The background of the cover is a collage of US currency, including several one-dollar bills and coins, arranged in a slightly overlapping and angled manner. The bills are mostly in shades of green and grey, with some details like the portrait of George Washington and the number '1' visible. The coins are scattered throughout, adding texture to the background.

Freeborn County Minnesota

2019

Annual Budget

FREEBORN COUNTY MINNESOTA

2019 BUDGET

Adopted by:

The Freeborn County Board of Commissioners

Christopher Shoff - Chairman District 4
Glen Mathiason – Vice Chairman District 1
Daniel Belshan - District 2
James Nelson - District 3
Mike Lee - District 5

Prepared by:

The Office of the County Administrator

Tom Jensen, Administrator
T. Pat Paquin, Finance Manager
LaRae Cassens, Accounting Specialist, Sr.

General Table of Contents

Fund	Section
◆ General (Contains Most Departments)	1
◆ Road and Bridge	2
◆ Human Services	3
◆ Public Health	4
◆ Capital Improvements	5
◆ Debt Service	6
◆ Ditches	7
◆ Miscellaneous	8
◆ Appendix	9

Every Section Contains a
Detailed Table of Contents.

Table of Contents

Section I - General Fund - 01

◆ Department:	Page:
◆ County Wide Revenue	1
◆ Board of Commissioners	2
◆ Appropriations for Outside Agencies	2
◆ Auto Self Insurance	3
◆ Court Administration	3
◆ Law Library	3
◆ County Administration	4-5
◆ Auditor-Treasurer	6
◆ Assessor	7
◆ License Center	8
◆ Surveyor	8
◆ Information Systems	9
◆ Elections	10
◆ Attorney	10
◆ Recorder	11
◆ Maintenance	12
◆ Building Renovations	
◆ County Wide	12
◆ Fairgrounds Improvements	12
◆ Veteran's Services	13
◆ Medical Death Investigator	14
◆ Missing Heirs	14
◆ Aggregate Tax	14
◆ Sheriff	15-16
◆ K-9	17
◆ Joint Law Enforcement Center	17
◆ Permit to Carry	17

◆ Boat & Water Safety	18
◆ Enhanced 911 System	18
◆ DNR-Snowmobile Safety	19
◆ ATV Department	19
◆ Sheriff's Forfeiture Account	19
◆ Sheriff's Contingency Fund	20
◆ Coroner	20
◆ Public Safety Transportation	20
◆ Jail	21
◆ Probation and Pre-Trial	22
◆ Dispatch Center	23
◆ Emergency Management	24
◆ Emergency Medical Services	24
◆ Museum	25
◆ Public Works	
◆ Parks and Recreation	25
◆ Lift Station	25
◆ Regional Library	26
◆ Extension	26
◆ Educational Materials	27
◆ Agricultural Society	27
◆ Soil & Water Conservation District	27
◆ Environmental Services	
◆ Building code & Inspection	28
◆ Planning & Zoning	29
◆ Waste Management	30
◆ Water Planning	31
◆ Watershed Projects	32
◆ Agriculture Management	33
◆ Administration & Support	33
◆ Septic Incentive Program	34
◆ Myrtle On-Site Solution	34
◆ Income Eligible SSTS Fix-up	34

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
GENERAL FUND				
002	County Wide			
01-002-000-0000-5001	Current Real Estate Tax	7,513,321 -	8,030,784 -	9,674,186 -
01-002-000-0000-5003	Delinquent Real Estate Tax	61,247 -	83,251 -	55,000 -
01-002-000-0000-5004	Current Mobile Home Tax	4,510 -	4,077 -	3,000 -
01-002-000-0000-5005	Delinquent Mobile Home Tax	636 -	790 -	1,000 -
01-002-000-0000-5006	Current Penalty	51,902 -	47,392 -	45,000 -
01-002-000-0000-5008	Delinquent Penalty And Interest	56,706 -	63,747 -	50,000 -
01-002-000-0000-5009	Mobile Home Current Penalty And Interest	252 -	146 -	200 -
01-002-000-0000-5010	Mobile Home Delinq Penalty And Interest	426 -	1,088 -	1,000 -
01-002-000-0000-5011	County Program Aids	1,538,124 -	1,699,043 -	1,527,463 -
01-002-000-0000-5016	Mortgage Registry Tax & Deed Tax	20,351 -	21,894 -	25,000 -
01-002-000-0000-5017	Forfeited Tax	18,679 -	10,927 -	10,000 -
01-002-000-0000-5019	Wind Energy Production Tax	0 -	0 -	0 -
01-002-000-0000-5023	Excess TIF	0 -	0 -	0 -
01-002-000-0000-5101	License, Auctioneers	140 -	240 -	200 -
01-002-000-0000-5102	License, Non-Intox Malt Liquor (Beer)	300 -	450 -	150 -
01-002-000-0000-5103	License, Wine And Liquor	200 -	200 -	200 -
01-002-000-0000-5116	License, Tobacco	675 -	525 -	675 -
01-002-000-0000-5211	Homestead Credit & Other Tax Aids	385,159 -	384,160 -	450,000 -
01-002-000-0000-5213	Housing And Redevelopment Authority Tax	10,697 -	7,631 -	10,000 -
01-002-000-0000-5214	Pilot In Leiu Of Tax	35,247 -	35,309 -	24,000 -
01-002-000-0000-5216	Disparity Reduction Aid	45,481 -	45,779 -	53,589 -
01-002-000-0000-5275	Pera Aid	44,126 -	44,126 -	44,126 -
01-002-000-0000-5406	State Admin Matching for FS CFDA 10.561	29,185 -	25,665 -	35,000 -
01-002-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	5,881 -	4,895 -	10,000 -
01-002-000-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	67 -	0 -	100 -
01-002-000-0000-5458	Child Support Enforcement CFDA 93.563	21,171 -	15,134 -	36,000 -
01-002-000-0000-5465	Foster Care Title IV-E CFDA 93.658	5,809 -	5,839 -	5,500 -
01-002-000-0000-5469	Children's Insurance Grnt CFDA 93.767	28 -	28 -	0 -
01-002-000-0000-5473	Medical Assistance Program CFDA 93.778	64,275 -	61,093 -	66,000 -
01-002-000-0000-5502	Rents	7,389 -	6,007 -	0 -
01-002-000-0000-5710	Interest Earnings	341,808 -	439,319 -	350,000 -
01-002-000-0000-5830	Miscellaneous Revenue	14,468 -	1,770 -	0 -
01-002-000-0000-6375	Contingencies	37,500	11,494	0
	Revenue	10,278,260 -	11,041,309 -	12,477,389 -
	Expend.	37,500	11,494	-
	Net	10,240,760 -	11,029,815 -	12,477,389 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
003	Board Of Commissioners			
01-003-000-0000-5760	Donations, Scholarships	2,500 -	3,500 -	2,500 -
01-003-000-0000-5830	Miscellaneous Revenue	0 -	0 -	0 -
01-003-000-0000-6102	Regular Salaries	114,770	115,001	117,830
01-003-000-0000-6131	Reimbursed Expenses	3,273	5,504	4,500
01-003-000-0000-6133	Reimbursed Mileage	3,557	3,084	3,500
01-003-000-0000-6153	Health Insurance - Employees	4,758	9,204	9,200
01-003-000-0000-6154	Life Insurance - Employees	114	114	115
01-003-000-0000-6155	Administrative Fee - Flex Plan	76	0	0
01-003-000-0000-6161	P E R A	6,337	6,303	5,892
01-003-000-0000-6171	F I C A	6,805	6,923	7,306
01-003-000-0000-6174	Medicare	1,591	1,619	1,709
01-003-000-0000-6181	Deferred Compensation Match	3,600	3,900	5,200
01-003-000-0000-6184	Veba Savings	6,350	6,350	6,400
01-003-000-0000-6186	Health Savings Account (HAS)	4,026	0	0
01-003-000-0000-6241	Membership Dues And Registration Fees	2,465	5,400	3,000
01-003-000-0000-6242	Advertising And Publications	19,357	13,363	12,500
01-003-000-0000-6272	Professional Services	69,756	145,154	0
01-003-000-0000-6331	Travel And Expenses	6,574	5,243	6,500
01-003-000-0000-6351	Miscellaneous	590	3,217	0
01-003-000-0000-6401	Office Supplies	509	0	0
01-003-000-0000-6510	Demolition	34,694	10,208	0
01-003-000-0000-6601	Furniture And Equipment	0	0	6,500
01-003-000-0000-6851	Scholarships	2,500	2,500	5,000
	Revenue	2,500 -	3,500 -	2,500 -
	Expend.	291,702	343,087	195,152
	Net	289,202	339,587	192,652
005	Appropriations			
01-005-000-0000-6626	Economic Development-Greater Jobs	10,000	10,000	10,000
01-005-000-0000-6901	Association Of Minnesota Counties	0	28,868	13,257
01-005-000-0000-6904	Memorial Day Observance	1,250	1,275	1,275
01-005-000-0000-6905	National Association Of Counties	1,250	625	1,000
01-005-000-0000-6906	S.E.M.I.F.	5,000	5,500	5,500
01-005-000-0000-6918	Downtown Redevelopment	10,000	10,000	10,000
01-005-000-0000-6919	Rural MN Energy Board	0	0	6,336
	Revenue	- -	- -	- -
	Expend.	27,500	56,268	47,368
	Net	27,500	56,268	47,368

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
006	Auto Self Insurance			
01-006-801-0000-5855	Insurance Refunds And Reimbursements	18,830 -	22,806 -	7,400 -
01-006-801-0000-6373	Bonds And Insurance	12,644	0	8,100
	Revenue	18,830 -	22,806 -	7,400 -
	Expend.	12,644	0	8,100
	Net	6,186 -	22,806 -	700
012	Courts Administration			
01-012-000-0000-5621	Fines, District Court	0 -	0 -	0 -
01-012-000-0000-5655	Fines, Cdc	100 -	100 -	300 -
01-012-000-0000-5851	Refunds and Reimbursements	0 -	0 -	0 -
01-012-000-0000-6102	Regular Salaries	415	0	0
01-012-000-0000-6171	F I C A	26	0	116
01-012-000-0000-6174	Medicare	6	0	27
01-012-000-0000-6243	Books And Subscriptions	0	1,284	100
01-012-000-0000-6261	Attorneys Fees	172,606	173,800	120,000
01-012-000-0000-6263	Court Reporter	362	0	0
01-012-000-0000-6272	Professional Services	10,433	47,879	16,000
	Revenue	100 -	100 -	300 -
	Expend.	183,848	222,963	136,243
	Net	183,748	222,863	135,943
021	Law Library			
01-021-000-0000-5523	Fee, District Court	3,696 -	4,134 -	3,400 -
01-021-000-0000-5621	Fines, District Court	17,146 -	13,487 -	14,500 -
01-021-000-0000-6243	Books And Subscriptions	15,698	17,555	14,150
01-021-000-0000-6272	Professional Services	0	0	3,750
	Revenue	20,842 -	17,621 -	17,900 -
	Expend.	15,698	17,555	17,900
	Net	5,144 -	66 -	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
031	County Administration			
01-031-000-0000-5488	Disaster Grants - PA CFDA 97.036	21,468 -	0 -	0 -
01-031-000-0000-5501	Fee, For Services	559 -	177 -	400 -
01-031-000-0000-5804	Copies	74 -	509 -	600 -
01-031-000-0000-5805	Postage	0 -	0 -	0 -
01-031-000-0000-5811	Telephone Call Reimbursement	0 -	0 -	10,000 -
01-031-000-0000-5830	Miscellaneous Revenue	8,482 -	215 -	300 -
01-031-000-0000-5851	Refunds And Reimbursements	78 -	64 -	0 -
01-031-000-0000-5855	Insurance Refunds And Reimbursements	61,462 -	72,424 -	75,000 -
01-031-036-0000-5804	Copies	607 -	654 -	0 -
01-031-036-0000-5805	Postage	0 -	589 -	0 -
01-031-036-0000-5811	Telephone Call Reimbursement	1,312 -	1,114 -	0 -
01-031-000-0000-6102	Regular Salaries	323,159	409,054	559,452
01-031-000-0000-6104	Overtime Salaries	0	17,028	10,000
01-031-000-0000-6105	Part Time Salary	17,534	94,503	0
01-031-000-0000-6131	Reimbursed Expenses	1,020	1,697	1,200
01-031-000-0000-6132	Vehicle Allowance	0	6,000	6,000
01-031-000-0000-6133	Reimbursed Mileage	3,008	4,190	3,000
01-031-000-0000-6151	Life Insurance - Retirees	331	298	400
01-031-000-0000-6152	Health Insurance - Retirees	43,066	35,366	35,000
01-031-000-0000-6153	Health Insurance - Employees	19,594	32,837	51,186
01-031-000-0000-6154	Life Insurance - Employees	118	158	204
01-031-000-0000-6155	Administrative Fee - Flex Plan	1,582	8,072	0
01-031-000-0000-6161	P E R A	25,157	39,424	42,067
01-031-000-0000-6171	Social Security	20,039	31,250	35,306
01-031-000-0000-6172	Unemployment Compensation	25,582	16,808	11,000
01-031-000-0000-6173	Workers Compensation	128,834	166,807	110,000
01-031-000-0000-6174	Medicare	4,687	7,362	8,257
01-031-000-0000-6180	Employee Recognition	2,346	5,405	4,000
01-031-000-0000-6181	Deferred Compensation Match	1,650	3,600	4,020
01-031-000-0000-6184	Veba Savings	34,751	3,175	9,525
01-031-000-0000-6186	Health Savings Account (HAS)	16,880	12,435	12,700

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
031	County Administration (Cont)			
01-031-000-0000-6201	Communications	88,788	87,380	5,400
01-031-000-0000-6203	Postage	54,145	47,850	58,000
01-031-000-0000-6211	Telephone Expense & Repair	2,861	7,116	15,000
01-031-000-0000-6241	Membership Dues And Registration Fees	8,375	8,868	8,000
01-031-000-0000-6242	Advertising And Publications	4,233	903	1,200
01-031-000-0000-6243	Books And Subscriptions	1,097	1,480	900
01-031-000-0000-6272	Professional Services	109,671	125,812	50,000
01-031-000-0000-6274	Staff Development	1,855	0	0
01-031-000-0000-6275	Contracted Clerical Services	47,127	0	0
01-031-000-0000-6301	Maintenance Contracts	84,478	17,414	20,000
01-031-000-0000-6302	Miscellaneous Repairs	0	387	500
01-031-000-0000-6303	Auto Expense	458	320	0
01-031-000-0000-6305	Auto Maintenance	687	114	0
01-031-000-0000-6330	Work Related Schooling	149	4,130	3,500
01-031-000-0000-6331	Travel And Expenses	6,095	15,411	12,000
01-031-000-0000-6341	Machine And Equipment Rentals	2,824	4,227	2,800
01-031-000-0000-6351	Miscellaneous	12,736	2,569	3,000
01-031-000-0000-6373	Bonds And Insurance	135,816	147,483	145,000
01-031-000-0000-6375	Contingencies	34,289	35,348	301,000
01-031-000-0000-6401	Office Supplies	2,944	5,962	6,000
01-031-000-0000-6403	Copy Machines And Supplies	34,104	126,974	90,000
01-031-000-0000-6410	Central Supplies	26,259	24,997	10,000
01-031-000-0000-6562	Gasoline	1,741	2,359	2,000
01-031-000-0000-6601	Furniture And Equipment	1,485	9,652	2,000
01-031-000-0000-6668	Ordinance Codification	2,322	0	0
01-031-033-0000-6241	Membership Dues And Registration Fees	0	30	0
01-031-036-0000-6203	Postage	0	1,099	0
01-031-036-0000-6305	Auto Maintenance	173	894	0
01-031-036-0000-6562	Gasoline	1,370	2,686	0
	Revenue	94,042 -	75,157 -	86,300 -
	Expend.	1,335,420	1,577,523	1,639,617
	Net	1,241,378	1,502,366	1,553,317

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
041	County Auditor-Treasurer			
01-041-000-0000-5501	Fee, For Services	30,124 -	18,435 -	20,000 -
01-041-000-0000-5830	Miscellaneous Revenue	5,450 -	6,802 -	2,500 -
01-041-000-0000-6102	Regular Salaries	335,114	385,626	413,486
01-041-000-0000-6104	Overtime Salaries	0	384	0
01-041-000-0000-6105	Part Time Salaries	0	4,194	0
01-041-000-0000-6131	Reimbursed Expenses	29	340	400
01-041-000-0000-6133	Reimbursed Mileage	1,324	1,756	1,800
01-041-000-0000-6153	Health Insurance - Employees	28,851	53,621	59,124
01-041-000-0000-6154	Life Insurance - Employees	156	165	210
01-041-000-0000-6155	Administrative Fee - Flex Plan	93	0	0
01-041-000-0000-6161	P E R A	25,119	27,896	31,011
01-041-000-0000-6171	F I C A	19,160	22,816	25,636
01-041-000-0000-6174	Medicare	4,481	5,336	5,996
01-041-000-0000-6181	Deferred Compensation Match	900	1,300	1,300
01-041-000-0000-6184	Veba Savings	21,087	10,054	9,525
01-041-000-0000-6186	Health Savings Account (HSA)	25,574	9,525	9,525
01-041-000-0000-6201	Communications	0	0	625
01-041-000-0000-6241	Membership Dues And Registration Fees	2,944	1,215	2,000
01-041-000-0000-6242	Advertising And Publications	25,489	25,124	30,000
01-041-000-0000-6243	Books And Subscriptions	0	0	400
01-041-000-0000-6267	State Audit Costs	72,128	12,865	48,000
01-041-000-0000-6272	Professional Services	580	0	800
01-041-000-0000-6301	Maintenance Contracts	38,761	35,703	60,000
01-041-000-0000-6302	Miscellaneous Repairs	98	0	0
01-041-000-0000-6307	Maintenance Service Contracts	7,653	18,479	0
01-041-000-0000-6331	Travel And Expenses	5,073	3,712	4,000
01-041-000-0000-6351	Miscellaneous	210	30	500
01-041-000-0000-6401	Office Supplies	13,111	16,428	16,000
01-041-000-0000-6411	General Supplies	0	0	0
01-041-000-0000-6601	Furniture And Equipment	0	0	2,000
	Revenue	35,574 -	25,237 -	22,500 -
	Expend.	627,935	636,569	722,338
	Net	592,361	611,332	699,838

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
043	County Assessor			
01-043-000-0000-5501	Fee, For Services	8,120 -	8,060 -	8,000 -
01-043-000-0000-5830	Miscellaneous Revenue	566 -	167 -	200 -
01-043-000-0000-6102	Regular Salaries	334,350	361,584	406,845
01-043-000-0000-6131	Reimbursed Expenses	10	4,670	1,200
01-043-000-0000-6133	Reimbursed Mileage	921	2,256	1,000
01-043-000-0000-6153	Health Insurance - Employees	16,200	50,419	32,496
01-043-000-0000-6154	Life Insurance - Employees	131	154	245
01-043-000-0000-6155	Administrative Fee - Flex Plan	93	0	0
01-043-000-0000-6161	P E R A	24,070	27,053	30,513
01-043-000-0000-6171	F I C A	19,336	20,452	25,224
01-043-000-0000-6174	Medicare	4,522	4,783	5,899
01-043-000-0000-6181	Deferred Compensation Match	900	1,300	1,300
01-043-000-0000-6184	Veba Savings	12,848	18,521	12,700
01-043-000-0000-6186	Health Savings Account (HSA)	19,894	3,175	3,175
01-043-000-0000-6201	Communications	0	0	0
01-043-000-0000-6241	Membership Dues And Registration Fees	3,515	2,485	3,000
01-043-000-0000-6242	Advertising And Publications	371	365	350
01-043-000-0000-6243	Books And Subscriptions	65	0	0
01-043-000-0000-6272	Professional Services	4,285	2,781	3,000
01-043-000-0000-6288	Contracted Appraisal Service	0	0	6,000
01-043-000-0000-6301	Maintenance Contracts	350	15,325	17,000
01-043-000-0000-6303	Auto Expense	396	2,522	750
01-043-000-0000-6330	Work Related Schooling	590	5,236	1,800
01-043-000-0000-6331	Travel And Expenses	3,992	4,078	2,000
01-043-000-0000-6351	Miscellaneous	160	495	0
01-043-000-0000-6401	Office Supplies	1,647	897	1,000
01-043-000-0000-6562	Gasoline	1,000	1,350	1,500
01-043-000-0000-6601	Furniture And Equipment	0	0	1,000
	Revenue	8,686 -	8,722 -	8,200 -
	Expend.	449,646	529,406	557,997
	Net	440,960	520,684	549,797

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
045	License Center			
01-045-000-0000-5501	Fee, For Services	236,543 -	241,015 -	239,000 -
01-045-000-0000-5532	Fee, Drivers License	68,482 -	67,645 -	68,000 -
01-045-000-0000-5830	Miscellaneous Revenue	1,757 -	1,673 -	1,500 -
01-045-000-0000-6102	Regular Salaries	194,209	171,695	279,010
01-045-000-0000-6104	Overtime Salaries	6	10,368	0
01-045-000-0000-6105	Part Time Salaries	8,966	44,683	0
01-045-000-0000-6131	Reimbursed Expenses	0	48	100
01-045-000-0000-6133	Reimbursed Mileage	387	382	500
01-045-000-0000-6153	Health Insurance - Employees	14,806	12,343	27,894
01-045-000-0000-6154	Life Insurance - Employees	114	97	140
01-045-000-0000-6155	Administrative Fee - Flex Plan	38	0	0
01-045-000-0000-6161	P E R A	15,239	16,105	20,926
01-045-000-0000-6171	F I C A	11,511	13,288	17,299
01-045-000-0000-6174	Medicare	2,692	3,108	4,046
01-045-000-0000-6184	Veba Savings	6,350	6,082	12,700
01-045-000-0000-6186	Health Savings Account (HSA)	16,130	2,646	0
01-045-000-0000-6201	Communications	0	0	0
01-045-000-0000-6241	Membership Dues And Registration Fees	485	515	700
01-045-000-0000-6242	Advertising And Publications	0	1,009	500
01-045-000-0000-6243	Books And Subscriptions	0	0	0
01-045-000-0000-6301	Maintenance Contracts	0	0	0
01-045-000-0000-6331	Travel And Expenses	106	0	400
01-045-000-0000-6351	Miscellaneous	1,185	656	7,500
01-045-000-0000-6401	Office Supplies	1,662	2,124	2,000
01-045-000-0000-6601	Furniture And Equipment	0	0	1,000
	Revenue	306,782 -	310,333 -	308,500 -
	Expend.	273,886	285,149	374,715
	Net	32,896 -	25,184 -	66,215 -
046	County Surveyor			
01-046-000-0000-6272	Professional Services	397	0	25,000
	Revenue	-	-	-
	Expend.	397	0	25,000
	Net	397	0	25,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
061	Information Systems			
01-061-000-0000-5501	Fee, For Services	8,002 -	23,720 -	17,000 -
01-061-000-0000-5830	Miscellaneous Revenue	8,484 -	27,988 -	187,353 -
01-061-000-0000-6102	Regular Salaries	385,304	328,903	365,345
01-061-000-0000-6104	Overtime Salaries	9,827	5,905	10,000
01-061-000-0000-6131	Reimbursed Expenses	0	49	2,000
01-061-000-0000-6133	Reimbursed Mileage	825	183	500
01-061-000-0000-6153	Health Insurance - Employees	20,467	36,010	34,164
01-061-000-0000-6154	Life Insurance - Employees	137	110	175
01-061-000-0000-6155	Administrative Fee - Flex Plan	114	0	0
01-061-000-0000-6161	P E R A	29,612	24,840	28,151
01-061-000-0000-6171	F I C A	23,443	19,975	23,271
01-061-000-0000-6174	Medicare	5,483	4,671	5,443
01-061-000-0000-6181	Deferred Compensation Match	900	1,300	1,300
01-061-000-0000-6184	Veba Savings	6,350	8,731	9,525
01-061-000-0000-6186	Health Savings Account (HSA)	21,318	3,440	3,175
01-061-000-0000-6201	Communications	0	0	0
01-061-000-0000-6241	Membership Dues And Registration Fees	2,338	448	2,100
01-061-000-0000-6242	Advertising And Publications	0	964	0
01-061-000-0000-6272	Professional Services	354,474	88,615	50,000
01-061-000-0000-6301	Maintenance Contracts	15,934	54,025	35,000
01-061-000-0000-6302	Miscellaneous Repairs	685	0	100
01-061-000-0000-6330	Work Related Schooling	1,500	800	1,000
01-061-000-0000-6331	Travel And Expenses	2,948	379	1,200
01-061-000-0000-6351	Miscellaneous	1,002	17	0
01-061-000-0000-6401	Office Supplies	696	272	0
01-061-000-0000-6402	Data Processing Supplies	26,452	1,606	0
01-061-000-0000-6601	Furniture And Equipment	0	104	1,000
01-061-031-0000-6624	Computer Equipment	0	0	2,000
01-061-041-0000-6624	Computer Equipment	0	0	8,000
01-061-043-0000-6624	Computer Equipment	0	0	2,000
01-061-061-0000-6624	Computer Equipment	0	47	27,000
01-061-121-0000-6624	Computer Equipment	0	0	4,000
01-061-201-0000-6624	Computer Equipment	0	0	12,000
01-061-251-0000-6624	Computer Equipment	0	0	12,000
01-061-252-0000-6624	Computer Equipment	0	0	4,000
01-061-310-0000-6624	Computer Equipment	0	0	1,000
01-061-420-0000-6624	Computer Equipment	0	0	2,000
01-061-430-0000-6624	Computer Equipment	0	0	2,000
01-061-451-0000-6624	Computer Equipment	0	0	1,000
01-061-457-0000-6624	Computer Equipment	0	0	10,000
01-061-460-0000-6624	Computer Equipment	0	0	3,000
01-061-480-0000-6624	Computer Equipment	0	0	2,000
01-061-481-0000-6624	Computer Equipment	0	0	1,000
01-061-558-0000-6624	Computer Equipment	0	0	6,000
	Revenue	16,486 -	51,708 -	204,353 -
	Expend.	909,809	581,394	672,449
	Net	893,323	529,686	468,096

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
063 Elections				
01-063-000-0000-5803	Reimbursement Cost for Ballots	0 -	1,914 -	0 -
01-063-000-0000-5806	Elections	11,264 -	7,336 -	2,500 -
01-063-000-0000-6242	Advertising And Publications	42	1,855	0
01-063-000-0000-6272	Professional Services	1,087	6,757	1,000
01-063-000-0000-6301	Maintenance Contracts	15,117	8,987	15,000
01-063-000-0000-6331	Travel And Expenses	0	233	0
01-063-000-0000-6411	General Supplies	1,173	63,620	3,000
01-063-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	11,264 -	9,250 -	2,500 -
	Expend.	17,419	81,452	19,000
	Net	6,155	72,202	16,500
091 County Attorney				
01-091-000-0000-5501	Fee, For Services	17,373 -	13,194 -	19,500 -
01-091-000-0000-5519	Prostitution Assessments	0 -	750 -	0 -
01-091-000-0000-5544	Fee, Child Support Motion	120 -	220 -	200 -
01-091-000-0000-5595	Forfeiture Paper Service Charge	0 -	0 -	0 -
01-091-000-0000-5601	Fines, Forfeitures	5,905 -	2,589 -	0 -
01-091-000-0000-6102	Regular Salaries	552,673	571,720	612,711
01-091-000-0000-6104	Overtime Salary	2,808	6,718	0
01-091-000-0000-6131	Reimbursed Expenses	778	4,039	1,000
01-091-000-0000-6133	Reimbursed Mileage	606	2,937	1,500
01-091-000-0000-6153	Health Insurance - Employees	15,642	42,218	41,700
01-091-000-0000-6154	Life Insurance - Employees	173	177	245
01-091-000-0000-6155	Administrative Fee - Flex Plan	120	0	0
01-091-000-0000-6161	P E R A	41,392	41,634	45,954
01-091-000-0000-6171	F I C A	33,446	34,428	37,988
01-091-000-0000-6174	Medicare	7,822	8,052	7,413
01-091-000-0000-6181	Deferred Compensation Match	2,075	2,850	5,200
01-091-000-0000-6184	Veba Savings	10,111	7,915	6,350
01-091-000-0000-6186	Health Savings Account (HSA)	23,907	11,906	15,875
01-091-000-0000-6201	Communications	0	0	0
01-091-000-0000-6205	Paper Service	495	902	700
01-091-000-0000-6241	Membership Dues And Registration Fees	8,519	8,797	10,000
01-091-000-0000-6242	Advertising And Publications	0	496	500
01-091-000-0000-6243	Books And Subscriptions	6,462	5,136	13,000
01-091-000-0000-6272	Professional Services	10,482	21,561	15,000
01-091-000-0000-6301	Maintenance Contracts	6,546	6,938	0
01-091-000-0000-6302	Work Related Schooling	0	0	0
01-091-000-0000-6330	Travel And Expenses	345	0	0
01-091-000-0000-6331	Travel And Expenses	1,117	0	0
01-091-000-0000-6351	Miscellaneous	627	0	0
01-091-000-0000-6365	Witness Fees	3,602	103	0
01-091-000-0000-6375	Contingencies	1,230	0	2,500
01-091-000-0000-6385	Discretionary-Fines-Forfiture	0	11,675	0
01-091-000-0000-6401	Office Supplies	5,326	2,592	4,000
01-091-000-0000-6601	Furniture And Equipment	1,382	684	2,000
	Revenue	23,398 -	16,753 -	19,700 -
	Expend.	737,686	793,478	823,636
	Net	714,288	776,725	803,936

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
101	County Recorder			
01-101-000-0000-5501	Fee, For Services	131,377 -	126,315 -	135,000 -
01-101-000-0000-5506	Fee, Tech Comp Fund	63,866 -	61,159 -	63,000 -
01-101-000-0000-5510	Fee, Miscellaneous	58,081 -	55,659 -	58,000 -
01-101-000-0000-6102	Regular Salaries	307,960	261,666	280,284
01-101-000-0000-6131	Reimbursed Expenses	0	58	0
01-101-000-0000-6133	Reimbursed Mileage	428	223	0
01-101-000-0000-6153	Health Insurance - Employees	12,239	23,010	23,010
01-101-000-0000-6154	Life Insurance - Employees	110	114	174
01-101-000-0000-6155	Administrative Fee - Flex Plan	84	0	0
01-101-000-0000-6161	P E R A	22,989	19,572	21,021
01-101-000-0000-6171	F I C A	18,398	15,544	17,378
01-101-000-0000-6174	Medicare	4,303	3,635	4,064
01-101-000-0000-6181	Deferred Compensation Match	900	1,300	0
01-101-000-0000-6184	Veba Savings	10,663	12,700	12,700
01-101-000-0000-6186	Health Savings Account (HSA)	13,108	3,175	3,175
01-101-000-0000-6241	Membership Dues And Registration Fees	480	0	500
01-101-000-0000-6242	Advertising And Publications	191	0	0
01-101-000-0000-6243	Books And Subscriptions	0	0	0
01-101-000-0000-6272	Professional Services	526	944	2,000
01-101-000-0000-6275	Contracted Clerical Services	0	0	0
01-101-000-0000-6301	Maintenance Contracts	744	3,317	8,000
01-101-000-0000-6330	Work Related Schooling	0	0	0
01-101-000-0000-6331	Travel And Expenses	1,199	181	0
01-101-000-0000-6401	Office Supplies	5,395	2,709	6,500
01-101-000-0000-6601	Furniture And Equipment	0	0	1,000
01-101-045-0000-6624	Computer Equipment	5,375	64,166	0
	Revenue	253,324 -	243,133 -	256,000 -
	Expend.	405,092	412,314	379,806
	Net	151,768	169,181	123,806

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
111	Courthouse Maintenance			
01-111-000-0000-5510	Fee, Miscellaneous	75,623 -	75,632 -	54,000 -
01-111-000-0000-5830	Miscellaneous Revenue	1,054 -	650 -	300 -
01-111-000-0000-6102	Regular Salaries	266,033	263,418	330,515
01-111-000-0000-6104	Overtime Salaries	2,280	5,787	3,000
01-111-000-0000-6105	Part Time Salaries	10,125	32,563	16,997
01-111-000-0000-6131	Reimbursed Expenses	86	0	0
01-111-000-0000-6153	Health Insurance - Employees	9,493	38,766	32,496
01-111-000-0000-6154	Life Insurance - Employees	154	182	175
01-111-000-0000-6155	Administrative Fee - Flex Plan	59	0	0
01-111-000-0000-6161	P E R A	20,345	22,633	26,288
01-111-000-0000-6171	F I C A	16,909	17,906	21,732
01-111-000-0000-6174	Medicare	3,954	4,188	5,082
01-111-000-0000-6181	Deferred Compensation Match	0	800	1,300
01-111-000-0000-6184	Veba Savings	7,755	12,700	9,525
01-111-000-0000-6186	Health Savings Account (HSA)	8,949	3,175	6,350
01-111-000-0000-6201	Communications	0	0	1,800
01-111-000-0000-6241	Membership Dues And Registration Fees	425	425	100
01-111-000-0000-6242	Advertising And Publications	0	0	500
01-111-000-0000-6251	Gas And Electricity	368,416	418,376	340,000
01-111-000-0000-6252	Water And Sewer	21,718	23,590	20,000
01-111-000-0000-6254	Disposal	8,732	10,406	10,000
01-111-000-0000-6275	Contracted Clerical Services	6,359	0	0
01-111-000-0000-6301	Maintenance Contracts	22,726	41,449	113,000
01-111-000-0000-6302	Miscellaneous Repairs	122,938	219,045	25,000
01-111-000-0000-6351	Miscellaneous	209	197	500
01-111-000-0000-6411	General Supplies	76,439	58,072	42,000
01-111-000-0000-6562	Gasoline	1,705	2,089	2,000
	Revenue	76,677 -	76,282 -	54,300 -
	Expend.	975,809	1,175,767	1,008,360
	Net	899,132	1,099,485	954,060
112	Building Renovations			
	County Wide			
01-112-320-0000-6607	Bldg Additions Or Improvements	0	0	300,000
	Fairgrounds Improvements			
01-112-542-0000-6606	Bldg Additions Or Improvements	0	0	80,000
	Revenue	0 -	0 -	0 -
	Expend.	0	0	380,000
	Net	0	0	380,000

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
121	Veterans Services			
01-121-000-0000-5301	State, Grants	10,000 -	0 -	10,000 -
01-121-000-0000-5375	Mn dept of veterans affairs H75	0 -	10,000 -	0 -
01-121-000-0000-5751	Donations	0 -	0 -	0 -
01-121-000-0000-6102	Regular Salaries	113,623	114,004	126,737
01-121-000-0000-6104	Overtime Salaries	0	0	0
01-121-000-0000-6105	Part Time Salaries	13,153	790	0
01-121-000-0000-6131	Reimbursed Expenses	34	2,189	500
01-121-000-0000-6133	Reimbursed Mileage	2,488	869	1,500
01-121-000-0000-6153	Health Insurance - Employees	0	0	0
01-121-000-0000-6154	Life Insurance - Employees	46	46	70
01-121-000-0000-6161	P E R A	8,396	8,588	9,505
01-121-000-0000-6171	F I C A	7,850	7,217	7,858
01-121-000-0000-6174	Medicare	1,836	1,688	1,838
01-121-000-0000-6181	Deferred Compensation Match	1,250	1,300	1,300
01-121-000-0000-6184	Veba Savings	0	0	0
01-121-000-0000-6201	Communications	0	0	0
01-121-000-0000-6241	Membership Dues And Registration Fees	930	233	950
01-121-000-0000-6242	Advertising And Publications	0	0	1,500
01-121-000-0000-6243	Books And Subscriptions	80	88	100
01-121-000-0000-6275	Contracted Clerical Services	0	0	0
01-121-000-0000-6303	Auto Expense	638	451	1,000
01-121-000-0000-6305	Auto Maintenance	706	494	800
01-121-000-0000-6331	Travel And Expenses	17,532	18,002	20,000
01-121-000-0000-6351	Miscellaneous	2,951	1,870	500
01-121-000-0000-6401	Office Supplies	308	437	490
01-121-000-0000-6562	Gasoline	2,904	4,066	4,500
01-121-000-0000-6601	Furniture And Equipment	750	750	1,000
	Revenue	10,000 -	10,000 -	10,000 -
	Expend.	175,475	163,082	180,148
	Net	165,475	153,082	170,148

