

# FREEBORN COUNTY MINNESOTA

## 2024 BUDGET

Adopted by:

The Freeborn County Board of Commissioners

**Brad Edwin - Chairman - District 1**

**John Forman – Vice Chairman – District 3**

**Dawn Kaasa - District 2**

**Nicole Eckstrom - District 5**

**Christopher Shoff – District 4**

Prepared by:

The Office of the County Administrator

Ryan Rasmusson, Administrator

T. Pat Paquin, Finance Manager

LaRae Cassens, Accounting Specialist, Sr.

# Table of Contents

## General Revenue Fund 01

Department:	Page:
◆ County Wide	1
◆ Board of Commissioners	2
◆ Appropriations for Outside Agencies	2
◆ Court Administration	3
◆ Law Library	3
◆ County Administration	4
◆ Auditor-Treasurer	5
◆ Assessor	6
◆ License Center	7
◆ Information Systems	8
◆ Elections	9
◆ Attorney	9
◆ Recorder	10
◆ Maintenance	11
◆ Building Renovations	12
◆ Human Services Building Maintenance	12
◆ Freeborn County Security	12
◆ Environmental Services Building Maintenance	13
◆ Road and Bridge Building Maintenance	13
◆ Fairgrounds Maintenance	13
◆ Veteran's Services	14
◆ Medical Death Investigator	15
◆ Missing Heirs	15
◆ Aggregate Tax	15
◆ Sheriff	16
◆ K-9	17
◆ Joint Law Enforcement Center	17
◆ Permit to Carry	17
◆ Boat & Water Safety	17
◆ Enhanced 911 System	18

# Table of Contents

## General Revenue Fund 01

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

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>GENERAL FUND</b>				
<b>002</b>	<b>County Wide</b>			
01-002-000-0000-5001	Current Real Estate Tax	(12,468,241)	(13,687,142)	(13,946,874)
01-002-000-0000-5003	Delinquent Real Estate Tax	(260,923)	(153,719)	(230,000)
01-002-000-0000-5004	Current Mobile Home Tax	(11,653)	(9,986)	(9,000)
01-002-000-0000-5005	Delinquent Mobile Home Tax	(1,925)	(2,903)	(1,960)
01-002-000-0000-5006	Current Penalty	(51,277)	(66,407)	(45,000)
01-002-000-0000-5008	Delinquent Penalty And Interest	(68,015)	(53,083)	(60,000)
01-002-000-0000-5009	Mobile Home Current Penalty And Interest	(230)	(257)	(200)
01-002-000-0000-5010	Mobile Home Delinq Penalty And Interest	(957)	(1,171)	(1,000)
01-002-000-0000-5011	County Program Aids	(1,875,097)	(1,900,695)	(2,408,357)
01-002-000-0000-5016	Mortgage Registry Tax & Deed Tax	(30,374)	(25,366)	(25,000)
01-002-000-0000-5017	Forfeited Tax	(53,105)	0	0
01-002-000-0000-5101	License, Auctioneers	(160)	(200)	(240)
01-002-000-0000-5102	License, Non-Intox Malt Liquor (Beer)	125	(200)	(350)
01-002-000-0000-5103	License, Wine And Liquor	(400)	(600)	(200)
01-002-000-0000-5116	License, Tobacco	(525)	(675)	(525)
01-002-000-0000-5210	Local Performance Aid	(4,291)	(4,327)	0
01-002-000-0000-5211	Homestead Credit & Other Tax Aids	(367,616)	(365,255)	(384,000)
01-002-000-0000-5213	Housing And Redevelopment Authority Tax	(16,085)	(31,833)	(15,000)
01-002-000-0000-5214	Pilot In Lieu Of Tax	(37,541)	(32,425)	(36,600)
01-002-000-0000-5216	Disparity Reduction Aid	(46,076)	(38,084)	(46,000)
01-002-000-0000-5406	State Admin Matching for FS CFDA 10.561	(48,495)	(50,774)	(45,000)
01-002-000-0000-5421	Fed, Grants	(50,000)	(50,000)	0
01-002-000-0000-5432	American Recovery Prog Arp	(2,940,865)	0	0
01-002-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	(7,593)	(8,676)	(7,500)
01-002-000-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	(144)	(185)	(50)
01-002-000-0000-5458	Child Support Enforcement CFDA 93.563	(28,289)	(28,741)	(30,000)
01-002-000-0000-5465	Foster Care Title IV-E CFDA 93.658	(11,348)	(10,553)	(10,000)
01-002-000-0000-5469	Children's Insurance Grnt CFDA 93.767	(380)	(243)	0
01-002-000-0000-5473	Medical Assistance Program CFDA 93.778	(85,161)	(84,828)	(85,000)
01-002-000-0000-5502	Rents	(5,455)	(5,501)	(6,000)
01-002-000-0000-5710	Interest Earnings	(489,229)	(1,369,597)	(950,000)
01-002-000-0000-5711	Interest from advances	(65,946)	(42,151)	0
01-002-000-0000-5830	Miscellaneous Revenue	(1,636)	(246)	0
01-002-000-0000-5902	Proceeds From Financing	(4,479,102)	0	0
01-002-000-0000-6006	Abatements	332	102,051	20,000
01-002-000-0000-6375	Contingencies	0	149	0
	<b>Revenue</b>	<b>(23,508,134)</b>	<b>(18,025,823)</b>	<b>(18,343,886)</b>
	<b>Expend.</b>	<b>457</b>	<b>102,200</b>	<b>20,000</b>
	<b>Net</b>	<b>(23,507,677)</b>	<b>(17,923,623)</b>	<b>(18,323,886)</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>003</b>	<b>Board Of Commissioners</b>			
01-003-000-0000-5760	Donations, Scholarships	(2,500)	(2,500)	(2,500)
01-003-000-0000-5830	Miscellaneous Revenue	0	0	0
01-003-000-0000-6102	Regular Salaries	118,976	118,976	135,000
01-003-000-0000-6131	Reimbursed Expenses	181	671	4,500
01-003-000-0000-6133	Reimbursed Mileage	1,022	1,833	3,500
01-003-000-0000-6153	Health Insurance - Employees	11,429	4,082	18,481
01-003-000-0000-6154	Life Insurance - Employees	53	48	55
01-003-000-0000-6161	P E R A	6,544	5,949	6,750
01-003-000-0000-6171	F I C A	7,230	7,588	8,370
01-003-000-0000-6174	Medicare	1,691	1,775	1,958
01-003-000-0000-6181	Deferred Compensation Match	2,600	5,050	4,800
01-003-000-0000-6184	Vaba Savings	9,525	3,175	6,350
01-003-000-0000-6241	Membership Dues And Registration Fees	4,110	25,647	22,325
01-003-000-0000-6242	Advertising And Publications	22,792	28,789	20,500
01-003-000-0000-6272	Professional Services	32,483	17,716	20,000
01-003-000-0000-6331	Travel And Expenses	1,307	3,241	2,000
01-003-000-0000-6351	Miscellaneous	100,000	0	0
01-003-000-0000-6401	Office Supplies	438	170	0
01-003-000-0000-6601	Furniture And Equipment	6,739	0	6,500
01-003-000-0000-6851	Scholarships	5,000	5,000	5,000
	<b>Revenue</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>332,120</b>	<b>229,710</b>	<b>266,089</b>
	<b>Net</b>	<b>329,620</b>	<b>227,210</b>	<b>263,589</b>

<b>005</b>	<b>Appropriations</b>			
01-005-000-0000-6626	Economic Development-Greater Jobs	12,000	12,000	12,000
01-005-000-0000-6901	Association Of Minnesota Counties	15,906	0	0
01-005-000-0000-6904	Memorial Day Observance	1,300	1,300	1,300
01-005-000-0000-6905	National Association Of Counties	625	0	0
01-005-000-0000-6906	S. E. M. I. F.	6,500	9,750	6,500
01-005-000-0000-6913	Senior Resources of Freeborn County	15,000	17,250	19,500
01-005-000-0000-6915	Humane Society Of Freeborn County	0	0	5,000
01-005-000-0000-6918	Downtown Redevelopment	10,000	10,000	10,000
01-005-000-0000-6920	South Eastern EMS Appropriation	5,000	5,000	5,000
01-005-000-0000-6922	SEMCAC	4,500	4,500	6,000
01-005-000-0000-6925	STARS Mentoring Program	0	2,000	2,000
01-005-000-0000-6926	UW Welcome Pantry	0	0	10,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>70,831</b>	<b>61,800</b>	<b>77,300</b>
	<b>Net</b>	<b>70,831</b>	<b>61,800</b>	<b>77,300</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>012</b>	<b>Courts Administration</b>			
	01-012-000-0000-5621 Fines, District Court	0	0	0
	01-012-000-0000-5655 Fines, Cdc	0	0	(300)
	01-012-000-0000-5659 Fines, Bench Warrant Fee	0	0	0
	01-012-000-0000-5851 Refunds and Reimbursements	0	0	0
	01-012-000-0000-6243 Books And Subscriptions	699	0	1,200
	01-012-000-0000-6261 Attorneys Fees	192,269	296,879	304,000
	01-012-000-0000-6263 Court Reporter	0	7,608	0
	01-012-000-0000-6272 Professional Services	34,095	20,474	30,700
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>(300)</b>
	<b>Expend.</b>	<b>227,063</b>	<b>324,961</b>	<b>335,900</b>
	<b>Net</b>	<b>227,063</b>	<b>324,961</b>	<b>335,600</b>
<b>021</b>	<b>Law Library</b>			
	01-021-000-0000-5523 Fee, District Court	(3,390)	(3,438)	(3,400)
	01-021-000-0000-5621 Fines, District Court	(12,141)	(12,405)	(14,500)
	01-021-000-0000-6243 Books And Subscriptions	24,569	27,260	14,150
	01-021-000-0000-6272 Professional Services	0	0	3,750
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(15,531)</b>	<b>(15,843)</b>	<b>(17,900)</b>
	<b>Expend.</b>	<b>24,569</b>	<b>27,260</b>	<b>17,900</b>
	<b>Net</b>	<b>9,038</b>	<b>11,417</b>	<b>0</b>

# 2024 FREEBORN COUNTY BUDGET

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>031</b>			
<b>County Administration</b>			
01-031-000-0000-5501	0	(46)	(400)
01-031-000-0000-5711	0	(17,393)	0
01-031-000-0000-5804	(946)	(965)	(600)
01-031-000-0000-5811	0	(1,964)	0
01-031-000-0000-5830	(139)	(30,020)	(300)
01-031-000-0000-5855	(199,364)	0	(75,000)
01-031-000-0000-6102	763,717	556,209	667,368
01-031-000-0000-6104	15,019	4,909	0
01-031-000-0000-6105	61,234	68,438	73,223
01-031-000-0000-6111	691	0	5,000
01-031-000-0000-6131	445	542	1,200
01-031-000-0000-6132	3,500	0	0
01-031-000-0000-6133	2,434	1,479	9,000
01-031-000-0000-6151	238	180	400
01-031-000-0000-6152	16,727	20,118	25,000
01-031-000-0000-6153	69,423	66,083	71,682
01-031-000-0000-6154	111	89	120
01-031-000-0000-6155	11,339	11,010	12,000
01-031-000-0000-6156	114,785	111,953	130,000
01-031-000-0000-6161	52,977	43,818	54,419
01-031-000-0000-6171	47,067	36,275	45,917
01-031-000-0000-6172	34,171	31,856	35,000
01-031-000-0000-6173	91,992	92,817	121,415
01-031-000-0000-6174	11,555	8,484	10,739
01-031-000-0000-6180	9,541	7,206	15,000
01-031-000-0000-6181	3,250	2,225	3,600
01-031-000-0000-6184	34,661	28,900	28,575
01-031-000-0000-6201	35,397	37,546	36,000
01-031-000-0000-6203	46,850	22,066	55,000
01-031-000-0000-6211	53,087	0	0
01-031-000-0000-6241	11,765	10,768	15,000
01-031-000-0000-6242	3,761	4,289	13,500
01-031-000-0000-6243	1,389	182	3,000
01-031-000-0000-6267	60,139	74,025	70,000
01-031-000-0000-6272	131,652	39,222	50,000
01-031-000-0000-6274	0	865	20,000
01-031-000-0000-6301	2,488	0	20,000
01-031-000-0000-6302	241	0	0
01-031-000-0000-6303	2,000	732	1,500
01-031-000-0000-6305	1,220	2,533	1,500
01-031-000-0000-6330	1,491	315	4,500
01-031-000-0000-6331	8,174	9,328	10,000
01-031-000-0000-6341	1,535	1,324	2,800
01-031-000-0000-6343	0	3,849	0
01-031-000-0000-6351	951	0	3,000
01-031-000-0000-6373	197,981	175,322	221,000
01-031-000-0000-6375	47,614	18,427	285,975
01-031-000-0000-6401	2,051	4,509	10,000
01-031-000-0000-6403	140,507	4,238	0
01-031-000-0000-6410	28,591	35,566	25,000
01-031-000-0000-6412	0	925	0
01-031-000-0000-6562	2,583	2,409	3,000
01-031-000-0000-8601	1,047	327	12,000
01-031-000-0000-8629	71,143	39,925	100,000
<b>Revenue</b>	<b>(200,449)</b>	<b>(50,388)</b>	<b>(76,300)</b>
<b>Expend.</b>	<b>2,198,534</b>	<b>1,581,283</b>	<b>2,271,433</b>
<b>Net</b>	<b>1,998,085</b>	<b>1,530,895</b>	<b>2,195,133</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>041</b>	<b>County Auditor-Treasurer</b>			
01-041-000-0000-5501	Fee, For Services	(21,847)	(17,443)	(22,000)
01-041-000-0000-5830	Miscellaneous Revenue	0	0	0
01-041-000-0000-6102	Regular Salaries	461,964	522,302	541,609
01-041-000-0000-6104	Overtime Salaries	52	48	0
01-041-000-0000-6131	Reimbursed Expenses	1,090	65	400
01-041-000-0000-6133	Reimbursed Mileage	1,566	839	2,200
01-041-000-0000-6153	Health Insurance - Employees	38,016	33,531	31,918
01-041-000-0000-6154	Life Insurance - Employees	86	92	100
01-041-000-0000-6161	P E R A	34,033	37,192	40,621
01-041-000-0000-6171	F I C A	27,133	30,899	33,580
01-041-000-0000-6174	Medicare	6,346	7,226	7,853
01-041-000-0000-6181	Deferred Compensation Match	1,800	1,225	2,600
01-041-000-0000-6184	Veba Savings	21,718	19,050	15,875
01-041-000-0000-6201	Communications	687	2,729	2,400
01-041-000-0000-6203	Postage	0	2,364	0
01-041-000-0000-6211	Telephone Expense & Repair	1,855	0	0
01-041-000-0000-6241	Membership Dues And Registration Fees	2,935	2,960	3,800
01-041-000-0000-6242	Advertising And Publications	19,444	21,031	23,000
01-041-000-0000-6243	Books And Subscriptions	0	0	500
01-041-000-0000-6272	Professional Services	4,000	2,113	500
01-041-000-0000-6301	Maintenance Contracts	42,490	42,390	50,000
01-041-000-0000-6307	Maintenance Service Contracts	1,990	1,096	0
01-041-000-0000-6309	Software maintenance contracts	0	3,000	86,500
01-041-000-0000-6331	Travel And Expenses	4,854	4,588	7,000
01-041-000-0000-6351	Miscellaneous	92	1,535	0
01-041-000-0000-6401	Office Supplies	17,380	10,243	26,000
01-041-000-0000-6411	General Supplies	0	440	0
01-041-000-0000-6601	Furniture And Equipment	0	2,552	3,000
	<b>Revenue</b>	<b>(21,847)</b>	<b>(17,443)</b>	<b>(22,000)</b>
	<b>Expend.</b>	<b>689,531</b>	<b>749,510</b>	<b>879,456</b>
	<b>Net</b>	<b>667,684</b>	<b>732,067</b>	<b>857,456</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>043</b>	<b>County Assessor</b>			
01-043-000-0000-5501	Fee, For Services	(11,188)	(11,835)	(8,000)
01-043-000-0000-5830	Miscellaneous Revenue	0	0	(3,000)
01-043-000-0000-6102	Regular Salaries	361,878	413,160	453,224
01-043-000-0000-6105	Part Time Salaries	23,338	30,427	40,302
01-043-000-0000-6131	Reimbursed Expenses	1,309	1,064	750
01-043-000-0000-6133	Reimbursed Mileage	1,181	3,099	1,200
01-043-000-0000-6153	Health Insurance - Employees	26,325	36,028	36,112
01-043-000-0000-6154	Life Insurance - Employees	68	75	70
01-043-000-0000-6161	P E R A	27,454	32,725	37,518
01-043-000-0000-6171	F I C A	22,676	26,367	30,599
01-043-000-0000-6174	Medicare	5,303	6,166	7,158
01-043-000-0000-6181	Deferred Compensation Match	650	1,475	1,300
01-043-000-0000-6184	Veba Savings	17,075	23,487	19,050
01-043-000-0000-6201	Communications	840	2,657	3,781
01-043-000-0000-6203	Postage	897	1,875	1,000
01-043-000-0000-6211	Telephone Expense & Repair	2,699	0	0
01-043-000-0000-6241	Membership Dues And Registration Fees	1,563	4,269	3,000
01-043-000-0000-6242	Advertising And Publications	3,867	895	800
01-043-000-0000-6243	Books And Subscriptions	1,500	269	1,500
01-043-000-0000-6272	Professional Services	4,468	4,039	5,800
01-043-000-0000-6301	Maintenance Contracts	38,279	19,260	29,000
01-043-000-0000-6303	Auto Expense	880	582	750
01-043-000-0000-6330	Work Related Schooling	4,435	2,645	4,000
01-043-000-0000-6331	Travel And Expenses	5,435	7,330	5,000
01-043-000-0000-6343	Lease Agreements	0	0	33,000
01-043-000-0000-6351	Miscellaneous	0	9	0
01-043-000-0000-6401	Office Supplies	1,092	1,283	2,000
01-043-000-0000-6562	Gasoline	1,734	1,194	2,000
01-043-000-0000-6601	Furniture And Equipment	1,031	127	2,000
01-043-000-0000-6629	Computer Software	16,665	19,145	0
	<b>Revenue</b>	<b>(11,188)</b>	<b>(11,835)</b>	<b>(11,000)</b>
	<b>Expend.</b>	<b>572,642</b>	<b>639,652</b>	<b>720,912</b>
	<b>Net</b>	<b>561,454</b>	<b>627,817</b>	<b>709,912</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>045</b>	<b>License Center</b>			
	01-045-000-0000-5307 Public Safety Grant	0	(31,012)	(76,000)
	01-045-000-0000-5501 Fee, For Services	(208,947)	(219,123)	(260,000)
	01-045-000-0000-5532 Fee, Drivers License	(53,675)	(67,133)	(60,000)
	01-045-000-0000-5830 Miscellaneous Revenue	(794)	(917)	(1,500)
	01-045-000-0000-6102 Regular Salaries	230,839	240,411	268,410
	01-045-000-0000-6131 Reimbursed Expenses	35	0	0
	01-045-000-0000-6133 Reimbursed Mileage	226	384	0
	01-045-000-0000-6153 Health Insurance - Employees	23,339	26,435	33,551
	01-045-000-0000-6154 Life Insurance - Employees	66	62	70
	01-045-000-0000-6161 P E R A	17,252	18,030	20,131
	01-045-000-0000-6171 F I C A	13,532	14,124	16,641
	01-045-000-0000-6174 Medicare	3,165	3,303	3,892
	01-045-000-0000-6184 Veba Savings	12,700	12,700	12,700
	01-045-000-0000-6203 Postage	0	918	0
	01-045-000-0000-6241 Membership Dues And Registration Fees	430	1,169	1,500
	01-045-000-0000-6242 Advertising And Publications	0	1,474	1,500
	01-045-000-0000-6243 Books And Subscriptions	0	0	0
	01-045-000-0000-6272 Professional Services	0	129	0
	01-045-000-0000-6301 Maintenance Contracts	0	0	0
	01-045-000-0000-6331 Travel And Expenses	152	114	400
	01-045-000-0000-6351 Miscellaneous	0	67	0
	01-045-000-0000-6401 Office Supplies	3,665	3,796	4,000
	01-045-000-0000-6601 Furniture And Equipment	2,840	939	2,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(263,416)</b>	<b>(318,185)</b>	<b>(397,500)</b>
	<b>Expend.</b>	<b>308,241</b>	<b>324,055</b>	<b>365,295</b>
	<b>Net</b>	<b>44,825</b>	<b>5,870</b>	<b>(32,205)</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>061</b>	<b>Information Systems</b>			
01-061-000-0000-5501	Fee. For Services	(10,948)	(77,546)	(25,000)
01-061-000-0000-5830	Miscellaneous Revenue	(17,496)	(54)	(300,000)
01-061-000-0000-6102	Regular Salaries	441,633	396,363	459,701
01-061-000-0000-6104	Overtime Salaries	1,438	1,328	1,000
01-061-000-0000-6105	Part Time Salaries	0	0	41,610
01-061-000-0000-6131	Reimbursed Expenses	0	0	500
01-061-000-0000-6133	Reimbursed Mileage	0	6	1,000
01-061-000-0000-6153	Health Insurance - Employees	16,872	19,833	10,591
01-061-000-0000-6154	Life Insurance - Employees	72	58	80
01-061-000-0000-6161	P E R A	33,242	27,836	34,553
01-061-000-0000-6171	F I C A	27,072	24,182	31,143
01-061-000-0000-6174	Medicare	6,331	5,655	7,284
01-061-000-0000-6181	Deferred Compensation Match	1,300	500	1,300
01-061-000-0000-6184	Veba Savings	9,525	8,731	3,175
01-061-000-0000-6201	Communications	1,558	6,151	7,860
01-061-000-0000-6203	Postage	0	1	0
01-061-000-0000-6211	Telephone Expense & Repair	5,480	27,008	25,000
01-061-000-0000-6241	Membership Dues And Registration Fees	0	731	2,000
01-061-000-0000-6242	Advertising And Publications	0	2,097	1,000
01-061-000-0000-6272	Professional Services	21,301	39,016	50,000
01-061-000-0000-6301	Maintenance Contracts	88,826	78,061	70,000
01-061-000-0000-6302	Miscellaneous Repairs	250	0	500
01-061-000-0000-6330	Work Related Schooling	0	0	15,000
01-061-000-0000-6331	Travel And Expenses	1,019	0	3,000
01-061-000-0000-6351	Miscellaneous	1	0	0
01-061-000-0000-6401	Office Supplies	313	238	500
01-061-000-0000-6403	Copy Machines And Supplies	0	118,157	80,000
01-061-000-0000-6601	Furniture And Equipment	513	2,268	20,000
01-061-000-0000-6624	Computer Equipment	134,244	132,981	140,000
01-061-000-0000-6629	Computer Software	0	152,027	0
01-061-012-0000-6630	Computer Hardware	5,240	0	0
01-061-061-0000-6624	Computer Equipment	0	45	0
01-061-061-0000-6629	Computer Software	284,283	191,904	400,000
01-061-061-0000-6630	Computer Hardware	42,500	0	0
01-061-201-0000-6624	Computer Equipment	0	0	80,000
	<b>Revenue</b>	<b>(28,444)</b>	<b>(77,600)</b>	<b>(325,000)</b>
	<b>Expend.</b>	<b>1,123,013</b>	<b>1,235,177</b>	<b>1,486,797</b>
	<b>Net</b>	<b>1,094,569</b>	<b>1,157,577</b>	<b>1,161,797</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>063</b>	<b>Elections</b>			
01-063-000-0000-5353	Secretary of state G53	0	(8,105)	0
01-063-000-0000-5478	HAVA Grant CFDA 90.404	(31,183)	0	0
01-063-000-0000-5803	Reimbursement Cost for Ballots	(630)	(25,262)	(6,000)
01-063-000-0000-5806	Elections	(1,390)	0	0
01-063-000-0000-6131	Reimbursed Expenses	0	0	0
01-063-000-0000-6242	Advertising And Publications	4,162	322	5,000
01-063-000-0000-6272	Professional Services	9,266	0	4,000
01-063-000-0000-6301	Maintenance Contracts	14,670	24,065	25,000
01-063-000-0000-6331	Travel And Expenses	2,492	271	1,000
01-063-000-0000-6411	General Supplies	103,448	8,356	90,000
01-063-000-0000-6601	Furniture And Equipment	0	130,138	65,000
01-063-000-0000-6629	Election Security Upgrade - Arctic Wolf	31,183	0	0
	<b>Revenue</b>	<b>(33,203)</b>	<b>(33,367)</b>	<b>(6,000)</b>
	<b>Expend.</b>	<b>165,221</b>	<b>163,152</b>	<b>190,000</b>
	<b>Net</b>	<b>132,018</b>	<b>129,785</b>	<b>184,000</b>
<b>091</b>	<b>County Attorney</b>			
01-091-000-0000-5501	Fee, For Services	(5,473)	(6,858)	(19,500)
01-091-000-0000-5525	DWI Assessment	(825)	(1,775)	(1,500)
01-091-000-0000-5544	Fee, Child Support Motion	(400)	(360)	(200)
01-091-000-0000-5601	Fines, Forfeitures	(1,751)	(7,868)	(2,000)
01-091-000-0000-6102	Regular Salaries	658,132	782,930	823,326
01-091-000-0000-6105	Part Time Salaries	13,158	0	0
01-091-000-0000-6131	Reimbursed Expenses	2,266	1,934	1,500
01-091-000-0000-6133	Reimbursed Mileage	386	848	1,000
01-091-000-0000-6153	Health Insurance - Employees	49,059	54,305	63,836
01-091-000-0000-6154	Life Insurance - Employees	102	117	100
01-091-000-0000-6161	P E R A	49,179	58,482	61,750
01-091-000-0000-6171	F I C A	39,762	46,463	51,046
01-091-000-0000-6174	Medicare	9,299	10,866	11,938
01-091-000-0000-6181	Deferred Compensation Match	3,900	4,100	3,900
01-091-000-0000-6184	Veba Savings	27,782	30,428	31,750
01-091-000-0000-6201	Communications	0	0	720
01-091-000-0000-6203	Postage	0	890	0
01-091-000-0000-6205	Paper Service	116	420	700
01-091-000-0000-6241	Membership Dues And Registration Fees	7,379	7,775	7,500
01-091-000-0000-6242	Advertising And Publications	4,199	494	500
01-091-000-0000-6243	Books And Subscriptions	10,362	11,601	10,500
01-091-000-0000-6264	Interpreter Fees	38	49	0
01-091-000-0000-6272	Professional Services	14,861	5,400	14,000
01-091-000-0000-6275	Contracted Clerical Services	9,084	0	0
01-091-000-0000-6280	Forensic Services	16,676	3,428	20,000
01-091-000-0000-6309	Software maintenance contracts	13,175	11,150	13,500
01-091-000-0000-6330	Work Related Schooling	30	1,525	0
01-091-000-0000-6331	Travel And Expenses	0	1,406	1,000
01-091-000-0000-6351	Miscellaneous	0	0	0
01-091-000-0000-6375	Contingencies	0	0	2,000
01-091-000-0000-6401	Office Supplies	3,091	3,327	4,000
01-091-000-0000-6601	Furniture And Equipment	2,140	200	2,000
	<b>Revenue</b>	<b>(8,449)</b>	<b>(16,861)</b>	<b>(23,200)</b>
	<b>Expend.</b>	<b>934,176</b>	<b>1,038,138</b>	<b>1,126,566</b>
	<b>Net</b>	<b>925,727</b>	<b>1,021,277</b>	<b>1,103,366</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>101</b>	<b>County Recorder</b>			
01-101-000-0000-5501	Fee, For Services	(146,085)	(142,330)	(144,000)
01-101-000-0000-5506	Fee, Tech Comp Fund	(65,320)	(53,839)	(60,000)
01-101-000-0000-5510	Fee, Miscellaneous	(59,297)	(48,929)	(58,000)
01-101-000-0000-6102	Regular Salaries	282,495	310,933	332,863
01-101-000-0000-6131	Reimbursed Expenses	282	525	600
01-101-000-0000-6133	Reimbursed Mileage	1,592	2,287	4,000
01-101-000-0000-6153	Health Insurance - Employees	31,688	39,503	54,834
01-101-000-0000-6154	Life Insurance - Employees	59	67	65
01-101-000-0000-6161	P E R A	20,937	23,323	24,965
01-101-000-0000-6171	F I C A	16,416	18,230	20,638
01-101-000-0000-6174	Medicare	3,839	4,263	4,827
01-101-000-0000-6181	Deferred Compensation Match	1,250	1,225	1,300
01-101-000-0000-6184	Veba Savings	18,234	19,315	19,050
01-101-000-0000-6201	Communications	185	560	1,200
01-101-000-0000-6203	Postage	0	490	0
01-101-000-0000-6241	Membership Dues And Registration Fees	1,685	3,130	3,000
01-101-000-0000-6242	Advertising And Publications	2,331	970	200
01-101-000-0000-6243	Books And Subscriptions	0	0	0
01-101-000-0000-6272	Professional Services	586	0	0
01-101-000-0000-6301	Maintenance Contracts	1,990	3,500	4,500
01-101-000-0000-6302	Miscellaneous Repairs	2,793	0	300
01-101-000-0000-6330	Work Related Schooling	0	438	1,000
01-101-000-0000-6331	Travel And Expenses	2,126	5,474	6,000
01-101-000-0000-6401	Office Supplies	3,405	2,788	4,000
01-101-000-0000-6601	Furniture And Equipment	0	140	1,000
01-101-019-0000-5501	Fees, For Services Real Estate	0	(281)	(1,000)
01-101-045-0000-6624	Computer Equipment	25,769	28,635	60,000
01-101-046-0000-6624	Computer Equipment	9,029	139,168	58,000
	<b>Revenue</b>	<b>(270,792)</b>	<b>(245,379)</b>	<b>(263,000)</b>
	<b>Expend.</b>	<b>426,691</b>	<b>604,964</b>	<b>602,342</b>
	<b>Net</b>	<b>155,989</b>	<b>359,585</b>	<b>339,342</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>111</b>	<b>Courthouse Maintenance</b>			
01-111-000-0000-5510	Fee, Miscellaneous	(84,705)	(84,000)	(169,500)
01-111-000-0000-5813	City Share of LEC Reimbursemt	(63,111)	(122,169)	(110,000)
01-111-000-0000-5830	Miscellaneous Revenue	(4,837)	(36,953)	(300)
01-111-000-0000-6102	Regular Salaries	382,882	449,610	488,488
01-111-000-0000-6104	Overtime Salaries	1,305	1,064	2,000
01-111-000-0000-6131	Reimbursed Expenses	56	11	500
01-111-000-0000-6133	Reimbursed Mileage	583	599	2,000
01-111-000-0000-6153	Health Insurance - Employees	55,810	79,026	80,056
01-111-000-0000-6154	Life Insurance - Employees	105	117	120
01-111-000-0000-6161	P E R A	28,815	33,909	37,303
01-111-000-0000-6171	F I C A	22,337	25,975	30,410
01-111-000-0000-6174	Medicare	5,224	6,075	7,112
01-111-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
01-111-000-0000-6184	Veba Savings	30,427	37,666	34,925
01-111-000-0000-6201	Communications	400	1,706	1,614
01-111-000-0000-6211	Telephone Expense & Repair	1,173	0	0
01-111-000-0000-6241	Membership Dues And Registration Fees	860	890	900
01-111-000-0000-6242	Advertising And Publications	0	494	500
01-111-000-0000-6251	Gas And Electricity	520,435	439,952	550,000
01-111-000-0000-6252	Water And Sewer	17,408	21,720	22,000
01-111-000-0000-6253	Towels And Soft Water	3,421	4,717	11,000
01-111-000-0000-6254	Disposal	15,934	19,626	20,000
01-111-000-0000-6301	Maintenance Contracts	150,889	153,624	120,000
01-111-000-0000-6302	Miscellaneous Repairs	36,668	84,516	62,000
01-111-000-0000-6303	Auto Expense	0	595	0
01-111-000-0000-6304	General Maintenance	895	7,863	2,500
01-111-000-0000-6305	Auto Maintenance	192	1,786	500
01-111-000-0000-6325	Grounds Maintenance	6,043	9,264	6,000
01-111-000-0000-6330	Work Related Schooling	0	0	500
01-111-000-0000-6331	Travel And Expenses	612	701	1,000
01-111-000-0000-6351	Miscellaneous	100	0	100
01-111-000-0000-6411	General Supplies	48,445	64,002	55,000
01-111-000-0000-6562	Gasoline	3,199	2,290	3,500
01-111-000-0000-6601	Furniture And Equipment	2,219	3,635	2,000
	<b>Revenue</b>	<b>(152,653)</b>	<b>(243,122)</b>	<b>(279,800)</b>
	<b>Expend.</b>	<b>1,337,737</b>	<b>1,452,733</b>	<b>1,543,328</b>
	<b>Net</b>	<b>1,185,084</b>	<b>1,209,611</b>	<b>1,263,528</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>112</b>	<b>Building Renovations</b>			
01-112-000-0000-6601	Furniture And Equipment	2,873	0	0
01-112-000-0000-6606	Bldg Additions Or Improvements	2,412,790	3,212,848	0
01-112-320-0000-6607	Bldg Additions Or Improvements	0	0	14,100
01-112-542-0000-6606	Bldg Additions Or Improvements	6,465	6,168	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,422,128</b>	<b>3,219,016</b>	<b>14,100</b>
	<b>Net</b>	<b>2,422,128</b>	<b>3,219,016</b>	<b>14,100</b>

