	5,945	5,098
01-450-460-0000-6174	MEDICARE	1,370	1,390	1,192
01-450-460-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-460-0000-6201	COMMUNICATIONS	3,293	3,000	3,300
01-450-460-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-450-460-0000-6264	INTERPRETUR FEES	196	287	500
01-450-460-0000-6272	PROFESSIONAL SERVICES	23,138	14,363	19,000
01-450-460-0000-6277	RIDES	369	308	2,000
01-450-460-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-460-0000-6330	WORK RELATED SCHOOLING	3,409	294	2,000
01-450-460-0000-6331	TRAVEL AND EXPENSES	5,435	4,643	9,000
01-450-460-0000-6351	MISCELLANEOUS	1,895	1,041	5,000
01-450-460-0000-6401	OFFICE SUPPLIES	643	377	500
01-450-460-0000-6432	PUBLIC HEALTH SUPPLIES	1,719	3,839	2,500
	EXPENDITURES/APPROPRIATIONS	147,476	137,378	137,451
	CHANGE (TO) FROM FUND BALANCE	15,852	17,159	(39,049)

2008 FREEBORN COUNTY BUDGET

COMMUNITY HEALTH SERVICE ADMINISTRATION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-461-0000-5551	REFUNDS AND REIMBURSEMENTS	(500)	(12)	0
01-450-461-0000-5720	GRANTS	(134,162)	(134,163)	0
	REVENUE	(134,662)	(134,175)	0
01-450-461-0000-6102	REGULAR SALARIES	164,387	172,094	173,389
01-450-461-0000-6105	PART TIME SALARIES	134	6	0
01-450-461-0000-6131	REIMBURSED EXPENSES	38	44	100
01-450-461-0000-6153	HEALTH INSURANCE - EMPLOYEES	7,899	7,899	10,500
01-450-461-0000-6154	LIFE INSURANCE - EMPLOYEES	149	149	140
01-450-461-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-461-0000-6161	P E R A	9,871	10,756	10,837
01-450-461-0000-6171	F I C A	9,520	9,952	10,750
01-450-461-0000-6174	MEDICARE	2,226	2,327	2,514
01-450-461-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	1,300
01-450-461-0000-6184	VEBA MATCH	2,600	2,600	0
01-450-461-0000-6201	COMMUNICATIONS	0	0	0
01-450-461-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	1,810	1,716	2,000
01-450-461-0000-6242	ADVERTISING AND PUBLICATIONS	2,685	499	2,000
01-450-461-0000-6243	BOOKS AND SUBSCRIPTIONS	460	499	500
01-450-461-0000-6275	CONTRACTED CLERICAL SERVICES	0	3,853	2,800
01-450-461-0000-6301	MAINTENANCE CONTRACTS	23,749	22,203	60,000
01-450-461-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-450-461-0000-6330	WORK RELATED SCHOOLING	928	1,308	2,000
01-450-461-0000-6331	TRAVEL AND EXPENSES	856	1,251	1,000
01-450-461-0000-6332	ADVISORY BOARD EXPENSES	0	0	1,000
01-450-461-0000-6351	MISCELLANEOUS	2,035	1,064	5,000
01-450-461-0000-6401	OFFICE SUPPLIES	6,403	2,749	10,000
01-450-461-0000-6432	PUBLIC HEALTH SUPPLIES	129	44	0
	EXPENDITURES/APPROPRIATIONS	237,179	242,313	295,830
	CHANGE (TO) FROM FUND BALANCE	102,517	108,138	295,830

GENERAL FUND

YOUTH RISK BEHAVIOR

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-462-0000-5720	GRANTS			0
	REVENUE	0	0	0
01-450-462-0000-6102	REGULAR SALARIES	11,854	12,699	0
01-450-462-0000-6131	REIMBURSED EXPENSES	3	4	0
01-450-462-0000-6153	HEALTH INSURANCE - EMPLOYEES	1,435	1,471	0
01-450-462-0000-6154	LIFE INSURANCE - EMPLOYEES	10	10	0
01-450-462-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-462-0000-6161	P E R A	711	794	0
01-450-462-0000-6171	F I C A	568	597	0
01-450-462-0000-6174	MEDICARE	133	140	0
01-450-462-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-462-0000-6184	VEBA MATCH	714	732	0
01-450-462-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-450-462-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
01-450-462-0000-6272	PROFESSIONAL SERVICES	0	0	0
01-450-462-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	0
01-450-462-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-462-0000-6330	WORK RELATED SCHOOLING	0	0	0
01-450-462-0000-6331	TRAVEL AND EXPENSES	0	0	0
01-450-462-0000-6351	MISCELLANEOUS	0	0	0
01-450-462-0000-6401	OFFICE SUPPLIES	0	0	0
	EXPENDITURES/APPROPRIATIONS	15,428	16,447	0
	CHANGE (TO) FROM FUND BALANCE	15,428	16,447	0

2008 FREEBORN COUNTY BUDGET

SE MN TOBACCO INITIATIVE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-463-0000-5720	GRANTS	(12,292)	(11,720)	(3,000)
	REVENUE	(12,292)	(11,720)	(3,000)
01-450-463-0000-6102	REGULAR SALARIES	11,854	12,699	13,803
01-450-463-0000-6131	REIMBURSED EXPENSES	89	37	0
01-450-463-0000-6153	HEALTH INSURANCE - EMPLOYEES	1,435	1,471	2,348
01-450-463-0000-6154	LIFE INSURANCE - EMPLOYEES	10	10	0
01-450-463-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-450-463-0000-6161	P E R A	711	794	863
01-450-463-0000-6171	F I C A	568	597	856
01-450-463-0000-6174	MEDICARE	133	140	200
01-450-463-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-463-0000-6184	VEBA MATCH	714	732	0
01-450-463-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-450-463-0000-6275	CONTRACTED SERVICES	0	1,019	0
01-450-463-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-463-0000-6331	TRAVEL AND EXPENSES	117	0	250
01-450-463-0000-6351	MISCELLANEOUS	2,146	35	0
01-450-463-0000-6401	OFFICE SUPPLIES	27	4,200	0
01-450-463-0000-6432	PUBLIC HEALTH SUPPLIES	390	0	0
	EXPENDITURES/APPROPRIATIONS	18,194	21,734	18,320
	CHANGE (TO) FROM FUND BALANCE	5,902	10,014	15,320

BIO-TERRORISM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-450-464-0000-5551	REFUNDS AND REIMBURSEMENTS	0	(300)	0
01-450-464-0000-5720	GRANTS	(45,227)	(23,818)	(29,000)
01-450-464-0000-5721	GRANTS-FED-PANDEMIC	0	(21,100)	(16,000)
	REVENUE	(45,227)	(45,218)	(45,000)
01-450-464-0000-6102	REGULAR SALARIES	0	11	13,803
01-450-464-0000-6131	REIMBURSED EXPENSES	186	173	0
01-450-464-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	2,348
01-450-464-0000-6154	LIFE INSURANCE - EMPLOYEES	0	0	25
01-450-464-0000-6161	P E R A	0	0	863
01-450-464-0000-6171	F I C A	0	0	856
01-450-464-0000-6174	MEDICARE	0	0	200
01-450-464-0000-6181	DEFERRED COMPENSATION MATCH	0	0	0
01-450-464-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	0
01-450-464-0000-6275	CONTRACTED SERVICES	0	0	0
01-450-464-0000-6301	MAINTENANCE CONTRACTS	0	0	0
01-450-464-0000-6330	WORK RELATED SCHOOLING	120	375	2,500
01-450-464-0000-6331	TRAVEL AND EXPENSES	125	432	1,000
01-450-464-0000-6351	MISCELLANEOUS	4,399	5,297	4,000
01-450-464-0000-6401	OFFICE SUPPLIES	472	81	0
01-450-464-0000-6432	PUBLIC HEALTH SUPPLIES	2,127	2,333	2,500
	EXPENDITURES/APPROPRIATIONS	7,429	8,702	28,095
	CHANGE (TO) FROM FUND BALANCE	(37,798)	(36,516)	(16,905)

2008 FREEBORN COUNTY BUDGET

EMERGENCY MEDICAL SERVICES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
01-465-000-0000-6103	PER DIEM IN LIEU OF SALARIES	0	0	0
01-465-000-0000-6209	FREEBORN AMBULANCE	3,500	3,500	3,500
01-465-000-0000-6210	NAEVE HEALTH CARE ASSN-AMBULANCE	0	0	0
	EXPENDITURES/APPROPRIATIONS	3,500	3,500	3,500
	CHANGE (TO) FROM FUND BALANCE	3,500	3,500	3,500
GENERAL FUND				

MUSEUM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
01-501-000-0000-6251	GAS AND ELECTRICITY	14,593	12,705	16,000
01-501-000-0000-6252	WATER AND SEWER	268	314	250
01-501-000-0000-6373	BONDS & INSURANCE	0	0	0
01-501-000-0000-6903	HISTORICAL SOCIETY	13,000	14,300	15,000
	EXPENDITURES/APPROPRIATIONS	27,861	27,319	31,250
	CHANGE (TO) FROM FUND BALANCE	27,861	27,319	31,250

2008 FREEBORN COUNTY BUDGET

PUBLIC WORKS

GENERAL FUND

Park & Recreation

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-520-521-0000-5503	MISCELLANEOUS	0	(2,486)	0
01-520-521-0000-5508	PARK REVENUE	(151)	(271)	(900)
	REVENUE	(151)	(2,757)	(900)
01-520-521-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	100
01-520-521-0000-6251	GAS AND ELECTRICITY	860	1,056	800
01-520-521-0000-6254	DISPOSAL	2,320	2,038	2,500
01-520-521-0000-6302	MISCELLANEOUS REPAIRS	40,069	25,266	10,000
01-520-521-0000-6303	AUTO EXPENSE	0	0	2,000
01-520-521-0000-6331	TRAVEL AND EXPENSES	0	0	150
01-520-521-0000-6351	MISCELLANEOUS	0	0	0
01-520-521-0000-6397	MOWING	12,232	11,481	16,000
01-520-521-0000-6411	GENERAL SUPPLIES	453	487	1,500
01-520-521-0000-6562	GASOLINE	0	0	500
01-520-521-0000-6603	SITE IMPROVEMENTS	0	0	0
	EXPENDITURES/APPROPRIATIONS	55,934	40,328	33,550
	CHANGE (TO) FROM FUND BALANCE	55,783	37,571	32,650

GENERAL FUND

Snowmobile Trails

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-520-522-0000-5720	SNOWMOBILE TRAIL GRANTS	(22,800)	(48,244)	(25,000)
	REVENUE	(22,800)	(48,244)	(25,000)
01-520-522-0000-6105	PART TIME SALARIES	0	0	0
01-520-522-0000-6131	REIMBURSED EXPENSES	0	0	0
01-520-522-0000-6161	P E R A	0	0	0
01-520-522-0000-6171	F I C A	0	0	0
01-520-522-0000-6174	MEDICARE	0	0	0
01-520-522-0000-6302	MISCELLANEOUS REPAIRS	488	1,355	7,000
01-520-522-0000-6360	SNOMOBILE TRAIL EXPENSES	5,530	18,769	16,000
01-520-522-0000-6411	GENERAL SUPPLIES	0	0	0
01-520-522-0000-6562	GASOLINE	0	2,301	2,000
	EXPENDITURES/APPROPRIATIONS	6,018	22,425	25,000
	CHANGE (TO) FROM FUND BALANCE	(16,782)	(25,819)	0

GENERAL FUND

Lift Station

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-520-523-0000-5101	FEES FOR SERVICES	(13,067)	(13,116)	(27,000)
	REVENUE	(13,067)	(13,116)	(12,000)
01-520-523-0000-6201	COMMUNICATIONS	567	522	250
01-520-523-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	0	0	100
01-520-523-0000-6251	GAS AND ELECTRICITY	0	0	0
01-520-523-0000-6272	PROFESSIONAL SERVICES	0	7,630	10,000
01-520-523-0000-6302	MISCELLANEOUS REPAIRS	1,966	124	2,000
	EXPENDITURES/APPROPRIATIONS	2,533	8,276	12,350
	CHANGE (TO) FROM FUND BALANCE	(10,534)	(4,840)	350

2008 FREEBORN COUNTY BUDGET

GENERAL FUND
REGIONAL LIBRARY

ACCOUNT	DESCRIPTION	HISTORY	HISTORY	BUDGET
		2006	2007	2008
001-531-0000-0000-5001	CURRENT REAL ESTATE TAX	(234,378)	(246,552)	(262,000)
001-531-0000-0000-5003	DELINQUENT REAL ESTATE TAX	(2,702)	3,384	0
001-531-0000-0000-5004	CURRENT MOBILE HOME TAX	(196)	(185)	0
001-531-0000-0000-5211	HOMESTEAD CREDIT & OTHER TAX AIDS	0	0	0
001-531-0000-0000-5214	PILOT IN LIEU OF TAX	0	0	0
001-531-0000-0000-5503	MISCELLANEOUS	(63)	(87)	0
001-531-0000-0000-5703	TRANSFERS	0	0	0
	REVENUE	(237,339)	(243,440)	(262,000)
01-531-000-0000-6813	PAYMENT TO COUNTY LIBRARY	238,000	250,000	262,000
	EXPENDITURES/APPROPRIATIONS	238,000	250,000	262,000
	CHANGE (TO) FROM FUND BALANCE	661	6,560	0

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

EXTENSION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-520-523-0000-5101	FEES FOR SERVICES	(40)	0	0
	REVENUE	(40)	0	0
01-551-000-0000-6102	REGULAR SALARIES	27,696	28,389	28,392
01-551-000-0000-6103	PER DIEM IN LIEU OF SALARIES	0	0	0
01-551-000-0000-6104	OVERTIME SALARIES	0	0	0
01-551-000-0000-6105	PART TIME SALARIES	5,152	5,267	5,900
01-551-000-0000-6108	SALARY REIMBURSEMENT	63,540	80,485	78,375
01-551-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	7,826	7,826	7,826
01-551-000-0000-6154	LIFE INSURANCE - EMPLOYEES	37	37	35
01-551-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-551-000-0000-6161	P E R A	1,662	1,774	1,775
01-551-000-0000-6171	F I C A	1,181	1,183	1,760
01-551-000-0000-6174	MEDICARE	276	276	412
01-551-000-0000-6201	COMMUNICATIONS	0	0	0
01-551-000-0000-6203	POSTAGE	531	160	4,500
01-551-000-0000-6232	PHOTO SUPPLIES AND PROCESSING	0	0	0
01-551-000-0000-6242	ADVERTISING AND PUBLICATIONS	1,752	204	1,400
01-551-000-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	0
01-551-000-0000-6272	PROFESSIONAL SERVICES	1,219	3,026	5,000
01-551-000-0000-6275	COTRACTED CLERICAL	3,258	3,256	4,500
01-551-000-0000-6301	MAINTENANCE CONTRACTS	6,292	5,455	4,500
01-551-000-0000-6302	MISCELLANEOUS REPAIRS	0	0	0
01-551-000-0000-6330	WORK RELATED SCHOOLING	0	0	0
01-551-000-0000-6331	TRAVEL AND EXPENSES	895	429	1,200
01-551-000-0000-6332	ADVISORY BOARD EXPENSES	847	657	1,100
01-551-000-0000-6342	BUILDING AND FACILITY RENTALS	0	0	300
01-551-000-0000-6351	MISCELLANEOUS	1,991	2,187	2,300
01-551-000-0000-6401	OFFICE SUPPLIES	3,854	4,827	4,500
01-551-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	128,009	145,438	153,775
	CHANGE (TO) FROM FUND BALANCE	127,969	145,438	153,775

EDUCATIONAL MATERIAL

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-552-000-0000-5110	MISCELLANEOUS FEES	(172)	(122)	0
	REVENUE	(172)	(122)	0
01-552-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(172)	(122)	0

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

AGRICULTURAL SOCIETY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
01-553-000-0000-6373	BONDS AND INSURANCE	0	0	0
01-553-000-0000-6910	FREEBORN COUNTY AG SOCIETY APPROPRIATION	20,000	20,000	20,000
	EXPENDITURES/APPROPRIATIONS	20,000	20,000	20,000
	CHANGE (TO) FROM FUND BALANCE	20,000	20,000	20,000

SOIL & WATER CONSERVATION DISTRICT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-554-000-0000-5001	CURRENT REAL ESTATE TAX	0	0	(141,000)
	REVENUE	0	0	(141,000)
01-554-000-0000-6907	SOIL & WATER CONSERVATION DISTRICT	139,500	141,000	141,000
	EXPENDITURES/APPROPRIATIONS	139,500	141,000	141,000
	CHANGE (TO) FROM FUND BALANCE	139,500	141,000	0

GENERAL FUND

Flood Mitigation

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-520-523-0000-5720	FLOOD GRANT STATE	0	0	0
	REVENUE	0	0	0
01-520-523-0000-6201	COMMUNICATIONS	0	0	0
01-520-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
01-520-523-0000-6272	PROFESSIONAL SERVICES	2,043	38,776	0
01-520-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
01-520-000-0000-6351	MISCELLANEOUS	0	0	0
01-520-000-0000-6401	OFFICE SUPPLIES	0	0	0
01-555-000-0000-6603	SITE IMPROVEMENT	86,111	35,000	0
	EXPENDITURES/APPROPRIATIONS	88,154	73,776	0
	CHANGE (TO) FROM FUND BALANCE	88,154	73,776	0

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

ENVIRONMENTAL SERVICES

Building Code & Inspections

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-551-0000-5101	FEES FOR SERVICE	0	0	0
01-558-551-0000-5407	BUILDING PERMITS	(57,591)	(50,735)	(100,000)
01-558-551-0000-5408	BUILDING PERMIT SURCHARGE	(3,295)	(3,010)	(8,000)
01-558-551-0000-5409	CONDITIONAL USE, VARIANCE, REZONING	(4,200)	(5,800)	(5,000)
01-558-551-0000-5503	MISCELLANEOUS	(7)	(10)	0
	REVENUE	(65,093)	(59,555)	(113,000)
01-558-551-0000-6102	REGULAR SALARIES	70,813	74,805	45,711
01-528-551-0000-6131	REIMBURSED EXPENSES	0	0	0
01-558-551-0000-6153	HEALTH INSURANCE - EMPLOYEES	7,762	5,469	350
01-558-551-0000-6154	LIFE INSURANCE - EMPLOYEES	59	60	39
01-558-551-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-558-551-0000-6161	P E R A	4,249	4,675	2,857
01-558-551-0000-6171	F I C A	4,038	4,398	2,834
01-558-551-0000-6174	MEDICARE	944	1,028	663
01-558-551-0000-6181	DEFERRED COMPENSATION MATCH	678	1,105	1,495
01-558-551-0000-6184	VEBA MATCH	0	130	0
01-558-551-0000-6201	COMMUNICATIONS	954	1,086	600
01-558-551-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	260	395	1,500
01-558-551-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	200
01-558-551-0000-6272	PROFESSIONAL SERVICES	22,946	72,725	0
01-558-551-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	300
01-558-551-0000-6331	TRAVEL AND EXPENSES	676	413	1,500
01-558-551-0000-6351	MISCELLANEOUS	400	0	200
01-558-551-0000-6368	BUILDING PERMIT SURCHARGE	3,135	2,972	8,000
01-558-551-0000-6401	OFFICE SUPPLIES	285	376	500
01-558-551-0000-6411	GENERAL SUPPLIES	163	112	300
01-558-551-0000-6562	GASOLINE & TRUCK EXP.	1,635	1,549	1,500
	EXPENDITURES/APPROPRIATIONS	118,997	171,298	68,549
	CHANGE (TO) FROM FUND BALANCE	53,904	111,743	(44,451)

Planning & Zoning

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-552-0000-5101	FEES FOR SERVICE	(64)	(29)	0
	REVENUE	(64)	(29)	0
01-558-552-0000-6102	REGULAR SALARIES	27,294	28,716	36,665
01-528-552-0000-6131	REIMBURSED EXPENSES	0	0	0
01-558-552-0000-6153	HEALTH INSURANCE - EMPLOYEES	2,821	1,970	350
01-558-552-0000-6154	LIFE INSURANCE - EMPLOYEES	22	22	28
01-558-552-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-558-552-0000-6161	P E R A	1,638	1,795	2,292
01-558-552-0000-6171	F I C A	1,562	1,686	2,292
01-558-552-0000-6174	MEDICARE	365	394	532
01-558-552-0000-6181	DEFERRED COMPENSATION MATCH	313	455	1,040
01-558-552-0000-6184	VEBA MATCH	0	130	0
01-558-552-0000-6201	COMMUNICATIONS	428	401	400
01-558-552-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	916	680	1,000
01-558-552-0000-6242	ADVERTISING AND PUBLICATIONS	1,095	1,103	800
01-558-552-0000-6243	BOOKS AND SUBSCRIPTIONS	92	0	200
01-558-552-0000-6261	ATTORNEY FEES	6,791	7,166	0
01-558-552-0000-6272	PROFESSIONAL SERVICES	0	200	500
01-558-552-0000-6331	TRAVEL AND EXPENSES	511	595	600
01-558-552-0000-6332	ADVISORY BOARD EXPENSES	2,272	2,308	4,000
01-558-552-0000-6351	MISCELLANEOUS	8,551	0	2,000
01-558-552-0000-6401	OFFICE SUPPLIES	70	278	300
01-558-552-0000-6411	GENERAL SUPPLIES	117	42	200
	EXPENDITURES/APPROPRIATIONS	54,858	47,941	53,199
	CHANGE (TO) FROM FUND BALANCE	54,794	47,912	53,199

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

Waste Management

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-553-0000-5001	CURRENT REAL ESTATE TAX	(300,337)	(327,315)	(305,000)
01-558-553-0000-5003	DELINQUENT REAL ESTATE TAX	(13,093)	(13,248)	0
01-558-553-0000-5101	FEES FOR SERVICE	(9,506)	(11,279)	(1,000)
01-558-553-0000-5415	LICENSE AND PERMITS	(420)	(1,030)	(800)
01-558-553-0000-5503	MISCELLANEOUS	(24,824)	(1,429)	0
01-558-553-0000-5551	REFUNDS AND REIMBURSEMENTS	(598)	(1,202)	(10,000)
01-558-553-0000-5720	GRANTS-STATE	(71,158)	(74,314)	(75,000)
	REVENUE	(419,936)	(429,817)	(391,800)
01-558-553-0000-6102	REGULAR SALARIES	59,507	59,053	60,237
01-558-553-0000-6104	OVERTIME SALARIES	587	0	0
01-558-553-0000-6105	PART TIME SALARIES	896	0	0
01-528-553-0000-6131	REIMBURSED EXPENSES	121	138	0
01-558-553-0000-6153	HEALTH INSURANCE - EMPLOYEES	2,450	2,450	2,450
01-558-553-0000-6154	LIFE INSURANCE - EMPLOYEES	42	45	42
01-558-553-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-558-553-0000-6161	P E R A	3,530	3,691	3,765
01-558-553-0000-6171	F I C A	3,671	3,550	3,735
01-558-553-0000-6174	MEDICARE	859	830	873
01-558-553-0000-6181	DEFERRED COMPENSATION MATCH	910	910	910
01-558-553-0000-6201	COMMUNICATIONS	242	223	600
01-558-553-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	2,545	3,080	3,000
01-558-553-0000-6242	ADVERTISING AND PUBLICATIONS	14,208	10,242	11,000
01-558-553-0000-6243	BOOKS AND SUBSCRIPTIONS	340	512	500
01-558-553-0000-6254	DISPOSAL	9,038	7,753	10,000
01-558-553-0000-6272	PROFESSIONAL SERVICES	293,851	290,261	290,000
01-558-553-0000-6275	CONTRACTED CLERICAL SERVICES	4,000	3,845	1,000
01-558-553-0000-6331	TRAVEL AND EXPENSES	421	1,106	300
01-558-553-0000-6332	ADVISORY BOARD EXPENSES	0	82	300
01-558-553-0000-6351	MISCELLANEOUS	1,919	1,971	3,000
01-558-553-0000-6401	OFFICE SUPPLIES	605	602	700
01-558-553-0000-6411	GENERAL SUPPLIES	1,157	530	1,500
01-558-553-0000-6562	GAS AND TRUCK EXPENSE	5,585	6,076	3,500
01-558-553-0000-6601	FURNITURE AND EQUIPMENT	1,370	2,586	3,000
01-558-553-0000-6606	BLDG ADDITIONS/ IMPROVEMENTS	0	0	2,000
	EXPENDITURES/APPROPRIATIONS	407,854	399,536	402,412
	CHANGE (TO) FROM FUND BALANCE	(12,082)	(30,281)	10,612

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

Water Planning

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-554-0000-5001	CURRENT REAL ESTATE TAX	0	0	(8,500)
01-558-554-0000-5101	FEES FOR SERVICE	(15,461)	(9,655)	(10,000)
01-558-554-0000-5503	MISCELLANEOUS	0	(9)	0
01-558-554-0000-5551	REFUNDS AND REIMBURSEMENTS	0	0	0
01-558-554-0000-5720	GRANTS-STATE	(219,791)	0	(59,500)
	REVENUE	(235,252)	(9,664)	(78,000)
01-558-554-0000-6102	REGULAR SALARIES	43,750	43,276	76,506
01-558-554-0000-6104	OVERTIME SALARIES	1,079	142	0
01-558-554-0000-6105	PART TIME SALARIES	0	0	0
01-558-554-0000-6131	REIMBURSED EXPENSES	3	0	0
01-558-554-0000-6153	HEALTH INSURANCE - EMPLOYEES	2,275	1,429	1,750
01-558-554-0000-6154	LIFE INSURANCE - EMPLOYEES	32	30	56
01-558-554-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-558-554-0000-6161	P E R A	2,690	2,677	4,550
01-558-554-0000-6171	F I C A	2,639	2,548	4,782
01-558-554-0000-6174	MEDICARE	617	596	11,065
01-558-554-0000-6181	DEFERRED COMPENSATION MATCH	845	845	2,015
01-558-554-0000-6184	VEBA MATCH	0	845	0
01-558-554-0000-6201	COMMUNICATIONS	498	414	300
01-558-554-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	2,888	220	800
01-558-554-0000-6242	ADVERTISING AND PUBLICATIONS	437	2,871	500
01-558-554-0000-6243	BOOKS AND SUBSCRIPTIONS	0	0	200
01-558-554-0000-6272	PROFESSIONAL SERVICES	4,466	7,473	5,000
01-558-554-0000-6275	CONTRACTED CLERICAL SERVICES	3,310	2,622	500
01-558-554-0000-6331	TRAVEL AND EXPENSES	42	276	1,000
01-558-554-0000-6332	ADVISORY BOARD EXPENSES	482	0	300
01-558-554-0000-6351	MISCELLANEOUS	197	286	200
01-558-554-0000-6401	OFFICE SUPPLIES	76	129	400
01-558-554-0000-6411	GENERAL SUPPLIES	153	95	500
01-558-554-0000-6562	GASOLINE	730	0	900
01-558-554-0000-6601	FURNITURE AND EQUIPMENT	1,602	371	4,000
01-558-554-0000-6911	COMPREHENSIVE WATER PROJ APPROPRIATION	5,000	0	0
	EXPENDITURES/APPROPRIATIONS	73,811	67,145	115,324
	CHANGE (TO) FROM FUND BALANCE	(161,441)	57,481	37,324