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
123	Medical Death Investigators			
01-123-000-0000-6102	Regular Salaries	34,583	42,988	0
01-123-000-0000-6131	Reimbursed Expenses	0	115	100
01-123-000-0000-6133	Reimbursed Mileage	23	0	50
01-123-000-0000-6134	Phone Allowance	0	720	0
01-123-000-0000-6153	Health Insurance - Employees	0	769	0
01-123-000-0000-6154	Life Insurance - Employees	2	8	0
01-123-000-0000-6155	Administrative Fee - Flex Plan	4	0	0
01-123-000-0000-6161	P E R A	2,559	3,232	3,357
01-123-000-0000-6171	F I C A	2,145	2,696	2,775
01-123-000-0000-6174	Medicare	502	631	649
01-123-000-0000-6186	Health Savings Account (HSA)	0	530	0
	Revenue	-	-	-
	Expend.	39,818	51,689	6,931
	Net	39,818	51,689	6,931
130	Missing Heirs			
01-130-000-0000-5710	Interest Earnings	120 -	271 -	100 -
	Revenue	120 -	271 -	100 -
	Expend.	0	0	0
	Net	120 -	271 -	100 -
131	Aggregate Tax			
01-131-000-0000-5014	Aggregate Tax	1,050	11,514	10,000 -
	Revenue	0 -	11,514 -	10,000 -
	Expend.	1,050	0	0
	Net	1,050	11,514 -	10,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
201	County Sheriff			
01-201-000-0000-5110	Permit, Gun	36,395 -	55,665 -	30,000 -
01-201-000-0000-5271	Police Aid	206,434 -	204,452 -	165,000 -
01-201-000-0000-5293	Peace Officer	0 -	0 -	8,000 -
01-201-000-0000-5307	MN Dept. of Public Safety P07	21,620 -	3,227 -	0 -
01-201-000-0000-5420	Bulletproof Vest Part. Prg. CFDA 16.607	0 -	0 -	2,500 -
01-201-000-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	0 -	0 -	0 -
01-201-000-0000-5501	Fee, For Services	59,717 -	13,770 -	5,000 -
01-201-000-0000-5503	Fee, Process Service	36,795 -	36,790 -	30,000 -
01-201-000-0000-5601	Fines, Forfeitures	0 -	0 -	0 -
01-201-000-0000-5602	Forfeiture, Drug	0 -	0 -	0 -
01-201-000-0000-5751	Donations	32,867 -	0 -	0 -
01-201-000-0000-5752	Donations, Drug Dog	0 -	500 -	0 -
01-201-000-0000-5811	Telephone Call Reimbursement	1,957 -	0 -	0 -
01-201-000-0000-5830	Miscellaneous Revenue	0 -	0 -	0 -
01-201-000-0000-5851	Refunds And Reimbursements	55,380 -	54,595 -	50,000 -
01-201-000-0000-5870	Garnishments	2,798 -	3,293 -	2,200 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
201	County Sheriff (Cont)			
01-201-000-0000-6102	Regular Salaries	1,654,920	1,616,810	1,780,925
01-201-000-0000-6104	Overtime Salaries	74,142	119,631	90,000
01-201-000-0000-6105	Part Time Salaries	0	0	0
01-201-000-0000-6131	Reimbursed Expenses	3,017	3,096	2,500
01-201-000-0000-6133	Reimbursed Mileage	1,617	901	500
01-201-000-0000-6153	Health Insurance - Employees	83,257	181,735	160,470
01-201-000-0000-6154	Life Insurance - Employees	2,099	2,307	870
01-201-000-0000-6155	Administrative Fee - Flex Plan	295	0	0
01-201-000-0000-6161	P E R A	247,405	253,820	284,368
01-201-000-0000-6171	F I C A	17,920	17,309	21,489
01-201-000-0000-6174	Medicare	23,915	24,432	27,129
01-201-000-0000-6181	Deferred Compensation Match	900	1,300	975
01-201-000-0000-6184	Veba Savings	44,718	50,800	50,800
01-201-000-0000-6186	Health Savings Account (HSA)	83,078	18,521	19,050
01-201-000-0000-6201	Communications	0	0	21,600
01-201-000-0000-6206	Prisoner Conveyance	0	0	0
01-201-000-0000-6241	Membership Dues And Registration Fees	3,797	10,702	15,000
01-201-000-0000-6242	Advertising And Publications	1,214	4,118	4,000
01-201-000-0000-6243	Books And Subscriptions	25	94	100
01-201-000-0000-6264	Interpretur Fees	0	0	500
01-201-000-0000-6301	Maintenance Contracts	525	37,638	0
01-201-000-0000-6302	Miscellaneous Repairs	0	40	0
01-201-000-0000-6303	Auto Expense	82,090	10,197	30,000
01-201-000-0000-6306	Auto Lease	91,735	113,594	120,000
01-201-000-0000-6330	Work Related Schooling	10,964	16,850	13,000
01-201-000-0000-6331	Travel And Expenses	2,696	4,009	3,000
01-201-000-0000-6351	Miscellaneous	8,944	5,368	9,000
01-201-000-0000-6354	Service To Victim	0	0	0
01-201-000-0000-6355	Uniform Allowance-Deputies	12,089	21,895	16,000
01-201-000-0000-6361	Towing Charges	1,838	722	2,500
01-201-000-0000-6369	Pre-Employment Expense	0	248	2,000
01-201-000-0000-6374	Employment Physicals	2,283	1,089	1,200
01-201-000-0000-6385	Discretionary-Dog	0	0	0
01-201-000-0000-6401	Office Supplies	2,643	2,850	3,500
01-201-000-0000-6411	General Supplies	24,110	68,871	30,000
01-201-000-0000-6562	Gasoline	55,754	65,462	70,000
01-201-000-0000-6564	Tires,Tubes And Batteries	4,183	9,883	8,000
01-201-000-0000-6601	Furniture And Equipment	1,622	0	4,500
	Revenue	453,963 -	372,292 -	292,700 -
	Expend.	2,543,795	2,664,292	2,792,976
	Net	2,089,832	2,292,000	2,500,276

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
202	K-9			
01-202-000-0000-5752	Donations, Drug Dog	1,075 -	0 -	5,000 -
01-202-000-0000-5851	Refunds And Reimbursements	0 -	757 -	0 -
01-202-000-0000-6243	Books And Subscriptions	100	0	0
01-202-000-0000-6303	Auto Expense	60	0	0
01-202-000-0000-6330	Work Related Schooling	2,931	2,610	1,000
01-202-000-0000-6331	Travel And Expenses	219	5,737	1,000
01-202-000-0000-6351	Miscellaneous	0	1,110	0
01-202-000-0000-6385	Discretionary-Dog	0	0	0
01-202-000-0000-6411	General Supplies	5,269	3,084	0
01-202-000-0000-6414	K-9 supplies (Food, Vet, Grooming, toys)	0	0	5,500
01-202-000-0000-6415	Fund Raiser Costs	0	0	2,000
	Revenue	1,075 -	757 -	5,000 -
	Expend.	8,579	12,541	9,500
	Net	7,504	11,784	4,500
203	Joint Lec			
01-203-000-0000-5217	City Joint Lec Share	213,529 -	191,850 -	180,000 -
01-203-000-0000-6301	Maintenance Contracts	24,400	0	0
01-203-000-0000-6302	Miscellaneous Repairs	0	417	0
01-203-000-0000-6330	Work Related Schooling	4,095	706	0
01-203-000-0000-6331	Travel And Expenses	0	0	0
01-203-000-0000-6341	Machine And Equipment Rentals	6,401	4,008	0
01-203-000-0000-6351	Miscellaneous	1,074	597	0
01-203-000-0000-6358	County Share Joint Lec Expenses	0	0	0
01-203-000-0000-6401	Office Supplies	186	19	0
01-203-000-0000-6411	General Supplies	743	1,755	0
01-203-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	213,529 -	191,850 -	180,000 -
	Expend.	36,899	7,502	0
	Net	176,630 -	184,348 -	180,000 -
204	Permit to Carry			
01-204-000-0000-5329	Mn Dept of Natural Resources R29	0 -	2,023 -	0 -
01-204-000-0000-6330	Work Related Schooling	0	120	300
01-204-000-0000-6401	Office Supplies	706	571	400
01-204-000-0000-6411	General Supplies	1,280	587	1,200
	Revenue	0 -	2,023 -	0 -
	Expend.	1,986	1,278	1,900
	Net	1,986	745 -	1,900

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
205	Boat And Water Safety			
01-205-000-0000-5301	State, Grants	1,970 -	0 -	0 -
01-205-000-0000-5329	Mn Dept of Natural Resources R29	0 -	3,870 -	3,800 -
01-205-000-0000-6302	Miscellaneous Repairs	173	0	500
01-205-000-0000-6330	Work Related Schooling	0	0	0
01-205-000-0000-6411	General Supplies	106	3,377	350
01-205-000-0000-6562	Gasoline	0	0	600
01-205-000-0000-6601	Furniture And Equipment	380	380	700
	Revenue	1,970 -	3,870 -	3,800 -
	Expend.	659	3,757	2,150
	Net	1,311	113 -	1,650 -
206	Enhanced 911 System			
01-206-000-0000-5201	Intergovernmental Aid	109,375 -	109,190 -	110,000 -
01-206-000-0000-5710	Interest Earnings	698 -	1,544 -	500 -
01-206-000-0000-6241	Membership Dues And Registration Fees	6,516	0	0
01-206-000-0000-6272	Professional Services	8,061	31,442	25,000
01-206-000-0000-6302	911 related repairs	627	0	0
01-206-000-0000-6330	Work Related Schooling	2,268	0	0
01-206-000-0000-6331	Travel And Expenses	362	0	0
01-206-000-0000-6401	Office Supplies	20	0	0
01-206-000-0000-6411	General Supplies	86,922	887	85,500
01-206-000-0000-6601	Furniture And Equipment	12,070	325	0
	Revenue	110,073 -	110,734 -	110,500 -
	Expend.	116,846	32,654	110,500
	Net	6,773	78,080 -	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
208	DNR-Snowmobile Safety Enforcement			
01-208-000-0000-5301	State, Grants	0 -	0 -	0 -
01-208-000-0000-5329	Mn Dept of Natural Resources R29	0 -	0 -	3,800 -
01-208-000-0000-6302	Snowmobile Miscellaneous Repairs	440	0	500
01-208-000-0000-6303	Auto Expense	0	920	0
01-208-000-0000-6411	Snowmobile General Supplies	941	2,251	2,300
01-208-000-0000-6562	Snowmobile Gasoline & Oil	21	0	800
	Revenue	0 -	0 -	3,800 -
	Expend.	1,402	3,171	3,600
	Net	1,402	3,171	200 -
209	ATV Department			
01-209-000-0000-5307	ATV Public Safety State Grant	5,198 -	0 -	0 -
01-209-000-0000-6302	ATV Miscellaneous Repairs	0	0	0
01-209-000-0000-6411	ATV General Supplies	5,320	4,502	5,000
	Revenue	5,198 -	0 -	0 -
	Expend.	5,320	4,502	5,000
	Net	122	4,502	5,000
212	Sheriff's Forfeiture Account			
01-212-000-0000-5602	Forfeiture, Drug	4,083 -	2,152 -	0
01-212-000-0000-6207	Forfeiture Expenditure	197	64	0
01-212-000-0000-6411	General Supplies	2,527	0	0
01-212-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	4,280 -	2,152 -	0 -
	Expend.	2,527	64	0
	Net	1,753 -	2,088 -	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
213	Sheriff's Contingency Fund			
01-213-000-0000-5656	Fines, Sheriff's Contingency	3,175 -	2,419 -	4,000 -
01-213-000-0000-6266	Sheriffs Contingency Fund	0	6,500	6,500
	Revenue	3,175 -	2,419 -	4,000 -
	Expend.	0	6,500	6,500
	Net	3,175 -	4,081	2,500
223	Coroner			
01-223-000-0000-6201	Communications	0	0	500
01-223-000-0000-6272	Professional Services	59,319	55,215	40,000
01-223-000-0000-6331	Travel And Expenses	1,158	1,468	1,500
01-223-000-0000-6411	General Supplies	622	2,931	500
	Revenue	- -	- -	- -
	Expend.	61,099	59,614	42,500
	Net	61,099	59,614	42,500
250	Public Safety Transportation			
01-250-000-0000-5307	MN Dept. of Public Safety P07	0 -	4,855 -	0 -
01-250-000-0000-5504	Fee Transportation - ICE	219,580 -	205,525 -	205,000 -
01-250-000-0000-5851	Refunds And Reimbursements	0 -	0 -	0 -
01-250-000-0000-6102	Regular Salaries	324,382	310,614	348,314
01-250-000-0000-6104	Overtime Salaries	9,884	13,062	15,000
01-250-000-0000-6105	Part Time Salaries	6,033	24,812	27,331
01-250-000-0000-6131	Reimbursed Expenses	145	653	500
01-250-000-0000-6133	Reimbursed Mileage	67	0	0
01-250-000-0000-6153	Health Insurance - Employees	8,500	32,610	30,948
01-250-000-0000-6154	Life Insurance	661	684	0
01-250-000-0000-6155	Administrative Fee - Flex Plan	59	0	0
01-250-000-0000-6161	P E R A	49,564	52,790	61,582
01-250-000-0000-6171	Social Security	2,185	1,538	2,625
01-250-000-0000-6174	Medicare	4,852	5,030	5,664
01-250-000-0000-6184	Veba Savings	3,508	6,350	6,350
01-250-000-0000-6186	Health Savings Account (HSA)	9,979	3,175	6,350
01-250-000-0000-6303	Auto Expense	389	9,767	9,000
01-250-000-0000-6330	Work Related Schooling	0	1,290	2,000
01-250-000-0000-6331	Travel And Expenses	428	91	1,500
01-250-000-0000-6351	Miscellaneous	63	0	0
01-250-000-0000-6355	Uniform Allowance	717	4,288	4,500
01-250-000-0000-6369	Pre-Employment Expense	0	0	1,400
01-250-000-0000-6374	Employment Physicals	0	0	200
01-250-000-0000-6411	General Supplies	28	6,839	3,000
01-250-000-0000-6562	Gasoline	1,066	3,817	4,000
01-250-000-0000-6564	Tires, Tubes And Batteries	0	2,033	2,200
	Revenue	219,580 -	210,380 -	205,000 -
	Expend.	422,510	479,443	532,464
	Net	202,930	269,063	327,464

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
251	Jail			
01-251-000-0000-5486	St Criminal Alien Asst Prg CFDA 16.606	0 -	0 -	11,000 -
01-251-000-0000-5501	Fee, For Services	7,256 -	5,975 -	6,000 -
01-251-000-0000-5504	Fee, Board Of Prisoners - ICE Contract	2,403,565 -	3,000,631 -	3,000,000 -
01-251-000-0000-5510	Fee, Miscellaneous	4,704 -	3,243 -	3,500 -
01-251-000-0000-5511	Fee Board of Prisoners DOC	9,130 -	385 -	10,000 -
01-251-000-0000-5516	CFS Jail Visitation commissions	3,145 -	1,903 -	2,000 -
01-251-000-0000-5517	CFS Jail E-mail Commission	1,088 -	1,875 -	2,000 -
01-251-000-0000-5518	CFS Jail SMS Commissions	731 -	6,347 -	7,500 -
01-251-000-0000-5520	Fee, Private Pay	1,450 -	1,886 -	11,500 -
01-251-000-0000-5811	Telephone Call Reimbursement	51,453 -	33,494 -	30,000 -
01-251-000-0000-5812	Canteen Fund	35,851 -	29,125 -	28,000 -
01-251-000-0000-5830	Miscellaneous Revenue	4,760 -	800 -	1,000 -
01-251-000-0000-5851	Refunds And Reimbursements	0 -	380 -	0 -
01-251-000-0000-6102	Regular Salaries	2,028,345	2,076,423	2,312,657
01-251-000-0000-6104	Overtime Salaries	67,231	126,428	90,000
01-251-000-0000-6105	Part Time Salaries	0	0	0
01-251-000-0000-6131	Reimbursed Expenses	354	619	1,000
01-251-000-0000-6133	Reimbursed Mileage	3,550	5,194	5,000
01-251-000-0000-6153	Health Insurance - Employees	72,460	184,629	204,882
01-251-000-0000-6154	Life Insurance - Employees	1,836	2,417	1,500
01-251-000-0000-6155	Administrative Fee - Flex Plan	468	0	0
01-251-000-0000-6161	P E R A	182,191	189,200	208,475
01-251-000-0000-6171	F I C A	126,362	133,504	148,965
01-251-000-0000-6174	Medicare	29,552	31,223	34,839
01-251-000-0000-6184	Veba Savings	32,227	24,342	31,750
01-251-000-0000-6186	Health Savings Account (HSA)	85,044	42,862	47,625
01-251-000-0000-6201	Communications	1,285	0	0
01-251-000-0000-6243	Books And Subscriptions	86	934	1,300
01-251-000-0000-6301	Maintenance Contracts	795	3,312	0
01-251-000-0000-6302	Miscellaneous Repairs	501	0	500
01-251-000-0000-6330	Work Related Schooling	8,462	16,009	15,000
01-251-000-0000-6331	Travel And Expenses	921	5,853	5,000
01-251-000-0000-6341	Machine And Equipment Rentals	594	722	1,000
01-251-000-0000-6351	Miscellaneous	875	3,037	2,000
01-251-000-0000-6352	Board Of Prisoners	686,454	569,531	650,000
01-251-000-0000-6353	Service To Inmates	364,822	330,701	350,000
01-251-000-0000-6355	Uniform Allowance	1,383	25,576	23,400
01-251-000-0000-6395	Juvenile Jail Removal Project	0	0	0
01-251-000-0000-6401	Office Supplies	1,207	1,793	5,000
01-251-000-0000-6411	General Supplies	49,200	46,880	50,000
01-251-000-0000-6601	Furniture And Equipment	617	209	2,000
	Revenue	2,523,133 -	3,086,044 -	3,112,500 -
	Expend.	3,746,822	3,821,398	4,191,893
	Net	1,223,689	735,354	1,079,393

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
252	Probation and Pre-Trial			
01-252-000-0000-5274	Probation Officers Salary	120,386 -	125,316 -	120,000 -
01-252-000-0000-5307	MN Dept. of Public Safety P07 CLWL Grant	0 -	0 -	87,800 -
01-252-000-0000-5546	Fee, Supervision	26,689 -	21,847 -	22,000 -
01-252-000-0000-5553	Domestic Abuse Prevention Fee	5,540 -	8,005 -	6,000 -
01-252-000-0000-5830	Miscellaneous Revenue	87,809 -	105,199 -	0 -
01-252-000-0000-5851	Refunds And Reimbursements	21,475 -	0 -	0 -
01-252-000-0000-6102	Regular Salaries	700,957	667,935	779,659
01-252-000-0000-6104	Overtime Salaries	0	15	0
01-252-000-0000-6105	Part Time Salaries	7,183	33,547	0
01-252-000-0000-6131	Reimbursed Expenses	294	2,168	2,200
01-252-000-0000-6133	Reimbursed Mileage	9,901	9,497	10,000
01-252-000-0000-6153	Health Insurance - Employees	30,629	48,182	74,538
01-252-000-0000-6154	Life Insurance - Employees	245	238	244
01-252-000-0000-6155	Administrative Fee - Flex Plan	165	0	0
01-252-000-0000-6161	P E R A	53,088	52,656	58,474
01-252-000-0000-6171	F I C A	41,606	41,700	48,339
01-252-000-0000-6174	Medicare	9,731	9,753	11,305
01-252-000-0000-6181	Deferred Compensation Match	600	600	1,300
01-252-000-0000-6184	Veba Savings	8,996	2,514	9,525
01-252-000-0000-6186	Health Savings Account (HSA)	46,223	25,135	25,400
01-252-000-0000-6201	Communications	0	113	0
01-252-000-0000-6241	Membership Dues And Registration Fees	510	915	400
01-252-000-0000-6242	Advertising And Publications	0	583	200
01-252-000-0000-6243	Books And Subscriptions	0	0	0
01-252-000-0000-6264	Interpretur Fees	3,010	4,601	4,000
01-252-000-0000-6271	Laboratory Tests-Drug Juvenile	6,250	4,974	15,500
01-252-000-0000-6272	Professional Ser. Drug Test Adult	6,112	8,768	0
01-252-000-0000-6275	Contracted Clerical Services	225	0	0
01-252-000-0000-6279	Contracted Services	12,130	30,733	0
01-252-000-0000-6289	Juvenile Detention	181,524	180,674	160,000
01-252-000-0000-6290	Sentence To Service	31,941	65,798	67,000
01-252-000-0000-6299	Other Professional And Technical Service	30,252	0	0
01-252-000-0000-6301	Maintenance Contracts	3,727	4,107	4,000
01-252-000-0000-6330	Work Related Schooling	1,525	2,313	4,000
01-252-000-0000-6331	Travel And Expenses	2,401	1,534	0
01-252-000-0000-6351	Miscellaneous	794	575	1,000
01-252-000-0000-6401	Office Supplies	706	639	0
01-252-000-0000-6411	General Supplies	397	198	1,500
01-252-000-0000-6601	Furniture And Equipment	1,480	588	8,500
01-252-000-0000-6852	Domestic abuse Program payment to PRC	6,567	8,511	6,000
	Revenue	261,899 -	260,367 -	235,800 -
	Expend.	1,199,169	1,209,564	1,293,084
	Net	937,270	949,197	1,057,284

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
253	Dispatch Center			
01-253-000-0000-5501	Fee, For Services	209,648 -	45,535 -	0 -
01-253-000-0000-6102	Regular Salaries	415,316	446,860	519,629
01-253-000-0000-6104	Overtime Salaries	21,237	52,401	40,000
01-253-000-0000-6105	Part Time Salaries	19,763	0	0
01-253-000-0000-6131	Reimbursed Expenses	236	300	350
01-253-000-0000-6133	Reimbursed Mileage	1,209	1,226	1,200
01-253-000-0000-6153	Health Insurance - Employees	17,917	49,295	43,890
01-253-000-0000-6154	Life Insurance - Employees	416	435	500
01-253-000-0000-6155	Administrative Fee - Flex Plan	61	0	0
01-253-000-0000-6161	P E R A	33,487	35,601	41,972
01-253-000-0000-6171	Social Security	27,747	29,854	34,697
01-253-000-0000-6174	Medicare	6,489	6,982	8,115
01-253-000-0000-6184	Veba Savings	6,879	10,848	9,525
01-253-000-0000-6186	Health Savings Account (HSA)	21,318	14,551	19,050
01-253-000-0000-6201	Communications	0	0	0
01-253-000-0000-6243	Books And Subscriptions	0	0	0
01-253-000-0000-6302	Miscellaneous Repairs	0	0	0
01-253-000-0000-6330	Work Related Schooling	324	653	500
01-253-000-0000-6331	Travel And Expenses	769	1,235	1,500
01-253-000-0000-6355	Uniform Allowance	3,568	3,600	3,000
01-253-000-0000-6401	Office Supplies	54	149	1,000
01-253-000-0000-6411	General Supplies	0	680	500
01-253-000-0000-6601	Furniture And Equipment	0	0	3,000
	Revenue	209,648 -	45,535 -	0 -
	Expend.	576,790	654,670	728,428
	Net	367,142	609,135	728,428

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
281	Emergency Management			
01-281-000-0000-5307	MN Dept. of Public Safety P07	3,051 -	0 -	0 -
01-281-000-0000-5494	Emergency Management Perf. CFDA 97.042	24,701 -	24,350 -	24,000 -
01-281-000-0000-6102	Regular Salaries	60,756	63,345	71,635
01-281-000-0000-6131	Reimbursed Expenses	400	859	1,200
01-281-000-0000-6133	Reimbursed Mileage	609	479	750
01-281-000-0000-6153	Health Insurance - Employees	9,649	18,690	18,690
01-281-000-0000-6154	Life Insurance - Employees	23	23	0
01-281-000-0000-6155	Administrative Fee - Flex Plan	19	0	0
01-281-000-0000-6161	P E R A	4,557	4,751	5,373
01-281-000-0000-6171	F I C A	3,141	3,331	4,441
01-281-000-0000-6174	Medicare	735	779	1,039
01-281-000-0000-6181	Deferred Compensation Match	700	1,300	0
01-281-000-0000-6184	Veba Savings	6,350	6,350	6,350
01-281-000-0000-6186	Health Savings Account (HSA)	8,165	0	0
01-281-000-0000-6201	Communications	1,033	1,274	1,500
01-281-000-0000-6241	Membership Dues And Registration Fees	3,000	1,130	1,000
01-281-000-0000-6272	Professional Services	1,633	12,800	1,500
01-281-000-0000-6302	Miscellaneous Repairs	0	0	0
01-281-000-0000-6330	EM Work Related Schooling	700	1,717	700
01-281-000-0000-6331	Travel And Expenses	947	0	0
01-281-000-0000-6351	Miscellaneous	0	0	0
01-281-000-0000-6401	Office Supplies	0	0	0
01-281-000-0000-6411	General Supplies	918	23	0
01-281-000-0000-6601	Furniture And Equipment	0	0	1,000
	Revenue	29,385 -	24,350 -	24,000 -
	Expend.	101,702	116,851	115,178
	Net	72,317	92,501	91,178
465	Emergency Medical Services			
01-465-000-0000-6209	Freeborn Ambulance	7,000	0	3,500
	Revenue	0 -	0 -	0 -
	Expend.	7,000	0	3,500
	Net	7,000	0	3,500

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
501	County Museum			
01-501-000-0000-6251	Gas And Electricity	13,618	16,141	18,000
01-501-000-0000-6252	Water And Sewer	569	498	600
01-501-000-0000-6903	Historical Society	15,000	17,500	17,500
	Revenue	0 -	0 -	0 -
	Expend.	29,187	34,139	36,100
	Net	29,187	34,139	36,100
520	Public Works			
	Parks and Recreation			
01-520-521-0000-5508	Park Revenue	10,013 -	23 -	900 -
01-520-521-0000-6241	Membership Dues And Registration Fees	300	300	0
01-520-521-0000-6251	Gas And Electricity	1,339	1,367	1,200
01-520-521-0000-6254	Disposal	2,284	1,901	2,500
01-520-521-0000-6302	Miscellaneous Repairs	17,319	13,389	2,000
01-520-521-0000-6303	Auto Expense	0	10,961	10,000
01-520-521-0000-6305	Auto Maintenance	30,578	0	0
01-520-521-0000-6331	Travel And Expenses	0	0	0
01-520-521-0000-6387	Trail Maintenance	228	0	75,000
01-520-521-0000-6397	Mowing	26,862	16,535	16,000
01-520-521-0000-6411	General Supplies	3,369	2,221	1,500
01-520-521-0000-6562	Gasoline	0	0	500
	Lift Station			
01-520-523-0000-5501	Fee, For Services	12,932 -	25,887 -	30,000 -
01-520-523-0000-6201	Communications	0	0	0
01-520-523-0000-6241	Membership Dues And Registration Fees	38	25	100
01-520-523-0000-6272	Professional Services	14,524	12,647	30,000
01-520-523-0000-6302	Miscellaneous Repairs	132	133	2,000
	Revenue	23,173 -	25,910 -	30,900 -
	Expend.	96,745	59,479	140,800
	Net	73,572	33,569	109,900

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
531	Regional Library			
01-531-000-0000-5001	Current Real Estate Tax	260,692 -	265,261 -	275,400 -
01-531-000-0000-5003	Delinquent Real Estate Tax	2,036 -	2,530 -	0 -
01-531-000-0000-5004	Current Mobile Home Tax	140 -	90 -	0 -
01-531-000-0000-5005	Delinquent Mobile Home Tax	0 -	1 -	0 -
01-531-000-0000-5830	Miscellaneous Revenue	19 -	24 -	0 -
01-531-000-0000-6813	Payment To County Library	270,400	275,400	275,400
	Revenue	262,887 -	267,906 -	275,400 -
	Expend.	270,400	275,400	275,400
	Net	7,513	7,494	0
551	County Extension			
01-551-000-0000-6102	Regular Salaries	41,276	41,379	45,348
01-551-000-0000-6104	Overtime Salaries	1,338	133	3,075
01-551-000-0000-6105	Part Time Salaries	5,573	5,157	5,900
01-551-000-0000-6108	Salary Reimbursement	112,690	115,502	118,048
01-551-000-0000-6131	Reimbursed Expenses	0	0	0
01-551-000-0000-6133	Reimbursed Mileage	0	0	0
01-551-000-0000-6153	Health Insurance - Employees	5,918	6,950	4,602
01-551-000-0000-6154	Life Insurance - Employees	23	23	35
01-551-000-0000-6155	Administrative Fee - Flex Plan	19	0	0
01-551-000-0000-6161	P E R A	3,196	3,088	3,632
01-551-000-0000-6171	F I C A	2,286	2,388	3,002
01-551-000-0000-6174	Medicare	535	559	702
01-551-000-0000-6184	Veba Savings	5,292	3,704	3,175
01-551-000-0000-6186	Health Savings Account (HSA)	7,423	0	0
01-551-000-0000-6203	Postage	0	0	0
01-551-000-0000-6242	Advertising And Publications	300	424	500
01-551-000-0000-6272	Professional Services	0	0	0
01-551-000-0000-6275	Contracted Clerical Services	948	1,422	960
01-551-000-0000-6301	Maintenance Contracts	300	300	0
01-551-000-0000-6331	Travel And Expenses	300	228	200
01-551-000-0000-6332	Advisory Board Expenses	381	416	550
01-551-000-0000-6342	Building And Facility Rentals	0	0	100
01-551-000-0000-6351	Miscellaneous	2,958	110	500
01-551-000-0000-6401	Office Supplies	719	2,668	2,000
01-551-000-0000-6601	Furniture And Equipment	0	0	1,000
	Revenue	0 -	0 -	0 -
	Expend.	191,475	184,451	193,329
	Net	191,475	184,451	193,329

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
552	Educational Materials			
01-552-000-0000-5510	Fee, Miscellaneous	110 -	120 -	250 -
	Revenue	110 -	120 -	250 -
	Expend.	0	0	0
	Net	110 -	120 -	250 -
553	Agricultural Society			
01-553-000-0000-6910	Freeborn County Ag Society Appropriation	20,000	20,000	35,000
	Revenue	0 -	0 -	0 -
	Expend.	20,000	20,000	35,000
	Net	20,000	20,000	35,000
554	Soil & Water Conservation District			
01-554-000-0000-5001	Current Real Estate Tax	0	0	183,000 -
01-554-000-0000-6907	Soil & Water Conservation District	183,000	183,000	183,000
	Revenue	0	0	183,000 -
	Expend.	183,000	183,000	183,000
	Net	183,000	183,000	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services			
	Building Code & Inspection			
01-558-551-0000-5107	Permit, Building	47,860 -	74,026 -	64,000 -
01-558-551-0000-5108	Permit, Building Surcharge	2,636 -	4,385 -	4,800 -
01-558-551-0000-5109	Permit, Conditional Use (Variance)	3,500 -	6,950 -	6,000 -
01-558-551-0000-5501	Fee, For Services	0 -	0 -	0 -
01-558-551-0000-5830	Miscellaneous Revenue	4,851 -	0 -	3,000 -
01-558-551-0000-5851	Refunds And Reimbursements	50 -	0 -	0 -
01-558-551-0000-6102	Regular Salaries	61,337	107,983	122,334
01-558-551-0000-6131	Reimbursed Expenses	83	510	300
01-558-551-0000-6133	Reimbursed Mileage	84	482	500
01-558-551-0000-6153	Health Insurance - Employees	1,702	6,601	8,354
01-558-551-0000-6154	Life Insurance - Employees	19	42	39
01-558-551-0000-6155	Administrative Fee - Flex Plan	15	0	0
01-558-551-0000-6161	P E R A	4,166	8,094	9,175
01-558-551-0000-6171	F I C A	3,720	6,523	7,585
01-558-551-0000-6174	Medicare	870	1,526	1,774
01-558-551-0000-6181	Deferred Compensation Match	75	238	520
01-558-551-0000-6184	Veba Savings	2,487	2,540	2,540
01-558-551-0000-6186	Health Savings Account (HSA)	2,211	1,588	1,588
01-558-551-0000-6201	Communications	0	0	0
01-558-551-0000-6241	Membership Dues And Registration Fees	290	0	400
01-558-551-0000-6243	Books And Subscriptions	0	0	1,700
01-558-551-0000-6272	Professional Services	6,207	0	0
01-558-551-0000-6330	Work Related Schooling	202	0	0
01-558-551-0000-6331	Travel And Expenses	0	724	400
01-558-551-0000-6351	Miscellaneous	237	498	0
01-558-551-0000-6368	Building Permit Surcharge	2,629	3,463	4,800
01-558-551-0000-6401	Office Supplies	61	396	500
01-558-551-0000-6411	General Supplies	165	0	300
01-558-551-0000-6562	Gasoline & Truck Exp.	786	616	1,500

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services (Cont.)			
	Planning & Zoning			
01-558-552-0000-5224	Buffer Strip Enforcement Aid	0 -	0 -	133,144 -
01-558-552-0000-5830	Miscellaneous Revenue	0 -	0 -	200 -
01-558-552-0000-5851	Refunds And Reimbursements	1,690 -	120 -	500 -
01-558-552-0000-6102	Regular Salaries	21,494	57,952	66,965
01-558-552-0000-6131	Reimbursed Expenses	200	242	500
01-558-552-0000-6133	Reimbursed Mileage	201	595	500
01-558-552-0000-6153	Health Insurance - Employees	878	7,926	12,134
01-558-552-0000-6154	Life Insurance - Employees	9	23	28
01-558-552-0000-6155	Administrative Fee - Flex Plan	5	0	0
01-558-552-0000-6161	P E R A	1,604	4,342	5,022
01-558-552-0000-6171	F I C A	1,309	3,359	4,152
01-558-552-0000-6174	Medicare	306	785	971
01-558-552-0000-6181	Deferred Compensation Match	180	570	715
01-558-552-0000-6184	Veba Savings	16,206	635	635
01-558-552-0000-6186	Health Savings Account (HSA)	949	3,810	3,810
01-558-552-0000-6201	Communications	0	0	0
01-558-552-0000-6241	Membership Dues And Registration Fees	125	325	700
01-558-552-0000-6242	Advertising And Publications	835	1,771	2,000
01-558-552-0000-6243	Books And Subscriptions	0	0	500
01-558-552-0000-6272	Professional Services	31,672	51,430	20,000
01-558-552-0000-6331	Travel And Expenses	0	512	400
01-558-552-0000-6332	Advisory Board Expenses	1,270	1,723	2,000
01-558-552-0000-6351	Miscellaneous	255	0	0
01-558-552-0000-6401	Office Supplies	427	419	400
01-558-552-0000-6411	General Supplies	266	0	100
01-558-552-0000-6416	BWSR Buffer Statute enforcement	0	0	133,144

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services (Cont.)			
	Waste Management			
01-558-553-0000-5003	Delinquent Real Estate Tax	1,808 -	405 -	0 -
01-558-553-0000-5027	Recycling Assessment	419,420 -	423,153 -	634,444 -
01-558-553-0000-5115	License, Permits	770 -	1,360 -	800 -
01-558-553-0000-5229	SCORE Aid	0 -	43,482 -	87,000 -
01-558-553-0000-5301	State, Grants	93,556 -	43,028 -	0 -
01-558-553-0000-5501	Fee, For Services	1,942 -	2,420 -	1,500 -
01-558-553-0000-5830	Miscellaneous Revenue	1,671 -	2,007 -	2,000 -
01-558-553-0000-5851	Refunds And Reimbursements	12,092 -	14,444 -	0 -
01-558-553-0000-6102	Regular Salaries	61,671	32,426	37,060
01-558-553-0000-6131	Reimbursed Expenses	41	0	100
01-558-553-0000-6133	Reimbursed Mileage	841	0	750
01-558-553-0000-6153	Health Insurance - Employees	6,792	0	0
01-558-553-0000-6154	Life Insurance - Employees	29	16	42
01-558-553-0000-6155	Administrative Fee - Flex Plan	24	0	0
01-558-553-0000-6161	P E R A	4,625	2,432	2,779
01-558-553-0000-6171	F I C A	3,382	1,990	2,298
01-558-553-0000-6174	Medicare	791	465	537
01-558-553-0000-6184	Veba Savings	0	0	0
01-558-553-0000-6186	Health Savings Account (HSA)	10,727	0	0
01-558-553-0000-6201	Communications	0	0	0
01-558-553-0000-6241	Membership Dues And Registration Fees	2,537	2,257	3,000
01-558-553-0000-6242	Advertising And Publications	14,205	11,265	12,000
01-558-553-0000-6254	Disposal	7,977	10,911	9,000
01-558-553-0000-6272	Professional Services	424,310	462,011	494,292
01-558-553-0000-6331	Travel And Expenses	744	0	200
01-558-553-0000-6351	Miscellaneous	605	747	1,000
01-558-553-0000-6401	Office Supplies	54	90	400
01-558-553-0000-6411	General Supplies	782	514	500
01-558-553-0000-6562	Gasoline & Truck Exp.	3,988	7,173	3,500
01-558-553-0000-6601	Furniture And Equipment	5,491	0	2,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services (Cont.)			
	Water Planning			
01-558-554-0000-5223	Aquatic Invasive Species Aid	0 -	53,070 -	53,000 -
01-558-554-0000-5301	State, Grants	102,991 -	18,600 -	0 -
01-558-554-0000-5309	Mn Dept of Water and Soil Res. R9P	0 -	25,037 -	58,000 -
01-558-554-0000-5501	Fee, For Services	11,356 -	14,910 -	12,000 -
01-558-554-0000-6102	Regular Salaries	55,131	34,823	40,115
01-558-554-0000-6105	Part Time Salaries	0	4,331	0
01-558-554-0000-6131	Reimbursed Expenses	0	66	100
01-558-554-0000-6133	Reimbursed Mileage	92	176	0
01-558-554-0000-6153	Health Insurance - Employees	2,311	2,761	2,761
01-558-554-0000-6154	Life Insurance - Employees	24	14	56
01-558-554-0000-6155	Administrative Fee - Flex Plan	23	0	0
01-558-554-0000-6161	P E R A	4,112	2,612	3,009
01-558-554-0000-6171	F I C A	3,259	2,414	2,487
01-558-554-0000-6174	Medicare	762	565	582
01-558-554-0000-6181	Deferred Compensation Match	600	780	975
01-558-554-0000-6184	Veba Savings	0	0	0
01-558-554-0000-6186	Health Savings Account (HSA)	7,772	1,905	1,905
01-558-554-0000-6201	Communications	0	0	4,200
01-558-554-0000-6241	Membership Dues And Registration Fees	0	0	500
01-558-554-0000-6242	Advertising And Publications	120	0	200
01-558-554-0000-6243	Books And Subscriptions	0	0	0
01-558-554-0000-6272	Professional Services	13,563	12,551	15,000
01-558-554-0000-6331	Travel And Expenses	600	253	5,000
01-558-554-0000-6351	Miscellaneous	12,300	0	0
01-558-554-0000-6401	Office Supplies	123	225	250
01-558-554-0000-6406	Aquatic Invasive Species Aid Expenditure	80,282	15,762	82,000
01-558-554-0000-6411	General Supplies	0	76	100
01-558-554-0000-6601	Furniture And Equipment	0	0	0
01-558-554-0000-6911	Comprehensive Water Proj Appropriation	0	0	58,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services (Cont.)			
	Watershed Projects			
01-558-555-0000-5830	Miscellaneous Revenue	0	57	0
01-558-555-0000-6102	Regular Salaries	11,029	23,215	26,744
01-558-555-0000-6104	Overtime Salaries	0	0	0
01-558-555-0000-6105	Part Time Salaries	0	2,888	0
01-558-555-0000-6131	Reimbursed Expenses	22	44	100
01-558-555-0000-6133	Reimbursed Mileage	107	117	150
01-558-555-0000-6153	Health Insurance - Employees	1,998	1,841	1,841
01-558-555-0000-6154	Life Insurance - Employees	4	9	0
01-558-555-0000-6161	P E R A	827	1,741	2,006
01-558-555-0000-6171	F I C A	625	1,609	1,658
01-558-555-0000-6174	Medicare	146	376	388
01-558-555-0000-6181	Deferred Compensation Match	0	520	0
01-558-555-0000-6184	Veba Savings	0	0	0
01-558-555-0000-6186	Health Savings Account (HSA)	873	1,270	1,270
01-558-555-0000-6201	Communications	0	0	0
01-558-555-0000-6241	Membership Dues And Registration Fees	135	135	150
01-558-555-0000-6242	Advertising And Publications	0	0	0
01-558-555-0000-6272	Professional Services	0	0	0
01-558-555-0000-6331	Travel And Expenses	0	0	0
01-558-555-0000-6351	Miscellaneous	318	174	0
01-558-555-0000-6401	Office Supplies	12	260	250
01-558-555-0000-6411	General Supplies	0	0	0
01-558-555-0000-6562	Gasoline - Truck Repair	1,075	1,647	2,000
01-558-555-0000-6601	Furniture And Equipment	423	424	500