<b>113</b>	<b>Human Services Building Maintenance</b>			
01-113-000-0000-5830	Miscellaneous Revenue	0	(3,922)	0
01-113-000-0000-6251	Gas And Electricity	52,259	36,907	60,000
01-113-000-0000-6252	Water and Sewer	2,197	3,074	3,000
01-113-000-0000-6254	Disposal	3,389	4,460	3,800
01-113-000-0000-6301	Maintenance Contracts	3,445	4,047	4,000
01-113-000-0000-6302	Miscellaneous Repairs	3,494	6,270	4,000
01-113-000-0000-6304	General Maintenance	1,095	905	5,000
01-113-000-0000-6325	Grounds Maintenance	1,507	2,142	1,000
01-113-000-0000-6350	Custodial	84,000	84,000	84,000
01-113-000-0000-6411	General Supplies	4,048	3,227	4,000
01-113-000-0000-6606	Bldg Additions Or Improvements	272,416	181,145	167,000
	<b>Revenue</b>	<b>0</b>	<b>(3,922)</b>	<b>0</b>
	<b>Expend.</b>	<b>427,840</b>	<b>326,177</b>	<b>335,800</b>
	<b>Net</b>	<b>427,840</b>	<b>322,255</b>	<b>335,800</b>

<b>114</b>	<b>Freeborn County Security</b>			
01-114-000-0000-6628	Freeborn County Security	8,557	7,903	20,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>8,557</b>	<b>7,903</b>	<b>20,000</b>
	<b>Net</b>	<b>8,557</b>	<b>7,903</b>	<b>20,000</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>115</b>	<b>Environmental Services Building Maintenance</b>			
01-115-000-0000-5851	Refunds And Reimbursements	0	(830)	(40,000)
01-115-000-0000-6251	Gas And Electricity	6,656	8,843	10,000
01-115-000-0000-6252	Water And Sewer	461	570	1,500
01-115-000-0000-6254	Disposal	4,193	5,078	4,500
01-115-000-0000-6301	Maintenance Contracts	165	0	500
01-115-000-0000-6302	Miscellaneous Repairs	0	5,261	1,000
01-115-000-0000-6304	General Maintenance	2,983	1,305	9,000
01-115-000-0000-6325	Environmental Service Ground Maintenance	2,000	700	2,000
01-115-000-0000-6350	Custodial/Utilities	0	0	1,500
01-115-000-0000-6411	General Supplies	821	3,302	1,500
01-115-000-0000-6560	L P Fuel	0	114	0
01-115-000-0000-6606	Bldg Additions Or Improvements	48,698	2,851	0
	<b>Revenue</b>	<b>0</b>	<b>(830)</b>	<b>(40,000)</b>
	<b>Expend.</b>	<b>65,977</b>	<b>28,024</b>	<b>31,500</b>
	<b>Net</b>	<b>65,977</b>	<b>27,194</b>	<b>(8,500)</b>

<b>116</b>	<b>Road and Bridge Building Maintenance</b>			
01-116-000-0000-5307	MN Dept. of Public Safety P07	0	(8,532)	0
01-116-000-0000-6251	Gas And Electricity	36,805	34,620	45,000
01-116-000-0000-6252	Water And Sewer	2,585	2,890	3,000
01-116-000-0000-6301	Maintenance Contracts	3,227	2,980	2,500
01-116-000-0000-6302	Miscellaneous Repairs	7,746	5,709	2,000
01-116-000-0000-6304	General Maintenance	20,567	25,443	10,000
01-116-000-0000-6325	R&B Grounds Maintenance	0	553	0
01-116-000-0000-6350	Custodia/Utilities	0	0	84,000
01-116-000-0000-6411	General Supplies	70	2,073	1,000
01-116-000-0000-6606	Bldg Additions Or Improvements	126,867	2,607	0
	<b>Revenue</b>	<b>0</b>	<b>(8,532)</b>	<b>0</b>
	<b>Expend.</b>	<b>197,867</b>	<b>76,875</b>	<b>147,500</b>
	<b>Net</b>	<b>197,867</b>	<b>68,343</b>	<b>147,500</b>

<b>117</b>	<b>Fairgrounds Maintenance</b>			
01-117-000-0000-5830	Miscellaneous Revenue	0	(1,000)	0
01-117-000-0000-6252	Water And Sewer	458	7,942	5,000
01-117-000-0000-6302	Miscellaneous Repairs	5,155	15,297	4,000
01-117-000-0000-6325	Grounds Maintenance	620	3,226	4,000
01-117-000-0000-6411	General Supplies	560	377	1,000
01-117-000-0000-6606	Bldg Additions Or Improvements	9,815	1,564	20,000
	<b>Revenue</b>	<b>0</b>	<b>(1,000)</b>	<b>0</b>
	<b>Expend.</b>	<b>16,608</b>	<b>28,406</b>	<b>34,000</b>
	<b>Net</b>	<b>16,608</b>	<b>27,406</b>	<b>34,000</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
121	<b>Veterans Services</b>			
	01-121-000-0000-5301 State, Grants	(10,000)	(10,000)	0
	01-121-000-0000-5375 Mn dept of veterans affairs H75	0	0	(10,000)
	01-121-000-0000-6102 Regular Salaries	135,407	139,504	145,966
	01-121-000-0000-6131 Reimbursed Expenses	771	450	500
	01-121-000-0000-6133 Reimbursed Mileage	1,076	853	1,500
	01-121-000-0000-6153 Health Insurance - Employees	11,642	17,223	19,066
	01-121-000-0000-6154 Life Insurance - Employees	25	26	30
	01-121-000-0000-6161 P E R A	9,576	10,463	10,947
	01-121-000-0000-6171 F I C A	8,124	8,221	9,050
	01-121-000-0000-6174 Medicare	1,900	1,923	2,117
	01-121-000-0000-6181 Deferred Compensation Match	600	1,250	1,300
	01-121-000-0000-6184 Veba Savings	5,821	9,525	9,525
	01-121-000-0000-6201 Communications	13	0	0
	01-121-000-0000-6203 Postage	0	88	0
	01-121-000-0000-6211 Telephone Expense & Repair	275	0	0
	01-121-000-0000-6241 Membership Dues And Registration Fees	1,131	682	950
	01-121-000-0000-6242 Advertising And Publications	3,711	280	3,000
	01-121-000-0000-6243 Books And Subscriptions	95	95	100
	01-121-000-0000-6272 Professional Services	12,000	15,625	18,000
	01-121-000-0000-6303 Auto Expense	128	19	1,000
	01-121-000-0000-6305 Auto Maintenance	0	128	800
	01-121-000-0000-6331 Travel And Expenses	0	1,022	2,000
	01-121-000-0000-6343 Lease Agreements	0	0	1,650
	01-121-000-0000-6351 Miscellaneous	743	172	500
	01-121-000-0000-6401 Office Supplies	472	370	550
	01-121-000-0000-6562 Gasoline	1,678	983	4,500
	01-121-000-0000-6601 Furniture And Equipment	1,650	900	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>
	<b>Expend.</b>	<b>196,838</b>	<b>209,802</b>	<b>234,051</b>
	<b>Net</b>	<b>186,838</b>	<b>199,802</b>	<b>224,051</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>123</b>	<b>Medical Death Investigators</b>			
	01-123-000-0000-6102 Regular Salaries	56,884	51,637	60,000
	01-123-000-0000-6131 Reimbursed Expenses	0	0	100
	01-123-000-0000-6133 Reimbursed Mileage	0	0	50
	01-123-000-0000-6134 Phone Allowance	0	0	0
	01-123-000-0000-6161 P E R A	4,226	3,497	5,000
	01-123-000-0000-6171 F I C A	3,527	3,201	4,000
	01-123-000-0000-6174 Medicare	825	749	1,000
	01-123-000-0000-6241 Membership Dues And Registration Fees	300	0	0
	01-123-000-0000-6335 Conference, Seminar & Meeting Expenses	319	0	0
	01-123-000-0000-6411 General Supplies	656	0	0
	Revenue	0	0	0
	Expend.	66,737	59,084	70,150
	Net	66,737	59,084	70,150
<b>130</b>	<b>Missing Heirs</b>			
	01-130-000-0000-5710 Interest Earnings	(577)	(3,805)	(100)
	Revenue	(577)	(3,805)	(100)
	Expend.	0	0	0
	Net	(577)	(3,805)	(100)
<b>131</b>	<b>Aggregate Tax</b>			
	01-131-000-0000-5014 Aggregate Tax	(9,211)	27,631	(10,000)
	Revenue	(9,211)	0	(10,000)
	Expend.	0	27,631	0
	Net	(9,211)	27,631	(10,000)