2008 FREEBORN COUNTY BUDGET

Watershed Projects

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-555-0000-5101	FEES FOR SERVICE	(73)	0	0
01-558-555-0000-5551	REFUNDS AND REIMBURSEMENTS	0	(329)	0
01-558-555-0000-5720	GRANTS-STATE	0	0	0
01-558-555-0000-5721	GRANTS-FEDERAL	0	0	0
	REVENUE	(73)	(329)	0
01-558-555-0000-6102	REGULAR SALARIES	31,112	25,621	0
01-558-555-000-0000-6104	OVERTIME SALARIES	4,316	568	0
01-558-555-0000-6131	REIMBURSED EXPENSES	27	0	0
01-558-555-0000-6153	HEALTH INSURANCE-EMPLOYEES	0	0	0
01-558-555-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	30	25	0
01-558-555-0000-6161	P E R A	2,126	1,491	0
01-558-555-0000-6171	F I C A	2,147	1,608	0
01-558-555-0000-6174	MEDICARE	502	376	0
01-558-555-0000-6201	COMMUNICATIONS	1,107	965	400
01-558-555-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	640	2,005	600
01-558-555-0000-6242	ADVERTISING AND PUBLICATIONS	0	3,636	2,500
01-558-555-0000-6243	BOOKS AND SUBSCRIPTIONS	0	64	400
01-558-555-0000-6272	PROFESSIONAL SERVICES	485	0	4,000
01-558-555-0000-6275	CONTRACTED CLERICAL SERVICES	3,675	2,918	200
01-558-555-0000-6331	TRAVEL AND EXPENSES	904	703	1,200
01-558-555-0000-6332	ADVISORY BOARD EXPENSES	0	0	0
01-558-555-0000-6351	MISCELLANEOUS	4,144	2,127	8,000
01-558-555-0000-6401	OFFICE SUPPLIES	288	365	400
01-558-555-0000-6411	GENERAL SUPPLIES	188	294	400
01-558-555-0000-6562	GAS AND TRUCK EXPENSE	743	17	2,000
01-558-555-0000-6601	FURNITURE AND EQUIPMENT	5,297	1,009	5,000
	EXPENDITURES/APPROPRIATIONS	57,731	43,792	25,100
	CHANGE (TO) FROM FUND BALANCE	57,658	43,463	25,100

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

Agriculture Management

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-556-0000-5101	FEES FOR SERVICE	(2,100)	(2,200)	(2,500)
01-558-556-0000-5503	MISCELLANEOUS	0	(225)	0
01-558-556-0000-5551	REFUNDS AND REIMBURSEMENTS	0	0	(300)
01-558-556-0000-5720	GRANTS-STATE	0	0	0
	REVENUE	(2,100)	(2,425)	(2,800)
01-558-556-0000-6102	REGULAR SALARIES	27,865	25,228	41,932
01-558-556-0000-6104	OVERTIME SALARIES	587	0	0
01-558-556-0000-6105	PART TIME SALARIES	896	0	0
01-558-556-0000-6131	REIMBURSED EXPENSES	23	26	0
01-558-556-0000-6153	HEALTH INSURANCE - EMPLOYEES	525	330	1,750
01-558-556-0000-6154	LIFE INSURANCE - EMPLOYEES	21	24	35
01-558-556-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-558-556-0000-6161	P E R A	1,631	1,577	2,621
01-558-556-0000-6171	F I C A	1,778	1,533	2,600
01-558-556-0000-6174	MEDICARE	416	359	608
01-558-556-0000-6181	DEFERRED COMPENSATION MATCH	195	195	650
01-558-556-0000-6184	VEBA MATCH	0	195	0
01-558-556-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	180	280	700
01-558-556-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	200
01-558-556-0000-6331	TRAVEL AND EXPENSES	207	212	700
01-558-556-0000-6401	OFFICE SUPPLIES	100	28	100
01-558-556-0000-6411	GENERAL SUPPLIES	5	0	0
	EXPENDITURES/APPROPRIATIONS	34,429	29,987	51,896
	CHANGE (TO) FROM FUND BALANCE	32,329	27,562	49,096

GENERAL FUND

Admin & Support

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
01-558-557-0000-5101	FEES FOR SERVICES	(20,380)	(24,880)	(25,000)
01-558-557-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(20,380)	(24,880)	(25,000)
01-558-557-0000-6102	REGULAR SALARIES	48,165	50,794	51,517
01-558-557-0000-6105	PART TIME SALARIES	0	0	0
01-558-557-0000-6131	REIMBURSED EXPENSES	11	5	0
01-558-557-0000-6153	HEALTH INSURANCE - EMPLOYEES	3,249	3,249	4,550
01-558-557-0000-6154	LIFE INSURANCE - EMPLOYEES	48	48	46
01-558-557-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
01-558-557-0000-6161	P E R A	2,890	3,175	3,220
01-558-557-0000-6171	F I C A	2,772	2,935	3,194
01-558-557-0000-6174	MEDICARE	648	686	747
01-558-557-0000-6181	DEFERRED COMPENSATION MATCH	390	390	390
01-558-557-0000-6184	VEBA MATCH	1,300	1,300	0
01-558-557-0000-6275	CONTRACTED CLERICAL SERVICES	1,911	1,215	3,000
01-558-557-0000-6403	COPY MACHINE LEASE	6,679	7,807	7,000
	EXPENDITURES/APPROPRIATIONS	68,063	71,604	73,664
	CHANGE (TO) FROM FUND BALANCE	47,683	46,724	48,664

2008 FREEBORN COUNTY BUDGET

GENERAL FUND

SUMMARY OF REVENUES/EXPENDITURES/CHANGES IN FUND BALANCE

	HISTORY 2006	HISTORY 2007	BUDGET 2008
FUND BALANCE AS OF JANUARY 1	(3,174,529)	(3,412,921)	(2,816,183)
REVENUE	(12,084,493)	(11,818,658)	(12,969,664)
EXPENDITURES/APPROPRIATIONS	11,846,101	12,415,396	12,861,736
CHANGE (TO) FROM FUND BALANCE	(238,392)	596,738	(107,928)
FUND BALANCE AS OF DECEMBER 31	(3,412,921)	(2,816,183)	(2,924,111)

2008 FREEBORN COUNTY BUDGET

ROAD & BRIDGE FUND

COUNTY WIDE REVENUES AND EXPENDITURES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
03-002-000-0000-5001	CURRENT REAL ESTATE TAX	(1,829,150)	(2,786,116)	(2,722,222)
03-002-000-0000-5003	DELINQUENT REAL ESTATE TAX	(26,118)	3,438	(18,000)
03-002-000-0000-5004	CURRENT MOBILE HOME TAX	(1,220)	(1,485)	(1,250)
03-002-000-0000-5005	DELINQUENT MOBILE HOME TAX	(446)	(535)	(50)
03-002-000-0000-5014	MINERAL & GRAVEL TAX	(42,665)	(34,100)	(40,000)
03-002-000-0000-5202	S A REGULAR MAINTENANCE	(1,467,070)	(1,467,085)	(1,600,000)
03-002-000-0000-5203	S A REGULAR CONSTRUCTION	(2,976,130)	(1,651,715)	(3,100,000)
03-002-000-0000-5204	S A MUNICIPAL MAINTENANCE	(146,616)	(150,043)	(170,000)
03-002-000-0000-5205	S A MUNICIPAL CONSTRUCTION	(4,869)	0	(475,000)
03-002-000-0000-5206	TOWN AND BRIDGE	0	(128,091)	0
03-002-000-0000-5207	BRIDGE BONDING	(34,346)	0	(1,190,000)
03-002-000-0000-5208	OTHER STATE FUNDS	(449,077)	(25,923)	(500,000)
03-002-000-0000-5211	HOMESTEAD CREDIT & OTHER TAX AIDS	0	0	0
03-002-000-0000-5212	MOBILE HOME HOMESTEAD CREDIT REPLACEMENT	0	0	0
03-002-000-0000-5213	HOUSING AND REDEVELOPMENT AUTHORITY TAX	0	0	0
03-002-000-0000-5214	PILOT IN LIEU OF TAX	0	0	0
03-002-000-0000-5216	DISPARITY REDUCTION AID	0	0	0
03-002-000-0000-5507	SALE OF PROPERTY	0	0	0
03-002-000-0000-5551	REFUNDS AND REIMBURSEMENTS	0	0	(1,000)
03-002-000-0000-5703	TRANSFERS	16	0	0
03-002-000-0000-5721	GRANTS FEDERAL	(1,007,005)	0	0
03-002-000-0000-5752	FEDERAL SHARED REVENUE	(12,615)	0	0
	REVENUE	(7,997,311)	(6,241,655)	(9,817,522)
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(7,997,311)	(6,241,655)	(9,817,522)

ROAD & BRIDGE FUND

2008 FREEBORN COUNTY BUDGET

ADMINISTRATION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
03-310-000-0000-5551	REFUNDS AND REIMBURSEMENTS	(30,990)	(37,191)	0
	REVENUE	(30,990)	(37,191)	0
03-310-000-0000-6102	REGULAR SALARIES	122,654	126,929	158,558
03-310-000-0000-6131	REIMBURSED EXPENSES	0	72	0
03-310-000-0000-6132	VEHICLE ALLOWANCE	5,253	0	0
03-310-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	0	0	0
03-310-000-0000-6154	LIFE INSURANCE - EMPLOYEES	74	74	100
03-310-000-0000-6155	ADMINISTRATIVE FEE - FLEX PLAN	0	0	0
03-310-000-0000-6161	P E R A	7,695	7,933	7,972
03-310-000-0000-6171	F I C A	7,407	7,504	7,849
03-310-000-0000-6173	WORKMANS COMPENSATION	76,952	105,229	88,000
03-310-000-0000-6174	MEDICARE	1,732	1,755	1,849
03-310-000-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	1,300
03-310-000-0000-6201	COMMUNICATIONS	3,626	2,906	2,000
03-310-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	6,067	3,593	5,000
03-310-000-0000-6242	ADVERTISING AND PUBLICATIONS	4,757	3,148	3,500
03-310-000-0000-6243	BOOKS AND SUBSCRIPTIONS	190	0	300
03-310-000-0000-6267	STATE AUDIT COSTS	4,704	3,628	4,000
03-310-000-0000-6272	PROFESSIONAL SERVICES	5,236	107	3,300
03-310-000-0000-6275	CONTRACTED CLERICAL SERVICES	0	0	500
03-310-000-0000-6301	MAINTENANCE CONTRACTS	8,915	8,447	8,500
03-310-000-0000-6302	MISCELLANEOUS REPAIRS	0	0	500
03-310-000-0000-6331	TRAVEL AND EXPENSES	4,176	3,221	4,500
03-310-000-0000-6351	MISCELLANEOUS	221	77	100
03-310-000-0000-6373	BONDS AND INSURANCE	37,327	37,666	49,000
03-310-000-0000-6398	SAFTY PROGRAM EXPENSE	3,892	5,243	3,000
03-310-000-0000-6401	OFFICE SUPPLIES	1,644	3,542	2,750
03-310-000-0000-6403	COPY MACHINES AND SUPPLIES	5,017	3,601	2,000
03-310-000-0000-6404	ENGINEERING SUPPLIES	6,190	7,182	7,000
03-310-000-0000-6601	FURNITURE AND EQUIPMENT	5,676	4,565	6,000
	EXPENDITURES/APPROPRIATIONS	320,705	337,722	367,578
	CHANGE (TO) FROM FUND BALANCE	289,715	300,531	367,578

2008 FREEBORN COUNTY BUDGET

ROAD & BRIDGE FUND

OPERATIONS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
03-320-000-0000-5101	FEES FOR SERVICES	(1,791)	(1,080)	(4,000)
03-320-000-0000-5191	SERVICE CHARGE - CITIES	(230,317)	(6,056)	0
03-320-000-0000-5192	SERVICE CHARGE - TOWNSHIPS	(17,021)	(16,336)	0
03-320-000-0000-5193	SERVICE CHARGE - COUNTIES	0	0	0
03-320-000-0000-5194	SVC CHG-FREEBORN COUNTY WELFARE	(5,925)	(11,217)	(4,000)
03-320-000-0000-5195	SVC CHG-OTHER	(43,623)	(24,161)	(5,000)
03-320-000-0000-5196	SVC CHG-STATE OF MINNESOTA	0	(34,089)	(250)
03-320-000-0000-5415	LICENSE AND PERMITS	(8,075)	(15,430)	0
03-320-000-0000-5503	MISCELLANEOUS	(3,319)	(2,846)	(500)
03-320-000-0000-5551	REFUNDS AND REIMBURSEMENTS	(55,900)	(14,480)	(6,000)
03-320-000-0000-5560	RETIREES GROUP INSURANCE	(62,307)	(55,098)	(36,000)
03-320-000-0000-5565	RETIREES LIFE INSURANCE	0	0	0
	REVENUE	(428,278)	(180,793)	(55,750)
03-320-000-0000-6102	REGULAR SALARIES	1,155,340	1,194,965	1,165,733
03-320-000-0000-6104	OVERTIME SALARIES	80,969	121,299	37,510
03-320-000-0000-6106	SUMMER EMPLOYMENT	19,119	27,354	30,000
03-320-000-0000-6107	SUMMER EMPLOYMENT OVERTIME	68	568	2,000
03-320-000-0000-6131	REIMBURSED EXPENSES	192	236	0
03-320-000-0000-6151	LIFE INSURANCE - RETIREES	186	214	0
03-320-000-0000-6152	HEALTH INSURANCE - RETIREES	90,158	78,125	77,600
03-320-000-0000-6153	HEALTH INSURANCE - EMPLOYEES	70,651	67,257	74,130
03-320-000-0000-6154	LIFE INSURANCE - EMPLOYEES	930	930	1,145
03-320-000-0000-6155	ADMINISTRATIVE FEE- FLEX PLAN	0	0	0
03-320-000-0000-6161	P E R A	74,180	81,859	74,733
03-320-000-0000-6171	F I C A	72,695	78,072	74,135
03-320-000-0000-6174	MEDICARE	17,001	18,259	17,338
03-320-000-0000-6181	DEFERRED COMPENSATION MATCH	1,300	1,300	2,600
01-320-000-0000-6184	VEBA MATCH	7,800	9,101	0
03-320-000-0000-6191	LABOR CHARGEBACK	0	0	0
03-320-000-0000-6273	COUNTY LAND SURVEYOR	180	0	0
03-320-000-0000-6301	MAINTENANCE CONTRACTS	0	0	0
03-320-000-0000-6375	CONTINGENCIES	0	0	75,000
03-320-000-0000-6391	EQUIPMENT CHARGEBACK	0	0	0
03-320-000-0000-6396	DRUG SCREENINGS	910	733	2,000
03-320-000-0000-6616	NEW EQUIPMENT	523,288	562,523	400,000
	EXPENDITURES/APPROPRIATIONS	2,114,967	2,242,795	2,033,924
	CHANGE (TO) FROM FUND BALANCE	1,686,689	2,062,002	1,978,174

2008 FREEBORN COUNTY BUDGET

ROAD & BRIDGE FUND

MAINTENANCE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-321-000-0000-6255	UTILITIES-FLASHING LIGHTS	1,449	1,073	1,000
03-321-000-0000-6272	PROFESSIONAL SERVICES	1,745	0	1,500
03-321-000-0000-6310	HIGHWAY MAINTENCE	76,799	109,676	100,000
03-321-000-0000-6311	HIGHWAY REPAIRS	67,154	82,124	50,000
03-321-000-0000-6312	GRAVEL	151,047	187,523	140,000
03-321-000-0000-6313	ASPHALT PATCHING	40,365	47,690	50,000
03-321-000-0000-6314	MAINTENANCE SPOT OVERLAY	0	0	30,000
03-321-000-0000-6315	PRIME AND ROAD OIL	0	0	0
03-321-000-0000-6316	CULVERTS	23,554	49,528	25,000
03-321-000-0000-6317	PAVEMENT STRIPING	69,679	78,909	110,000
03-321-000-0000-6318	DUST CONTROL	0	0	0
03-321-000-0000-6319	WEED SPRAYING	27,052	45,034	45,000
03-321-000-0000-6320	SEAL COAT AGGREGATE	129,153	246,215	250,000
03-321-000-0000-6322	SPECIAL DITCH ASSESSMENTS	67,767	16,550	25,000
03-321-000-0000-6331	TRAVEL AND EXPENSES	750	612	1,000
03-321-000-0000-6351	MISCELLANEOUS	0	1,296	1,100
03-321-000-0000-6374	EMPLOYMENT PHYSICALS	0	0	600
03-321-000-0000-6411	GENERAL SUPPLIES	2,254	5,119	6,000
03-321-000-0000-6501	SIGNS AND POSTS	35,416	81,096	50,000
03-321-000-0000-6502	SALT	30,847	58,920	75,000
03-321-000-0000-6504	SAND-ICE CONTROL	18,280	10,981	10,000
03-321-000-0000-6506	BRIDGE MATERIALS	0	0	0
	EXPENDITURES/APPROPRIATIONS	743,311	1,022,346	971,200
	CHANGE (TO) FROM FUND BALANCE	743,311	1,022,346	971,200

CONSTRUCTION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-322-000-0000-6269	ENGINEERING SERVICES	23,176	34,083	44,000
03-322-000-0000-6271	LABORATORY TESTS	17,284	7,636	20,000
03-322-000-0000-6608	CSAH-REG FUNDS	2,886,649	2,017,141	3,100,000
03-322-000-0000-6609	CSAH-MUNICIPAL FUNDS	0	0	475,000
03-322-000-0000-6610	LOCAL FUNDS-R & B	558,645	177,954	650,000
03-322-000-0000-6612	SPECIAL BRIDGE FUNDS	56,973	0	1,190,000
03-322-000-0000-6613	OTHER FUNDS	1,417,039	25,923	500,000
	EXPENDITURES/APPROPRIATIONS	4,959,766	2,262,737	5,979,000
	CHANGE (TO) FROM FUND BALANCE	4,959,766	2,262,737	5,979,000

2008 FREEBORN COUNTY BUDGET

ROAD & BRIDGE FUND

EQUIPMENT & MAINTENANCE SHOP

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-323-000-0000-6204	FREIGHT CHARGES	0	0	500
03-323-000-0000-6254	DISPOSAL	2,068	2,071	1,100
03-323-000-0000-6302	EQUIPMENT REPAIRS	50,946	84,968	65,000
03-323-000-0000-6411	GENERAL SUPPLIES	626	0	0
03-323-000-0000-6560	L P FUEL	0	0	0
03-323-000-0000-6561	DIESEL FUEL	184834	255948	195,000
03-323-000-0000-6562	GASOLINE	44,850	57,279	55,000
03-323-000-0000-6563	OIL AND GREASE	10,600	11,982	10,000
03-323-000-0000-6564	TIRES,TUBES AND BATTERIES	17,679	27,664	16,000
03-323-000-0000-6565	BLADES	22,728	56,043	40,000
03-323-000-0000-6566	CHAINS	315	0	2,000
03-323-000-0000-6567	EQUIPMENT MISC	885	350	3,000
	EXPENDITURES/APPROPRIATIONS	335,531	496,305	387,600
	CHANGE (TO) FROM FUND BALANCE	335,531	496,305	387,600

SHOP NO. 1 - ALBERT LEA

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-351-000-0000-6201	COMMUNICATIONS	927	700	1,800
03-351-000-0000-6251	GAS AND ELECTRICITY	32,780	28,339	40,000
03-351-000-0000-6252	WATER AND SEWER	696	721	1,000
03-351-000-0000-6302	MISCELLANEOUS REPAIRS	12,655	13,427	18,000
03-351-000-0000-6411	GENERAL SUPPLIES	38,674	45,818	50,000
03-351-000-0000-6606	BLDG ADDITIONS OR IMPROVEMENTS	0	0	0
	EXPENDITURES/APPROPRIATIONS	85,732	89,005	110,800
	CHANGE (TO) FROM FUND BALANCE	85,732	89,005	110,800

ROAD & BRIDGE FUND

2008 FREEBORN COUNTY BUDGET

SHOP NO. 2 - FREEBORN

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-352-000-0000-6251	GAS AND ELECTRICITY	1,595	2,097	3,000
03-352-000-0000-6252	WATER AND SEWER	162	126	150
03-352-000-0000-6302	MISCELLANEOUS REPAIRS	0	454	250
03-352-000-0000-6411	GENERAL SUPPLIES	415	91	250
03-352-000-0000-6560	L P FUEL	0	0	5,000
03-352-000-0000-6606	BLDG ADDITIONS OR IMPROVEMENTS	0	0	0
	EXPENDITURES/APPROPRIATIONS	2,172	2,768	8,650
	CHANGE (TO) FROM FUND BALANCE	2,172	2,768	8,650

SHOP NO. 3 - GENEVA

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-353-000-0000-6251	GAS AND ELECTRICITY	1,588	1,623	3,000
03-353-000-0000-6252	WATER AND SEWER	228	228	220
03-353-000-0000-6302	MISCELLANEOUS REPAIRS	0	0	250
03-353-000-0000-6411	GENERAL SUPPLIES	0	10	250
	EXPENDITURES/APPROPRIATIONS	1,816	1,861	3,720
	CHANGE (TO) FROM FUND BALANCE	1,816	1,861	3,720

SHOP NO. 4 - OAKLAND

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-354-000-0000-6251	GAS AND ELECTRICITY	1,410	1,947	2,000
03-354-000-0000-6252	WATER AND SEWER	239	159	200
03-354-000-0000-6302	MISCELLANEOUS REPAIRS	124	0	250
03-354-000-0000-6411	GENERAL SUPPLIES	36	35	250
03-354-000-0000-6560	LP FUEL	0	0	0
	EXPENDITURES/APPROPRIATIONS	1,809	2,141	2,700
	CHANGE (TO) FROM FUND BALANCE	1,809	2,141	2,700

2008 FREEBORN COUNTY BUDGET

ROAD & BRIDGE FUND

SHOP NO. 5 - CONGER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-355-000-0000-6251	GAS AND ELECTRICITY	1,179	1,329	3,000
03-355-000-0000-6252	WATER AND SEWER	33	171	220
03-355-000-0000-6302	MISCELLANEOUS REPAIRS	0	3,000	250
03-355-000-0000-6411	GENERAL SUPPLIES	20	10	250
03-355-000-0000-6560	L P FUEL	0	0	0
	EXPENDITURES/APPROPRIATIONS	1,232	4,510	3,720
	CHANGE (TO) FROM FUND BALANCE	1,232	4,510	3,720

SHOP NO. 6 - MYRTLE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
03-356-000-0000-6251	GAS AND ELECTRICITY	335	368	800
03-356-000-0000-6252	WATER AND SEWER	113	113	80
03-356-000-0000-6302	MISCELLANEOUS REPAIRS	0	629	250
03-356-000-0000-6411	GENERAL SUPPLIES	24	20	250
03-356-000-0000-6560	L P FUEL	2,017	2,108	3,000
	EXPENDITURES/APPROPRIATIONS	2,489	3,238	4,380
	CHANGE (TO) FROM FUND BALANCE	2,489	3,238	4,380

ROAD & BRIDGE FUND

SUMMARY OF REVENUES/EXPENDITURES/CHANGES IN FUND BALANCE

	HISTORY 2006	HISTORY 2007	BUDGET 2008
FUND BALANCE AS OF JANUARY 1	(2,559,726)	(2,446,775)	(2,440,986)
REVENUE	(8,456,579)	(6,459,639)	(9,873,272)
EXPENDITURES/APPROPRIATIONS	8,569,530	6,465,428	9,873,272
CHANGE (TO) FROM FUND BALANCE	112,951	5,789	0
FUND BALANCE AS OF DECEMBER 31	(2,446,775)	(2,440,986)	(2,440,986)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

INCOME MAINTENANCE

GENERAL ADMINISTRATION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-001-0010-5911	REFUNDS ADM OFFSET 42000100106011	(25,050)	(59,190)	(50,000)
	REVENUE	(25,050)	(59,190)	(50,000)
05-420-001-0010-6011	PAYMENTS REFUNDS OFFSET 4200010015911	26,827	59,457	50,000
	EXPENDITURES/APPROPRIATIONS	26,827	59,457	50,000
	CHANGE (TO) FROM FUND BALANCE	1,777	267	0

HUMAN SERVICES FUND

HOLDING ACCOUNT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2007
05-420-002-0010-5830	STATE GRANTS	0	0	0
05-420-002-0010-5911	REFUNDS ADM	(4,303)	(5,531)	0
05-420-002-0010-5921	EBT CARD FEE	(174)	(160)	0
05-420-002-0010-5941	DONATIONS	(20,000)	(20,000)	0
05-420-002-0010-5980	PROPERTY TAX INCOME	(873,130)	(818,725)	(905,470)
	REVENUE	(897,607)	(844,416)	(905,470)
05-420-002-0010-6020	PAYMENTS FOR RECIPIENTS	0	0	0
05-420-002-0010-6021	ADMINISTRATION MEDICAL TRANSPORTATION	0	0	0
05-420-002-0010-6102	FULL-TIME EMPLOYEES	315,601	342,138	352,250
05-420-002-0010-6104	OVERTIME SALARIES	882	3,081	0
05-420-002-0010-6115	RMS SALARIES	774,554	734,573	761,180
05-420-002-0010-6131	REIMBURSED EXPENSES	574	310	0
05-420-002-0010-6153	EMPLOYEE GROUP INSURANCE	46,134	37,975	60,690
05-420-002-0010-6154	LIFE INSURANCE	316	394	0
05-420-002-0010-6158	RMS INSURANCE	57,019	50,559	86,000
05-420-002-0010-6161	PERA	20,745	22,806	19,260
05-420-002-0010-6165	RMS PERA	44,216	44,450	41,000
05-420-002-0010-6171	FICA	21,299	21,039	21,590
05-420-002-0010-6175	RMS FICA	4,660	5,312	46,500
05-420-002-0010-6174	MEDICARE	40,607	40,431	5,045
05-420-002-0010-6177	RMS MEDICARE	9,818	9,064	11,000
05-420-002-0010-6178	RMS ADMIN FEE			0
05-420-002-0010-6179	ADMIN FEE			0
05-420-002-0010-6181	DEFERRED COMP.	2,488	2,452	2,440
05-420-002-0010-6184	VEBA MATCH	1,560	2,522	0
05-420-002-0010-6201	TELEPHONE & TELEGRAPH	5,878	5,326	6,500
05-420-002-0010-6203	POSTAGE AND PO BOX RENTAL	5,842	7,283	7,000
05-420-002-0010-6241	MEMBERSHIP DUES	919	2,074	700
05-420-002-0010-6242	ADVERTISING - PUBLICITY AND PUBLIC INFO	2,004	117	600
05-420-002-0010-6264	INTERPERTER SERVICES	0	1,283	0
05-420-002-0010-6268	DATA PROCESSING	1,632	5,744	4,000
05-420-002-0010-6274	STAFF DEVELOPMENT	2,044	2,907	6,500
05-420-002-0010-6279	CONTRACTED SERVICES	0	0	4,000
05-420-002-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	8,801	6,675	9,600
05-420-002-0010-6301	REPAIRS AND MAINTENANCE	7,038	7,435	5,000
05-420-002-0010-6307	MAINTENANCE SERVICE CONTRACTS	1,391	907	2,000
05-420-002-0010-6331	TRAVEL EXPENSE	3,907	2,470	2,100
05-420-002-0010-6337	COUNTY VEHICLE EXPENSES	2,894	3,529	3,500
05-420-002-0010-6338	TRAVEL-BOARD	0	0	400
05-420-002-0010-6350	CUSTODIAL/UTILITIES	39,938	41,751	41,000
05-420-002-0010-6373	BONDS AND INSURANCE	12,993	15,948	14,500
05-420-002-0010-6401	OFFICE SUPPLIES	12,794	8,564	15,000
05-420-002-0010-6699	EQUIPMENT	8,784	37,421	40,000
05-420-002-0010-6702	DEBT SER INTEREST	0	0	0
05-420-002-0010-6351	OTHER EXPENSES	0	0	0
05-420-002-0010-6375	CONTINGENCY FUND	41,872	4,560	150,000
05-420-002-0011-6274	STAFF DEVELOPMENT	390	57	1,600
	EXPENDITURES/APPROPRIATIONS	1,499,594	1,471,157	1,720,955