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services (Cont.)			
	Agriculture Management			
01-558-556-0000-5301	State, Grants	32,310 -	29,495 -	0 -
01-558-556-0000-5332	Mn dept of pollution control R32	0 -	2,556 -	35,300 -
01-558-556-0000-5851	Refunds And Reimbursements	0 -	810 -	0 -
01-558-556-0000-6102	Regular Salaries	19,866	13,896	15,883
01-558-556-0000-6131	Reimbursed Expenses	0	0	0
01-558-556-0000-6133	Reimbursed Mileage	0	0	100
01-558-556-0000-6153	Health Insurance - Employees	0	0	0
01-558-556-0000-6154	Life Insurance - Employees	10	7	35
01-558-556-0000-6155	Administrative Fee - Flex Plan	10	0	0
01-558-556-0000-6161	P E R A	1,490	1,042	1,191
01-558-556-0000-6171	F I C A	1,197	853	985
01-558-556-0000-6174	Medicare	280	199	230
01-558-556-0000-6181	Deferred Compensation Match	0	0	390
01-558-556-0000-6184	Veba Savings	0	0	0
01-558-556-0000-6241	Membership Dues And Registration Fees	375	360	400
01-558-556-0000-6242	Advertising And Publications	514	1,409	600
01-558-556-0000-6331	Travel And Expenses	137	0	150
01-558-556-0000-6351	Miscellaneous	13,238	0	0
01-558-556-0000-6401	Office Supplies	6	18	50
01-558-556-0000-6411	General Supplies	0	0	0
	Admin & Support			
01-558-557-0000-5501	Fee, For Services	23,088 -	0 -	0 -
01-558-557-0000-6102	Regular Salaries	66,298	53,499	68,218
01-558-557-0000-6131	Reimbursed Expenses	50	32	50
01-558-557-0000-6133	Reimbursed Mileage	137	133	100
01-558-557-0000-6153	Health Insurance - Employees	3,472	6,353	7,406
01-558-557-0000-6154	Life Insurance - Employees	28	26	46
01-558-557-0000-6155	Administrative Fee - Flex Plan	22	0	0
01-558-557-0000-6161	P E R A	4,357	4,002	4,586
01-558-557-0000-6171	F I C A	3,971	3,160	4,239
01-558-557-0000-6174	Medicare	929	739	991
01-558-557-0000-6181	Deferred Compensation Match	45	143	0
01-558-557-0000-6184	Veba Savings	8,524	3,175	3,175
01-558-557-0000-6186	Health Savings Account (HSA)	2,620	952	953
01-558-557-0000-6401	Office Supplies	90	0	200
01-558-557-0000-6403	Copy Machines Lease	0	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
558	Environmental Services (Cont.)			
	Septic Incentive Program			
01-558-561-0000-6389	SSTS-Compliance Inspections	1,500	800	0
	Myrtle On-Site Solution			
01-558-562-0000-5301	State, Grants	197,800 -	0 -	0 -
01-558-562-0000-5830	Miscellaneous Revenue	17,382 -	5,225 -	0 -
01-558-562-0000-6308	Construction	108,455	70,206	0
	Income Eligible SSTS Fix-up			
01-558-563-0000-5301	State, Grants	8,681 -	27,134 -	0 -
01-558-563-0000-5309	Mn Dept of Water and Soil Res. R9P	0 -	0 -	27,134 -
01-558-563-0000-5332	Mn dept of pollution control R32	0 -	0 -	0 -
01-558-563-0000-6308	Construction	12,000	20,000	27,134
	Revenue	985,454 -	792,674 -	1,122,822 -
	Expend.	1,163,442	1,107,128	1,379,852
	Net	177,988	314,454	257,030
FUND 01	Total General Revenue Fund			
	Revenue	16,465,417 -	17,323,079 -	19,277,414 -
	Expend.	17,305,688	17,880,588	19,277,414
	Net	840,271	557,509	0

Table of Contents

Section 2 – Road and Bridge - 03

◆ Department:	Page:
◆ County Wide Revenues and Expenditures	35
◆ Road and Bridge Administration	36
◆ Road & Bridge Operations	37
◆ Road and Bridge Maintenance	38
◆ Road and Bridge Construction	39
◆ Maintenance/Shop	39
◆ Shop No. 1 Albert Lea	40
◆ Shop No. 2 Freeborn	40
◆ Shop No. 3 Geneva	40
◆ Shop No. 4 Oakland	40
◆ Shop No. 5 Conger	41
◆ Shop No. 6 Myrtle	41

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
ROAD AND BRIDGE FUND				
002	County Wide			
03-002-000-0000-5001	Current Real Estate Tax	3,345,846 -	3,407,104 -	4,106,720 -
03-002-000-0000-5003	Delinquent Real Estate Tax	34,391 -	39,594 -	35,000 -
03-002-000-0000-5004	Current Mobile Home Tax	2,009 -	1,726 -	1,250 -
03-002-000-0000-5005	Delinquent Mobile Home Tax	351 -	390 -	500 -
03-002-000-0000-5014	Mineral Rights Tax & Gravel Tax	40,589 -	44,402 -	40,000 -
03-002-000-0000-5028	Wheelage Tax	299,304 -	312,779 -	300,000 -
03-002-000-0000-5029	Local Sales Tax Revenue Restricted	1,854,700 -	1,945,311 -	1,800,000 -
03-002-000-0000-5202	S A Regular Maintenance	2,268,608 -	2,766,136 -	2,350,000 -
03-002-000-0000-5203	S A Regular Construction	2,678,503 -	5,128,341 -	7,500,000 -
03-002-000-0000-5204	S A Municipal Maintenance	140,090 -	176,617 -	120,000 -
03-002-000-0000-5205	S A Municipal Construction	165,400 -	0 -	750,000 -
03-002-000-0000-5206	Town And Bridge	0 -	0 -	0 -
03-002-000-0000-5207	Bridge Bonding	0 -	0 -	0 -
03-002-000-0000-5208	Other State Funds	0 -	0 -	0 -
03-002-000-0000-5209	Town Road Allotment Revenue	360,068 -	421,073 -	425,000 -
03-002-000-0000-5232	Special Town Bridge	0 -	0 -	0 -
03-002-000-0000-5304	Mn Dept of Agriculture B04	0 -	7,500 -	0 -
03-002-000-0000-5307	MN Dept. of Public Safety P07	8,407 -	0 -	0 -
03-002-000-0000-5421	State Park Road Account	563,565 -	0 -	0 -
03-002-000-0000-5427	Highway Planning and Const. CFDA 20.205	2,870,954 -	2,158,487 -	0 -
03-002-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	5,915 -	0 -
03-002-000-0000-5807	Sale Of Property (Non Capital Assets)	0 -	0 -	0 -
03-002-000-0000-5851	Refunds And Reimbursements	79,218 -	0 -	0 -
03-002-000-0000-5881	Other Funds	0 -	0 -	0 -
03-002-000-0000-6613	Other Funds- R & B	360,068	421,073	425,000
	Revenue	14,712,003 -	16,415,375 -	17,428,470 -
	Expend.	360,068	421,073	425,000
	Net	14,351,935 -	15,994,302 -	17,003,470 -

2019
FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>
310	Road And Bridge Administration			
03-310-000-0000-5851	Refunds And Reimbursements	33,380 -	48,046 -	0 -
03-310-000-0000-6102	Regular Salaries	210,201	222,193	246,551
03-310-000-0000-6104	Overtime Salaries	0	0	0
03-310-000-0000-6131	Reimbursed Expenses	0	345	0
03-310-000-0000-6153	Health Insurance - Employees	9,649	18,690	18,690
03-310-000-0000-6154	Life Insurance - Employees	68	68	100
03-310-000-0000-6155	Administrative Fee - Flex Plan	57	0	0
03-310-000-0000-6161	P E R A	15,742	16,660	18,491
03-310-000-0000-6171	F I C A	12,069	12,784	15,286
03-310-000-0000-6173	Workmans Compensation	99,069	105,773	120,000
03-310-000-0000-6174	Medicare	2,823	2,990	3,575
03-310-000-0000-6181	Deferred Compensation Match	900	1,560	1,300
03-310-000-0000-6184	Veba Savings	6,350	6,350	6,350
03-310-000-0000-6186	Health Savings Account (HSA)	8,165	0	0
03-310-000-0000-6201	Communications	28,479	20,370	20,000
03-310-000-0000-6241	Membership Dues And Registration Fees	9,585	9,023	7,500
03-310-000-0000-6242	Advertising And Publications	5,484	3,954	7,000
03-310-000-0000-6243	Books And Subscriptions	159	132	300
03-310-000-0000-6267	State Audit Costs	1,690	0	1,500
03-310-000-0000-6272	Professional Services	1,786	747	2,000
03-310-000-0000-6301	Maintenance Contracts	13,856	13,348	22,500
03-310-000-0000-6302	Miscellaneous Repairs	0	0	0
03-310-000-0000-6331	Travel And Expenses	5,400	7,225	4,500
03-310-000-0000-6351	Miscellaneous	45	0	0
03-310-000-0000-6373	Bonds And Insurance	54,640	53,262	60,000
03-310-000-0000-6398	Safety Program Expense	23,594	20,448	20,000
03-310-000-0000-6401	Office Supplies	3,027	2,398	2,750
03-310-000-0000-6403	Copy Machines And Supplies	3,837	0	6,000
03-310-000-0000-6404	Engineering Supplies	11,146	10,194	7,000
03-310-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	33,380 -	48,046 -	0 -
	Expend.	527,821	528,514	591,393
	Net	494,441	480,468	591,393

2019
FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>
320	Road And Bridge Operations			
03-320-000-0000-5115	License, Permits	10,223 -	24,665 -	9,000 -
03-320-000-0000-5501	Fee, For Services	35 -	0 -	0 -
03-320-000-0000-5591	Fee, City Service Charge	9,553 -	5,047 -	5,000 -
03-320-000-0000-5592	Fee, Township Service Charge	24,611 -	13,203 -	20,000 -
03-320-000-0000-5593	Fee, County Service Charge	9,316 -	11,801 -	4,000 -
03-320-000-0000-5595	Fee, Other Service Charge	0 -	0 -	0 -
03-320-000-0000-5596	Fee, State Surcharge	0 -	0 -	250 -
03-320-000-0000-5830	Miscellaneous Revenue	15,844 -	100,485 -	500 -
03-320-000-0000-5851	Refunds And Reimbursements	3,657 -	3,365 -	6,000 -
03-320-000-0000-5860	Retirees Group Insurance	0 -	0 -	0 -
03-320-000-0000-6102	Regular Salaries	0	0	0
03-320-000-0000-6104	Overtime Salaries	0	0	0
03-320-000-0000-6106	Summer Employment	0	0	0
03-320-000-0000-6107	Summer Employment Overtime	0	0	0
03-320-000-0000-6151	Life Insurance - Retirees	116	114	0
03-320-000-0000-6152	Health Insurance - Retirees	12,884	11,076	6,000
03-320-000-0000-6153	Health Insurance - Employees	0	0	0
03-320-000-0000-6154	Life Insurance - Employees	0	0	0
03-320-000-0000-6161	P E R A	0	0	0
03-320-000-0000-6171	F I C A	0	0	0
03-320-000-0000-6174	Medicare	0	0	0
03-320-000-0000-6181	Deferred Compensation Match	0	0	0
03-320-000-0000-6184	Veba Savings	0	0	0
03-320-000-0000-6374	Employment Physicals	0	95	0
03-320-000-0000-6396	Drug Screening	2,789	969	0
03-320-000-0000-6616	New Equipment	0	0	0
	Revenue	73,239 -	158,566 -	44,750 -
	Expend.	15,789	12,254	6,000
	Net	57,450 -	146,312 -	38,750 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
321	R & B Maintenance			
03-321-000-0000-6102	Regular Salaries	1,219,712	1,176,978	1,327,511
03-321-000-0000-6104	Overtime Salaries	74,218	148,233	100,000
03-321-000-0000-6106	Seasonal Employment	240	58,461	60,000
03-321-000-0000-6107	Seasonal Employment Overtime	0	931	0
03-321-000-0000-6153	Health Insurance - Employees	57,303	148,393	176,388
03-321-000-0000-6154	Life Insurance - Employees	494	502	450
03-321-000-0000-6155	Administrative Fee - Flex Plan	251	0	0
03-321-000-0000-6161	P E R A	92,168	100,326	106,313
03-321-000-0000-6171	Social Security	77,026	82,080	87,886
03-321-000-0000-6174	Medicare	18,014	19,196	20,554
03-321-000-0000-6181	Deferred Compensation Match	900	1,300	1,300
03-321-000-0000-6184	Veba Savings	30,851	32,808	44,450
03-321-000-0000-6186	Health Savings Account (HSA)	56,558	25,400	25,400
03-321-000-0000-6255	Utilities-Flashing Lights	1,582	1,511	1,000
03-321-000-0000-6272	Professional Services	3,798	0	1,500
03-321-000-0000-6310	Highway Maintenance	128,101	183,531	350,000
03-321-000-0000-6311	Highway Repairs	432,218	199,518	200,000
03-321-000-0000-6312	Gravel	558,260	459,441	400,000
03-321-000-0000-6313	Asphalt Patching	275,471	273,616	400,000
03-321-000-0000-6316	Culverts	123,538	76,133	75,000
03-321-000-0000-6317	Pavement Striping	121,518	126,707	150,000
03-321-000-0000-6319	Weed spraying	74,165	62,573	100,000
03-321-000-0000-6320	Seal Coat Aggregate	0	0	0
03-321-000-0000-6322	Special Ditch Assessments	74,040	45,982	50,000
03-321-000-0000-6331	Travel And Expenses	0	490	1,000
03-321-000-0000-6351	Miscellaneous	0	0	1,100
03-321-000-0000-6374	Employment Physicals	0	1,164	2,600
03-321-000-0000-6411	General Supplies	191	39,819	80,000
03-321-000-0000-6501	Signs And Posts	106,632	41,400	50,000
03-321-000-0000-6502	Salt	187,619	265,352	200,000
03-321-000-0000-6504	Sand-Ice Control	73,512	42,687	50,000
	Revenue	0 -	0 -	0 -
	Expend.	3,788,380	3,614,532	4,062,452
	Net	3,788,380	3,614,532	4,062,452

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
322	R & B Construction			
03-322-000-0000-6102	Regular Salaries	245,913	230,137	239,940
03-322-000-0000-6104	Overtime Salaries	21,723	26,239	30,000
03-322-000-0000-6153	Health Insurance - Employees	10,780	17,933	13,806
03-322-000-0000-6154	Life Insurance - Employees	68	68	0
03-322-000-0000-6155	Administrative Fee - Flex Plan	57	0	0
03-322-000-0000-6161	P E R A	20,073	19,228	20,246
03-322-000-0000-6171	Social Security	15,897	15,280	16,736
03-322-000-0000-6174	Medicare	3,718	3,574	3,914
03-322-000-0000-6184	Veba Savings	14,139	11,377	9,525
03-322-000-0000-6186	Health Savings Account (HSA)	9,122	0	0
03-322-000-0000-6269	Engineering Services	10,054	35,680	30,000
03-322-000-0000-6271	Laboratory Tests	10,209	104	10,000
03-322-000-0000-6608	Csah-Reg Funds	2,781,175	5,475,641	7,500,000
03-322-000-0000-6609	Csah-Municipal Funds	200,000	0	750,000
03-322-000-0000-6610	Local Funds-R & B	863,630	822,771	800,000
03-322-000-0000-6612	Special Bridge Funds	0	323,882	0
03-322-000-0000-6613	Other Funds-R & B	3,462,805	1,685,185	0
03-322-000-0000-6627	Construction -Local Sales Tax	1,378,716	1,726,145	1,800,000

Revenue	0 -	0 -	0 -
Expend.	9,048,079	10,393,244	11,224,167
Net	9,048,079	10,393,244	11,224,167

323	R & B Equipment & Maint/Shop			
03-323-000-0000-5115	License, Permits	50 -	0 -	0 -
03-323-000-0000-6102	Regular Salaries	91,861	118,688	131,461
03-323-000-0000-6104	Overtime Salaries	8,807	17,494	10,000
03-323-000-0000-6153	Health Insurance - Employees	0	0	0
03-323-000-0000-6154	Life Insurance - Employees	46	46	45
03-323-000-0000-6161	P E R A	9,422	10,428	10,610
03-323-000-0000-6171	Social Security	8,260	8,508	8,771
03-323-000-0000-6174	Medicare	1,932	1,990	2,051
03-323-000-0000-6184	Veba Savings	0	0	0
03-323-000-0000-6204	Freight Charges	74	36	500
03-323-000-0000-6241	Membership Dues And Registration Fees	320	580	0
03-323-000-0000-6254	Disposal	3,932	4,638	3,100
03-323-000-0000-6302	Equipment Repairs	232,151	184,725	230,000
03-323-000-0000-6411	General Supplies	10	4,268	0
03-323-000-0000-6561	Diesel Fuel	230,868	323,226	270,000
03-323-000-0000-6562	Gasoline	18,801	57,560 -	55,000
03-323-000-0000-6563	Oil And Grease	20,064	14,471	25,000
03-323-000-0000-6564	Tires, Tubes And Batteries	86,517	46,738	50,000
03-323-000-0000-6565	Blades	37,889	92,008	70,000
03-323-000-0000-6566	Chains	0	3,297	2,000
03-323-000-0000-6567	Equipment Misc	2,706	18,754	3,000

Revenue	60 -	0 -	0 -
Expend.	753,650	907,455	871,538
Net	753,590	907,455	871,538

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
351	Shop No 1 - Albert Lea			
03-351-000-0000-6201	Communications	1,696	0	0
03-351-000-0000-6251	Gas And Electricity	31,944	34,694	40,000
03-351-000-0000-6252	Water And Sewer	434	472	1,000
03-351-000-0000-6301	Maintenance Contracts	3,166	3,217	10,000
03-351-000-0000-6302	Miscellaneous Repairs	32,136	41,363	20,000
03-351-000-0000-6351	Miscellaneous	0	545	0
03-351-000-0000-6411	General Supplies	73,510	19,892	1,000
03-351-000-0000-6606	Building Additions Or Improvements	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	142,886	100,183	72,000
	Net	142,886	100,183	72,000
352	Shop No 2 - Freeborn			
03-352-000-0000-6251	Gas And Electricity	1,710	1,831	3,000
03-352-000-0000-6252	Water And Sewer	595	621	1,150
03-352-000-0000-6302	Miscellaneous Repairs	0	0	250
03-352-000-0000-6411	General Supplies	1,278	1,449	250
03-352-000-0000-6560	L P Fuel	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	3,583	3,901	4,650
	Net	3,583	3,901	4,650
353	Shop No 3 - Geneva			
03-353-000-0000-6251	Gas And Electricity	1,219	1,345	3,000
03-353-000-0000-6252	Water And Sewer	288	308	720
03-353-000-0000-6302	Miscellaneous Repairs	0	0	250
03-353-000-0000-6411	General Supplies	1,282	1,383	250
	Revenue	0 -	0 -	0 -
	Expend.	2,789	3,036	4,220
	Net	2,789	3,036	4,220
354	Shop No 4 - Oakland			
03-354-000-0000-6251	Gas And Electricity	3,257	1,234	2,000
03-354-000-0000-6252	Water And Sewer	204	203	200
03-354-000-0000-6302	Miscellaneous Repairs	0	0	250
03-354-000-0000-6411	General Supplies	276	1,067	250
	Revenue	0 -	0 -	0 -
	Expend.	3,737	2,504	2,700
	Net	3,737	2,504	2,700

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
355	Shop No 5 - Conger			
03-355-000-0000-6251	Gas And Electricity	1,079	1,404	3,000
03-355-000-0000-6252	Water And Sewer	826	727	720
03-355-000-0000-6302	Miscellaneous Repairs	0	0	250
03-355-000-0000-6411	General Supplies	1,269	1,294	250
	Revenue	0 -	0 -	0 -
	Expend.	3,174	3,425	4,220
	Net	3,174	3,425	4,220

356	Shop No 6 - Myrtle			
03-356-000-0000-6251	Gas And Electricity	429	390	800
03-356-000-0000-6252	Water And Sewer	140	140	580
03-356-000-0000-6302	Miscellaneous Repairs	0	0	250
03-356-000-0000-6411	General Supplies	1,305	1,370	250
03-356-000-0000-6560	L P Fuel	605	993	3,000
	Revenue	0 -	0 -	0 -
	Expend.	2,479	2,893	4,880
	Net	2,479	2,893	4,880

FUND 03	Total County Road And Bridge			
	Revenue	14,818,682 -	16,621,987 -	17,473,220 -
	Expend.	14,652,435	15,993,014	17,273,220
	Net	166,247 -	628,973 -	200,000 -

Table of Contents

Section 3 - Human Services Fund - 05

◆ Department:	Page:
◆ Income Maintenance:	
◆ General Administration	42
◆ Holding	43
◆ Minnesota Supplemental Aid	44
◆ AFDC	44
◆ General Assistance	44
◆ Food Stamp Certification	44
◆ Child Support & Collections	44
◆ Medical Assistance	45
◆ Refugee Resettlement	45
◆ Individual & Family Social Services	
◆ General Administration	46
◆ Social Services	47
◆ IV-E Foster Care	48
◆ Title XX	48
◆ CAC/CADI Waiver: Children	48
◆ Fam. Based Services – Perm Plan. 13.645	48
◆ Basic Sliding Fee: Child Care	49
◆ AFDC Child Care: Stride	49
◆ AFDC Child Care: Nonmandatory	49
◆ Child Protection: Child Care	49
◆ Chemical Dependency	49
◆ Mental Health Clerical & Support	49
◆ Consolidated Chemical Dependency Treatment	49
◆ Mental Health Program	50
◆ Rule 5 Title IV - E	50
◆ Rule 5 Non IV - E	50
◆ Developmental Disabilities	50
◆ MR Waiver	50

◆ Adult Services	51
◆ CADI - Adult	51
◆ Mental Health Center	
◆ Family Based Services	52
◆ Mental Health 13.992	53
◆ Mental Health Clerical & Support	53
◆ Mental Health Program	53
◆ Community Support	54
◆ Victims Crises Center Administration:	
◆ Victims Crises Center	54
◆ Victims of Sexual Assault Program	55
◆ Crime Victims	56
◆ DOC: B.W.	57

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
HUMAN SERVICES FUND				
000	County Wide			
05-000-000-0000-5001	Current Real Estate Taxes	5,279,230 -	5,224,794 -	5,322,520 -
05-000-000-0000-5003	Delinquent Real Estate Tax	42,130 -	58,155 -	0 -
05-000-000-0000-5004	Current Mobile Home Tax	3,170 -	2,646 -	0 -
05-000-000-0000-5005	Delinquent Mobile Home Tax	427 -	560 -	0 -
05-000-000-0000-6990	Transfer To Other Funds	1,060,736	313,534	0
	Revenue	5,324,957 -	5,286,155 -	5,322,520 -
	Expend.	1,060,736	313,534	0
	Net	4,264,221 -	4,972,621 -	5,322,520 -
420	Income Maintenance			
	General Administration			
05-420-001-0010-5851	Refunds And Reimbursements	26,171 -	43,812 -	27,000 -
05-420-001-0010-6011	Payments Refunds Offset 42000100105911	25,689	43,221	27,000

2019
FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
420	Income Maintenance (Cont.)			
	Holding Account			
05-420-002-0000-6181	Deferred Comp RMS	0	0	0
05-420-002-0010-5851	Refunds And Reimbursements	0	0	0
05-420-002-0010-6102	Full-Time Employees	364,673	361,376	255,636
05-420-002-0010-6104	Overtime Salaries	13	45	0
05-420-002-0010-6115	Rms Salaries	1,089,721	1,110,787	1,374,101
05-420-002-0010-6131	Reimbursed Expenses	0	1,199	0
05-420-002-0010-6133	Reimbursed Mileage	0	0	0
05-420-002-0010-6151	Life Insurance - Retirees	40	26	0
05-420-002-0010-6152	Health Insurance - Retirees	9,792	9,792	0
05-420-002-0010-6153	Employee Group Insurance	50,093	46,915	151,813
05-420-002-0010-6154	Life Insurance - Employees	10	141	300
05-420-002-0010-6155	Administrative Fee - Flex Plan	443	0	0
05-420-002-0010-6158	Rms Insurance	176,070	156,531	0
05-420-002-0010-6161	Pera	26,566	22,508	19,173
05-420-002-0010-6165	Rms Pera	82,636	85,884	103,059
05-420-002-0010-6171	Fica	21,282	18,150	15,849
05-420-002-0010-6174	Medicare	4,977	4,283	3,707
05-420-002-0010-6175	Rms Fica	66,091	67,338	85,195
05-420-002-0010-6176	RMS Health Savings Account	8,731	9,260	0
05-420-002-0010-6177	Rms Medicare	15,455	15,710	19,924
05-420-002-0010-6181	Deferred Comp.	2,256	2,470	1,300
05-420-002-0010-6184	Veba Savings	18,065	17,367	58,166
05-420-002-0010-6186	Health Savings Account (HSA)	4,223	3,619	19,304
05-420-002-0010-6201	Communications	4,793	3,460	4,800
05-420-002-0010-6203	Postage	7,092	5,444	8,000
05-420-002-0010-6241	Membership Dues And Registration Fees	922	1,051	1,600
05-420-002-0010-6242	Advertising	763	47	725
05-420-002-0010-6264	Interpreter Services	6,350	7,968	7,700
05-420-002-0010-6268	Data Processing	2,016	128	2,016
05-420-002-0010-6274	Staff Development	2,521	2,957	2,900
05-420-002-0010-6299	Other Professional And Technical Service	11,557	8,854	11,557
05-420-002-0010-6301	Maintenance Contracts	4,640	7,586	7,600
05-420-002-0010-6307	Maintenance Service Contracts	43,407	71,018	72,000
05-420-002-0010-6331	Travel And Expense	14,054	5,751	6,000
05-420-002-0010-6337	County Vehicle Expenses	3,354	4,051	3,500
05-420-002-0010-6350	Custodial/Utilities	40,966	45,591	40,966
05-420-002-0010-6351	Miscellaneous	82	0	0
05-420-002-0010-6373	Bonds And Insurance	15,321	12,590	17,500
05-420-002-0010-6401	Office Supplies	4,950	4,180	7,100
05-420-002-0010-6699	Equipment	40,821	11,169	10,000
05-420-002-0011-6274	Adm. Staff Development	0	0	200

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
420	Income Maintenance (Cont.)			
	Minnesota Supplemental Aid			
05-420-605-0000-5805	Misc Maxis recoveries MSA Individuals	40 -	191 -	0 -
05-420-605-0100-5355	Mn DHS MSA State Maxis Recoveries	0 -	0	0
05-420-605-0100-6004	Maxis Cent. Pymts. Group Residential Hous	20	83	200
	AFDC			
05-420-610-0000-5355	Mn DHS Maxis Recoveries MFIP	774 -	168 -	0 -
05-420-610-0000-5455	TANF 60ADM. CFDA 93.558	57,310 -	54,078 -	60,000 -
05-420-610-0000-5805	Misc Maxis recoveries MFIP Individuals	4,285 -	7,280 -	2,700 -
05-420-610-0010-6399	Contracted Services:Sheriff's Office	22,916	0	0
05-420-610-0100-6003	Maxis Centr. Pmts. - Co. Share	4,358	8,611	8,906
	General Assistance			0
05-420-620-0000-5805	Misc Maxis Recoveries GA	2,657 -	2,021 -	1,000 -
05-420-620-0010-5355	Mn DHS Maxis Recoveries Incentives	0	0	0
05-420-620-0010-6024	County General Relief	196	0	0
05-420-620-0100-6003	Maxis Centr. Pmts. - Co. Share	1,811	876	700
05-420-620-0300-5355	MN DHS General Assistance Recovery	201	10 -	0
05-420-620-0600-6020	Payments For Recipients Burials	28,102	19,736	28,379
05-420-620-2010-6092	Hospitalization Of Indigents	202,850	253,244	236,010
	Food Stamp Certification & Issuance			0
05-420-630-0000-5355	Mn DHS FS Maxis recoveries State	12,534 -	2,613 -	2,500 -
05-420-630-0000-5406	State Admin Matching for FS CFDA 10.561	199,528 -	198,161 -	218,900 -
05-420-630-0000-5469	Ship CFDA 93.767	185 -	230 -	150 -
05-420-630-0010-5805	Misc Maxis Recoveries FS Individuals	1,977 -	3,463 -	3,067 -
05-420-630-0010-6351	Other Expense	0	0	200
05-420-630-0010-6399	Contracted Services:Sheriff's Office	22,916	0	0
	Child Support & Collections			0
05-420-640-0000-5355	Mn Dept of Human Services CS Incentive	13,847 -	12,941 -	13,391 -
05-420-640-0000-5458	Child Support Admin CFDA 93563	376,166 -	410,760 -	410,700 -
05-420-640-0000-5505	Fee, Child Support	5,857 -	6,593 -	6,000 -
05-420-640-0010-5355	Mn Dept of Human Services CS offset fee	73 -	59 -	0
05-420-640-0010-5458	Child Support Incentive CFDA 93.563	111,630 -	98,514 -	108,000 -
05-420-640-0010-6201	Communications	879	0	1,400
05-420-640-0010-6203	Postage	3,452	3,754	3,800
05-420-640-0010-6242	Advertising	0	0	475
05-420-640-0010-6264	Interpreter Services	0	105	100
05-420-640-0010-6274	Staff Development	530	290	500
05-420-640-0010-6299	Other Professional And Technical Service	15,638	20,059	20,000
05-420-640-0010-6331	Travel And Expense	849	2,269	500
05-420-640-0010-6397	Blood Tests, Title Iv-D	2,471	2,518	2,500
05-420-640-0010-6398	Contract Legal Services-Child Support	16,973	13,194	18,899
05-420-640-0010-6401	Office Supplies	4,734	231	3,600
05-420-640-0010-6699	Other Equipment	4,557	2,438	2,000

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
420	Income Maintenance (Cont.)			
	Medical Assistance			
05-420-650-0000-5355	Periodic data match for MA	13,393 -	13,576 -	0 -
05-420-650-0000-5473	MA Admin 65 CFDA 93,778	439,257 -	418,429 -	500,000 -
05-420-650-0000-5505	Fee, TCM deductible Individuals	918 -	1,428 -	900 -
05-420-650-0010-5355	Mn Dept of Human Services MA Access	27,609 -	33,315 -	34,000 -
05-420-650-0010-5473	MA Incentive CFDA 93,778	13,604 -	13,756 -	20,000 -
05-420-650-0010-6021	Transportation Ma	61,492	58,077	65,000
05-420-650-0100-6021	Ma - Meals	2,354	3,030	4,000
05-420-650-0200-6021	Ma Parking	646	959	1,000
05-420-650-0300-6021	Ma Lodging	8,265	15,469	12,000
05-420-650-0400-5252	IGR-Reim. CEI/BuyIn/MA Access Federal	73,181 -	105,802 -	96,000 -
05-420-650-0400-5355	Mn Dept of Human Services MA Incentive	22,673 -	22,927 -	60,000 -
05-420-650-0400-5473	MA CFDA 93778 MA Access	0 -	0	0 -
05-420-650-0400-5801	Other/Ins reimburse MA transportation	0 -	0 -	0 -
05-420-650-0400-5851	Estates/Overpayment recoveries	178,754 -	131,495 -	200,000 -
05-420-650-0400-6020	Payments For Recipients-M.A. Ins.	149,210	210,455	197,953
05-420-650-0410-5355	Mn DHS CEI/MA Ct Buy In State	98,716 -	140,506 -	105,374 -
05-420-650-0410-6023	Centralized (Ma) Medical Assistance	196,655	157,778	220,000
	Refugee Resettlement			
05-420-680-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	502 -	0 -	500 -
05-420-681-0010-5465	Foster Care Title IV-E CFDA 93.658	5,468 -	5,636 -	5,000 -
	Revenue	1,687,310 -	1,727,764 -	1,875,182 -
	Expend.	2,922,309	2,941,643	3,166,813
	Net	1,234,999	1,213,879	1,291,631

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
430	Individual And Family Social Services			
	General Administration			
05-430-001-0010-6102	Full-Time Employees	375,885	394,166	453,465
05-430-001-0010-6104	Overtime Salaries	23	80	0
05-430-001-0010-6131	Reimbursed Expenses	0	926	0
05-430-001-0010-6151	Life Insurance - Retirees	65	42	0
05-430-001-0010-6152	Health Insurance - Retirees	15,977	15,977	0
05-430-001-0010-6153	Employee Group Insurance	52,631	64,689	69,569
05-430-001-0010-6154	Health Insurance - Employees	150	175	0
05-430-001-0010-6155	Administrative Fee - Flex Plan	109	0	0
05-430-001-0010-6161	Pera	26,680	29,306	34,010
05-430-001-0010-6171	Fica	19,363	22,632	28,115
05-430-001-0010-6174	Medicare	4,529	5,293	6,575
05-430-001-0010-6181	Deferred Comp.	1,344	2,080	1,300
05-430-001-0010-6184	Veba Savings	19,135	21,844	24,384
05-430-001-0010-6186	Health Savings Account (HSA)	6,096	6,435	6,096
05-430-001-0010-6274	Staff Development	282	926	500
05-430-001-0010-6299	Other Professional And Technical Service	16,376	15,337	16,376
05-430-001-0010-6331	Travel And Expense	3,835	3,285	3,700
05-430-001-0010-6373	Bonds And Insurance	24,377	19,259	31,700
05-430-001-0010-6375	Contingencies	10,000	10,000	10,000
05-430-001-0010-6401	Office Supplies	14	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Social Services			
05-430-710-0000-5355	Mn Dept of Human Services Family Response	2,847 -	3,589 -	4,117 -
05-430-710-0000-5460	PSOP Child Trust Fund	12,263	11,651 -	13,128
05-430-710-0010-5355	Mn Dept of Human Services PSOP grant	4,963 -	12,623 -	14,222 -
05-430-710-0010-5454	Family RSP IVB2 CFDA 93.556	5,172 -	5,848 -	6,679 -
05-430-710-0010-5464	71IVI FamilyResp CFDA 93.645	3,138 -	3,855 -	4,452 -
05-430-710-0010-5505	Fee, Co. Minimum Collection	0 -	6,000 -	0 -
05-430-710-0010-5851	Refunds And Reimbursements	25 -	20 -	0
05-430-710-0010-6102	Full-Time Employees	1,256,571	1,323,255	1,530,868
05-430-710-0010-6131	Reimbursed Expenses	19	5,054	0
05-430-710-0010-6133	Reimbursed Mileage	9,015	0	0
05-430-710-0010-6153	Employee Group Insurance	92,954	135,863	179,382
05-430-710-0010-6154	Life Insurance - Employees	462	505	800
05-430-710-0010-6155	Administrative Fee - Flex Plan	331	0	0
05-430-710-0010-6161	Pera	92,438	99,096	114,815
05-430-710-0010-6171	Fica	72,068	77,147	94,914
05-430-710-0010-6174	Medicare	16,857	18,041	22,197
05-430-710-0010-6181	Deferred Comp.	13,500	22,050	11,000
05-430-710-0010-6184	Veba Savings	34,925	52,525	66,675
05-430-710-0010-6186	Health Savings Account (HSA)	6,350	11,377	12,700
05-430-710-0010-6201	Communications	29,699	31,626	32,500
05-430-710-0010-6203	Postage	17,320	11,987	17,380
05-430-710-0010-6241	Membership Dues And Registration Fees	1,836	1,896	2,145
05-430-710-0010-6242	Advertising	1,868	652	1,596
05-430-710-0010-6268	Data Processing	5,831	248	5,831
05-430-710-0010-6274	Staff Development	1,762	2,799	4,800
05-430-710-0010-6299	Other Professional And Technical Service	22,372	14,322	22,371
05-430-710-0010-6301	Maintenance Contracts	6,332	14,571	10,500
05-430-710-0010-6307	Maintenance Service Contracts	5,969	5,692	8,646
05-430-710-0010-6331	Travel And Expense	36,631	43,783	35,000
05-430-710-0010-6337	County Vehicle Expenses	5,962	7,750	6,762
05-430-710-0010-6350	Custodial/Utilities	71,988	85,252	79,988
05-430-710-0010-6351	Miscellaneous	446	0	0
05-430-710-0010-6401	Office Supplies	13,585	7,519	15,515
05-430-710-0010-6699	Equipment	31,598	10,957	17,000
05-430-710-0010-6802	Ssis Direct	3,383	4,303	3,500
05-430-710-0330-5355	Mn DHS CCSA Blk Grant	369,983 -	0 -	214,870 -
05-430-710-1010-5355	Mn Dept of Human Services 71 IVE ADOPT	0 -	23,589 -	500 -
05-430-710-1291-5355	Mn Dept of Human Services H55	157,125 -	117,744 -	125,761 -
05-430-710-1650-5355	NorthStarFC due from state	48,079 -	100,306 -	50,655 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
430	Individual And Family Social Services (Cont.)			
	IV-E Foster Care			
05-430-712-0000-5465	FC SSISOper/SSTS Title IV-E CFDA 93.658	101,190 -	107,006 -	105,000 -
05-430-712-0010-5465	FC Maint/ChCare/Ad IV-E CFDA 93.658	128,264 -	159,888 -	150,500 -
05-430-712-0010-5467	Independent Living Grnt CFDA 93.674	3,638 -	6,158 -	4,900 -
05-430-712-0010-5473	MA Adm 70 CFDA 93.778	132,622 -	119,203 -	147,000 -
05-430-712-0010-5505	Fee, IVE FC	10,997 -	15,428 -	15,000 -
05-430-712-3460-6052	Iv-E Elig. Adolescents 16-18:Self:13.658	5,723	4,344	4,900
05-430-712-3810-6077	Iv-E Foster Care - Child	303,445	422,028	350,000
05-430-712-3811-6077	Iv-E Foster Care Court Services	0	0	0
05-430-712-3831-6077	Iv-E Rule 8 Court Services	0	0	0
05-430-712-3851-6077	Iv-E Correctional Court Services	0	0	0
05-430-712-3880-6077	Supervised Ind Living 18-20	1,203	22,355	10,000
05-430-712-3980-6077	Foster Care Training	1,387	1,106	1,152
05-430-712-3980-6277	Foster Care Training	230	0	50
	Title XX			
05-430-713-0010-5252	IGR-Reim. Human Services CW-TCM	301,717 -	346,100 -	389,000 -
05-430-713-0010-5466	SS Block Grnt Title XX CFDA 93.667	208,172 -	204,155 -	207,773 -
05-430-713-3160-6723	Txx Pos:Transportation	2,414	4,610	5,500
05-430-713-3180-6704	Txx Pos:Health Related Svcs. - Child	18,149	20,629	19,000
05-430-713-3190-6050	Txx Pos:Court-Related Svcs-Child	39,653	20,113	22,000
05-430-713-3410-6020	Payments For Recipients	0	1,096	400
05-430-713-3440-6050	Txx Pos: Housing Svcs.: Child	40	0	500
05-430-713-3450-6731	Txx Pos: Social & Rec. - Child	0	2,584	100
05-430-713-3451-6731	Psychosocial/Rehab.	294	11	0
05-430-713-3550-6703	Txx Pos:Counseling Services - Child	1,557	0	2,000
05-430-713-3560-6703	Group Counseling	12,020	0	0
05-430-713-3630-6043	Family Based Life Mgt	9,853	8,203	9,000
05-430-713-3630-6279	Contracted Services	0	0	2,000
05-430-713-3640-6050	Alternative Response	14,706	9,174	15,248
05-430-713-3661-6050	Txx Family Group Decision Making	4,400	1,393	4,400
05-430-713-3670-6731	Parent Support Outreach Services	5,030	8,721	27,350
05-430-713-3740-6050	Northstar Adoption Assistance	20,389	0	0
05-430-713-3750-6050	Northstar Adoption Assistance	589	0	0
05-430-713-3810-5505	Fee, FC TXX	93,884 -	86,851 -	93,073 -
05-430-713-3810-6704	Txx Pos:Child Foster Care Service	294,312	212,640	259,649
05-430-713-3811-6704	Txx Foster Care Court Services	41,013	28,350	40,000
05-430-713-3830-6704	Txx Pos:Resident Trmt. Rule 8	2,499	0	5,000
05-430-713-3831-6704	Txx Rule 8 Court Services	2,162	400	5,000
05-430-713-3850-6706	Txx Pos:Correctional Facilities For Chdn	90,609	125,546	120,000
05-430-713-3851-6706	Txx Correctional Court Services	776,603	692,369	705,575
05-430-713-3890-6722	Txx Pos:Respite Care	4,889	5,459	6,000
	CAC/CADI Waiver: Children			
05-430-717-0000-5252	IGR CADI child under 18 Federal	661 -	722 -	500 -
05-430-717-0000-5355	Mn DHS CADI CHILD under 18	661 -	722 -	500 -
	Fam. Based Services-Perm. Plan. 13.645			
05-430-718-0010-6153	Employee Group Insurance	0	0	6,300