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>201</b>	<b>County Sheriff</b>			
01-201-000-0000-5110	Permit, Gun	0	0	(65,000)
01-201-000-0000-5271	Police Aid	(240,394)	(781,945)	(556,897)
01-201-000-0000-5293	Peace Officer	0	(19,194)	(20,000)
01-201-000-0000-5420	Bulletproof Vest Part. Prg. CFDA 16.607	0	12,358	(4,000)
01-201-000-0000-5501	Fee, For Services	(150)	(2,210)	(5,000)
01-201-000-0000-5503	Fee, Process Service	(46,080)	(49,150)	(30,000)
01-201-000-0000-5504	Fee, Board Of Prisoners	0	0	(60,000)
01-201-000-0000-5602	Forfeiture, Drug	(39)	0	0
01-201-000-0000-5813	City Share of LEC Reimbursement	(92,511)	(154,995)	(151,200)
01-201-000-0000-5830	Miscellaneous Revenue	0	(5,005)	0
01-201-000-0000-5851	Refunds And Reimbursements	(40,349)	(3,151)	(50,000)
01-201-000-0000-5870	Garnishments	(776)	(563)	(2,200)
01-201-000-0000-6102	Regular Salaries	1,713,636	2,017,010	2,429,552
01-201-000-0000-6104	Overtime Salaries	121,503	120,908	170,000
01-201-000-0000-6105	Part Time Salaries	4,389	18,201	40,000
01-201-000-0000-6112	Part Time Overtime	0	730	0
01-201-000-0000-6131	Reimbursed Expenses	554	842	3,000
01-201-000-0000-6133	Reimbursed Mileage	239	248	1,000
01-201-000-0000-6153	Health Insurance - Employees	139,411	173,384	227,521
01-201-000-0000-6154	Life Insurance - Employees	1,103	1,318	1,700
01-201-000-0000-6161	P E R A	286,031	329,799	416,231
01-201-000-0000-6171	F I C A	20,378	25,120	29,377
01-201-000-0000-6174	Medicare	25,987	30,268	39,941
01-201-000-0000-6181	Deferred Compensation Match	1,300	1,900	2,600
01-201-000-0000-6184	Veba Savings	81,228	87,151	101,600
01-201-000-0000-6201	Communications	7,932	39,854	29,500
01-201-000-0000-6203	Postage	2	952	0
01-201-000-0000-6206	Prisoner Conveyance	0	0	5,000
01-201-000-0000-6211	Telephone Expense & Repair	20,960	858	0
01-201-000-0000-6241	Membership Dues And Registration Fees	19,962	40,643	22,000
01-201-000-0000-6242	Advertising And Publications	3,486	3,229	6,000
01-201-000-0000-6243	Books And Subscriptions	0	0	250
01-201-000-0000-6272	Professional Services	10,814	12,444	17,880
01-201-000-0000-6275	Contracted Clerical Services	4,512	0	0
01-201-000-0000-6301	Maintenance Contracts	4,331	48,811	4,500
01-201-000-0000-6302	Miscellaneous Repairs	0	3,394	0
01-201-000-0000-6303	Auto Expense	51,623	13,565	55,000
01-201-000-0000-6306	Auto Lease	11,394	214	0
01-201-000-0000-6330	Work Related Schooling	16,102	27,429	35,000
01-201-000-0000-6331	Travel And Expenses	3,300	3,065	7,000
01-201-000-0000-6341	Machine And Equipment Rentals	4,620	3,557	3,960
01-201-000-0000-6351	Miscellaneous	6,503	9,035	0
01-201-000-0000-6355	Uniform Allowance-Deputies	19,489	30,768	25,000
01-201-000-0000-6361	Towing Charges	1,001	(281)	2,000
01-201-000-0000-6369	Pre-Employment Expense	4,389	8,296	4,125
01-201-000-0000-6372	Bailiff	0	2,700	4,000
01-201-000-0000-6374	Employment Physicals	0	0	1,050
01-201-000-0000-6401	Office Supplies	2,545	3,679	2,800
01-201-000-0000-6411	General Supplies	11,545	1,125	15,000
01-201-000-0000-6562	Gasoline	71,141	66,572	85,000
01-201-000-0000-6564	Tires,Tubes And Batteries	4,479	11,069	10,000
01-201-000-0000-6601	Furniture And Equipment	284,566	111,922	65,000
01-201-000-0000-6629	Computer Software	0	0	42,000
	<b>Revenue</b>	<b>(420,329)</b>	<b>(1,016,494)</b>	<b>(944,297)</b>
	<b>Expend.</b>	<b>2,960,455</b>	<b>3,262,438</b>	<b>3,904,587</b>
	<b>Net</b>	<b>2,540,126</b>	<b>2,245,944</b>	<b>2,960,290</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>202</b>	<b>K-9</b>			
01-202-000-0000-5752	Donations, Drug Dog	0	0	0
01-202-000-0000-5830	Miscellaneous Revenue	0	(1)	(7,500)
01-202-000-0000-6243	Books And Subscriptions	50	100	0
01-202-000-0000-6309	Annual subscription for Software	140	140	1,000
01-202-000-0000-6330	Work Related Schooling	0	0	6,000
01-202-000-0000-6331	Travel And Expenses	0	0	4,000
01-202-000-0000-6385	Discretionary-Dog	0	0	12,000
01-202-000-0000-6411	General Supplies	59	0	9,000
01-202-000-0000-6414	K-9 supplies (Food, Vet, Grooming, toys)	2,262	307	3,500
	<b>Revenue</b>	<b>0</b>	<b>(1)</b>	<b>(7,500)</b>
	<b>Expend.</b>	<b>2,511</b>	<b>547</b>	<b>35,500</b>
	<b>Net</b>	<b>2,511</b>	<b>546</b>	<b>28,000</b>
<b>203</b>	<b>Joint LEC</b>			
01-203-000-0000-5217	City Joint Lec Share	(188,751)	(277,164)	(241,900)
01-203-000-0000-6201	Communications	2,233	0	0
01-203-000-0000-6358	County Share Joint Lec Expenses	155,623	277,164	241,900
	<b>Revenue</b>	<b>(188,751)</b>	<b>(277,164)</b>	<b>(241,900)</b>
	<b>Expend.</b>	<b>157,856</b>	<b>277,164</b>	<b>241,900</b>
	<b>Net</b>	<b>(30,895)</b>	<b>0</b>	<b>0</b>
<b>204</b>	<b>Permit to Carry</b>			
01-204-000-0000-5110	Permit, Gun	(26,810)	(56,110)	(25,000)
01-204-000-0000-6401	Office Supplies	0	0	400
01-204-000-0000-6411	General Supplies	822	1,583	2,000
	<b>Revenue</b>	<b>(26,810)</b>	<b>(56,110)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>822</b>	<b>1,583</b>	<b>2,400</b>
	<b>Net</b>	<b>(25,988)</b>	<b>(54,527)</b>	<b>(22,600)</b>
<b>205</b>	<b>Boat And Water Safety</b>			
01-205-000-0000-5329	Mn Dept of Natural Resources R29	(5,865)	(4,941)	(2,200)
01-205-000-0000-5851	Refunds And Reimbursements	0	0	(10,000)
01-205-000-0000-6302	Miscellaneous Repairs	240	245	0
01-205-000-0000-6303	Auto Expense	1,612	0	2,000
01-205-000-0000-6330	Work Related Schooling	0	0	0
01-205-000-0000-6411	General Supplies	388	352	700
01-205-000-0000-6562	Gasoline	0	0	600
01-205-000-0000-6601	Furniture And Equipment	175	3,933	500
	<b>Revenue</b>	<b>(5,865)</b>	<b>(4,941)</b>	<b>(12,200)</b>
	<b>Expend.</b>	<b>2,415</b>	<b>4,530</b>	<b>3,800</b>
	<b>Net</b>	<b>(3,450)</b>	<b>(411)</b>	<b>(8,400)</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>206</b>	<b>Enhanced 911 System</b>			
	01-206-000-0000-5201 Intergovernmental Aid	(212,810)	(269,830)	(200,000)
	01-206-000-0000-5710 Interest Earnings	(3,726)	(28,850)	(500)
	01-206-000-0000-5830 Miscellaneous Revenue	0	0	(54,000)
	01-206-000-0000-6241 Membership Dues And Registration Fees	9,500	10,000	9,500
	01-206-000-0000-6272 Professional Services	110,935	123,951	25,000
	01-206-000-0000-6301 Maintenance Contracts	0	945	102,500
	01-206-000-0000-6302 911 related repairs	0	2,149	0
	01-206-000-0000-6330 Work Related Schooling	2,454	1,255	10,000
	01-206-000-0000-6331 Travel And Expenses	2,644	2,835	5,000
	01-206-000-0000-6343 Lease Agreements	0	0	300
	01-206-000-0000-6411 General Supplies	16,027	11,977	3,000
	01-206-000-0000-6601 Furniture And Equipment	14,006	120,626	108,200
	<b>Revenue</b>	<b>(216,536)</b>	<b>(298,680)</b>	<b>(254,500)</b>
	<b>Expend.</b>	<b>155,566</b>	<b>273,538</b>	<b>263,500</b>
	<b>Net</b>	<b>(60,970)</b>	<b>(25,142)</b>	<b>9,000</b>
<b>208</b>	<b>DNR-Snowmobile Safety Enforcement</b>			
	01-208-000-0000-5301 State, Grants	0	0	0
	01-208-000-0000-5329 Mn Dept of Natural Resources R29	(279)	0	(3,800)
	01-208-000-0000-6104 Snowmobile Overtime	0	0	2,000
	01-208-000-0000-6302 Snowmobile Miscellaneous Repairs	0	0	0
	01-208-000-0000-6303 Auto Expense	279	0	500
	01-208-000-0000-6411 Snowmobile General Supplies	0	122	500
	01-208-000-0000-6562 Snowmobile Gasoline & Oil	0	0	800
	<b>Revenue</b>	<b>(279)</b>	<b>0</b>	<b>(3,800)</b>
	<b>Expend.</b>	<b>279</b>	<b>122</b>	<b>3,800</b>
	<b>Net</b>	<b>0</b>	<b>122</b>	<b>0</b>
<b>209</b>	<b>ATV Department</b>			
	01-209-000-0000-6411 ATV General Supplies	641	0	2,200
	01-209-000-0000-6562 ATV Gasoline and Oil	0	0	800
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>641</b>	<b>0</b>	<b>3,000</b>
	<b>Net</b>	<b>641</b>	<b>0</b>	<b>3,000</b>
<b>212</b>	<b>Sheriff's Forfeiture Account</b>			
	01-212-000-0000-5602 Forfeiture, Drug	(2,505)	(2,102)	0
	01-212-000-0000-6207 Forfeiture Expenditure	(305)	(372)	0
	<b>Revenue</b>	<b>(2,810)</b>	<b>(2,474)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(2,810)</b>	<b>(2,474)</b>	<b>0</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>213</b>	<b>Sheriff's Contingency Fund</b>			
01-213-000-0000-5656	Fines, Sheriff's Contingency	(2,496)	(1,576)	(2,500)
01-213-000-0000-6266	Sheriffs Contingency Fund	0	21,710	2,500
	<b>Revenue</b>	<b>(2,496)</b>	<b>(1,576)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>0</b>	<b>21,710</b>	<b>2,500</b>
	<b>Net</b>	<b>(2,496)</b>	<b>20,134</b>	<b>0</b>
<b>223</b>	<b>Coroner</b>			
01-223-000-0000-6201	Communications	0	0	500
01-223-000-0000-6272	Professional Services	69,464	79,628	40,000
01-223-000-0000-6331	Travel And Expenses	2,176	2,854	1,500
01-223-000-0000-6411	General Supplies	1,871	0	500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>73,511</b>	<b>82,482</b>	<b>42,500</b>
	<b>Net</b>	<b>73,511</b>	<b>82,482</b>	<b>42,500</b>
<b>250</b>	<b>Public Safety Transportation</b>			
01-250-000-0000-5504	Fee Transportation - ICE	(52,636)	(63,325)	0
01-250-000-0000-6102	Regular Salaries	417,523	146,316	0
01-250-000-0000-6104	Overtime Salaries	11,711	13,632	0
01-250-000-0000-6105	Part Time Salaries	18,198	6,809	0
01-250-000-0000-6131	Reimbursed Expenses	74	77	0
01-250-000-0000-6133	Reimbursed Mileage	124	0	0
01-250-000-0000-6153	Health Insurance - Employees	49,309	21,416	0
01-250-000-0000-6154	Life Insurance	385	147	0
01-250-000-0000-6161	P E R A	74,554	28,311	0
01-250-000-0000-6171	Social Security	1,128	422	0
01-250-000-0000-6174	Medicare	6,199	2,317	0
01-250-000-0000-6184	Veba Savings	18,521	7,041	0
01-250-000-0000-6242	Advertising And Publications	298	0	0
01-250-000-0000-6272	Professional Services	722	697	0
01-250-000-0000-6303	Auto Expense	1,246	8,412	0
01-250-000-0000-6330	Work Related Schooling	265	0	0
01-250-000-0000-6355	Uniform Allowance	4,263	2,133	0
01-250-000-0000-6411	General Supplies	0	64	0
01-250-000-0000-6562	Gasoline	411	31	0
01-250-000-0000-6564	Tires,Tubes And Batteries	1,328	445	0
	<b>Revenue</b>	<b>(52,636)</b>	<b>(63,325)</b>	<b>0</b>
	<b>Expend.</b>	<b>606,259</b>	<b>238,270</b>	<b>0</b>
	<b>Net</b>	<b>553,623</b>	<b>174,945</b>	<b>0</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>251</b>	<b>Detention Center</b>			
	01-251-000-0000-5486 St Criminal Alien Asst Prg CFDA 16 606	(4,895)	(4,036)	(5,000)
	01-251-000-0000-5501 Fee, For Services	(22,671)	(7,170)	(11,000)
	01-251-000-0000-5504 Fee, Board Of Prisoners - ICE Contract	(652,688)	(955,930)	(1,100,000)
	01-251-000-0000-5510 Fee, Miscellaneous	(123)	(1,493)	0
	01-251-000-0000-5511 Fee Board of Prisoners DOC	0	(840)	0
	01-251-000-0000-5516 CFS Jail Visitation commissions	(4,932)	(8,366)	0
	01-251-000-0000-5517 CFS Jail E-mail Commission	(39)	(47)	0
	01-251-000-0000-5518 CFS Jail SMS Commissions	(22)	(19,093)	0
	01-251-000-0000-5520 Fee, Private Pay	(2,054)	(2,527)	(2,000)
	01-251-000-0000-5811 Telephone Call Reimbursement	(44,866)	(31,412)	(30,000)
	01-251-000-0000-5812 Canteen Fund	(37,366)	(41,564)	(28,000)
	01-251-000-0000-5830 Miscellaneous Revenue	(2,327)	(1,000)	(1,000)
	01-251-000-0000-5851 Refunds And Reimbursements	0	0	0
	01-251-000-0000-6102 Regular Salaries	1,761,066	1,908,565	2,162,825
	01-251-000-0000-6104 Overtime Salaries	310,338	372,521	300,000
	01-251-000-0000-6131 Reimbursed Expenses	241	443	1,000
	01-251-000-0000-6133 Reimbursed Mileage	2,889	2,248	2,500
	01-251-000-0000-6153 Health Insurance - Employees	123,943	139,964	197,292
	01-251-000-0000-6154 Life Insurance - Employees	1,208	1,252	1,225
	01-251-000-0000-6161 P E R A	176,410	198,032	221,696
	01-251-000-0000-6171 F I C A	124,988	137,992	158,178
	01-251-000-0000-6174 Medicare	29,231	32,272	36,993
	01-251-000-0000-6184 Veba Savings	75,407	76,635	101,600
	01-251-000-0000-6201 Communications	0	0	1,500
	01-251-000-0000-6203 Postage	0	280	0
	01-251-000-0000-6242 Advertising And Publications	3,470	2,950	2,000
	01-251-000-0000-6243 Books And Subscriptions	1,799	2,008	1,800
	01-251-000-0000-6264 Interpretur Fees	0	0	2,500
	01-251-000-0000-6272 Professional Services	22,039	3,822	15,000
	01-251-000-0000-6301 Maintenance Contracts	0	11,165	15,000
	01-251-000-0000-6302 Miscellaneous Repairs	9,058	6,238	18,000
	01-251-000-0000-6304 Other Maintenance	0	468	0
	01-251-000-0000-6330 Work Related Schooling	10,720	17,065	24,000
	01-251-000-0000-6331 Travel And Expenses	3,616	4,328	6,000
	01-251-000-0000-6341 Machine And Equipment Rentals	681	637	1,000
	01-251-000-0000-6351 Miscellaneous	4,265	648	3,000
	01-251-000-0000-6352 Board Of Prisoners	275,705	275,898	325,000
	01-251-000-0000-6353 Service To Inmates	387,724	400,471	440,000
	01-251-000-0000-6355 Uniform Allowance	18,031	23,608	26,000
	01-251-000-0000-6369 Pre-Employment Expense	445	2,252	750
	01-251-000-0000-6401 Office Supplies	503	1,793	500
	01-251-000-0000-6411 General Supplies	28,580	45,388	40,000
	01-251-000-0000-6601 Furniture And Equipment	17,723	104,571	10,000
	01-251-000-0000-6832 Service To Inmates Non-Medical	0	0	10,000
	<b>Revenue</b>	<b>(771,983)</b>	<b>(1,103,478)</b>	<b>(1,177,000)</b>
	<b>Expend.</b>	<b>3,370,080</b>	<b>3,773,514</b>	<b>4,125,359</b>
	<b>Net</b>	<b>2,598,097</b>	<b>2,670,036</b>	<b>2,948,359</b>

# 2024 FREEBORN COUNTY BUDGET

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>252</b>			
	<b>Probation and Pre-Trial</b>		
01-252-000-0000-5274	Probation Officers Salary	(143,729)	(322,616)
01-252-000-0000-5299	Local Grants	(4,152)	(4,520)
01-252-000-0000-5307	MN Dept. of Public Safety P07 CLWL Grant	(89,604)	(40,730)
01-252-000-0000-5546	Fee, Supervision	(22,165)	(20,925)
01-252-000-0000-5553	Domestic Abuse Prevention Fee	(7,730)	(9,820)
01-252-000-0000-5830	Miscellaneous Revenue	(25,627)	(27,164)
01-252-000-0000-5851	Refunds And Reimbursements	0	215
01-252-000-0000-6102	Regular Salaries	857,713	885,080
01-252-000-0000-6105	Part Time Salaries	42,702	31,182
01-252-000-0000-6131	Reimbursed Expenses	260	392
01-252-000-0000-6133	Reimbursed Mileage	3,913	5,571
01-252-000-0000-6153	Health Insurance - Employees	66,618	71,162
01-252-000-0000-6154	Life Insurance - Employees	145	142
01-252-000-0000-6161	P E R A	68,412	71,292
01-252-000-0000-6171	F I C A	53,897	56,290
01-252-000-0000-6174	Medicare	12,605	13,176
01-252-000-0000-6181	Deferred Compensation Match	1,300	1,300
01-252-000-0000-6184	Veba Savings	41,274	41,804
01-252-000-0000-6201	Communications	1,307	5,563
01-252-000-0000-6203	Postage	0	959
01-252-000-0000-6211	Telephone Expense & Repair	4,464	0
01-252-000-0000-6241	Membership Dues And Registration Fees	1,410	1,676
01-252-000-0000-6242	Advertising And Publications	0	1,446
01-252-000-0000-6264	Interpretur Fees	1,948	5,727
01-252-000-0000-6271	Laboratory Tests-Drug Juvenile	6,162	5,853
01-252-000-0000-6289	Juvenile Detention	506,130	418,061
01-252-000-0000-6290	Sentence To Service	76,351	26,280
01-252-000-0000-6301	Maintenance Contracts	5,420	4,958
01-252-000-0000-6302	Miscellaneous Repairs	70	3,350
01-252-000-0000-6330	Work Related Schooling	3,899	5,849
01-252-000-0000-6331	Travel And Expenses	0	0
01-252-000-0000-6351	Miscellaneous	817	790
01-252-000-0000-6401	Office Supplies	0	33
01-252-000-0000-6407	Program Supplies	3,315	5,494
01-252-000-0000-6411	General Supplies	1,657	1,496
01-252-000-0000-6601	Furniture And Equipment	1,389	6,626
01-252-000-0000-6852	Domestic abuse Program payment to PRC	11,078	10,104

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>252</b>	<b>Probation and Pre-Trial (Cont.)</b>			
01-252-252-0000-5497	Drug Court Discretionary Grant Program	(127,769)	(207,482)	(405,575)
01-252-252-0000-6102	Regular Salaries	86,579	64,400	76,076
01-252-252-0000-6105	Veteran Court Case Manager PT Salaries	32,444	65,447	0
01-252-252-0000-6131	Reimbursed Expenses	172	123	4,750
01-252-252-0000-6133	Reimbursed Mileage	12,059	8,325	25,000
01-252-252-0000-6153	Health Insurance - Employees	2	1,013	0
01-252-252-0000-6154	Life Insurance - Employees	13	18	15
01-252-252-0000-6161	P E R A	6,545	6,992	5,705
01-252-252-0000-6171	Social Security	6,516	5,754	4,717
01-252-252-0000-6174	Medicare	1,524	1,346	1,103
01-252-252-0000-6184	Veba Savings	1	788	0
01-252-252-0000-6201	Communications	1,171	1,107	1,764
01-252-252-0000-6242	Advertising And Publications	578	1,139	2,000
01-252-252-0000-6279	Contracted Services	18,000	0	40,000
01-252-252-0000-6330	Work Related Schooling	6,876	6,884	24,000
01-252-252-0000-6386	Drug Screening	1,988	2,899	28,000
01-252-252-0000-6401	Office Supplies	0	0	10,000
01-252-252-0000-6407	Procurement	0	0	20,000
01-252-252-0000-6601	Furniture And Equipment	0	0	10,000
01-252-252-0000-6619	Miscellaneous	800	1,639	13,308
01-252-252-0000-6624	Computer Equipment	3,754	0	10,000
01-252-254-0000-5497	Drug Court Discretionary Grant Program	0	(35,351)	0
01-252-254-0000-6105	Veteran Court Case Manager PT Salaries	0	33,494	111,288
01-252-254-0000-6133	Reimbursed Mileage	0	2,634	0
01-252-254-0000-6153	Health Insurance - Employees	0	1,028	0
01-252-254-0000-6154	Life Insurance - Employees	0	7	0
01-252-254-0000-6161	PERA	0	2,227	8,347
01-252-254-0000-6171	Social Security	0	1,814	6,900
01-252-254-0000-6174	Medicare	0	424	1,614
01-252-254-0000-6184	Veba Savings	0	800	0
01-252-254-0000-6201	Communications	0	554	0
01-252-254-0000-6386	Drug Screening	0	6	0
	<b>Revenue</b>	<b>(420,776)</b>	<b>(668,608)</b>	<b>(817,054)</b>
	<b>Expend.</b>	<b>1,952,878</b>	<b>1,892,733</b>	<b>2,180,439</b>
	<b>Net</b>	<b>1,532,102</b>	<b>1,224,125</b>	<b>1,363,385</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>253</b>	<b>Dispatch Center</b>			
01-253-000-0000-6102	Regular Salaries	616,887	689,038	724,218
01-253-000-0000-6104	Overtime Salaries	32,036	24,267	30,000
01-253-000-0000-6131	Reimbursed Expenses	386	678	500
01-253-000-0000-6133	Reimbursed Mileage	1,915	2,198	2,000
01-253-000-0000-6153	Health Insurance - Employees	53,998	52,296	70,149
01-253-000-0000-6154	Life Insurance - Employees	311	330	325
01-253-000-0000-6161	P E R A	46,716	51,998	56,566
01-253-000-0000-6171	Social Security	38,727	41,718	46,762
01-253-000-0000-6174	Medicare	9,057	9,757	10,936
01-253-000-0000-6184	Veba Savings	40,746	38,100	38,100
01-253-000-0000-6201	Communications	0	0	720
01-253-000-0000-6211	Telephone Expense & Repair	0	0	1,240
01-253-000-0000-6242	Advertising And Publications	684	0	500
01-253-000-0000-6272	Professional Services	597	272	6,200
01-253-000-0000-6302	Miscellaneous Repairs	561	761	0
01-253-000-0000-6330	Work Related Schooling	0	300	5,000
01-253-000-0000-6331	Travel And Expenses	0	1,708	2,000
01-253-000-0000-6351	Miscellaneous	0	89	0
01-253-000-0000-6355	Uniform Allowance	3,800	4,000	4,000
01-253-000-0000-6369	Pre-Employment Expense	0	0	100
01-253-000-0000-6401	Office Supplies	0	0	500
01-253-000-0000-6411	General Supplies	1,220	40	1,000
01-253-000-0000-6601	Furniture And Equipment	0	0	4,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>847,641</b>	<b>897,550</b>	<b>1,004,816</b>
	<b>Net</b>	<b>847,641</b>	<b>897,550</b>	<b>1,004,816</b>

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>281</b>	<b>Emergency Management</b>			
01-281-000-0000-5307	MN Dept. of Public Safety P07	0	(24,383)	0
01-281-000-0000-5488	Disaster Grants - PA CFDA 97.036	0	0	(56,000)
01-281-000-0000-5494	Emergency Management Perf. CFDA 97.042	(23,476)	24,383	(24,000)
01-281-000-0000-6102	Regular Salaries	77,252	81,800	87,381
01-281-000-0000-6131	Reimbursed Expenses	560	0	500
01-281-000-0000-6133	Reimbursed Mileage	0	0	0
01-281-000-0000-6153	Health Insurance - Employees	3,810	4,082	4,479
01-281-000-0000-6154	Life Insurance - Employees	13	13	15
01-281-000-0000-6161	P E R A	5,794	8,135	6,554
01-281-000-0000-6171	F I C A	4,540	4,814	5,418
01-281-000-0000-6174	Medicare	1,062	1,126	1,267
01-281-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,300
01-281-000-0000-6184	Veba Savings	3,175	3,175	3,175
01-281-000-0000-6201	Communications	0	0	720
01-281-000-0000-6241	Membership Dues And Registration Fees	1,575	1,750	1,575
01-281-000-0000-6272	Professional Services	1,242	3,188	1,500
01-281-000-0000-6301	Maintenance Contracts	0	0	56,000
01-281-000-0000-6303	Auto Expense	0	105	0
01-281-000-0000-6324	AMER Radio Maintenance	0	6,300	0
01-281-000-0000-6330	EM Work Related Schooling	125	350	2,000
01-281-000-0000-6331	Travel And Expenses	1,391	1,967	1,000
01-281-000-0000-6351	Miscellaneous	264	0	0
01-281-000-0000-6355	Uniform Allowance	708	0	0
01-281-000-0000-6401	Office Supplies	0	0	0
01-281-000-0000-6411	General Supplies	4,874	2,360	4,000
01-281-000-0000-6601	Furniture And Equipment	21,192	4,046	1,000
	<b>Revenue</b>	<b>(23,476)</b>	<b>(24,383)</b>	<b>(80,000)</b>
	<b>Expend.</b>	<b>128,877</b>	<b>146,894</b>	<b>177,884</b>
	<b>Net</b>	<b>105,401</b>	<b>122,511</b>	<b>97,884</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>465</b>	<b>Emergency Medical Services</b>			
01-465-000-0000-6209	Freeborn Ambulance	0	0	3,500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>3,500</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>3,500</b>
<b>501</b>	<b>County Museum</b>			
01-501-000-0000-6251	Gas And Electricity	18,845	20,453	19,000
01-501-000-0000-6252	Water And Sewer	570	0	600
01-501-000-0000-6903	Historical Society	20,000	20,000	20,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>39,415</b>	<b>40,453</b>	<b>39,600</b>
	<b>Net</b>	<b>39,415</b>	<b>40,453</b>	<b>39,600</b>
<b>520</b>	<b>Public Works</b>			
	<b>Parks and Recreation</b>			
01-520-521-0000-5508	Park Revenue	(12)	(9)	0
01-520-521-0000-6241	Membership Dues And Registration Fees	330	330	300
01-520-521-0000-6251	Gas And Electricity	1,326	1,426	1,600
01-520-521-0000-6254	Disposal	4,302	4,299	5,000
01-520-521-0000-6302	Miscellaneous Repairs	46,723	23,623	205,750
01-520-521-0000-6303	Auto Expense	0	0	0
01-520-521-0000-6387	Trail Maintenance	17,735	41,148	150,000
01-520-521-0000-6397	Mowing	15,326	12,700	20,000
01-520-521-0000-6411	General Supplies	2,740	933	1,500
01-520-521-0000-6562	Gasoline	0	0	0
	<b>Lift Station</b>			
01-520-523-0000-5501	Fee, For Services	(14,984)	(17,004)	(32,000)
01-520-523-0000-6241	Membership Dues And Registration Fees	0	25	0
01-520-523-0000-6272	Professional Services	13,474	14,115	30,000
01-520-523-0000-6302	Miscellaneous Repairs	629	5,124	2,000
	<b>Revenue</b>	<b>(14,996)</b>	<b>(17,013)</b>	<b>(32,000)</b>
	<b>Expend.</b>	<b>102,585</b>	<b>103,723</b>	<b>416,150</b>
	<b>Net</b>	<b>87,589</b>	<b>86,710</b>	<b>384,150</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>531</b>	<b>Regional Library</b>			
01-531-000-0000-5001	Current Real Estate Tax	(278,400)	(278,100)	(286,800)
01-531-000-0000-5005	Delinquent Mobile Home Tax	0	0	0
01-531-000-0000-6813	Payment To County Library	278,400	278,400	286,800
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(278,400)</b>	<b>(278,100)</b>	<b>(286,800)</b>
	<b>Expend.</b>	<b>278,400</b>	<b>278,400</b>	<b>286,800</b>
	<b>Net</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>542</b>	<b>Fairgrounds</b>			
01-542-000-0000-6252	Water And Sewer	5,154	0	0
01-542-000-0000-6606	Bldg Additions Or Improvements	1,126	194	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>6,280</b>	<b>194</b>	<b>0</b>
	<b>Net</b>	<b>6,280</b>	<b>194</b>	<b>0</b>
<b>551</b>	<b>County Extension</b>			
01-551-000-0000-6102	Regular Salaries	54,077	58,056	61,811
01-551-000-0000-6104	Overtime Salaries	0	0	1,000
01-551-000-0000-6105	Part Time Salaries	0	6,059	5,000
01-551-000-0000-6108	Salary Reimbursement	132,499	157,362	161,296
01-551-000-0000-6133	Reimbursed Mileage	0	89	0
01-551-000-0000-6153	Health Insurance - Employees	15,719	16,842	18,481
01-551-000-0000-6154	Life Insurance - Employees	13	13	15
01-551-000-0000-6161	P E R A	4,026	4,354	4,711
01-551-000-0000-6171	F I C A	2,780	3,027	4,204
01-551-000-0000-6174	Medicare	650	708	983
01-551-000-0000-6184	Veba Savings	6,350	6,350	6,350
01-551-000-0000-6203	Postage	0	1,268	0
01-551-000-0000-6242	Advertising And Publications	379	432	500
01-551-000-0000-6275	Contracted Clerical Services	1,950	1,950	1,350
01-551-000-0000-6301	Maintenance Contracts	550	878	900
01-551-000-0000-6331	Travel And Expenses	0	0	200
01-551-000-0000-6332	Advisory Board Expenses	426	198	550
01-551-000-0000-6342	Building And Facility Rentals	0	0	100
01-551-000-0000-6351	Miscellaneous	260	1,322	500
01-551-000-0000-6401	Office Supplies	2,086	876	2,100
01-551-000-0000-6601	Furniture And Equipment	0	505	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>221,765</b>	<b>260,289</b>	<b>271,051</b>
	<b>Net</b>	<b>221,765</b>	<b>260,289</b>	<b>271,051</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>552</b>	<b>Educational Materials</b>			
01-552-000-0000-5510	Fee, Miscellaneous	0	0	(250)
		0	0	(250)
	Revenue	0	0	(250)
	Expend.	0	0	0
	Net	0	0	(250)
<b>553</b>	<b>Agricultural Society</b>			
01-553-000-0000-5030	Ag. Society Sales Tax	(15,838)	(22,084)	0
01-553-000-0000-6910	Freeborn County Ag Society Appropriation	35,000	35,000	35,000
		(15,838)	(22,084)	0
	Revenue	(15,838)	(22,084)	0
	Expend.	35,000	35,000	35,000
	Net	19,162	12,916	35,000
<b>554</b>	<b>Soil &amp; Water Conservation District</b>			
01-554-000-0000-5001	Current Real Estate Tax	(91,500)	(183,000)	(183,000)
01-554-000-0000-6907	Soil & Water Conservation District	183,000	183,000	183,000
		(91,500)	(183,000)	(183,000)
	Revenue	(91,500)	(183,000)	(183,000)
	Expend.	183,000	183,000	183,000
	Net	91,500	0	0