2008 FREEBORN COUNTY BUDGET

CHANGE (TO) FROM FUND BALANCE	601,987	626,741	815,485
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2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MINNESOTA SUPPLEMENTAL AID

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-605-0010-5830	STATE GRANTS	0	0	0
05-420-605-0000-5865	HACA - HUMAN SERVICE AID	0	0	0
05-420-605-0000-5901	MAXIS RECOVERIES	(885)	(651)	0
05-420-605-0000-5910	REFUNDS AND CANCELLATIONS	0	0	0
05-420-605-0010-5863	CO. SHARE:HS AIDS: BASE PMT.	0	0	0
	REVENUE	(885)	(651)	0
05-420-605-0100-6003	MAXIS CENTR. PMTS. - CO. SHARE	0	0	0
05-420-605-0100-6004	MAXIS CENTR. PMTS. - GROUP RES-HOUSING	3,071	9,963	7,000
	EXPENDITURES/APPROPRIATIONS	3,071	9,963	7,000
	CHANGE (TO) FROM FUND BALANCE	2,186	9,312	7,000

AFDC

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-610-0000-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(70,023)	(52,308)	(60,000)
05-420-610-0000-5830	STATE AID			0
05-420-610-0000-5901	MAXIS RECOVERIES	(7,773)	(10,354)	(20,700)
05-420-610-0000-5910	REFUNDS AND CANCELLATIONS			0
05-420-610-0010-5910	REFUNDS AND CANCELLATIONS			0
05-420-610-0010-5863	CO. SHARE:HS AIDS: BASE PMT.			0
05-420-610-0200-5720	FEDERAL GRANTS			0
05-420-610-0200-5863	HACA BASE PMT.:HUMAN SERVICES AIDS:CO.			0
	REVENUE	(77,796)	(62,662)	(80,700)
05-420-610-0010-6202	POSTAGE AND PO BOX RENTAL	0	0	0
05-420-610-0010-6274	STAFF DEVELOPMENT	0	0	0
05-420-610-0010-6299	OTHER PROFESSIONAL SERVICE	0	12	0
05-420-610-0010-6399	CONTRACTED SERVICES:SHERIFF'S OFFICE	45,832	54,167	50,000
05-420-610-0100-6003	MAXIS CENTR. PMTS. - CO. SHARE	5,883	9,105	10,000
05-420-610-0200-6003	MAXIS CENTR. PMTS. - CO. SHARE	0	0	0
	EXPENDITURES/APPROPRIATIONS	51,715	63,284	60,000
	CHANGE (TO) FROM FUND BALANCE	(26,081)	622	(20,700)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

GENERAL ASSISTANCE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-620-0000-5720	FEDERAL GRANTS	0	0	0
05-420-620-0000-5830	STATE GRANTS	0	0	0
05-420-620-0000-5863	CO. SHARE:HS AIDS: BASE PMT.	0	0	0
05-420-620-0000-5865	HACA - HUMAN SERVICE AID	0	0	0
05-420-620-0000-5901	MAXIS RECOVERIES	(3,490)	(827)	(1,000)
05-420-620-0000-5910	REFUNDS AND CANCELLATIONS	0	0	0
05-420-620-0010-5911	REFUNDS ADM	0	0	0
05-420-620-0400-5720	FEDERAL GRANTS			0
05-420-620-0400-5830	STATE GRANTS:GA-MC	(1,707)	(509)	0
05-420-620-0400-5863	HACA BASE PMT.:HUMAN SERVICES AIDS:CO.			0
05-420-620-0400-5928	SETTLEMENT OF CENTRALIZED MEDICAL PYMTS			0
	REVENUE	(5,197)	(1,336)	(1,000)
05-420-620-0010-6021	GAMC TRANSPORTATION	1,094	415	0
05-420-620-0010-6024	COUNTY GENERAL RELIEF	580	227	500
05-420-620-0010-6202	POSTAGE AND PO BOX RENTAL	0	0	0
05-420-620-0010-6261	PROFESSIONAL & TECH FEES	0	0	0
05-420-620-0010-6699	OTHER EQUIPMENT	0	0	0
05-420-620-0100-6003	MAXIS CENTR. PMTS. - CO. SHARE	4,250	3,017	1,000
05-420-620-0100-6004	NEG.NET BAL.:ST.&/OR FED.SHARES OWED	0	0	0
05-420-620-0100-6020	PAYMENTS FOR RECIPIENTS	0	0	0
05-420-620-0100-6021	GAMC MEALS	0	0	0
05-420-620-0200-6021	GAMC PARKING	3	0	0
05-420-620-0300-6021	GAMC LODGING	0	0	0
05-420-620-0400-6020	PAYMENTS FOR RECIPIENTS:GA-MC	0	4,421	6,646
05-420-620-0410-6022	CENTRALIZED GAMC PAYMENT	0	0	0
05-420-620-0600-6020	PAYMENTS FOR RECIPIENTS BURIALS	12,284	29,852	15,000
05-420-620-2010-6092	HOSPITALIZATION OF INDIGENTS	110,080	112,284	129,000
	EXPENDITURES/APPROPRIATIONS	128,291	150,216	152,146
	CHANGE (TO) FROM FUND BALANCE	123,094	148,880	151,146

HUMAN SERVICES FUND

WORK READINESS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-625-0000-5829	W R PURCHASED ADMIN REIMBURSEMENT	(115)	(35)	0
05-420-625-0000-5863	HACA BASE PMT.:HUMAN SERVICES AIDS:CO.	0	0	0
05-420-625-0000-5910	REFUNDS AND CANCELLATIONS	0	0	0
	REVENUE	(115)	(35)	0
05-420-625-0100-6003	MAXIS CENTR. PMTS. - CO. SHARE	0	0	0
05-420-625-0100-6020	PAYMENTS FOR RECIPIENTS	0	0	0
05-420-625-0350-6020	FSET	8,397	3,478	12,000
	EXPENDITURES/APPROPRIATIONS	8,397	3,478	12,000
	CHANGE (TO) FROM FUND BALANCE	8,282	3,443	12,000

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

FOOD STAMP CERTIFICATION & ISSUANCE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-630-0000-5720	FEDERAL GRANTS FOR 6010			0
05-420-630-0000-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(154,398)	(140,335)	(140,500)
05-420-630-0000-5740	WR-FS E&T CASES:FED. SHARE:10551	(10,705)	(4,954)	(11,927)
05-420-630-0000-5830	STATE GRANT FOOD	0	(18,309)	0
05-420-630-0010-5901	MAXIS RECOVERIES	(5,517)	(1,759)	(7,000)
05-420-630-0010-5913	FOOD STAMP CLAIM COLL. AGAINST HOUSEHOLD			0
	REVENUE	(170,620)	(165,357)	(159,427)
05-420-630-0010-6279	CONTRACTED SERVICES			0
05-420-630-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE			0
05-420-630-0010-6399	CONTRACTED SERVICES:SHERIFF'S OFFICE	45,832	54,167	50,000
05-420-630-0010-6351	OTHER EXPENSES	389	(1,239)	1,500
	EXPENDITURES/APPROPRIATIONS	46,221	52,928	51,500
	CHANGE (TO) FROM FUND BALANCE	(124,399)	(112,429)	(107,927)

HUMAN SERVICES FUND

CHILD SUPPORT & COLLECTIONS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-640-0000-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(380,053)	(383,473)	(301,906)
05-420-640-0000-5730	FEDERAL IV-D INCENTIVE INCOME	(99,416)	(102,584)	(97,432)
05-420-640-0000-5866	MO. ST. FUNDED INCENTIVE PMT.	(7,501)	(10,282)	0
05-420-640-0000-5910	REFUNDS AND CANCELLATIONS	0	0	0
05-420-640-0000-5921	FEES	(7,387)	(7,030)	(5,000)
05-420-640-0010-5861	MEDICAL SUPPORT BONUS INCENTIVE	(32,150)	(30,900)	(26,000)
05-420-640-0010-5871	ADMINISTRATIVE PROCESS INCENTIVE IVD			0
05-420-640-0010-5952	ADM. SERVICES:NSF CHARGES			0
05-420-640-0010-5953	CSES INTEREST INCOME:CKG. ACCT.			0
	REVENUE	(526,507)	(534,269)	(430,338)
05-420-640-0010-6021	TRANSPORTATION MA	0	0	0
05-420-640-0010-6152	EMPLOYEE GROUP INS	0	0	0
05-420-640-0010-6201	COMMUNICATIONS	2,997	2,734	4,000
05-420-640-0010-6203	POSTAGE AND PO BOX RENTAL	2,767	3,007	1,000
05-420-640-0010-6242	ADVERTISING - PUBLICITY AND PUBLIC INFO	0	441	100
05-420-640-0010-6264	INTERPERTER SERVICES	675	156	700
05-420-640-0010-6266	LEGAL SERVICES INCL COURT REPORTING			0
05-420-640-0010-6274	STAFF DEVELOPMENT	4,182	5,646	3,200
05-420-640-0010-6278	PROJECT INTERCEPT COLLECTIONS FEE			0
05-420-640-0010-6279	CONTRACTED SERVICES			0
05-420-640-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	9,431	8,307	6,000
05-420-640-0010-6302	REPAIRS AND MAINTENANCE			0
05-420-640-0010-6307	MAINTENANCE SERVICE CONTRACTS			0
05-420-640-0010-6331	TRAVEL EXPENSE	51	610	0
05-420-640-0010-6396	CONTRACT COURT ADMIN.	0	0	0
05-420-640-0010-6342	RENTS AND LEASES - SPACE			0
05-420-640-0010-6397	BLOOD TESTS, TITLE IV-D	6,095	5,912	7,500
05-420-640-0010-6398	CONTRACT LEGAL SERVICES-CHILD SUPPORT	22,696	23,826	30,000
05-420-640-0010-6401	OFFICE SUPPLIES	340	791	1,000
05-420-640-0010-6699	OTHER EQUIPMENT	0	14,640	30,000
	EXPENDITURES/APPROPRIATIONS	49,234	66,070	83,500
	CHANGE (TO) FROM FUND BALANCE	(477,273)	(468,199)	(346,838)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MEDICAL ASSISTANCE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-650-0000-5720	FEDERAL GRANTS			0
05-420-650-0000-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(244,711)	(217,926)	(240,500)
05-420-650-0000-5750	MA CHILD/TEAM CK UP FED SHARE			0
05-420-650-0000-5832	CHILD/TEEN CHECKUP			0
05-420-650-0000-5851	STATE AMIN AID	(60)	(9,720)	(19,280)
05-420-650-0000-5928	SETTLEMENT OF CENTRALIZED MEDICAL PYMTS			0
05-420-650-0010-5863	CO. SHARE:HS AIDS: BASE PMT.			0
05-420-650-0400-5720	FEDERAL GRANTS	(83,609)	(61,371)	(90,000)
05-420-650-0400-5830	STATE GRANTS	(136,351)	(101,110)	(110,000)
05-420-650-0400-5858	MEDICARE PART B PREMIUM			0
05-420-650-0400-5910	REFUNDS AND CANCELLATIONS	(125,554)	(218,458)	(126,000)
05-420-650-0400-5915	MA COLLECTIONS - SCHA	(259,825)	(1,322,096)	0
05-420-650-0400-5921	SR. DRUG PROG. FEES			0
05-420-650-0400-5948	MA REIMBURSEMENT			(250,000)
	REVENUE	(850,110)	(1,930,681)	(835,780)
05-420-650-0010-6020	PAYMENTS FOR RECIPIENTS			0
05-420-650-0010-6021	TRANSPORTATION MA	77,964	86,704	60,000
05-420-650-0010-6266	LEGAL SERVICES INCL COURT REPORTING			0
05-420-650-0010-6274	STAFF DEVELOPMENT			0
05-420-650-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	0	0	0
05-420-650-0010-6402	OFFICE SUPPLIES			0
05-420-650-0200-6020	PAYMENTS FOR RECIPIENTS			0
05-420-650-0100-6021	MA - MEALS	4,242	3,790	6,000
05-420-650-0200-6021	MA PARKING	2,150	2,087	2,000
05-420-650-0300-6021	MA LODGING	7,179	5,411	7,000
05-420-650-0400-6020	PAYMENTS FOR RECIPIENTS-M.A. INS.	77,108	60,209	50,000
05-420-650-0410-6023	CENTRALIZED (MA) MEDICAL ASSISTANCE	313,716	375,857	412,020
05-420-650-3070-6280	MA-EPSDT CONTRACTS			0
05-420-650-0400-6026	MEDICARE PART B PREMIUM			0
	EXPENDITURES/APPROPRIATIONS	482,359	534,058	537,020
	CHANGE (TO) FROM FUND BALANCE	(367,751)	(1,396,623)	(298,760)

REFUGEE RESETTLEMENT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-680-0000-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(915)	(709)	(1,600)
	REVENUE	(915)	(709)	(1,600)
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(915)	(709)	(1,600)

HUMAN SERVICES FUND
ALL OTHER PROGRAMS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-420-681-0010-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(4,332)	(4,733)	0
	REVENUE	(4,332)	(4,733)	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(4,332)	(4,733)	0

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

INDIVIDUAL & FAMILY SOCIAL SERVICES

GENERAL ADMINISTRATION

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-001-0000-5948	OTHER INCOME MILEAGE REIMB	(637)	(399)	(1,000)
05-430-001-0010-5723	TITLE XX			0
05-430-001-0010-5850	CSSA	0	0	0
05-430-001-0010-5821	FEES	(1,675)	0	0
05-430-001-0010-5980	TAX INCOME	(304,105)	(285,156)	(315,369)
	REVENUE	(306,417)	(285,555)	(316,369)
05-430-001-0010-6102	FULL-TIME EMPLOYEES	352,166	356,753	384,593
05-430-001-0010-6104	OVERTIME SALARIES	1,569	1,126	0
05-430-001-0010-6131	REIMBURSED EXPENSES	272	194	0
05-430-001-0010-6153	EMPLOYEE GROUP INSURANCE	47,307	47,106	71,102
05-430-001-0010-6161	PERA	20,333	22,354	20,900
05-430-001-0010-6171	FICA	19,977	20,251	23,440
05-430-001-0010-6174	MEDICARE	4,672	4,736	5,490
05-430-001-0010-6179	ADMIN FEE			0
05-430-001-0010-6181	DEFERRED COMP.	2,112	2,048	2,500
05-430-001-0010-6184	VEBA MATCH	2,774	3,328	0
05-430-001-0010-6242	ADVERTISING - PUBLICITY AND PUBLIC INFO			0
05-430-001-0010-6274	STAFF DEVELOPMENT	1,633	635	2,000
05-430-001-0010-6279	CONTR. SERV.:IND. SERV. PLAN MR'S	0	0	0
05-430-001-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	13,163	7,769	10,000
05-430-001-0010-6331	TRAVEL EXPENSE	451	2,074	1,900
05-430-001-0010-6373	BONDS AND INSURANCE	21,200	26,021	23,000
05-430-001-0010-6702	DEBT SER INTEREST	0	0	0
05-430-001-0010-6802	FEMA EXPENDITURES	0	0	0
05-430-001-0010-6375	CONTINGENCY FUND	65,271	14,721	150,000
	EXPENDITURES/APPROPRIATIONS	552,900	509,116	694,925
	CHANGE (TO) FROM FUND BALANCE	246,483	223,561	378,556

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

SOCIAL SERVICES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-710-0010-5720	FED CCS	0	(9,561)	0
05-430-710-0010-5727	FED GRANT-SSIS PROJECT REIMBURSMENT	(38,238)	(29,186)	(42,000)
05-430-710-0010-5850	CCS GRANT STATE	(252,369)	(252,544)	(252,310)
05-430-710-0010-5830	FAMILY RESPONSE GRANT	0	(35)	0
05-430-710-0010-5911	REFUNDS ADM	(71,565)	(87,695)	(12,000)
05-430-710-0010-5921	FEES	(6,106)	(1,463)	(9,000)
05-430-710-0010-5941	DONATIONS:FC ADOLESC. PAR. SUPP. GRP.			0
05-430-710-0010-5980	TAX INCOME	(808,391)	(758,020)	(842,058)
	REVENUE	(1,176,669)	(1,138,504)	(1,157,368)
05-430-710-0010-6102	FULL-TIME EMPLOYEES	996,145	985,631	1,028,040
05-430-710-0010-6105	PART TIME SALARIES	0	2,572	0
05-430-710-0010-6131	REIMBURSED EXPENSES	805	875	0
05-430-710-0010-6153	EMPLOYEE GROUP INSURANCE	70,674	83,022	75,720
05-430-710-0010-6161	PERA	58,571	60,797	56,850
05-430-710-0010-6171	FICA	57,175	55,356	63,740
05-430-710-0010-6174	MEDICARE	13,372	12,946	14,910
05-430-710-0010-6179	ADMIN FEE	0	0	0
05-430-710-0010-6181	DEFERRED COMP.	22,466	20,428	21,780
05-430-710-0010-6203	POSTAGE AND PO BOX RENTAL	15,748	18,701	14,000
05-430-710-0010-6201	COMMUNICATIONS	13,236	14,391	15,800
05-430-710-0010-6241	MEMBERSHIP DUES	2,556	2,066	1,500
05-430-710-0010-6242	ADVERTISING - PUBLICITY AND PUBLIC INFO	5,399	2,268	1,500
05-430-710-0010-6264	INTERPERTER SERVICES	323	165	0
05-430-710-0010-6268	DATA PROCESSING	2,662	9,372	5,000
05-430-710-0010-6274	STAFF DEVELOPMENT	3,772	3,394	8,500
05-430-710-0010-6279	CONTR. SERV.:IND. SERV. PLAN MR'S	0	0	2,000
05-430-710-0010-6284	INTERPRETIVE SERVICES	130	0	0
05-430-710-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	5,255	3,555	10,000
05-430-710-0010-6302	REPAIRS AND MAINTENANCE			0
05-430-710-0010-6301	MAINTENANCE CONTRACTS	12,271	14,109	10,000
05-430-710-0010-6307	MAINTENANCE SERVICE CONTRACTS	2,285	1,618	2,600
05-430-710-0010-6331	TRAVEL EXPENSE	17,192	20,539	23,650
05-430-710-0010-6337	COUNTY VEHICLE EXPENSES	4,721	5,295	5,100
05-430-710-0010-6338	TRAVEL-BOARD	0	0	500
05-430-710-0010-6350	CUSTODIAL/UTILITIES	65,157	68,120	54,000
05-430-710-0010-6401	OFFICE SUPPLIES	18,819	12,909	18,000
05-430-710-0010-6017	ADOLESCENT PARENT SUPPORT GRP. FUND	0	0	0
05-430-710-0010-6699	EQUIPMENT	16,285	13,345	60,000
05-430-710-0010-6375	CONTINGENCY FUND	1,273	445	0
05-430-710-0010-6802	OTHER EXPENSES	8,277	8,035	12,000
	EXPENDITURES/APPROPRIATIONS	1,414,569	1,419,954	1,505,190
	CHANGE (TO) FROM FUND BALANCE	237,900	281,450	347,822

HUMAN SERVICES FUND

PREADMISSION SCREENINGS, ALTERNATIVE CARE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-711-0010-5941	DONATIONS FATHER SURROGATE PROGRAM	0	0	0
05-430-711-0010-5980	TAX INCOME	(32,796)	(30,752)	(34,010)
05-430-711-0010-5948	Other Income	0	0	0
	REVENUE	(32,796)	(30,752)	(34,010)
05-430-711-0010-6333	TRAVEL EXPENSE			0
05-430-711-3160-6060	FATHER SURROGATE PROGRAM:TRANSP.	379	0	10,000
05-430-711-3630-6060	FATHER SURROGATE PROGRAM - F/B SVCS.	47,080	17,530	20,000
	EXPENDITURES/APPROPRIATIONS	47,459	17,530	30,000
	CHANGE (TO) FROM FUND BALANCE	14,663	(13,222)	(4,010)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

IV-E FOSTER CARE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-712-0010-5720	FEDERAL GRANTS:TITLE IV-E FC:RULE 1 & 8	(140,840)	(57,027)	(100,000)
05-430-712-0010-5722	FEDERAL ADMINISTRATION REIMBURSEMENT	(52,263)	(47,743)	(70,000)
05-430-712-0010-5723	TITLE XX			0
05-430-712-0010-5732	IV-E ELIG. ADOLESCENTS 16-18:SELF:133658	(6,337)	(9,584)	(10,000)
05-430-712-0010-5735	SSTS TITLE XIX(MA) NON-WAIVER SS ADM.	(147,069)	(133,096)	(150,000)
05-430-712-0010-5830	RELATIVE-CUSTODY			0
05-430-712-0010-5850	CSSA	0	0	0
05-430-712-0010-5921	FEES	(18,904)	(21,501)	(26,000)
05-430-712-0010-5980	TAX INCOME	(224,884)	(210,872)	(233,214)
	REVENUE	(590,297)	(479,823)	(589,214)
05-430-712-0010-6102	FULL-TIME EMPLOYEES	0	0	0
05-430-712-0010-6153	EMPLOYEE GROUP INSURANCE	0	0	0
05-430-712-0010-6161	PERA	0	0	0
05-430-712-0010-6171	FICA	0	0	0
05-430-712-0010-6174	MEDICARE	0	0	0
05-430-712-0010-6179	ADMIN FEE	0	0	0
05-430-712-0010-6181	DEFERRED COMP.	0	0	0
05-430-712-0010-6203	POSTAGE AND PO BOX RENTAL	0	0	0
05-430-712-0010-6201	TELEPHONE & TELEGRAPH	89	0	0
05-430-012-0010-6242	ADVERTISING - PUBLICITY AND PUBLIC INFO	0	0	1,500
05-430-712-0010-6268	DATA PROCESSING	0	0	1,000
05-430-712-0010-6274	STAFF DEVELOPMENT	271	(102)	1,500
05-430-712-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	0	0	0
05-430-712-0010-6302	REPAIRS AND MAINTENANCE	0	0	0
05-430-712-0010-6307	MAINTENANCE SERVICE CONTRACTS	0	0	0
05-430-712-0010-6333	TRAVEL EXPENSE	0	0	0
05-430-712-0010-6337	COUNTY VEHICLE EXPENSES	0	0	0
05-430-712-0010-6350	CUSTODIAL/UTILITIES	0	0	0
05-430-712-0010-6401	OFFICE SUPPLIES	0	0	0
05-430-712-0010-6699	EQUIPMENT	0	0	0
05-430-712-3410-6052	IV-E ELIG. ADOLESCENTS 16-18:SELF:13.658	0	0	0
05-430-712-3420-6052	IV-E ELIG. ADOLESCENTS 16-18:SELF:13.658	0	0	0
05-430-712-3460-6052	IV-E ELIG. ADOLESCENTS 16-18:SELF:13.658	4,665	9,832	6,600
05-430-712-3810-6077	IV-E FOSTER CARE - CHILD	90,321	52,730	170,000
05-430-712-3811-6077	IV-E FOSTER CARE - CHILD COURT SER.	89,463	120,159	110,000
05-430-712-3820-6077	IV-E FOSTER CARE - RELATIVES	0	0	0
05-430-712-3830-6077	IV-E FOSTER CARE - RULE 8 RESD-TRTMT	0	0	0
05-430-712-3831-6077	IV - RULE 8 COURT SERVICES	1,750	0	40,000
05-430-712-3850-6077	IV-E CORRECTIONAL FACILITY	0	0	2,500
05-430-712-3851-6077	IV-E CORRECTIONAL - COURT SER.	87,024	39,181	102,500
05-430-712-3890-6077	IV-E RESPITE CARE	0	0	0
05-430-712-3980-6277	FOSTER CARE TRAINING	4,854	3,881	7,000
	EXPENDITURES/APPROPRIATIONS	278,437	225,681	442,600
	CHANGE (TO) FROM FUND BALANCE	(311,860)	(254,142)	(146,614)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