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Basic Sliding Fee: Child Care Program			
05-430-720-0000-5355	Mn Dept of Human Services BSF	6,091 -	6,633 -	10,000 -
05-430-720-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	320,394 -	353,977 -	384,518 -
05-430-720-0000-5459	Child Care Dev. Block Grnt CFDA 93.575	7,443 -	8,106 -	7,656 -
05-430-720-0000-5505	Fee, Child Care	3,185 -	3,600 -	3,500 -
05-430-720-0010-5355	Mn Dept of Human Services MFIP	58,187 -	73,542 -	60,000 -
05-430-720-0010-6009	Mfip Adm.	31,354	29,098	31,000
05-430-720-3010-6020	Information-Referral Technical Service	0	0	1,000
05-430-720-3010-6299	Information - Referral Technical Service	0	0	0
05-430-720-3110-6020	Basic Sliding Fee Non-Afdc Cc	34,538	37,749	35,000
05-430-720-3370-6009	Mfip Emp & Tng. Program	365,670	346,054	371,518
05-430-720-3371-6009	Mfip Support/Dwp	21,847	12,810	25,000
05-430-720-3372-6009	MFIP Innovations	0	0	0
	AFDC Child Care: Stride			
05-430-721-0000-5355	Mn Dept of Human Services MFIP CC Admin	3,620 -	4,962 -	6,000 -
05-430-721-0000-5459	MFIP CC Block Grnt CFDA 93575	3,767 -	5,167 -	3,400 -
05-430-721-3120-6028	Trans. Yr. Former Afdc Basic:Fam. Dc Prov	10,436 -	6,936 -	0
	AFDC Child Care : Nonmandatory			
05-430-722-3120-6020	Payments For Recipients	0 -	0 -	0
	Child Protection: Child Care			
05-430-726-3140-6077	Iv-E Foster Care Child Care	12,566	24,736	25,375
05-430-726-3140-6717	Txx Pos:Child Care:Protection	7,833	0	9,000
	Chemical Dependency			
05-430-730-0010-5355	Mn Dept of Human Services CDT Fund Adm	28,070 -	21,449 -	22,638 -
05-430-730-0010-5801	Other Income	0	0	0 -
05-430-730-1090-5505	Fee, Rule 25 Assmt	1,088 -	1,188 -	1,200
05-430-730-1420-5505	Fee, Detox CD	33,502 -	21,723 -	36,067 -
05-430-730-3170-6727	Txx Pos: Detoxification Transportation	0	0	0
05-430-730-3590-6727	Txx Pos: Consolidated	217,248	177,696	180,000
05-430-730-3710-6727	Txx Pos: Detox (Cat I Cd)	62,078	49,625	60,000
	Mental Health Clerical & Support		0	0
05-430-732-0010-6102	Regular Salaries	5,588	9,172	0
05-430-732-0010-6131	Reimbursed Expenses	0	4	0
05-430-732-0010-6133	Reimbursed Mileage	0	23	0
05-430-732-0010-6153	Health Insurance - Employees	3,117	4,906	0
05-430-732-0010-6154	Life Insurance - Employees	5	6	10
05-430-732-0010-6155	Administrative Fee - Flex Plan	3	0	0
05-430-732-0010-6161	P E R A	419	688	900
05-430-732-0010-6171	F I C A	249	373	500
05-430-732-0010-6174	Medicare	58	87	100
05-430-732-0010-6184	Veba Savings	1,111	1,667	0
	Consolidated Chemical Dependency Treatment			
05-430-735-0010-5473	Rule 25 ADM SSTS MA CFDA 93.778	58,982 -	54,930 -	56,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Mental Health Program			
05-430-740-0010-5355	Mn Dept of Human Services Adlt MH R78	49,221 -	49,221 -	49,221 -
05-430-740-0010-5505	Fee, MH	600 -	600 -	600 -
05-430-740-0050-6050	Child Outpatient Diagnostic Asmt/PsychTest	3,636	0	0
05-430-740-2530-6050	Txx Purchase Of Service	0	0	0
05-430-740-3050-6050	CMH Outpatient Diagnostis Assessment	14,615	4,500	10,000
05-430-740-3080-6703	Txx Pos:Counseling Services	132	0	0
05-430-740-3160-6723	Txx Pos:Transportation	2,310	3,141	2,600
05-430-740-3300-6051	Nurturing Program:Other Fam. Css (Fcsss)	0	100	0
05-430-740-3464-6020	Payments For Recipients (Armhs)	17,408	8,798	10,000
05-430-740-3680-6707	Txx Pos:Day Treatment (Mi) Rule 14	0	0	0
05-430-740-3681-6707	Txx Pos:Day Treatment (Mi)	0	0	0
05-430-740-3720-6093	Medical Trmt.-Mental Health Commitment	85,814	27,389	30,000
05-430-740-3730-6056	Acute Care Hosp. Inpt. - Mh Crisis Shtr.	17,187	0	10,000
05-430-740-3890-6722	Txx Pos:Respite Care	0	0	0
	Rule 5 Title IV-E			
05-430-745-0010-5465	Rule 5 IV-E FC CFDA 93.658	15,139 -	1,532 -	10,000 -
05-430-745-1650-5252	IGR-Reim. for Service MA MN Child Rule 5	21,077 -	47,237 -	37,856 -
05-430-745-3830-6077	Iv-E Rule-5 Care	28,747	0	30,000
	Rule 5 Non IV-E			
05-430-746-3830-6705	Txx Pos:Facilities For Emot Hdcp. Chdn	226,779	241,057	240,000
05-430-746-3831-6704	Txx Rule 5 Court Services	47,277	4,326	10,000
	Developmental Disabilities			
05-430-750-0000-5355	Mn Dept of Human Services SILS	264,049 -	255,081 -	260,000 -
05-430-750-0000-5501	Fee, For Services	0	0	0 -
05-430-750-0330-5355	Mn DHS CCSA Blk Grant	0 -	0 -	0
05-430-750-3160-6723	Txx Pos:Transportation	4,513	3,918	4,500
05-430-750-3310-5355	Mn Dept of Human Service FamSupptGrant	38,080 -	39,033 -	30,570 -
05-430-750-3310-6724	Txx Pos:In-Home Support Service (Mr)	0	0	0
05-430-750-3340-6073	Sils - Semi-Independent Living-Mr	369,389	346,094	325,000
05-430-750-3350-6041	Care Of Dd Children-Family Subsidy Stat	30,570	32,209	30,570
05-430-750-3380-6711	Txx Pos:Work Activity	56,428	54,960	55,945
05-430-750-3380-6712	Txx Pos:Sheltered Employment	8,116	8,433	9,000
05-430-750-3650-6704	Txx Pos:Child Foster Care Service	0	0	0
05-430-750-3660-6708	Txx Pos:Comm. Based Empl.:Dd	3,534	3,789	4,000
05-430-750-3890-6722	Txx Pos:Respite Care	646	0	500
05-430-750-3930-6701	Non Wav Case Management Over 21	3,809	5,258	4,000
05-430-750-3950-6050	Txx Purchase Of Guardian Services Dd	13,796	20,510	15,500
	MR Waiver			
05-430-752-0000-5252	IGR-Reim. for Service - HS DD MR/RC Fed	57,652 -	68,646 -	66,569 -
05-430-752-0000-5531	Fee, Mr Waivered Services County Share	1,464 -	115 -	0 -
05-430-752-0010-5252	IGR-Reim. HS DD MR/RC Fed	0 -	5,258 -	0 -
05-430-752-0010-5355	Mn DHS DD MR/RC state	57,650 -	63,377 -	66,569 -
05-430-752-3410-6094	Mr Waiver:Adaptive Aids Or Special Equip	538	0	700
05-430-752-3890-6094	Mr Waiver:Respite Care	0	0	0
05-430-752-3910-6094	Mr Waiver - Rule 185 Case Mgmt.	0	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
430	Individual And Family Social Services (Cont.)			
	Adult Services			
05-430-760-0000-5252	IGR CAC Bi Alternative Care	1,909 -	2,411 -	2,500 -
05-430-760-0000-5355	Mn DHS Alternative Care	0 -	0	0 -
05-430-760-0010-5252	IGR-Reim.VA/DD TCM Adult Soc Ser Client	44,695 -	26,597 -	45,254 -
05-430-760-0010-5355	Mn DHS CAC/TBI	1,908 -	2,410 -	2,500 -
05-430-760-0010-5505	Fee, Contract Processing	0 -	0	0 -
05-430-760-2201-5355	Mn DHS LTSS.SSTS	291,545 -	295,663 -	326,000 -
05-430-760-2201-5473	MA LTSS.SSTS CFDA 93.778	304,638 -	350,729 -	464,000 -
05-430-760-3050-6279	Contracted Services Pre Admin Screening	141	0	0
05-430-760-3160-6723	Txx Pos:Transportation	11,944	10,729	12,506
05-430-760-3270-6050	Assisted Living	4,000	0	0
05-430-760-3370-6050	Txx Pos: Employability:Adult	0	0	0
05-430-760-3380-6711	Txx Pos:Work Activity	24,475	22,798	25,000
05-430-760-3380-6712	Txx Pos:Sheltered Employment	2,138	3,300	3,600
05-430-760-3410-6050	Txx Pos: Adaptive Aids Or Sp. Equip.	3,213	296	500
05-430-760-3440-6050	Txx Purchase Of Service-Housing	3,000	0	3,000
05-430-760-3480-6050	Txx Purchase Of Guardian Services Adult	63,077	57,360	52,000
05-430-760-3550-6703	Txx Pos:Counseling Services - Adult	0	0	0
05-430-760-3810-6050	Txx Pos: Adult Foster Care	0	0	0
05-430-760-3910-5252	IGR Cadi Adult	17,405 -	9,764 -	12,110 -
05-430-760-3910-5355	Mn DHS CADI Adult	17,404 -	9,763 -	12,109 -
05-430-760-6050-5505	Fee, PAS	0 -	0	0
	CADI Adult			
05-430-762-3160-6094	Cac Transp	1,044	780	1,000
05-430-762-3280-6094	Home Delivered Meals	2,000	0	1,000
05-430-762-3410-6075	Adaptive Aids Or Special Equip.-Adult	0	0	0
05-430-762-3450-6094	MR Waiver Tbi	455	0	0
	Revenue	3,304,743 -	3,121,119 -	3,524,467 -
	Expend.	5,896,386	5,746,281	6,234,123
	Net	2,591,643	2,625,162	2,709,656

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
480	Mental Health Administration			
	Family Based Services			
05-480-000-0010-6161	Pera	0	0	0
05-480-718-0000-5505	Fee, Ins pays MH TCM child	81,201 -	55,329 -	48,900 -
05-480-718-0010-5252	IGR MH TCM Child	92,966 -	81,741 -	88,148 -
05-480-718-0010-5355	Mn DHS Respite Grant CMH Initiative	13,305 -	3,417 -	13,306 -
05-480-718-0010-5505	Fee Options School	70,000 -	71,000 -	71,000 -
05-480-718-0010-6102	Full Time Employee	583,257	610,599	664,230
05-480-718-0010-6105	Part Time Salaries	0	0	0
05-480-718-0010-6131	Reimbursed Expenses	0	6,140	0
05-480-718-0010-6153	Employee Group Insurance	75,174	81,552	81,552
05-480-718-0010-6154	Life Insurance - Employees	205	205	250
05-480-718-0010-6155	Administrative Fee - Flex Plan	152	0	0
05-480-718-0010-6161	Pera	43,774	45,723	49,817
05-480-718-0010-6171	Fica	33,882	35,605	41,182
05-480-718-0010-6174	Medicare	7,924	8,327	9,631
05-480-718-0010-6181	Deferred Comp.	7,800	11,700	5,000
05-480-718-0010-6184	Veba Savings	19,050	19,050	19,050
05-480-718-0010-6186	Health Savings Account (HSA)	14,023	15,875	15,875
05-480-718-0010-6201	Communications	0	608	500
05-480-718-0010-6241	Membership Dues And Registration Fees	225	0	300
05-480-718-0010-6264	Interpretive Services	3,938	2,858	3,000
05-480-718-0010-6274	Staff Development	3,217	849	3,200
05-480-718-0010-6279	Contracted Services	1,142	902	1,800
05-480-718-0010-6331	Travel And Expense	20,117	14,436	20,000
05-480-718-0010-6351	Other Expense	1,563	0	0
05-480-718-0010-6401	Office Supplies	6,671	313	2,600
05-480-718-0010-6699	Other Equipment	4,557	0	0
05-480-718-0011-6401	Office Supplies	1,666	1,399	3,100
05-480-718-0330-5355	Mn DHS CCSA Blk Grant	17,350 -	380,870 -	182,000 -
05-480-718-3620-6279	Contracted Services Svcsdist241/Pub Hlth	34,080	34,080	34,080

2019 FREEBORN COUNTY BUDGET

Account Number	Account Description	2017 Actual	2018 Actual	2019 Budget
480	Mental Health Administration (Cont.)			
	Mental Health Program 13.992			
05-480-727-0010-5489	SS - Disability insurance CFDA 96.001	0 -	400 -	0 -
05-480-727-0000-5505	Fee Medicare	30,878 -	49,928 -	46,000 -
05-480-727-0010-5252	IGR reimbursement for MH reports	924 -	711 -	950 -
05-480-727-0010-5501	Fee, For Services	0 -	0 -	1,000 -
05-480-727-0010-5505	Fee,VA,Various Reports, Misc	0 -	0 -	0 -
05-480-727-0010-5752	M H Donations	44 -	0 -	0 -
05-480-727-0010-5801	Other Income	8,500 -	8,500 -	8,500 -
05-480-727-0010-5805	Misc Health	0 -	0 -	8,500 -
05-480-727-0010-6090	Contracted services for clients	4,866	133	0
05-480-727-0010-6102	Full-Time Employees	558,737	521,474	597,867
05-480-727-0010-6131	Reimbursed Expenses	0	5,135	0
05-480-727-0010-6133	Reimbursed Mileage	0	0	0
05-480-727-0010-6153	Employee Group Insurance	32,007	32,714	38,133
05-480-727-0010-6154	Life Insurance - Employees	184	169	300
05-480-727-0010-6155	Administrative Fee - Flex Plan	143	0	0
05-480-727-0010-6161	Pera	41,864	38,119	44,840
05-480-727-0010-6171	Fica	34,282	31,918	37,068
05-480-727-0010-6174	Medicare	8,017	7,465	8,669
05-480-727-0010-6181	Deferred Comp.	5,900	2,600	1,100
05-480-727-0010-6184	Veba Savings	11,377	1,521	4,762
05-480-727-0010-6186	Health Savings Account (HSA)	0	6,350	6,350
05-480-727-0010-6201	Communications	10,197	9,651	9,000
05-480-727-0010-6242	Advertising	2,130	0	1,125
05-480-727-0010-6274	Staff Development	4,379	5,379	5,000
05-480-727-0010-6279	Contracted Services-Mental Health	1,013	617	1,000
05-480-727-0010-6299	Other Professional And Technical Service	25,340	24,051	25,340
05-480-727-0010-6331	Travel And Expense	26,157	27,722	27,000
05-480-727-0010-6332	Advisory Committee Expense	569	288	500
05-480-727-0010-6351	Other Expense	1,796	1,662	1,800
05-480-727-0010-6401	Office Supplies	911	290	1,100
05-480-727-0010-6699	Equipment	20,027	1,831	5,000
05-480-727-0400-5505	Fee, MA	33,167 -	36,224 -	29,000 -
05-480-727-1170-5505	Fee, Private Pay	18,398 -	21,958 -	22,000 -
05-480-727-3180-5505	Fee, Insurance	151,837 -	211,792 -	183,000 -
	Mental Health Clerical & Support			
05-480-732-0010-6102	Full-Time Employees	141,856	135,297	133,711
05-480-732-0010-6131	Reimbursed Expenses	0	101	0
05-480-732-0010-6133	Reimbursed Mileage	0	65	0
05-480-732-0010-6153	Employee Group Insurance	7,509	6,462	4,602
05-480-732-0010-6154	Life Insurance - Employees	83	80	100
05-480-732-0010-6155	Administrative Fee - Flex Plan	48	0	0
05-480-732-0010-6161	Pera	10,279	10,117	10,028
05-480-732-0010-6171	Fica	8,171	8,275	8,290
05-480-732-0010-6174	Medicare	1,911	1,935	1,939
05-480-732-0010-6184	Veba Savings	4,286	65	3,175
05-480-732-0010-6331	Travel And Expenses	293	0	0
	Mental Health Program			
05-480-740-0000-5355	Mn DHS Child MH Comb	42,780 -	43,895 -	26,610 -
05-480-740-0012-5355	Mn DHS AMH Initiative Grant	407,651 -	427,695 -	405,100 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
480	Mental Health Administration (Cont.) Community Support Program			
05-480-767-0000-6020	Payments For Flex Fund MH	11,245	13,239	8,000
05-480-767-0010-5252	IGR-Reim. MH-TCM Adults Federal	91,851 -	62,766 -	68,000 -
05-480-767-0010-5505	Fee, Ins reimburses Adult TCM	81,161 -	68,255 -	55,000 -
05-480-767-0010-5805	Misc Flex Funds	8,675 -	15,100 -	8,000 -
05-480-767-0010-6020	CMH Respite Grant	13,457	15,580	13,306
05-480-767-0010-6090	AMH Initiative Grant	495,926	507,872	500,000
	Revenue	1,150,688 -	1,539,581 -	1,265,014 -
	Expend.	2,347,377	2,308,398	2,454,272
	Net	1,196,689	768,817	1,189,258

481	Victims Crisis Center Administration Victims Crisis Center			
05-481-729-0010-5281	Local Grants	0	0	17,000 -
05-481-729-0010-5299	Local Grants	19,552 -	338 -	0
05-481-729-0010-5307	MN DPS P07 Emergency Grant	0 -	0 -	42,468 -
05-481-729-0010-5416	Crime Victim Asst. Grant CFDA 16.575	0 -	0 -	112,000 -
05-481-729-0010-5602	Fines & Forfeitures Public Safety	0 -	0 -	1,768 -
05-481-729-0010-5752	Gifts Public Safety Restricted	669 -	1,390 -	0
05-481-729-0010-6102	Full-Time Employees	103,154	153,293	181,076
05-481-729-0010-6105	Part Time Salaries	0	0	0
05-481-729-0010-6131	Reimbursed Expenses	0	160	0
05-481-729-0010-6153	Employee Group Insurance	16,637	25,977	27,894
05-481-729-0010-6154	Life Insurance - Employees	40	65	100
05-481-729-0010-6155	Administrative Fee - Flex Plan	38	0	0
05-481-729-0010-6161	Pera	7,740	11,493	13,581
05-481-729-0010-6171	Fica	5,870	8,832	11,227
05-481-729-0010-6174	Medicare	1,373	2,066	2,626
05-481-729-0010-6181	Deferred Comp.	900	2,500	600
05-481-729-0010-6184	Veba Savings	7,938	11,377	12,700
05-481-729-0010-6201	Communications	1,205	425	700
05-481-729-0010-6241	Membership Dues And Registration Fees	775	0	0
05-481-729-0010-6274	Staff Development	544	1,237	750
05-481-729-0010-6275	Client Emergency Expenditures	7,451	4,280	0
05-481-729-0010-6299	Other Professional And Technical Service	3,177	972	3,177
05-481-729-0010-6331	Travel And Expense	1,730	2,955	1,700
05-481-729-0010-6339	Travel Expense:Hrsa Mdh	0	0	0
05-481-729-0010-6351	Other Expense	793	2,204	2,000
05-481-729-0010-6401	Office Supplies	33	1,293	1,400
05-481-729-0010-6407	Resource Program Supplies Child Advoc	797	2,636	1,500
05-481-729-0010-6699	Equipment	720	106	200
05-481-729-0013-6201	Communications	0	440	400
05-481-729-0013-6351	Other Expense	357	1,212	1,500
05-481-729-0015-6802	Payments Funded By Donations	268	0	500
05-481-729-0016-6351	Other Expense	349	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
481	Victims Crisis Center Administration (Cont.)			
	Program for Victims of Sexual Assault			
05-481-736-0010-5307	MN Dept. of Public Safety P07	14,156 -	12,561 -	0 -
05-481-736-0010-5416	Crime Victim Asst. Grant CFDA 16.575	34,020 -	37,453 -	0 -
05-481-736-0010-5602	Fines & Forfeitures Public Safety	752 -	831 -	0 -
05-481-736-0010-6102	Full-Time Empl.	27,431	2,031	0
05-481-736-0010-6105	Part Time Salaries	0	0	0
05-481-736-0010-6153	Employee Group Insurance	0	0	0
05-481-736-0010-6154	Life Insurance - Employees	9	0	0
05-481-736-0010-6155	Administrative Fee - Flex Plan	7	0	0
05-481-736-0010-6161	Pera	2,031	151	2,300
05-481-736-0010-6171	Fica	1,773	125	2,000
05-481-736-0010-6174	Medicare	415	29	450
05-481-736-0010-6181	Deferred Comp	324	0	250
05-481-736-0010-6184	Veba Savings	0	0	0
05-481-736-0010-6241	Membership Dues And Registration Fees	47	0	0
05-481-736-0010-6274	Staff Development	0	0	0
05-481-736-0010-6279	Contracted Services	0	0	0
05-481-736-0010-6299	Other Professional And Technical Service	0	350	350
05-481-736-0010-6331	Travel And Expense	35	0	0
05-481-736-0010-6351	Other Expense	24	0	0
05-481-736-0010-6401	Office Supplies	0	0	0
05-481-736-0010-6407	Program Supplies Sexual Assault	0	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
481	Victims Crisis Center Administration (Cont.)			
	Crime Victims Grant			
05-481-737-0010-5307	MN Dept. of Public Safety P07	14,156 -	12,561 -	0 -
05-481-737-0010-5416	Crime Victim Asst. Grant CFDA 16.575	34,020 -	37,453 -	0 -
05-481-737-0010-5602	Fines & forfeitures Public Safety	450 -	831 -	0 -
05-481-737-0010-6102	Full-Time Empl.	23,318	748	0
05-481-737-0010-6131	Reimbursed Expenses	0	3	0
05-481-737-0010-6133	Reimbursed Mileage	0	16	0
05-481-737-0010-6153	Employee Group Insurance	3,340	0	18,700
05-481-737-0010-6154	Life Insurance - Employees	10	0	0
05-481-737-0010-6155	Administrative Fee - Flex Plan	10	0	0
05-481-737-0010-6161	Pera	1,814	55	1,300
05-481-737-0010-6171	Fica	1,495	46	1,100
05-481-737-0010-6174	Medicare	350	11	250
05-481-737-0010-6181	Deferred Comp	258	0	120
05-481-737-0010-6184	Veba Savings	1,191	0	6,400
05-481-737-0010-6241	Membership Dues And Registration Fees	45	0	100
05-481-737-0010-6331	Travel And Expenses	19	0	0
05-481-737-0010-6351	Other Expense	96	0	0
05-481-737-0010-6407	Program Supplies Gen Crime	525	0	0
05-481-737-0011-6102	Full-Time Employees	7,741	6,552	0
05-481-737-0011-6153	Employee Group Insurance	1,113	3,505	0
05-481-737-0011-6154	Life Insurance - Employees	1	4	0
05-481-737-0011-6161	Pera	438	491	280
05-481-737-0011-6171	Fica	329	266	180
05-481-737-0011-6174	Medicare	78	62	850
05-481-737-0011-6184	Veba Savings	397	1,191	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
481	Victims Crisis Center Administration (Cont.)			
	DOC: B.W.			
05-481-739-0010-5307	MN Dept. of Public Safety P07	14,157 -	12,562 -	0 -
05-481-739-0010-5416	Administrative Fee - Flex Plan	34,020 -	37,452 -	0 -
05-481-739-0010-5602	Fines & Forfeitures Public Safety	1,202 -	1,663 -	0 -
05-481-739-0010-6102	Full-Time Emp.	26,466	1,491	0
05-481-739-0010-6131	Reimbursed Expenses	0	0	0
05-481-739-0010-6153	Employee Group Insurance	0	0	0
05-481-739-0010-6154	Life Insurance - Employees	8	0	0
05-481-739-0010-6155	Administrative Fee - Flex Plan	7	0	0
05-481-739-0010-6161	Pera	1,927	110	2,200
05-481-739-0010-6171	Fica	1,686	92	1,800
05-481-739-0010-6174	Medicare	394	22	450
05-481-739-0010-6181	Deferred Comp	318	0	250
05-481-739-0010-6184	Veba Savings	0	0	0
05-481-739-0010-6241	Membership Dues And Registration Fees	45	0	0
05-481-739-0010-6279	Contracted Services	45	0	0
05-481-739-0010-6331	Travel And Expenses	19	0	0
05-481-739-0010-6351	Other Expense	23	0	0
05-481-739-0010-6401	Office Supplies	0	0	0
05-481-739-0010-6407	Program Supplies Battered Women	0	0	0
05-481-739-0010-6699	Other Equip.	0	0	2,000
05-481-739-0200-6802	Other Expenses B/W Retreat	86	175	250
	Revenue	167,154 -	156,388 -	173,236 -
	Expend.	267,577	249,756	305,211
	Net	100,423	93,368	131,975

FUND 05	Total Human Services Fund			
	Revenue	11,634,852 -	11,831,007 -	12,160,419 -
	Expend.	12,494,385	11,559,612	12,160,419
	Net	859,533	271,395 -	0

Table of Contents

Section 4 – Public Health - 06

◆ Department:	Page:
◆ General	58
◆ Family Health	58
◆ Women-Infants-Children	59
◆ Disease Prevention	60
◆ Maternal Health	61
◆ Health Promotion	61
◆ Long Term Care	62
◆ Child & Teen Checkups	63
◆ Healthy Families	64
◆ Admin & Support	65
◆ Ship Grant	66
◆ Bioterrorism	67

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
PUBLIC HEALTH FUND				
000	County Wide			
06-000-000-0000-5001	Current Real Estate Taxes	618,582 -	780,530 -	449,426 -
06-000-000-0000-5003	Delinquent Real Estate Taxes	4,036 -	6,700 -	0 -
06-000-000-0000-5004	Current Mobile Home Tax	371 -	395 -	0 -
06-000-000-0000-5005	Delinquent Mobile Home Taxes	50 -	54 -	0 -
	Revenue	623,039 -	787,679 -	449,426 -
	Expend.	0	0 -	0
	Net	623,039 -	787,679 -	449,426 -
451	Family Health			
06-451-000-0000-5252	IGR - Reim. for Services - Human Services	5,334 -	4,072 -	3,500 -
06-451-000-0000-5253	IGR - Reim. for Services - Health	0 -	0 -	0 -
06-451-000-0000-5312	MN Dept of Public Health H12	145,085 -	145,172 -	145,000 -
06-451-000-0000-5355	Mn Dept of Human Services H55	4,922 -	3,950 -	3,500 -
06-451-000-0000-5442	Sp. Educ. Grnt. for Infants CFDA 84.181	1,933 -	2,098 -	1,900 -
06-451-000-0000-5452	CDC and Prev. CFDA 93.283	625 -	1,125 -	1,000 -
06-451-000-0000-5479	Uni. Newborn Hearing Scr. CFDA 93.251	225 -	300 -	225 -
06-451-000-0000-5501	Fee, For Services	75 -	175 -	0 -
06-451-000-0000-5514	Fee, Ecs School Districts (Pss)	2,543 -	8,597 -	2,500 -
06-451-000-0000-5522	Fee, Medicaid	22,486 -	20,218 -	20,000 -
06-451-000-0000-5524	Fee, Insurance	568 -	746 -	1,000 -
06-451-000-0000-5533	Fee, School Districts	3,332 -	1,938 -	5,000 -
06-451-000-0000-5751	Donations	0 -	0 -	0 -
06-451-000-0000-5851	Refunds And Reimbursements	6,736 -	10,795 -	0 -
06-451-000-0000-6102	Regular Salaries	142,446	126,508	143,014
06-451-000-0000-6131	Reimbursed Expenses	0	448	500
06-451-000-0000-6133	Reimbursed Mileage	2,370	2,720	2,000
06-451-000-0000-6153	Health Insurance - Employees	1,978	3,130	2,761
06-451-000-0000-6154	Life Insurance - Employees	47	42	118
06-451-000-0000-6155	Administrative Fee - Flex Plan	19	0	0
06-451-000-0000-6161	P E R A	10,661	9,476	10,726
06-451-000-0000-6171	Social Security	8,680	7,763	8,867
06-451-000-0000-6174	Medicare	2,030	1,816	2,074
06-451-000-0000-6181	Deferred Compensation Match	883	560	1,000
06-451-000-0000-6184	Veba Savings	926	4,127	1,905
06-451-000-0000-6201	Communications	0	175	420
06-451-000-0000-6241	Membership Dues And Registration Fees	100	75	100
06-451-000-0000-6243	Books And Subscriptions	199	0	100
06-451-000-0000-6264	Interpretur Fees	760	23	500
06-451-000-0000-6272	Professional Services	0	0	0
06-451-000-0000-6302	Miscellaneous Repairs	224	275	300
06-451-000-0000-6330	Work Related Schooling	1,420	993	500
06-451-000-0000-6331	Travel And Expenses	1,434	124	1,500
06-451-000-0000-6351	Miscellaneous	434	245	500
06-451-000-0000-6401	Office Supplies	0	0	0
06-451-000-0000-6432	Public Health Supplies	164	84	200
	Revenue	193,864 -	199,186 -	183,625 -
	Expend.	174,775	158,584	177,085
	Net	19,089 -	40,602 -	6,540

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
452	Women-Infants-Children			
06-452-000-0000-5404	WIC Farmers Market CFDA 10.572	502 -	501 -	700 -
06-452-000-0000-5405	WIC CFDA 10.557	217,442 -	266,478 -	230,000 -
06-452-000-0000-5413	Wic Grants to State CFDA #10.578	0 -	0 -	7,000 -
06-452-000-0000-6102	Regular Salaries	144,872	114,689	135,093
06-452-000-0000-6105	Part Time Salaries	12,018	52,518	59,834
06-452-000-0000-6131	Reimbursed Expenses	175	147	200
06-452-000-0000-6133	Reimbursed Mileage	2,296	1,255	2,400
06-452-000-0000-6153	Health Insurance - Employees	20,635	37,706	37,840
06-452-000-0000-6154	Life Insurance - Employees	53	71	0
06-452-000-0000-6155	Administrative Fee - Flex Plan	38	0	0
06-452-000-0000-6161	P E R A	11,520	12,018	14,144
06-452-000-0000-6171	Social Security	8,628	9,316	12,085
06-452-000-0000-6174	Medicare	2,018	2,179	2,826
06-452-000-0000-6181	Deferred Compensation Match	990	1,476	0
06-452-000-0000-6184	Veba Savings	476	2,764	318
06-452-000-0000-6186	Health Savings Account (HSA)	29,653	12,700	12,700
06-452-000-0000-6201	Communications	0	1,036	2,475
06-452-000-0000-6241	Membership Dues And Registration Fees	0	50	0
06-452-000-0000-6242	Advertising And Publications	349	1,375	800
06-452-000-0000-6243	Books And Subscriptions	0	45	100
06-452-000-0000-6264	Interpretur Fees	0	0	0
06-452-000-0000-6272	Professional Services	632	40	250
06-452-000-0000-6330	Work Related Schooling	90	480	150
06-452-000-0000-6331	Travel And Expenses	2,404	580	2,500
06-452-000-0000-6351	Miscellaneous	14,061	1,146	0
06-452-000-0000-6401	Office Supplies	147	165	2,000
06-452-000-0000-6432	Public Health Supplies	9,295	699	5,600
06-452-000-0000-6607	WIC Area update tied to CFDA #10.578	0	0	7,000
	Revenue	217,944 -	266,979 -	237,700 -
	Expend.	260,350	252,455	298,315
	Net	42,406	14,524 -	60,615

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
453	Disease Prevention			
06-453-000-0000-5312	MN Dept of Public Health H12	1,261 -	0 -	0 -
06-453-000-0000-5451	Immunization Grants CFDA 93.268	150 -	0 -	0 -
06-453-000-0000-5520	Fee, Private Pay	6,110 -	10,292 -	8,000 -
06-453-000-0000-5521	Fee, Medicare	8,972 -	6,035 -	6,000 -
06-453-000-0000-5538	Fee, Private Pay Immunizations	710 -	473 -	300 -
06-453-000-0000-5539	Fee, Ma Immunizations	1,363 -	566 -	300 -
06-453-000-0000-5851	Refunds and Reimbursements	1,118 -	356 -	0 -
06-453-000-0000-6102	Regular Salaries	6,494	11,872	13,453
06-453-000-0000-6131	Reimbursed Expenses	55	307	100
06-453-000-0000-6133	Reimbursed Mileage	1,122	849	1,000
06-453-000-0000-6153	Health Insurance - Employees	891	7	0
06-453-000-0000-6154	Life Insurance - Employees	2	3	0
06-453-000-0000-6161	P E R A	487	884	1,009
06-453-000-0000-6171	Social Security	374	742	834
06-453-000-0000-6174	Medicare	87	174	195
06-453-000-0000-6181	Deferred Compensation Match	120	189	0
06-453-000-0000-6184	Veba Savings	318	1,693	0
06-453-000-0000-6242	Advertising And Publications	919	506	750
06-453-000-0000-6243	Books And Subscriptions	58	0	0
06-453-000-0000-6264	Interpretur Fees	1,635	633	1,000
06-453-000-0000-6272	Professional Services	0	1,032	0
06-453-000-0000-6302	Miscellaneous Repairs	107	981	0
06-453-000-0000-6330	Work Related Schooling	150	125	500
06-453-000-0000-6331	Travel And Expenses	120	544	200
06-453-000-0000-6351	Miscellaneous	170	0	0
06-453-000-0000-6401	Office Supplies	177	0	100
06-453-000-0000-6432	Public Health Supplies	298	408	500
06-453-000-0000-6433	Biologicals	13,450	16,146	15,000
	Revenue	19,684 -	17,722 -	14,600 -
	Expend.	27,034	37,095	34,641
	Net	7,350	19,373	20,041