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>558</b>	<b>Environmental Services</b>			
	<b>Building Code &amp; Inspection</b>			
01-558-551-0000-5107	Permit, Building	(74,705)	(84,070)	(65,000)
01-558-551-0000-5108	Permit, Building Surcharge	(4,056)	(4,883)	(4,800)
01-558-551-0000-5109	Permit, Conditional Use (Variance)	(4,052)	(4,750)	(6,000)
01-558-551-0000-5501	Fee, For Services	(160)	0	0
01-558-551-0000-5830	Miscellaneous Revenue	0	0	(3,000)
01-558-551-0000-5851	Refunds And Reimbursements	0	0	0
01-558-551-0000-6102	Regular Salaries	79,424	83,085	86,721
01-558-551-0000-6131	Reimbursed Expenses	334	226	300
01-558-551-0000-6133	Reimbursed Mileage	80	0	500
01-558-551-0000-6153	Health Insurance - Employees	3,052	3,268	3,583
01-558-551-0000-6154	Life Insurance - Employees	13	13	22
01-558-551-0000-6161	P E R A	5,931	6,235	6,504
01-558-551-0000-6171	F I C A	4,848	5,073	5,377
01-558-551-0000-6174	Medicare	1,134	1,187	1,257
01-558-551-0000-6184	Vaba Savings	2,543	2,542	2,540
01-558-551-0000-6201	Communications	1,007	4,030	6,000
01-558-551-0000-6211	Telephone Expense & Repair	2,968	0	0
01-558-551-0000-6241	Membership Dues And Registration Fees	0	0	600
01-558-551-0000-6242	Advertising And Publications	0	0	0
01-558-551-0000-6243	Books And Subscriptions	0	158	750
01-558-551-0000-6272	Professional Services	0	0	0
01-558-551-0000-6330	Work Related Schooling	0	0	1,000
01-558-551-0000-6331	Travel And Expenses	0	623	1,000
01-558-551-0000-6351	Miscellaneous	0	2,097	0
01-558-551-0000-6368	Building Permit Surcharge	3,626	4,666	4,800
01-558-551-0000-6401	Office Supplies	156	241	500
01-558-551-0000-6411	General Supplies	0	0	300
01-558-551-0000-6562	Gasoline & Truck Exp.	1,328	2,210	1,500
	<b>Revenue</b>	<b>(82,973)</b>	<b>(93,683)</b>	<b>(78,800)</b>
	<b>Expend.</b>	<b>106,444</b>	<b>115,654</b>	<b>123,254</b>
	<b>Net</b>	<b>23,471</b>	<b>21,971</b>	<b>44,454</b>

**2024**  
**FREEBORN COUNTY BUDGET**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>558</b>			
<b>Environmental Services (Cont.)</b>			
<b>Planning &amp; Zoning</b>			
01-558-552-0000-5224	(65,123)	(130,249)	(133,144)
01-558-552-0000-5830	0	0	(200)
01-558-552-0000-5851	(130)	(315)	(500)
01-558-552-0000-6102	93,180	99,399	105,841
01-558-552-0000-6131	0	0	250
01-558-552-0000-6133	0	0	200
01-558-552-0000-6153	4,682	4,995	5,516
01-558-552-0000-6154	17	16	15
01-558-552-0000-6161	6,973	7,441	7,938
01-558-552-0000-6171	5,644	6,025	6,562
01-558-552-0000-6174	1,320	1,409	1,535
01-558-552-0000-6181	325	325	325
01-558-552-0000-6184	2,217	2,210	2,223
01-558-552-0000-6201	0	0	0
01-558-552-0000-6241	0	420	700
01-558-552-0000-6242	1,174	1,617	2,000
01-558-552-0000-6243	440	442	500
01-558-552-0000-6272	0	0	10,000
01-558-552-0000-6303	0	0	50
01-558-552-0000-6305	49	0	50
01-558-552-0000-6331	0	0	1,000
01-558-552-0000-6332	0	960	2,000
01-558-552-0000-6351	0	0	0
01-558-552-0000-6401	383	210	400
01-558-552-0000-6411	0	0	100
01-558-552-0000-6416	0	0	75,000
01-558-552-0000-6562	0	0	2,000
	<hr/>	<hr/>	<hr/>
<b>Revenue</b>	<b>(65,253)</b>	<b>(130,564)</b>	<b>(133,844)</b>
<b>Expend.</b>	<b>116,404</b>	<b>125,469</b>	<b>224,205</b>
<b>Net</b>	<b>51,151</b>	<b>(5,095)</b>	<b>90,361</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
558	<b>Environmental Services (Cont.)</b>			
	<b>Waste Management</b>			
01-558-553-0000-5003	Delinquent Real Estate Tax	(868)	0	0
01-558-553-0000-5027	Recycling Assessment	(865,731)	(782,585)	(905,000)
01-558-553-0000-5115	License, Permits	(1,200)	(2,140)	(800)
01-558-553-0000-5229	SCORE Aid	(90,143)	(89,399)	(92,700)
01-558-553-0000-5301	State, Grants	0	0	0
01-558-553-0000-5501	Fee, For Services	(3,823)	(1,458)	(1,500)
01-558-553-0000-5830	Miscellaneous Revenue	(10,832)	(18,127)	(12,000)
01-558-553-0000-5851	Refunds And Reimbursements	0	(21,506)	0
01-558-553-0000-6102	Regular Salaries	56,422	70,510	75,816
01-558-553-0000-6105	Part Time Salaries	4,713	4,259	7,650
01-558-553-0000-6131	Reimbursed Expenses	112	159	500
01-558-553-0000-6133	Reimbursed Mileage	0	450	750
01-558-553-0000-6153	Health Insurance - Employees	9,913	11,366	12,432
01-558-553-0000-6154	Life Insurance - Employees	10	12	10
01-558-553-0000-6161	P E R A	4,231	5,294	5,686
01-558-553-0000-6171	F I C A	3,522	4,352	5,175
01-558-553-0000-6174	Medicare	824	1,018	1,210
01-558-553-0000-6181	Deferred Compensation Match	780	780	780
01-558-553-0000-6184	Veba Savings	4,207	4,772	4,763
01-558-553-0000-6241	Membership Dues And Registration Fees	3,240	3,604	3,500
01-558-553-0000-6242	Advertising And Publications	18,097	16,724	17,000
01-558-553-0000-6254	Disposal	5,839	43,925	19,000
01-558-553-0000-6272	Professional Services	600,005	688,546	715,000
01-558-553-0000-6312	Gravel	0	0	12,000
01-558-553-0000-6331	Travel And Expenses	255	799	1,000
01-558-553-0000-6351	Miscellaneous	270	298	0
01-558-553-0000-6401	Office Supplies	248	445	500
01-558-553-0000-6411	General Supplies	54	282	500
01-558-553-0000-8562	Gasoline & Truck Exp.	604	1,155	3,500
01-558-553-0000-8601	Furniture And Equipment	112	1,018	2,000
01-558-553-0000-6990	Transfer for Constr. and Maintenance	0	219,480	190,000
	<b>Revenue</b>	<b>(772,197)</b>	<b>(915,215)</b>	<b>(1,012,000)</b>
	<b>Expend.</b>	<b>711,458</b>	<b>859,768</b>	<b>1,078,772</b>
	<b>Net</b>	<b>(60,739)</b>	<b>(55,447)</b>	<b>66,772</b>

# 2024 FREEBORN COUNTY BUDGET

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>558</b>			
<b>Environmental Services (Cont.)</b>			
<b>Water Planning</b>			
01-558-554-0000-5223 Aquatic Invasive Species Aid	(55,979)	(55,875)	(56,132)
01-558-554-0000-5301 State, Grants	0	0	0
01-558-554-0000-5309 Mn Dept of Water and Soil Res. R9P	(71,847)	(112,363)	(58,000)
01-558-554-0000-5332 MN Dept of Pollution Control R32	0	0	(30,000)
01-558-554-0000-5501 Fee, For Services	(10,216)	(31,817)	(12,000)
01-558-554-0000-5851 Refunds And Reimbursements	(65)	0	0
01-558-554-0000-6102 Regular Salaries	50,987	85,890	91,749
01-558-554-0000-6105 Part Time Salaries	0	0	0
01-558-554-0000-6131 Reimbursed Expenses	155	85	200
01-558-554-0000-6133 Reimbursed Mileage	0	0	150
01-558-554-0000-6153 Health Insurance - Employees	2,428	4,082	4,479
01-558-554-0000-6154 Life Insurance - Employees	8	13	10
01-558-554-0000-6161 P E R A	3,825	6,442	6,881
01-558-554-0000-6171 F I C A	3,157	5,306	5,688
01-558-554-0000-6174 Medicare	738	1,241	1,330
01-558-554-0000-6181 Deferred Compensation Match	850	1,300	850
01-558-554-0000-6184 Veba Savings	2,024	3,175	3,175
01-558-554-0000-6201 Communications	0	0	0
01-558-554-0000-6241 Membership Dues And Registration Fees	2,917	0	3,000
01-558-554-0000-6242 Advertising And Publications	0	0	200
01-558-554-0000-6243 Books And Subscriptions	0	0	0
01-558-554-0000-6272 Professional Services	9,822	15,052	10,000
01-558-554-0000-6331 Travel And Expenses	0	0	1,000
01-558-554-0000-6351 Miscellaneous	0	0	0
01-558-554-0000-6401 Office Supplies	278	293	300
01-558-554-0000-6406 Aquatic Invasive Species Aid Expenditure	31,442	22,424	56,132
01-558-554-0000-6411 General Supplies	266	0	300
01-558-554-0000-6562 Gasoline	0	0	2,000
01-558-554-0000-6601 Furniture And Equipment	0	611	1,000
01-558-554-0000-6911 Comprehensive Water Proj Appropriation	45,000	50,000	0
<b>Revenue</b>	<b>(138,107)</b>	<b>(200,055)</b>	<b>(156,132)</b>
<b>Expend.</b>	<b>153,897</b>	<b>195,914</b>	<b>188,444</b>
<b>Net</b>	<b>15,790</b>	<b>(4,141)</b>	<b>32,312</b>

**2024**  
**FREEBORN COUNTY BUDGET**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>558</b>			
<b>Environmental Services (Cont.)</b>			
<b>Watershed Projects</b>			
01-558-555-0000-5830	Miscellaneous Revenue	0	0
01-558-555-0000-5851	Refunds And Reimbursements	(316)	0
01-558-555-0000-6102	Regular Salaries	28,431	0
01-558-555-0000-6104	Overtime Salaries	0	0
01-558-555-0000-6105	Part Time Salaries	0	0
01-558-555-0000-6131	Reimbursed Expenses	0	0
01-558-555-0000-6133	Reimbursed Mileage	0	0
01-558-555-0000-6153	Health Insurance - Employees	1,381	0
01-558-555-0000-6154	Life Insurance - Employees	5	0
01-558-555-0000-6181	P E R A	2,131	0
01-558-555-0000-6171	F I C A	1,756	0
01-558-555-0000-6174	Medicare	411	0
01-558-555-0000-6181	Deferred Compensation Match	450	0
01-558-555-0000-6184	Veba Savings	1,151	0
01-558-555-0000-6186	Health Savings Account (HSA)	0	0
01-558-555-0000-6201	Communications	0	0
01-558-555-0000-6241	Membership Dues And Registration Fees	100	0
01-558-555-0000-6242	Advertising And Publications	0	0
01-558-555-0000-6272	Professional Services	0	0
01-558-555-0000-6331	Travel And Expenses	0	0
01-558-555-0000-6351	Miscellaneous	1,457	1,051
01-558-555-0000-6401	Office Supplies	368	0
01-558-555-0000-6411	General Supplies	0	0
01-558-555-0000-8562	Gasoline - Truck Repair	1,468	1,321
01-558-555-0000-8601	Furniture And Equipment	385	105
	<b>Revenue</b>	<b>(316)</b>	<b>0</b>
	<b>Expend.</b>	<b>39,494</b>	<b>2,477</b>
	<b>Net</b>	<b>39,178</b>	<b>2,477</b>
		<b>0</b>	<b>0</b>

**2024**  
**FREEBORN COUNTY BUDGET**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>558</b>			
<b>Environmental Services (Cont.)</b>			
<b>Agriculture Management</b>			
01-558-556-0000-5301 State, Grants	0	0	0
01-558-556-0000-5332 Mn dept of pollution control R32	(30,446)	(29,492)	(58,500)
01-558-556-0000-5501 Fee, For Services	(100)	(41,802)	0
01-558-556-0000-5851 Refunds And Reimbursements	0	0	0
01-558-556-0000-6102 Regular Salaries	49,251	45,932	45,573
01-558-556-0000-6131 Reimbursed Expenses	195	68	200
01-558-556-0000-6133 Reimbursed Mileage	502	463	600
01-558-556-0000-6153 Health Insurance - Employees	3,558	3,119	3,135
01-558-556-0000-6154 Life Insurance - Employees	12	10	15
01-558-556-0000-6161 P E R A	3,697	3,456	3,418
01-558-556-0000-6171 F I C A	2,962	2,780	2,826
01-558-556-0000-6174 Medicare	693	850	681
01-558-556-0000-6181 Deferred Compensation Match	0	0	450
01-558-556-0000-6184 Veba Savings	2,965	2,426	2,223
01-558-556-0000-6241 Membership Dues And Registration Fees	275	325	400
01-558-556-0000-6242 Advertising And Publications	632	309	600
01-558-556-0000-6330 Work Related Schooling	0	0	4,000
01-558-556-0000-6331 Travel And Expenses	109	388	1,000
01-558-556-0000-6351 Miscellaneous	0	0	0
01-558-556-0000-6401 Office Supplies	51	0	50
01-558-556-0000-6411 General Supplies	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Revenue</b>	<b>(30,546)</b>	<b>(71,294)</b>	<b>(58,500)</b>
<b>Expend.</b>	<b>64,902</b>	<b>59,906</b>	<b>65,151</b>
<b>Net</b>	<b>34,356</b>	<b>(11,388)</b>	<b>6,651</b>

<b>Admin &amp; Support</b>			
01-558-557-0000-5501 Fee, For Services	0	0	0
01-558-557-0000-6102 Regular Salaries	65,996	69,292	75,410
01-558-557-0000-6105 Part Time Salaries	832	27	1,350
01-558-557-0000-6131 Reimbursed Expenses	0	0	50
01-558-557-0000-6133 Reimbursed Mileage	0	0	100
01-558-557-0000-6153 Health Insurance - Employees	5,944	6,340	7,251
01-558-557-0000-6154 Life Insurance - Employees	14	14	15
01-558-557-0000-6161 P E R A	4,948	5,191	5,656
01-558-557-0000-6171 F I C A	3,983	4,134	4,759
01-558-557-0000-6174 Medicare	932	967	1,113
01-558-557-0000-6181 Deferred Compensation Match	195	195	200
01-558-557-0000-6184 Veba Savings	3,943	3,926	4,128
01-558-557-0000-6203 Postage	0	307	0
01-558-557-0000-6401 Office Supplies	0	0	200
	<hr/>	<hr/>	<hr/>
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expend.</b>	<b>86,787</b>	<b>90,393</b>	<b>100,232</b>
<b>Net</b>	<b>86,787</b>	<b>90,393</b>	<b>100,232</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Septic Incentive Program</b>			
01-558-561-0000-6389	SSTS-Compliance Inspections	0	0	0
	<b>Myrtle On-Site Solution</b>			
01-558-562-0000-5830	Miscellaneous Revenue	(11,706)	(11,406)	0
	<b>Income Eligible SSTS Fix-up</b>			
01-558-563-0000-6308	Construction	5,450	0	0
	Revenue	(11,706)	(11,406)	0
	Expend.	5,450	0	0
	Net	(6,256)	(11,406)	0

<b>FUND 01</b>	<b>Total General Revenue Fund</b>			
	Revenue	(28,170,883)	(24,526,083)	(25,335,563)
	Expend.	24,224,450	25,960,708	25,797,563
	Net	(3,946,433)	1,434,625	462,000

# Table of Contents

## Road and Bridge Fund 03

Department:	Page:
◆ County Wide Revenues and Expenditures	34
◆ Road and Bridge Administration	34
◆ Road and Bridge Operations	35
◆ Road and Bridge Maintenance	35
◆ Road and Bridge Construction	36
◆ Equipment & Maintenance/Shop	36
◆ Shop No. 1 Albert Lea	37
◆ Shop No. 2 Freeborn	37
◆ Shop No. 3 Geneva	37
◆ Shop No. 4 Oakland	38
◆ Shop No. 5 Conger	38
◆ Shop No. 6 Myrtle	38

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>ROAD AND BRIDGE FUND</b>				
<b>002</b>	<b>County Wide</b>			
03-002-000-0000-5001	Current Real Estate Tax	(4,419,913)	(5,034,511)	(5,352,990)
03-002-000-0000-5014	Mineral Rights Tax & Gravel Tax	(47,194)	(53,076)	(40,000)
03-002-000-0000-5028	Wheelage Tax	(459,357)	(601,251)	(600,000)
03-002-000-0000-5029	Local Sales Tax Revenue Restricted	(2,600,561)	(2,746,934)	(2,300,000)
03-002-000-0000-5202	S A Regular Maintenance	(3,076,059)	(2,986,103)	(2,800,000)
03-002-000-0000-5203	S A Regular Construction	(5,701,756)	(6,215,000)	(3,950,000)
03-002-000-0000-5204	S A Municipal Maintenance	(236,470)	(236,966)	(223,250)
03-002-000-0000-5205	S A Municipal Construction	0	(218,134)	(1,100,000)
03-002-000-0000-5208	Other State Funds	(319,016)	(16,208)	0
03-002-000-0000-5209	Town Road Allotment Revenue	(597,162)	(431,000)	(420,000)
03-002-000-0000-5307	MN Dept. of Public Safety P07	(37,390)	(9,013)	0
03-002-000-0000-5427	Highway Planning and Const. CFDA 20.205	(472,371)	(152,793)	0
03-002-000-0000-8613	Other Funds- R & B	597,162	431,000	420,000
	<b>Revenue</b>	<b>(17,967,249)</b>	<b>(18,680,989)</b>	<b>(16,786,240)</b>
	<b>Expend.</b>	<b>597,162</b>	<b>431,000</b>	<b>420,000</b>
	<b>Net</b>	<b>(17,370,087)</b>	<b>(18,249,989)</b>	<b>(16,366,240)</b>
<b>310</b>	<b>Road And Bridge Administration</b>			
03-310-000-0000-5851	Refunds And Reimbursements	(12,094)	0	0
03-310-000-0000-6102	Regular Salaries	253,531	272,870	284,918
03-310-000-0000-6131	Reimbursed Expenses	0	0	0
03-310-000-0000-6153	Health Insurance - Employees	29,532	35,921	39,523
03-310-000-0000-6154	Life Insurance - Employees	40	40	45
03-310-000-0000-6161	P E R A	19,015	20,340	21,369
03-310-000-0000-6171	F I C A	14,855	15,809	17,865
03-310-000-0000-6173	Workmans Compensation	20,239	15,501	30,400
03-310-000-0000-6174	Medicare	3,427	3,697	4,131
03-310-000-0000-6181	Deferred Compensation Match	2,600	2,600	2,600
03-310-000-0000-6184	Veba Savings	15,875	19,050	19,050
03-310-000-0000-6201	Communications	19,579	18,271	25,000
03-310-000-0000-6203	Postage	0	147	0
03-310-000-0000-6241	Membership Dues And Registration Fees	13,692	12,236	11,000
03-310-000-0000-6242	Advertising And Publications	8,720	11,277	7,000
03-310-000-0000-6243	Books And Subscriptions	0	0	300
03-310-000-0000-6272	Professional Services	703	1,430	0
03-310-000-0000-6301	Maintenance Contracts	17,960	25,129	27,000
03-310-000-0000-6302	Miscellaneous Repairs	0	0	1,000
03-310-000-0000-6331	Travel And Expenses	2,838	9,670	8,000
03-310-000-0000-6351	Miscellaneous	0	0	0
03-310-000-0000-6373	Bonds And Insurance	70,031	65,159	75,160
03-310-000-0000-6398	Safety Program Expense	33,473	35,574	25,000
03-310-000-0000-6401	Office Supplies	1,100	1,830	2,750
03-310-000-0000-6404	Engineering Supplies	6,537	14,350	10,000
03-310-000-0000-6411	General Supplies	0	10	0
03-310-000-0000-8601	Furniture And Equipment	0	0	3,000
	<b>Revenue</b>	<b>(12,094)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>533,547</b>	<b>580,911</b>	<b>614,911</b>
	<b>Net</b>	<b>521,453</b>	<b>580,911</b>	<b>614,911</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>320</b>	<b>Road And Bridge Operations</b>			
03-320-000-0000-5115	License, Permits	(28,886)	(35,420)	(25,000)
03-320-000-0000-5307	MN Dept. of Public Safety P07	0	(30,623)	0
03-320-000-0000-5501	Fee, For Services	0	0	0
03-320-000-0000-5591	Fee, City Service Charge	(1,944)	(10,784)	(5,000)
03-320-000-0000-5592	Fee, Township Service Charge	(4,529)	(11,293)	(15,000)
03-320-000-0000-5593	Fee, County Service Charge	(13,017)	(9,011)	(7,500)
03-320-000-0000-5596	Fee, State Surcharge	0	0	0
03-320-000-0000-5830	Miscellaneous Revenue	(601,895)	(9,069)	0
03-320-000-0000-5851	Rafunds And Reimbursements	(14,981)	(17,344)	(5,000)
03-320-000-0000-6151	Life Insurance - Retirees	154	158	220
03-320-000-0000-6152	Health Insurance - Retirees	4,973	5,086	6,700
03-320-000-0000-6616	New Equipment	0	0	0
	<b>Revenue</b>	<b>(665,052)</b>	<b>(123,544)</b>	<b>(57,500)</b>
	<b>Expend.</b>	<b>5,127</b>	<b>5,244</b>	<b>6,920</b>
	<b>Net</b>	<b>(659,925)</b>	<b>(118,300)</b>	<b>(50,580)</b>