TITLE XX

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-713-0010-5720	ALTERNATIVE RESPONSE GRANT	(65,722)	0	(30,505)
05-430-713-0010-5721	FEDERAL GRANTS: IV-B			0
05-430-713-0010-5723	TITLE XX	(226,061)	(226,059)	(224,037)
05-430-713-0010-5745	CW-TCM FED REIMBURSEMENT	(209,019)	(104,574)	(55,000)
05-430-713-0010-5749	FAMILY PRESERVATION-FED BASIC			0
05-430-713-0010-5830	FAMILY PRESERVATION-STATE			0
05-430-713-0010-5831	CONCURRENT PLANNING			0
05-430-713-0010-5921	FEES	(136,760)	(162,551)	(156,000)
05-430-713-0010-5980	TAX INCOME	(507,693)	(476,058)	(526,498)
	REVENUE	(1,145,255)	(969,242)	(992,040)
05-430-713-1810-6704	TXX POS:CHILD FOSTER CARE.			0
05-430-713-1980-6050	TXX PURCHASE OF SERVICE			0
05-430-713-3020-6050	COMM. ED & PREVENTION			0
05-430-713-3020-6059	FAMILY PRESERVATION ED. & PREVENTION			0
05-430-713-3040-6734	TXX POS:CP ASSESS./INVEST.			0
05-430-713-3150-6050	TXX PURCHASE OF SERVICE INTERP	0	0	0
05-430-713-3160-6723	TXX POS:TRANSPORTATION	27,592	23,179	22,000
05-430-713-3180-6704	TXX POS:HEALTH RELATED SVCS. - CHILD	4,119	13,039	3,000
05-430-713-3240-6020	HOME BASED SUPPORT SERVICES- CHILD	20,816	9,333	28,000
05-430-713-3190-6050	TXX POS COURT RELATED SVCS. - CHILD	205	6,215	0
05-430-713-3240-6020	TXX POS COURT RELATED SVCS. - CHILD	0	0	0
05-430-713-3410-6020	PAYMENTS FOR RECIPIENTS	11,157	8,497	12,000
05-430-713-3440-6050	TXX POS: HOUSING SVCS.: CHILD	300	124	0
05-430-713-3450-6094	MR WAIVER TBI	225	0	0
05-430-713-3410-6020	TXX POS: HOUSING SVCS.: CHILD	175	0	3,000
05-430-713-3450-6731	TXX POS: SOCIAL & REC. - CHILD	4,055	7,364	5,000
05-430-713-3451-6731	SOCIAL & REC.SERV.:PSYCHOSOCIAL/REHAB.	0	540	5,000
05-430-713-3550-6703	TXX POS:COUNSELING SERVICES - CHILD	33,129	33,852	30,000
05-430-713-3560-6703	TXX POS:COUNSELING SERVICES			0
05-430-713-3460-6050	TXX POS:ADOLESCENT LIFE SKILLS TRAINING	0	0	0
05-430-713-3620-6050	TXX POS: FAMILY-BASED SVCS. - PROF.	7,289	956	10,000
05-430-713-3630-6043	FAMILY BASED LIFE MGT	8,583	0	0
05-430-713-3630-6279	CONTRACTED SERVICES	18,562	7,364	12,000
05-430-713-3640-6286	ALTERNATIVE RESPONSE	47,683	22,242	30,505
05-430-713-3410-6050	TXX POS: ADAPT AIDS OR SPEC EQUIP CHILD			0
05-430-713-3410-6094	CAC WAIVER	0	0	0
05-430-713-3810-6704	TXX POS:CHILD FOSTER CARE SERVICE	270,935	274,249	350,000
05-430-713-3811-6704	TXX FOSTER CARE COURT SERVICES	189,992	156,921	100,000
05-430-713-3830-6704	TXX POS:RESIDENT TREATMENT RULE 8	42,817	37,928	20,000
05-430-713-3831-6704	FC.RULE 8 COURT SERVICES	71,290	130,700	20,000
05-430-713-3850-6706	TXX POS:CORRECTIONAL FACILITIES FOR CHDN	51,980	57,575	75,000
05-430-713-3851-6706	TXX:CORRECTIONAL F.C. COURT SERVICES	302,086	408,752	300,000
05-430-713-3890-6722	TXX POS:RESPIRE CARE	12,593	14,040	20,000
05-430-713-3930-6701	TXX POS:CASE MANAGEMENT	0	0	0
05-430-713-3960-6050	TXX PURCHASE OF SERVICE	0	40	0
05-430-713-3980-6050	TXX PURCHASE OF SERVICE			0
	EXPENDITURES/APPROPRIATIONS	1,125,583	1,212,910	1,045,505
	CHANGE (TO) FROM FUND BALANCE	(19,672)	243,668	53,465

2008 FREEBORN COUNTY BUDGET

FAM.BASED SERVICES-PREM.PLAN.13.645

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-716-0010-6274	STAFF DEVELOPMENT	0	0	0
05-430-716-0010-6331	TRAVEL AND EXPENSE	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	0	0	0

CAC/CADI WAIVER: CHILDREN

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-717-0000-5726	WAIVERED SERVICES CAC - FEDERAL SHARE	(4,016)	(1,721)	(2,000)
05-430-717-0000-5846	WAIVERED SERVICES CAC -STATE SHARE	(4,016)	(1,721)	(2,000)
05-430-717-0000-5863	HACA BASE PMT.:HUMAN SERVICES AIDS.CO.			0
05-430-717-0000-5927	WAIVERED SERVICES - CAC- COUNTY SHARE			0
	REVENUE	(8,032)	(3,442)	(4,000)
05-430-717-0000-6402	OFFICE SUPPLY	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(8,032)	(3,442)	(4,000)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

BASIC SLIDING FEE: CHILD CARE PROGRAM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-720-0000-5720	FEDERAL GRANTS CHILD CARE DISCRETIONARY	0	0	(4,658)
05-430-720-0000-5729	FED SHARE--BSF	(228,662)	(120,773)	(207,106)
05-430-720-0000-5741	MFIP PROGRAM:EMPLOY. & TNG.	(471,980)	(397,509)	(387,339)
05-430-720-0000-5742	STRIDE PROGRAM:AFDC CASE MNGT.			0
05-430-720-0000-5830	STATE GRANTS	(101,864)	(195,480)	(183,660)
05-430-720-3373-5830	STATE GRANTS	0	0	0
05-430-720-0000-5921	FEES	(3,325)	(4,245)	(2,000)
05-430-720-0000-5980	PROPERTY TAX INCOME	(32,370)	(30,353)	(33,569)
05-430-720-0010-5830	STRIDE EMPLOYMENT & TRAINING	0	(12,500)	(39,000)
	REVENUE	(838,201)	(760,860)	(857,332)
05-430-720-0010-6009	MFIP ADM.	25,964	24,490	39,234
05-430-720-3373-6009	EMPAND TNG.	0	0	0
05-430-720-3373-6010	DIVISIONARY WORK PROGRAM	0	0	0
05-430-720-3373-6102	FULL-TIME EMPLOYEES	45,348	46,783	41,860
05-430-720-3373-6152	EMPLOYEE GROUP INSURANCE	0	0	0
05-430-720-3373-6153	EMPLOYEE GROUP INSURANCE	3,537	3,537	3540
05-430-720-3373-6161	PERA	2,721	2,924	2,310
05-430-720-3373-6171	FICA	2,458	2,554	2,600
05-430-720-3373-6174	MEDICARE	575	597	610
05-430-720-3373-6179	ADMIN FEE			0
05-430-720-3373-6181	DEFERRED COMP.	1,300	1,300	0
05-430-720-3010-6299	INFORMATION - REFERRAL TECHNICAL SERVICE	10,032	10,032	0
05-430-720-3010-6716	INFORMATION - REFERRAL			0
05-430-720-3110-6020	BASIC SLIDING FEE NON-AFDC CC	333,040	352,460	401,986
05-430-720-3111-6020	PAYMENTS FOR RECIPIENTS			0
05-430-720-3120-6020	BASIC TRNG. & EDUC.:FAM. DC PROV.			0
05-430-720-3370-6009	MFIP EMP & TNG. PROGRAM	266,754	298,431	211,300
05-430-720-3371-6009	MFIP SUPPORT/DWP	59,840	59,558	46,560
05-430-720-3372-6009	MFIP ORIENTATION	0	9,288	20,000
05-430-720-3373-6279	CONTRACTED SERVICES			0
05-430-720-3373-6331	TRAVEL AND EXPENSE	77	15	0
05-430-720-3910-6009	MFIP CASE MGT	0	0	0
	EXPENDITURES/APPROPRIATIONS	751,646	811,969	770,000
	CHANGE (TO) FROM FUND BALANCE	(86,555)	51,109	(87,332)

AFDC CHILD CARE: STRIDE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-721-0000-5720	FEDERAL GRANTS	(188,450)	(212,489)	(120,000)
05-430-721-0000-5830	STATE GRANTS	(146,253)	(80,895)	(157,500)
05-430-721-0010-5735	SST TITLE XIX(MA) NON-WAIVER SS ADM.	0	0	0
	REVENUE	(334,703)	(293,384)	(277,500)
05-430-721-2120-6020	AFDC FAM. DAY CARE PROV.BASIC TNG. & EDUC.	0	0	0
05-430-721-3120-6020	FAM. DAY CARE PROV.BASIC TNG. & EDUC.	0	0	0
05-430-721-3120-6028	TRANS. YR. FORMER AFDC BASIC:FAM.DC PROV	81,334	75,846	70,000
	EXPENDITURES/APPROPRIATIONS	81,334	75,846	70,000
	CHANGE (TO) FROM FUND BALANCE	(253,369)	(217,538)	(207,500)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

AFDC CHILD CARE: NONMANDATORY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
	REVENUE	0	0	0
05-430-722-3120-6020	PAYMENTS FOR RECIPIENTS	229,108	209,936	250,000
	EXPENDITURES/APPROPRIATIONS	229,108	209,936	250,000
	CHANGE (TO) FROM FUND BALANCE	229,108	209,936	250,000

OTHER COUNTY GRANTS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-725-0010-5980	TAX INCOME	(6,815)	(6,390)	(7,067)
	REVENUE	(6,815)	(6,390)	(7,067)
05-430-725-3020-6071	OTHER CO. GRANTS	0	0	1,000
	EXPENDITURES/APPROPRIATIONS	0	0	1,000
	CHANGE (TO) FROM FUND BALANCE	(6,815)	(6,390)	(6,067)

CHILD PROTECTION: CHILD CARE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-726-0000-5723	TITLE XX	0	0	0
05-430-726-0000-5850	CSSA	0	0	0
05-430-726-0000-5980	PROPERTY TAX INCOME	(47,277)	(44,331)	(49,028)
	REVENUE	(47,277)	(44,331)	(49,028)
05-430-726-3140-6077	IV-E FOSTER CARE CHILD CARE	10,246	2,479	10,000
05-430-726-3140-6717	TXX POS:CHILD CARE:PROTECTION	25,218	29,717	40,000
	EXPENDITURES/APPROPRIATIONS	35,464	32,196	50,000
	CHANGE (TO) FROM FUND BALANCE	(11,813)	(12,135)	972

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

CHEMICAL DEPENDENCY

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-730-0000-5830	STATE GRANTS -DETOX TRANS	0	0	0
05-430-730-0000-5980	PROPERTY TAX INCOME	(236,384)	(221,654)	(245,139)
05-430-730-0010-5854	STATE REIMBURSEMENT- CDDT	(13,631)	(16,531)	(13,000)
05-430-730-0010-5921	FEES DETOX	(35,003)	(28,030)	(32,000)
05-430-730-0010-5941	DONATIONS	0	0	0
	REVENUE	(285,018)	(266,215)	(290,139)
05-430-730-3010-6716	TXX POS:INFORMATION & REFERRALS	108,457	114,407	95,000
05-430-730-3020-6727	COMMUNITY ED. -PREVENTION DETOX	0	0	0
05-430-730-3030-6727	COMMUNITY ED. -PREVENTION DETOX	0	0	0
05-430-730-3030-6733	TSS POS: RULE 25 ASSESSMENT	0	195	0
05-430-730-3160-6727	TXX POS: DETOX TRANSP. CHARGES	0	0	0
05-430-730-3170-6727	TXX POS: DETOXIFICATION TRANSPORTATION	125	135	0
05-430-730-3590-6727	TXX POS: DETOX - CONSOLIDATED	73,851	89,633	70,000
05-430-730-3710-6727	TXX POS: DETOX (CAT I CD)	74,227	90,294	97,500
05-430-730-3710-6020	EXTENDED CAR /CD	0	512	0
	EXPENDITURES/APPROPRIATIONS	256,660	295,176	262,500
	CHANGE (TO) FROM FUND BALANCE	(28,358)	28,961	(27,639)

HUMAN SERVICES FUND

MENTAL HEALTH CLERICAL & SUPPORT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-732-0010-6102	REGULAR SALARIES	10301	10584	0
05-430-732-0010-6153	HEALTH INSURANCE-EMPLOYEES	1238	1238	0
05-430-732-0010-6161	PERA	618	661	0
05-430-732-0010-6171	FICA	569	525	0
05-430-732-0010-6174	MEDICARE	133	123	0
	EXPENDITURES/APPROPRIATIONS	12,859	13,131	0

HUMAN SERVICES FUND

CONSOLIDATED CHEMICAL DEPENDENCY TREATMENT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-735-0010-5735	SST TITLE XIX(MA) NON-WAIVER SS ADM.	(34,535)	(25,832)	(29,000)
05-430-735-0010-5854	ST. REIMB.-ADM.-CCDT PROGRAM	0	0	0
05-430-735-0010-5980	TAX INCOME	0	0	0
	REVENUE	(34,535)	(25,832)	(29,000)
05-430-735-0010-6099	CD CENTRAL BILLING (CO. SHARE)	0	0	0
05-430-735-0010-6802	OTHER EXPENSES	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0
	CHANGE (TO) FROM FUND BALANCE	(34,535)	(25,832)	(29,000)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MENTAL HEALTH PROGRAM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-740-0000-5830	STATE GRANTS TEFRA SGR 68	0	0	0
05-430-740-0000-5980	PROPERTY TAX INCOME	(21,722)	(20,369)	(22,526)
05-430-740-0010-5834	STATE RULE 14 GRANTS	(88,177)	(88,385)	(90,581)
05-430-740-0010-5836	STATE RULE 12 GRANTS	0	0	0
05-430-740-0010-5921	ADULT DAY TREATMENT FEES	(410)	(400)	0
05-430-740-3910-5743	CASE MNGT RULE 74 FED SHARE	0	0	0
05-430-740-3910-5863	HACA BASE PMT.:HUMAN SERVICES AIDS.CO.	0	0	0
05-430-740-3910-5867	CASE MGMT. RULE 74 STATE SHARE	0	0	0
05-430-740-3910-5925	CASE MGMT. RULE 74 CO. SHARE	0	0	0
05-430-740-3910-5948	OTHER INCOME CASE MGMT RULE 79	0	0	0
05-430-740-0010-5732	FEDERAL - FEMA	0	0	0
	REVENUE	(110,309)	(109,154)	(113,107)
05-430-740-3080-6703	TXX POS:COUNSELING SERVICES	1,643	874	0
05-430-740-3160-6723	TXX POS:TRANSPORTATION	2,348	2,536	0
05-430-740-3300-6051	NURTURING PROGRAM:OTHER FAM. CSS (FCSS)	0	10,775	0
05-430-740-3340-6078	CHRONIC MI-RULE 14-(COUNTY SHARE):CSP	0	0	0
05-430-740-3340-6091	ASSIST IND. LIVING SKILLS MI	0	0	0
05-430-740-3350-6703	MH FOSTER PARENT SUPPORT	0	0	0
05-430-740-3370-6712	EMPLOYABILITY CSP	0	0	0
05-430-740-3430-6020	PAYMENTS FOR RECIPIENTS	840	5,209	0
05-430-740-3520-6703	TXX POS:COUNSELING SERVICES	0	0	0
05-430-740-3540-6050	OUT-PATIENT MEDICATION MGT.	0	0	0
05-430-740-3620-6050	TXX POS:FAMILY BASED SERVICES	0	328	0
05-430-740-3680-6707	TXX POS:DAY TREATMENT (MI) RULE 14	0	0	1,000
05-430-740-3681-6707	TXX POS:DAY TREATMENT (MI)	210	7,556	8,000
05-430-740-3710-6056	RULE 5 - CHILD SHELTER			0
05-430-740-3720-6093	MEDICAL TMT.-MENTAL HEALTH COMMITMENT	89,264	184,927	99,000
05-430-740-3720-6056	ACUTE CARE HOSP. INPT. -MH CRISIS CHTR.	32,760	29,823	20,000
05-430-740-3730-6093	MEDICAL TMT.-MENTAL HEALTH COMMITMENT	0	12,116	1,000
05-430-740-3740-6074	RULE 12 GRANT	0	0	0
05-430-740-3740-6718	TXX POS:RULE 36 ADULT RES. TMT. - MH	0	0	1,000
05-430-740-3890-6722	RESPITE	12,882	21,642	11,000
05-430-740-3920-6279	MH CHILD CASE MGMT			0
	EXPENDITURES/APPROPRIATIONS	139,947	275,786	141,000
	CHANGE (TO) FROM FUND BALANCE	29,638	166,632	27,893

HUMAN SERVICES FUND

RULE 5 TITLE IV-E

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-745-0000-5980	PROPERTY TAX INCOME	(17,463)	(16,375)	(18,109)
05-430-745-0010-5720	FEDERAL GRANTS:RULE 5 TITLE IV-E	(61,132)	(82,589)	(133,000)
	REVENUE	(78,595)	(98,964)	(151,109)
05-430-745-3710-6077	IV-E RULE-5 CHILD SHELTER	0	0	0
05-430-745-3830-6077	IV-E RULE-5 CARE	73,289	11,417	20,000
05-430-745-3831-6077	IV-E RULE-5 CARE COURT SERVICES	0	0	30,000
	EXPENDITURES/APPROPRIATIONS	73,289	11,417	50,000
	CHANGE (TO) FROM FUND BALANCE	(5,306)	(87,547)	(101,109)

2008 FREEBORN COUNTY BUDGET

RULE 5 NON IV-E

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-746-0000-5723	TITLE XX	0	0	0
05-430-746-0000-5850	CSSA	0	0	0
05-430-746-0000-5921	FEES	0	0	0
05-430-746-0000-5980	PROPERTY TAX INCOME	(458,713)	(430,130)	(475,703)
	REVENUE	(458,713)	(430,130)	(475,703)
05-430-746-3830-6705	TXX POS:FACILITIES FOR EMOT HDCP.CHDN	352,587	363,267	300,000
05-430-746-3831-6704	RULE 5 COURT SERVICES	102,776	135,024	130,000
	EXPENDITURES/APPROPRIATIONS	455,363	498,291	430,000
	CHANGE (TO) FROM FUND BALANCE	(3,350)	68,161	(45,703)

HUMAN SERVICES FUND

DEVELOPMENTAL DISABILITIES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-750-0000-5720	FEDERAL GRANT	0	0	0
05-430-750-0000-5723	TITLE XX	0	0	0
05-430-750-0000-5833	STATE SILS GRANTS	(242,046)	(172,194)	(302,581)
05-430-750-0000-5850	CSSA	(21,991)	(22,006)	(22,000)
05-430-750-0000-5921	FEES	(257)	(170)	(2,000)
05-430-750-0000-5980	PROPERTY TAX INCOME	(225,736)	(211,670)	(234,097)
05-430-750-3310-5870	FAMILY SUPPORT SERVICE GRANT DD	(3,000)	(6,000)	(4,300)
	REVENUE	(493,030)	(412,040)	(564,978)
05-430-750-3160-6723	TXX POS:TRANSPORTATION	11,920	11,335	10,000
05-430-750-3250-6050	TXX POS:PERSONAL CARE			0
05-430-750-3310-6724	TXX POS:IN-HOME SUPPORT SERVICE (MR)	47,700	35,997	40,000
05-430-750-3340-6073	SILS - SEMI-INDEPENDENT LIVING-MR	328,608	392,887	432,258
05-430-750-3350-6041	CARE OF DD CHILDREN-FAMILY SUBSIDY STAT	2,400	5,400	4,300
05-430-750-3380-6711	TXX POS:WORK ACTIVITY	63,765	65,061	1,000
05-430-750-3380-6712	TXX POS:SHELTERED EMPLOYMENT	15,223	14,242	65,000
05-430-750-3650-6704	TXX POS:CHULD FOSTER CARE	3,685	8,187	0
05-430-750-3660-6708	TXX POS:COMM. BASED EMPL.:DD	30,471	24,952	50,000
05-430-750-3720-6702	TXX POS:FACILITIES FOR MR	0	0	0
05-430-750-3740-6702	TXX POS:COMM.RES FAC.SER :DD	(7,909)	3,569	0
05-430-750-3890-6722	TXX POS:RESPIRE CARE	27,807	28,337	15,000
05-430-750-3930-6701	NON WAV CASE MANAGEMENT OVER 21	3,207	1,567	5,000
05-430-750-3950-6050	TXX PURCHASE OF GUARDIAN SERVICES DD	33,689	38,856	30,000
	EXPENDITURES/APPROPRIATIONS	560,566	630,390	652,558
	CHANGE (TO) FROM FUND BALANCE	67,536	218,350	87,580

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MR WAIVER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-752-0000-5726	WAIVERED SERVICES MR - FEDERAL SHARE	(122,097)	(65,185)	(141,500)
05-430-752-0000-5846	WAIVERED SERVICES MR -STATE SHARE	(122,097)	(65,185)	(141,500)
05-430-752-0000-5863	HACA BASE PMT.:HUMAN SERVICES AIDS.CO.			0
05-430-752-0000-5927	WAIVERED SERVICES - MR - COUNTY SHARE	(3,116)	(3,712)	(10,000)
05-430-752-0000-5948	WAIVERED SERVICES-MR OTHER INCOME			0
05-430-752-3050-5738	MR SCREENING:FEDERAL SHARE	0	0	(1,000)
05-430-752-3050-5827	MR SCREENING: ST. SHARE	0	0	(1,000)
05-430-752-3050-5863	MR SCREENINGS:HSA SHARE			0
05-430-752-3050-5949	MR SCREENINGS:COUNTY SHARE	0	0	0
05-430-752-0000-5918	PRIVATE PAY COLLECTIONS: PERSONAL	(78)	0	0
	REVENUE	(247,388)	(134,082)	(295,000)
05-430-752-3310-6094	MR WAIVER:	0	0	0
05-430-752-3410-6094	MR WAIVER:ADAPTIVE AIDS OR SPECIAL EQUIP	7,014	486	4,500
05-430-752-3650-6094	MR WAIVER:SUPPORTED LIVING			0
05-430-752-3890-6094	MR WAIVER:RESPIRE CARE	170,604	164,795	150,000
05-430-752-3910-6094	MR WAIVER - RULE 185 CASE MGMT.	20,551	28,177	20,000
	EXPENDITURES/APPROPRIATIONS	198,169	193,458	174,500
	CHANGE (TO) FROM FUND BALANCE	(49,219)	59,376	(120,500)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

ADULT SERVICES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-760-0000-5726	WAIVERED SERVICES MR - FEDERAL SHARE	(3,771)	(2,284)	(2,500)
05-430-760-0000-5728	FED SHARE PASIACG MA ELIG	(2,460)	(366)	(2,000)
05-430-760-0000-5842	STATE SHARE ALTERNATIVE CARE 180 DAY	(3,586)	(2,203)	(4,000)
05-430-760-0000-5843	STATE SHARE PASIACG MA ELIGIBLE	(2,460)	(366)	(2,000)
05-430-752-0000-5846	WAIVERED SERVICES MR -STATE SHARE	(3,771)	(2,284)	(2,000)
05-430-760-0000-5863	HACA BASE PMT.:HUMAN SERVICES AIDS.CO.			0
05-430-760-0000-5921	FEES	(5,196)	(5,304)	(7,500)
05-430-760-0010-5918	PRIVATE PAY	0	0	0
05-430-760-0000-5846	WAIVERED SERVICES MR -STATE SHARE			0
05-430-760-3910-5746	VA/DD TCM ADULT 18+ FED SHARE	(38,780)	(33,700)	(16,700)
05-430-760-3910-5744	CASE MANAGEMENT CADI FED SHARE	(1,269)	(876)	(650)
05-430-760-3910-5868	CADI ADULT 18+ STATE SHARE	(1,269)	(876)	(650)
05-430-760-0010-5980	PROPERTY TAX INCOME	(14,481)	(13,579)	(15,018)
05-430-760-6050-5932	PRE ADMITION SCREENING NSG & B&C HOME	(59,465)	(70,106)	(66,000)
	REVENUE	(136,508)	(131,944)	(119,018)
05-430-760-3050-6075	ACG:MA:NH PREADMISSION SCREENING:ADULT	59,345	44,540	48,000
05-430-760-3050-6279	CONTRACTED SERVICES PRE ADMIN SCREENING	24,028	26,801	18,000
05-430-760-3070-6279	GENERAL ASSESSMENT ADULT	0	0	0
05-430-760-3150-6050	TXX PURCHASE OF SERVICE INTERPITER			0
05-430-760-3160-6723	TXX POS:TRANSPORTATION	278	2,540	2,000
05-430-760-3250-6050	TXX PURCHASE OF SERVICE -HOMEMAKER	0	2,208	0
05-430-760-3270-6050	ASSISTED LIVING	36	2,258	0
05-430-760-3370-6050	TXX POS: EMPLOYABILITY: ADULT	0	1,305	0
05-430-760-3340-6073	SILS			0
05-430-760-3380-6711	TXX POS:WORK ACTIVITY	22,175	19,147	24,000
05-430-760-3380-6712	TXX POS:SHELTERED EMPLOYMENT	5,405	2,277	12,000
05-430-760-3410-6050	TXX PURCHASE OF SERVICE-SPC EQUIP	0	0	0
05-430-760-3480-6050	TXX PURCHASE OF GUARDIAN SERVICES ADULT	1,971	1,715	2,000
05-430-760-3550-6703	TXX POS:COUNSELING SERVICES - ADULT	0	100	6,500
05-430-760-3560-6703	:COUNSELING - ADULT-GROUP			0
05-430-760-3710-6050	ADULT SHELTER		300	0
05-430-760-3890-6722	ADULT - RESPITE			0
05-430-760-3990-6023	CENTRALIZED (MA) ACG 181 DAY			0
05-430-760-3440-6050	TXX PURCHASE OF SERVICE-HOUSING	0	0	0
	EXPENDITURES/APPROPRIATIONS	113,238	103,191	112,500
	CHANGE (TO) FROM FUND BALANCE	(23,270)	(28,753)	(6,518)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

CADI - ADULT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-762-3910-5744	CADI ADULT 18+ FED SHARE	0	0	0
05-430-762-3910-5863	HACA BASE PMT.:HUMAN SERVICES AIDS:CO.	0	0	0
05-430-762-3910-5868	CADI ADULT 18+ STATE SHARE	0	0	0
05-430-762-3910-5948	OTHER INCOME CADI ADULT 18+	(38)	0	0
05-430-762-3910-5955	CADI ADULT 18+ COUNTY SHARE	0	0	0
	REVENUE	(38)	0	0
05-430-762-3160-6094	CADI TRANSP	0	0	0
05-430-762-3410-6075	ADAPTIVE AIDS OR SPECIAL EQUIP.-ADULT	147	109	0
05-430-762-3280-6094	HOME DELIVERED MEALS	6,943	9,196	0
05-430-762-3450-6094	MR WAIVER TBI	0	0	0
	EXPENDITURES/APPROPRIATIONS	7,090	9,305	0
	CHANGE (TO) FROM FUND BALANCE	7,052	9,305	0

CADI - ADULT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-430-770-0010-5911	SALARIES REIMBURSMENT	0	(3,837)	(7,100)
05-430-770-0010-5936	INSURANCE COLLECTIONS	0	(9,129)	(19,300)
	REVENUE	0	(12,966)	(26,400)
05-430-770-0010-6102	REGULAR SALARIES	0	7,861	0
	EXPENDITURES/APPROPRIATIONS	0	7,861	0
	CHANGE (TO) FROM FUND BALANCE	0	(5,105)	(26,400)

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HUMAN SERVICES FUND

FAMILY SERVICES COLLABORATIVE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-431-715-3020-5873	FAM. SERV. COLLABORATIVE GRANT	0	0	0
05-431-715-3970-5720	LCTS MA ADMIN	(52,158)	(49,492)	0
05-431-715-3970-5722	LCTS IV-E ADMIN	(90,557)	(27,704)	0
05-431-715-3970-5873	FAM. SERV. COLLABORATIVE GRANT	0	0	0
05-431-715-3970-5941	DONATIONS	(3,600)	(32,125)	0
05-431-715-3970-5993	INTEREST EARNED	(9,507)	(10,219)	0
	REVENUE	(155,822)	(119,540)	0
05-431-715-3020-6202	POSTAGE AND PO BOX RENTAL	0	0	0
05-431-715-3020-6203	TELEPHONE & TELEGRAPH			0
05-431-715-3020-6232	PRINTING			0
05-431-715-3020-6244	ADVERTISING-PUBLICITY			0
05-431-715-3020-6279	CONTRACTED SERVICES			0
05-431-715-3020-6331	TRAVEL EXPENSE	0	0	0
05-431-715-3020-6407	PROGRAM SUPPLIES			0
05-431-715-3020-6351	OTHER EXPENSES		5,773	0
05-431-715-3970-6202	POSTAGE AND PO BOX RENTAL			0
05-431-715-3970-6203	TELEPHONE & TELEGRAPH			0
05-431-715-3970-6239	OTHER PRINTING AND BINDING			0
05-431-715-3970-6244	ADVERTISING-PUBLICITY			0
05-431-715-3970-6279	CONTRACTED SERVICES	114	5,143	0
05-431-715-3970-6299	LCTS EXPENDITURES	176,781	191,688	0
05-431-715-3970-6331	TRAVEL EXPENSE			0
05-431-715-3970-6352	BUILDING USE & ADMIN	4,500	0	0
05-431-715-3970-6402	OFFICE SUPPLIES			0
05-431-715-3970-6407	PROGRAM SUPPLIES			0
05-431-715-3970-6699	OTHER EQUIPMENT			0
05-431-715-3970-6351	OTHER EXPENSES			0
	EXPENDITURES/APPROPRIATIONS	181,395	202,604	0
	CHANGE (TO) FROM FUND BALANCE	25,573	83,064	0