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
454	Maternal Health			
06-454-000-0000-5252	IGR - Reim. for Services - Human Services	1,309 -	1,829 -	1,500 -
06-454-000-0000-5253	IGR - Reim. for Services - Health	0 -	0 -	0 -
06-454-000-0000-5355	Mn Dept of Human Services H55	1,240 -	1,757 -	1,500 -
06-454-000-0000-5477	Maternal and Child Health CFDA 93.994	49,346 -	38,289 -	36,000 -
06-454-000-0000-5522	Fee, Medicaid	13,230 -	8,445 -	7,000 -
06-454-000-0000-6102	Regular Salaries	162,844	90,873	97,186
06-454-000-0000-6131	Reimbursed Expenses	0	17	100
06-454-000-0000-6133	Reimbursed Mileage	1,276	512	900
06-454-000-0000-6153	Health Insurance - Employees	11,216	8,588	6,903
06-454-000-0000-6154	Life Insurance - Employees	63	36	35
06-454-000-0000-6155	Administrative Fee - Flex Plan	38	0	0
06-454-000-0000-6161	P E R A	12,191	6,803	7,289
06-454-000-0000-6171	Social Security	9,253	5,354	6,026
06-454-000-0000-6174	Medicare	2,164	1,252	1,409
06-454-000-0000-6181	Deferred Compensation Match	463	13	1,300
06-454-000-0000-6184	Veba Savings	10,914	7,706	4,763
06-454-000-0000-6186	Health Savings Account (HSA)	13,261	0	0
06-454-000-0000-6201	Communications	3,739	2,456	2,500
06-454-000-0000-6242	Advertising And Publications	0	0	0
06-454-000-0000-6243	Books And Subscriptions	0	0	100
06-454-000-0000-6264	Interpretur Fees	12,219	1,852	1,500
06-454-000-0000-6330	Work Related Schooling	0	14	600
06-454-000-0000-6331	Travel And Expenses	355	0	0
06-454-000-0000-6351	Miscellaneous	181	113	100
06-454-000-0000-6401	Office Supplies	0	21	100
06-454-000-0000-6432	Public Health Supplies	933	34	1,200
	Revenue	65,125 -	50,320 -	46,000 -
	Expend.	241,110	125,644	132,011
	Net	175,985	75,324	86,011
455	Health Promotion			
06-455-000-0000-5280	*** Local Grants And Contributions ***	26,605 -	20,140 -	3,000 -
06-455-000-0000-5301	State, Grants	0	0 -	0 -
06-455-000-0000-5501	Fee, For Services	0 -	0 -	0 -
06-455-000-0000-5751	Donations	0 -	0 -	0 -
06-455-000-0000-6102	Regular Salaries	0	0	0
06-455-000-0000-6131	Reimbursed Expenses	0	6	0
06-455-000-0000-6133	Reimbursed Mileage	412	147	100
06-455-000-0000-6154	Life Insurance - Employees	0	0	0
06-455-000-0000-6161	P E R A	0	0	0
06-455-000-0000-6171	Social Security	0	0	0
06-455-000-0000-6174	Medicare	0	0	0
06-455-000-0000-6181	Deferred Compensation Match	0	0	0
06-455-000-0000-6241	Membership Dues And Registration Fees	0	0	0
06-455-000-0000-6330	Work Related Schooling	380	0	0
06-455-000-0000-6331	Travel And Expenses	348	0	0
06-455-000-0000-6351	Miscellaneous	30,008	173	0
06-455-000-0000-6401	Office Supplies	193	0	2,900
06-455-000-0000-6432	Public Health Supplies	143	1,520	0
	Revenue	26,605 -	20,140 -	3,000 -
	Expend.	31,484	1,846	3,000
	Net	4,879	18,294 -	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
457	Long Term Care			
06-457-000-0000-5252	IGR - Reim. for Services - Human Services	138,445 -	168,315 -	200,000 -
06-457-000-0000-5253	IGR - Reim. for Services - Health	0 -	0 -	0 -
06-457-000-0000-5355	Mn Dept of Human Services H55	362,397 -	393,475 -	450,000 -
06-457-000-0000-5374	Moving Home	0 -	0 -	0 -
06-457-000-0000-5474	Money Follows the Person CFDA #93.791	0 -	0 -	0 -
06-457-000-0000-5520	Fee, Private Pay	9,397 -	8,114 -	10,000 -
06-457-000-0000-5521	Fee, Medicare	0 -	0 -	0 -
06-457-000-0000-5522	Fee, Medicaid	1,655 -	9,224 -	10,000 -
06-457-000-0000-5527	Fee, Cadi	0 -	0 -	0 -
06-457-000-0000-5528	Fee, Elderly Waiver (Ew)	0 -	0 -	0 -
06-457-000-0000-5530	Fee, Alternate Care (180 Day)	0 -	0 -	0 -
06-457-000-0000-5535	Fee, Pas	0	0	0 -
06-457-000-0000-5801	MCO Care Coordination	256,660 -	309,056 -	350,000 -
06-457-000-0000-5851	Refunds and Reimbursements	0	0	0 -
06-457-000-0000-5869	South County Reimbursement	0 -	0	0 -
06-457-000-0000-6102	Regular Salaries	502,457	562,820	688,334
06-457-000-0000-6105	Part Time Salaries	0	27,149	0
06-457-000-0000-6131	Reimbursed Expenses	132	251	300
06-457-000-0000-6133	Reimbursed Mileage	6,184	5,787	7,000
06-457-000-0000-6153	Health Insurance - Employees	39,237	80,651	79,140
06-457-000-0000-6154	Life Insurance - Employees	203	233	194
06-457-000-0000-6155	Administrative Fee - Flex Plan	152	0	0
06-457-000-0000-6161	P E R A	36,897	44,131	51,625
06-457-000-0000-6171	Social Security	29,261	34,476	42,677
06-457-000-0000-6174	Medicare	6,843	8,063	9,981
06-457-000-0000-6181	Deferred Compensation Match	3,050	5,200	5,800
06-457-000-0000-6184	Veba Savings	17,754	25,361	28,575
06-457-000-0000-6186	Health Savings Account (HSA)	45,853	12,700	9,525
06-457-000-0000-6201	Communications	0	3,644	11,000
06-457-000-0000-6242	Advertising And Publications	543	762	800
06-457-000-0000-6243	Books And Subscriptions	0	0	0
06-457-000-0000-6264	Interpretur Fees	2,280	1,631	1,500
06-457-000-0000-6272	Professional Services	0	657	0
06-457-000-0000-6330	Work Related Schooling	1,040	207	1,200
06-457-000-0000-6331	Travel And Expenses	3,338	209	4,000
06-457-000-0000-6351	Miscellaneous	13,304	8,788	0
06-457-000-0000-6401	Office Supplies	0	292	700
06-457-000-0000-6432	Public Health Supplies	779	422	4,000
06-457-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	768,554 -	888,184 -	1,020,000 -
	Expend.	709,307	823,434	946,351
	Net	59,247 -	64,750 -	73,649 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
458	Child & Teen Checkups			
06-458-000-0000-5252	IGR - Reim. for Services - Human Services	48,210 -	52,250 -	56,737 -
06-458-000-0000-5253	IGR - Reim. for Services - Health	0 -	0 -	0 -
06-458-000-0000-5355	Mn Dept of Human Services H55	48,210 -	52,250 -	56,737 -
06-458-000-0000-6102	Regular Salaries	64,810	67,324	54,866
06-458-000-0000-6105	Part Time Salaries	133	0	0
06-458-000-0000-6131	Reimbursed Expenses	5	39	100
06-458-000-0000-6133	Reimbursed Mileage	126	637	1,000
06-458-000-0000-6153	Health Insurance - Employees	2,105	3,508	3,452
06-458-000-0000-6154	Life Insurance - Employees	21	23	35
06-458-000-0000-6155	Administrative Fee - Flex Plan	19	0	0
06-458-000-0000-6161	P E R A	4,848	5,046	4,115
06-458-000-0000-6171	Social Security	3,714	4,108	3,402
06-458-000-0000-6174	Medicare	869	961	796
06-458-000-0000-6181	Deferred Compensation Match	825	1,204	0
06-458-000-0000-6184	Veba Savings	2,977	2,420	2,381
06-458-000-0000-6186	Veba Savings	2,013	0	0
06-458-000-0000-6201	Communications	348	348	350
06-458-000-0000-6241	Membership Dues And Registration Fees	50	0	0
06-458-000-0000-6242	Advertising And Publications	415	320	350
06-458-000-0000-6330	Work Related Schooling	0	61	200
06-458-000-0000-6331	Travel And Expenses	29	0	200
06-458-000-0000-6351	Miscellaneous	435	375	0
06-458-000-0000-6401	Office Supplies	1,986	451	400
06-458-000-0000-6432	Public Health Supplies	4,098	3,890	4,500
	Revenue	96,470 -	104,500 -	113,474 -
	Expend.	89,776	90,715	76,147
	Net	6,694 -	13,785 -	37,327 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
460	Healthy Families			
06-460-000-0000-5252	IGR-Reim. for Service - Human Services	0 -	1,615 -	5,000 -
06-460-000-0000-5280	*** Local Grants And Contributions ***	33,060 -	24,500 -	25,000 -
06-460-000-0000-5312	MN Dept of Public Health H12	0 -	28,599 -	0 -
06-460-000-0000-5355	Mn Dept of Human Services H55	0 -	1,666 -	5,000 -
06-460-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	44,266 -	44,266 -	44,266 -
06-460-000-0000-5473	Medical Assistance Program CFDA 93.778	56,250 -	18,750 -	0 -
06-460-000-0000-5484	EBFHV CFDA #93.870	0 -	0 -	204,420 -
06-460-000-0000-5501	Fee, For Services	34,080 -	127,830 -	109,080 -
06-460-000-0000-5522	Fee, Medicaid	0 -	5,858 -	95,000 -
06-460-000-0000-5751	Donations	226 -	155 -	200 -
06-460-000-0000-6102	Regular Salaries	177,832	182,490	254,043
06-460-000-0000-6105	Part Time Salaries	4,873	19,702	55,716
06-460-000-0000-6131	Reimbursed Expenses	701	616	1,000
06-460-000-0000-6133	Reimbursed Mileage	4,793	5,582	12,600
06-460-000-0000-6153	Health Insurance - Employees	6,277	25,123	23,292
06-460-000-0000-6154	Life Insurance - Employees	83	93	0
06-460-000-0000-6161	P E R A	13,703	14,813	23,232
06-460-000-0000-6171	Social Security	11,328	12,090	19,205
06-460-000-0000-6174	Medicare	2,649	2,827	4,492
06-460-000-0000-6186	Health Savings Account (HSA)	5,555	6,350	9,525
06-460-000-0000-6201	Communications	6,267	5,598	6,000
06-460-000-0000-6241	Membership Dues And Registration Fees	0	0	800
06-460-000-0000-6242	Advertising and Publications	0	0	0
06-460-000-0000-6264	Interpretur Fees	23,789	24,992	25,000
06-460-000-0000-6272	Professional Services	618	1,142	700
06-460-000-0000-6277	Rides	18	0	100
06-460-000-0000-6330	Work Related Schooling	357	1,909	2,500
06-460-000-0000-6331	Travel And Expenses	804	1,725	1,650
06-460-000-0000-6351	Miscellaneous	76	550	0
06-460-000-0000-6401	Office Supplies	0	28	600
06-460-000-0000-6432	Public Health Supplies	569	105	1,000
	Revenue	167,882 -	234,489 -	487,966 -
	Expend.	260,292	324,485	441,455
	Net	92,410	89,996	46,511 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
461	Admin & Support			
06-461-000-0000-5301	State, Grants	0 -	0 -	0 -
06-461-000-0000-5751	Donations	0 -	0 -	0 -
06-461-000-0000-5851	Refunds And Reimbursements	50 -	325 -	0 -
06-461-000-0000-6102	Regular Salaries	218,585	238,385	272,312
06-461-000-0000-6105	Part Time Salaries	0	0	0
06-461-000-0000-6131	Reimbursed Expenses	265	1,417	2,000
06-461-000-0000-6133	Reimbursed Mileage	5,633	6,049	6,000
06-461-000-0000-6151	Life Insurance - Retirees	46	46	0
06-461-000-0000-6152	Health Insurance - Retirees	4,069	4,069	0
06-461-000-0000-6153	Health Insurance - Employees	17,690	32,496	32,496
06-461-000-0000-6154	Life Insurance - Employees	92	95	140
06-461-000-0000-6155	Administrative Fee - Flex Plan	76	0	0
06-461-000-0000-6161	P E R A	16,326	17,877	20,423
06-461-000-0000-6171	Social Security	12,502	13,690	16,883
06-461-000-0000-6173	Workers Compensation	53,266	27,341	0
06-461-000-0000-6174	Medicare	2,924	3,202	3,949
06-461-000-0000-6181	Deferred Compensation Match	960	1,514	1,300
06-461-000-0000-6184	Veba Savings	11,113	12,700	6,350
06-461-000-0000-6186	Health Savings Account (HSA)	18,143	3,175	9,525
06-461-000-0000-6201	Communications	2,653	1,578	1,500
06-461-000-0000-6241	Membership Dues And Registration Fees	1,612	2,364	2,200
06-461-000-0000-6242	Advertising And Publications	65	2,428	3,000
06-461-000-0000-6243	Books And Subscriptions	119	0	0
06-461-000-0000-6264	Interpretur Fees	0	0	0
06-461-000-0000-6272	Professional Services	4,370	5,414	0
06-461-000-0000-6301	Maintenance Contracts	41,179	25,878	42,000
06-461-000-0000-6330	Work Related Schooling	2,482	894	2,500
06-461-000-0000-6331	Travel And Expenses	3,779	3,917	4,000
06-461-000-0000-6351	Miscellaneous	1,928	470	0
06-461-000-0000-6373	Bonds And Insurance	6,636	5,972	6,700
06-461-000-0000-6401	Office Supplies	276	1,954	4,000
06-461-000-0000-6432	Public Health Supplies	1,490	359	1,500
	Revenue	50 -	325 -	0 -
	Expend.	428,279	413,284	438,778
	Net	428,229	412,959	438,778

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
462	SHIP Grant			
06-462-000-0000-5312	MN Dept of Public Health H12	145,239 -	132,869 -	160,000 -
06-462-000-0000-6102	Regular Salaries	50,866	53,261	61,287
06-462-000-0000-6131	Reimbursed Expenses	469	720	900
06-462-000-0000-6133	Reimbursed Mileage	1,384	1,828	1,400
06-462-000-0000-6153	Health Insurance - Employees	0	6,270	4,602
06-462-000-0000-6154	Life Insurance - Employees	15	23	24
06-462-000-0000-6161	P E R A	3,792	3,990	4,597
06-462-000-0000-6171	Social Security	3,186	3,259	3,800
06-462-000-0000-6174	Medicare	745	762	889
06-462-000-0000-6181	Deferred Compensation Match	550	0	0
06-462-000-0000-6184	Veba Savings	1,590	0	0
06-462-000-0000-6186	Health Savings Account (HSA)	0	0	3,175
06-462-000-0000-6201	Communications	0	363	800
06-462-000-0000-6242	Advertising	624	475	700
06-462-000-0000-6243	Books And Subscriptions	0	0	0
06-462-000-0000-6272	Professional Services	13,969	4,213	5,000
06-462-000-0000-6330	Work Related Schooling	160	0	500
06-462-000-0000-6331	Travel And Expenses	741	124	200
06-462-000-0000-6351	Miscellaneous	68,883	74,263	0
06-462-000-0000-6381	SHIP Mini Grants	0	0	78,000
06-462-000-0000-6401	Office Supplies	0	0	0
06-462-000-0000-6432	Public Health Supplies	60	0	0
	Revenue	145,239 -	132,869 -	160,000 -
	Expend.	147,034	149,551	165,874
	Net	1,795	16,682	5,874

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
464	Bioterrorism			
06-464-000-0000-5448	PH Emergency Preparedness CFDA 93.069	43,711 -	34,572 -	35,880 -
06-464-000-0000-5453	Medical Res. Corps Sm. Grnt CFDA 93.008	0 -	0 -	0 -
06-464-000-0000-5751	Donations	0 -	0 -	0 -
06-464-000-0000-5851	Refunds and Reimbursements	0 -	0 -	0 -
06-464-000-0000-6102	Regular Salaries	3,521	18,304	26,079
06-464-000-0000-6131	Reimbursed Expenses	21	228	300
06-464-000-0000-6133	Reimbursed Mileage	1,739	1,948	1,800
06-464-000-0000-6153	Health Insurance - Employees	0	163	230
06-464-000-0000-6154	Life Insurance - Employees	1	5	25
06-464-000-0000-6161	P E R A	264	1,373	1,956
06-464-000-0000-6171	Social Security	216	1,139	1,617
06-464-000-0000-6174	Medicare	51	266	378
06-464-000-0000-6181	Deferred Compensation Match	60	295	0
06-464-000-0000-6184	Veba Savings	0	112	159
06-464-000-0000-6201	Communications	0	682	1,620
06-464-000-0000-6241	Membership Dues And Registration Fees	0	0	50
06-464-000-0000-6330	Work Related Schooling	225	375	500
06-464-000-0000-6331	Travel And Expenses	836	582	800
06-464-000-0000-6351	Miscellaneous	2,553	980	0
06-464-000-0000-6401	Office Supplies	0	0	0
06-464-000-0000-6432	Public Health Supplies	0	0	2,500
	Revenue	43,711 -	34,572 -	35,880 -
	Expend.	9,487	26,452	38,014
	Net	34,224 -	8,120 -	2,134 -

FUND 06	Total Public Health			
	Revenue	2,368,167 -	2,736,965 -	2,751,671 -
	Expend.	2,378,928	2,403,545	2,751,671
	Net	10,761	333,420 -	0

Table of Contents

Section 5-Capital Improvements Fund 31

◆ Department:	Page:
◆ County Wide	68
◆ Board of Commissioners	68
◆ Courts Administration	68
◆ County Administration	69
◆ County Auditor Treasurer	69
◆ County Assessor	69
◆ License Center	69
◆ Information Systems	69
◆ Elections	70
◆ County Attorney	70
◆ County Recorder	70
◆ Courthouse Maintenance	70
◆ Building Renovations	70
◆ Human Services Building	71
◆ Freeborn County Security Upgrade	71
◆ Veterans Service	71
◆ Equipment Purchases	71
◆ County Sheriff	72
◆ Joint LEC	72
◆ Public Safety Transportation	72
◆ Jail	72
◆ Probation and Pre-Trial	72
◆ Emergency Management	73

◆ Road and Bridge Administration	73
◆ Road and Bridge	73
◆ Autos	73
◆ Individual and Family Social Services	73
◆ Public Health	74
◆ Fairgrounds Improvements	74
◆ County Extension	74
◆ Environmental Services	74

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
CAPITAL IMPROVEMENTS FUND				
0	Capital Improvements			
31-000-000-0000-6991	Transfer From Other Funds	1,060,736 -	313,534 -	0
	Revenue	1,060,736 -	313,534 -	0 -
	Expend.	0	0	0
	Net	1,060,736 -	313,534 -	0 -
002	County Wide			
31-002-000-0000-5001	Current Real Estate Tax	1,157,326 -	0 -	628,885 -
31-002-000-0000-5003	Delinquent Real Estate Tax	9,009 -	0 -	0 -
31-002-000-0000-5004	Current Mobile Home Tax	695 -	29 -	0 -
31-002-000-0000-5005	Delinquent Mobile Home Tax	94 -	0 -	0 -
31-002-000-0000-5019	Wind Energy Production Tax	551,703 -	543,618 -	540,000 -
31-002-000-0000-5329	Mn Dept of Natural Resources R29	0 -	0 -	0 -
31-002-000-0000-5429	Recreational Trails Program CFDA 20.219	0 -	0 -	0 -
31-002-000-0000-5920	Sale of Assets	0 -	0 -	25,000 -
31-002-000-0000-6604	Land Aquisition	0	0	0
	Revenue	1,718,827 -	543,647 -	1,193,885 -
	Expend.	0	0	0
	Net	1,718,827 -	543,647 -	1,193,885 -
003	Board Of Commissioners			
31-003-000-0000-6272	Professional Services	0	184,522	200,000
31-003-000-0000-6601	Furniture And Equipment	6,300	6,166	0
	Revenue	0 -	0 -	0 -
	Expend.	6,300	190,688	200,000
	Net	6,300	190,688	200,000
012	Courts Administration			
31-012-000-0000-6601	Furniture And Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	0
	Net	0	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
031	County Administration			
31-031-000-0000-6211	Telephone Expense & Repair	24,306	22,393	0
31-031-000-0000-6601	Furniture And Equipment	0	4,984	0
31-031-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	24,306	27,377	0
	Net	24,306	27,377	0
041	County Auditor-Treasurer			
31-041-000-0000-6601	Furniture And Equipment	4,930	7,886	0
31-041-000-0000-6624	Computer Equipment	0	303	0
	Revenue	0 -	0 -	0 -
	Expend.	4,930	8,189	0
	Net	4,930	8,189	0
043	County Assessor			
31-043-000-0000-6601	Furniture And Equipment	4,170	0	0
31-043-000-0000-6602	Auto Purchase	0	0	0
31-043-000-0000-6624	Computer Equipment	461	116	0
	Revenue	0 -	0 -	0 -
	Expend.	4,631	116	0
	Net	4,631	116	0
045	License Center			
31-045-000-0000-6601	Furniture And Equipment	0	0	0
31-045-000-0000-6624	Computer Equipment	0	261	0
	Revenue	0 -	0 -	0 -
	Expend.	0	261	0
	Net	0	261	0
061	Information Systems			
31-061-000-0000-6601	Furniture And Equipment	15,764	8,194	0
31-061-000-0000-6624	Computer Equipment	106,701	337,604	0
	Revenue	0 -	0 -	0 -
	Expend.	122,465	345,798	0
	Net	122,465	345,798	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
63	Elections			
31-063-000-0000-5353	Secretary of state G53	0	74,321	0
31-063-000-0000-6601	Furniture And Equipment	0	152,850	0
	Revenue	0 -	74,321 -	0 -
	Expend.	0	152,850	0
	Net	0	78,529	0
091	County Attorney			
31-091-000-0000-6601	Furniture And Equipment	0	0	0
31-091-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	0
	Net	0	0	0
101	County Recorder			
31-101-000-0000-6601	Furniture And Equipment	0	1,156	0
31-101-000-0000-6624	Computer Equipment	109,491	62,304	0
	Revenue	0 -	0 -	0 -
	Expend.	109,491	63,460	0
	Net	109,491	63,460	0
111	Courthouse Maintenance			
31-111-000-0000-6601	Furniture And Equipment	0	0	0
31-111-000-0000-6602	Auto Purchase	0	0	40,000
	Revenue	0 -	0 -	0 -
	Expend.	0	0	40,000
	Net	0	0	40,000
112	Building Renovations			
31-112-000-0000-6272	Professional Services	0	0	0
31-112-000-0000-6602	Auto Purchase	0 -	0	0
31-112-000-0000-6603	Site Improvements	20,968	102	0
31-112-000-0000-6606	Bldg Additions Or Improvements	330,166	9,533	0
	Revenue	0 -	0 -	0 -
	Expend.	351,134	9,635	0
	Net	351,134	9,635	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
113	Human Services Building			
31-113-000-0000-6606	Bldg Additions Or Improvements	0	1,459	0
	Revenue	0 -	0 -	0 -
	Expend.	0	1,459	0
	Net	0	1,459	0
114	Freeborn County Security Upgrade			
31-114-000-0000-6628	Bldg Additions Or Improvements	96,179	821,289	0
	Revenue	0 -	0 -	0 -
	Expend.	96,179	821,289	0
	Net	96,179	821,289	0
121	Veterans Services			
31-121-000-0000-6601	Furniture And Equipment	2,478	0	0
31-121-000-0000-6602	Auto Purchase	0	33,245	0
31-121-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	2,478	33,245	0
	Net	2,478	33,245	0
144	Equipment Purchases			
31-144-000-0000-5001	Current Real Estate Tax	0 -	1,172,916 -	0 -
31-144-000-0000-5003	Delinquent Real Estate Tax	0 -	12,876 -	0 -
31-144-000-0000-5004	Current Mobile Home Tax	0 -	565 -	0 -
31-144-000-0000-5005	Delinquent Mobile Home Tax	0 -	117 -	0 -
31-144-000-0000-5851	Refunds And Reimbursements	0 -	0 -	0 -
31-144-000-0000-5920	Sale Of Assets	0 -	0 -	0 -
31-144-000-0000-6602	Auto Purchase	0	0	0
31-144-000-0000-6703	Paying Charges	2,000	0	0
	Revenue	0	1,186,474 -	0 -
	Expend.	2,000	0	0
	Net	2,000	1,186,474 -	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
201	County Sheriff			
31-201-000-0000-6601	Furniture And Equipment	37,023	20,826	0
31-201-000-0000-6602	Auto Purchase	62,588	23,115	0
31-201-000-0000-6624	Computer Equipment	35,510	712	0
	Revenue	0 -	0 -	0 -
	Expend.	135,121	44,653	0
	Net	135,121	44,653	0
203	Joint LEC			
31-203-000-0000-6601	Furniture And Equipment	0	0	0
31-203-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	0
	Net	0	0	0
250	Public Safety Transportation			
31-250-000-0000-6602	Auto Purchase	0	0	35,000
	Revenue	0 -	0 -	0 -
	Expend.	0	0	35,000
	Net	0	0	35,000
251	Jail			
31-251-000-0000-6601	Furniture And Equipment	57,897	0	0
31-251-000-0000-6602	Auto Purchase	18,504	0	0
31-251-000-0000-6624	Computer Equipment	2,889	0	0
	Revenue	0 -	0 -	0 -
	Expend.	79,290	0	0
	Net	79,290	0	0
252	Probation and Pre-Trial			
31-252-000-0000-6601	Furniture And Equipment	0	0	0
31-252-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	0
	Net	0	0	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
281	Emergency Management			
31-281-000-0000-6301	Maintenance Contracts	16,079	15,418	0
31-281-000-0000-6601	Furniture And Equipment	0	0	0
31-281-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	16,079	15,418	0
	Net	16,079	15,418	0
310	Road And Bridge Administration			
31-310-000-0000-6601	Furniture And Equipment	5,218	0	0
31-310-000-0000-6624	Computer Equipment	28,142	0	0
	Revenue	0 -	0 -	0 -
	Expend.	33,360	0	0
	Net	33,360	0	0
320	Road And Bridge			
31-320-000-0000-6602	Auto Purchase	90,583	106,229	175,000
31-320-000-0000-6616	Road Equipment	810,261	850,766	800,000
	Revenue	0 -	0 -	0 -
	Expend.	900,844	956,995	975,000
	Net	900,844	956,995	975,000
406	Auto			
31-406-000-0000-6602	Auto Purchase	89,704	0	0
	Revenue	0 -	0 -	0 -
	Expend.	89,704	0	0
	Net	89,704	0	0
430	Individual and Family Social Services			
31-430-000-0000-6602	Auto Purchase	0	0	25,000
	Revenue	0 -	0 -	0 -
	Expend.	0	0	25,000
	Net	0	0	25,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
450	Public Health			
31-450-461-0000-6601	Furniture And Equipment	6,061	8,634	0
31-450-461-0000-6624	Computer Equipment	3,485	0	0
	Revenue	0 -	0 -	0 -
	Expend.	9,546	8,634	0
	Net	9,546	8,634	0
542	Fairgrounds Improvements			
31-542-000-0000-6606	Bldg Additions Or Improvements	65,000	460,610	0
	Revenue	0 -	0 -	0 -
	Expend.	65,000	460,610	0
	Net	65,000	460,610	0
551	County Extension			
31-551-000-0000-6601	Furniture and Equipment	0	0	0
31-551-000-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	0
	Net	0	0	0
558	Environmental Services			
31-558-000-0000-6601	Furniture And Equipment	0	542	0
31-558-000-0000-6602	Auto Purchase	0	0	0
31-558-000-0000-6624	Computer Equipment	0	0	0
31-558-557-0000-6624	Computer Equipment	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	0
	Net	0	0	0
FUND 31	Total Capitol Improvements Fund			
	Revenue	2,779,563 -	2,117,976 -	1,193,885 -
	Expend.	2,052,858	3,141,219	1,275,000
	Net	726,705 -	1,023,243	81,115

Table of Contents

Section 6 – Debt Service Fund

◆ Department:	Page:
◆ Waste Disposal Bond	75
◆ Turtle Creek Watershed Bond	76
◆ Road and Bridge Bonds	77
◆ Building Bonds	78-80

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
DEBT SERVICE FUND				
WASTE DISPOSAL BOND				
112	Building Renovations			
33-000-000-0000-6703	Paying Charges	0 -	32 -	0 -
33-000-000-0000-6990	Transfer To Other Funds	0 -	68,992 -	0 -
33-000-000-0000-6991	Transfer From Other Funds	200,000 -	0 -	0 -
33-112-000-0000-5001	Current Real Estate Tax	55,165 -	54,317 -	0 -
33-112-000-0000-5003	Delinquent Real Estate Tax	550 -	682 -	0 -
33-112-000-0000-5004	Current Mobile Home Tax	33 -	27 -	0 -
33-112-000-0000-5005	Delinquent Mobile Home Tax	5 -	6 -	0 -
33-112-000-0000-6701	Bond Payments	45,000	210,000	0
33-112-000-0000-6702	Interest	11,644	5,288	0
33-112-000-0000-6703	Paying Charges	400	400	0
33-112-000-0000-6991	Transfer From Other Funds	0	0	0
	Revenue	255,753 -	55,032 -	0 -
	Expend.	57,044	284,712	0
	Net	198,709 -	229,680	0 -
FUND 33	Total Debt Srvc-Waste Disposal Bond			
	Revenue	255,753 -	55,032 -	0 -
	Expend.	57,044	284,712	0
	Net	198,709 -	229,680	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
TURTLE CREEK WATERSHED BOND				
0	County Wide			
34-000-000-0000-6703	Paying Charges	0	119	0
	Revenue	0 -	0 -	0 -
	Expend.	0	119	0
	Net	0	119	0
882	Jud Ditch 24Sp			
34-882-000-0000-6701	Bond Payments	8,940	8,717	0
34-882-000-0000-6702	Interest	362	186	0
34-882-000-0000-6703	Paying Charges	34	29	0
	Revenue	0 -	0 -	0 -
	Expend.	9,336	8,932	0
	Net	9,336	8,932	0
893	Jud Ditch 24 Deer Creek			
34-893-000-0000-5020	Debt Assessments	154,465 -	144,583 -	350,528 -
34-893-000-0000-5022	Delinquent Assessments	1,620 -	2,572 -	0 -
34-893-000-0000-5830	Miscellaneous Revenue	680 -	258 -	0 -
34-893-000-0000-6701	Bond Payments	165,000	160,000	247,933
34-893-000-0000-6702	Interest	29,496	28,280	102,595
34-893-000-0000-6703	Paying Charges	750	750	0
	Revenue	156,765 -	147,413 -	350,528 -
	Expend.	195,246	189,030	350,528
	Net	38,481	41,617	0
895	Jd 24 Swenson Lat			
34-895-000-0000-5001	Current Real Estate Tax	0 -	0 -	0 -
34-895-000-0000-5020	Debt Assessments	1,749 -	67,401 -	0 -
34-895-000-0000-5022	Delinquent Assessments	22 -	0 -	0 -
34-895-000-0000-5830	Miscellaneous Revenue	6 -	0 -	0 -
	Revenue	1,777 -	67,401 -	0 -
	Expend.	0	0	0
	Net	1,777 -	67,401 -	0
FUND 34	Total Debt Svc-Turtle Creek Watershed			
	Revenue	158,542 -	214,814 -	350,528 -
	Expend.	204,582	197,962	350,528
	Net	46,040	16,852 -	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
ROAD AND BRIDGE BONDS				
0	County Wide			
35-000-000-0000-5001	Current Real Estate Tax	0 -	174,779 -	0
35-000-000-0000-5003	Delinquent Real Estate Tax	0 -	968 -	0
35-000-000-0000-5004	Current Mobile Home Tax	0 -	208 -	0
35-000-000-0000-5005	Delinquent Mobile Home Tax	0 -	6 -	0
35-000-000-0000-6703	Paying Charges	0 -	1,006	0
	Revenue		175,961 -	
	Expend.	0	1,006	0
	Net	0 -	174,955 -	0
112	Building Renovations			
35-112-000-0000-6702	Interest	0 -	0	0
	Revenue			
	Expend.	0	0	0
	Net	0 -	0	0
144	Equipment Purchases			
35-144-000-0000-5001	Current Real Estate Tax	415,611 -	235,610 -	0 -
35-144-000-0000-5003	Delinquent Real Estate Tax	3,249 -	3,790 -	0 -
35-144-000-0000-5004	Current Mobile Home Tax	0 -	0 -	0 -
35-144-000-0000-5005	Delinquent Mobile Home Tax	36 -	34 -	0 -
	Revenue	418,896 -	239,434 -	0 -
	Expend.	0	0	0
	Net	418,896 -	239,434 -	0
322	R & B Construction			
35-322-000-0000-5001	Current Real Estate Tax	0 -	0 -	418,125 -
35-322-000-0000-5003	Delinquent Real Estate Tax	0 -	0 -	0 -
35-322-000-0000-5004	Current Mobile Home Tax	250 -	0 -	0 -
35-322-000-0000-5005	Delinquent Mobile Home Tax	0 -	0 -	0 -
35-322-000-0000-6701	Bond Payments	355,000	360,000	365,000
35-322-000-0000-6702	Interest	72,975	62,250	51,375
35-322-000-0000-6703	Paying Charges	750	0	1,750
	Revenue	250 -	0 -	418,125 -
	Expend.	428,725	422,250	418,125
	Net	428,475	422,250	0
FUND 35	Total Debt Svc-Capital Improvement Bonds			
	Revenue	419,146 -	415,395 -	418,125 -
	Expend.	428,725	423,256	418,125
	Net	9,579	7,861	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Radio Bonds				
0	County Wide			
36-000-000-0000-5001	Current Real Estate Tax	0 -	188,025 -	0 -
36-000-000-0000-5003	Delinquent Real Estate Tax	0 -	164 -	0 -
36-000-000-0000-5004	Current Mobile Home Tax	0 -	11 -	0 -
36-000-000-0000-5005	Delinquent Mobile Home Tax	0 -	1 -	0 -
36-000-000-0000-5830	Miscellaneous Revenue	0 -	218 -	0 -
36-000-000-0000-6701	Bond Payments	0 -	425,000	0 -
36-000-000-0000-6702	Interest	0 -	14,066	0 -
36-000-000-0000-6703	Paying Charges	0 -	296	0 -
36-840-000-0000-6703	Paying Charges	400 -	400	0 -
	Revenue	0 -	188,419 -	0 -
	Expend.	400	439,762	0
	Net	400	251,343	0
112	Building Renovations			
36-112-000-0000-5001	Current Real Estate Tax	436,901 -	252,368 -	455,418 -
36-112-000-0000-5830	Miscellaneous Revenue	4,238 -	4,219 -	0
36-112-000-0000-6701	Bond Payments	410,000	0	440,000
36-112-000-0000-6702	Interest	40,431	14,066	14,850
36-112-000-0000-6703	Paying Charges	0	0	568
	Revenue	441,139 -	256,587 -	455,418 -
	Expend.	450,431	14,066	455,418
	Net	9,292	242,521 -	0
FUND 36	Total Debt Svc-Radio Bond			
	Revenue	441,139 -	256,587 -	455,418 -
	Expend.	450,431	14,066	455,418
	Net	9,292	242,521 -	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Jail G.O.Bond Refunding				
0	County Wide			
37-000-000-0000-5001	Current Real Estate Tax	0 -	286,954 -	0 -
37-000-000-0000-5003	Delinquent Real Estate Tax	0 -	1,077 -	0 -
37-000-000-0000-5004	Current Mobile Home Tax	0 -	32 -	0 -
37-000-000-0000-5005	Delinquent Mobile Home Tax	0 -	7 -	0 -
37-000-000-0000-5830	Miscellaneous Revenue	0	322	0
37-000-000-0000-6703	Paying Charges	0	1,137	0
	Revenue	0 -	288,392 -	0 -
	Expend.	0	1,137	0
	Net	0	287,255 -	0

112	Building Renovations			
37-112-000-0000-5001	Current Real Estate Tax	649,951 -	372,244 -	1,290,188 -
37-112-000-0000-5003	Delinquent Real Estate Tax	5,789 -	6,196 -	0 -
37-112-000-0000-5710	Interest Earnings	0 -	16,713 -	0 -
37-112-000-0000-5830	Miscellaneous Revenue	449 -	60 -	0 -
37-112-000-0000-6272	Professional Services	9,000	0	0
37-112-000-0000-6701	Bond Payments	540,000	3,580,000	1,060,000
37-112-000-0000-6702	Interest	129,663	195,165	168,750
37-112-000-0000-6703	Paying Charges	28,979	0	1,760
	Revenue	656,189 -	395,213 -	1,290,188 -
	Expend.	707,642	3,775,165	1,230,510
	Net	51,453	3,379,952	59,678 -

FUND 37	Total Debt Svc-Jail G.O.Bond Refunding			
	Revenue	656,189 -	395,213 -	1,290,188 -
	Expend.	707,642	3,775,165	1,230,510
	Net	51,453	3,379,952	59,678 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
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G.O.Bond Refundina

112	Building Renovations			
38-000-000-0000-6703	Paying Charges	0	653	0
38-112-000-0000-5001	Current Real Estate Tax	509,996 -	507,224 -	514,395 -
38-112-000-0000-5003	Delinquent Real Estate Tax	4,585 -	5,736 -	0 -
38-112-000-0000-5004	Current Mobile Home Tax	0 -	12 -	0 -
38-112-000-0000-5005	Delinquent Mobile Home Tax	0 -	3 -	0 -
38-112-000-0000-5710	Interest Earnings	0 -	6,574 -	0 -
38-112-000-0000-5830	Miscellaneous Revenue	353 -	299 -	0 -
38-112-000-0000-6701	Bond Payments	420,000	2,815,000	440,000
38-112-000-0000-6702	Interest	105,600	87,567	49,900
38-112-000-0000-6703	Paying Charges	12,239	0	1,150
	Revenue	514,934 -	519,848 -	514,395 -
	Expend.	537,839	2,903,220	491,050
	Net	22,905	2,383,372	23,345 -

FUND 38	Total Debt G.O.Bond Refunding	Revenue	514,934 -	519,848 -	514,395 -
		Expend.	537,839	2,903,220	491,050
		Net	22,905	2,383,372	23,345 -

BUILDING BONDS

112	Building Renovations			
39-000-000-0000-5003	Delinquent Real Estate Tax	0	1,074 -	0 -
39-000-000-0000-5830	Miscellaneous Revenue	0	318 -	0 -
39-112-000-0000-5001	Current Real Estate Tax	646,212 -	628,920 -	0 -
39-112-000-0000-5003	Delinquent Real Estate Tax	5,840 -	6,184 -	0
39-112-000-0000-5830	Miscellaneous Revenue	447 -	60 -	0
39-112-000-0000-6701	Bond Payments	550,000	3,595,000	0
39-112-000-0000-6702	Interest	116,100	53,925	0
39-112-000-0000-6703	Paying Charges	525	0	0
	Revenue	652,499	636,556 -	0 -
	Expend.	666,625	3,648,925	0
	Net	14,126	3,012,369	0 -