<b>321</b>	<b>R &amp; B Maintenance</b>			
03-321-000-0000-6102	Regular Salaries	1,342,265	1,349,257	1,390,685
03-321-000-0000-6104	Overtime Salaries	130,850	72,325	135,000
03-321-000-0000-6106	Seasonal Employment	26,344	40,540	30,000
03-321-000-0000-6107	Seasonal Employment Overtime	0	158	0
03-321-000-0000-6153	Health Insurance - Employees	173,135	148,292	169,778
03-321-000-0000-6154	Life Insurance - Employees	295	288	300
03-321-000-0000-6161	P E R A	111,711	105,571	114,426
03-321-000-0000-6171	Social Security	90,239	86,979	96,452
03-321-000-0000-6174	Medicare	21,104	20,342	22,557
03-321-000-0000-6181	Deferred Compensation Match	1,300	700	1,300
03-321-000-0000-6184	Veba Savings	90,753	79,111	79,375
03-321-000-0000-6255	Utilities-Flashing Lights	1,023	5,084	2,500
03-321-000-0000-6272	Professional Services	1,304	12,362	2,500
03-321-000-0000-6310	Highway Maintenance	402,360	628,032	375,000
03-321-000-0000-6311	Highway Repairs	70,027	182,063	200,000
03-321-000-0000-6312	Gravel	932,771	806,018	915,000
03-321-000-0000-6313	Asphalt Patching	61,835	108,310	200,000
03-321-000-0000-6316	Culverts	68,560	75,197	70,000
03-321-000-0000-6317	Pavement Striping	164,259	215,436	225,000
03-321-000-0000-6319	Weed spraying	81,232	59,700	80,000
03-321-000-0000-6322	Special Ditch Assessments	66,038	55,913	60,000
03-321-000-0000-6331	Travel And Expenses	0	0	0
03-321-000-0000-6351	Miscellaneous	0	0	0
03-321-000-0000-6374	Employment Physicals	2,707	2,526	3,600
03-321-000-0000-6411	General Supplies	54,931	67,471	80,000
03-321-000-0000-6501	Signs And Posts	35,580	47,505	40,000
03-321-000-0000-6502	Salt	134,116	85,707	135,000
03-321-000-0000-6504	Sand-Ice Control	33,256	43,260	40,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>4,097,995</b>	<b>4,298,147</b>	<b>4,448,473</b>
	<b>Net</b>	<b>4,097,995</b>	<b>4,298,147</b>	<b>4,448,473</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>322</b>	<b>R &amp; B Construction</b>			
03-322-000-0000-6102	Regular Salaries	220,545	234,699	243,047
03-322-000-0000-6104	Overtime Salaries	28,849	25,918	30,000
03-322-000-0000-6105	Part Time Salaries	38,447	40,825	42,000
03-322-000-0000-6153	Health Insurance - Employees	11,429	25,006	32,242
03-322-000-0000-6154	Life Insurance - Employees	40	40	40
03-322-000-0000-6161	P E R A	18,582	19,421	20,479
03-322-000-0000-6171	Social Security	17,358	17,775	19,533
03-322-000-0000-6174	Medicare	4,060	4,157	4,568
03-322-000-0000-6184	Veba Savings	9,525	12,700	15,875
03-322-000-0000-6269	Engineering Services	24,378	33,190	80,000
03-322-000-0000-6271	Laboratory Tests	26,578	25,872	25,000
03-322-000-0000-6608	Csah-Reg Funds	5,723,110	6,424,446	3,950,000
03-322-000-0000-6609	Csah-Municipal Funds	0	218,086	1,100,000
03-322-000-0000-6610	Local Funds-R & B	3,396,004	2,434,484	2,355,000
03-322-000-0000-6613	Other Funds-R & B	786,551	189,978	0
03-322-000-0000-6627	Construction -Local Sales Tax	2,458,725	2,306,210	2,300,000
03-322-000-0000-6631	City Share of Road Project	272,943	(268,651)	0
03-322-000-0000-6632	SA LRIP Grant Expenses	331,157	4,067	0
	<b>Revenue</b>	<b>0</b>	<b>(268,651)</b>	<b>0</b>
	<b>Expend.</b>	<b>13,368,279</b>	<b>12,016,874</b>	<b>10,217,784</b>
	<b>Net</b>	<b>13,368,279</b>	<b>11,748,223</b>	<b>10,217,784</b>

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>323</b>	<b>R &amp; B Equipment &amp; Maint/Shop</b>			
03-323-000-0000-5115	License, Permits	0	0	0
03-323-000-0000-6102	Regular Salaries	129,382	128,529	137,488
03-323-000-0000-6104	Overtime Salaries	12,706	8,095	13,000
03-323-000-0000-6153	Health Insurance - Employees	9,253	15,335	22,960
03-323-000-0000-6154	Life Insurance - Employees	26	24	30
03-323-000-0000-6161	P E R A	10,642	10,045	11,287
03-323-000-0000-6171	Social Security	8,581	8,001	9,330
03-323-000-0000-6174	Medicare	2,007	1,871	2,182
03-323-000-0000-6184	Veba Savings	3,175	6,879	9,525
03-323-000-0000-6204	Freight Charges	500	0	500
03-323-000-0000-6241	Membership Dues And Registration Fees	0	0	0
03-323-000-0000-6254	Disposal	5,279	6,964	8,000
03-323-000-0000-6302	Equipment Repairs	164,226	266,034	205,000
03-323-000-0000-6411	General Supplies	94	0	0
03-323-000-0000-6561	Diesel Fuel	429,567	355,121	435,000
03-323-000-0000-6562	Gasoline	33,179	64,733	65,000
03-323-000-0000-6563	Oil And Grease	19,733	33,621	26,000
03-323-000-0000-6564	Tires, Tubes And Batteries	59,942	77,556	60,500
03-323-000-0000-6565	Blades	148,412	105,166	110,000
03-323-000-0000-6567	Equipment Misc	1,283	580	1,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,037,987</b>	<b>1,088,554</b>	<b>1,116,802</b>
	<b>Net</b>	<b>1,037,987</b>	<b>1,088,554</b>	<b>1,116,802</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>351</b>	<b>Shop No 1 - Albert Lea</b>			
	03-351-000-0000-6251 Gas And Electricity	0	0	0
	03-351-000-0000-6252 Water And Sewer	203	0	0
	03-351-000-0000-6301 Maintenance Contracts	0	0	0
	03-351-000-0000-6302 Miscellaneous Repairs	10,305	0	0
	03-351-000-0000-6351 Miscellaneous	0	0	0
	03-351-000-0000-6411 General Supplies	236	0	0
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>10,744</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>10,744</b>	<b>0</b>	<b>0</b>
<b>352</b>	<b>Shop No 2 - Freeborn</b>			
	03-352-000-0000-6251 Gas And Electricity	2,825	2,754	3,000
	03-352-000-0000-6252 Water And Sewer	740	644	1,000
	03-352-000-0000-6302 Miscellaneous Repairs	955	0	250
	03-352-000-0000-6411 General Supplies	682	10	250
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>5,002</b>	<b>3,408</b>	<b>4,500</b>
	<b>Net</b>	<b>5,002</b>	<b>3,408</b>	<b>4,500</b>
<b>353</b>	<b>Shop No 3 - Geneva</b>			
	03-353-000-0000-6251 Gas And Electricity	1,653	1,603	3,000
	03-353-000-0000-6252 Water And Sewer	400	400	500
	03-353-000-0000-6302 Miscellaneous Repairs	1,080	9,248	250
	03-353-000-0000-6411 General Supplies	10	838	250
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>3,143</b>	<b>11,889</b>	<b>4,000</b>
	<b>Net</b>	<b>3,143</b>	<b>11,889</b>	<b>4,000</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>354</b>	<b>Shop No 4 - Oakland</b>			
	03-354-000-0000-6251 Gas And Electricity	1,360	725	2,000
	03-354-000-0000-6252 Water And Sewer	234	171	250
	03-354-000-0000-6302 Miscellaneous Repairs	1,022	566	250
	03-354-000-0000-6411 General Supplies	3,673	2,225	250
	Revenue	0	0	0
	Expend.	6,289	3,687	2,750
	Net	6,289	3,687	2,750
<b>355</b>	<b>Shop No 5 - Conger</b>			
	03-355-000-0000-6251 Gas And Electricity	2,081	1,857	2,250
	03-355-000-0000-6252 Water And Sewer	691	753	850
	03-355-000-0000-6302 Miscellaneous Repairs	892	8,935	250
	03-355-000-0000-6411 General Supplies	72	10	250
	Revenue	0	0	0
	Expend.	3,736	11,555	3,600
	Net	3,736	11,555	3,600
<b>356</b>	<b>Shop No 6 - Myrtle</b>			
	03-356-000-0000-6251 Gas And Electricity	575	501	800
	03-356-000-0000-6252 Water And Sewer	150	150	200
	03-356-000-0000-6302 Miscellaneous Repairs	851	10,141	250
	03-356-000-0000-6411 General Supplies	140	330	250
	03-356-000-0000-6560 L P Fuel	7,706	540	2,500
	Revenue	0	0	0
	Expend.	9,422	11,662	4,000
	Net	9,422	11,662	4,000
<b>FUND 03</b>	<b>Total County Road And Bridge</b>			
	Revenue	(18,644,395)	(19,073,184)	(16,843,740)
	Expend.	19,678,433	18,462,931	16,843,740
	Net	1,034,038	(610,253)	0

# Table of Contents

## Human Services Fund 05

Department:

Page:

◆ <b>Income Maintenance 420</b>	
◆ General Administration	39
◆ Holding Account	39
◆ Minnesota Supplemental Aid	40
◆ AFDC	40
◆ General Assistance	40
◆ Food Stamp Certification	40
◆ Child Support & Collections	40
◆ Medical Assistance	41
◆ Refugee Resettlement	41
◆ <b>Individual &amp; Family Social Services 430</b>	
◆ General Administration	41
◆ Social Services	42
◆ IV-E Foster Care	43
◆ Title XX	43
◆ CAC/CADI Waiver: Children	43
◆ Family Based Services-Perm. Plan 13.645	43
◆ Basic Sliding Fee: Child Care Program	44
◆ AFDC Child Care: Stride	44
◆ AFDC Child Care	44
◆ Child Protection: Child Care	44
◆ Chemical Dependency	44
◆ Consolidated Chemical Dependency Treatment	44
◆ Mental Health Program	45
◆ Rule 5 Title IV - E	45
◆ Rule 5 Non IV - E	45

# Table of Contents

## Human Services Fund 05

Department:	Page:
◆ Developmental Disabilities	45
◆ MR Waiver	45
◆ Adult Services	46
◆ Alternative Care Grant – MA	46
◆ CADI - Adult	46
◆ Alternative Care Grant – 180-Day	46
<b>◆ Collaborative 431</b>	<b>46</b>
<b>◆ Mental Health Administration 480</b>	
◆ Family Based Services	47
◆ Mental Health 13.992	47
◆ Mental Health Clerical & Support	48
◆ Mental Health Program	48
◆ Community Support	48
<b>◆ Victims Crises Center Administration 481</b>	
◆ Victims Crises Center	49
◆ Victims of Sexual Assault Program	49
◆ Crime Victims Grant	50
◆ DOC: B.W.	50

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>HUMAN SERVICES FUND</b>				
<b>000</b>	<b>County Wide</b>			
05-000-000-0000-5001	Current Real Estate Taxes	(5,404,205)	(5,347,689)	(5,678,698)
05-419-000-0000-5851	Refunds And Reimbursements	0	0	0
	<b>Revenue</b>	<b>(5,404,205)</b>	<b>(5,347,689)</b>	<b>(5,678,698)</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(5,404,205)</b>	<b>(5,347,689)</b>	<b>(5,678,698)</b>
<b>420</b>	<b>Income Maintenance</b>			
	<b>General Administration</b>			
05-420-001-0010-5851	Refunds And Reimbursements	(44,459)	(20,640)	(40,000)
05-420-001-0010-6011	Payments Refunds Offset 42000100105911	25,613	15,114	18,000
	<b>Holding Account</b>			
05-420-002-0010-5535	State Staffing Grant (Financial Workers)	0	0	(147,376)
05-420-002-0010-5830	Miscellaneous Revenue	(9)	0	0
05-420-002-0010-6102	Full-Time Employees	370,037	387,439	407,357
05-420-002-0010-6110	RMS Overtime	0	8,450	0
05-420-002-0010-6115	Rms Salaries	1,023,042	1,135,081	1,443,946
05-420-002-0010-6116	SSTS Salaries	0	188	0
05-420-002-0010-6131	Reimbursed Expenses	620	2,106	250
05-420-002-0010-6133	Reimbursed Mileage	709	1,422	0
05-420-002-0010-6151	Life Insurance - Retirees	0	0	30
05-420-002-0010-6152	Health Insurance - Retirees	14,354	15,258	9,600
05-420-002-0010-6153	Employee Group Insurance	31,169	34,012	46,387
05-420-002-0010-6154	Life Insurance - Employees	74	73	75
05-420-002-0010-6158	Rms Insurance	79,031	102,479	172,274
05-420-002-0010-6160	SSTS Health Insurance	0	72	0
05-420-002-0010-6161	Pera	27,542	28,664	30,552
05-420-002-0010-6165	Rms Pera	76,880	83,857	108,296
05-420-002-0010-6166	SSTS PERA	0	14	0
05-420-002-0010-6171	Fica	22,008	22,858	25,256
05-420-002-0010-6174	Medicare	5,147	5,346	5,907
05-420-002-0010-6175	Rms Fica	60,666	67,944	89,525
05-420-002-0010-6177	Rms Medicare	14,188	15,890	20,937
05-420-002-0010-6178	RMS Life Insurance	223	229	225
05-420-002-0010-6179	RMS VEBA	37,836	42,599	76,200
05-420-002-0010-6181	Deferred Comp	2,704	2,704	2,710
05-420-002-0010-6183	SSTS VEBA Savings	0	27	0
05-420-002-0010-6184	Veba Savings	18,753	20,116	24,162
05-420-002-0010-6188	SSTS Medicare	0	2	0
05-420-002-0010-6189	SSTS Social Security	0	9	0
05-420-002-0010-6201	Communications	3,188	3,252	3,200
05-420-002-0010-6203	Postage	2,444	7,918	3,000
05-420-002-0010-6241	Membership Dues And Registration Fees	4,364	3,767	5,300
05-420-002-0010-6242	Advertising	1,503	3,073	4,000
05-420-002-0010-6264	Interperter Services	15,564	13,442	15,000
05-420-002-0010-6272	Professional Services	1,443	1,098	300
05-420-002-0010-6274	Staff Development	0	0	0
05-420-002-0010-6279	Contracted Services	88	88	0
05-420-002-0010-6299	Other Professional And Technical Service	13,087	19,339	14,500
05-420-002-0010-6301	Maintenance Contracts	0	35	0
05-420-002-0010-6307	Maintenance Service Contracts	13,003	13,190	14,500
05-420-002-0010-6323	RMS Maintenance Contracts	22,770	23,719	24,500

# 2024 FREEBORN COUNTY BUDGET

420

**Income Maintenance (Cont.)  
Holding Account (Cont.)**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
05-420-002-0010-6331	Travel And Expense	2,215	1,281	2,500
05-420-002-0010-6337	County Vehicle Expenses	4,566	7,629	2,250
05-420-002-0010-6350	Custodial/Utilities	1,956	0	0
05-420-002-0010-6351	Miscellaneous	251	255	100
05-420-002-0010-6373	Bonds And Insurance	33,709	29,025	42,500
05-420-002-0010-6401	Office Supplies	2,414	3,295	3,500
05-420-002-0010-6699	Equipment	304	151	4,000
<b>Minnesota Supplemental Aid</b>				
05-420-805-0000-5805	Misc Maxis recoveries MSA Individuals	(79)	0	0
05-420-805-0100-6004	Maxis Cent. Pymts. Group Residential Hous	0	0	0
<b>AFDC</b>				
05-420-610-0000-5355	Mn DHS Maxis Recoveries MFIP	(309)	(478)	(375)
05-420-610-0000-5455	TANF 60ADM. CFDA 93.558	(60,213)	(52,799)	(77,000)
05-420-610-0000-5805	Misc Maxis recoveries MFIP Individuals	(6,626)	(4,136)	(8,450)
05-420-610-0100-6003	Maxis Centr. Pmts. - Co. Share	7,967	7,315	7,600
<b>General Assistance</b>				
05-420-620-0000-5805	Misc Maxis Recoveries GA	(2,358)	(1,470)	(2,400)
05-420-620-0010-6024	County General Relief	0	0	0
05-420-620-0100-6003	Maxis Centr. Pmts. - Co. Share	1,852	612	1,600
05-420-620-0600-6020	Payments For Recipients Burials	32,804	48,256	43,000
<b>Food Stamp Certification &amp; Issuance</b>				
05-420-630-0000-5355	Mn DHS FS Maxis recoveries State	0	(768)	(1,200)
05-420-630-0000-5406	State Admin Matching for FS CFDA 10.561	(288,446)	(313,839)	(321,000)
05-420-630-0000-5469	Ship CFDA 93.767	(2,252)	(1,466)	(1,300)
05-420-630-0010-5805	Misc Maxis Recoveries FS Individuals	(8,155)	(8,756)	(7,400)
<b>Child Support &amp; Collections</b>				
05-420-640-0000-5355	Mn Dept of Human Services CS Incentive	(11,732)	(12,575)	(16,800)
05-420-640-0000-5458	Child Support Admin CFDA 93563	(417,083)	(523,503)	(505,900)
05-420-640-0000-5501	Fee, For Services	0	0	0
05-420-640-0000-5505	Fee, Child Support	(5,041)	(5,688)	(5,400)
05-420-640-0010-5355	Mn Dept of Human Services CS offset fee	(43)	(54)	0
05-420-640-0010-5458	Child Support Incentive CFDA 93.563	(85,766)	(111,343)	(96,000)
05-420-640-0010-6102	Regular Salaries	402,537	465,380	311,099
05-420-640-0010-6131	Reimbursed Expenses	0	41	0
05-420-640-0010-6133	Reimbursed Mileage	610	466	0
05-420-640-0010-6153	Health Insurance - Employees	67,637	78,181	44,350
05-420-640-0010-6154	Life Insurance - Employees	97	108	100
05-420-640-0010-6161	P E R A	30,191	34,904	23,332
05-420-640-0010-6171	Social Security	22,072	25,948	19,288
05-420-640-0010-6174	Medicare	5,162	6,069	4,511
05-420-640-0010-6184	Veba Savings	34,131	38,575	22,701
05-420-640-0010-6201	Communications	464	494	1,000
05-420-640-0010-6203	Postage	1,071	0	800
05-420-640-0010-6242	Advertising	2,002	0	1,800
05-420-640-0010-6264	Interpreter Services	0	0	100
05-420-640-0010-6274	Staff Development	300	1,180	300
05-420-640-0010-6299	Other Professional And Technical Service	14,392	12,123	12,800
05-420-640-0010-6307	Maintenance Service Contracts	10,019	10,063	11,000
05-420-640-0010-6331	Travel And Expense	645	1,299	300
05-420-640-0010-6397	Blood Tests, Title Iv-D	998	797	1,000
05-420-640-0010-6398	Contract Legal Services-Child Support	3,481	6,858	12,000
05-420-640-0010-6401	Office Supplies	373	436	400
05-420-640-0010-6699	Other Equipment	0	145	1,500

**2024**  
**FREEBORN COUNTY BUDGET**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
<b>420</b>				
<b>Income Maintenance (Cont.)</b>				
<b>Medical Assistance</b>				
05-420-650-0000-5355	Periodic data match for MA	(13,532)	(13,313)	(13,600)
05-420-650-0000-5473	MA Admin 65 CFDA 93.778	(421,902)	(479,069)	(506,400)
05-420-650-0000-5505	Fee, TCM deductible Individuals	(2,625)	(446)	(1,800)
05-420-650-0010-5355	Mn Dept of Human Services MA Access	(24,307)	(166,488)	(26,000)
05-420-650-0010-5473	MA Incentive CFDA 93.778	(19,761)	(18,780)	(21,500)
05-420-650-0010-6021	Transportation Ma	34,590	46,342	49,000
05-420-650-0100-6021	Ma - Meals	789	504	1,350
05-420-650-0200-6021	Ma Parking	623	762	1,000
05-420-650-0300-6021	Ma Lodging	14,706	3,352	12,000
05-420-650-0400-5252	IGR-Reim. CEI/BuyIn/MA Access Federal	(95,546)	(76,645)	(98,000)
05-420-650-0400-5355	Mn Dept of Human Services MA Incentive	(28,488)	(27,974)	(30,250)
05-420-650-0400-5851	Estates/Overpayment recoveries	(127,638)	(45,830)	(74,000)
05-420-650-0400-6020	Payments For Recipients-M.A. Ins.	246,020	221,454	245,000
05-420-650-0410-5355	Mn DHS CEI/MA Ct Buy In State	(173,343)	(158,410)	(176,000)
05-420-650-0410-6023	Centralized (Ma) Medical Assistance	51,249	67,239	58,000
<b>Refugee Resettlement</b>				
05-420-680-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	(850)	(1,109)	(900)
05-420-681-0010-5465	Foster Care Title IV-E CFDA 93.658	(8,872)	(7,020)	(10,000)
	<b>Revenue</b>	<b>(1,849,435)</b>	<b>(2,052,499)</b>	<b>(2,189,051)</b>
	<b>Expend.</b>	<b>2,920,237</b>	<b>3,201,413</b>	<b>3,507,770</b>
	<b>Net</b>	<b>1,070,802</b>	<b>1,148,914</b>	<b>1,318,719</b>

<b>430</b>				
<b>Individual And Family Social Services</b>				
<b>General Administration</b>				
05-430-000-0000-6116	SSTS Salaries	0	20,114	0
05-430-001-0010-6102	Full-Time Employees	466,052	486,800	521,505
05-430-001-0010-6131	Reimbursed Expenses	1,034	43	0
05-430-001-0010-6133	Reimbursed Mileage	750	91	0
05-430-001-0010-6151	Life Insurance - Retirees	0	0	50
05-430-001-0010-6152	Health Insurance - Retirees	0	0	15,760
05-430-001-0010-6153	Employee Group Insurance	49,819	55,438	69,264
05-430-001-0010-6154	Health Insurance - Employees	101	101	120
05-430-001-0010-6161	Pera	34,870	36,095	39,113
05-430-001-0010-6171	Fica	27,588	28,452	32,333
05-430-001-0010-6174	Medicare	6,452	6,654	7,562
05-430-001-0010-6181	Deferred Comp.	2,496	2,496	2,500
05-430-001-0010-6184	Veba Savings	27,576	30,808	32,512
05-430-001-0010-6241	Membership Dues And Registration Fees	664	71	0
05-430-001-0010-6274	Staff Development	1,109	0	500
05-430-001-0010-6299	Other Professional And Technical Service	0	0	850
05-430-001-0010-6331	Travel And Expense	326	0	2,300
05-430-001-0010-6373	Bonds And Insurance	54,998	47,357	62,250