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2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MENTAL HEALTH ADMINISTRATION

FAMILY BASED SERVICES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-480-718-0010-5720	FEDERAL GRANTS			0
05-480-718-0010-5723	TITLE XX			0
05-480-718-0010-5746	FEDERAL MH-TCM REIMBURSEMENT	(44,936)	(22,799)	(51,000)
05-480-718-0010-5830	STATE GRANTS			0
05-480-718-0010-5850	CSSA	(201,629)	(201,768)	(201,700)
05-480-718-0010-5915	MA COLLECTIONS	(4,626)	(369)	(5,000)
05-480-718-0010-5918	PRIVATE PAY	(256)	(170)	(1,000)
05-480-718-0010-5921	FEES SCHOOL PAYMENT	(106,500)	(106,500)	(98,700)
05-480-718-0010-5922	INSURANCE	(25)	0	0
05-480-718-0010-5830	DONATIONS			0
05-480-718-0010-5980	TAX INCOME	(163,552)	(153,361)	(169,610)
	REVENUE	(521,524)	(484,967)	(527,010)
05-480-718-0010-6102	FULL-TIME EMPLOYEES	360,210	400,246	395,200
05-480-718-0010-6105	PART TIME SALARIES	49,742	52,115	0
05-480-718-0010-6131	REIMBURSED EXPENSES	94	249	0
05-480-718-0010-6152	EMPLOYEE GROUP INSURANCE	0	337	0
05-480-718-0010-6153	EMPLOYEE GROUP INSURANCE	36,457	28,769	28,910
05-480-718-0010-6161	PERA	24,464	28,678	21,850
05-480-718-0010-6171	FICA	22,422	25,987	24,500
05-480-718-0010-6176	MEDICARE	5,244	6,077	5,730
05-480-718-0010-6179	ADMIN FEE			0
05-480-718-0010-6181	DEFERRED COMP	9,497	9,385	10,010
05-480-718-0010-6184	VEBA SAVINGS	0	1,300	0
05-480-718-0010-6242	ADVERTISING AND PUBLICAIONS	667	1,616	0
05-480-718-0010-6264	INTERPRETIVE SERVICES	0	0	5,000
05-480-718-0010-6274	STAFF DEVELOPMENT	2,254	3,834	4,000
05-480-718-0010-6279	CONTRACTED SERVICES	736	1,906	0
05-480-718-0010-6333	TRAVEL EXPENSE	8,683	11,006	11,500
05-480-718-0010-6401	OFFICE SUPPLIES	4,091	4,009	6,000
05-480-718-3630-6279	CONTRACTED SERVICES-SCHOOL PROJECT	3,744	51,120	111,500
	EXPENDITURES/APPROPRIATIONS	528,305	626,634	624,200
	CHANGE (TO) FROM FUND BALANCE	6,781	141,667	97,190

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

DOMESTIC ABUSE INTENSIVE TREATMENT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-480-719-0010-5723	TITLE XX	0	0	0
05-480-719-0010-5850	CSSA	0	0	0
05-480-719-0010-5915	MA COLLECTIONS	0	0	0
05-480-719-0010-5918	PRIVATE PAY	0	0	(600)
05-480-719-0010-5921	FEES	(8,842)	(8,431)	(9,500)
05-480-719-0010-5922	INSURANCE	0	0	0
05-480-719-0010-5941	DONATIONS	(9,000)	(10,000)	(3,200)
05-480-719-0010-5948	OTHER INCOME	0	0	0
05-480-719-0011-5921	FEES	(6,735)	(9,668)	(6,000)
	REVENUE	(24,577)	(28,099)	(19,300)
05-480-719-0010-6102	FULL-TIME EMPLOYEES	20,121	21,839	39,520
05-480-719-0010-6105	PART TIME SALARIES	3,352	13,167	0
05-480-719-0010-6131	REIMBURSED EXPENSES	21	9	0
05-480-719-0010-6153	EMPLOYEE HEALTH INSURANCE	2,183	1,145	2,420
05-480-719-0010-6161	PERA	1,408	2,188	2,190
05-480-719-0010-6171	FICA	1,306	2,075	2,450
05-480-719-0010-6174	MEDICARE	305	485	570
05-480-719-0010-6181	DEFERRED COMPENSATION MATCH	343	307	0
05-480-719-0010-6274	STAFF DEVELOPMENT	0	35	0
05-480-719-0010-6279	CONTRACTED SERVICES-DAP	0	0	5,000
05-480-719-0011-6279	CONTRACTED SERVICES	11,631	10,484	7,500
05-480-719-0010-6332	ADVISORY COMMITTEE EXPENSES	371	369	400
05-480-719-0010-6333	TRAVEL EXPENSE	0	198	0
05-480-727-0010-6351	OTHER EXPENSE	0	768	1,000
05-480-719-0010-6402	OFFICE SUPPLIES	0	1,167	0
	EXPENDITURES/APPROPRIATIONS	41,041	54,236	61,050
	CHANGE (TO) FROM FUND BALANCE	16,464	26,137	41,750

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MENTAL HEALTH PROGRAM 13.992

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-480-727-0010-5723	TITLE XX	0	0	0
05-480-727-0010-5850	CSSA	0	0	0
05-480-727-0010-5911	REFUNDS ADMIN	0	(100)	0
05-480-727-0010-5912	FEES: VA	(2,034)	(2,615)	(2,000)
05-480-727-0010-5914	MEDICARE COLLECTIONS	(22,864)	(13,489)	(14,000)
05-480-727-0010-5915	MA COLLECTIONS	(82,575)	(48,482)	(82,000)
05-480-727-0010-5918	PRIVATE PAY COLLECTIONS:PERSONAL	(23,375)	(26,744)	(38,000)
05-480-727-0010-5921	FEES: COURT PAYMENTS			0
05-480-727-0010-5922	INSURANCE	(104,153)	(83,709)	(102,000)
05-480-727-0010-5923	MEDICARE PERSONAL PAYMENTS			0
05-480-727-0010-5929	FEES:VARIOUS REPORTS	(1,452)	(2,449)	(1,500)
05-480-727-0010-5941	DONATIONS	(17)	(5)	0
05-480-727-0010-5948	OTHER INCOME	(2,462)	(4,082)	(1,000)
05-480-727-0010-5980	TAX INCOME	(165,256)	(154,959)	(171,377)
	REVENUE	(404,188)	(336,634)	(411,877)
05-480-727-0010-6102	FULL-TIME EMPLOYEES	244,245	250,522	305,000
05-480-727-0010-6131	REIMBURSED EXPENSES	0	10	0
05-480-727-0010-6108	ADVISORY COMMITTEE EXPENSES	0	0	0
05-480-727-0010-6153	EMPLOYEE GROUP INSURANCE	17,169	19,975	19,000
05-480-727-0010-6161	PERA	14,655	15,606	16,600
05-480-727-0010-6171	FICA	13,651	13,886	18,600
05-480-727-0010-6174	MEDICARE	3,192	3,248	4,400
05-480-727-0010-6179	ADMIN FEE			0
05-480-727-0010-6181	DEFERRED COMP	5,272	4,418	5,850
05-480-727-0010-6184	VEBA MATCH	1,300	1,300	0
05-480-727-0010-6202	POSTAGE AND PO BOX RENTAL	29	0	0
05-480-727-0010-6201	COMMUNICATIONS	1,012	1,809	0
05-480-727-0010-6241	MEMBERSHIPS & DUES	1,500	1,000	0
05-480-727-0010-6242	ADVERTISING - PUBLICITY AND PUBLIC INFO	2,590	1,962	500
05-480-727-0010-6274	STAFF DEVELOPMENT	644	2,684	4,500
05-480-727-0010-6279	CONTRACTED SERVICES-MENTAL HEALTH	129,753	192,166	120,000
05-480-727-0010-6264	INTERPRETIVE SERVICES	873	0	0
05-480-727-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	530	571	1,000
05-480-727-0010-6302	REPAIRS AND MAINTENANCE-MHC			0
05-480-727-0010-6307	MAINTENANCE SERVICE CONTRACTS			0
05-480-727-0010-6332	ADVISORY COMMITTEE EXPENSES	259	448	1,400
05-480-727-0010-6331	TRAVEL EXPENSE	1,547	3,539	2,100
05-480-727-0010-6350	CUSTODIAL/UTILITIES	0	0	0
05-480-727-0010-6401	OFFICE SUPPLIES	2,620	3,102	5,000
05-480-727-0010-6699	EQUIPMENT	5,094	6,986	0
05-480-727-0010-6802	OTHER EXPENSE	407	610	4,000
	EXPENDITURES/APPROPRIATIONS	446,342	523,842	507,950
	CHANGE (TO) FROM FUND BALANCE	42,154	187,208	96,073

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

MENTAL HEALTH CLERICAL & SUPPORT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-480-732-0010-5980	TAX INCOME	0	0	0
	REVENUE	0	0	0
05-480-732-0010-6102	FULL-TIME EMPLOYEES	32,582	37,236	59,280
05-480-732-0010-6105	PART TIME SALARIES	15,232	93	0
05-480-732-0010-6131	REIMBURSED EXPENSES	0	0	0
05-480-732-0010-6153	EMPLOYEE GROUP INS.	7,885	7,537	0
05-480-732-0010-6161	PERA	2,869	1,944	3,280
05-480-732-0010-6171	FICA	2,421	1,837	3,680
05-480-732-0010-6174	MEDICARE	566	430	860
	EXPENDITURES/APPROPRIATIONS	61,555	49,077	67,100
	CHANGE (TO) FROM FUND BALANCE	61,555	49,077	67,100

HUMAN SERVICES FUND

MENTAL HEALTH PROGRAM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-480-740-0000-5724	FED MENTAL HEALTH BLOCK GRANT	(8,636)	(3,682)	(23,834)
05-480-740-0000-5751	MA REIMBURSEMENT	0	0	0
05-480-740-0000-5830	M.H. INITIATIVE GRANT	0	(52,684)	(65,000)
05-480-740-0000-5862	FCSS:SEVERE ED CHN. MENTAL HEALTH -78	(44,844)	(44,671)	(18,669)
05-480-740-0010-5941	DONATIONS	0	0	
05-480-740-0010-5911	REFUNDS ADM	0	0	(24,000)
	REVENUE	(53,480)	(101,037)	(131,503)
05-480-740-0010-6102	FULL-TIME EMPLOYEES	0	0	22,100
05-480-740-0010-6105	PART TIME SALARIES	0	0	0
05-480-740-0010-6152	EMPLOYEE GROUP INS.			20
05-480-740-0010-6153	HEALTH INSURANCE- EMPLOYEES	0	0	0
05-480-740-0010-6161	PERA	0	0	1,220
05-480-740-0010-6171	FICA	0	0	1,370
05-480-740-0010-6174	MEDICARE	0	0	320
05-480-740-0010-6179	ADMIN FEE	0	0	0
05-480-740-0010-6181	DEFERRED COMP	0	0	360
05-480-740-0010-6274	STAFF DEVELOPMENT	0	0	0
05-480-740-0010-6331	TRAVEL EXPENSE	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	25,390
	CHANGE (TO) FROM FUND BALANCE	(53,480)	(101,037)	(106,113)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND
COMMUNITY SUPPORT PROGRAM

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008	
05-480-767-0010-5746	FEDERAL MH-TCM REIMBURSEMENT	(59,716)	(43,471)	(43,300)	
05-480-767-0010-5862	FCSS: SEVERE ED CHN. & FAM.: GR.#FC02401	(3)	(3)	0	
05-480-767-0010-5929	FLEX FUND REVENUE	(10,919)	(10,910)	(12,000)	
05-480-767-0010-5980	PROPERTY TAX INCOME	(67,295)	(63,102)	(69,787)	
	REVENUE	(137,933)	(117,486)	(125,087)	
05-480-767-0010-6102	FULL-TIME EMPL.	357	0	0	
05-480-767-0010-6105	PART TIME SALARIES	40,643	40,894	40,300	
05-480-767-0010-6153	EMPLOYEE GROUP INS.	33	28	30	
05-480-767-0010-6161	PERA	2,460	2,556	2,230	
05-480-767-0010-6171	FICA	2,532	2,508	2,500	
05-480-767-0010-6174	MEDICARE	592	587	580	
05-480-767-0010-6179	ADMIN FEE			0	
05-480-767-0010-6181	DEFERRED COMP	975	975	1,040	
05-480-767-0010-6201	COMMUNICATIONS	102	206	0	
05-480-767-0010-6274	STAFF DEVELP-COMMUNITY SUPPORT	0	0	2,000	
05-480-767-0010-6333	TRAVEL EXPENSE	0	0	250	
05-480-767-0010-6401	OFFICE SUPPLIES	0	0	800	
05-480-767-0010-6429	FLEX FUND EXPENSE	9,970	12,204	12,000	
05-480-767-0010-6802	OTHER EXP- CLUB HOUSE	0	0	0	
	EXPENDITURES/APPROPRIATIONS	57,664	59,958	61,730	#REF!
	CHANGE (TO) FROM FUND BALANCE	(80,269)	(57,528)	(63,357)	

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

VICTIMS CRISIS CENTER ADMINISTRATION

VICTIMS CRISIS CENTER

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-481-729-0010-5720	CHILD JUSTICE GRANT FED	0	(5,000)	0
05-481-729-0010-5723	TITLE XX			0
05-481-729-0010-5830	STATE GRANTS	(35,500)	0	0
05-481-729-0010-5845	CLIENT STATE GRANT	(1,000)	(2,000)	0
05-481-729-0010-5850	CSSA	0	0	0
05-481-729-0010-5911	REFUNDS	(21)	(40,000)	0
05-481-729-0010-5918	CRT COLOR BOOK COLLECTIONS	(12)	(464)	0
05-481-729-0010-5921	FEES	(80)	0	0
05-481-729-0010-5941	DONATIONS-UNITED WAY & OTHER:736/737	(10,429)	(13,732)	(13,100)
05-481-729-0010-5980	TAX INCOME	(51,110)	(47,926)	(53,003)
05-481-729-0012-5720	GRANT FED			0
05-481-729-0013-5941	DONATIONS	(501)	(875)	0
	REVENUE	(98,653)	(109,997)	(66,103)
05-481-729-0010-6102	FULL-TIME EMPLOYEES	60,221	75,496	98,020
05-481-729-0010-6131	REIMBURSED EXPENSE	1,640	55	0
05-481-729-0010-6153	EMPLOYEE GROUP INSURANCE	2,638	74	3,000
05-481-729-0010-6161	PERA	4,638	4,369	5,420
05-481-729-0010-6171	FICA	4,449	3,721	6,080
05-481-729-0010-6174	MEDICARE	1,069	1,026	1,420
05-481-729-0010-6179	ADMIN FEE			0
05-481-729-0010-6181	DEFERRED COMP	1,090	2,363	2,600
05-481-729-0010-6184	VEBA MATCH	107	0	0
05-481-729-0010-6203	POSTAGE AND PO BOX RENTAL	21	10	0
05-481-729-0010-6242	ADV.:PUBL.&PUBL. INFO.	1,544	2,858	0
05-481-729-0010-6264	INTERPRETIVE SERVICES	38	0	0
05-481-729-0010-6274	STAFF DEVELOPMENT	896	931	1,500
05-481-729-0010-6275	CLIENT EMERGENCY EXPENDITURES	1,167	1,685	2,500
05-481-729-0010-6279	CONTRACTED SER - ON CALL	11,146	5,351	0
05-481-729-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	713	486	0
05-481-729-0010-6301	MAINTENANCE CONTRACTS	32	0	0
05-481-729-0010-6331	TRAVEL AND EXPENSE	135	3,690	250
05-481-729-0010-6351	OTHER EXPENSE	850	271	0
05-481-729-0010-6401	OFFICE SUPPLIES	312	1,526	200
05-481-729-0010-6407	RESOURCE PROGRAM SUPPLIES CHILD ADVOCY	0	16	0
05-481-729-0011-6407	PROGRAM SUPPLIES	0	0	0
05-481-729-0011-6802	OTHER EXPENSE	0	0	0
05-481-729-0010-6699	EQUIPMENT	0	0	0
05-481-729-0012-6244	ADV.:PUBL.&PUBL. INFO.	2,419	1,703	0
05-481-729-0012-6407	PROGRAM SUPPLIES	0	0	0
05-481-729-0012-6699	EQUIPMENT	0	0	0
05-481-729-0012-6802	OTHER EXPENSE	42,358	43,404	2,000
05-481-729-0013-6402	OFFICE SUPPLIES	131	0	0
05-481-729-0013-6407	PROGRAM SUPPLIES			0
05-481-729-0013-6351	OTHER EXPENSE-VOLUNTEERS	962	4,972	5,000
	EXPENDITURES/APPROPRIATIONS	138,576	154,007	127,990
	CHANGE (TO) FROM FUND BALANCE	39,923	44,010	61,887

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

PROGRAM FOR VICTIMS OF SEXUAL ASSUALT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-481-736-0010-5720	MN. PROG.:VICTIMS OF SA:MDH FED. GRANT	(17,188)	(33,764)	(34,200)
05-481-736-0010-5838	MN. DOC, PROG.FOR VICTIMS:SEXUAL ASSAULT	(35,683)	(14,396)	(9,937)
05-481-736-0010-5954	CO. MINIMUM FINE COLLECTIONS	(592)	(237)	(1,000)
	REVENUE	(53,463)	(48,397)	(45,137)
05-481-736-0010-6102	FULL-TIME EMPL.	18,459	12,368	17,420
05-481-736-0010-6105	PART TIME SALARIES	0	990	0
05-481-736-0010-6153	EMPLOYEE GROUP INS.	162	945	20
05-481-736-0010-6161	PERA	1,096	822	960
05-481-736-0010-6171	FICA	1,135	778	1,080
05-481-736-0010-6174	MEDICARE	265	182	250
05-481-736-0010-6179	ADMIN FEE	0	0	0
05-481-736-0010-6181	DEFERRED COMP	523	3	1,170
05-481-736-0010-6202	POSTAGE & PO BOX RENTAL	1	0	0
05-481-736-0010-6203	TELEPHONE & TELEGRAPH:SEXUAL ASSUALT	239	0	0
05-481-736-0010-6206	PRINTING HISPANIC VOL.	0	0	0
05-481-736-0010-6236	ADVERTISING HISPANIC VOL.	0	0	0
05-481-736-0010-6242	ADV.:PUBL.&PUBL. INFO.	0	0	4,000
05-481-736-0010-6246	MEMBERSHIP FEES	0	0	0
05-481-736-0010-6274	STAFF DEVELOPMENT	332	492	1,632
05-481-736-0010-6279	CONTRACTED SERVICES	0	0	500
05-481-736-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	0	0	0
05-481-736-0010-6302	REPAIRS AND MAINTENANCE	0	0	0
05-481-736-0010-6307	MAINT. SERV. CONTR.	0	0	0
05-481-736-0010-6333	TRAVEL	0	0	250
05-481-736-0010-6339	FOOD - MEALS :SEXUAL ASSAULT GRANT:DOC	0	0	0
05-481-736-0010-6350	CUSTODIAL/UTILITIES	0	0	0
05-481-736-0010-6401	OFFICE SUPPLIES	0	0	1,200
05-481-736-0010-6407	PROGRAM SUPPLIES SEXUAL ASSUALT	39	1,316	3,000
05-481-736-0010-6699	OTHER EQUIP.	0	0	0
05-481-736-3140-6802	SEXUAL ASSUALT RETREAT	0	0	0
05-481-736-0011-6102	FULL-TIME EMPL.	16,111	19,117	21,580
05-481-736-0011-6152	EMPLOYEE GROUP INS.	2,715	17	3,940
05-481-736-0011-6161	PERA	967	1,195	1,190
05-481-736-0011-6171	FICA	831	1,062	1,340
05-481-736-0011-6174	MEDICARE	194	248	310
05-481-736-0011-6181	DEFERRED COMPENSTION MATCH	439	249	0
05-481-736-0011-6279	CONTRACTED SERVICES	0	0	0
05-481-736-0010-6699	OTHER EQUIP.	0	0	0
	EXPENDITURES/APPROPRIATIONS	43,508	39,784	59,842
	CHANGE (TO) FROM FUND BALANCE	(9,955)	(8,613)	14,705

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

CRIME VICTIMS GRANT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
05-481-737-0010-5720	FEDERAL GRANTS DOC GEN CRIME	(5,899)	(21,724)	(34,200)
05-481-737-0010-5845	STATE CRIME VICTIMS GRANT (CORR)	(14,134)	(7,986)	(10,000)
05-481-737-0010-5954	CO. MINIMUM FINE COLLECTIONS	(592)	(237)	(1,000)
	REVENUE	(20,625)	(29,947)	(45,200)
05-481-737-0010-6102	FULL-TIME EMPL.	7,603	5,731	8,580
05-481-737-0010-6105	PART TIME SALARIES	0	495	0
05-481-737-0010-6153	EMPLOYEE GROUP INS.	7	473	450
05-481-737-0010-6161	PERA	451	383	470
05-481-737-0010-6171	FICA	471	363	530
05-481-737-0010-6174	MEDICARE	110	85	120
05-481-737-0010-6179	ADMIN FEE			0
05-481-737-0010-6181	DEFERRED COMP	233	235	260
05-481-737-0010-6202	POST. & PO BOX RENTAL			0
05-481-737-0010-6201	TELEPHONE & TELEGRAPH			0
05-481-737-0010-6242	ADV.:PUBL. & PUBL. INFO.	0	0	1,500
05-481-737-0010-6241	MEMBERSHIP FEES	290	0	200
05-481-737-0010-6274	STAFF DEVELOPMENT	927	492	1,500
05-481-737-0010-6276	STAFF DEVELOP.:CRIME VICTIMS' GRANT			0
05-481-737-0010-6279	CONTRACTED SERVICES	0	0	0
05-481-737-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	0	0	0
05-481-737-0010-6302	REPAIRS AND MAINTENANCE			0
05-481-737-0010-6307	MAINT. SERV. CONTR.			0
05-481-737-0010-6333	TRAVEL EXPENSE	0	0	150
05-481-737-0010-6350	CUSTODIAL/UTILITIES			0
05-481-737-0010-6402	OFFICE SUPPLIES	0	0	500
05-481-737-0010-6407	PROGRAM SUPPLIES GEN CRIME	469	825	500
05-481-737-0010-6699	OTHER EQUIP.			0
05-481-737-0011-6102	FULL-TIME EMPL.	7,358	7,560	6,760
05-481-737-0011-6153	EMPLOYEE GROUP INS.	884	884	450
05-481-737-0011-6161	PERA	442	473	370
05-481-737-0011-6171	FICA	406	375	420
05-481-737-0011-6174	MEDICARE	95	88	100
05-481-737-1290-6069	OTHER CHILD CARE.			0
	EXPENDITURES/APPROPRIATIONS	19,746	18,462	22,860
	CHANGE (TO) FROM FUND BALANCE	(879)	(11,485)	(22,340)

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

DOC:B.W.