FUND 39	Total Debt Srvc-GO Bond Refunding	Revenue	652,499 -	636,556 -	0 -
		Expend.	666,625	3,648,925	0
		Net	14,126	3,012,369	0 -

Table of Contents

Section 7 - County Ditch Funds - 40

Ditch	Page
◆ County Wide	81
◆ #4, #5	82
◆ #8, #11	83
◆ #15, #16	84
◆ #17, #23	85
◆ #28, #30	86
◆ #31, #32	87
◆ #34, #35	88
◆ #36, #39	89
◆ #40, #43	90
◆ #46, #49	91
◆ #53, #54	92
◆ #55, #60	93
◆ #62, #63	94
◆ #64, #65	95
◆ #68, #71	96
◆ #75, #76	97
◆ #77	98
◆ #79, #80	99
◆ #81, #82	100
◆ #99, J5	101
◆ Judicial #6, Joint J8 F&W	102
◆ #J9, #J12	103
◆ #J14, #J17	104
◆ #J18, #J19	105
◆ #J20, #J21	106
◆ #J22, #J23	107
◆ #J25, #J27	108
◆ #J28, #J29, #J30, #8 IMP	109
◆ #32 IMP, #31 IMP, #31 Repair, Joint J5 M&F	110
◆ Joint J12 S&F, Joint J26 M&F, Joint J26 F&F	111
◆ #68 IMP, #J12 IMP, #15 IMP	112
◆ Joint 301 F&F, Joint 6 F&F, Joint 2 F&S, J27 IMP	113
◆ #79 IMP, Judicial 21 IMP, J21 IMP Branch A	114
◆ Ditch Debt Service	
County Wide, #16, #28, #65	115
#77, #79, #82, #J5	116
Judicial #6, J14 F&F, J20 IMP, 75 Lat 3	117
#68Sp, #16 Lat 1, #16 Lat 1A, #77 Lat 1	118
#77Sp, #65 L1, Judicial #14 F&F Sp, #31 Outlet	119
#43 IMP, Judicial #5 IMP, #16L Outlet, #28Sp	120
#65Sp, #J6 IMP, #79 IMP,	121

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
DITCH FUND				
002	County Wide			
40-002-000-0000-5021	Ditch R & M Assessments	0 -	0 -	0 -
40-002-000-0000-5022	Delinquent Assessments	0 -	0 -	0 -
40-002-000-0000-5307	MN Dept. of Public Safety P07	0 -	0 -	0 -
40-002-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	0 -	0 -
40-002-000-0000-5830	Miscellaneous Revenue	0 -	0 -	0 -
40-002-000-0000-5855	Insurance Refunds and Reimbursements	0 -	0 -	0 -
40-002-000-0000-6102	Regular Salaries	0	0	60,000
40-002-000-0000-6104	Overtime Salaries	0	0	0
40-002-000-0000-6131	Reimbursed Expenses	0	0	0
40-002-000-0000-6133	Reimbursed Mileage	0	0	0
40-002-000-0000-6153	Health Insurance - Employees	0	0	4,602
40-002-000-0000-6154	Life Insurance - Employees	0 -	0	0
40-002-000-0000-6161	P E R A	0	0	0
40-002-000-0000-6171	F I C A	0 -	0	0
40-002-000-0000-6174	Medicare	0	0	0
40-002-000-0000-6184	Veba Savings	0	0	0
40-002-000-0000-6186	Health Savings Account (HSA)	0	0	3,175
40-002-000-0000-6241	Membership Dues And Registration Fees	0	0	0
40-002-000-0000-6242	Advertising And Publications	0	0	0
40-002-000-0000-6269	Engineering Services	0	0	0
40-002-000-0000-6272	Professional Services	0	0	0
40-002-000-0000-6287	Contracted Ditch Service	0	0	0
40-002-000-0000-6301	Maintenance Contracts	0	0	0
40-002-000-0000-6305	Auto Maintenance	0	0	0
40-002-000-0000-6331	Travel And Expenses	0	0	0
40-002-000-0000-6351	Miscellaneous	0	0	0
40-002-000-0000-6401	Office Supplies	0	0	0
40-002-000-0000-6615	Ditch Repairs	0	0	0
40-002-000-0000-6624	Computer Equipment	0	0	1,000
40-002-000-0000-6702	Interest	0	0	0
	Revenue	0 -	0 -	0 -
	Expend.	0	0	68,777
	Net	0	0	68,777

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
4	County Ditch 4			
40-604-000-0000-5021	Ditch R & M Assessments	-	19,999 -	10,000 -
40-604-000-0000-5307	MN Dept. of Public Safety P07	-	15,352 -	0 -
40-604-000-0000-5488	Disaster Grants - PA CFDA 97.036	-	46,057 -	0 -
40-604-000-0000-6102	Regular Salaries	617	225	0
40-604-000-0000-6104	Overtime Salaries	38	0	0
40-604-000-0000-6105	Part Time Salaries	0	40	0
40-604-000-0000-6153	Health Insurance - Employees	8	23	0
40-604-000-0000-6161	P E R A	40	17	0
40-604-000-0000-6171	F I C A	50	16	0
40-604-000-0000-6174	Medicare	7	4	0
40-604-000-0000-6184	Veba Savings	38	16	0
40-604-000-0000-6186	Health Savings Account (HSA)	45 -	0	0
40-604-000-0000-6351	Miscellaneous	1,521	1,372	0
40-604-000-0000-6615	Ditch Repairs	72,450 -	5,710	3,000
40-604-000-0000-6702	Interest	1,215	855	0
	Revenue	0 -	81,408 -	10,000 -
	Expend.	76,029	8,278	3,000
	Net	76,029	73,130 -	7,000 -

5	County Ditch 5			
40-605-000-0000-5021	Ditch R & M Assessments	2,998 -	2,000 -	30,000 -
40-605-000-0000-5022	Delinquent Assessments	180 -	0 -	0 -
40-605-000-0000-5830	Miscellaneous Revenue	0	7,409	0
40-605-000-0000-6102	Regular Salaries	51	663	0
40-605-000-0000-6105	Part Time Salaries	0	80	0
40-605-000-0000-6153	Health Insurance - Employees	2	66	0
40-605-000-0000-6161	P E R A	4	50	0
40-605-000-0000-6171	F I C A	3	44	0
40-605-000-0000-6174	Medicare	1	10	0
40-605-000-0000-6184	Veba Savings	3	45	0
40-605-000-0000-6186	Health Savings Account (HSA)	2	0	0
40-605-000-0000-6351	Miscellaneous	4,493	884	0
40-605-000-0000-6615	Ditch Repairs	889	15,729	20,000
	Revenue	3,178 -	9,409 -	30,000 -
	Expend.	5,448	7,409	20,000
	Net	2,270	7,409 -	10,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
8	County Ditch 8			
40-608-000-0000-5021	Ditch R & M Assessments	59,804 -	0 -	100,000 -
40-608-000-0000-5022	Delinquent Assessments	177 -	258 -	0 -
40-608-000-0000-6102	Regular Salaries	2,613	1,817	0
40-608-000-0000-6104	Overtime Salaries	28	31	0
40-608-000-0000-6105	Part Time Salaries	0	40	0
40-608-000-0000-6133	Reimbursed Mileage	11	0	0
40-608-000-0000-6153	Health Insurance - Employees	139	193	0
40-608-000-0000-6154	Life Insurance - Employees	1	1	0
40-608-000-0000-6161	P E R A	191	139	0
40-608-000-0000-6171	F I C A	165	111	0
40-608-000-0000-6174	Medicare	35	26	0
40-608-000-0000-6184	Veba Savings	163 -	132	0
40-608-000-0000-6186	Health Savings Account (HSA)	87	0	0
40-608-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-608-000-0000-6269	Engineering Services	0	750	0
40-608-000-0000-6351	Miscellaneous	667	1,768	0
40-608-000-0000-6615	Ditch Repairs	44,647	54,972	70,000
	Revenue	59,981 -	258 -	100,000 -
	Expend.	48,748	59,980	70,000
	Net	11,233 -	59,722	30,000 -

11	County Ditch 11			
40-611-000-0000-5021	Ditch R & M Assessments	19,993 -	0 -	80,000 -
40-611-000-0000-5022	Delinquent Assessments	0 -	3 -	0 -
40-611-000-0000-6102	Regular Salaries	773	930	0
40-611-000-0000-6104	Overtime Salaries	3	0	0
40-611-000-0000-6105	Part Time Salaries	0	40	0
40-611-000-0000-6153	Health Insurance - Employees	47	96	0
40-611-000-0000-6161	P E R A	57	70	0
40-611-000-0000-6171	F I C A	47	57	0
40-611-000-0000-6174	Medicare	11	13	0
40-611-000-0000-6184	Veba Savings	53	66	0
40-611-000-0000-6186	Health Savings Account (HSA)	26	0	0
40-611-000-0000-6351	Miscellaneous	1,090 -	717	0
40-611-000-0000-6615	Ditch Repairs	25,891	51,815	30,000
	Revenue	19,993 -	3 -	80,000 -
	Expend.	27,998	53,804	30,000
	Net	8,005	53,801	50,000 -

2019
FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
15	County Ditch 15			
40-615-000-0000-5021	Ditch R & M Assessments	4,983 -	996 -	1,000 -
40-615-000-0000-5022	Ditch R & M Assessments	42 -	16 -	0 -
40-615-000-0000-5307	Ditch R & M Assessments	538 -	0 -	0 -
40-615-000-0000-5488	Ditch R & M Assessments	1,614 -	0 -	0 -
40-615-000-0000-6102	Ditch R & M Assessments	224	31	0
40-615-000-0000-6105	Ditch R & M Assessments	0	40	0
40-615-000-0000-6133	Delinquent Assessments	3	0	0
40-615-000-0000-6153	Regular Salaries	7	3	0
40-615-000-0000-6161	Overtime Salaries	17	2	0
40-615-000-0000-6171	Part Time Salaries	13	4	0
40-615-000-0000-6174	Health Insurance - Employees	3	1	0
40-615-000-0000-6184	P E R A	13	2	0
40-615-000-0000-6186	F I C A	11	0	0
40-615-000-0000-6242	Medicare	0	325	0
40-615-000-0000-6272	Veiba Savings	0	1,080	0
40-615-000-0000-6351	Health Savings Account (HSA)	46	7	0
40-615-000-0000-6615	Miscellaneous	3,781 -	0	6,000
40-615-000-0116-6615	Ditch Repairs	2,391	0	0
	Revenue	7,177 -	1,012 -	1,000 -
	Expend.	6,509	1,495	6,000
	Net	668 -	483	5,000

16	County Ditch 16			
40-616-000-0000-5021	Ditch R & M Assessments	59,926 -	49,917 -	30,000 -
40-616-000-0000-5022	Delinquent Assessments	0 -	98 -	0 -
40-616-000-0000-6102	Regular Salaries	1,567	296	0
40-616-000-0000-6104	Overtime Salaries	52	0	0
40-616-000-0000-6105	Part Time Salaries	0	48	0
40-616-000-0000-6133	Reimbursed Mileage	2	0	0
40-616-000-0000-6153	Health Insurance - Employees	53	33	0
40-616-000-0000-6154	Life Insurance - Employees	1	0	0
40-616-000-0000-6161	P E R A	109	22	0
40-616-000-0000-6171	P E R A	111	20	0
40-616-000-0000-6174	Medicare	20	5	0
40-616-000-0000-6184	Delta Dental	98	23	0
40-616-000-0000-6186	Health Savings Account (HSA)	83	0	0
40-616-000-0000-6351	Miscellaneous	1,622	259	0
40-616-000-0000-6615	Ditch Repairs	124,738	11,580	30,000
40-616-000-0000-6991	Transfer From Other Funds	0	309,398	0
	Revenue	59,926 -	50,015 -	30,000 -
	Expend.	128,456	321,684	30,000
	Net	68,530	271,669	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
17	County Ditch 17			
40-617-000-0000-5021	Ditch R & M Assessments	14,915 -	13,974 -	40,000 -
40-617-000-0000-5022	Delinquent Assessments	0 -	86 -	0 -
40-617-000-0000-6102	Regular Salaries	255	593	0
40-617-000-0000-6104	Overtime Salaries	0	230	0
40-617-000-0000-6153	Health Insurance - Employees	9	88	0
40-617-000-0000-6161	P E R A	19	62	0
40-617-000-0000-6171	F I C A	15	48	0
40-617-000-0000-6174	Medicare	4	11	0
40-617-000-0000-6184	Veba Savings	16	60	0
40-617-000-0000-6186	Health Savings Account (HSA)	13	0	0
40-617-000-0000-6351	Miscellaneous	8,809	8,150	0
40-617-000-0000-6615	Ditch Repairs	3,700	46,109	20,000
	Revenue	14,915 -	14,060 -	40,000 -
	Expend.	12,840	55,351	20,000
	Net	2,075 -	41,291	20,000 -

23	County Ditch 23			
40-623-000-0000-5021	Ditch R & M Assessments	19,978 -	19,709 -	20,000 -
40-623-000-0000-5022	Delinquent Assessments	2,202 -	94 -	0 -
40-623-000-0000-5307	MN Dept. of Public Safety P07	0 -	12,882 -	0 -
40-623-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	38,645 -	0 -
40-623-000-0000-6102	Regular Salaries	1,031	1,337	0
40-623-000-0000-6104	Overtime Salaries	14	275	0
40-623-000-0000-6105	Part Time Salaries	0	48	0
40-623-000-0000-6133	Reimbursed Mileage	2	0	0
40-623-000-0000-6153	Health Insurance - Employees	25	164	0
40-623-000-0000-6154	Life Insurance - Employees	1	1	0
40-623-000-0000-6161	P E R A	75	121	0
40-623-000-0000-6171	F I C A	66	98	0
40-623-000-0000-6174	Medicare	14	23	0
40-623-000-0000-6184	Veba Savings	64	113	0
40-623-000-0000-6186	Health Savings Account (HSA)	63	0	0
40-623-000-0000-6351	Miscellaneous	636	60	0
40-623-000-0000-6615	Ditch Repairs	22,377	31,174	60,000
	Revenue	22,180 -	71,330 -	20,000 -
	Expend.	24,368	33,414	60,000
	Net	2,188 -	37,916 -	40,000

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
28	County Ditch 28			
40-628-000-0000-5021	Ditch R & M Assessments	49,743 -	29,856 -	50,000 -
40-628-000-0000-5022	Delinquent Assessments	538 -	258 -	0 -
40-628-000-0000-6102	Regular Salaries	122	571	0
40-628-000-0000-6104	Overtime Salaries	0	214	0
40-628-000-0000-6105	Part Time Salaries	0	88	0
40-628-000-0000-6153	Health Insurance - Employees	10	82	0
40-628-000-0000-6161	P E R A	9	59	0
40-628-000-0000-6171	F I C A	7	52	0
40-628-000-0000-6174	Medicare	2	12	0
40-628-000-0000-6184	Veba Savings	7	56	0
40-628-000-0000-6351	Miscellaneous	639	99	0
40-628-000-0000-6615	Ditch Repairs	14,716	28,167	60,000
40-628-000-0116-6615	Ditch Repairs	0	5,049	0
40-628-000-0216-6615	Ditch Repairs	0	2,926	0
40-628-000-0316-6615	Ditch Repairs	0	1,714	0
40-628-000-0416-6615	Ditch Repairs	0	1,921	0
	Revenue	50,281 -	30,114 -	50,000 -
	Expend.	15,512	41,010	60,000
	Net	34,769 -	10,896	10,000
30	County Ditch 30			
40-630-000-0000-5021	Ditch R & M Assessments	9,942 -	9,864 -	5,000 -
40-630-000-0000-5022	Delinquent Assessments	399 -	51 -	0 -
40-630-000-0000-5307	MN Dept. of Public Safety P07	2,590 -	0 -	0 -
40-630-000-0000-5488	Disaster Grants - PA CFDA 97.036	7,770 -	0 -	0 -
40-630-000-0000-6102	Regular Salaries	858	704	0
40-630-000-0000-6104	Overtime Salaries	335	0	0
40-630-000-0000-6105	Part Time Salaries	0	120	0
40-630-000-0000-6133	Reimbursed Mileage	5	0	0
40-630-000-0000-6153	Health Insurance - Employees	69	66	0
40-630-000-0000-6154	Life Insurance - Employees	1	0	0
40-630-000-0000-6161	P E R A	86	53	0
40-630-000-0000-6171	F I C A	75	49	0
40-630-000-0000-6174	Medicare	16	11	0
40-630-000-0000-6184	Veba Savings	77	45	0
40-630-000-0000-6186	Health Savings Account (HSA)	37	0	0
40-630-000-0000-6272	Professional Services	0	270	0
40-630-000-0000-6351	Miscellaneous	635	98	0
40-630-000-0000-6615	Ditch Repairs	38,301	1,525	5,000
40-630-000-0916-6615	Ditch Repairs	352	0	0
	Revenue	20,701 -	9,915 -	5,000 -
	Expend.	40,847	2,941	5,000
	Net	20,146	6,974 -	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
31	County Ditch 31			
40-631-000-0000-5021	Ditch R & M Assessments	14,764 -	14,884 -	45,000 -
40-631-000-0000-5022	Delinquent Assessments	236 -	1,070 -	0 -
40-631-000-0000-6102	Regular Salaries	398	1,384	0
40-631-000-0000-6104	Overtime Salaries	122	0	0
40-631-000-0000-6105	Part Time Salaries	0	136	0
40-631-000-0000-6133	Reimbursed Mileage	6	0	0
40-631-000-0000-6153	Health Insurance - Employees	35	157	0
40-631-000-0000-6154	Life Insurance - Employees	0	1	0
40-631-000-0000-6161	P E R A	39	104	0
40-631-000-0000-6171	F I C A	31	90	0
40-631-000-0000-6174	Medicare	7	21	0
40-631-000-0000-6184	Veba Savings	37	107	0
40-631-000-0000-6186	Health Savings Account (HSA)	17	0	0
40-631-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-631-000-0000-6269	Engineering Services	250	0	0
40-631-000-0000-6351	Miscellaneous	228	35	0
40-631-000-0000-6615	Ditch Repairs	16,965	49,811	15,000
	Revenue	15,000 -	15,954 -	45,000 -
	Expend.	18,136	51,846	15,000
	Net	3,136	35,892	30,000 -
32	County Ditch 32			
40-632-000-0000-5021	Ditch R & M Assessments	55,000 -	0 -	70,000 -
40-632-000-0000-5307	MN Dept. of Public Safety P07	206 -	4,247 -	0 -
40-632-000-0000-5488	Disaster Grants - PA CFDA 97.036	619 -	21,233 -	0 -
40-632-000-0000-6102	Regular Salaries	1,530	1,113	0
40-632-000-0000-6104	Overtime Salaries	674	0	0
40-632-000-0000-6105	Part Time Salaries	0	40	0
40-632-000-0000-6133	Reimbursed Mileage	5	0	0
40-632-000-0000-6153	Health Insurance - Employees	132	131	0
40-632-000-0000-6154	Life Insurance - Employees	1	1	0
40-632-000-0000-6161	P E R A	158	83	0
40-632-000-0000-6171	F I C A	140	67	0
40-632-000-0000-6174	Medicare	29	16	0
40-632-000-0000-6184	Veba Savings	142	90	0
40-632-000-0000-6186	Health Savings Account (HSA)	64	0	0
40-632-000-0000-6269	Engineering Services	385	0	0
40-632-000-0000-6351	Miscellaneous	1,276	51	0
40-632-000-0000-6615	Ditch Repairs	61,026	36,553	50,000
	Revenue	55,825 -	25,480 -	70,000 -
	Expend.	65,562	38,145	50,000
	Net	9,737	12,665	20,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
34	County Ditch 34			
40-634-000-0000-5021	Ditch R & M Assessments	4,994 -	20,001 -	20,000 -
40-634-000-0000-5022	Delinquent Assessments	27 -	12 -	0 -
40-634-000-0000-6102	Regular Salaries	1,459	714	0
40-634-000-0000-6104	Overtime Salaries	0	107	0
40-634-000-0000-6133	Reimbursed Mileage	5	0	0
40-634-000-0000-6153	Health Insurance - Employees	77	79	0
40-634-000-0000-6154	Life Insurance - Employees	1	0	0
40-634-000-0000-6161	P E R A	109	62	0
40-634-000-0000-6171	F I C A	86	49	0
40-634-000-0000-6174	Medicare	20	11	0
40-634-000-0000-6184	Veba Savings	99	54	0
40-634-000-0000-6186	Health Savings Account (HSA)	60	0	0
40-634-000-0000-6242	Advertising And Publications	39	0	0
40-634-000-0000-6269	Engineering Services	4,000	0	0
40-634-000-0000-6272	Professional Services	239	0	0
40-634-000-0000-6351	Miscellaneous	352	55	0
40-634-000-0000-6615	Ditch Repairs	33,619	7,762	10,000
40-634-000-0000-6702	Interest	0	93	0
	Revenue	5,021 -	20,013 -	20,000 -
	Expend.	40,165	8,986	10,000
	Net	35,144	11,027 -	10,000 -
35	County Ditch 35			
40-635-000-0000-5021	Ditch R & M Assessments	5,000 -	10,000 -	10,000 -
40-635-000-0000-5022	Delinquent Assessments	1,008 -	0 -	0 -
40-635-000-0000-6102	Regular Salaries	561	20	0
40-635-000-0000-6105	Part Time Salaries	0	160	0
40-635-000-0000-6133	Reimbursed Mileage	3	0	0
40-635-000-0000-6153	Health Insurance - Employees	48	2	0
40-635-000-0000-6154	Life Insurance - Employees	1	0	0
40-635-000-0000-6161	P E R A	42	2	0
40-635-000-0000-6171	F I C A	33	11	0
40-635-000-0000-6174	Medicare	8	3	0
40-635-000-0000-6184	Veba Savings	46	1	0
40-635-000-0000-6186	Health Savings Account (HSA)	16	0	0
40-635-000-0000-6351	Miscellaneous	121	19	0
40-635-000-0000-6615	Ditch Repairs	48,425	0	10,000
40-635-000-0000-6702	Interest	0	105	0
	Revenue	6,008 -	10,000 -	10,000 -
	Expend.	49,304	323	10,000
	Net	43,296	9,677 -	0 -

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
36	County Ditch 36			
40-636-000-0000-5021	Ditch R & M Assessments	4,999 -	4,999 -	15,000 -
40-636-000-0000-6102	Regular Salaries	286	103	0
40-636-000-0000-6105	Part Time Salaries	0	48	0
40-636-000-0000-6153	Health Insurance - Employees	28	12	0
40-636-000-0000-6161	P E R A	21	8	0
40-636-000-0000-6171	F I C A	17	9	0
40-636-000-0000-6174	Medicare	4	2	0
40-636-000-0000-6184	Veba Savings	22	8	0
40-636-000-0000-6186	Health Savings Account (HSA)	2	0	0
40-636-000-0000-6351	Miscellaneous	381	59	0
40-636-000-0000-6615	Ditch Repairs	26,492	2,473	25,000
	Revenue	4,999 -	4,999 -	15,000 -
	Expend.	27,253	2,722	25,000
	Net	22,254	2,277 -	10,000
39	County Ditch 39			
40-639-000-0000-5021	Ditch R & M Assessments	0 -	1,001 -	1,000 -
40-639-000-0000-5022	Delinquent Assessments	3 -	0 -	0 -
40-639-000-0000-5307	MN Dept. of Public Safety P07	517 -	0 -	0 -
40-639-000-0000-5488	Disaster Grants - PA CFDA 97.036	1,552 -	0 -	0 -
40-639-000-0000-6102	Regular Salaries	61	20	0
40-639-000-0000-6105	Part Time Salaries	0	88	0
40-639-000-0000-6153	Health Insurance - Employees	5	2	0
40-639-000-0000-6161	P E R A	5	2	0
40-639-000-0000-6171	F I C A	4	7	0
40-639-000-0000-6174	Medicare	1	2	0
40-639-000-0000-6184	Veba Savings	4	1	0
40-639-000-0000-6351	Miscellaneous	381	59	0
40-639-000-0000-6615	Ditch Repairs	825	0	1,500
	Revenue	2,072 -	1,001 -	1,000 -
	Expend.	1,286	181	1,500
	Net	786 -	820 -	500

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
40	County Ditch 40			
40-640-000-0000-5021	Ditch R & M Assessments	14,990 -	14,965 -	30,000 -
40-640-000-0000-5022	Delinquent Assessments	0 -	10 -	0 -
40-640-000-0000-5307	MN Dept. of Public Safety P07	2,754 -	0 -	0 -
40-640-000-0000-5488	Disaster Grants - PA CFDA 97.036	8,262 -	0 -	0 -
40-640-000-0000-6102	Regular Salaries	473	388	0
40-640-000-0000-6104	Overtime Salaries	24	0	0
40-640-000-0000-6105	Part Time Salaries	0	128	0
40-640-000-0000-6153	Health Insurance - Employees	29	35	0
40-640-000-0000-6161	P E R A	31	29	0
40-640-000-0000-6171	F I C A	37	31	0
40-640-000-0000-6174	Medicare	6	7	0
40-640-000-0000-6184	Veba Savings	26	24	0
40-640-000-0000-6186	Health Savings Account (HSA)	7	0	0
40-640-000-0000-6351	Miscellaneous	7,130	6,784	0
40-640-000-0000-6615	Ditch Repairs	24,166	37,713	35,000
40-640-000-0916-6615	Ditch Repairs	352	0	0
	Revenue	26,006 -	14,975 -	30,000 -
	Expend.	32,281	45,139	35,000
	Net	6,275	30,164	5,000

43	County Ditch 43			
40-643-000-0000-5021	Ditch R & M Assessments	29,987 -	10,000 -	15,000 -
40-643-000-0000-5022	Delinquent Assessments	260 -	13 -	0 -
40-643-000-0000-6102	Regular Salaries	102	275	0
40-643-000-0000-6104	Overtime Salaries	0	199	0
40-643-000-0000-6105	Part Time Salaries	0	40	0
40-643-000-0000-6133	Reimbursed Mileage	2	0	0
40-643-000-0000-6153	Health Insurance - Employees	4	49	0
40-643-000-0000-6161	P E R A	8	36	0
40-643-000-0000-6171	F I C A	6	30	0
40-643-000-0000-6174	Medicare	1	7	0
40-643-000-0000-6184	Veba Savings	7	34	0
40-643-000-0000-6186	Health Savings Account (HSA)	6	0	0
40-643-000-0000-6351	Miscellaneous	337	52	0
40-643-000-0000-6615	Ditch Repairs	2,393	25,626	25,000
	Revenue	30,247 -	10,013 -	15,000 -
	Expend.	2,866	26,348	25,000
	Net	27,381 -	16,335	10,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
46	County Ditch 46			
40-646-000-0000-5021	Ditch R & M Assessments	24,863 -	44,707 -	50,000 -
40-646-000-0000-5022	Delinquent Assessments	213 -	10 -	0 -
40-646-000-0000-5307	MN Dept. of Public Safety P07	0 -	2,780 -	0 -
40-646-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	13,898 -	0 -
40-646-000-0000-6102	Regular Salaries	1,112	133	0
40-646-000-0000-6104	Overtime Salaries	46	15	0
40-646-000-0000-6105	Part Time Salaries	0	80	0
40-646-000-0000-6133	Reimbursed Mileage	10	0	0
40-646-000-0000-6153	Health Insurance - Employees	40	15	0
40-646-000-0000-6161	P E R A	87	11	0
40-646-000-0000-6171	F I C A	68	14	0
40-646-000-0000-6174	Medicare	16	3	0
40-646-000-0000-6184	Veba Savings	77	10	0
40-646-000-0000-6186	Health Savings Account (HSA)	66	0	0
40-646-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-646-000-0000-6269	Engineering Services	850	0	0
40-646-000-0000-6272	Professional Services	350	0	0
40-646-000-0000-6351	Miscellaneous	475	74	0
40-646-000-0000-6615	Ditch Repairs	79,072	1,975	15,000
40-646-000-0000-6702	Interest	0	1,620	0
40-646-000-0116-6615	Ditch Repairs	13,450	0	0
40-646-000-0216-6615	Ditch Repairs	5,081	0	0
40-646-000-0316-6615	Ditch Repairs	0	950	0
40-646-000-0416-6615	Ditch Repairs	0	1,425	0
40-646-000-0516-6615	Ditch Repairs	0	924	0
40-646-000-0616-6615	Ditch Repairs	0	976	0
	Revenue	25,076 -	61,395 -	50,000 -
	Expend.	100,801	8,225	15,000
	Net	75,725	53,170 -	35,000 -
49	County Ditch 49			
40-649-000-0000-5021	Ditch R & M Assessments	9,651 -	4,998 -	5,000 -
40-649-000-0000-5022	Delinquent Assessments	5 -	349 -	0 -
40-649-000-0000-5307	MN Dept. of Public Safety P07	79 -	0 -	0 -
40-649-000-0000-5488	Disaster Grants - PA CFDA 97.036	238 -	0 -	0 -
40-649-000-0000-6102	Regular Salaries	388	204	0
40-649-000-0000-6105	Part Time Salaries	0	40	0
40-649-000-0000-6153	Health Insurance - Employees	17	23	0
40-649-000-0000-6161	P E R A	29	15	0
40-649-000-0000-6171	F I C A	23	14	0
40-649-000-0000-6174	Medicare	5	3	0
40-649-000-0000-6184	Veba Savings	17	16	0
40-649-000-0000-6186	Health Savings Account (HSA)	7	0	0
40-649-000-0000-6351	Miscellaneous	304	47	0
40-649-000-0000-6615	Ditch Repairs	5,125	6,728	15,000
40-649-000-0116-6615	Ditch Repairs	0	3,973	0
40-649-000-0916-6615	Ditch Repairs	352	0	0
	Revenue	9,973 -	5,347 -	5,000 -
	Expend.	6,267	11,063	15,000
	Net	3,706 -	5,716	10,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
53	County Ditch 53			
40-653-000-0000-5021	Ditch R & M Assessments	4,854 -	9,610 -	5,000 -
40-653-000-0000-5022	Delinquent Assessments	0 -	146 -	0 -
40-653-000-0000-6102	Regular Salaries	51	51	0
40-653-000-0000-6105	Part Time Salaries	0	80	0
40-653-000-0000-6153	Health Insurance - Employees	4	6	0
40-653-000-0000-6161	P E R A	4	4	0
40-653-000-0000-6171	F I C A	3	8	0
40-653-000-0000-6174	Medicare	1	2	0
40-653-000-0000-6184	Veba Savings	3	4	0
40-653-000-0000-6186	Health Savings Account (HSA)	1	0	0
40-653-000-0000-6351	Miscellaneous	287	220	0
40-653-000-0000-6615	Ditch Repairs	0	0	15,000
	Revenue	4,854 -	9,756 -	5,000 -
	Expend.	354	375	15,000
	Net	4,500 -	9,381 -	10,000
54	County Ditch 54			
40-654-000-0000-5021	Ditch R & M Assessments	15,001 -	19,999 -	15,000 -
40-654-000-0000-5022	Delinquent Assessments	14 -	7 -	0 -
40-654-000-0000-6102	Regular Salaries	571	490 -	0 -
40-654-000-0000-6105	Part Time Salaries	0	96	0
40-654-000-0000-6153	Health Insurance - Employees	22	45	0
40-654-000-0000-6154	Life Insurance - Employees	1	0	0
40-654-000-0000-6161	P E R A	43	37	0
40-654-000-0000-6171	F I C A	34	35	0
40-654-000-0000-6174	Medicare	8	8	0
40-654-000-0000-6184	Veba Savings	34	31	0
40-654-000-0000-6186	Health Savings Account (HSA)	25	0	0
40-654-000-0000-6272	Professional Services	0	470	0
40-654-000-0000-6351	Miscellaneous	1,034	733	0
40-654-000-0000-6615	Ditch Repairs	7,509	1,219	25,000
	Revenue	15,015 -	20,006 -	15,000 -
	Expend.	9,281	3,164	25,000
	Net	5,734 -	16,842 -	10,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
55	County Ditch 55			
40-655-000-0000-5021	Ditch R & M Assessments	149,242 -	149,552 -	85,000 -
40-655-000-0000-5022	Delinquent Assessments	581 -	905 -	0 -
40-655-000-0000-5307	MN Dept. of Public Safety P07	565 -	4,359 -	0 -
40-655-000-0000-5488	Disaster Grants - PA CFDA 97.036	1,694 -	21,795 -	0 -
40-655-000-0000-6102	Regular Salaries	1,907	829	0
40-655-000-0000-6104	Overtime Salaries	375	0	0
40-655-000-0000-6133	Reimbursed Mileage	3	0	0
40-655-000-0000-6153	Health Insurance - Employees	93	88	0
40-655-000-0000-6154	Life Insurance - Employees	2	0	0
40-655-000-0000-6161	P E R A	154	62	0
40-655-000-0000-6171	F I C A	156	49	0
40-655-000-0000-6174	Medicare	29	11	0
40-655-000-0000-6184	Veba Savings	126	60	0
40-655-000-0000-6186	Health Savings Account (HSA)	82	0	0
40-655-000-0000-6272	Professional Services	1,456	0	0
40-655-000-0000-6351	Miscellaneous	8,539	1,009	0
40-655-000-0000-6615	Ditch Repairs	178,886	9,278	90,000
40-655-000-0000-6702	Interest	570	2,688	0
40-655-000-0216-6615	Ditch Repairs	7,242	0	0
40-655-000-0316-6615	Ditch Repairs	14,130	0	0
40-655-000-0416-6615	Ditch Repairs	2,039	0	0
40-655-000-0516-6615	Ditch Repairs	7,029	0	0
	Revenue	152,082 -	176,611 -	85,000 -
	Expend.	222,818	14,074	90,000
	Net	70,736	162,537 -	5,000
60	County Ditch 60			
40-660-000-0000-5021	Ditch R & M Assessments	2,000 -	2,000 -	35,000 -
40-660-000-0000-6102	Regular Salaries	51	143	0
40-660-000-0000-6153	Health Insurance - Employees	2	16	0
40-660-000-0000-6161	P E R A	4	11	0
40-660-000-0000-6171	F I C A	3	8	0
40-660-000-0000-6174	Medicare	1	2	0
40-660-000-0000-6184	Veba Savings	1	11	0
40-660-000-0000-6615	Ditch Repairs	0	0	30,000
	Revenue	2,000 -	2,000 -	35,000 -
	Expend.	62	191	30,000
	Net	1,938 -	1,809 -	5,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
62	County Ditch 62			
40-662-000-0000-5021	Ditch R & M Assessments	49,907 -	49,518 -	50,000 -
40-662-000-0000-5307	MN Dept. of Public Safety P07	0 -	2,839 -	0 -
40-662-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	14,197 -	0 -
40-662-000-0000-6102	Regular Salaries	1,599	1,431	0
40-662-000-0000-6104	Overtime Salaries	3	0	0
40-662-000-0000-6105	Part Time Salaries	0	88	0
40-662-000-0000-6133	Reimbursed Mileage	3	0	0
40-662-000-0000-6153	Health Insurance - Employees	51	162	0
40-662-000-0000-6154	Life Insurance - Employees	1	1	0
40-662-000-0000-6161	P E R A	119	107	0
40-662-000-0000-6171	F I C A	96	89	0
40-662-000-0000-6174	Medicare	22	21	0
40-662-000-0000-6184	Veba Savings	112	110	0
40-662-000-0000-6186	Health Savings Account (HSA)	105	0	0
40-662-000-0000-6269	Engineering Services	400	3,600	0
40-662-000-0000-6272	Professional Services	0	133	0
40-662-000-0000-6351	Miscellaneous	1,395	172	0
40-662-000-0000-6615	Ditch Repairs	101,353	18,431	30,000
40-662-000-0000-6702	Interest	0	1,404	0
40-662-000-0116-6615	Ditch Repairs	1,043	0	0
40-662-000-0216-6615	Ditch Repairs	1,219	0	0
40-662-000-0316-6615	Ditch Repairs	4,446	0	0
40-662-000-0416-6615	Ditch Repairs	10,947	0	0
40-662-000-0516-6615	Ditch Repairs	1,274	0	0
	Revenue	49,907 -	66,554 -	50,000 -
	Expend.	124,188	25,749	30,000
	Net	74,281	40,805 -	20,000 -
63	County Ditch 63			
40-663-000-0000-5021	Ditch R & M Assessments	4,999 -	69,545 -	70,000 -
40-663-000-0000-5022	Delinquent Assessments	30 -	0 -	0 -
40-663-000-0000-5307	MN Dept. of Public Safety P07	79 -	0 -	0 -
40-663-000-0000-5488	Disaster Grants - PA CFDA 97.036	238 -	0 -	0 -
40-663-000-0000-6102	Regular Salaries	2,129	1,195	0
40-663-000-0000-6104	Overtime Salaries	35	0	0
40-663-000-0000-6153	Health Insurance - Employees	96	129	0
40-663-000-0000-6154	Life Insurance - Employees	1	1	0
40-663-000-0000-6161	P E R A	154	90	0
40-663-000-0000-6171	F I C A	138	70	0
40-663-000-0000-6174	Medicare	28	16	0
40-663-000-0000-6184	Veba Savings	145	89	0
40-663-000-0000-6186	Health Savings Account (HSA)	104	0	0
40-663-000-0000-6269	Engineering Services	500	600	0
40-663-000-0000-6351	Miscellaneous	5,301	70	0
40-663-000-0000-6615	Ditch Repairs	90,265	54,553	40,000
40-663-000-0000-6702	Interest	0	1,803	0
40-663-000-0916-6615	Ditch Repairs	352	0	0
	Revenue	5,346 -	69,545 -	70,000 -
	Expend.	99,248	58,616	40,000
	Net	93,902	10,929 -	30,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
64	County Ditch 64			
40-664-000-0000-5021	Ditch R & M Assessments	4,981 -	4,997 -	5,000 -
40-664-000-0000-5022	Delinquent Assessments	0 -	92 -	0 -
40-664-000-0000-6102	Regular Salaries	255	224	0
40-664-000-0000-6105	Part Time Salaries	0	128	0
40-664-000-0000-6153	Health Insurance - Employees	10	24	0
40-664-000-0000-6161	P E R A	19	17	0
40-664-000-0000-6171	F I C A	15	21	0
40-664-000-0000-6174	Medicare	4	5	0
40-664-000-0000-6184	Veba Savings	18	17	0
40-664-000-0000-6186	Health Savings Account (HSA)	15	0	0
40-664-000-0000-6351	Miscellaneous	292	45	0
40-664-000-0000-6615	Ditch Repairs	13,187	7,427	8,000
	Revenue	4,981 -	5,089 -	5,000 -
	Expend.	13,815	7,908	8,000
	Net	8,834	2,819	3,000
65	County Ditch 65			
40-665-000-0000-5021	Ditch R & M Assessments	38,642 -	24,229 -	25,000 -
40-665-000-0000-5022	Delinquent Assessments	113 -	755 -	0 -
40-665-000-0000-5307	MN Dept. of Public Safety P07	79 -	580 -	0 -
40-665-000-0000-5488	Disaster Grants - PA CFDA 97.036	238 -	2,900 -	0 -
40-665-000-0000-6102	Regular Salaries	740	663	0
40-665-000-0000-6104	Overtime Salaries	7	107	0
40-665-000-0000-6153	Health Insurance - Employees	15	79	0
40-665-000-0000-6154	Life Insurance - Employees	0	1	0
40-665-000-0000-6161	P E R A	54	58	0
40-665-000-0000-6171	F I C A	46	45	0
40-665-000-0000-6174	Medicare	10	11	0
40-665-000-0000-6184	Veba Savings	50	55	0
40-665-000-0000-6186	Health Savings Account (HSA)	54	0	0
40-665-000-0000-6351	Miscellaneous	1,347	294	0
40-665-000-0000-6615	Ditch Repairs	51,584	36,204	25,000
40-665-000-0116-6615	Ditch Repairs	2,229	0	0
40-665-000-0216-6615	Ditch Repairs	1,638	0	0
40-665-000-0916-6615	Ditch Repairs	352	0	0
	Revenue	39,072 -	28,464 -	25,000 -
	Expend.	58,126	37,517	25,000
	Net	19,054	9,053	0 -