# 2024 FREEBORN COUNTY BUDGET

430	Individual And Family Social Services (Cont.) Social Services	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
	05-430-710-0000-5355 Mn Dept of Human Services Family Response	(4,444)	(6,494)	(5,600)
	05-430-710-0000-5460 PSOP Child Trust Fund	(4,651)	(3,180)	(8,213)
	05-430-710-0010-5330 State, Grants	0	(149,451)	0
	05-430-710-0010-5355 Mn Dept of Human Services PSOP grant	(7,344)	(4,975)	(6,213)
	05-430-710-0010-5424 CAPTA Family Response Grant #93,669	(7,241)	0	0
	05-430-710-0010-5454 Family RSP IVB2 CFDA 93.556	(3,051)	(4,149)	(4,400)
	05-430-710-0010-5464 71IVI FamilyResp CFDA 93.645	(2,780)	(7,395)	(7,125)
	05-430-710-0010-5505 Fee, Co. Minimum Collection	(4,000)	(3,500)	(2,000)
	05-430-710-0010-5830 Miscellaneous Revenue	(16)	(114)	0
	05-430-710-0010-5851 Refunds And Reimbursements	(20,009)	(20)	0
	05-430-710-0010-6102 Full-Time Employees	252,033	277,650	363,230
	05-430-710-0010-6116 SSTS Regular Salaries	1,508,740	1,428,928	1,570,234
	05-430-710-0010-6131 Reimbursed Expenses	2,666	6,839	1,784
	05-430-710-0010-6133 Reimbursed Mileage	26,612	49,031	18,227
	05-430-710-0010-6153 Employee Group Insurance	28,060	29,072	34,974
	05-430-710-0010-6154 Life Insurance - Employees	46	47	400
	05-430-710-0010-6180 SSTS Health Insurance	145,772	150,694	158,737
	05-430-710-0010-6161 Pera	18,902	20,773	25,938
	05-430-710-0010-6166 SSTS PERA	113,159	107,297	117,768
	05-430-710-0010-6171 Fica	20,419	20,390	21,442
	05-430-710-0010-6174 Medicare	4,775	4,769	5,015
	05-430-710-0010-6181 Deferred Comp.	2,600	2,650	20,100
	05-430-710-0010-6183 SSTS VEBA Savings	82,777	81,995	79,375
	05-430-710-0010-6184 Vaba Savings	12,700	13,160	15,875
	05-430-710-0010-6188 SSTS Medicare	19,524	18,942	22,768
	05-430-710-0010-6189 SSTS Social Security	83,482	80,994	97,354
	05-430-710-0010-6190 SSTS Life Insurance	276	250	0
	05-430-710-0010-6192 SSTS Deferred Comp	17,300	17,700	0
	05-430-710-0010-6201 Communications	14,193	15,914	15,000
	05-430-710-0010-6203 Postage	5,841	288	6,800
	05-430-710-0010-6241 Membership Dues And Registration Fees	4,212	7,772	5,600
	05-430-710-0010-6242 Advertising	109	6,002	2,600
	05-430-710-0010-6274 Staff Development	240	0	400
	05-430-710-0010-6279 Contr. Serv.:Ind. Serv. Plan Mr's	163	163	0
	05-430-710-0010-6299 Other Professional And Technical Service	51,266	39,213	52,800
	05-430-710-0010-6301 Maintenance Contracts	0	85	0
	05-430-710-0010-6307 Maintenance Service Contracts	468	25,625	26,250
	05-430-710-0010-6331 Travel And Expense	(144)	11,066	17,000
	05-430-710-0010-6337 County Vehicle Expenses	8,461	6,247	6,800
	05-430-710-0010-6350 Custodial/Utilities	3,633	0	0
	05-430-710-0010-6351 Miscellaneous	656	1,564	1,000
	05-430-710-0010-6401 Office Supplies	2,953	3,392	2,600
	05-430-710-0010-6699 Equipment	565	(185)	4,000
	05-430-710-0010-6802 Ssis Direct	3,605	3,289	3,600
	05-430-710-0330-5355 Mn DHS CCSA Blk Grant	(400,252)	(386,753)	(406,000)
	05-430-710-1010-5355 Mn Dept of Human Services 71 IVE ADOPT	(27,181)	(17,709)	(18,500)
	05-430-710-1291-5355 Mn Dept of Human Services H55	(130,678)	(136,215)	(142,000)
	05-430-710-1650-5355 NorthStarFC due from state	(59,052)	(10,497)	(109,000)

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>			
	<b>IV-E Foster Care</b>			
05-430-712-0000-5465	FC SSISOper/SSTS Title IV-E CFDA 93.658	(117,962)	(154,700)	(126,000)
05-430-712-0010-5355	Independent Living Grnt - State	(38)	(548)	0
05-430-712-0010-5465	FC Maint/ChCare/Ad IV-E CFDA 93.658	(213,842)	(239,234)	(238,000)
05-430-712-0010-5467	Independent Living Grnt CFDA 93.674	(10,550)	(2,192)	(5,900)
05-430-712-0010-5473	MA Adm 70 CFDA 93.778	(130,891)	(132,719)	(139,000)
05-430-712-0010-5505	Fee, IVE FC	(9,616)	(2,326)	(14,200)
05-430-712-3460-6052	Iv-E Elig. Adolescents 16-18.Self:13.658	189	3,075	4,200
05-430-712-3810-6077	Iv-E Foster Care - Child	443,315	416,101	475,000
05-430-712-3831-6077	Iv-E Rule 8 Court Services	6,180	0	0
05-430-712-3880-6077	Supervised Ind Living 18-20	106,599	45,895	74,000
05-430-712-3980-6077	Foster Care Training	0	0	500
	<b>Title XX</b>			
05-430-713-0010-5252	IGR-Reim. Human Services CW-TCM	(506,260)	(363,239)	(487,000)
05-430-713-0010-5466	SS Block Grnt Title XX CFDA 93.667	(236,192)	(211,073)	(251,200)
05-430-713-3070-6050	Child Welfare Assessment	270	0	0
05-430-713-3160-6723	Txx Pos:Transportation	285	1,467	2,300
05-430-713-3180-6704	Txx Pos:Health Related Svcs. - Child	13,611	12,616	15,200
05-430-713-3180-6715	Txx Pos: Health Related Svcs	4,410	9,485	8,300
05-430-713-3180-6050	Txx Pos:Court-Related Svcs-Child	18,939	14,220	22,500
05-430-713-3410-6020	Payments For Recipients	36	351	225
05-430-713-3440-6050	Txx Pos: Housing Svcs.: Child	0	0	200
05-430-713-3450-6731	Txx Pos: Social & Rec. - Child	0	0	0
05-430-713-3451-6731	Psychosocial/Rehab.	0	0	0
05-430-713-3550-6703	Txx Pos:Counseling Services - Child	0	0	0
05-430-713-3560-6703	Group Counseling	0	0	0
05-430-713-3630-6043	Family Based Life Mgt	0	0	0
05-430-713-3630-6279	Contracted Services	0	0	0
05-430-713-3640-6050	Alternative Response	17,861	5,291	12,623
05-430-713-3640-6286	Alternative Response	0	0	0
05-430-713-3661-6050	Txx Family Group Decision Making	0	0	2,100
05-430-713-3670-6731	Parent Support Outreach Services	4,304	8,186	12,178
05-430-713-3810-5505	Fee, FC TXX	(48,626)	(31,252)	(71,300)
05-430-713-3810-6704	Txx Pos:Child Foster Care Service	996	44,717	0
05-430-713-3810-6715	Txx Pos: Child Foster Care Svcs	362,991	481,595	418,000
05-430-713-3811-6715	Txx Foster Care Court Services	10,719	0	16,000
05-430-713-3830-6715	Voluntary Rule 5 Res. Trmt	0	0	0
05-430-713-3831-6715	Txx Rule 8 Court Services	0	0	0
05-430-713-3850-6706	Txx Pos:Correctional Facilities For Chdn	24,719	0	0
05-430-713-3851-6706	Txx Correctional Court Services	341,640	650,038	540,000
05-430-713-3890-6722	Txx Pos:Respite Care	3,053	7,730	5,400
05-430-713-3960-6050	Txx Purchase Of Service	800	500	0
	<b>CAC/CADI Waiver: Children</b>			
05-430-717-0000-5252	IGR CADI child under 18 Federal	(2,520)	(3,658)	(2,800)
05-430-717-0000-5355	Mn DHS CADI CHILD under 18	(2,520)	(3,658)	(2,800)
	<b>Family Based Services - Perm.Plan 13.645</b>			
05-430-718-0010-6274	Staff Development	0	0	0

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>			
	<b>Basic Sliding Fee: Child Care Program</b>			
05-430-720-0000-5355	Mn Dept of Human Services BSF	(4,058)	(4,993)	(6,500)
05-430-720-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	(390,957)	(418,748)	(510,000)
05-430-720-0000-5459	Child Care Dev. Block Grnt CFDA 93.575	(7,359)	(9,316)	(8,400)
05-430-720-0000-5505	Fee, Child Care	(2,430)	(2,050)	(2,600)
05-430-720-0010-5355	Mn Dept of Human Services MFIP	(54,931)	(51,807)	(63,000)
05-430-720-0010-6009	Mfip Adm.	31,510	31,494	25,200
05-430-720-3110-6020	Basic Sliding Fee Non-Afdc Cc	30,119	27,282	31,000
05-430-720-3370-6009	Mfip Emp & Trng. Program	408,012	405,399	376,000
05-430-720-3371-6009	Mfip Support/Dwp	12,123	14,520	19,750
	<b>AFDC Child Care: Stride</b>			
05-430-721-0000-5355	Mn Dept of Human Services MFIP CC Admin	(4,249)	(3,422)	(4,600)
05-430-721-0000-5459	MFIP CC Block Grnt CFDA 93575	(5,509)	(3,562)	(4,600)
05-430-721-3120-6028	Trans. Yr. Former Afdc Basic:Fam.Dc Prov	0	0	0
	<b>AFDC Child Care</b>			
05-430-722-0000-5355	MN Dept of Human Services IV-E SSTS	0	(103,752)	0
05-430-722-3120-6020	Payments For Recipients	(712)	0	0
	<b>Child Protection: Child Care</b>			
05-430-726-0010-5355	Mn Dept of Human Services Opioid Resp	(54,730)	(50,170)	(84,000)
05-430-726-0010-6215	Opioid Response Expenditures	24,943	9,615	54,000
05-430-726-0010-6717	Txx Pos:Child Care:Protection	0	0	0
05-430-726-3140-6077	Iv-E Foster Care Child Care	32,329	32,775	35,000
05-430-726-3140-6717	Txx Pos:Child Care:Protection	6,095	16,643	13,200
	<b>Chemical Dependency</b>			
05-430-730-0010-5355	Mn Dept of Human Services CDT Fund Adm.	(23,509)	(9,636)	(23,200)
05-430-730-0010-5801	Other Income	0	0	0
05-430-730-1090-5505	Fee, Rule 25 Assmt.	(1,688)	(887)	(1,600)
05-430-730-1420-5505	Fee, Detox CD	(14,242)	(6,980)	(21,000)
05-430-730-3170-6727	Txx Pos: Detoxification Transportation	0	0	0
05-430-730-3590-6727	Txx Pos: Consolidated	32,040	28,495	39,400
05-430-730-3710-6727	Txx Pos: Detox (Cat I Cd)	51,903	47,603	58,000
	<b>Consolidated Chemical Dependency Treatment</b>			
05-430-735-0010-5473	Rule 25 ADM SSTS MA CFDA 93.778	(29,671)	0	(39,500)

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>			
	<b>Mental Health Program</b>			
05-430-740-0000-5355	MH-TCM Child S32	0	0	0
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	(780)	(566)	(600)
05-430-740-0050-6050	Child Outpatient Diagnostic Asmt/PsychTest	0	0	0
05-430-740-2530-6050	Txx Purchase Of Service	0	0	0
05-430-740-3050-6050	CMH Outpatient Diagnostis Assessment	0	0	100
05-430-740-3160-6723	Txx Pos:Transportation	595	2,434	1,900
05-430-740-3300-6051	Nurturing Program:Other Fam. Css (Fcoss)	0	0	0
05-430-740-3464-6020	Payments For Recipients (Armhs)	6,264	1,884	5,800
05-430-740-3510-6729	Txx Pos:Emergency Service	0	0	0
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 Tmt.-Mental Health Commitment	232,446	195,849	240,000
05-430-740-3730-6056	Acute Care Hosp. Inpt. - Mh Crisis Shtr.	5,446	5,075	0
05-430-740-3890-6722	Txx Pos:Respite Care	94	0	0
	<b>Rule 5 Title IV-E</b>			
05-430-745-0010-5465	Rule 5 IV-E FC CFDA 93.658	(10,559)	0	0
05-430-745-1650-5252	IGR-Reim. for Service MA MN Child Rule 5	0	0	0
05-430-745-3830-6077	Iv-E Rule-5 Care	156,060	0	215,000
	<b>Rule 5 Non IV-E</b>			
05-430-746-3830-6705	Txx Pos:Facilities For Emot Hdcp. Chdn	42,895	0	27,500
05-430-746-3830-6721	Txx Pos: Facilities for Emot HD	161,198	541,035	164,200
05-430-746-3831-6715	Txx Rule 5 Court Services	0	0	0
	<b>Developmental Disabilities</b>			
05-430-750-0000-5355	Mn Dept of Human Services SILS	(200,245)	(165,140)	(223,000)
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	7,534	8,953	6,400
05-430-750-3310-5355	Mn Dept of Human Service FamSupptGrant	(32,686)	(35,798)	(37,209)
05-430-750-3340-6073	Sils - Semi-Independent Living-Mr	212,044	229,660	235,000
05-430-750-3350-6041	Care Of Dd Children-Family Subsidy Stat	31,129	35,375	42,000
05-430-750-3380-6711	Txx Pos:Work Activity	40,432	41,159	42,500
05-430-750-3380-6712	Txx Pos:Sheltered Employment	5,651	4,194	4,300
05-430-750-3660-6708	Txx Pos:Comm. Based Empl.:Dd	0	0	2,000
05-430-750-3740-6702	Txx-Pos:Comm. Res. Fac. & Svcs. - Dd	0	0	0
05-430-750-3890-6722	Txx Pos:Respite Care	0	0	100
05-430-750-3930-6701	Non Wav Case Management Over 21	3,664	421	3,650
05-430-750-3950-6050	Txx Purchase Of Guardian Services Dd	36,189	42,556	36,200
	<b>MR Waiver</b>			
05-430-752-0000-5252	IGR-Reim. for Service - HS DD MR/RC Fed	(83,662)	(62,736)	(87,500)
05-430-752-0000-5531	Fee, Mr Waivered Services County Share	0	0	0
05-430-752-0010-5252	IGR-Reim. HS DD MR/RC Fed	0	0	0
05-430-752-0010-5355	Mn DHS DD MR/RC state	(83,865)	(62,736)	(87,500)
05-430-752-3410-6094	Mr Waiver:Adaptive Aids Or Special Equip	0	0	0
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

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>			
	<b>Adult Services</b>			
05-430-760-0000-5252	IGR CAC BI Alternative Care	(1,538)	(857)	(2,700)
05-430-760-0010-5252	IGR-Reim.VA/DD TCM Adult Soc Ser Client	(34,188)	(28,651)	(26,200)
05-430-760-0010-5355	Mn DHS CAC/TBI	(1,538)	(856)	(2,700)
05-430-760-0012-5355	Adult Protection Grant State	(19,876)	(52,112)	(20,743)
05-430-760-0012-5468	Elder Abuse Prevention CFDA 93.747	0	(2,855)	0
05-430-760-2201-5355	Mn DHS LTSS.SSTS	(286,184)	(302,816)	(298,200)
05-430-760-2201-5473	MA LTSS.SSTS CFDA 93.778	(349,433)	(369,741)	(367,000)
05-430-760-3030-6050	Adult Protection Intake & Screening	5,072	13,472	20,743
05-430-760-3050-6279	Contracted Services Pre Admin Screening	0	(47)	0
05-430-760-3160-6723	Txx Pos: Transportation	14,705	15,878	15,200
05-430-760-3190-6020	Payments For Recipients	0	0	0
05-430-760-3380-6711	Txx Pos:Work Activity	15,250	14,771	15,100
05-430-760-3380-6712	Txx Pos:Sheltered Employment	0	0	200
05-430-760-3410-6050	Txx Pos: Adaptive Aids Or Sp. Equip.	0	0	200
05-430-760-3440-6050	Txx Purchase Of Service-Housing	0	0	500
05-430-760-3480-6050	Txx Purchase Of Guardian Services Adult	80,070	80,760	82,400
05-430-760-3550-6703	Txx Pos:Counseling Services - Adult	0	0	0
05-430-760-3710-6050	Adult Shelter	0	0	0
05-430-760-3810-6050	Txx Pos: Adult Foster Care	0	0	0
05-430-760-3910-5252	IGR Cadi Adult	(33,868)	(30,625)	(34,200)
05-430-760-3910-5355	Mn DHS CADI Adult	(33,868)	(30,625)	(34,200)
	<b>Alternative Care Grant - MA</b>			
05-430-761-3810-6075	Elderly Ma Waiver	0	400	0
	<b>CADI Adult</b>			
05-430-762-3160-6094	Cac Transp	9,748	9,368	6,200
05-430-762-3420-6075	Cadi: Adult Supplies & Equipment	0	0	1,200
05-430-762-3890-6075	Elderly Ma Waiver Cadi	0	685	0
	<b>Alternative Care Grant - 180-Day</b>			
05-430-764-3440-6075	Elderly Ma Waiver	0	3,379	0
	<b>Revenue</b>	<b>(3,765,416)</b>	<b>(3,734,941)</b>	<b>(4,085,224)</b>
	<b>Expend.</b>	<b>6,164,500</b>	<b>6,711,702</b>	<b>6,942,959</b>
	<b>Net</b>	<b>2,399,084</b>	<b>2,976,761</b>	<b>2,857,735</b>
<b>431</b>	<b>COLLABORATIVE</b>			
05-431-715-3970-5465	Foster Care Title IV-E CFDA 93.658	(65,766)	(63,898)	(64,250)
05-431-715-3970-5473	M A LCTS CFDA 93.778	(154,734)	(155,720)	(154,000)
05-431-715-3970-5751	Donations	0	0	0
05-431-715-3970-6351	Other Expense	220,500	219,618	218,250
	<b>Revenue</b>	<b>(220,500)</b>	<b>(219,618)</b>	<b>(218,250)</b>
	<b>Expend.</b>	<b>220,500</b>	<b>219,618</b>	<b>218,250</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>480</b>	<b>Mental Health Administration</b>			
	<b>General Administration</b>			
05-480-000-0000-6116	SSTS Salaries	0	2,955	0
05-480-000-0010-6351	Other Expense	0	0	0
	<b>Family Based Services</b>			
05-480-718-0000-5505	Fee, Ins pays MH TCM child	(84,508)	(200,365)	(106,000)
05-480-718-0010-5252	IGR MH TCM Child	(86,061)	(105,916)	(86,000)
05-480-718-0010-5355	Mn DHS Respite Grant CMH Initiative	(5,402)	(3,236)	(7,200)
05-480-718-0010-5505	Fee Options School	(36,000)	(2,599)	0
05-480-718-0010-6102	Full Time Employee	376,674	382,896	512,907
05-480-718-0010-6116	SSTS Regular Salaries	218,859	249,165	352,456
05-480-718-0010-6131	Reimbursed Expenses	1,532	3,019	850
05-480-718-0010-6133	Reimbursed Mileage	12,333	20,949	5,000
05-480-718-0010-6153	Employee Group Insurance	22,905	20,924	22,960
05-480-718-0010-6154	Life Insurance - Employees	54	53	200
05-480-718-0010-6160	SSTS Health Insurance	25,722	27,559	30,241
05-480-718-0010-6161	Pera	28,111	28,717	38,468
05-480-718-0010-6166	SSTS PERA	18,414	18,687	26,434
05-480-718-0010-6171	Fica	22,727	23,298	31,800
05-480-718-0010-6174	Medicare	5,315	5,449	7,437
05-480-718-0010-6181	Deferred Comp.	5,400	5,200	9,000
05-480-718-0010-6183	SSTS VEBA Savings	12,700	12,700	12,700
05-480-718-0010-6184	Veba Savings	12,338	9,525	9,525
05-480-718-0010-6188	SSTS Medicare	3,032	3,458	5,111
05-480-718-0010-6189	SSTS Social Security	12,966	14,788	21,852
05-480-718-0010-6190	SSTS Life Insurance	37	40	0
05-480-718-0010-6192	SSTS Deferred Comp	3,550	2,650	0
05-480-718-0010-6201	Communications	494	1,028	1,000
05-480-718-0010-6241	Membership Dues And Registration Fees	1,119	825	0
05-480-718-0010-6242	Advertising And Publications	829	938	0
05-480-718-0010-6264	Interpretive Services	1,530	923	1,000
05-480-718-0010-6274	Staff Development	880	0	400
05-480-718-0010-6279	Contracted Services	0	0	0
05-480-718-0010-6331	Travel And Expense	0	449	3,500
05-480-718-0010-6351	Other Expense	0	401	0
05-480-718-0010-6401	Office Supplies	35	75	375
05-480-718-0010-6699	Other Equipment	33	280	540
05-480-718-0011-6401	Office Supplies	0	0	100
	<b>Mental Health Program 13.992</b>			
05-480-727-0000-5505	Fee Medicare	(69,591)	(68,902)	(66,000)
05-480-727-0010-5252	IGR reimbursement for MH reports	(11,110)	(3,102)	(4,220)
05-480-727-0010-5355	MN Dept of Human Services MH Screening	(700)	(999)	(800)
05-480-727-0010-5489	SS - Disability insurance CFDA 96.001	0	(1,410)	0
05-480-727-0010-5801	Other Income	0	0	0
05-480-727-0010-5805	Misc Health	0	0	0
05-480-727-0010-6090	Contracted services for clients	0	0	0
05-480-727-0010-6102	Full-Time Employees	599,223	666,031	664,290
05-480-727-0010-6116	SSTS Salaries	329,287	359,293	379,517
05-480-727-0010-6131	Reimbursed Expenses	3,580	4,578	2,400
05-480-727-0010-6133	Reimbursed Mileage	11,372	19,860	2,800
05-480-727-0010-6153	Employee Group Insurance	54,504	66,701	82,273
05-480-727-0010-6154	Life Insurance - Employees	92	99	200
05-480-727-0010-6160	SSTS Health Insurance	32,592	34,803	38,030
05-480-727-0010-6161	Pera	44,942	49,955	49,822
05-480-727-0010-6166	SSTS PERA	24,697	26,947	28,464

**2024**  
**FREEBORN COUNTY BUDGET**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
<b>480</b>				
<b>Mental Health Administration (Cont.)</b>				
<b>Mental Health Program 13.992 (Cont.)</b>				
05-480-727-0010-6171	Fica	35,592	39,187	41,186
05-480-727-0010-6174	Medicare	8,324	9,165	9,832
05-480-727-0010-6181	Deferred Comp.	5,200	5,200	6,500
05-480-727-0010-6183	SSTS VEBA Savings	15,875	15,875	15,875
05-480-727-0010-6184	Vebe Savings	25,400	28,575	31,750
05-480-727-0010-6186	Health Savings Account (HSA)	0	0	0
05-480-727-0010-6188	SSTS Medicare	4,508	4,989	5,503
05-480-727-0010-6189	SSTS Social Security	19,275	21,334	23,530
05-480-727-0010-6190	SSTS Life Insurance	66	66	0
05-480-727-0010-6192	SSTS Deferred Comp	1,300	1,300	0
05-480-727-0010-6201	Communications	6,201	5,921	6,150
05-480-727-0010-6241	Membership Dues And Registration Fees	691	6,059	0
05-480-727-0010-6242	Advertising	2,467	633	1,300
05-480-727-0010-6264	Interpretive Services	1,318	900	1,400
05-480-727-0010-6274	Staff Development	0	0	0
05-480-727-0010-6299	Other Professional And Technical Service	41,101	43,012	40,000
05-480-727-0010-6331	Travel And Expense	795	1,056	1,100
05-480-727-0010-6351	Other Expense	1,501	2,769	2,300
05-480-727-0010-6401	Office Supplies	94	283	600
05-480-727-0010-6699	Equipment	0	0	0
05-480-727-0400-5463	Basic Health Program CFDA 93.640	0	(433)	0
05-480-727-0400-5505	Fee, MA	(51,061)	(60,423)	(68,500)
05-480-727-1170-5505	Fee, Private Pay	(39,212)	(32,675)	(56,000)
05-480-727-3180-5505	Fee, Insurance	(423,397)	(476,174)	(505,000)
<b>Mental Health Clerical &amp; Support</b>				
05-480-732-0010-6102	Full-Time Employees	177,166	191,647	205,192
05-480-732-0010-6131	Reimbursed Expenses	0	433	0
05-480-732-0010-6133	Reimbursed Mileage	0	368	0
05-480-732-0010-6153	Employee Group Insurance	25,560	31,641	27,439
05-480-732-0010-6154	Life Insurance - Employees	45	46	100
05-480-732-0010-6161	Pera	13,191	14,373	15,389
05-480-732-0010-6171	Fica	9,946	10,689	12,722
05-480-732-0010-6174	Medicare	2,326	2,500	2,975
05-480-732-0010-6184	Vebe Savings	13,732	15,875	12,700
05-480-732-0010-6242	Advertising And Publications	963	0	0
05-480-732-0010-6331	Travel And Expenses	0	0	250
05-480-732-0010-6401	Office Supplies	0	48	0
<b>Mental Health Program</b>				
05-480-740-0000-5355	Mn DHS Child MH Comb	(8,668)	(61,351)	(23,000)
05-480-740-0010-6274	Staff Development	0	0	0
05-480-740-0012-5355	Mn DHS AMH Initiative Grant	(395,832)	(557,675)	(422,287)
<b>Community Support Program</b>				
05-480-767-0000-6020	Payments For Flex Fund MH	11,338	9,418	11,600
05-480-767-0010-5252	IGR-Reim. MH-TCM Adults Federal	(51,246)	(33,682)	(52,000)
05-480-767-0010-5505	Fee, Ins reimburses Adult TCM	(278,074)	(324,804)	(284,000)
05-480-767-0010-5801	Other Income	0	(83)	0
05-480-767-0010-5805	Misc Flex Funds	(11,565)	(2,392)	(15,200)
05-480-767-0010-6020	CMH Respite Grant	6,258	4,500	8,000
05-480-767-0010-6090	AMH Initiative Grant	250,300	233,557	262,000
05-480-767-0010-6274	Staff Develop-Community Support	1,110	0	0
05-480-767-0010-6299	Other Professional And Technical Service	0	75	0
05-480-767-0010-6401	Office Supplies	356	581	0
	<b>Revenue</b>	<b>(1,552,427)</b>	<b>(1,936,221)</b>	<b>(1,696,207)</b>
	<b>Expend.</b>	<b>2,567,877</b>	<b>2,767,293</b>	<b>3,086,845</b>
	<b>Net</b>	<b>1,015,450</b>	<b>831,072</b>	<b>1,390,638</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>481</b>	<b>Victims Crisis Center Administration</b>			
	<b>Victims Crisis Center</b>			
05-481-729-0010-5602	Fines & Forfeitures Public Safety	(1,582)	(2,912)	(1,900)
05-481-729-0010-5751	Donations	(564)	(210)	(500)
05-481-729-0010-5752	Gifts Public Safety Restricted	(550)	(1,748)	(1,000)
05-481-729-0010-6102	Full-Time Employees	224,860	236,372	249,662
05-481-729-0010-6116	SSTS Salaries	701	0	0
05-481-729-0010-6131	Reimbursed Expenses	29	0	100
05-481-729-0010-6133	Reimbursed Mileage	24	388	100
05-481-729-0010-6153	Employee Group Insurance	23,455	25,006	34,720
05-481-729-0010-6154	Life Insurance - Employees	40	40	75
05-481-729-0010-6160	SSTS Health Insurance	60	0	0
05-481-729-0010-6161	Para	16,862	17,728	18,725
05-481-729-0010-6166	SSTS PERA	49	0	0
05-481-729-0010-6171	Fica	13,412	14,133	15,479
05-481-729-0010-6174	Medicare	3,137	3,305	3,620
05-481-729-0010-6181	Deferred Comp.	3,900	3,900	4,000
05-481-729-0010-6183	SSTS VEBA Savings	38	0	0
05-481-729-0010-6184	Veba Savings	12,797	12,700	15,875
05-481-729-0010-6188	SSTS Medicare	9	0	0
05-481-729-0010-6189	SSTS Social Security	39	0	0
05-481-729-0010-6201	Communications	2,168	2,154	2,300
05-481-729-0010-6241	Membership Dues And Registration Fees	525	225	0
05-481-729-0010-6274	Staff Development	148	525	150
05-481-729-0010-6275	Client Emergency Expenditures	9,544	1,217	8,700
05-481-729-0010-6299	Other Professional And Technical Service	0	0	300
05-481-729-0010-6331	Travel And Expense	0	509	900
05-481-729-0010-6351	Other Expense	0	26	200
05-481-729-0010-6401	Office Supplies	0	9	600
05-481-729-0010-6407	Resource Program Supplies Child Advoc	485	3,509	400
05-481-729-0010-6699	Equipment	0	0	200
05-481-729-0013-6201	Communications	494	524	525
05-481-729-0013-6351	Other Expense	174	118	325
	<b>Program for Victims of Sexual Assault</b>			
05-481-736-0010-5307	MN Dept. of Public Safety P07	(19,991)	(5,825)	(21,000)
05-481-736-0010-5416	Crime Victim Asst. Grant CFDA 16.575	(57,875)	(12,861)	(60,200)
05-481-736-0010-5602	Fines & Forfeitures Public Safety	0	0	0
05-481-736-0010-6299	Other Professional And Technical Service	0	350	300
05-481-736-0010-6331	Travel And Expense	0	0	0