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008		
05-481-739-0010-5720	FEDERAL GRANT-FVPSA	(15,497)	(32,508)	(34,100)		
05-481-739-0010-5851	DOC PROG.:BATTERED WOMEN:HISPANIC GRANT	(32,179)	(14,150)	(10,000)		
05-481-739-0010-5941	DONATIONS-UNITED WAY & OTHER:	(2,000)	0	0		
05-481-739-0010-5944	MAXIS BATTERED WOMEN PAYMENTS	(5)	0	(500)		
05-481-739-0010-5954	CO. MINIMUM FINE COLLECTIONS	(1,184)	(474)	(2,000)		
	REVENUE	(50,865)	(47,132)	(46,600)		
05-481-739-0010-6102	FULL-TIME EMP.	15,206	11,462	17,420		
05-481-739-0010-6105	PART TIME SALARIES	0	990	0		
05-481-739-0010-6108	ADVISORY COMMITTEE EXPENSES			0		
05-481-739-0010-6153	EMP. GRP. INS.	13	944	20		
05-481-739-0010-6161	PERA:DOC	901	766	960		
05-481-739-0010-6171	FICA:DOC	943	726	1,080		
05-481-739-0010-6174	MEDICARE	221	170	250		
05-481-739-0010-6179	ADMIN FEE			0		
05-481-739-0010-6181	DEFERRED COMP	905	0	1,170		
05-481-739-0010-6202	POST. & PO BOX RENTAL			0		
05-481-739-0010-6201	TELEPHONE & TELEGRAPH	0	0	0		
05-481-739-0010-6242	ADV.:PUBL. & PUBL. INFO.	0	0	2,000		
05-481-739-0010-6241	MEMBERSHIP FEES	0	0	0		
05-481-739-0010-6274	STAFF DEVELOPMENT	992	359	1,500		
05-481-739-0010-6279	CONTRACTED SERVICES	882	2,988	0		
05-481-739-0010-6299	OTHER PROFESSIONAL AND TECHNICAL SERVICE	0	0	0		
05-481-739-0010-6302	REPAIRS AND MAINTENANCE			0		
05-481-739-0010-6307	MAINT. SERV. CONTR.			0		
05-481-739-0012-6331	TRAVEL AND EXPENSE	0	0	0		
05-481-739-0010-6350	CUSTODIAL/UTILITIES	88	60	0		
05-481-739-0010-6401	OFFICE SUPPLIES	0	8	500		
05-481-739-0010-6407	PROGRAM SUPPLIES BATTERED WOMEN	206	897	0		
05-481-739-0010-6102	FULL-TIME EMP.	16,111	19,117	21,580		
05-481-739-0010-6152	EMP. GRP. INS.	2,715	17	3,940		
05-481-739-0010-6161	PERA:DOC	967	1,195	1,120		
05-481-739-0010-6171	FICA:DOC	831	1,062	1,340		
05-481-739-0010-6174	MEDICARE	194	248	310		
05-481-739-0010-6181	DEFERRED COMPENSATION MATCH		249	0		
05-481-739-0010-6699	OTHER EQUIP.	0	0	2,000		
05-481-739-0100-6203	TELEPHONE & LOCK FUND			0		
05-481-739-0200-6802	OTHER EXPENSES B/W RETREAT	1,275	988	800		
05-481-739-3140-6069	OTHER CHILD CARE.			0		
05-481-739-3140-6289	CHILD CARE. VCC			0		
	EXPENDITURES/APPROPRIATIONS	42,450	42,246	55,990	(203,040)	(223,606)
	CHANGE (TO) FROM FUND BALANCE	(8,415)	(4,886)	9,390		

2008 FREEBORN COUNTY BUDGET

HUMAN SERVICES FUND

SUMMARY OF REVENUES/ EXPENDITURES/ CHANGES IN FUND BALANCE

	HISTORY 2006	HISTORY 2007	BUDGET 2008
FUND BALANCE AS OF JANUARY 1	(5,640,351)	(5,861,236)	(5,787,516)
REVENUE	(10,410,860)	(10,660,885)	(10,230,514)
EXPENDITURES/APPROPRIATIONS	10,189,972	10,734,605	10,970,501
CHANGE (TO) FROM FUND BALANCE	(220,888)	73,720	739,987
FUND BALANCE AS OF DECEMBER 31	(5,861,239)	(5,787,516)	(5,047,529)

2008 FREEBORN COUNTY BUDGET

CAPITAL IMPROVEMENTS FUNDS

EQUIPMENT

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
31-844-000-0000-5001	CURRENT REAL ESTATE TAX	(686,288)	(597,873)	(636,600)
31-844-000-0000-5003	DELINQUENT REAL ESTATE TAX	(9,026)	12	0
31-844-000-0000-5004	CURRENT MOBILE HOME TAX	(458)	(363)	0
31-844-000-0000-5005	DELINQUENT MOBILE HOME TAX	(150)	(212)	0
31-844-000-0000-5211	HOMESTEAD CREDIT & OTHER TAX AIDS	0	0	0
31-844-000-0000-5212	MOBILE HOME HOMESTEAD CREDIT REPLACEMENT	0	0	0
31-844-000-0000-5213	HOUSING AND REDEVELOPMENT AUTHORITY TAX	0	0	0
31-844-000-0000-5214	PAYMENT IN LIEU OF TAX	0	0	0
31-844-000-0000-5215	DISPARITY REDUCTION AID	0	0	0
31-844-000-0000-5503	MISCELLANEOUS	(364,553)	0	0
31-844-000-0000-5703	TRANSFER OF RECORDERS DEBT	0	(83,521)	0
31-844-000-0000-5900	OTHER FINANCING SOURCES	0	0	0
31-844-000-0000-5920	SALE OF ASSETS	(1,574)	0	(25,000)
31-844-000-0000-5902	PROCEEDS FROM FINANCING	0	0	0
	REVENUE	(1,062,049)	(681,957)	(661,600)

BOARD OF COMMISSIONERS

31-003-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
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COURT ADMINISTRATION

31-012-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
31-012-000-0000-6624	COMPUTER EQUIPMENT	0	0	0

COUNTY ADMINISTRATION

General Administration

31-031-032-0000-6601	FURNITURE AND EQUIPMENT	566	0	3,000
31-031-032-0000-6624	COMPUTER EQUIPMENT	3,272	2,337	6,000

Central Services

31-031-036-0000-6211	TELEPHONE EXPENSE & REPAIR	0	975	500
31-031-036-0000-6403	COPY MACHINES & SUPPLIES	0	0	12,000
31-031-036-0000-6601	FURNITURE AND EQUIPMENT	0	519	20,000
31-031-036-0000-6625	RURAL ADDRESSING	0	0	0

Information Systems

31-031-061-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
31-031-061-0000-6624	COMPUTER EQUIPMENT	69,557	134,668	90,000

AUDITOR/TREASURER

31-041-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	5,000
31-041-000-0000-6624	COMPUTER EQUIPMENT	0	7,783	5,000

ASSESSOR

31-043-000-0000-6601	FURNITURE AND EQUIPMENT	0	2,737	2,500
31-043-000-0000-6602	AUTO PURCHASE	27,645	0	0
31-043-000-0000-6624	COMPUTER EQUIPMENT	5,310	1,637	10,500

LICENSE CENTER

31-043-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	5,000
31-043-000-0000-6624	COMPUTER EQUIPMENT	1,922	5,097	5,000

ELECTIONS

31-063-000-0000-6624	COMPUTER EQUIPMENT	0	0	0
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ATTORNEY

31-091-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
31-091-000-0000-6624	COMPUTER EQUIPMENT	1,448	0	3,000

2008 FREEBORN COUNTY BUDGET

RECORDER

31-101-000-0000-6601	FURNITURE AND EQUIPMENT	0	3,041	0
31-101-000-0000-6624	COMPUTER EQUIPMENT	46,291	42,394	50,000

2008 FREEBORN COUNTY BUDGET

COURTHOUSE MAINTENANCE

31-111-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	6,000
31-111-000-0000-6602	AUTO PURCHASE	0	0	0

VETERANS SERVICES

31-121-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
31-121-000-0000-6602	AUTO PURCHASE	0	0	0
31-121-000-0000-6624	COMPUTER EQUIPMENT	0	0	0

PLANNING & ZONING

31-125-000-0000-6602	AUTO PURCHASE	0	0	0
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SHERIFF

31-201-000-0000-6601	FURNITURE AND EQUIPMENT	18,278	19,387	20,000
31-201-000-0000-6602	AUTO PURCHASE	17,143	20,987	23,500
31-201-000-0000-6624	COMPUTER EQUIPMENT	1,325	11,095	12,500

JOINT LAW ENFORCEMENT CENTER

31-203-000-0000-6601	FURNITURE AND EQUIPMENT	1,398	0	3,500
31-203-000-0000-6624	COMPUTER EQUIPMENT	2,507	3,031	2,500

JAIL

31-251-000-0000-5721	GRANTS-FEDERAL	0	0	0
31-251-000-0000-6601	FURNITURE AND EQUIPMENT	814	27,355	45,000
31-251-000-0000-6624	COMPUTER EQUIPMENT	1,435	11,337	12,500

COURT SERVICES

31-252-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	12,600
31-252-000-0000-6624	COMPUTER EQUIPMENT	0	0	0

CIVIL DEFENSE

31-281-000-0000-6624	COMPUTER EQUIPMENT	1,074	2,326	5,000
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ROAD & BRIDGE

31-310-000-0000-6601	FURNITURE AND EQUIPMENT	8,255	7,995	8,000
31-320-000-0000-6602	AUTO PURCHASE	52,198	74,282	80,000

HUMAN SERVICES

31-406-000-0000-6602	AUTO PURCHASE	0	0	0
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**PUBLIC HEALTH
ADMIN & SUPPORT**

31-450-461-0000-6601	FURNITURE AND EQUIPMENT	0	1,879	5,000
31-450-461-0000-6624	COMPUTER EQUIPMENT	9,330	2,993	10,000

2008 FREEBORN COUNTY BUDGET

EXTENSION

31-551-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
31-551-000-0000-6624	COMPUTER EQUIPMENT	2,817	1,252	2,000

ENVIORNMENTAL SERVICES

31-558-000-0000-6601	FURNITURE AND EQUIPMENT	0	0	0
31-558-000-0000-6602	AUTO PURCHASE	0	0	20,000
31-558-000-0000-6624	COMPUTER EQUIPMENT	0	0	3,000

POOL CARS

31-803-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
31-803-000-0000-6602	AUTO PURCHASE	67,529	33,484	35,000

COURTHOUSE RENOVATIONS

31-840-000-0000-6201	COMMUNICATIONS	0	0	0
31-840-000-0000-6268	ARCHITECT FEES	0	0	0
31-840-000-0000-6272	PROFESSIONAL SERVICES	(630)	5,300	25,000
31-840-000-0000-6603	SITE IMPROVEMENTS	372,123	51,269	0
31-840-000-0000-6606	BLDG ADDITIONS OR IMPROVEMENTS	28,745	61,133	35,000

HUMAN SERVICES BUILDING

31-841-000-0000-6606	BLDG ADDITIONS OR IMPROVEMENTS	28,554	8,381	33,000
31-841-000-0000-6701	BOND PAYMENT	0	0	0

FAIRGROUNDS IMPROVEMENTS

31-842-000-0000-6603	SITE IMPROVEMENTS	0	0	0
31-842-000-0000-6606	BLDG ADDITIONS OR IMPROVEMENTS	44,711	45,035	45,000

ECONOMIC DEVELOPMENT

31-845-000-0000-6626	ECONOMIC DEVELOPMENT	0	0	0
	EXPENDITURES/APPROPRIATIONS	813,617	589,709	661,600
	CHANGE (TO) FROM FUND BALANCE	(248,432)	(92,248)	0

CAPITAL IMPROVEMENT FUND

SUMMARY OF REVENUES/EXPENDITURES/CHANGES IN FUND BALANCE

	HISTORY 2006	HISTORY 2006	BUDGET 2008
FUND BALANCE AS OF JANUARY 1	0	(248,432)	(340,680)
REVENUE	(1,062,049)	(681,957)	(661,600)
EXPENDITURES/APPROPRIATIONS	813,617	589,709	661,600
CHANGE (TO) FROM FUND BALANCE	(248,432)	(92,248)	0
FUND BALANCE AS OF DECEMBER 31	(248,432)	(340,680)	(340,680)

2008 FREEBORN COUNTY BUDGET

EQUIPMENT DEBT SERVICE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
35-844-000-0000-5001	CURRENT REAL ESTATE TAX	4	0	0
35-844-000-0000-5003	DELINQUENT REAL ESTATE TAX	(4,989)	2,188	0
35-844-000-0000-5004	CURRENT MOBILE HOME TAX	0	0	0
35-844-000-0000-5005	DELINQUENT MOBILE HOME TAX	(85)	(29)	0
35-844-000-0000-5211	HOMESTEAD CREDIT & OTHER TAX AIDS	0	0	0
	REVENUE	(5,070)	2,159	0
35-844-000-0000-6701	BOND PAYMENT	315,000	0	0
35-844-000-0000-6702	INTEREST	5,828	0	0
35-844-000-0000-6703	PAYING CHARGES	0	0	0
	EXPENDITURES/APPROPRIATIONS	320,828	0	0
	CHANGE (TO) FROM FUND BALANCE	315,758	2,159	0

2008 FREEBORN COUNTY BUDGET

BUILDINGS DEBT SERVICE

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
37-840-000-0000-5001	CURRENT REAL ESTATE TAX	(731,637)	(738,341)	(758,000)
37-840-000-0000-5003	DELINQUENT REAL ESTATE TAX	(10,598)	264	0
37-840-000-0000-5004	CURRENT MOBILE HOME TAX	0	0	0
37-840-000-0000-5503	MISCELLANEOUS	(180)	(334)	0
	REVENUE	(742,415)	(738,411)	(758,000)
37-840-000-0000-6701	BOND PAYMENT	365,000	375,000	375,000
37-840-000-0000-6702	INTEREST	372,640	361,540	373,000
37-840-000-0000-6703	PAYING CHARGES	700	350	1,500
	EXPENDITURES/APPROPRIATIONS	738,340	736,890	749,500
	CHANGE (TO) FROM FUND BALANCE	(4,075)	(1,521)	(8,500)

COURTHOUSE RENOVATIONS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2007	BUDGET 2008
38-840-000-0000-5001	CURRENT REAL ESTATE TAX	(568,104)	(577,805)	(589,000)
38-840-000-0000-5003	DELINQUENT REAL ESTATE TAX	(8,209)	1,570	0
38-840-000-0000-5503	MISCELLANEOUS	(140)	(120)	0
	REVENUE	(576,453)	(576,355)	(589,000)
38-840-000-0000-6702	BOND PAYMENTS	275,000	285,000	285,000
38-840-000-0000-6702	INTEREST	293,704	284,248	294,000
38-840-000-0000-6703	PAYING CHARGES	700	350	1,500
	EXPENDITURES/APPROPRIATIONS	569,404	569,598	580,500
	CHANGE (TO) FROM FUND BALANCE	(7,049)	(6,757)	(8,500)

COURTHOUSE RENOVATIONS

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2006	BUDGET 2008
39-840-000-0000-5001	CURRENT REAL ESTATE TAX	(807,453)	(807,453)	(823,000)
39-840-000-0000-5003	DELINQUENT REAL ESTATE TAX	(11,823)	(11,823)	0
39-840-000-0000-5501	INTEREST	0	0	0
39-840-000-0000-5503	MISCELLANEOUS	(201)	(201)	0
	REVENUE	(819,477)	(819,477)	(823,000)
39-840-000-0000-6702	BOND PAYMENTS	350,000	350,000	360,000
39-840-000-0000-6702	INTEREST	459,948	459,948	450,000
39-840-000-0000-6703	PAYING CHARGES	2,300	2,300	2,000
	EXPENDITURES/APPROPRIATIONS	812,248	812,248	812,000
	CHANGE (TO) FROM FUND BALANCE	(7,229)	(7,229)	(11,000)

2008 FREEBORN COUNTY BUDGET

DITCH FUNDS

DITCHES

ACCOUNT	DESCRIPTION	HISTORY 2006	HISTORY 2006	BUDGET 2008
COUNTY DITCH #4				
40-604-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-604-000-0000-5021	DITCH R & M ASSESSMENTS	(2,878)	(122)	(5,000)
40-604-000-0000-5022	DELINQUENT ASSESSMENTS	(72)	(2,492)	0
40-604-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(2,950)	(2,614)	(5,000)
40-604-000-0000-6102	REGULAR SALARIES	0	49	100
40-604-000-0000-6161	PERA	0	3	0
40-604-000-0000-6171	FICA	0	3	0
40-604-000-0000-6174	MEDICARE	0	1	0
40-604-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-604-000-0000-6351	MISCELLANEOUS	151	215	0
40-604-000-0000-6615	DITCH REPAIRS	0	3,625	4,850
40-604-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	3,896	5,000
COUNTY DITCH #5				
40-605-000-0000-5021	DITCH R & M ASSESSMENTS	(5,001)	0	(5,000)
40-605-000-0000-5022	DELINQUENT ASSESSMENTS	0	(46)	0
	REVENUE	(5,001)	(46)	(5,000)
40-605-000-0000-6102	REGULAR SALARIES	0	16	100
40-605-000-0000-6161	PERA	0	1	0
40-605-000-0000-6171	FICA	0	1	0
40-605-000-0000-6174	MEDICARE	0	0	0
40-605-000-0000-6102	PROFESSIONAL SERVICES	0	0	0
40-605-000-0000-6331	TRAVEL AND EXPENSES	0	11	50
40-605-000-0000-6351	MISCELLANEOUS	289	215	0
40-605-000-0000-6615	DITCH REPAIRS	0	960	5,000
40-605-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	289	1,204	5,150
COUNTY DITCH #8				
40-608-000-0000-5021	DITCH R & M ASSESSMENTS	0	(4,946)	(5,000)
40-608-000-0000-5022	DELINQUENT ASSESSMENTS	(19)	0	0
40-608-000-0000-5503	MISCELLANEOUS	0	(47)	0
	REVENUE	(19)	(4,993)	(5,000)
40-608-000-0000-6102	REGULAR SALARIES	110	113	150
40-608-000-0000-6161	PERA	7	7	0
40-608-000-0000-6171	FICA	7	7	0
40-608-000-0000-6174	MEDICARE	2	2	0
40-608-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-608-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-608-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-608-000-0000-6331	TRAVEL AND EXPENSES	126	37	50
40-608-000-0000-6351	MISCELLANEOUS	197	215	0
40-608-000-0000-6615	DITCH REPAIRS	9,257	8,950	5,000
40-608-000-0000-6702	INTEREST	1,098	0	0
	EXPENDITURES/APPROPRIATIONS	10,804	9,331	5,200

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #11

40-611-000-0000-5021	DITCH R & M ASSESSMENTS	0	(9,999)	(30,000)
40-611-000-0000-5022	DELINQUENT ASSESSMENTS	(49)	0	0
40-611-000-0000-5503	MISCELLANEOUS	0	(50,000)	0
	REVENUE	(49)	(59,999)	(30,000)
40-611-000-0000-6102	REGULAR SALARIES	47	760	200
40-611-000-0000-6161	PERA	3	47	0
40-611-000-0000-6171	FICA	3	47	0
40-611-000-0000-6174	MEDICARE	1	11	0
40-611-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-611-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-611-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-611-000-0000-6331	TRAVEL AND EXPENSES	42	259	100
40-611-000-0000-6351	MISCELLANEOUS	197	2,502	0
40-611-000-0000-6615	DITCH REPAIRS	3,835	87,183	30,000
40-611-000-0000-6702	INTEREST	2,379	0	0
	EXPENDITURES/APPROPRIATIONS	6,507	90,809	30,300

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #15

40-615-000-0000-5021	DITCH R & M ASSESSMENTS	(7,543)	(5,000)	0
40-615-000-0000-5022	DELINQUENT ASSESSMENTS	(1,880)	(2,457)	0
40-615-000-0000-5503	MISCELLANEOUS	0	(1,727)	0
	REVENUE	(9,423)	(9,184)	0
40-615-000-0000-6102	REGULAR SALARIES	95	32	100
40-615-000-0000-6161	PERA	6	2	0
40-615-000-0000-6171	FICA	6	2	0
40-615-000-0000-6174	MEDICARE	1	0	0
40-615-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-615-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-615-000-0000-6272	COUNTY DITCHES	0	0	0
40-615-000-0000-6331	TRAVEL AND EXPENSES	36	0	50
40-615-000-0000-6351	MISCELLANEOUS	151	315	0
40-615-000-0000-6615	DITCH REPAIRS	1,865	0	0
40-615-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	2,160	351	150

COUNTY DITCH #16

40-616-000-0000-5021	DITCH R & M ASSESSMENTS	(23,657)	(34,856)	(30,000)
40-616-000-0000-5022	DELINQUENT ASSESSMENTS	(23)	(1,258)	0
40-616-000-0000-5503	MISCELLANEOUS	(11,998)	(8,677)	0
	REVENUE	(35,678)	(44,791)	(30,000)
40-616-000-0000-6102	REGULAR SALARIES	174	323	200
40-616-000-0000-6161	PERA	10	20	0
40-616-000-0000-6171	PERA	11	20	0
40-616-000-0000-6174	MEDICARE	3	5	0
40-616-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-616-000-0000-6331	TRAVEL AND EXPENSES	1,243	153	50
40-616-000-0000-6351	MISCELLANEOUS	381	357	0
40-616-000-0000-6615	DITCH REPAIRS	13,192	16,233	29,500
40-616-000-0000-6702	INTEREST	1,155	573	0
	EXPENDITURES/APPROPRIATIONS	16,169	17,684	29,750

COUNTY DITCH #17

40-617-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	(5,000)
40-617-000-0000-5022	DELINQUENT ASSESSMENTS	(714)	747	0
	REVENUE	(714)	747	(5,000)
40-617-000-0000-6102	REGULAR SALARIES	63	81	150
40-617-000-0000-6161	PERA	4	5	0
40-617-000-0000-6171	FICA	4	5	0
40-617-000-0000-6174	MEDICARE	1	1	0
40-617-000-0000-6331	TRAVEL AND EXPENSES	22	34	75
40-617-000-0000-6351	MISCELLANEOUS	151	290	0
40-617-000-0000-6615	DITCH REPAIRS	2,043	2,650	2,868
	EXPENDITURES/APPROPRIATIONS	2,288	3,066	3,093

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #23

40-623-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	(10,000)
40-623-000-0000-5022	DELINQUENT ASSESSMENTS	(46)	0	0
	REVENUE	(46)	0	(10,000)
40-623-000-0000-6102	REGULAR SALARIES	108	0	200
40-623-000-0000-6331	TRAVEL AND EXPENSES	57	0	150
40-623-000-0000-6351	MISCELLANEOUS	314	215	0
40-623-000-0000-6615	DITCH REPAIRS	8,954	4,074	10,000
	EXPENDITURES/APPROPRIATIONS	9,433	4,289	10,350

COUNTY DITCH #28

40-628-000-0000-5021	DITCH R & M ASSESSMENTS	(46,423)	(29,520)	0
40-628-000-0000-5022	DELINQUENT ASSESSMENTS	(70)	(142)	0
40-628-000-0000-5503	MISCELLANEOUS	0	(950)	0
	REVENUE	(46,493)	(30,612)	0
40-628-000-0000-6102	REGULAR SALARIES	95	16	150
40-628-000-0000-6161	PERA	6	1	0
40-628-000-0000-6171	FICA	6	1	0
40-628-000-0000-6174	MEDICARE	1	0	0
40-628-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-628-000-0000-6331	TRAVEL AND EXPENSES	36	7	50
40-628-000-0000-6351	MISCELLANEOUS	445	445	0
40-628-000-0000-6615	DITCH REPAIRS	9,090	3,239	0
40-628-000-0000-6702	INTEREST	1,755	0	0
	EXPENDITURES/APPROPRIATIONS	11,434	3,709	200

COUNTY DITCH #29

40-629-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-629-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-629-000-0000-6102	REGULAR SALARIES	0	0	100
40-629-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-629-000-0000-6351	MISCELLANEOUS	151	0	0
40-629-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	0	150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #30

40-630-000-0000-5021	DITCH R & M ASSESSMENTS	(4,645)	(2,967)	(15,000)
40-630-000-0000-5022	DELINQUENT ASSESSMENTS	(5)	(352)	0
40-630-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(4,650)	(3,319)	(15,000)
40-630-000-0000-6102	REGULAR SALARIES	0	16	150
40-630-000-0000-6161	PERA	0	1	0
40-630-000-0000-6171	FICA	0	1	0
40-630-000-0000-6174	MEDICARE	0	0	0
40-630-000-0000-6331	TRAVEL AND EXPENSES	33	23	50
40-630-000-0000-6351	MISCELLANEOUS	197	215	0
40-630-000-0000-6615	DITCH REPAIRS	574	17,091	14,500
	EXPENDITURES/APPROPRIATIONS	804	17,347	14,700

COUNTY DITCH #31

40-631-000-0000-5021	DITCH R & M ASSESSMENTS	(9,945)	(4,972)	(20,000)
40-631-000-0000-5022	DELINQUENT ASSESSMENTS	0	(119)	0
40-631-000-0000-5503	MISCELLANEOUS	0	(3,216)	0
	REVENUE	(9,945)	(8,307)	(20,000)
40-631-000-0000-6102	REGULAR SALARIES	0	210	150
40-631-000-0000-6161	PERA	0	13	0
40-631-000-0000-6171	FICA	0	13	0
40-631-000-0000-6174	MEDICARE	0	3	0
40-631-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-631-000-0000-6331	TRAVEL AND EXPENSES	19	1,102	50
40-631-000-0000-6351	MISCELLANEOUS	289	353	0
40-631-000-0000-6615	DITCH REPAIRS	18,890	1,213	17,600
	EXPENDITURES/APPROPRIATIONS	19,198	2,907	17,800

COUNTY DITCH #32

40-632-000-0000-5021	DITCH R & M ASSESSMENTS	(5,000)	(15,001)	(15,000)
40-632-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-632-000-0000-5503	MISCELLANEOUS	0	(33)	0
	REVENUE	(5,000)	(15,034)	(15,000)
40-632-000-0000-6102	REGULAR SALARIES	63	0	100
40-632-000-0000-6161	PERA	4	0	0
40-632-000-0000-6171	FICA	5	0	0
40-632-000-0000-6331	TRAVEL AND EXPENSES	2,533	0	50
40-632-000-0000-6351	MISCELLANEOUS	24,540	452	0
40-632-000-0000-6615	DITCH REPAIRS	187	0	14,250
40-632-000-0000-6702	INTEREST	0	243	0
	EXPENDITURES/APPROPRIATIONS	27,332	695	14,400

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #34

40-634-000-0000-5021	DITCH R & M ASSESSMENTS	0	(3,000)	0
40-634-000-0000-5503	MISCELLANEOUS	0	(91)	0
	REVENUE	0	(3,091)	0
40-634-000-0000-6102	REGULAR SALARIES	32	0	100
40-634-000-0000-6161	PERA	2	0	0
40-634-000-0000-6171	FICA	2	0	0
40-634-000-0000-6174	MEDICARE	0	0	0
40-634-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-634-000-0000-6351	MISCELLANEOUS	151	215	0
40-634-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	187	215	150

COUNTY DITCH #35

40-635-000-0000-5021	DITCH R & M ASSESSMENTS	0	(5,930)	0
40-635-000-0000-5022	DELINQUENT ASSESSMENTS	(2)	(47)	0
	REVENUE	(2)	(5,977)	0
40-635-000-0000-6102	REGULAR SALARIES	95	16	150
40-635-000-0000-6161	PERA	6	1	0
40-635-000-0000-6171	FICA	6	1	0
40-635-000-0000-6174	MEDICARE	1	0	0
40-635-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-635-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-635-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-635-000-0000-6331	TRAVEL AND EXPENSES	52	14	50
40-635-000-0000-6351	MISCELLANEOUS	151	215	0
40-635-000-0000-6615	DITCH REPAIRS	2,025	400	0
	EXPENDITURES/APPROPRIATIONS	2,336	647	200

COUNTY DITCH #36

40-636-000-0000-5021	DITCH R & M ASSESSMENTS	(2,000)	(2,000)	(2,000)
40-636-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(2,000)	(2,000)	(2,000)
40-636-000-0000-6102	REGULAR SALARIES	0	0	100
40-636-000-0000-6331	TRAVEL AND EXPENSES	0	90	50
40-636-000-0000-6351	MISCELLANEOUS	151	215	0
40-636-000-0000-6615	DITCH REPAIRS	0	0	2,000
	EXPENDITURES/APPROPRIATIONS	151	305	2,150

COUNTY DITCH #39

40-639-000-0000-5021	DITCH R & M ASSESSMENTS	(2,000)	0	(40,000)
	REVENUE	(2,000)	0	(40,000)
40-639-000-0000-6102	REGULAR SALARIES	221	243	100
40-639-000-0000-6161	PERA	13	15	0
40-639-000-0000-6171	FICA	14	15	0
40-639-000-0000-6331	TRAVEL AND EXPENSES	1,234	2,018	50
40-639-000-0000-6351	MISCELLANEOUS	1,971	13,743	0
40-639-000-0000-6615	DITCH REPAIRS	0	29,530	40,000
40-639-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	3,453	45,564	40,150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #40

40-640-000-0000-5020	DEBT ASSESSMENTS	0	375	0
40-640-000-0000-5021	DITCH R & M ASSESSMENTS	(3,846)	(4,000)	(10,000)
40-640-000-0000-5022	DELINQUENT ASSESSMENTS	(13)	(155)	0
	REVENUE	(3,859)	(3,780)	(10,000)
40-640-000-0000-6102	REGULAR SALARIES	0	32	150
40-640-000-0000-6161	PERA	0	2	0
40-640-000-0000-6171	FICA	0	2	0
40-640-000-0000-6174	MEDICARE	0	0	0
40-640-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-640-000-0000-6351	MISCELLANEOUS	243	290	0
40-640-000-0000-6615	DITCH REPAIRS	0	8,808	9,000
40-640-000-0000-6701	BOND PAYMENT	0	0	0
40-640-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	243	9,134	9,200