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
68	County Ditch 68			
40-668-000-0000-5021	Ditch R & M Assessments	25,000 -	49,998 -	60,000 -
40-668-000-0000-5307	MN Dept. of Public Safety P07	0 -	21,701 -	0 -
40-668-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	65,102 -	0 -
40-668-000-0000-6102	Regular Salaries	1,485	1,174	0
40-668-000-0000-6104	Overtime Salaries	129	0	0
40-668-000-0000-6133	Reimbursed Mileage	5	0	0
40-668-000-0000-6153	Health Insurance - Employees	58	98	0
40-668-000-0000-6154	Life Insurance - Employees	0	1	0
40-668-000-0000-6161	P E R A	90	88	0
40-668-000-0000-6171	F I C A	134	70	0
40-668-000-0000-6174	Medicare	17	16	0
40-668-000-0000-6184	Veba Savings	78	67	0
40-668-000-0000-6186	Health Savings Account (HSA)	50	0	0
40-668-000-0000-6272	Professional Services	720	0	0
40-668-000-0000-6351	Miscellaneous	510	72	0
40-668-000-0000-6615	Ditch Repairs	50,384	25,968	35,000
40-668-000-0000-6702	Interest	2,580	3,513	0
	Revenue	25,000 -	136,801 -	60,000 -
	Expend.	56,240	31,067	35,000
	Net	31,240	105,734 -	25,000 -
71	County Ditch 71			
40-671-000-0000-5021	Ditch R & M Assessments	77,068 -	69,926 -	70,000 -
40-671-000-0000-5022	Delinquent Assessments	76 -	2,918 -	0 -
40-671-000-0000-6102	Regular Salaries	1,793	1,536	0
40-671-000-0000-6104	Overtime Salaries	3	0	0
40-671-000-0000-6105	Part Time Salaries	0	40	0
40-671-000-0000-6133	Reimbursed Mileage	8	0	0
40-671-000-0000-6153	Health Insurance - Employees	57	180	0
40-671-000-0000-6154	Life Insurance - Employees	1	1	0
40-671-000-0000-6161	P E R A	134	115	0
40-671-000-0000-6171	F I C A	107	92	0
40-671-000-0000-6174	Medicare	25	22	0
40-671-000-0000-6184	Veba Savings	116	123	0
40-671-000-0000-6186	Health Savings Account (HSA)	103	0	0
40-671-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-671-000-0000-6269	Engineering Services	500	0	0
40-671-000-0000-6351	Miscellaneous	4,583	174	0
40-671-000-0000-6615	Ditch Repairs	53,537	53,406	55,000
40-671-000-0000-6702	Interest	675	210	0
	Revenue	77,144 -	72,844 -	70,000 -
	Expend.	61,643	55,899	55,000
	Net	15,501 -	16,945 -	15,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
75	County Ditch 75			
40-675-000-0000-5021	Ditch R & M Assessments	1,978 -	9,767 -	10,000 -
40-675-000-0000-5022	Delinquent Assessments	0 -	21 -	0 -
40-675-000-0000-6102	Regular Salaries	173	276	0
40-675-000-0000-6105	Part Time Salaries	0	128	0
40-675-000-0000-6153	Health Insurance - Employees	17	30	0
40-675-000-0000-6161	P E R A	13	21	0
40-675-000-0000-6171	F I C A	10	24	0
40-675-000-0000-6174	Medicare	2	6	0
40-675-000-0000-6184	Veba Savings	13	21	0
40-675-000-0000-6186	Health Savings Account (HSA)	1	0	0
40-675-000-0000-6351	Miscellaneous	498	77	0
40-675-000-0000-6615	Ditch Repairs	4,801	35,545	20,000
	Revenue	1,978 -	9,788 -	10,000 -
	Expend.	5,528	36,128	20,000
	Net	3,550	26,340	10,000
76	County Ditch 76			
40-676-000-0000-5021	Ditch R & M Assessments	7,869 -	12,000 -	24,000 -
40-676-000-0000-5022	Delinquent Assessments	42 -	130 -	0 -
40-676-000-0000-6102	Regular Salaries	388	765	0
40-676-000-0000-6105	Part Time Salaries	0	88	0
40-676-000-0000-6153	Health Insurance - Employees	13	86	0
40-676-000-0000-6161	P E R A	29	57	0
40-676-000-0000-6171	F I C A	23	50	0
40-676-000-0000-6174	Medicare	5	12	0
40-676-000-0000-6184	Veba Savings	27	60	0
40-676-000-0000-6186	Health Savings Account (HSA)	25	0	0
40-676-000-0000-6351	Miscellaneous	405	324	0
40-676-000-0000-6615	Ditch Repairs	4,634	49,132	10,000
	Revenue	7,911 -	12,130 -	24,000 -
	Expend.	5,549	50,574	10,000
	Net	2,362 -	38,444	14,000 -

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
77	County Ditch 77			
40-677-000-0000-5020	Debt Assessments	0 -	0 -	60,000 -
40-677-000-0000-5021	Ditch R & M Assessments	69,686 -	69,681 -	0 -
40-677-000-0000-5022	Delinquent Assessments	12 -	315 -	0 -
40-677-000-0000-5307	MN Dept. of Public Safety P07	9,382 -	943 -	0 -
40-677-000-0000-5488	Disaster Grants - PA CFDA 97.036	28,147 -	4,713 -	0 -
40-677-000-0000-6102	Regular Salaries	1,283	449	0
40-677-000-0000-6104	Overtime Salaries	386	428	0
40-677-000-0000-6105	Part Time Salaries	0	48	0
40-677-000-0000-6133	Reimbursed Mileage	15	0	0
40-677-000-0000-6153	Health Insurance - Employees	108	93	0
40-677-000-0000-6154	Life Insurance - Employees	2	1	0
40-677-000-0000-6161	P E R A	124	66	0
40-677-000-0000-6171	F I C A	100	55	0
40-677-000-0000-6174	Medicare	23	13	0
40-677-000-0000-6184	Veba Savings	101	64	0
40-677-000-0000-6186	Health Savings Account (HSA)	31	0	0
40-677-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-677-000-0000-6351	Miscellaneous	4,970	344	0
40-677-000-0000-6615	Ditch Repairs	90,972	1,853	64,000
40-677-000-0000-6702	Interest	0	987	0
40-677-000-0116-6615	Ditch Repairs	1,785	0	0
40-677-000-0216-6615	Ditch Repairs	3,404	0	0
40-677-000-0316-6615	Ditch Repairs	1,095	0	0
40-677-000-0416-6615	Ditch Repairs	2,400	0	0
40-677-000-0516-6615	Ditch Repairs	3,212	0	0
40-677-000-0616-6615	Ditch Repairs	1,555	0	0
40-677-000-0716-6615	Ditch Repairs	16,434	0	0
40-677-000-0816-6615	Ditch Repairs	10,410	0	0
40-677-000-0916-6615	Ditch Repairs	3,948	0	0
	Revenue	107,227 -	75,652 -	60,000 -
	Expend.	142,359	4,401	64,000
	Net	35,132	71,251 -	4,000

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
79	County Ditch 79			
40-679-000-0000-5021	Ditch R & M Assessments	10,002 -	11,998 -	8,000 -
40-679-000-0000-5022	Delinquent Assessments	6 -	0 -	0 -
40-679-000-0000-6102	Regular Salaries	877	480	0
40-679-000-0000-6105	Part Time Salaries	0	48	0
40-679-000-0000-6133	Reimbursed Mileage	6	0	0
40-679-000-0000-6153	Health Insurance - Employees	14	51	0
40-679-000-0000-6161	P E R A	66	36	0
40-679-000-0000-6171	F I C A	52	31	0
40-679-000-0000-6174	Medicare	12	7	0
40-679-000-0000-6184	Veba Savings	60	35	0
40-679-000-0000-6186	Health Savings Account (HSA)	68	0	0
40-679-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-679-000-0000-6269	Engineering Services	600	0	0
40-679-000-0000-6351	Miscellaneous	625	97	0
40-679-000-0000-6615	Ditch Repairs	31,058	7,714	10,000
	Revenue	10,008 -	11,998 -	8,000 -
	Expend.	33,439	8,499	10,000
	Net	23,431	3,499 -	2,000
80	County Ditch 80			
40-680-000-0000-5021	Ditch R & M Assessments	10,000 -	14,988 -	15,000 -
40-680-000-0000-5307	MN Dept. of Public Safety P07	16,279 -	0 -	0 -
40-680-000-0000-5488	Disaster Grants - PA CFDA 97.036	48,838 -	0 -	0 -
40-680-000-0000-6102	Regular Salaries	192	214	0
40-680-000-0000-6104	Overtime Salaries	49	0	0
40-680-000-0000-6105	Part Time Salaries	0	40	0
40-680-000-0000-6153	Health Insurance - Employees	4	21	0
40-680-000-0000-6161	P E R A	6	16	0
40-680-000-0000-6171	F I C A	29	15	0
40-680-000-0000-6174	Medicare	1	4	0
40-680-000-0000-6184	Veba Savings	5	14	0
40-680-000-0000-6186	Health Savings Account (HSA)	3	0	0
40-680-000-0000-6351	Miscellaneous	308	48	0
40-680-000-0000-6615	Ditch Repairs	18,640	6,583	5,000
40-680-000-0000-6702	Interest	1,245	0	0
40-680-000-0316-6615	Ditch Repairs	0	4,742	0
40-680-000-0916-6615	Ditch Repairs	352	0	0
	Revenue	75,117 -	14,988 -	15,000 -
	Expend.	20,834	11,697	5,000
	Net	54,283 -	3,291 -	10,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
81	County Ditch 81			
40-681-000-0000-5021	Ditch R & M Assessments	2,997 -	1,997 -	3,000 -
40-681-000-0000-5022	Delinquent Assessments	17 -	3 -	0 -
40-681-000-0000-6102	Regular Salaries	732	408	0
40-681-000-0000-6104	Overtime Salaries	35	0	0
40-681-000-0000-6105	Part Time Salaries	0	80	0
40-681-000-0000-6133	Reimbursed Mileage	13	0	0
40-681-000-0000-6153	Health Insurance - Employees	35	47	0
40-681-000-0000-6161	P E R A	49	31	0
40-681-000-0000-6171	F I C A	56	29	0
40-681-000-0000-6174	Medicare	9	7	0
40-681-000-0000-6184	Veba Savings	28	32	0
40-681-000-0000-6186	Health Savings Account (HSA)	4	0	0
40-681-000-0000-6241	Membership Dues And Registration Fees	1	0	0
40-681-000-0000-6351	Miscellaneous	51	8	0
40-681-000-0000-6615	Ditch Repairs	6,533	10,860	6,000
	Revenue	3,014 -	2,000 -	3,000 -
	Expend.	7,546	11,502	6,000
	Net	4,532	9,502	3,000
82	County Ditch 82			
40-682-000-0000-5021	Ditch R & M Assessments	29,167 -	18,888 -	10,000 -
40-682-000-0000-5022	Delinquent Assessments	139 -	119 -	0 -
40-682-000-0000-6102	Regular Salaries	133	71	0
40-682-000-0000-6153	Health Insurance - Employees	6	8	0
40-682-000-0000-6161	P E R A	10	5	0
40-682-000-0000-6171	F I C A	8	4	0
40-682-000-0000-6174	Medicare	2	1	0
40-682-000-0000-6184	Veba Savings	5	5	0
40-682-000-0000-6186	Health Savings Account (HSA)	2	0	0
40-682-000-0000-6351	Miscellaneous	459	71	0
40-682-000-0000-6615	Ditch Repairs	3,277	0	5,000
	Revenue	29,306 -	19,007 -	10,000 -
	Expend.	3,902	165	5,000
	Net	25,404 -	18,842 -	5,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
99	County Ditch 99			
40-699-000-0000-5309	Mn Dept of Water and Soil Res. R9P	0 -	24,250 -	0 -
40-699-000-0000-5855	Insurance Refunds And Reimbursements	160 -	384 -	0 -
40-699-000-0000-6102	Regular Salaries	10,279	9,092	0
40-699-000-0000-6104	Overtime Salaries	1,891	1,499	0
40-699-000-0000-6105	Part Time Salaries	0	96	0
40-699-000-0000-6131	Reimbursed Expenses	0	461	0
40-699-000-0000-6133	Reimbursed Mileage	275	585	0
40-699-000-0000-6153	Health Insurance - Employees	575	1,093	0
40-699-000-0000-6154	Life Insurance - Employees	7	6	0
40-699-000-0000-6161	P E R A	880	795	0
40-699-000-0000-6171	F I C A	745	630	0
40-699-000-0000-6174	Medicare	163	147	0
40-699-000-0000-6184	Veba Savings	766	752	0
40-699-000-0000-6186	Health Savings Account (HSA)	485	0	0
40-699-000-0000-6241	Membership Dues And Registration Fees	33	0	0
40-699-000-0000-6269	Engineering Services	0	4,000	0
40-699-000-0000-6272	Professional Services	6,636	2,616	0
40-699-000-0000-6301	Maintenance Contracts	3,252	347	0
40-699-000-0000-6305	Auto Maintenance	1,627	1,307	0
40-699-000-0000-6331	Travel And Expenses	0	339	0
40-699-000-0000-6351	Miscellaneous	27,453	819	0
40-699-000-0000-6401	Office Supplies	0	50	0
	Revenue	27,613 -	24,634 -	0 -
	Expend.	27,614	24,634	0
	Net	1	0	0 -
J5	County Ditch J5			
40-705-000-0000-5021	Ditch R & M Assessments	18,776 -	4,694 -	20,000 -
40-705-000-0000-5022	Delinquent Assessments	0 -	1,223 -	0 -
40-705-000-0000-6102	Regular Salaries	20	102	0
40-705-000-0000-6153	Health Insurance - Employees	1	8	0
40-705-000-0000-6161	P E R A	2	8	0
40-705-000-0000-6171	F I C A	1	6	0
40-705-000-0000-6174	Medicare	0	1	0
40-705-000-0000-6184	Veba Savings	0	5	0
40-705-000-0000-6351	Miscellaneous	2,642	2,459	0
40-705-000-0000-6615	Ditch Repairs	1,143	0	35,000
	Revenue	18,776 -	5,917 -	20,000 -
	Expend.	3,809	2,589	35,000
	Net	14,967 -	3,328 -	15,000

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
6	Judicial Ditch 6			
40-706-000-0000-5021	Ditch R & M Assessments	39,712 -	29,841 -	20,000 -
40-706-000-0000-5022	Delinquent Assessments	228 -	130 -	0 -
40-706-000-0000-6102	Regular Salaries	173	205	0
40-706-000-0000-6104	Overtime Salaries	0	337	0
40-706-000-0000-6133	Reimbursed Mileage	2	0	0
40-706-000-0000-6153	Health Insurance - Employees	14	56	0
40-706-000-0000-6161	P E R A	13	41	0
40-706-000-0000-6171	F I C A	10	32	0
40-706-000-0000-6174	Medicare	2	7	0
40-706-000-0000-6184	Veba Savings	12	38	0
40-706-000-0000-6186	Health Savings Account (HSA)	3	0	0
40-706-000-0000-6351	Miscellaneous	1,214	181	0
40-706-000-0000-6615	Ditch Repairs	3,364	40,701	30,000
40-706-000-0000-6991	Transfer From Other Funds	0	128,590	0
40-706-000-0116-6615	Ditch Repairs	0	2,515	0
40-706-000-0216-6615	Ditch Repairs	0	7,011	0
40-706-000-0316-6615	Ditch Repairs	0	14,105	0
	Revenue	39,940 -	29,971 -	20,000 -
	Expend.	4,807	193,819	30,000
	Net	35,133 -	163,848	10,000
J8	County Ditch J8 Freeborn & Waseca			
40-708-000-0000-5021	Ditch R & M Assessments	34,915 -	29,859 -	25,000 -
40-708-000-0000-5022	Delinquent Assessments	0 -	170 -	0 -
40-708-000-0000-5830	Miscellaneous Revenue	1,957 -	925 -	0 -
40-708-000-0000-6102	Regular Salaries	469	358	0
40-708-000-0000-6105	Part Time Salaries	0	48	0
40-708-000-0000-6133	Reimbursed Mileage	3	0	0
40-708-000-0000-6153	Health Insurance - Employees	38	40	0
40-708-000-0000-6161	P E R A	35	27	0
40-708-000-0000-6171	F I C A	28	24	0
40-708-000-0000-6174	Medicare	6	6	0
40-708-000-0000-6184	Delta Dental	35	27	0
40-708-000-0000-6186	Health Savings Account (HSA)	10	0	0
40-708-000-0000-6272	Professional Services	7,620	0	0
40-708-000-0000-6351	Miscellaneous	712	143	0
40-708-000-0000-6615	Ditch Repairs	11,485	11,343	20,000
40-708-000-0000-6702	Interest	225	0	0
	Revenue	36,872 -	30,954 -	25,000 -
	Expend.	20,666	12,016	20,000
	Net	16,206 -	18,938 -	5,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J9 County Ditch J9				
40-709-000-0000-5021	Ditch R & M Assessments	25,000 -	50,000 -	70,000 -
40-709-000-0000-6102	Regular Salaries	1,734	1,853	0
40-709-000-0000-6133	Reimbursed Mileage	5	0	0
40-709-000-0000-6153	Health Insurance - Employees	92	195	0
40-709-000-0000-6154	Life Insurance - Employees	1	1	0
40-709-000-0000-6161	P E R A	130	139	0
40-709-000-0000-6171	F I C A	102	109	0
40-709-000-0000-6174	Medicare	24	26	0
40-709-000-0000-6184	Veba Savings	116	132	0
40-709-000-0000-6186	Health Savings Account (HSA)	69	0	0
40-709-000-0000-6272	Professional Services	2,060	1,175	0
40-709-000-0000-6351	Miscellaneous	278	43	0
40-709-000-0000-6615	Ditch Repairs	82,983	41,096	35,000
40-709-000-0000-6702	Interest	0	966	0
	Revenue	25,000 -	50,000 -	70,000 -
	Expend.	87,594	45,735	35,000
	Net	62,594	4,265 -	35,000 -

J12 County Ditch J12				
40-712-000-0000-5021	Ditch R & M Assessments	9,888 -	7,880 -	8,000 -
40-712-000-0000-5022	Delinquent Assessments	0 -	150 -	0 -
40-712-000-0000-6102	Regular Salaries	466	520	0
40-712-000-0000-6104	Overtime Salaries	35	0	0
40-712-000-0000-6153	Health Insurance - Employees	11	52	0
40-712-000-0000-6154	Life Insurance - Employees	1	0	0
40-712-000-0000-6161	P E R A	29	39	0
40-712-000-0000-6171	F I C A	40	31	0
40-712-000-0000-6174	Medicare	5	7	0
40-712-000-0000-6184	Veba Savings	25	36	0
40-712-000-0000-6186	Health Savings Account (HSA)	24	0	0
40-712-000-0000-6351	Miscellaneous	513	29	0
40-712-000-0000-6615	Ditch Repairs	2,462	1,588	8,000
	Revenue	9,888 -	8,030 -	8,000 -
	Expend.	3,611	2,302	8,000
	Net	6,277 -	5,728 -	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J14	County Ditch J14			
40-714-000-0000-5021	Ditch R & M Assessments	29,971 -	19,956 -	30,000 -
40-714-000-0000-5022	Delinquent Assessments	0 -	30 -	0 -
40-714-000-0000-5307	MN Dept. of Public Safety P07	0 -	2,537 -	0 -
40-714-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	12,682 -	0 -
40-714-000-0000-5830	Miscellaneous Revenue	249 -	278 -	0
40-714-000-0000-6102	Regular Salaries	877	2,326	0
40-714-000-0000-6104	Overtime Salaries	0	291	0
40-714-000-0000-6105	Part Time Salaries	0	40	0
40-714-000-0000-6133	Reimbursed Mileage	2	0	0
40-714-000-0000-6153	Health Insurance - Employees	17	274	0
40-714-000-0000-6154	Life Insurance - Employees	0	1	0
40-714-000-0000-6161	P E R A	66	196	0
40-714-000-0000-6171	F I C A	52	156	0
40-714-000-0000-6174	Medicare	12	37	0
40-714-000-0000-6184	Veba Savings	60	189	0
40-714-000-0000-6186	Health Savings Account (HSA)	66	0	0
40-714-000-0000-6269	Engineering Services	1,600	0	0
40-714-000-0000-6351	Miscellaneous	744	207	0
40-714-000-0000-6615	Ditch Repairs	42,457	13,705	45,000
40-714-000-0116-6615	Ditch Repairs	6,441	0	0
40-714-000-0216-6615	Ditch Repairs	821	0	0
40-714-000-0316-6615	Ditch Repairs	8,420	0	0
40-714-000-0416-6615	Ditch Repairs	1,228	0	0
	Revenue	30,220 -	35,483 -	30,000 -
	Expend.	62,863	17,422	45,000
	Net	32,643	18,061 -	15,000
J17	County Ditch J17			
40-717-000-0000-5021	Ditch R & M Assessments	3,000 -	1,000 -	1,000 -
40-717-000-0000-5830	Miscellaneous Revenue	20 -	0 -	0 -
40-717-000-0000-6102	Regular Salaries	71	0	0
40-717-000-0000-6104	Overtime Salaries	31	0	0
40-717-000-0000-6105	Part Time Salaries	0	48	0
40-717-000-0000-6171	F I C A	15	3	0
40-717-000-0000-6174	Medicare	0	1	0
40-717-000-0000-6351	Miscellaneous	544	1,926	0
	Revenue	3,020 -	1,000 -	1,000 -
	Expend.	661	1,978	0
	Net	2,359 -	978	1,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J18 County Ditch J18				
40-718-000-0000-5021	Ditch R & M Assessments	4,837 -	1,935 -	25,000 -
40-718-000-0000-5022	Delinquent Assessments	0 -	164 -	0 -
40-718-000-0000-6102	Regular Salaries	102	969	0
40-718-000-0000-6153	Health Insurance - Employees	4	88	0
40-718-000-0000-6161	P E R A	8	73	0
40-718-000-0000-6171	F I C A	6	57	0
40-718-000-0000-6174	Medicare	1	13	0
40-718-000-0000-6184	Veba Savings	7	61	0
40-718-000-0000-6186	Health Savings Account (HSA)	6	0	0
40-718-000-0000-6269	Engineering Services	0	300	0
40-718-000-0000-6351	Miscellaneous	375	58	0
40-718-000-0000-6615	Ditch Repairs	1,616	16,305	25,000
	Revenue	4,837 -	2,099 -	25,000 -
	Expend.	2,125	17,924	25,000
	Net	2,712 -	15,825	0 -
J19 County Ditch J19				
40-719-000-0000-5021	Ditch R & M Assessments	1,000 -	1,000 -	1,000 -
40-719-000-0000-6102	Regular Salaries	0	10	0
40-719-000-0000-6153	Health Insurance - Employees	0	1	0
40-719-000-0000-6161	P E R A	0	1	0
40-719-000-0000-6171	F I C A	0	1	0
40-719-000-0000-6184	Veba Savings	0	1	0
40-719-000-0000-6351	Miscellaneous	18	3	0
	Revenue	1,000 -	1,000 -	1,000 -
	Expend.	18	17	0
	Net	982 -	983 -	1,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J20	County Ditch J20			
40-720-000-0000-5021	Ditch R & M Assessments	14,510 -	4,686 -	5,000 -
40-720-000-0000-5022	Delinquent Assessments	176 -	357 -	0 -
40-720-000-0000-6102	Regular Salaries	41	224	0
40-720-000-0000-6153	Health Insurance - Employees	3	24	0
40-720-000-0000-6161	P E R A	3	17	0
40-720-000-0000-6171	F I C A	2	13	0
40-720-000-0000-6174	Medicare	1	3	0
40-720-000-0000-6184	Veba Savings	3	17	0
40-720-000-0000-6186	Health Savings Account (HSA)	1	0	0
40-720-000-0000-6351	Miscellaneous	438	68	0
40-720-000-0000-6615	Ditch Repairs	3,162	18,050	12,000
	Revenue	14,686 -	5,043 -	5,000 -
	Expend.	3,654	18,416	12,000
	Net	11,032 -	13,373	7,000

J21	County Ditch J21			
40-721-000-0000-5021	Ditch R & M Assessments	20,000 -	15,000 -	10,000 -
40-721-000-0000-5307	MN Dept. of Public Safety P07	228 -	3,070 -	0 -
40-721-000-0000-5488	Disaster Grants - PA CFDA 97.036	685 -	15,348 -	0 -
40-721-000-0000-6102	Regular Salaries	275	347	0
40-721-000-0000-6104	Overtime Salaries	214	0	0
40-721-000-0000-6105	Part Time Salaries	0	40	0
40-721-000-0000-6153	Health Insurance - Employees	28	35	0
40-721-000-0000-6161	P E R A	37	26	0
40-721-000-0000-6171	F I C A	29	23	0
40-721-000-0000-6174	Medicare	7	5	0
40-721-000-0000-6184	Veba Savings	30	24	0
40-721-000-0000-6186	Health Savings Account (HSA)	14	0	0
40-721-000-0000-6242	Advertising And Publications	0	59	0
40-721-000-0000-6272	Professional Services	0	270	0
40-721-000-0000-6331	Travel And Expenses	0	3,267	0
40-721-000-0000-6351	Miscellaneous	309	540	0
40-721-000-0000-6615	Ditch Repairs	7,443	931	8,000
40-721-000-0116-6615	Ditch Repairs	5,108	0	0
40-721-000-0216-6615	Ditch Repairs	0	1,051	0
40-721-000-0316-6269	Engineering Services	350	0	0
40-721-000-0316-6615	Ditch Repairs	15,357	0	0
	Revenue	20,913 -	33,418 -	10,000 -
	Expend.	29,201	6,618	8,000
	Net	8,288	26,800 -	2,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J22 County Ditch J22				
40-722-000-0000-5021	Ditch R & M Assessments	14,802 -	380 -	30,000 -
40-722-000-0000-5022	Delinquent Assessments	38 -	199 -	0 -
40-722-000-0000-5307	MN Dept. of Public Safety P07	0 -	648 -	0 -
40-722-000-0000-5488	Disaster Grants - PA CFDA 97.036	0 -	3,240 -	0 -
40-722-000-0000-6102	Regular Salaries	724	61	0
40-722-000-0000-6104	Overtime Salaries	46	0	0
40-722-000-0000-6133	Reimbursed Mileage	32	0	0
40-722-000-0000-6153	Health Insurance - Employees	66	7	0
40-722-000-0000-6154	Life Insurance - Employees	1	0	0
40-722-000-0000-6161	P E R A	58	5	0
40-722-000-0000-6171	F I C A	45	4	0
40-722-000-0000-6174	Medicare	11	1	0
40-722-000-0000-6184	Veba Savings	59	5	0
40-722-000-0000-6186	Health Savings Account (HSA)	15	0	0
40-722-000-0000-6241	Membership Dues And Registration Fees	3	0	0
40-722-000-0000-6242	Advertising And Publications	0	326	0
40-722-000-0000-6272	Professional Services	0	1,080	0
40-722-000-0000-6351	Miscellaneous	384	60	0
40-722-000-0000-6615	Ditch Repairs	54,240	601	17,000
40-722-000-0000-6702	Interest	0	2	0
40-722-000-0116-6615	Ditch Repairs	4,320	0	0
	Revenue	14,840 -	4,467 -	30,000 -
	Expend.	60,004	2,152	17,000
	Net	45,164	2,315 -	13,000 -
J23 County Ditch J23				
40-723-000-0000-5021	Ditch R & M Assessments	2,000 -	620 -	1,000 -
40-723-000-0000-5830	Miscellaneous Revenue	11,700 -	2,088 -	0 -
40-723-000-0000-6102	Regular Salaries	122	153	0
40-723-000-0000-6153	Health Insurance - Employees	5	13	0
40-723-000-0000-6161	P E R A	9	11	0
40-723-000-0000-6171	F I C A	7	9	0
40-723-000-0000-6174	Medicare	2	2	0
40-723-000-0000-6184	Veba Savings	5	9	0
40-723-000-0000-6186	Health Savings Account (HSA)	2	0	0
40-723-000-0000-6351	Miscellaneous	639	299	0
40-723-000-0000-6615	Ditch Repairs	3,045	1,069	1,000
	Revenue	13,700 -	2,708 -	1,000 -
	Expend.	3,836	1,565	1,000
	Net	9,864 -	1,143 -	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J25	County Ditch J25			
40-725-000-0000-5021	Ditch R & M Assessments	39,670 -	29,501 -	50,000 -
40-725-000-0000-5022	Delinquent Assessments	486 -	0 -	0 -
40-725-000-0000-6102	Regular Salaries	469	1,362	0
40-725-000-0000-6105	Part Time Salaries	0	40	0
40-725-000-0000-6153	Health Insurance - Employees	35	145	0
40-725-000-0000-6154	Life Insurance - Employees	1	1	0
40-725-000-0000-6161	P E R A	35	102	0
40-725-000-0000-6171	F I C A	28	82	0
40-725-000-0000-6174	Medicare	6	19	0
40-725-000-0000-6184	Veba Savings	34	99	0
40-725-000-0000-6186	Health Savings Account (HSA)	12	0	0
40-725-000-0000-6351	Miscellaneous	891	338	0
40-725-000-0000-6615	Ditch Repairs	48,408	46,330	5,000
40-725-000-0000-6702	Interest	135	432	0
	Revenue	40,156 -	29,501 -	50,000 -
	Expend.	50,054	48,950	5,000
	Net	9,898	19,449	45,000 -

J27	County Ditch J27			
40-727-000-0000-5021	Ditch R & M Assessments	10,000 -	1,000 -	2,000 -
40-727-000-0000-6102	Regular Salaries	102	357	0
40-727-000-0000-6105	Part Time Salaries	0	40	0
40-727-000-0000-6133	Reimbursed Mileage	2	0	0
40-727-000-0000-6153	Health Insurance - Employees	5	39	0
40-727-000-0000-6161	P E R A	8	27	0
40-727-000-0000-6171	F I C A	6	23	0
40-727-000-0000-6174	Medicare	1	5	0
40-727-000-0000-6184	Veba Savings	5	27	0
40-727-000-0000-6186	Health Savings Account (HSA)	2	0	0
40-727-000-0000-6351	Miscellaneous	411	64	0
40-727-000-0000-6615	Ditch Repairs	0	8,035	20,000
	Revenue	10,000 -	1,000 -	2,000 -
	Expend.	542	8,617	20,000
	Net	9,458 -	7,617	18,000

**2019
FREEBORN COUNTY BUDGET**

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J28	County Ditch J28			
40-728-000-0000-5021	Ditch R & M Assessments	2,500 -	1,000 -	1,000 -
40-728-000-0000-6102	Regular Salaries	112	286	0
40-728-000-0000-6153	Health Insurance - Employees	5	30	0
40-728-000-0000-6161	P E R A	8	21	0
40-728-000-0000-6171	F I C A	7	17	0
40-728-000-0000-6174	Medicare	2	4	0
40-728-000-0000-6184	Veiba Savings	8	21	0
40-728-000-0000-6186	Health Savings Account (HSA)	6	0	0
40-728-000-0000-6351	Miscellaneous	148	23	0
40-728-000-0000-6615	Ditch Repairs	21,722	11,226	2,500
40-728-000-0116-6615	Ditch Repairs	0	4,125	0
	Revenue	2,500 -	1,000 -	1,000 -
	Expend.	22,018	15,753	2,500
	Net	19,518	14,753	1,500
J29	County Ditch J29			
40-729-000-0000-5021	Ditch R & M Assessments	500 -	500 -	500 -
40-729-000-0000-6351	Miscellaneous	8	1	0
	Revenue	500 -	500 -	500 -
	Expend.	8	1	0
	Net	492 -	499 -	500 -
J30	County Ditch J30			
40-730-000-0000-5021	Ditch R & M Assessments	2,000 -	995 -	1,000 -
40-730-000-0000-6351	Miscellaneous	46	7	0 -
	Revenue	2,000 -	995 -	1,000 -
	Expend.	46	7	0
	Net	1,954 -	988 -	1,000 -
8 IMP	County Ditch 8 IMP			
40-810-000-0000-6272	Professional Services	0	6,350	0
	Revenue	0 -	0 -	0 -
	Expend.	0	6,350	0
	Net	0	6,350	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
32 IMP County Ditch 32 IMP				
40-846-000-0000-6269	Engineering Services	5,000	19,812	0
40-846-000-0000-6272	Professional Services	1,287	0	0
40-846-000-0000-6615	Ditch Repairs	11,797	10,378	0
40-846-000-0000-6702	Interest	0	546	0
	Revenue	0 -	0 -	0 -
	Expend.	18,084	30,736	0
	Net	18,084	30,736	0
31 IMP County Ditch 31 IMP				
40-848-000-0000-6269	Engineering Services	10,400	30,318	0
40-848-000-0000-6615	Ditch Repairs	1,973	17,609	0
40-848-000-0000-6702	Interest	15	384	0
	Revenue	0 -	0 -	0 -
	Expend.	12,388	48,311	0
	Net	12,388	48,311	0
31 REP County Ditch 31 Repair				
40-849-000-0000-6272	Professional Services	765	0	0
	Revenue	765 -	0 -	0 -
	Expend.	0	0	0
	Net	765 -	0	0
J5 M&F Joint County Ditch J5 Mower & Freeborn				
40-850-000-0000-5021	Ditch R & M Assessments	0 -	1,000 -	15,000 -
40-850-000-0000-5022	Delinquent Assessments	4 -	0 -	0 -
40-850-000-0000-5830	Miscellaneous Revenue	443 -	0 -	0 -
40-850-000-0000-6102	Regular Salaries	0	31	0
40-850-000-0000-6153	Health Insurance - Employees	0	4	0
40-850-000-0000-6161	P E R A	0	2	0
40-850-000-0000-6171	F I C A	0	2	0
40-850-000-0000-6184	Veba Savings	0	2	0
40-850-000-0000-6351	Miscellaneous	1,765	1,118	0
40-850-000-0000-6615	Ditch Repairs	0	560	15,000
	Revenue	447 -	1,000 -	15,000 -
	Expend.	1,765	1,719	15,000
	Net	1,318	719	0 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
J12 S&F Joint County Ditch J12 Steele & Freeborn				
40-851-000-0000-5021	Ditch R & M Assessments	961 -	1,000 -	1,000 -
40-851-000-0000-5830	Miscellaneous Revenue	13 -	0 -	0 -
40-851-000-0000-6351	Miscellaneous	327	301	0
40-851-000-0000-6615	Ditch Repairs	0	0	500
	Revenue	974 -	1,000 -	1,000 -
	Expend.	327	301	500
	Net	647 -	699 -	500 -
 J26 M&F Joint County Ditch J26 Mower & Freeborn				
40-854-000-0000-5021	Ditch R & M Assessments	0 -	0 -	1,000 -
40-854-000-0000-5830	Miscellaneous Revenue	42 -	0 -	0 -
40-854-000-0000-6102	Regular Salaries	32	0	0
40-854-000-0000-6104	Overtime Salaries	14	0	0
40-854-000-0000-6171	F I C A	7	0	0
40-854-000-0000-6351	Miscellaneous	1,386	552	0
	Revenue	42 -	0 -	1,000 -
	Expend.	1,439	552	0
	Net	1,397	552	1,000 -
 J26 F&F Joint County Ditch J26 Faribault & Freeborn				
40-855-000-0000-5021	Ditch R & M Assessments	49,987 -	30,000 -	35,000 -
40-855-000-0000-5022	Delinquent Assessments	1,837 -	13 -	0 -
40-855-000-0000-5307	MN Dept. of Public Safety P07	201 -	0 -	0 -
40-855-000-0000-5488	Disaster Grants - PA CFDA 97.036	604 -	0 -	0 -
40-855-000-0000-6102	Regular Salaries	1,224	327	0
40-855-000-0000-6105	Part Time Salaries	0	40	0
40-855-000-0000-6133	Reimbursed Mileage	24	0	0
40-855-000-0000-6153	Health Insurance - Employees	88	37	0
40-855-000-0000-6154	Life Insurance	1	0	0
40-855-000-0000-6161	P E R A	92	24	0
40-855-000-0000-6171	F I C A	73	22	0
40-855-000-0000-6174	Medicare	17	5	0
40-855-000-0000-6184	Veba Savings	75	25	0
40-855-000-0000-6186	Health Savings Account (HSA)	15	0	0
40-855-000-0000-6241	Membership Dues And Registration Fees	2	0	0
40-855-000-0000-6351	Miscellaneous	489	76	0
40-855-000-0000-6615	Ditch Repairs	76,210	41,617	5,000
40-855-000-0000-6702	Interest	0	405	0
	Revenue	52,629 -	30,013 -	35,000 -
	Expend.	78,310	42,578	5,000
	Net	25,681	12,565	30,000 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
68 IMP County Ditch 68 Impound				
40-856-000-0000-6242	Advertising And Publications	0	299	0
40-856-000-0000-6269	Engineering Services	0	4,900	0
40-856-000-0000-6272	Professional Services	5,105	2,213	0
40-856-000-0000-6615	Ditch Repairs	0	1,600	0
40-856-000-0000-6702	Interest	0	156	0
	Revenue	0 -	0 -	0 -
	Expend.	5,105	9,168	0
	Net	5,105	9,168	0
J12 IMP J12 IMP				
40-857-000-0000-6269	Engineering Services	2,000	3,765	0
40-857-000-0000-6272	Professional Services	769	5,035	0
40-857-000-0000-6615	Ditch Repairs	6,045	0	0
40-857-000-0000-6702	Interest	0	267	0
	Revenue	0 -	0 -	0 -
	Expend.	8,814	9,067	0
	Net	8,814	9,067	0
15 IMP County Ditch 15 IMP				
40-859-000-0000-6269	Engineering Services	2,000	15,511	0
40-859-000-0000-6272	Professional Services	663	0	0
40-859-000-0000-6702	Interest	0	81	0
	Revenue	0 -	0 -	0 -
	Expend.	2,663	15,592	0
	Net	2,663	15,592	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
301 F&F Joint County Ditch 301 Faribault & Freeborn				
40-862-000-0000-5021	Ditch R & M Assessments	0 -	0 -	20,000 -
40-862-000-0000-5830	Miscellaneous Revenue	191 -	13 -	0 -
40-862-000-0000-6102	Regular Salaries	10	92	0
40-862-000-0000-6161	P E R A	1	7	0
40-862-000-0000-6171	F I C A	1	6	0
40-862-000-0000-6174	Medicare	0	1	0
40-862-000-0000-6184	Veba Savings	1	0	0
40-862-000-0000-6186	Health Savings Account (HSA)	1	0	0
40-862-000-0000-6242	Advertising And Publications	0	154	0
40-862-000-0000-6351	Miscellaneous	228	35	0
40-862-000-0000-6615	Ditch Repairs	0	0	20,000
	Revenue	191 -	13 -	20,000 -
	Expend.	242	295	20,000
	Net	51	282	0 -
 6 F&F Joint County Ditch 6 Freeborn & Waseca				
40-863-000-0000-5021	Ditch R & M Assessments	2,500 -	1,000 -	5,000 -
40-863-000-0000-5830	Miscellaneous Revenue	46 -	0 -	0 -
40-863-000-0000-6351	Miscellaneous	3,704	6,552	0
40-863-000-0000-6615	Ditch Repairs	0	0	2,000
	Revenue	2,546 -	1,000 -	5,000 -
	Expend.	3,704	6,552	2,000
	Net	1,158	5,552	3,000 -
 2 F&S Joint County Ditch 2 Freeborn & Steele				
40-867-000-0000-5021	Ditch R & M Assessments	2,000 -	1,000 -	1,000 -
40-867-000-0000-5830	Miscellaneous Revenue	496 -	0 -	0 -
40-867-000-0000-6351	Miscellaneous	3,571	203	0
	Revenue	2,496 -	1,000 -	1,000 -
	Expend.	3,571	203	0
	Net	1,075	797 -	1,000 -
 J27 IMP J27 Imp				
40-868-000-0000-6269	Engineering Services	6,151	13,700	0
40-868-000-0000-6272	Professional Services	765	0	0
40-868-000-0000-6615	Ditch Repairs	14,235	0	0
40-868-000-0000-6702	Interest	30	636	0
	Revenue	0 -	0 -	0
	Expend.	21,181	14,336	0
	Net	21,181	14,336	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
79 IMP	County Ditch 79 IMP			
40-896-000-0000-5020	Debt Assessments	0	75,819 -	0
40-896-000-0000-6242	Advertising And Publications	0	205	0
40-896-000-0000-6269	Engineering Services	18,643	2,650	0
40-896-000-0000-6272	Professional Services	30,375	1,975	0
40-896-000-0000-6287	Contracted Ditch Service	220,194	0	0
40-896-000-0000-6331	Travel And Expenses	0	306	0
40-896-000-0000-6351	Miscellaneous	9,801	15,196	0
40-896-000-0000-6702	Interest	1,515	9,924	0
40-896-000-0000-6991	Transfer From Other Funds	0	285,216 -	0
	Revenue	0 -	361,035 -	0
	Expend.	280,528	30,256	0
	Net	280,528	330,779 -	0