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>481</b>	<b>Victims Crisis Center Administration (Cont.)</b>			
	<b>Crime Victims Grant</b>			
05-481-737-0010-5307	MN Dept. of Public Safety P07	(19,991)	(5,825)	(21,000)
05-481-737-0010-5418	Crime Victim Asst. Grant CFDA 16.575	(57,675)	(12,561)	(60,200)
05-481-737-0010-6241	Membership Dues And Registration Fees	0	0	400
	<b>DOC: B.W.</b>			
05-481-739-0010-5307	MN Dept. of Public Safety P07	(19,991)	(5,825)	(21,000)
05-481-739-0010-5418	Administrative Fee - Flex Plan	(57,675)	(12,561)	(60,200)
05-481-739-0010-6699	Other Equip.	0	0	700
05-481-739-0200-6802	Other Expenses B/W Retreat	0	0	250
	<b>Revenue</b>	<b>(235,694)</b>	<b>(60,926)</b>	<b>(247,000)</b>
	<b>Expend.</b>	<b>312,970</b>	<b>322,738</b>	<b>358,606</b>
	<b>Net</b>	<b>77,276</b>	<b>261,810</b>	<b>111,606</b>

<b>FUND 05</b>	<b>Total Human Services Fund</b>			
	<b>Revenue</b>	<b>(13,027,677)</b>	<b>(13,351,896)</b>	<b>(14,114,430)</b>
	<b>Expend.</b>	<b>12,186,084</b>	<b>13,222,764</b>	<b>14,114,430</b>
	<b>Net</b>	<b>(841,593)</b>	<b>(129,132)</b>	<b>0</b>

# Table of Contents

## Public Health Fund 06

Department:	Page:
◆ County Wide	51
◆ Family Health	51
◆ Women-Infants-Children	52
◆ Disease Prevention	53
◆ Maternal Health	54
◆ Health Promotion	54
◆ Home & Community Based Services	55
◆ Child & Teen Checkups	56
◆ CDC Federal Infrastructure Grant	56
◆ Healthy Families	57
◆ Admin & Support	58
◆ Workforce Development	59
◆ Ship Grant	59
◆ Emergency Preparedness	60

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>PUBLIC HEALTH FUND</b>				
<b>000</b>	<b>County Wide</b>			
06-000-000-0000-5001	Current Real Estate Taxes	(40,431)	(173,442)	(141,720)
	<b>Revenue</b>	<b>(40,431)</b>	<b>(173,442)</b>	<b>(141,720)</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(40,431)</b>	<b>(173,442)</b>	<b>(141,720)</b>
<b>451</b>	<b>Family Health</b>			
06-451-000-0000-5252	IGR - Reim. for Services - Human Services	(2,167)	(330)	(3,000)
06-451-000-0000-5312	MN Dept of Public Health H12	(196,021)	(192,786)	(192,111)
06-451-000-0000-5355	Mn Dept of Human Services H55	(2,255)	(330)	(3,000)
06-451-000-0000-5442	Sp. Educ. Grnt. for Infants CFDA 84.181	(2,100)	(2,100)	(2,100)
06-451-000-0000-5452	CDC and Prev. CFDA 93.283	(1,875)	(225)	(2,000)
06-451-000-0000-5487	EHDHS CFDA 93.314	(150)	0	(150)
06-451-000-0000-5501	Fee, For Services	(25)	(50)	0
06-451-000-0000-5514	Fee, Ecs School Districts (Pss)	(1,017)	(711)	(1,500)
06-451-000-0000-5522	Fee, Medicaid	(40,363)	(39,498)	(40,000)
06-451-000-0000-5524	Fee, Insurance	0	0	(500)
06-451-000-0000-5533	Fee, School Districts	(4,644)	(4,896)	(5,000)
06-451-000-0000-5851	Refunds And Reimbursements	0	0	0
06-451-000-0000-6102	Regular Salaries	167,325	177,750	185,110
06-451-000-0000-6131	Reimbursed Expenses	72	20	300
06-451-000-0000-6133	Reimbursed Mileage	2,013	2,051	3,000
06-451-000-0000-6153	Health Insurance - Employees	8,623	9,328	10,052
06-451-000-0000-6154	Life Insurance - Employees	25	25	30
06-451-000-0000-6161	P E R A	12,581	13,369	13,883
06-451-000-0000-6171	Social Security	10,163	10,893	11,477
06-451-000-0000-6174	Medicare	2,377	2,548	2,684
06-451-000-0000-6181	Deferred Compensation Match	1,170	2,470	1,200
06-451-000-0000-6184	Vaba Savings	4,647	4,685	4,604
06-451-000-0000-6201	Communications	0	0	0
06-451-000-0000-6241	Membership Dues And Registration Fees	294	800	400
06-451-000-0000-6243	Books And Subscriptions	0	0	0
06-451-000-0000-6264	Interpreur Fees	318	60	400
06-451-000-0000-6272	Professional Services	0	360	0
06-451-000-0000-6302	Miscellaneous Repairs	280	0	400
06-451-000-0000-6330	Work Related Schooling	280	0	300
06-451-000-0000-6331	Travel And Expenses	507	0	600
06-451-000-0000-6351	Miscellaneous	0	0	0
06-451-000-0000-6432	Public Health Supplies	77	42	100
	<b>Revenue</b>	<b>(250,617)</b>	<b>(240,926)</b>	<b>(249,361)</b>
	<b>Expend.</b>	<b>210,752</b>	<b>224,401</b>	<b>234,540</b>
	<b>Net</b>	<b>(39,865)</b>	<b>(16,525)</b>	<b>(14,821)</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>452</b>	<b>Women-Infants-Children</b>			
	06-452-000-0000-5404 WIC Farmers Market CFDA 10.572	(450)	(650)	(500)
	06-452-000-0000-5405 WIC CFDA 10.557	(216,170)	(262,030)	(250,000)
	06-452-000-0000-6102 Regular Salaries	136,595	174,940	207,329
	06-452-000-0000-6105 Part Time Salaries	51,414	43,155	6,000
	06-452-000-0000-6131 Reimbursed Expenses	0	9	200
	06-452-000-0000-6133 Reimbursed Mileage	235	334	500
	06-452-000-0000-6153 Health Insurance - Employees	15,706	17,580	14,056
	06-452-000-0000-6154 Life Insurance - Employees	42	45	45
	06-452-000-0000-6161 P E R A	13,955	16,229	15,550
	06-452-000-0000-6171 Social Security	11,008	12,951	13,226
	06-452-000-0000-6174 Medicare	2,575	3,029	3,093
	06-452-000-0000-6181 Deferred Compensation Match	1,560	1,635	1,600
	06-452-000-0000-6184 Veba Savings	10,450	11,034	7,303
	06-452-000-0000-6201 Communications	2,308	2,341	3,000
	06-452-000-0000-6203 Postage	0	116	0
	06-452-000-0000-6241 Membership Dues And Registration Fees	0	0	50
	06-452-000-0000-6242 Advertising And Publications	0	747	1,000
	06-452-000-0000-6243 Books And Subscriptions	0	0	50
	06-452-000-0000-6264 Interpreter Fees	0	0	0
	06-452-000-0000-6272 Professional Services	0	0	0
	06-452-000-0000-6330 Work Related Schooling	0	35	250
	06-452-000-0000-6331 Travel And Expenses	0	0	500
	06-452-000-0000-6351 Miscellaneous	0	0	0
	06-452-000-0000-6401 Office Supplies	0	0	0
	06-452-000-0000-6432 Public Health Supplies	148	1,079	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(216,620)</b>	<b>(262,680)</b>	<b>(250,500)</b>
	<b>Expend.</b>	<b>245,996</b>	<b>285,259</b>	<b>274,752</b>
	<b>Net</b>	<b>29,376</b>	<b>22,579</b>	<b>24,252</b>

**2024**  
**FREEBORN COUNTY BUDGET**

453	<b>Disease Prevention</b>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
	06-453-000-0000-5312 MN Dept of Public Health H12	(850)	(934)	(934)
	06-453-000-0000-5451 Immunization Grants CFDA 93.268	(108,353)	(18,188)	0
	06-453-000-0000-5520 Fee, Private Pay	(4,140)	(5,081)	(5,000)
	06-453-000-0000-5521 Fee, Medicare	(7,990)	(8,421)	(8,000)
	06-453-000-0000-5522 Fee, Medicaid	(23,807)	(14,771)	0
	06-453-000-0000-5538 Fee, Private Pay Immunizations	(405)	(240)	(300)
	06-453-000-0000-5539 Fee, Ma Immunizations	(638)	(581)	(700)
	06-453-000-0000-5851 Refunds and Reimbursements	0	0	0
	06-453-000-0000-6102 Regular Salaries	14,476	15,120	15,628
	06-453-000-0000-6131 Reimbursed Expenses	23	174	100
	06-453-000-0000-6133 Reimbursed Mileage	1,496	663	1,000
	06-453-000-0000-6153 Health Insurance - Employees	2,396	2,541	2,772
	06-453-000-0000-6154 Life Insurance - Employees	2	2	2
	06-453-000-0000-6161 P E R A	1,164	1,169	1,172
	06-453-000-0000-6171 Social Security	891	898	969
	06-453-000-0000-6174 Medicare	208	210	2,774
	06-453-000-0000-6181 Deferred Compensation Match	195	195	200
	06-453-000-0000-6184 Veba Savings	1,000	970	953
	06-453-000-0000-6241 Membership Dues And Registration Fees	0	77	100
	06-453-000-0000-6242 Advertising And Publications	0	623	750
	06-453-000-0000-6243 Books And Subscriptions	0	588	0
	06-453-000-0000-6264 Interpretur Fees	678	128	700
	06-453-000-0000-6272 Professional Services	1,143	913	1,200
	06-453-000-0000-6302 Miscellaneous Repairs	113	0	300
	06-453-000-0000-6330 Work Related Schooling	0	153	250
	06-453-000-0000-6331 Travel And Expenses	0	326	500
	06-453-000-0000-6351 Miscellaneous	0	8	0
	06-453-000-0000-6401 Office Supplies	0	39	0
	06-453-000-0000-6432 Public Health Supplies	522	414	600
	06-453-000-0000-6433 Biologicals	13,111	12,499	18,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(146,183)</b>	<b>(48,216)</b>	<b>(14,934)</b>
	<b>Expend.</b>	<b>37,418</b>	<b>37,710</b>	<b>47,970</b>
	<b>Net</b>	<b>(108,765)</b>	<b>(10,506)</b>	<b>33,036</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>454</b>	<b>Maternal Health</b>			
06-454-000-0000-5252	IGR - Reim. for Services - Human Services	(324)	(127)	(1,000)
06-454-000-0000-5355	Mn Dept of Human Services H55	(262)	(127)	(1,000)
06-454-000-0000-5477	Maternal and Child Health CFDA 93.994	(38,312)	(38,498)	(38,498)
06-454-000-0000-5522	Fee, Medicaid	(6,067)	(6,449)	(7,500)
06-454-000-0000-6102	Regular Salaries	116,887	123,654	122,786
06-454-000-0000-6105	Part Time Salaries	55,835	49,729	0
06-454-000-0000-6131	Reimbursed Expenses	113	33	100
06-454-000-0000-6133	Reimbursed Mileage	335	371	900
06-454-000-0000-6153	Health Insurance - Employees	25,952	27,748	12,179
06-454-000-0000-6154	Life Insurance - Employees	33	33	35
06-454-000-0000-6161	P E R A	12,885	12,925	9,209
06-454-000-0000-6171	Social Security	9,503	9,600	7,613
06-454-000-0000-6174	Medicare	2,222	2,245	1,780
06-454-000-0000-6181	Deferred Compensation Match	3,250	3,100	3,300
06-454-000-0000-6184	Veba Savings	13,431	13,406	7,144
06-454-000-0000-6201	Communications	1,158	1,602	2,000
06-454-000-0000-6243	Books And Subscriptions	0	0	50
06-454-000-0000-6264	Interpretur Fees	193	96	500
06-454-000-0000-6330	Work Related Schooling	0	0	150
06-454-000-0000-6331	Travel And Expenses	0	0	0
06-454-000-0000-6351	Miscellaneous	0	0	0
06-454-000-0000-6401	Office Supplies	0	0	0
06-454-000-0000-6432	Public Health Supplies	0	0	250
	<b>Revenue</b>	<b>(44,965)</b>	<b>(45,201)</b>	<b>(47,998)</b>
	<b>Expend.</b>	<b>241,797</b>	<b>244,542</b>	<b>167,996</b>
	<b>Net</b>	<b>196,832</b>	<b>199,341</b>	<b>119,998</b>
<b>455</b>	<b>Health Promotion</b>			
06-455-000-0000-5301	State, Grants	0	0	0
06-455-000-0000-5501	Fee, For Services	(4,125)	0	0
06-455-000-0000-5751	Donations	0	0	0
06-455-000-0000-6133	Reimbursed Mileage	4	0	0
06-455-000-0000-6432	Public Health Supplies	1,914	2,080	10,000
	<b>Revenue</b>	<b>(4,125)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,918</b>	<b>2,080</b>	<b>10,000</b>
	<b>Net</b>	<b>(2,207)</b>	<b>2,080</b>	<b>10,000</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>457</b>	<b>Home &amp; Community Based Services</b>			
	06-457-000-0000-5252	(192,889)	(136,331)	(200,000)
	06-457-000-0000-5355	(220,214)	(187,560)	(250,000)
	06-457-000-0000-5473	(37,295)	(62,576)	(60,000)
	06-457-000-0000-5520	(16,192)	(9,325)	(15,000)
	06-457-000-0000-5521	0	0	0
	06-457-000-0000-5522	0	0	0
	06-457-000-0000-5801	(705,512)	(1,286,742)	(1,514,699)
	06-457-000-0000-5851	(41,984)	41,984	0
	06-457-000-0000-5869	0	0	0
	06-457-000-0000-6102	890,811	889,676	1,121,149
	06-457-000-0000-6105	0	30,580	0
	06-457-000-0000-6131	566	76	600
	06-457-000-0000-6133	2,458	3,278	3,000
	06-457-000-0000-6153	60,663	54,019	63,211
	06-457-000-0000-6154	166	158	175
	06-457-000-0000-6161	66,497	68,095	84,086
	06-457-000-0000-6171	53,307	55,590	69,511
	06-457-000-0000-6174	12,467	13,001	16,257
	06-457-000-0000-6181	10,920	11,645	11,000
	06-457-000-0000-6184	42,950	37,732	41,275
	06-457-000-0000-6201	6,354	7,359	8,500
	06-457-000-0000-6242	0	725	1,500
	06-457-000-0000-6243	0	0	0
	06-457-000-0000-6264	1,966	1,608	2,500
	06-457-000-0000-6272	19,595	5,575	20,000
	06-457-000-0000-6330	750	0	1,400
	06-457-000-0000-6331	1,775	0	4,000
	06-457-000-0000-6351	0	0	0
	06-457-000-0000-6401	0	0	0
	06-457-000-0000-6432	0	250	250
	06-457-000-0000-6601	0	0	0
		<b>Revenue</b>	<b>(1,214,088)</b>	<b>(1,682,534)</b>
		<b>Expend.</b>	<b>1,171,245</b>	<b>1,221,351</b>
		<b>Net</b>	<b>(42,841)</b>	<b>(591,285)</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>458</b>	<b>Child &amp; Teen Checkups</b>			
06-458-000-0000-5252	IGR - Reim. for Services - Human Services	(14,767)	0	0
06-458-000-0000-5253	IGR - Reim. for Services - Health	0	0	0
06-458-000-0000-5355	Mn Dept of Human Services H55	(55,784)	(53,297)	(60,194)
06-458-000-0000-5473	Medical Assistance Program CFDA 93.778	(41,017)	(53,297)	(60,194)
06-458-000-0000-6102	Regular Salaries	60,867	63,669	65,536
06-458-000-0000-6105	Part Time Salaries	0	0	0
06-458-000-0000-6131	Reimbursed Expenses	11	30	100
06-458-000-0000-6133	Reimbursed Mileage	149	329	300
06-458-000-0000-6153	Health Insurance - Employees	2,800	3,012	3,359
06-458-000-0000-6154	Life Insurance - Employees	10	10	10
06-458-000-0000-6161	P E R A	4,479	4,698	4,915
06-458-000-0000-6171	Social Security	3,633	3,815	4,063
06-458-000-0000-6174	Medicare	850	892	3,361
06-458-000-0000-6181	Deferred Compensation Match	975	975	1,000
06-458-000-0000-6184	Veba Savings	2,333	2,343	2,361
06-458-000-0000-6201	Communications	416	451	500
06-458-000-0000-6203	Postage	0	568	0
06-458-000-0000-6241	Membership Dues And Registration Fees	0	0	0
06-458-000-0000-6242	Advertising And Publications	10,395	6,088	10,000
06-458-000-0000-6330	Work Related Schooling	0	0	100
06-458-000-0000-6331	Travel And Expenses	0	0	300
06-458-000-0000-6351	Miscellaneous	0	0	0
06-458-000-0000-6401	Office Supplies	819	1,269	0
06-458-000-0000-6432	Public Health Supplies	1,884	2,295	5,000
	<b>Revenue</b>	<b>(111,568)</b>	<b>(106,594)</b>	<b>(120,388)</b>
	<b>Expend.</b>	<b>89,621</b>	<b>90,444</b>	<b>100,925</b>
	<b>Net</b>	<b>(21,947)</b>	<b>(16,150)</b>	<b>(19,463)</b>

<b>459</b>	<b>CDC Federal Infrastructure Grant</b>			
06-459-000-0000-5485	CDC Federal Infrastructure Grant	0	(5,325)	0
06-459-000-0000-5501	Fee for Service	0	(8,700)	0
06-459-000-0000-6131	Reimbursed Expenses	0	22	0
06-459-000-0000-6133	Reimbursed Mileage	0	721	0
06-459-000-0000-6153	Health Insurance - Employees	0	4	0
06-459-000-0000-6161	P E R A	0	29	0
06-459-000-0000-6171	Social Security	0	24	0
06-459-000-0000-6174	Medicare	0	6	0
06-459-000-0000-6184	Veba Savings	0	3	0
06-459-000-0000-6272	Professional Services	0	1,548	0
06-459-000-0000-6330	Work Related Schooling	0	525	0
06-459-000-0000-6432	Public Health Supplies	0	188	0
	<b>Revenue</b>	<b>0</b>	<b>(14,025)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>3,070</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>(10,955)</b>	<b>0</b>