COUNTY DITCH #43

40-643-000-0000-5021	DITCH R & M ASSESSMENTS	(183)	0	0
40-643-000-0000-5503	MISCELLANEOUS	0	(7,126)	0
	REVENUE	(183)	(7,126)	0
40-643-000-0000-6102	REGULAR SALARIES	0	194	150
40-643-000-0000-6161	PERA	0	12	0
40-643-000-0000-6171	FICA	0	12	0
40-643-000-0000-6174	MEDICARE	0	3	0
40-643-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-643-000-0000-6269	ENGINEERING SERVICES	0	540	0
40-643-000-0000-6331	TRAVEL AND EXPENSES	25	77	50
40-643-000-0000-6351	MISCELLANEOUS	2,267	353	0
40-643-000-0000-6615	DITCH REPAIRS	12,390	6,836	0
	EXPENDITURES/APPROPRIATIONS	14,682	8,027	200

COUNTY DITCH #46

40-646-000-0000-5021	DITCH R & M ASSESSMENTS	(14,589)	(5,000)	(5,000)
40-646-000-0000-5022	DELINQUENT ASSESSMENTS	0	(925)	0
40-646-000-0000-5503	MISCELLANEOUS	0	(542)	0
	REVENUE	(14,589)	(6,467)	(5,000)
40-646-000-0000-6102	REGULAR SALARIES	0	129	200
40-646-000-0000-6161	PERA	0	8	0
40-646-000-0000-6171	FICA	0	8	0
40-646-000-0000-6174	MEDICARE	0	2	0
40-646-000-0000-6331	TRAVEL AND EXPENSES	0	63	100
40-646-000-0000-6351	MISCELLANEOUS	197	215	0
40-646-000-0000-6615	DITCH REPAIRS	169	7,620	4,800
40-646-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	366	8,045	5,100

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #47

40-647-000-0000-5503	MISCELLANEOUS	0	0	0
40-647-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-647-000-0000-6102	REGULAR SALARIES	0	0	100
40-647-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-647-000-0000-6351	MISCELLANEOUS	151	0	0
40-647-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	0	150

COUNTY DITCH #48

40-648-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	(5,000)
40-648-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-648-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	(5,000)
40-648-000-0000-6102	REGULAR SALARIES	0	36	150
40-648-000-0000-6331	TRAVEL AND EXPENSES	0	26	50
40-648-000-0000-6351	MISCELLANEOUS	197	215	0
40-648-000-0000-6615	DITCH REPAIRS	0	5,224	5,000
40-648-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	197	5,501	5,200

COUNTY DITCH #49

40-649-000-0000-5021	DITCH R & M ASSESSMENTS	(3,897)	(3,795)	(10,000)
40-649-000-0000-5022	DELINQUENT ASSESSMENTS	(103)	0	0
40-649-000-0000-5503	MISCELLANEOUS	0	(2,600)	0
	REVENUE	(4,000)	(6,395)	(10,000)
40-649-000-0000-6102	REGULAR SALARIES	0	65	100
40-649-000-0000-6161	PERA	0	4	0
40-649-000-0000-6171	FICA	0	5	0
40-649-000-0000-6331	TRAVEL AND EXPENSES	0	56	50
40-649-000-0000-6351	MISCELLANEOUS	197	215	0
40-649-000-0000-6615	DITCH REPAIRS	0	1,521	9,000
40-649-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	197	1,866	9,150

COUNTY DITCH #53

40-653-000-0000-5021	DITCH R & M ASSESSMENTS	(1,786)	(5,303)	(6,000)
40-653-000-0000-5022	DELINQUENT ASSESSMENTS	(171)	(1,214)	0
	REVENUE	(1,957)	(6,517)	(6,000)
40-653-000-0000-6102	REGULAR SALARIES	0	0	100
40-653-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-653-000-0000-6351	MISCELLANEOUS	2,839	416	0
40-653-000-0000-6615	DITCH REPAIRS	0	178	5,850
	EXPENDITURES/APPROPRIATIONS	2,839	594	6,000

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #54

40-654-000-0000-5020	DITCH ASSESSMENTS	0	0	0
40-654-000-0000-5021	DITCH R & M ASSESSMENTS	0	(3,918)	(4,000)
40-654-000-0000-5022	DELINQUENT ASSESSMENTS	(12)	0	0
	REVENUE	(12)	(3,918)	(4,000)
40-654-000-0000-6102	REGULAR SALARIES	0	97	200
40-654-000-0000-6161	PERA	0	6	0
40-654-000-0000-6171	FICA	0	6	0
40-654-000-0000-6174	MEDICARE	0	1	0
40-654-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-654-000-0000-6331	TRAVEL AND EXPENSES	0	55	75
40-654-000-0000-6351	MISCELLANEOUS	151	429	0
40-654-000-0000-6615	DITCH REPAIRS	581	1,261	4,000
40-654-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	732	1,855	4,275

COUNTY DITCH #55

40-655-000-0000-5021	DITCH R & M ASSESSMENTS	(24,261)	(9,907)	(20,000)
40-655-000-0000-5022	DELINQUENT ASSESSMENTS	(86)	(739)	0
40-655-000-0000-5503	MISCELLANEOUS	(1,075)	375	0
	REVENUE	(25,422)	(10,271)	(20,000)
40-655-000-0000-6102	REGULAR SALARIES	174	243	500
40-655-000-0000-6161	PERA	10	15	0
40-655-000-0000-6171	FICA	11	15	0
40-655-000-0000-6174	MEDICARE	3	4	0
40-655-000-0000-6242	ADVERTISING AND PUBLICATIONS	252	0	0
40-655-000-0000-6331	TRAVEL AND EXPENSES	55	126	200
40-655-000-0000-6351	MISCELLANEOUS	1,217	215	0
40-655-000-0000-6615	DITCH REPAIRS	322	21,779	15,300
	EXPENDITURES/APPROPRIATIONS	2,044	22,397	16,000

COUNTY DITCH #60

40-660-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-660-000-0000-6102	REGULAR SALARIES	0	0	100
40-660-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-660-000-0000-6351	MISCELLANEOUS	197	92	0
40-660-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	197	92	150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #62

40-662-000-0000-5021	DITCH R & M ASSESSMENTS	(19,432)	(39,713)	(65,000)
40-662-000-0000-5022	DELINQUENT ASSESSMENTS	(53)	(568)	0
40-662-000-0000-5503	MISCELLANEOUS	0	(20,636)	0
	REVENUE	(19,485)	(60,917)	(65,000)
40-662-000-0000-6102	REGULAR SALARIES	158	194	400
40-662-000-0000-6161	PERA	9	12	0
40-662-000-0000-6171	FICA	10	12	0
40-662-000-0000-6174	MEDICARE	2	3	0
40-662-000-0000-6331	TRAVEL AND EXPENSES	6,123	857	200
40-662-000-0000-6351	MISCELLANEOUS	4,781	125,676	0
40-662-000-0000-6615	DITCH REPAIRS	66,673	7,462	64,800
	EXPENDITURES/APPROPRIATIONS	77,756	134,216	65,400

COUNTY DITCH #63

40-663-000-0000-5020	DEBT ASSESSMENTS			
40-663-000-0000-5021	DITCH R & M ASSESSMENTS	(4,995)	(4,957)	(10,000)
40-663-000-0000-5022	DELINQUENT ASSESSMENTS	(42)	(5)	0
40-663-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(5,037)	(4,962)	(10,000)
40-663-000-0000-6102	REGULAR SALARIES	36	56	100
40-662-000-0000-6331	TRAVEL AND EXPENSES	15	21	50
40-663-000-0000-6351	MISCELLANEOUS	151	215	0
40-663-000-0000-6615	DITCH REPAIRS	10,110	0	9,800
40-663-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	10,312	292	9,950

COUNTY DITCH #64

40-664-000-0000-5021	DITCH R & M ASSESSMENTS	0	(3,998)	(2,000)
40-664-000-0000-5022	DELINQUENT ASSESSMENTS	(14)	0	0
40-664-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(14)	(3,998)	(2,000)
40-664-000-0000-6102	REGULAR SALARIES	16	0	100
40-664-000-0000-6161	PERA	1	0	0
40-664-000-0000-6171	FICA	1	0	0
40-664-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-664-000-0000-6351	MISCELLANEOUS	151	215	0
40-664-000-0000-6615	DITCH REPAIRS	0	621	2,000
40-664-000-0000-6702	INTEREST	563	0	0
	EXPENDITURES/APPROPRIATIONS	732	836	2,150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #65

40-665-000-0000-5021	DITCH R & M ASSESSMENTS	(79,839)	0	(20,000)
40-665-000-0000-5022	DELINQUENT ASSESSMENTS	(40)	0	0
40-665-000-0000-5503	MISCELLANEOUS	0	(1,325)	0
	REVENUE	(79,879)	(1,325)	(20,000)
40-665-000-0000-6102	REGULAR SALARIES	95	372	200
40-665-000-0000-6161	PERA	6	23	0
40-665-000-0000-6171	FICA	6	23	0
40-665-000-0000-6174	MEDICARE	1	5	0
40-665-000-0000-6269	ENGINEERING SERVICES	0	11,994	0
40-665-000-0000-6272	PROFESSIONAL SERVICES	0	164,713	0
40-665-000-0000-6331	TRAVEL AND EXPENSES	21	85	50
40-665-000-0000-6351	MISCELLANEOUS	260,936	10,444	0
40-665-000-0000-6615	DITCH REPAIRS	11,184	68,626	19,000
40-665-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	272,249	256,285	19,250

COUNTY DITCH #68

40-668-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-668-000-0000-5021	DITCH R & M ASSESSMENTS	0	(7,948)	(8,000)
40-668-000-0000-5022	DELINQUENT ASSESSMENTS	(92)	(439)	0
	REVENUE	(92)	(8,387)	(8,000)
40-668-000-0000-6102	REGULAR SALARIES	47	226	300
40-668-000-0000-6161	PERA	3	14	0
40-668-000-0000-6171	FICA	3	14	0
40-668-000-0000-6174	MEDICARE	1	3	0
40-668-000-0000-6269	ENGINEERING SERVICES	0	350	0
40-668-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-668-000-0000-6331	TRAVEL AND EXPENSES	48	114	150
40-668-000-0000-6351	MISCELLANEOUS	151	1,959	0
40-668-000-0000-6615	DITCH REPAIRS	0	1,638	8,000
40-668-000-0000-6702	INTEREST	154	0	0
	EXPENDITURES/APPROPRIATIONS	407	4,318	8,450

COUNTY DITCH #70

40-670-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-670-000-0000-6102	REGULAR SALARIES	0	0	100
40-670-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-670-000-0000-6351	MISCELLANEOUS	151	0	0
	EXPENDITURES/APPROPRIATIONS	151	0	150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #71

40-671-000-0000-5021	DITCH R & M ASSESSMENTS	(4,840)	(18,778)	(7,000)
40-671-000-0000-5022	DELINQUENT ASSESSMENTS	(514)	(178)	0
40-671-000-0000-5503	MISCELLANEOUS	0	(105)	0
	REVENUE	(5,354)	(19,061)	(7,000)
40-671-000-0000-6102	REGULAR SALARIES	189	178	300
40-671-000-0000-6161	PERA	11	11	0
40-671-000-0000-6171	FICA	12	11	0
40-671-000-0000-6174	MEDICARE	3	3	0
40-671-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-671-000-0000-6331	TRAVEL AND EXPENSES	154	68	100
40-671-000-0000-6351	MISCELLANEOUS	197	445	0
40-671-000-0000-6615	DITCH REPAIRS	28,887	9,238	6,700
40-671-000-0000-6702	INTEREST	0	63	0
	EXPENDITURES/APPROPRIATIONS	29,453	10,017	7,100

COUNTY DITCH #72

40-672-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-672-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-672-000-0000-6102	REGULAR SALARIES	0	0	100
40-672-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-672-000-0000-6351	MISCELLANEOUS	151	215	0
40-672-000-0000-6615	DITCH REPAIRS	0	226	0
	EXPENDITURES/APPROPRIATIONS	151	441	150

COUNTY DITCH #75

40-675-000-0000-5021	DITCH R & M ASSESSMENTS	0	(4,979)	0
40-675-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-675-000-0000-5503	MISCELLANEOUS	0	(1,844)	0
	REVENUE	0	(6,823)	0
40-675-000-0000-6102	REGULAR SALARIES	47	129	150
40-675-000-0000-6161	PERA	3	8	0
40-675-000-0000-6171	FICA	3	8	0
40-675-000-0000-6174	MEDICARE	1	2	0
40-675-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-675-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-675-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-675-000-0000-6331	TRAVEL AND EXPENSES	15	58	50
40-675-000-0000-6351	MISCELLANEOUS	197	215	0
40-675-000-0000-6615	DITCH REPAIRS	2,879	20,961	0
40-675-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	3,145	21,381	200

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #76

40-676-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-676-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-676-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-676-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-676-000-0000-6102	REGULAR SALARIES	63	0	100
40-676-000-0000-6161	PERA	4	0	0
40-676-000-0000-6171	FICA	4	0	0
40-676-000-0000-6242	ADVERTISING AND PUBLICATIONS	1	0	0
40-676-000-0000-6331	TRAVEL AND EXPENSES	41	0	50
40-676-000-0000-6351	MISCELLANEOUS	151	215	0
40-676-000-0000-6615	DITCH REPAIRS	210	0	0
40-676-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	474	215	150

COUNTY DITCH #77

40-677-000-0000-5020	DEBT ASSESSMENTS	(5,704)	0	0
40-677-000-0000-5021	DITCH R & M ASSESSMENTS	(60,725)	(59,736)	(32,000)
40-677-000-0000-5022	DELINQUENT ASSESSMENTS	(224)	(1,283)	0
40-677-000-0000-5503	MISCELLANEOUS	0	(1,913)	0
	REVENUE	(66,653)	(62,932)	(32,000)
40-677-000-0000-6102	REGULAR SALARIES	126	97	150
40-677-000-0000-6161	PERA	8	6	0
40-677-000-0000-6171	FICA	8	6	0
40-677-000-0000-6174	MEDICARE	2	1	0
40-677-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-677-000-0000-6331	TRAVEL AND EXPENSES	56	15	50
40-677-000-0000-6351	MISCELLANEOUS	33,144	215	0
40-677-000-0000-6615	DITCH REPAIRS	2,184	7,915	26,000
40-677-000-0000-6702	INTEREST	4,395	2,412	0
	EXPENDITURES/APPROPRIATIONS	39,923	10,667	26,200

COUNTY DITCH #79

40-679-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-679-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	(35,000)
40-679-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	(35,000)
40-679-000-0000-6102	REGULAR SALARIES	72	74	150
40-679-000-0000-6331	TRAVEL AND EXPENSES	12	8	50
40-679-000-0000-6351	MISCELLANEOUS	335	215	0
40-679-000-0000-6615	DITCH REPAIRS	2,372	8,806	35,000
40-679-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	2,791	9,103	35,200

COUNTY DITCH #80

40-680-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-680-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-680-000-0000-5503	MISCELLANEOUS	0	(835)	0
	REVENUE	0	(835)	0
40-680-000-0000-6102	REGULAR SALARIES	0	32	150
40-680-000-0000-6161	PERA	0	2	0
40-680-000-0000-6171	FICA	0	2	0
40-680-000-0000-6331	TRAVEL AND EXPENSES	0	4	50
40-680-000-0000-6351	MISCELLANEOUS	151	215	0
40-680-000-0000-6615	DITCH REPAIRS	0	0	0
40-680-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	255	200

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #81

40-681-000-0000-5020	DEBT ASSESSMENTS	(3,000)	(2,995)	0
40-681-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-681-000-0000-5503	MISCELLANEOUS	0	(214)	0
	REVENUE	(3,000)	(3,209)	0
40-681-000-0000-6102	REGULAR SALARIES	32	0	0
40-681-000-0000-6161	PERA	2	0	0
40-681-000-0000-6171	FICA	2	0	0
40-681-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-681-000-0000-6351	MISCELLANEOUS	17	215	0
40-681-000-0000-6615	DITCH REPAIRS	1,628	0	0
40-681-000-0000-6702	INTEREST	240	0	0
	EXPENDITURES/APPROPRIATIONS	1,921	215	0

COUNTY DITCH #82

40-682-000-0000-5020	DEBT ASSESSMENTS	(16,579)	0	0
40-682-000-0000-5021	DITCH R & M ASSESSMENTS	(6,875)	(5,982)	0
40-682-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-682-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(23,454)	(5,982)	0
40-682-000-0000-6102	REGULAR SALARIES	0	0	0
40-682-000-0000-6161	PERA	0	0	0
40-682-000-0000-6171	FICA	0	0	0
40-682-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-682-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-682-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-682-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-682-000-0000-6351	MISCELLANEOUS	169,392	215	0
40-682-000-0000-6615	DITCH REPAIRS	0	0	0
40-682-000-0000-6701	BOND PAYMENTS	0	0	0
40-682-000-0000-6702	INTEREST	37,427	0	0
	EXPENDITURES/APPROPRIATIONS	206,819	215	0

COUNTY DITCH #99

40-699-000-0000-5503	MISCELLANEOUS	(3,010,995)	(4,175)	0
	REVENUE	(3,010,995)	(4,175)	0
40-699-000-0000-6102	REGULAR SALARIES	4,292	6,648	5,090
40-699-000-0000-6161	P E R A	257	416	800
40-699-000-0000-6171	F I C A	266	412	1,100
40-699-000-0000-6174	MEDICARE	62	97	300
40-699-000-0000-6241	MEMBERSHIP DUES AND REGISTRATION FEES	590	1,050	300
40-699-000-0000-6272	PROFESSIONAL SERVICES	7,004	2,420	0
40-699-000-0000-6331	TRAVEL AND EXPENSES	2,973	3,410	1,200
40-699-000-0000-6351	MISCELLANEOUS	2,995,551	(10,303)	0
40-699-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-699-000-0000-6615	DITCH REPAIRS	0	25	0
	EXPENDITURES/APPROPRIATIONS	3,010,995	4,175	8,790

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #J5

40-705-000-0000-5021	DITCH R & M ASSESSMENTS	(29,226)	(14,949)	(15,000)
40-705-000-0000-5022	DELINQUENT ASSESSMENTS	(13,683)	(1,317)	0
	REVENUE	(42,909)	(16,266)	(15,000)
40-705-000-0000-6102	REGULAR SALARIES	505	291	50
40-705-000-0000-6161	PERA	30	18	0
40-705-000-0000-6171	FICA	31	18	0
40-705-000-0000-6174	MEDICARE	7	4	0
40-705-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-705-000-0000-6269	ENGINEERING SERVICES	0	4,006	0
40-705-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-705-000-0000-6331	TRAVEL AND EXPENSES	203	121	20
40-705-000-0000-6351	MISCELLANEOUS	245,066	1,004	0
40-705-000-0000-6615	DITCH REPAIRS	3,410	14,911	14,800
40-705-000-0000-6702	INTEREST	180	0	0
	EXPENDITURES/APPROPRIATIONS	249,432	20,373	14,870

JUDICIAL DITCH #6

40-706-000-0000-5021	DITCH R & M ASSESSMENTS	(20,881)	(19,852)	(60,000)
40-706-000-0000-5022	DELINQUENT ASSESSMENTS	(11)	(8)	0
40-706-000-0000-5503	MISCELLANEOUS	0	(327)	0
	REVENUE	(20,892)	(20,187)	(60,000)
40-706-000-0000-6102	REGULAR SALARIES	32	97	150
40-706-000-0000-6161	PERA	2	6	0
40-706-000-0000-6171	FICA	2	6	0
40-706-000-0000-6174	MEDICARE	0	1	0
40-706-000-0000-6331	TRAVEL AND EXPENSES	1,056	3,626	50
40-706-000-0000-6351	MISCELLANEOUS	5,582	4,497	0
40-706-000-0000-6615	DITCH REPAIRS	710	94,038	60,000
40-706-000-0000-6702	INTEREST	495	156	0
	EXPENDITURES/APPROPRIATIONS	7,879	102,427	60,200

COUNTY DITCH #J8 FREEBORN & WASECA

40-708-000-0000-5021	DITCH R & M ASSESSMENTS	0	(3,983)	(40,000)
40-708-000-0000-5503	MISCELLANEOUS	(241)	(117)	0
	REVENUE	(241)	(4,100)	(40,000)
40-708-000-0000-6102	REGULAR SALARIES	18	110	100
40-708-000-0000-6331	TRAVEL AND EXPENSES	9	4,863	50
40-708-000-0000-6351	MISCELLANEOUS	308	7,209	0
40-708-000-0000-6615	DITCH REPAIRS	1,504	6,002	40,000
40-708-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	1,839	18,184	40,150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #J9

40-709-000-0000-5021	DITCH R & M ASSESSMENTS	(5,000)	(5,000)	(25,000)
40-709-000-0000-5022	DELINQUENT ASSESSMENTS	0	186	0
	REVENUE	(5,000)	(4,814)	(25,000)
40-709-000-0000-6102	REGULAR SALARIES	144	82	250
40-709-000-0000-6161	PERA	9	5	0
40-709-000-0000-6171	FICA	9	5	0
40-709-000-0000-6331	TRAVEL AND EXPENSES	76	3,845	100
40-709-000-0000-6351	MISCELLANEOUS	151	6,420	0
40-709-000-0000-6615	DITCH REPAIRS	9,765	5,294	25,000
	EXPENDITURES/APPROPRIATIONS	10,154	15,651	25,350

COUNTY DITCH #J12

40-712-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	(20,000)
40-712-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	(20,000)
40-712-000-0000-6102	REGULAR SALARIES	0	56	100
40-712-000-0000-6331	TRAVEL AND EXPENSES	0	3,803	50
40-712-000-0000-6351	MISCELLANEOUS	197	197	0
40-712-000-0000-6615	DITCH REPAIRS	469	4,806	20,000
	EXPENDITURES/APPROPRIATIONS	666	8,862	20,150

COUNTY DITCH #J14

40-714-000-0000-5021	DITCH R & M ASSESSMENTS	(98,896)	(7,866)	0
40-714-000-0000-5022	DELINQUENT ASSESSMENTS	(38,690)	(254)	0
40-714-000-0000-5503	MISCELLANEOUS	(414,174)	(2,905)	0
	REVENUE	(551,760)	(11,025)	0
40-714-000-0000-6102	REGULAR SALARIES	110	291	200
40-714-000-0000-6161	PERA	7	18	0
40-714-000-0000-6171	FICA	7	18	0
40-714-000-0000-6174	MEDICARE	2	4	0
40-714-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-714-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-714-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-714-000-0000-6331	TRAVEL AND EXPENSES	759	106	50
40-714-000-0000-6351	MISCELLANEOUS	438,317	629	0
40-714-000-0000-6615	DITCH REPAIRS	13,792	3,617	0
40-714-000-0000-6702	INTEREST	27,147	0	0
	EXPENDITURES/APPROPRIATIONS	480,141	4,683	250

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #J17

40-717-000-0000-5021	DITCH R & M ASSESSMENTS	0	(5,000)	(5,000)
40-717-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-717-000-0000-5503	MISCELLANEOUS	0	(2)	0
	REVENUE	0	(5,002)	(5,000)
40-717-000-0000-6102	REGULAR SALARIES	18	18	50
40-717-000-0000-6331	TRAVEL AND EXPENSES	0	0	25
40-717-000-0000-6351	MISCELLANEOUS	304	3,340	0
40-717-000-0000-6615	DITCH REPAIRS	0	0	5,000
40-717-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	322	3,358	5,075

COUNTY DITCH #J18

40-718-000-0000-5021	DITCH R & M ASSESSMENTS	(23,968)	(817)	(8,000)
40-718-000-0000-5503	MISCELLANEOUS	0	(6,717)	0
	REVENUE	(23,968)	(7,534)	(8,000)
40-718-000-0000-6102	REGULAR SALARIES	0	0	100
40-718-000-0000-6161	PERA	0	0	0
40-718-000-0000-6171	FICA	0	0	0
40-718-000-0000-6174	MEDICARE	0	0	0
40-718-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-718-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-718-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-718-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-718-000-0000-6351	MISCELLANEOUS	151	215	0
40-718-000-0000-6615	DITCH REPAIRS	212	0	8,000
40-718-000-0000-6702	INTEREST	300	0	0
	EXPENDITURES/APPROPRIATIONS	663	215	8,150

COUNTY DITCH #J19

40-719-000-0000-5021	DITCH R & M ASSESSMENTS	(1,000)	0	0
40-719-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(1,000)	0	0
40-719-000-0000-6102	REGULAR SALARIES	0	0	100
40-719-000-0000-6331	TRAVEL AND EXPENSES	0	0	25
40-719-000-0000-6351	MISCELLANEOUS	151	215	0
40-719-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	215	125

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #J20

40-720-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-720-000-0000-5021	DITCH R & M ASSESSMENTS	(5,000)	(14,999)	(5,000)
40-720-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-720-000-0000-5503	MISCELLANEOUS	0	(291)	0
	REVENUE	(5,000)	(15,290)	(5,000)
40-720-000-0000-6102	REGULAR SALARIES	126	194	100
40-720-000-0000-6161	PERA	8	12	0
40-720-000-0000-6171	FICA	8	12	0
40-720-000-0000-6174	MEDICARE	2	3	0
40-720-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-720-000-0000-6331	TRAVEL AND EXPENSES	35	32	50
40-720-000-0000-6351	MISCELLANEOUS	151	261	0
40-720-000-0000-6615	DITCH REPAIRS	0	11,536	5,000
40-720-000-0000-6702	INTEREST	0	0	125
	EXPENDITURES/APPROPRIATIONS	330	12,050	5,275

COUNTY DITCH #J21

40-721-000-0000-5021	DITCH R & M ASSESSMENTS	(4,994)	(24,982)	(20,000)
40-721-000-0000-5022	DELINQUENT ASSESSMENTS	(9)	(6)	0
40-721-000-0000-5503	MISCELLANEOUS	0	(145)	0
	REVENUE	(5,003)	(25,133)	(20,000)
40-721-000-0000-6102	REGULAR SALARIES	80	16	100
40-721-000-0000-6161	PERA	5	1	0
40-721-000-0000-6171	FICA	5	1	0
40-721-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-721-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-721-000-0000-6331	TRAVEL AND EXPENSES	58	14	50
40-721-000-0000-6351	MISCELLANEOUS	19,933	215	0
40-721-000-0000-6615	DITCH REPAIRS	19,557	36	19,850
40-721-000-0000-6702	INTEREST	0	765	0
	EXPENDITURES/APPROPRIATIONS	39,638	1,048	20,000

COUNTY DITCH #J22

40-722-000-0000-5021	DITCH R & M ASSESSMENTS	0	(35,001)	(65,000)
40-722-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-722-000-0000-5503	MISCELLANEOUS	(6)	(1,238)	0
	REVENUE	(6)	(36,239)	(65,000)
40-722-000-0000-6102	REGULAR SALARIES	144	56	150
40-722-000-0000-6331	TRAVEL AND EXPENSES	3,521	39	50
40-722-000-0000-6351	MISCELLANEOUS	81,995	2,840	0
40-722-000-0000-6615	DITCH REPAIRS	28,686	0	65,000
40-722-000-0000-6702	INTEREST	0	3,225	0
	EXPENDITURES/APPROPRIATIONS	114,346	6,160	65,200

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #J23

40-723-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-723-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-723-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-723-000-0000-6102	REGULAR SALARIES	0	0	100
40-723-000-0000-6331	TRAVEL AND EXPENSES	0	0	25
40-723-000-0000-6351	MISCELLANEOUS	164	259	0
40-723-000-0000-6615	DITCH REPAIRS	0	994	0
40-723-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	164	1,253	125