21 IMP	Judicial Ditch 21 IMP			
40-898-000-0000-6242	Advertising And Publications	71	59	0
40-898-000-0000-6269	Engineering Services	4,826	4,080	0
40-898-000-0000-6272	Professional Services	1,590	0	0
40-898-000-0000-6331	Travel And Expenses	0	2,177	0
40-898-000-0000-6702	Interest	1,230	1,452	0
	Revenue	0	0 -	0 -
	Expend.	309,426	52,360	0
	Net	309,426	52,360	0 -

J21 IMP	J21 IMP Branch A			
40-899-000-0000-6242	Advertising And Publications	0	261	0
40-899-000-0000-6269	Engineering Services	15,950	1,500	0
40-899-000-0000-6272	Professional Services	8,174	1,890	0
40-899-000-0000-6331	Travel And Expenses	0	1,532	0
40-899-000-0000-6615	Ditch Repairs	4,398	376	0
40-899-000-0000-6702	Interest			
	Revenue	0 -	0 -	0 -
	Expend.	28,522	5,559	0
	Net	28,522	5,559	0 -

FUND 40	Total Ditch			
	Revenue	1,425,072 -	1,832,715 -	1,555,500 -
	Expend.	2,453,099	1,795,890	1,353,277
	Net	1,028,027	36,825	202,223 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
DITCH FUND DEBT SERVICE				
000	County Wide			
41-000-000-0000-5020	Debt Assessments	0	0 -	0 -
41-000-000-0000-5022	Delinquent Assessments	0	0 -	0
41-000-000-0000-6701	Bond Payments	0	0	0
41-000-000-0000-6702	Interest	0	0	0
41-000-000-0000-6703	Paying Charges	0	206	0
	Revenue	0 -	0 -	0 -
	Expend.	0	206	0
	Net	0	206	0
16	County Ditch 16			
41-616-000-0000-5020	Debt Assessments	16,429 -	15,680 -	27,146 -
41-616-000-0000-5022	Delinquent Assessments	17 -	41 -	0
41-616-000-0000-6701	Bond Payments	21,633	114,526	0
41-616-000-0000-6702	Interest	4,287	1,981	0
41-616-000-0000-6703	Paying Charges	102	102	0
41-616-000-0000-6990	Transfer To Other Funds	0	151,806	0
	Revenue	16,446 -	167,527 -	27,146 -
	Expend.	26,022	116,609	0
	Net	9,576	50,918 -	27,146 -
28	County Ditch 28			
41-628-000-0000-5022	Delinquent Assessments	11 -	0 -	0 -
41-628-000-0000-6701	Bond Payments	3,840	3,744	2,112
41-628-000-0000-6702	Interest	155	80	21
41-628-000-0000-6703	Paying Charges	14	18	0
	Revenue	11 -	0 -	0 -
	Expend.	4,009	3,842	2,133
	Net	3,998	3,842	2,133
65	County Ditch 65			
41-665-000-0000-5020	Debt Assessments	14,067 -	14,041 -	20,488 -
41-665-000-0000-5022	Delinquent Assessments	42 -	380 -	0 -
41-665-000-0000-6701	Bond Payments	17,260	16,829	9,493
41-665-000-0000-6702	Interest	699	358	95
41-665-000-0000-6703	Paying Charges	65	65	0
	Revenue	14,109 -	14,421 -	20,488 -
	Expend.	18,024	17,252	9,588
	Net	3,915	2,831	10,900 -

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
77	County Ditch 77			
41-677-000-0000-6701	Bond Payments	2,180	2,126	1,199 -
41-677-000-0000-6702	Interest	88	45	12
41-677-000-0000-6703	Paying Charges	8	8	0
	Revenue	0 -	0 -	0 -
	Expend.	2,276	2,179	1,211
	Net	2,276	2,179	1,211
79	County Ditch 79			
41-679-000-0000-5020	Debt Assessments	0	0	44,315 -
41-679-000-0000-6702	Interest	0	0	13,753
41-679-000-0000-6705	Loan Payments	0	0	30,562
	Revenue	0 -	0 -	44,315 -
	Expend.	0	0	44,315
	Net	0	0	0
82	County Ditch 82			
41-682-000-0000-5022	Delinquent Assessments	230 -	79 -	0 -
41-682-000-0000-6701	Bond Payments	11,220	10,940	6,171
41-682-000-0000-6702	Interest	454	233	62
41-682-000-0000-6703	Paying Charges	42	38	0
	Revenue	230 -	79 -	0 -
	Expend.	11,716	11,211	6,233
	Net	11,486	11,132	6,233
J5	County Ditch J5			
41-705-000-0000-5020	Debt Assessments	18,675 -	15,359 -	0 -
41-705-000-0000-5022	Delinquent Assessments	0 -	1,398 -	0 -
41-705-000-0000-6701	Bond Payments	16,240	15,834	8,932
41-705-000-0000-6702	Interest	657	337	89
41-705-000-0000-6703	Paying Charges	61	47	0
	Revenue	18,675 -	16,757 -	0 -
	Expend.	16,958	16,218	9,021
	Net	1,717 -	539 -	9,021

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
6	Judicial Ditch 6			
41-706-000-0000-5020	Debt Assessments	8,375 -	8,012 -	13,623 -
41-706-000-0000-5022	Delinquent Assessments	51 -	49 -	0 -
41-706-000-0000-6701	Bond Payments	10,857	57,477	0
41-706-000-0000-6702	Interest	2,152	994	0
41-706-000-0000-6703	Paying Charges	51	51	0
41-706-000-0000-6990	Transfer To Other Funds	0	63,068	0
	Revenue	8,426 -	71,129 -	13,623 -
	Expend.	13,060	58,522	0
	Net	4,634	12,607 -	13,623 -
J14	County Ditch J14 Faribault and Freeborn			
41-714-000-0000-5020	Debt Assessments	25,053 -	0 -	0 -
41-714-000-0000-6701	Bond Payments	27,500	26,813	15,125
41-714-000-0000-6702	Interest	1,113	570	151
41-714-000-0000-6703	Paying Charges	103	97	0
	Revenue	25,053 -	0 -	0 -
	Expend.	28,716	27,480	15,276
	Net	3,663	27,480	15,276
J20 IMP	County Ditch J20 IMP			
41-864-000-0000-6701	Bond Payments	1,880	1,833	1,034
41-864-000-0000-6702	Interest	76	39	10
41-864-000-0000-6703	Paying Charges	7	12	0
	Revenue	0	0	0
	Expend.	1,963	1,884	1,044
	Net	1,963	1,884	1,044
75 Lat 3	County Ditch 75 Lateral 3			
41-876-000-0000-6701	Bond Payments	2,780	2,711	1,529
41-876-000-0000-6702	Interest	113	58	15
41-876-000-0000-6703	Paying Charges	10	14	0
	Revenue	0 -	0 -	0
	Expend.	2,893	2,769	1,544
	Net	2,893	2,769	1,544

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
68Sp County Ditch 68Sp				
41-877-000-0000-5020	Debt Assessments	4,279 -	4,050 -	0 -
41-877-000-0000-6701	Bond Payments	3,560	3,471	1,958
41-877-000-0000-6702	Interest	144	74	20
41-877-000-0000-6703	Paying Charges	13	10	0
	Revenue	4,279 -	4,050 -	0
	Expend.	3,717	3,555	1,978
	Net	562 -	495 -	1,978
16 Lat 1 County Ditch 16 Lat 1				
41-878-000-0000-5020	Debt Assessments	7,302 -	0 -	0 -
41-878-000-0000-6701	Bond Payments	6,280	6,123	3,454
41-878-000-0000-6702	Interest	254	130	35
41-878-000-0000-6703	Paying Charges	24	19	0
	Revenue	7,302 -	0 -	0
	Expend.	6,558	6,272	3,489
	Net	744 -	6,272	3,489
16 Lat 1A County Ditch 16 Lat 1A				
41-879-000-0000-5020	Debt Assessments	220 -	0 -	0 -
41-879-000-0000-6701	Bond Payments	3,360	3,276	1,848
41-879-000-0000-6702	Interest	136	70	18
41-879-000-0000-6703	Paying Charges	13	27	0
	Revenue	220 -	0 -	0
	Expend.	3,509	3,373	1,866
	Net	3,289	3,373	1,866
77 Lat 1 County Ditch 77 Lat 1				
41-880-000-0000-5020	Debt Assessments	5,242 -	4,720 -	0 -
41-880-000-0000-5022	Delinquent Assessments	0 -	155 -	0 -
41-880-000-0000-6701	Bond Payments	6,160	6,006	3,388
41-880-000-0000-6702	Interest	250	128	34
41-880-000-0000-6703	Paying Charges	23	28	0
	Revenue	5,242 -	4,875 -	0
	Expend.	6,433	6,162	3,422
	Net	1,191	1,287	3,422

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
77 Sp County Ditch 77 Sp				
41-881-000-0000-6701	Bond Payments	1,940	1,892	1,067
41-881-000-0000-6702	Interest	78	40	11
41-881-000-0000-6703	Paying Charges	7	5	0
	Revenue	0 -	0 -	0
	Expend.	2,025	1,937	1,078
	Net	2,025	1,937	1,078
65 L1 County Ditch 65 L1				
41-883-000-0000-5020	Debt Assessments	11,422 -	10,810 -	0 -
41-883-000-0000-5022	Delinquent Assessments	0 -	620 -	0 -
41-883-000-0000-6701	Bond Payments	11,380	11,096	6,259
41-883-000-0000-6702	Interest	461	236	63
41-883-000-0000-6703	Paying Charges	43	37	0
	Revenue	11,422 -	11,430 -	0
	Expend.	11,884	11,369	6,322
	Net	462	61 -	6,322
14 F&FSp Judicial Ditch 14 F & F Sp				
41-884-000-0000-5020	Debt Assessments	17,799 -	0 -	0 -
41-884-000-0000-6701	Bond Payments	20,560	20,046	11,319
41-884-000-0000-6702	Interest	833	427	113
41-884-000-0000-6703	Paying Charges	77	54	0
	Revenue	17,799 -	0 -	0
	Expend.	21,470	20,527	11,432
	Net	3,671	20,527	11,432
31 Outlet County Ditch 31 Outlet				
41-885-000-0000-6701	Bond Payments	1,900	1,853	1,045
41-885-000-0000-6702	Interest	77	40	10
41-885-000-0000-6703	Paying Charges	7	16	0
	Revenue	0 -	0 -	0
	Expend.	1,984	1,909	1,055
	Net	1,984	1,909	1,055

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
43 IMP County Ditch 43 IMP				
41-886-000-0000-6701	Bond Payments	17,760	17,316	9,768
41-886-000-0000-6702	Interest	719	369	98
41-886-000-0000-6703	Paying Charges	67	83	0
	Revenue	0 -	0 -	0
	Expend.	18,546	17,768	9,866
	Net	18,546	17,768	9,866
5 IMP Judicial Ditch 5 IMP				
41-887-000-0000-5020	Debt Assessments	7,692 -	6,352 -	0 -
41-887-000-0000-6701	Bond Payments	6,500	6,338	3,575
41-887-000-0000-6702	Interest	263	135	36
41-887-000-0000-6703	Paying Charges	24	37	0
	Revenue	7,692 -	6,352 -	0
	Expend.	6,787	6,510	3,611
	Net	905 -	158	3,611
16LOutlet County Ditch 16L Outlet				
41-888-000-0000-5020	Debt Assessments	23,555 -	21,686 -	33,178 -
41-888-000-0000-6701	Bond Payments	26,440	139,976	0
41-888-000-0000-6702	Interest	5,240	2,422	0
41-888-000-0000-6703	Paying Charges	124	124	0
41-888-000-0000-6990	Transfer To Other Funds	0 -	157,592 -	0 -
	Revenue	23,555 -	179,278 -	33,178
	Expend.	31,804	142,522	0
	Net	8,249	36,756 -	33,178 -
28Sp County Ditch 28Sp				
41-890-000-0000-5022	Delinquent Assessments	308 -	0 -	0 -
41-890-000-0000-6701	Bond Payments	8,420	8,210	4,631
41-890-000-0000-6702	Interest	341	175	46
41-890-000-0000-6703	Paying Charges	32	23	0
	Revenue	308 -	0 -	0
	Expend.	8,793	8,408	4,677
	Net	8,485	8,408	4,677

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
65Sp	County Ditch 65Sp			
41-891-000-0000-5020	Debt Assessments	16,166 -	15,666 -	24,145 -
41-891-000-0000-5022	Delinquent Assessments	50 -	345 -	0 -
41-891-000-0000-6701	Bond Payments	20,340	19,832	11,187
41-891-000-0000-6702	Interest	824	422	112
41-891-000-0000-6703	Paying Charges	76	84	0
	Revenue	16,216 -	16,011 -	24,145 -
	Expend.	21,240	20,338	11,299
	Net	5,024	4,327	12,846 -

J6 IMP	County Ditch J6 IMP			
41-892-000-0000-5020	Debt Assessments	29,341 -	23,098 -	32,715 -
41-892-000-0000-6701	Bond Payments	26,071	138,022	0
41-892-000-0000-6702	Interest	5,167	2,388	0
41-892-000-0000-6703	Paying Charges	123	123	0
41-892-000-0000-6990	Transfer To Other Funds	0	65,522 -	0
	Revenue	29,341 -	88,620 -	32,715 -
	Expend.	31,361	140,533	0
	Net	2,020	51,913	32,715 -

79 IMP	County Ditch 79 IMP			
41-896-000-0000-6990	Transfer To Other Funds	0 -	285,216	0 -
	Revenue	0 -	0 -	0 -
	Expend.	0	285,216	0
	Net	0	285,216	0 -

FUND 41	Total Debt Srvc-Ditch			
	Revenue	206,326 -	580,529 -	195,610 -
	Expend.	301,758	934,585	150,460
	Net	95,432	354,056	45,150 -

Table of Contents

Section 8 – Miscellaneous Funds

◆ Department:	Page:
◆ Turtle Creek Watershed District	122
◆ Trust Fund DNR	123
◆ Cemetery Fund	123
◆ Records Clearing	123
◆ Social Services Collaborative	124
◆ Septic Sewer Loan Fund	124
◆ Funds Total	124

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
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TRUST AND CUSTODIAL FUNDS

852 Jud Ditch 24

74-852-000-0000-5021	Ditch R & M Assessments	99,072 -	177,666 -	0 -
74-852-000-0000-5022	Delinquent Assessments	644 -	1,062 -	0 -
74-852-000-0000-5488	Disaster Grants - PA CFDA 97.036	111,775 -	0 -	0 -
74-852-000-0000-6102	Regular Salaries	0	0	0
74-852-000-0000-6153	Health Insurance - Employees	0	0	0
74-852-000-0000-6161	PERA	0	0	0
74-852-000-0000-6171	FICA	0	0	0
74-852-000-0000-6174	Medicare	0	0	0
74-852-000-0000-6184	Veba Savings	0	0	0
74-852-000-0000-6269	Engineering Services	43,817	30,365	0
74-852-000-0000-6272	Professional Services	3,806	3,766	0
74-852-000-0000-6331	Travel And Expenses	21,738	24,840	0
74-852-000-0000-6351	Miscellaneous	929	8,619	0
74-852-000-0000-6615	Ditch Repairs	172,666	44,009	0
74-852-000-0000-6702	Interest	0	0	0
	Revenue	215,297 -	178,728 -	0 -
	Expend.	239,150	111,599	0
	Net	23,853	67,129 -	0

893 Jud Ditch 24 Deer Creek

74-893-000-0000-6272	Fee, Miscellaneous	133	0	0
	Revenue	0 -	0 -	0 -
	Expend.	133	0	0
	Net	133	0	0

894 Judicial Ditch 24 Mud Creek

74-894-000-0000-5021	Ditch R & M Assessments	194,897 -	41,289 -	0 -
74-894-000-0000-5830	Miscellaneous Revenue	0 -	12,585 -	0 -
74-894-000-0000-6242	Advertising And Publications	849	0	0
74-894-000-0000-6269	Engineering Services	13,459	0	0
74-894-000-0000-6272	Professional Services	4,124	0	0
74-894-000-0000-6287	Contracted Ditch Service	93,296	0	0
74-894-000-0000-6331	Travel and Expenses	0	0	0
74-894-000-0000-6351	Miscellaneous	289,091	25,169	0
74-894-000-0000-6373	Bonds and Insurance	0	0	0
74-894-000-0000-6615	Ditch Repairs	94,030	0	0
74-894-000-0000-6702	Interest	10,688	0	0
	Revenue	288,927 -	53,874 -	0 -
	Expend.	411,507	25,169	0
	Net	122,580	28,705 -	0

FUND 74 Turtle Creek Watershed District

Revenue	504,224 -	232,602 -	0 -
Expend.	650,790	136,768	0
Net	146,566	95,834 -	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
000	Trust Fund DNR			
75-000-000-0000-5710	Interest Earnings	9 -	302 -	0
75-000-000-0000-5807	Sale Of Property (Non Capital Assets)	0 -	0 -	0
	Revenue	9 -	302 -	0
	Expend.	0	0	0
	Net	9 -	302 -	0
FUND 75	Trust Fund DNR			
	Revenue	9 -	302 -	0 -
	Expend.	0	0	0
	Net	9 -	302 -	0
000	Cemetery			
76-000-000-0000-5710	Interest Earnings	58 -	3 -	0 -
76-000-000-0000-6351	Miscellaneous	500	0	0
	Revenue	58 -	3 -	0 -
	Expend.	500	0	0
	Net	442	3 -	0
FUND 76	Cemetery			
	Revenue	58 -	3 -	0 -
	Expend.	500	0	0
	Net	442	3 -	0
011	Recorders-Clearing			
77-011-000-0000-5551	Fee, Marriage Assessment,Battered Person	11,430 -	11,595 -	0
77-011-000-0000-5557	Fee, Children's Surcharge	3,753 -	3,300 -	0
77-011-000-0000-5564	Fee, Birth/Death Surcharge	28,838 -	25,400 -	0
77-011-000-0000-6811	Marriage License Assessment	11,340	13,687	0
77-011-000-0000-6814	Childrens Surcharge	3,822	3,360	0
77-011-000-0000-6845	Birth/Death Surcharge	29,364	23,732	0
	Revenue	44,021 -	40,295 -	0 -
	Expend.	44,526	40,779	0
	Net	505	484	0
FUND 77	Recorders-Clearing			
	Revenue	44,021 -	40,295 -	0 -
	Expend.	44,526	40,779	0
	Net	505	484	0

2019 FREEBORN COUNTY BUDGET

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
431	Collaborative			
79-431-715-0000-5801	ZAP Income	0 -	0 -	0
79-431-715-0000-6071	Other Thrive payments	339	0	0
79-431-715-0010-5801	Thrive Income	0 -	0 -	0
79-431-715-0010-6071	Other Zap Payments	0	0	0
79-431-715-0012-5281	Local Grants Bcbs	1,497 -	0 -	0
79-431-715-0012-6071	BCBS Grant Payments	1,251	0	0
79-431-715-3020-5373	Drug Free CFDA 93276	77,611 -	67,919 -	0
79-431-715-3020-5751	Drug Free Donations	277,628 -	168,517 -	0
79-431-715-3020-6071	Drug Free Grant Payments	352,879	248,857	0
79-431-715-3970-5465	Foster Care Title IV-E CFDA 93.658	62,062 -	67,421 -	0
79-431-715-3970-5473	M A LCTS CFDA 93778	153,104 -	123,053 -	0
79-431-715-3970-5710	Interest Earnings	89 -	201 -	0
79-431-715-3970-5751	Donations	490 -	1,000 -	0
79-431-715-3970-6071	LCTS Payments	105,780	120,540	0
	Revenue	572,481 -	428,111 -	0 -
	Expend.	460,249	369,397	0
	Net	112,232 -	58,714 -	0
FUND 79	Social Services Collaborative			
	Revenue	572,481 -	428,111 -	0 -
	Expend.	460,249	369,397	0
	Net	112,232 -	58,714 -	0
SEPTIC SEWER LOAN FUND				
000	County Wide			
85-000-000-0000-5710	Interest Earnings	13,018 -	11,932 -	0
85-000-000-0000-6351	Miscellaneous	46	92	0
85-000-000-0000-6990	Transfer To Other Funds	200,000	0	0
	Revenue	13,018 -	11,932 -	0
	Expend.	200,046	92	0
	Net	187,028	11,840 -	0
FUND 85	Septic Loan Fund			
	Revenue	13,018 -	11,932 -	0 -
	Expend.	200,046	92	0
	Net	187,028	11,840 -	0
Final Totals		Revenue 53,930,092 -	56,727,759 -	57,636,373 -
		Expend. 56,048,550	65,943,813	57,187,092
		Net 2,118,458	9,216,054	449,281 -

Table of Contents

Section 9 - Appendix

Document:

Resolution Adopting Tax Levy

Resolution Adopting Budget

Published Budget Summary

Revenue Source Chart

Expenditure By Service Area Chart

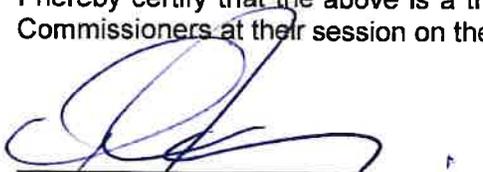
RESOLUTION 18 - 322

Resolved, that the Freeborn County Board of Commissioners does, hereby, certify to the Freeborn County Auditor-Treasurer that it proposes the following tax levy which, if adopted pursuant to Minnesota Law, will be ordered on all taxable property in Freeborn County, payable in 2019, to wit:

**Freeborn County
Adopted 2019 Tax Levy**

	<u>2019 Levy</u>
For General Revenue Fund	\$11,192,149
For Soil & Water Conservation Dist.	183,000
For Match for Water Plan	<u>9,500</u>
Total General Fund	\$11,384,649
For Human Services Fund	\$5,322,520
For Road and Bridge Fund	\$4,106,720
For Public Health Fund	\$449,426
For Capital Improvement Fund	\$628,885
For Courthouse Bond Debt	*** \$1,804,583
For County Library Fund	\$275,400
For Radio Debt Service Fund	\$455,418
For Capital Improvement Bond	<u>\$418,125</u>
TOTAL TAX LEVY	\$24,845,726
Less State Aid	<u>\$(1,527,463)</u>
TOTAL LOCAL TAX LEVY	<u>\$23,318,263</u>

I hereby certify that the above is a true and correct copy of a resolution by the Freeborn County board of Commissioners at their session on the 18th day of December, 2018.


Tom Jensen
Administrator/Clerk
County of Freeborn
State of Minnesota

*** bond-37	\$1,290,188
*** bond-38	<u>\$514,395</u>
	<u>1,804,583</u>

Resolution 18 - 323

Resolved, that the Freeborn County Board of Commissioners does, hereby, propose to adopt the budget for the fiscal year beginning January 1, 2019 a summary of which is as follows:

Freeborn County
Adopted 2019 Budget

BUDGETED REVENUE

General Revenue Fund	\$ 19,002,014
Human Services	\$ 12,160,419
Highway	\$ 17,473,220
Public Health	\$ 2,751,671
Building Debt Services	\$ 1,804,583
Ditch Fund	\$ 1,751,110
Radio Debt Service	\$ 455,418
Turtle Creek Watershed Debt Service	\$ 350,528
Capital Improvements Fund	\$ 1,193,885
Capital Improvements Bond	\$ 418,125
Library	\$ 275,400
TOTAL REVENUE	<u>\$ 57,636,373</u>

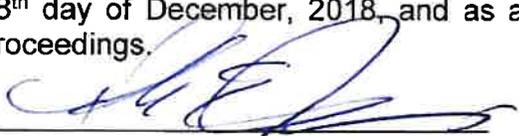
BUDGETED EXPENDITURES

General Revenue Fund	\$ 19,002,014
Human Services	\$ 12,160,419
Highway	\$ 17,273,220
Public Health	\$ 2,751,671
Building Debt Services	\$ 1,721,560
Ditch Fund	\$ 1,503,737
Radio Debt Service	\$ 455,418
Turtle Creek Watershed Debt Service	\$ 350,528
Capital Improvements Fund	\$ 1,275,000
Capital Improvements Bond	\$ 418,125
Library	\$ 275,400
TOTAL EXPENDITURES	<u>\$ 57,187,092</u>

Further, be it resolved that this budget shall be certified to the Freeborn County Auditor/Treasurer.

* * * * *

I hereby certify that the above is a true and correct copy of a resolution adopted by the Freeborn County Board of Commissioners at their session on the 18th day of December, 2018, and as appears on the Minutes of their record of proceedings.


Tom Jensen
Administrator/Clerk
County of Freeborn
State of Minnesota

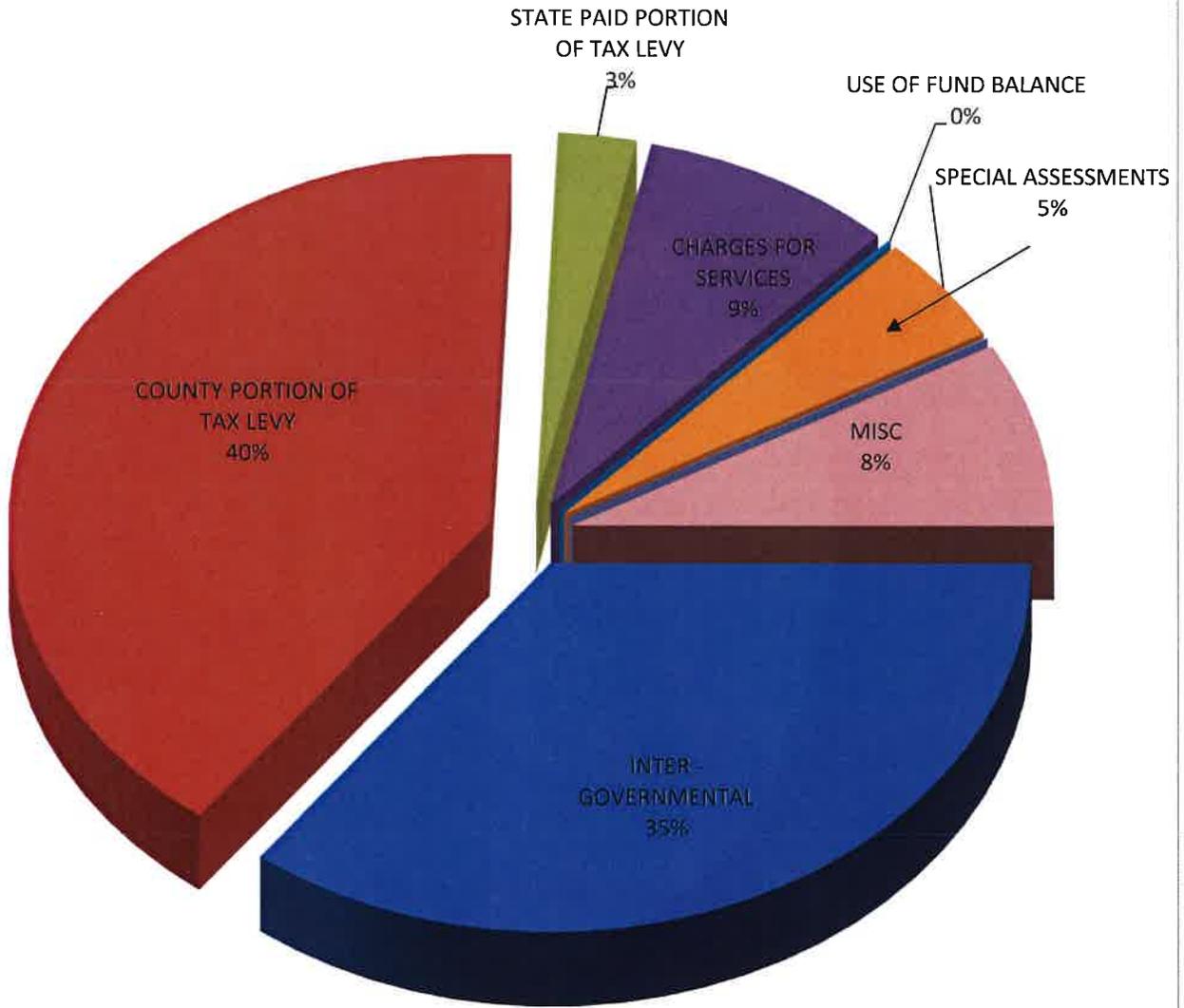
PUBLIC NOTICE

for Freeborn County. This summary is published in accordance with MINN. Stat. No. 375.169. The detail of the County budget is on file in the County Administrator's Office at the Freeborn County Courthouse, Albert Lea, MN, and may be reviewed during normal business hours.

COUNTY SUMMARY BUDGET STATEMENT

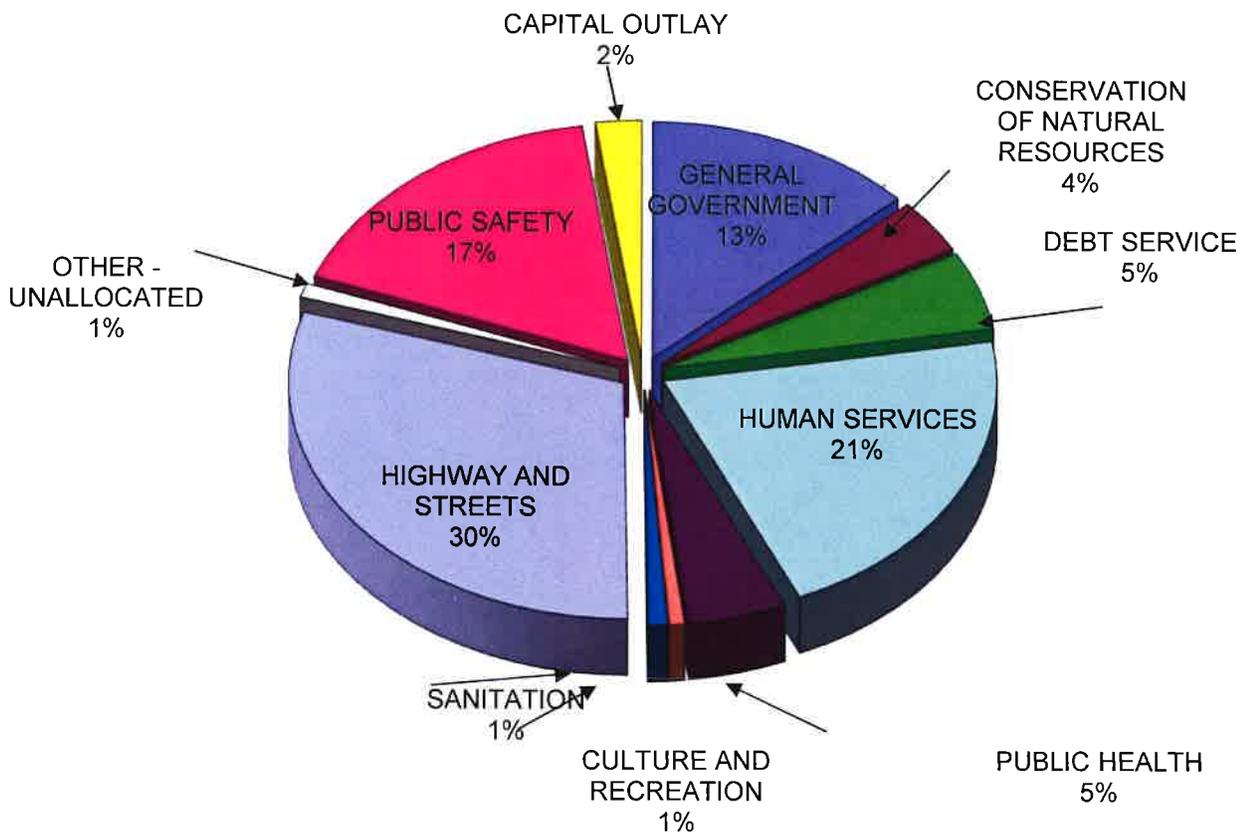
<u>Budgeted Governmental Funds</u>	<u>2018 Adopted Budget</u>	<u>2019 Adopted Budget</u>
Revenues		
County portion of tax levy	\$22,314,127	\$23,318,263
State paid portion of tax levy	1,533,034	1,527,463
Total Tax Levy	23,847,161	24,845,726
Special Assessments	2,058,415	2,736,082
Licenses and permits	110,825	115,825
Intergovernmental		
Federal	3,181,008	3,751,747
State	11,485,522	16,631,035
Charges for services	4,605,086	4,956,320
Fine and forfeits	20,600	25,568
Use of money and property	-	-
Other Revenue	4,076,250	4,540,070
Other Sources	34,000	34,000
Budgeted use of available fund balances	2,543,284	81,115
Total Revenues and Other Sources	\$51,962,151	\$57,717,488
Expenditures		
General Government	6,321,861	7,585,039
Public Safety	8,793,622	9,842,604
Highway and Streets	12,293,627	17,305,320
Human Services/Welfare	11,589,397	12,160,419
Health	2,517,415	2,755,171
Culture and Recreation	423,975	426,475
Sanitation	537,288	569,458
Conservation of Natural Resources	1,558,199	2,156,015
Other/Unallocated	-	-
Debt Service	3,810,058	3,096,091
Capital Outlay	3,737,625	1,275,000
Economic Development	15,500	15,500
Other Uses		
Budgeted increase (use) of fund balances	363,584	530,396
Total Expenditures and Other Uses	\$51,962,151	\$57,717,488

FREEBORN COUNTY 2019 REVENUES BY SOURCE



TOTAL REVENUES
\$57,717,488

FREEBORN COUNTY 2019 EXPENDITURES BY SERVICES AREA



TOTAL EXPENDITURES
\$57,717,488