COUNTY DITCH #J25

40-725-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-725-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	(20,000)
40-725-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	(20,000)
40-725-000-0000-6102	REGULAR SALARIES	0	50	100
40-725-000-0000-6161	PERA	0	3	0
40-725-000-0000-6171	FICA	0	3	0
40-725-000-0000-6331	TRAVEL AND EXPENSES	0	903	50
40-725-000-0000-6351	MISCELLANEOUS	401	227	0
40-725-000-0000-6615	DITCH REPAIRS	1,548	4,778	20,000
	EXPENDITURES/APPROPRIATIONS	1,949	5,964	20,150

COUNTY DITCH #J27

40-727-000-0000-5021	DITCH R & M ASSESSMENTS	(14,980)	(14,959)	(8,000)
40-727-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-727-000-0000-5503	MISCELLANEOUS	0	(75)	0
	REVENUE	(14,980)	(15,034)	(8,000)
40-727-000-0000-6102	REGULAR SALARIES	16	82	100
40-727-000-0000-6161	PERA	1	5	0
40-727-000-0000-6171	FICA	1	5	0
40-727-000-0000-6331	TRAVEL AND EXPENSES	139	43	50
40-727-000-0000-6351	MISCELLANEOUS	11,103	215	0
40-727-000-0000-6615	DITCH REPAIRS	6,905	0	8,000
40-727-000-0000-6702	INTEREST	75	171	0
	EXPENDITURES/APPROPRIATIONS	18,240	521	8,150

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #J28

40-728-000-0000-5021	DITCH R & M ASSESSMENTS	(10,000)	(10,000)	(10,000)
40-728-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-728-000-0000-5503	MISCELLANEOUS	0	533	0
	REVENUE	(10,000)	(9,467)	(10,000)
40-728-000-0000-6102	REGULAR SALARIES	0	0	150
40-728-000-0000-6161	PERA	0	0	0
40-728-000-0000-6171	FICA	0	0	0
40-728-000-0000-6331	TRAVEL AND EXPENSES	1,779	0	50
40-728-000-0000-6351	MISCELLANEOUS	24,634	425	0
40-728-000-0000-6615	DITCH REPAIRS	317	2,490	10,000
	EXPENDITURES/APPROPRIATIONS	26,730	2,915	10,200

COUNTY DITCH #J29

40-729-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-729-000-0000-6102	REGULAR SALARIES	0	0	50
40-729-000-0000-6331	TRAVEL AND EXPENSES	0	0	25
40-729-000-0000-6351	MISCELLANEOUS	151	215	0
40-729-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	215	75

COUNTY DITCH #J30

40-730-000-0000-5021	DITCH R & M ASSESSMENTS	0	(1,000)	(10,000)
40-730-000-0000-5022	DELINQUENT ASSESSMENTS	(5)	0	0
40-730-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(5)	(1,000)	(10,000)
40-730-000-0000-6102	REGULAR SALARIES	0	0	50
40-730-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-730-000-0000-6331	TRAVEL AND EXPENSES	0	106	50
40-730-000-0000-6351	MISCELLANEOUS	151	215	0
40-730-000-0000-6615	DITCH REPAIRS	84	0	10,000
	EXPENDITURES/APPROPRIATIONS	235	321	10,100

2008 FREEBORN COUNTY BUDGET

JOINT COUNTY DITCH #J5 MOWER & FREEBORN

40-850-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-850-000-0000-5021	DITCH R & M ASSESSMENTS	(2,998)	0	(3,000)
40-850-000-0000-5022	DELINQUENT ASSESSMENTS	0	(22)	0
40-850-000-0000-5503	MISCELLANEOUS	(2,382)	(1,941)	0
	REVENUE	(5,380)	(1,963)	(3,000)
40-850-000-0000-6102	REGULAR SALARIES	110	16	50
40-850-000-0000-6161	PERA	7	1	0
40-850-000-0000-6171	FICA	7	1	0
40-850-000-0000-6174	MEDICARE	2	0	0
40-850-000-0000-6331	TRAVEL AND EXPENSES	206	5	25
40-850-000-0000-6351	MISCELLANEOUS	878	215	0
40-850-000-0000-6615	DITCH REPAIRS	2,524	0	3,000
40-850-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	3,734	238	3,075

JOINT COUNTY DITCH #J12 STEELE & FREEBORN

40-851-000-0000-5021	DITCH R & M ASSESSMENTS	0	(1,000)	0
	REVENUE	0	(1,000)	0
40-851-000-0000-6351	MISCELLANEOUS	221	496	0
40-851-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	221	496	0

2008 FREEBORN COUNTY BUDGET

JOINT COUNTY DITCH J26 MOWER AND FREEBORN

40-854-000-0000-5021	DITCH R & M ASSESSMENTS	(4,000)	(4,999)	0
40-854-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
40-854-000-0000-5503	MISCELLANEOUS	(3)	(17)	0
	REVENUE	(4,003)	(5,016)	0
40-854-000-0000-6102	REGULAR SALARIES	16	81	50
40-854-000-0000-6161	PERA	1	5	0
40-854-000-0000-6171	FICA	1	5	0
40-854-000-0000-6331	TRAVEL AND EXPENSES	0	8	25
40-854-000-0000-6351	MISCELLANEOUS	499	307	0
40-854-000-0000-6615	DITCH REPAIRS	0	0	0
	EXPENDITURES/APPROPRIATIONS	517	406	75

JOINT COUNTY DITCH J26 FARIBAULT AND FREEBORN

40-855-000-0000-5021	DITCH R & M ASSESSMENTS	0	(4,927)	(5,000)
40-855-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	(4,927)	(5,000)
40-855-000-0000-6102	REGULAR SALARIES	0	18	50
40-855-000-0000-6242	ADVERTISING & PUBLICATIONS	0	0	0
40-855-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-855-000-0000-6331	TRAVEL AND EXPENSES	0	11	25
40-855-000-0000-6351	MISCELLANEOUS	243	215	0
40-855-000-0000-6615	DITCH REPAIRS	175	1,041	5,000
40-855-000-0000-6702	INTEREST	18	0	0
	EXPENDITURES/APPROPRIATIONS	436	1,285	5,075

COUNTY DITCH #62 LATERAL

40-857-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-857-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-857-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-857-000-0000-6102	REGULAR SALARIES	0	0	100
40-857-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-857-000-0000-6351	MISCELLANEOUS	0	0	0
40-857-000-0000-6702	INTEREST	0	0	0
40-857-000-0000-6703	PAYING CHARGES	0	0	72
	EXPENDITURES/APPROPRIATIONS	0	0	222

COUNTY DITCH #75 LATERAL

40-858-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-858-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-858-000-0000-6102	REGULAR SALARIES	0	0	100
40-858-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-858-000-0000-6351	MISCELLANEOUS	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	150

JOINT COUNTY DITCH #301 FREEBORN & FARIBAULT

40-862-000-0000-5021	DITCH R & M ASSESSMENTS	0	(1,000)	(4,000)
40-862-000-0000-5503	MISCELLANEOUS	0	(234)	0
	REVENUE	0	(1,234)	(4,000)
40-862-000-0000-6102	REGULAR SALARIES	90	0	0
40-862-000-0000-6331	TRAVEL AND EXPENSES	16	0	0
40-862-000-0000-6351	MISCELLANEOUS	132	1,418	0
40-862-000-0000-6615	DITCH REPAIRS	0	0	4,000

2008 FREEBORN COUNTY BUDGET

40-862-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	238	1,418	4,000

2008 FREEBORN COUNTY BUDGET

JOINT COUNTY DITCH #6 FREEBORN & WASECA

40-863-000-0000-5021	DITCH R & M ASSESSMENTS	(4,113)	0	(2,000)
40-863-000-0000-5503	MISCELLANEOUS	(91)	0	0
	REVENUE	(4,204)	0	(2,000)
40-863-000-0000-6102	REGULAR SALARIES	0	534	0
40-863-000-0000-6331	TRAVEL AND EXPENSES	0	30	0
40-863-000-0000-6351	MISCELLANEOUS	78	1,725	0
40-863-000-0000-6615	DITCH REPAIRS	0	0	2,000
40-863-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	78	2,289	2,000

JOINT COUNTY DITCH #20 IMPROVEMENTS

40-864-000-0000-5020	DEBT ASSESSMENTS	(3,122)	0	0
40-864-000-0000-5021	DITCH R & M ASSESSMENTS	(562)	0	0
40-864-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(3,684)	0	0
40-864-000-0000-6102	REGULAR SALARIES	0	0	0
40-864-000-0000-6242	ADVERTISING & PUBLICATIONS	0	0	0
40-864-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-864-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-864-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-864-000-0000-6351	MISCELLANEOUS	61	0	0
40-864-000-0000-6615	DITCH REPAIRS	0	0	0
40-864-000-0000-6702	INTEREST	1,614	0	0
	EXPENDITURES/APPROPRIATIONS	1,675	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH #81 (T C PROJECT 84-2)

40-866-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-866-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-866-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-866-000-0000-6102	REGULAR SALARIES	0	0	100
40-866-000-0000-6331	TRAVEL AND EXPENSES	0	0	50
40-866-000-0000-6351	MISCELLANEOUS	151	0	0
40-866-000-0000-6615	DITCH REPAIRS	0	0	0
40-866-000-0000-6701	BOND PAYMENTS	0	0	0
40-866-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	151	0	150

JOINT COUNTY DITCH #2 FREEBORN & STEELE

40-867-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-867-000-0000-5021	DITCH R & M ASSESSMENTS	(5,000)	(3,000)	0
40-867-000-0000-5022	DELINQUENT ASSESSMENTS	(27)	0	0
40-867-000-0000-5503	MISCELLANEOUS	0	(23)	0
	REVENUE	(5,027)	(3,023)	0
40-867-000-0000-6102	REGULAR SALARIES	0	0	0
40-867-000-0000-6242	ADVERTISING & PUBLICATIONS	25	0	0
40-867-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-867-000-0000-6351	MISCELLANEOUS	3,489	366	0
40-867-000-0000-6615	DITCH REPAIRS	0	0	0
40-867-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	3,514	366	0

2008 FREEBORN COUNTY BUDGET

JOINT COUNTY DITCH J6 BRANCH B

40-868-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-868-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-868-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-868-000-0000-6102	REGULAR SALARIES	0	0	0
40-868-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-868-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-868-000-0000-6615	DITCH REPAIRS	0	0	0
40-868-000-0000-6701	BOND PAYMENTS	0	0	0
40-868-000-0000-6702	INTEREST	1,852	0	0
	EXPENDITURES/APPROPRIATIONS	1,852	0	0

COUNTY DITCH 11 BRANCH A

40-869-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-869-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
	REVENUE	0	0	0
40-869-000-0000-6615	MISCELLANEOUS	0	0	0
40-869-000-0000-6352	DITCH REPAIRS	0	0	0
40-869-000-0000-6701	BOND PAYMENTS	0	0	0
40-869-000-0000-6702	INTEREST	1,044	0	0
	EXPENDITURES/APPROPRIATIONS	1,044	0	0

COUNTY DITCH 62 LATERAL 2

40-870-000-0000-5020	DEBT ASSESSMENTS	(4,059)	0	0
40-870-000-0000-5021	DITCH R & M ASSESSMENTS	(284)	0	0
	REVENUE	(4,343)	0	0
40-870-000-0000-6701	BOND PAYMENTS	0	0	0
40-870-000-0000-6702	INTEREST	472	-	-
	EXPENDITURES/APPROPRIATIONS	472	0	0

COUNTY DITCH 75 LATERAL 2

40-871-000-0000-5020	DEBT ASSESSMENTS	(9,475)	0	0
40-871-000-0000-5021	DITCH R & M ASSESSMENTS	(663)	0	0
40-871-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(10,138)	0	0
40-871-000-0000-6615	MISCELLANEOUS	0	0	0
40-871-000-0000-6701	BOND PAYMENTS	0	0	0
40-871-000-0000-6702	INTEREST	829	-	-
	EXPENDITURES/APPROPRIATIONS	829	0	0

2008 FREEBORN COUNTY BUDGET

JUDICIAL DITCH 14 LATERAL

40-872-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-872-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
		0	0	0
	REVENUE	0	0	0
40-872-000-0000-6615	DITCH REPAIRS	0	0	0
40-872-000-0000-6701	BOND PAYMENTS	0	0	0
40-872-000-0000-6702	INTEREST	126	0	0
	EXPENDITURES/APPROPRIATIONS	126	0	0

JUDICIAL DITCH J24 LATERAL

40-872-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-872-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
		0	0	0
	REVENUE	0	0	0
40-872-000-0000-6615	DITCH REPAIRS	0	0	0
40-872-000-0000-6701	BOND PAYMENTS	0	0	0
40-872-000-0000-6702	INTEREST	2,073	0	0
	EXPENDITURES/APPROPRIATIONS	2,073	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 54 LATERAL 1

40-875-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-875-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-875-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-875-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-875-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-875-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-875-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-875-000-0000-6351	MISCELLANEOUS	0	0	0
40-875-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0

COUNTY DITCH 75 LATERAL 3

40-876-000-0000-5020	DEBT ASSESSMENTS	(5,460)	0	0
40-876-000-0000-5021	DITCH R & M ASSESSMENTS	(2,129)	0	0
40-876-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(7,589)	0	0
40-876-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-876-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-876-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-876-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-876-000-0000-6351	MISCELLANEOUS	0	0	0
40-876-000-0000-6615	DITCH REPAIRS	91	0	0
40-876-000-0000-6701	BOND PAYMENTS	0	0	0
40-876-000-0000-6702	INTEREST	7,590	0	0
	EXPENDITURES/APPROPRIATIONS	7,681	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 68SP

40-877-000-0000-5020	DEBT ASSESSMENTS	(3,602)	0	0
40-877-000-0000-5021	DITCHE R & M ASSESSMENTS	(2,810)	0	0
40-877-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(6,412)	0	0
40-877-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-877-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-877-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-877-000-0000-6331	TRAVEL AND EXPENSES	116	0	0
40-877-000-0000-6351	MISCELLANEOUS	0	0	0
40-877-000-0000-6615	DITCH REPAIRS	0	0	0
40-877-000-0000-6702	INTEREST	5,180	0	0
	EXPENDITURES/APPROPRIATIONS	5,296	0	0

COUNTY DITCH 16 LATERAL

40-878-000-0000-5020	DEBT ASSESSMENTS	(8,218)	0	0
40-878-000-0000-5021	DITCH R & M ASSESSMENTS	(4,939)	0	0
	REVENUE	(13,157)	0	0
40-878-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-878-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-878-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-878-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-878-000-0000-6351	MISCELLANEOUS	204	0	0
40-878-000-0000-6615	DITCH REPAIRS	0	0	0
40-878-000-0000-6701	BOND PAYMENTS	0	0	0
40-878-000-0000-6702	INTEREST	5,289	0	0
	EXPENDITURES/APPROPRIATIONS	5,493	0	0

COUNTY DITCH 16 LATERAL 1-A

40-879-000-0000-5020	DEBT ASSESSMENTS	(935)	0	0
40-879-000-0000-5021	DITCH R & M ASSESSMENTS	(561)	0	0
	REVENUE	(1,496)	0	0
40-879-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-879-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-879-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-879-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-879-000-0000-6351	MISCELLANEOUS	109	0	0
40-879-000-0000-6615	DITCH REPAIRS	0	0	0
40-879-000-0000-6701	BOND PAYMENTS	0	0	0
40-879-000-0000-6702	INTEREST	2,760	0	0
	EXPENDITURES/APPROPRIATIONS	2,869	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 77 LATERAL 1

40-880-000-0000-5020	DEBT ASSESSMENTS	(6,616)	0	0
40-880-000-0000-5021	DITCH R & M ASSESSMENTS	(5,161)	0	0
	REVENUE	(11,777)	0	0
40-880-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-880-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-880-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-880-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-880-000-0000-6351	MISCELLANEOUS	200	0	0
40-880-000-0000-6615	DITCH REPAIRS	0	0	0
40-880-000-0000-6701	BOND PAYMENTS	0	0	0
40-880-000-0000-6702	INTEREST	6,045	0	0
	EXPENDITURES/APPROPRIATIONS	6,245	0	0

COUNTY DITCH 77 SP

40-881-000-0000-5020	DEBT ASSESSMENTS	(4,460)	0	0
40-881-000-0000-5021	DITCH R & M ASSESSMENTS	(1,606)	0	0
40-881-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(6,066)	0	0
40-881-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-881-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-881-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-881-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-881-000-0000-6351	MISCELLANEOUS	63	0	0
40-881-000-0000-6615	DITCH REPAIRS	0	0	0
40-881-000-0000-6701	BOND PAYMENTS	0	0	0
40-881-000-0000-6702	INTEREST	3,738	0	0
	EXPENDITURES/APPROPRIATIONS	3,801	0	0

JUDICAL DITCH 24 SP

40-882-000-0000-5020	DEBT ASSESSMENTS	(19,147)	0	0
40-882-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-882-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(19,147)	0	0
40-882-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-882-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-882-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-882-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-882-000-0000-6351	MISCELLANEOUS	65,082	8,782	0
40-882-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-882-000-0000-6615	DITCH REPAIRS	0	0	0
40-882-000-0000-6701	BOND PAYMENTS	0	0	0
40-882-000-0000-6702	INTEREST	1,755	0	0
	EXPENDITURES/APPROPRIATIONS	66,837	8,782	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 65 L1

40-883-000-0000-5020	DEBT ASSESSMENTS	(9,702)	0	0
40-883-000-0000-5021	DITCH R & M ASSESSMENTS	(5,932)	0	0
40-883-000-0000-5022	DELINQUENT ASSESSMENTS	(89)	0	0
	REVENUE	(15,723)	0	0
40-883-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-883-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-883-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-883-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-883-000-0000-6351	MISCELLANEOUS	370	0	0
40-883-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-883-000-0000-6615	DITCH REPAIRS	0	0	0
40-883-000-0000-6701	BOND PAYMENTS	0	0	0
40-883-000-0000-6702	INTEREST	11,156	0	0
	EXPENDITURES/APPROPRIATIONS	11,526	0	0

JUDICIAL DITCH 14 F & F SP

40-884-000-0000-5020	DEBT ASSESSMENTS	(77,134)	0	0
40-884-000-0000-5021	DITCH R & M ASSESSMENTS	(18,474)	0	(30,000)
40-884-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(95,608)	0	(30,000)
40-884-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-884-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-884-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-884-000-0000-6287	CONTRACTED DITCH SERVICE	0	0	0
40-884-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-884-000-0000-6351	MISCELLANEOUS	32,343	0	0
40-884-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-884-000-0000-6615	DITCH REPAIRS	0	0	30,000
40-884-000-0000-6701	BOND PAYMENTS	0	0	0
40-884-000-0000-6702	INTEREST	24,188	0	0
	EXPENDITURES/APPROPRIATIONS	56,531	0	30,000

COUNTY DITCH 31 OUTLET

40-885-000-0000-5020	DEBT ASSESSMENTS	(18,051)	0	0
40-885-000-0000-5021	DITCH R & M ASSESSMENTS	(1,190)	0	0
40-885-000-0000-5022	DELINQUENT ASSESSMENTS	(2,068)	0	0
	REVENUE	(21,309)	0	0
40-885-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-885-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-885-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-885-000-0000-6287	CONTRACTED DITCH SERVICE	0	0	0
40-885-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-885-000-0000-6351	MISCELLANEOUS	62	0	0
40-885-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-885-000-0000-6615	DITCH REPAIRS	0	0	0
40-885-000-0000-6701	BOND PAYMENTS	0	0	0
40-885-000-0000-6702	INTEREST	1,972	0	0
	EXPENDITURES/APPROPRIATIONS	2,034	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 43 IMP

40-886-000-0000-5020	DEBT ASSESSMENTS	(30,020)	0	0
40-886-000-0000-5021	DITCH R & M ASSESSMENTS	(13,293)	0	0
40-886-000-0000-5022	DELINQUENT ASSESSMENTS	(988)	0	0
	REVENUE	(44,301)	0	0
40-886-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-886-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-886-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-886-000-0000-6287	CONTRACTED DITCH SERVICE	0	0	0
40-886-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-886-000-0000-6351	MISCELLANEOUS	577	0	0
40-886-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-886-000-0000-6615	DITCH REPAIRS	0	0	0
40-886-000-0000-6701	BOND PAYMENTS	0	0	0
40-886-000-0000-6702	INTEREST	18,090	0	0
	EXPENDITURES/APPROPRIATIONS	18,667	0	0

JUDICIAL DITCH 5 IMP

40-887-000-0000-5020	DEBT ASSESSMENTS	(13,582)	0	0
40-887-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-887-000-0000-5022	DELINQUENT ASSESSMENTS	0	0	0
	REVENUE	(13,582)	0	0
40-887-000-0000-6242	ADVERTISING AND PUBLICATIONS	265	0	0
40-887-000-0000-6269	ENGINEERING SERVICES	1,296	0	0
40-887-000-0000-6272	PROFESSIONAL SERVICES	200	0	0
40-887-000-0000-6287	CONTRACTED DITCH SERVICE	5,000	0	0
40-887-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-887-000-0000-6351	MISCELLANEOUS	211	0	0
40-887-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-887-000-0000-6615	DITCH REPAIRS	0	0	0
40-887-000-0000-6701	BOND PAYMENTS	0	0	0
40-887-000-0000-6702	INTEREST	9,225	0	0
	EXPENDITURES/APPROPRIATIONS	16,197	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 16LOUTLET

40-888-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-888-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-888-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-888-000-0000-6242	ADVERTISING AND PUBLICATIONS	227	968	0
40-888-000-0000-6269	ENGINEERING SERVICES	10,355	12,945	0
40-888-000-0000-6272	PROFESSIONAL SERVICES		10,011	0
40-888-000-0000-6287	CONTRACTED DITCH SERVICE	0	0	0
40-888-000-0000-6331	TRAVEL AND EXPENSES	0	3,797	0
40-888-000-0000-6351	MISCELLANEOUS	0	0	0
40-888-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-888-000-0000-6615	DITCH REPAIRS	0	0	0
40-888-000-0000-6701	BOND PAYMENTS	0	0	0
40-888-000-0000-6702	INTEREST	120	441	0
	EXPENDITURES/APPROPRIATIONS	10,702	28,162	0

COUNTY DITCH 68 ROSS

40-889-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-889-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-889-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-889-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-889-000-0000-6269	ENGINEERING SERVICES	0	0	0
40-889-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-889-000-0000-6287	CONTRACTED DITCH SERVICE	0	0	0
40-889-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-889-000-0000-6351	MISCELLANEOUS	0	0	0
40-889-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-889-000-0000-6615	DITCH REPAIRS	0	0	0
40-889-000-0000-6701	BOND PAYMENTS	0	0	0
40-889-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	0

COUNTY DITCH 28SP

40-890-000-0000-5020	DEBT ASSESSMENTS	(59,852)	0	0
40-890-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-890-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(59,852)	0	0
40-890-000-0000-6242	ADVERTISING AND PUBLICATIONS	0	0	0
40-890-000-0000-6269	ENGINEERING SERVICES	14,763	0	0
40-890-000-0000-6272	PROFESSIONAL SERVICES	0	0	0
40-890-000-0000-6287	CONTRACTED DITCH SERVICE	124,703	0	0
40-890-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-890-000-0000-6351	MISCELLANEOUS	274	0	0
40-890-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-890-000-0000-6615	DITCH REPAIRS	0	0	0
40-890-000-0000-6701	BOND PAYMENTS	0	0	0
40-890-000-0000-6702	INTEREST	945	0	0
	EXPENDITURES/APPROPRIATIONS	140,685	0	0

2008 FREEBORN COUNTY BUDGET

COUNTY DITCH 65SP

40-891-000-0000-5020	DEBT ASSESSMENTS	(75,599)	0	0
40-891-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-891000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	(75,599)	0	0
40-891000-0000-6242	ADVERTISING AND PUBLICATIONS	2,140	284	0
40-891-000-0000-6269	ENGINEERING SERVICES	12,806	21,230	0
40-891-000-0000-6272	PROFESSIONAL SERVICES	10,466	0	0
40-891-000-0000-6287	CONTRACTED DITCH SERVICE	0	276,254	0
40-891-000-0000-6331	TRAVEL AND EXPENSES	8,349	0	0
40-891-000-0000-6351	MISCELLANEOUS	661	4,237	0
40-891-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-891-000-0000-6615	DITCH REPAIRS	0	0	0
40-891-000-0000-6701	BOND PAYMENTS	0	0	0
40-891-000-0000-6702	INTEREST	285	0	0
	EXPENDITURES/APPROPRIATIONS	34,707	302,005	0

COUNTY DITCH J6 Improvement

40-891-000-0000-5020	DEBT ASSESSMENTS	0	0	0
40-891-000-0000-5021	DITCH R & M ASSESSMENTS	0	0	0
40-891000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	0
40-891000-0000-6242	ADVERTISING AND PUBLICATIONS	0	2,580	0
40-891-000-0000-6269	ENGINEERING SERVICES	0	11,225	0
40-891-000-0000-6272	PROFESSIONAL SERVICES	0	3,325	0
40-891-000-0000-6287	CONTRACTED DITCH SERVICE	0	0	0
40-891-000-0000-6331	TRAVEL AND EXPENSES	0	0	0
40-891-000-0000-6351	MISCELLANEOUS	0	0	0
40-891-000-0000-6373	BONDS AND INSURANCE	0	0	0
40-891-000-0000-6615	DITCH REPAIRS	0	0	0
40-891-000-0000-6701	BOND PAYMENTS	0	0	0
40-891-000-0000-6702	INTEREST	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	17,130	0

SUMMARY OF REVENUES/EXPENDITURES/CHANGES IN FUND BALANCE

	HISTORY 2006	HISTORY 2007	BUDGET 2008
FUND BALANCE AS OF JANUARY 1	0	0	0
REVENUE	(4,497,116)	(604,554)	(776,000)
EXPENDITURES/APPROPRIATIONS	5,150,948	1,277,735	776,000
CHANGE (TO) FROM FUND BALANCE	653,832	673,181	0
FUND BALANCE AS OF DECEMBER 31	0	0	0

2008 FREEBORN COUNTY BUDGET

DITCH DEBT SERVICES FUND

		HISTORY 2006	HISTORY 2007	BUDGET 2008
41-000-000-0000-5020	DEBT ASSESSMENTS	0	0	431,000
41-000-000-0000-5503	MISCELLANEOUS	0	0	0
	REVENUE	0	0	431,000
41-000-000-0000-6701	BOND PAYMENTS	0	0	325,000
41-000-000-0000-6702	INTEREST	0	0	106,000
41-000-000-0000-6703	PAYING CHARGES	0	0	0
	EXPENDITURES/APPROPRIATIONS	0	0	431,000

SUMMARY OF REVENUES/EXPENDITURES/CHANGES IN FUND BALANCE

	HISTORY 2006	HISTORY 2007	BUDGET 2008
FUND BALANCE AS OF JANUARY 1	0	0	0
REVENUE	0	0	(431,000)
EXPENDITURES/APPROPRIATIONS	0	0	431,000
CHANGE (TO) FROM FUND BALANCE	0	0	0
FUND BALANCE AS OF DECEMBER 31	0	0	0