**2024**  
**FREEBORN COUNTY BUDGET**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>460</b>			
<b>Healthy Families</b>			
06-460-000-0000-5252	(4,401)	(4,938)	(4,000)
06-460-000-0000-5312	(287,545)	(284,219)	(301,000)
06-460-000-0000-5365	(4,385)	(4,540)	(4,000)
06-460-000-0000-5455	(44,266)	(44,471)	(45,084)
06-460-000-0000-5469	0	(1,049)	0
06-460-000-0000-5501	(110,790)	(92,740)	(109,080)
06-460-000-0000-5522	(64,925)	(90,936)	(70,000)
06-460-000-0000-5751	0	0	0
06-460-000-0000-6102	225,362	238,176	324,002
06-460-000-0000-6105	67,252	41,353	81,910
06-460-000-0000-6131	0	0	800
06-460-000-0000-6133	1,606	1,962	3,000
06-460-000-0000-6153	16,831	16,242	38,030
06-460-000-0000-6154	66	61	70
06-460-000-0000-6161	21,903	20,953	31,210
06-460-000-0000-6171	17,849	17,103	25,167
06-460-000-0000-6174	4,174	4,000	5,886
06-460-000-0000-6181	1,300	750	2,400
06-460-000-0000-6184	9,491	8,188	15,875
06-460-000-0000-6201	3,523	3,730	4,000
06-460-000-0000-6242	0	0	1,000
06-460-000-0000-6264	15,135	10,998	20,000
06-460-000-0000-6272	513	2,719	700
06-460-000-0000-6277	0	0	0
06-460-000-0000-6330	900	0	2,500
06-460-000-0000-6331	0	0	500
06-460-000-0000-6351	0	0	0
06-460-000-0000-6401	0	0	0
06-460-000-0000-6432	0	0	300
	<b>Revenue</b>	<b>(516,292)</b>	<b>(522,893)</b>
	<b>Expend.</b>	<b>385,905</b>	<b>366,235</b>
	<b>Net</b>	<b>(130,387)</b>	<b>(156,658)</b>
		<b>(533,164)</b>	<b>557,350</b>
			<b>24,186</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>461</b>	<b>Admin &amp; Support</b>			
	06-461-000-0000-5280 Local Grants And Contribution	(500)	0	0
	06-461-000-0000-5446 Rural Health Assessment	0	(8,487)	0
	06-461-000-0000-5751 Donations	0	0	0
	06-461-000-0000-5851 Refunds And Reimbursements	(10,994)	0	0
	06-461-000-0000-6102 Regular Salaries	298,943	362,457	382,882
	06-461-000-0000-6131 Reimbursed Expenses	689	784	800
	06-461-000-0000-6133 Reimbursed Mileage	1,672	2,783	6,000
	06-461-000-0000-6151 Life Insurance - Retirees	70	110	90
	06-461-000-0000-6152 Health Insurance - Retirees	3,617	4,860	4,600
	06-461-000-0000-6153 Health Insurance - Employees	29,837	32,838	39,149
	06-461-000-0000-6154 Life Insurance - Employees	53	69	60
	06-461-000-0000-6161 P E R A	22,539	27,097	28,716
	06-461-000-0000-6171 Social Security	17,745	21,580	23,739
	06-461-000-0000-6173 Workers Compensation	18,398	14,906	27,635
	06-461-000-0000-6174 Medicare	4,150	5,047	5,552
	06-461-000-0000-6181 Deferred Compensation Match	1,560	1,560	1,560
	06-461-000-0000-6184 Veba Savings	16,704	18,187	20,320
	06-461-000-0000-6201 Communications	740	1,184	1,500
	06-461-000-0000-6203 Postage	0	2,717	0
	06-461-000-0000-6241 Membership Dues And Registration Fees	5,598	3,853	7,000
	06-461-000-0000-6242 Advertising And Publications	2,064	2,478	1,000
	06-461-000-0000-6243 Books And Subscriptions	0	20	0
	06-461-000-0000-6272 Professional Services	2,831	8,093	4,000
	06-461-000-0000-6301 Maintenance Contracts	26,846	18,120	35,000
	06-461-000-0000-6330 Work Related Schooling	790	270	1,000
	06-461-000-0000-6331 Travel And Expenses	1,978	2,064	5,000
	06-461-000-0000-6351 Miscellaneous	0	131	0
	06-461-000-0000-6373 Bonds And Insurance	11,095	9,741	11,000
	06-461-000-0000-6401 Office Supplies	712	1,180	5,000
	06-461-000-0000-6417 COVID-19 Related Expenditures	38,122	25	0
	06-461-000-0000-6432 Public Health Supplies	93	2,071	300
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(11,494)</b>	<b>(8,487)</b>	<b>0</b>
	<b>Expend.</b>	<b>506,846</b>	<b>544,225</b>	<b>611,903</b>
	<b>Net</b>	<b>495,352</b>	<b>535,738</b>	<b>611,903</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>461</b>	<b>Workforce Development</b>			
06-461-461-0000-5484	PH Workforce Development CFDA#93.354	(11,353)	(38,349)	(70,000)
06-461-461-0000-6131	Reimbursed Expenses-WF Grant	3,306	0	0
06-461-461-0000-6133	Reimbursed Mileage - Workforce grant	0	459	0
06-461-461-0000-6153	Health Insurance - Employees	0	17	0
06-461-461-0000-6161	P E R A	0	24	0
06-461-461-0000-6171	Social Security	0	19	0
06-461-461-0000-6174	Medicare	0	4	0
06-461-461-0000-6184	Veba Savings	0	12	0
06-461-461-0000-6272	Professional Services-WF	2,000	7,744	0
06-461-461-0000-6331	Travel and Expense	539	0	0
06-461-461-0000-6432	Workforce Development Grant Expenditures	5,194	5,322	0
	<b>Revenue</b>	<b>(11,353)</b>	<b>(38,349)</b>	<b>(70,000)</b>
	<b>Expend.</b>	<b>11,039</b>	<b>13,601</b>	<b>0</b>
	<b>Net</b>	<b>(314)</b>	<b>(24,748)</b>	<b>(70,000)</b>

<b>462</b>	<b>SHIP Grant</b>			
06-462-000-0000-5312	MN Dept of Public Health H12	(126,263)	(164,041)	(151,652)
06-462-000-0000-6102	Regular Salaries	73,534	78,770	84,261
06-462-000-0000-6131	Reimbursed Expenses	407	512	1,000
06-462-000-0000-6133	Reimbursed Mileage	35	379	500
06-462-000-0000-6153	Health Insurance - Employees	3,864	4,151	4,479
06-462-000-0000-6154	Life Insurance - Employees	13	13	13
06-462-000-0000-6161	P E R A	5,542	5,946	6,320
06-462-000-0000-6171	Social Security	4,431	4,712	1,222
06-462-000-0000-6174	Medicare	1,036	1,102	4,482
06-462-000-0000-6184	Veba Savings	3,197	3,203	3,175
06-462-000-0000-6201	Communications	614	614	750
06-462-000-0000-6242	Advertising	0	0	500
06-462-000-0000-6243	Books And Subscriptions	0	0	0
06-462-000-0000-6272	Professional Services	2,691	0	5,000
06-462-000-0000-6330	Work Related Schooling	0	0	500
06-462-000-0000-6331	Travel And Expenses	120	0	200
06-462-000-0000-6351	Miscellaneous	0	60	0
06-462-000-0000-6381	SHIP Mini Grants	18,222	68,967	39,692
06-462-000-0000-6401	Office Supplies	0	0	0
06-462-000-0000-6432	Public Health Supplies	0	188	0
	<b>Revenue</b>	<b>(126,263)</b>	<b>(164,041)</b>	<b>(151,652)</b>
	<b>Expend.</b>	<b>113,706</b>	<b>168,617</b>	<b>152,094</b>
	<b>Net</b>	<b>(12,557)</b>	<b>4,576</b>	<b>442</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>464</b>	<b>Emergency Preparedness</b>			
	06-464-000-0000-5312 COVID19-Grant	(213)	0	0
	06-464-000-0000-5432 Coronavirus Relief Fund	(13,528)	0	0
	06-464-000-0000-5448 PH Emergency Preparedness CFDA 93.069	(33,292)	(36,744)	(34,346)
	06-464-000-0000-5454 Epidemiology and Laboratory 93.323	(35,836)	(144,742)	(248,000)
	06-464-000-0000-5501 Fee, For Services	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	28,174	29,418	30,416
	06-464-000-0000-6131 Reimbursed Expenses	61	881	200
	06-464-000-0000-6133 Reimbursed Mileage	1,351	2,720	1,500
	06-464-000-0000-6153 Health Insurance - Employees	4,108	4,613	4,844
	06-464-000-0000-6154 Life Insurance - Employees	4	4	4
	06-464-000-0000-6161 P E R A	2,154	2,394	2,281
	06-464-000-0000-6171 Social Security	1,662	1,856	1,886
	06-464-000-0000-6174 Medicare	389	434	441
	06-464-000-0000-6181 Deferred Compensation Match	390	390	400
	06-464-000-0000-6184 Veba Savings	1,755	1,838	1,748
	06-464-000-0000-6201 Communications	786	764	800
	06-464-000-0000-6241 Membership Dues And Registration Fees	0	75	0
	06-464-000-0000-6272 Professional Services	630	50	700
	06-464-000-0000-6330 Work Related Schooling	550	385	600
	06-464-000-0000-6331 Travel And Expenses	0	3,926	500
	06-464-000-0000-6351 Miscellaneous	275	0	0
	06-464-000-0000-6401 Office Supplies	0	0	0
	06-464-000-0000-6417 COVID-19 Related Expenditures	550	7,868	248,000
	06-464-000-0000-6432 Public Health Supplies	1,136	179	1,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(82,869)</b>	<b>(181,486)</b>	<b>(282,346)</b>
	<b>Expend.</b>	<b>43,975</b>	<b>57,795</b>	<b>295,818</b>
	<b>Net</b>	<b>(38,894)</b>	<b>(123,691)</b>	<b>13,472</b>

<b>FUND 06</b>	<b>Total Public Health</b>			
		<b>Revenue</b>	<b>(2,776,866)</b>	<b>(3,488,874)</b>
		<b>Expend.</b>	<b>3,060,218</b>	<b>3,259,330</b>
		<b>Net</b>	<b>283,352</b>	<b>(3,901,762)</b>
			<b>(229,544)</b>	<b>0</b>

# Table of Contents

## Opioid Settlement Fund 07

Department:

Page:

◆ County Wide

61

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>OPIOID SETTLEMENT FUND</b>				
<b>007</b>	<b>County Wide</b>			
	07-000-000-0000-5710 Interest Earnings	0	(2,420)	0
	07-000-000-0000-5810 Opioid Settlement	(152,286)	(37,797)	0
	<b>Revenue</b>	<b>(152,286)</b>	<b>(40,217)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(152,286)</b>	<b>(40,217)</b>	<b>0</b>
<b>FUND 07</b>	<b>Total Opioid Settlement</b>			
	<b>Revenue</b>	<b>(152,286)</b>	<b>(40,217)</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(152,286)</b>	<b>(40,217)</b>	<b>0</b>

# Table of Contents

## Capital Improvements Fund 31

Department:	Page:
◆ County Wide	62
◆ Board of Commissioners	62
◆ Courts Administration	62
◆ Information Systems	62
◆ Courthouse Maintenance	63
◆ Government Center Improvements	63
◆ DHS Building Improvements	63
◆ Environmental Building Improvements	63
◆ R&B Building Improvements	63
◆ Fairgrounds Improvements	64
◆ Equipment Purchases	64
◆ County Sheriff	64
◆ DNR Snowmobile Safety Enforcement	64
◆ Detention Center	64
◆ Probation and Pre-Trial	65
◆ Dispatch Center	65
◆ Emergency Management	65
◆ Road and Bridge	65
◆ Oakland Shop Building Improvements	65
◆ Auto	66
◆ Fairgrounds Improvements	66
◆ Environmental Services	66

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>CAPITAL IMPROVEMENTS FUND</b>				
<b>002</b>	<b>County Wide</b>			
31-000-000-0000-6272	Professional Services	29,105	0	0
31-000-000-0000-6703	Paying Charges	700	0	0
31-000-000-0000-6991	Transfer From Other Funds	(2,100,000)	(309,138)	(190,000)
31-002-000-0000-5001	Current Real Estate Tax	(738,500)	(650,000)	(1,124,000)
31-002-000-0000-5019	Wind Energy Production Tax	(393,021)	(591,341)	(660,000)
31-002-000-0000-5307	MN Dept. of Public Safety P07	(171,419)	0	0
31-002-000-0000-5488	Disaster Grants - PA CFDA 97.036	(514,256)	0	0
31-002-000-0000-5851	Refunds And Reimbursements	(296)	(16,396)	0
31-002-000-0000-5920	Sale of Assets	(179,306)	(47,614)	(25,000)
	<b>Revenue</b>	<b>(4,096,798)</b>	<b>(1,614,489)</b>	<b>(1,999,000)</b>
	<b>Expend.</b>	<b>29,805</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(4,066,993)</b>	<b>(1,614,489)</b>	<b>(1,999,000)</b>
<b>003</b>	<b>Board Of Commissioners</b>			
31-003-000-0000-6272	Professional Services	30,000	0	0
31-003-000-0000-6923	Economic Development	0	0	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>012</b>	<b>Courts Administration</b>			
31-012-000-0000-6606	Bldg Additions Or Improvements	0	113,339	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>113,339</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>113,339</b>	<b>0</b>
<b>061</b>	<b>Information Systems</b>			
31-061-000-0000-6601	Furniture And Equipment	0	0	0
31-061-000-0000-6624	Computer Equipment	11,085	66,800	120,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>11,085</b>	<b>66,800</b>	<b>120,000</b>
	<b>Net</b>	<b>11,085</b>	<b>66,800</b>	<b>120,000</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>111</b>	<b>Courthouse Maintenance</b>			
	31-111-000-0000-6601 Furniture And Equipment	8,183	0	0
	31-111-000-0000-6602 Auto Purchase	0	0	0
		<hr/>	<hr/>	<hr/>
	Revenue	0	0	0
	Expend.	8,183	0	0
	Net	8,183	0	0
<b>112</b>	<b>Government Center Improvements</b>			
	31-112-000-0000-6606 Gov Center Bldg Improvements	2,121,452	1,148,438	0
		<hr/>	<hr/>	<hr/>
	Revenue	0	0	0
	Expend.	2,121,452	1,148,438	0
	Net	2,121,452	1,148,438	0
<b>113</b>	<b>DHS Building Improvements</b>			
	31-113-000-0000-6606 DHS Bldg Improvements	927,178	178,375	0
		<hr/>	<hr/>	<hr/>
	Revenue	0	0	0
	Expend.	927,178	178,375	0
	Net	927,178	178,375	0
<b>115</b>	<b>Environmental Building Improvements</b>			
	31-115-000-0000-6606 Environmental Bldg Improvements	617,376	373,630	0
		<hr/>	<hr/>	<hr/>
	Revenue	0	0	0
	Expend.	617,376	373,630	0
	Net	617,376	373,630	0
<b>116</b>	<b>R&amp;B Building Improvements</b>			
	31-116-000-0000-6606 R&B Bldg Improvements	800,957	83,115	0
		<hr/>	<hr/>	<hr/>
	Revenue	0	0	0
	Expend.	800,957	83,115	0
	Net	800,957	83,115	0

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>117</b>	<b>Fairgrounds Improvements</b>			
31-117-000-0000-6606	Bldg Additions Or Improvements	0	2,388	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>2,388</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>2,388</b>	<b>0</b>
<b>144</b>	<b>Equipment Purchases</b>			
31-144-000-0000-5902	Proceeds From Financing	(5,085,636)	0	0
	<b>Revenue</b>	<b>(5,085,636)</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(5,085,636)</b>	<b>0</b>	<b>0</b>
<b>201</b>	<b>County Sheriff</b>			
31-201-000-0000-6601	Furniture And Equipment	28,950	2,715	101,000
31-201-000-0000-6602	Auto Purchase	110,736	203,121	390,000
31-201-000-0000-6606	Bldg Additions Or Improvements	0	0	150,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>139,686</b>	<b>205,836</b>	<b>641,000</b>
	<b>Net</b>	<b>139,686</b>	<b>205,836</b>	<b>641,000</b>
<b>208</b>	<b>DNR-Snowmobile Safety Enforcement</b>			
31-208-000-0000-6602	Auto Purchase	0	12,899	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>12,899</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>12,899</b>	<b>0</b>
<b>251</b>	<b>Detention Center</b>			
31-251-000-0000-6601	Furniture And Equipment	0	41,413	251,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>41,413</b>	<b>251,000</b>
	<b>Net</b>	<b>0</b>	<b>41,413</b>	<b>251,000</b>

# 2024 FREEBORN COUNTY BUDGET

			<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>252</b>	<b>Probation and Pre-Trial</b>				
	31-252-000-0000-6601	Furniture And Equipment	0	7,759	0
			<hr/>		
		Revenue	0	0	0
		Expend.	0	7,759	0
		Net	0	7,759	0
<b>253</b>	<b>Dispatch Center</b>				
	31-253-000-0000-6601	Furniture And Equipment	0	0	12,000
			<hr/>		
		Revenue	0	0	0
		Expend.	0	0	12,000
		Net	0	0	12,000
<b>281</b>	<b>Emergency Management</b>				
	31-281-000-0000-6601	Furniture And Equipment	0	0	125,000
			<hr/>		
		Revenue	0	0	0
		Expend.	0	0	125,000
		Net	0	0	125,000
<b>320</b>	<b>Road And Bridge</b>				
	31-320-000-0000-6601	Furniture And Equipment	9,791	0	0
	31-320-000-0000-6602	Auto Purchase	149,107	0	140,000
	31-320-000-0000-6616	Road Equipment	1,019,043	901,739	985,000
			<hr/>		
		Revenue	0	0	0
		Expend.	1,177,941	901,739	1,125,000
		Net	1,177,941	901,739	1,125,000
<b>354</b>	<b>Oakland Shop Bldg Improvements</b>				
	31-354-000-0000-6606	Oakland Shop Bldg Improvements	618,673	54,766	0
			<hr/>		
		Revenue	0	0	0
		Expend.	618,673	54,766	0
		Net	618,673	54,766	0

## 2024 FREEBORN COUNTY BUDGET

			<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>406</b>	<b>Auto</b>				
31-406-000-0000-6602	Auto Purchase		55,305	66,807	105,000
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>55,305</b>	<b>66,807</b>	<b>105,000</b>
		<b>Net</b>	<b>55,305</b>	<b>66,807</b>	<b>105,000</b>
<b>542</b>	<b>Fairgrounds Improvements</b>				
31-542-000-0000-6606	Bldg Additions Or Improvements		432,631	1,244,027	75,000
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>432,631</b>	<b>1,244,027</b>	<b>75,000</b>
		<b>Net</b>	<b>432,631</b>	<b>1,244,027</b>	<b>75,000</b>
<b>558</b>	<b>Environmental Services</b>				
31-558-000-0000-6601	Furniture And Equipment		0	0	40,000
31-558-000-0000-6606	Building and Grounds Improvements		0	135,365	0
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>135,365</b>	<b>40,000</b>
		<b>Net</b>	<b>0</b>	<b>135,365</b>	<b>40,000</b>
<b>FUND 31</b>	<b>Total Capitol Improvements Fund</b>				
		<b>Revenue</b>	<b>(9,182,434)</b>	<b>(1,614,489)</b>	<b>(1,999,000)</b>
		<b>Expend.</b>	<b>6,970,272</b>	<b>4,636,696</b>	<b>2,494,000</b>
		<b>Net</b>	<b>(2,212,162)</b>	<b>3,022,207</b>	<b>495,000</b>

# Table of Contents

## Debt Service Funds

Department:		Page:
◆ Road and Bridge Bonds	Fund 35	67
◆ Jail Bonds	Fund 37	68
◆ Building Bonds	Fund 38	68

# 2024 FREEBORN COUNTY BUDGET

2022 Actual

2023 Actual

2024 Budget

## DEBT SERVICE FUND

### ROAD AND BRIDGE BONDS

0

#### County Wide

35-000-000-0000-5001	Current Real Estate Tax	0	0	(707,039)
35-000-000-0000-6701	Bond Payments	385,000	395,000	325,000
35-000-000-0000-6702	Interest	11,700	370,092	346,870
35-000-000-0000-6703	Paying Charges	750	350	1,500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>(707,039)</b>
	<b>Expend.</b>	<b>397,450</b>	<b>765,442</b>	<b>673,370</b>
	<b>Net</b>	<b>397,450</b>	<b>765,442</b>	<b>(33,669)</b>

322

#### R & B Construction

35-322-000-0000-5001	Current Real Estate Tax	(394,709)	(705,464)	0
35-322-000-0000-6701	Bond Payments	0	0	0
35-322-000-0000-6702	Interest	5,925	0	0
	<b>Revenue</b>	<b>(394,709)</b>	<b>(705,464)</b>	<b>0</b>
	<b>Expend.</b>	<b>5,925</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>(388,784)</b>	<b>(705,464)</b>	<b>0</b>

FUND 35

#### Total Debt Service-Capital Improvement Bonds

	<b>Revenue</b>	<b>(394,709)</b>	<b>(705,464)</b>	<b>(707,039)</b>
	<b>Expend.</b>	<b>403,375</b>	<b>765,442</b>	<b>673,370</b>
	<b>Net</b>	<b>8,666</b>	<b>59,978</b>	<b>(33,669)</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
<b>Jail G.O. Bond Refunding</b>					
<b>0</b>	<b>County Wide</b>				
	37-000-000-0000-6701	Bond Payments	1,185,000	1,225,000	0
	37-000-000-0000-6702	Interest	60,450	18,375	0
	37-000-000-0000-6703	Paying Charges	88	0	0
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>1,245,538</b>	<b>1,243,375</b>	<b>0</b>
		<b>Net</b>	<b>1,245,538</b>	<b>1,243,375</b>	<b>0</b>
<b>112</b>	<b>Building Renovations</b>				
	37-112-000-0000-5001	Current Real Estate Tax	(1,196,994)	0	0
	37-112-000-0000-6701	Bond Payments	0	0	0
		<b>Revenue</b>	<b>(1,196,994)</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Net</b>	<b>(1,196,994)</b>	<b>0</b>	<b>0</b>
<b>FUND 37</b>	<b>Total Debt Service-Jail G.O. Bond Refunding</b>				
		<b>Revenue</b>	<b>(1,196,994)</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>1,245,538</b>	<b>1,243,375</b>	<b>0</b>
		<b>Net</b>	<b>48,544</b>	<b>1,243,375</b>	<b>0</b>
<b>G.O. Bond Refunding</b>					
<b>112</b>	<b>Building Renovations</b>				
	38-000-000-0000-6703	Paying Charges	88	0	0
	38-112-000-0000-5001	Current Real Estate Tax	(432,315)	0	0
	38-112-000-0000-6701	Bond Payments	475,000	490,000	0
	38-112-000-0000-6702	Interest	21,825	7,350	0
	38-112-000-0000-6703	Paying Charges	0	0	0
		<b>Revenue</b>	<b>(432,315)</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>496,913</b>	<b>497,350</b>	<b>0</b>
		<b>Net</b>	<b>64,598</b>	<b>497,350</b>	<b>0</b>
<b>FUND 38</b>	<b>Total Debt G.O. Bond Refunding</b>				
		<b>Revenue</b>	<b>(432,315)</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>496,913</b>	<b>497,350</b>	<b>0</b>
		<b>Net</b>	<b>64,598</b>	<b>497,350</b>	<b>0</b>

# Table of Contents

## County Ditch Fund 40

Ditch:	Page:
◆ County Wide	69
◆ #4, #5, #8	69
◆ #11, #15, #16, #17	70
◆ #23, #28, #30, #31	71
◆ #32, #34, #35, #36	72
◆ #39, #40, #43, #46	73
◆ #49, #53, #54, #55	74
◆ #60, #62, #63, #64	75
◆ #65, #68, #71, #75	76
◆ #76, #77, #79, #80	77
◆ #81, #82, #99	78
◆ #J5, Judicial #6, Joint J8 F&W, J#9	79
◆ #J12, #J14 F&F, #J17 F&M, #J18	80
◆ #J19, #J20, J#21, #J22	81
◆ #J23, #J25, #J27, #J28	82
◆ #J29, #J30, #J8 F&W, #8 IMP	83
◆ #54 IMP SRRW, #32 IMP, #31 IMP, Joint J5 M&F	84
◆ Joint J12 S&F, Joint J26 M&F, Joint J26 F&F, #68 IMP	85
◆ #J12 IMP, #J12 Repair, #15 IMP, #15 Repair	86
◆ Joint 301 F&F, Joint 6 F&W, Joint 2 F&S, #J27 IMP	87
◆ #79 IMP, Jud 21IMP, J21 IMP Branch A	88

# 2024 FREEBORN COUNTY BUDGET

			<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>DITCH FUND</b>					
<b>002</b>	<b>County Wide</b>				
	40-002-000-0000-6624	Computer Equipment	0	0	1,000
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
		<b>Net</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>4</b>	<b>County Ditch 4</b>				
	40-604-000-0000-5021	Ditch R & M Assessments	(4,998)	(4,999)	(5,000)
	40-604-000-0000-5022	Delinquent Assessments	0	(1)	0
	40-604-000-0000-6269	Engineering Services	4,000	300	0
	40-604-000-0000-6272	Professional Services	612	3,725	0
	40-604-000-0000-6351	Miscellaneous	1,778	1,890	0
	40-604-000-0000-6615	Ditch Repairs	10,728	871	5,000
		<b>Revenue</b>	<b>(4,998)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>17,118</b>	<b>6,586</b>	<b>5,000</b>
		<b>Net</b>	<b>12,120</b>	<b>1,586</b>	<b>0</b>
<b>5</b>	<b>County Ditch 5</b>				
	40-605-000-0000-5021	Ditch R & M Assessments	(40,398)	(25,354)	(20,000)
	40-605-000-0000-5022	Delinquent Assessments	0	(31)	0
	40-605-000-0000-5307	MN Dept. of Public Safety P07	0	(821)	0
	40-605-000-0000-6269	Engineering Services	2,400	300	0
	40-605-000-0000-6272	Professional Services	612	3,440	0
	40-605-000-0000-6351	Miscellaneous	25,788	26,103	0
	40-605-000-0000-6615	Ditch Repairs	2,216	0	15,000
		<b>Revenue</b>	<b>(40,398)</b>	<b>(26,206)</b>	<b>(20,000)</b>
		<b>Expend.</b>	<b>31,016</b>	<b>29,843</b>	<b>15,000</b>
		<b>Net</b>	<b>(9,382)</b>	<b>3,637</b>	<b>(5,000)</b>
<b>8</b>	<b>County Ditch 8</b>				
	40-608-000-0000-5021	Ditch R & M Assessments	(59,997)	(59,970)	(50,000)
	40-608-000-0000-5022	Delinquent Assessments	(93)	(3)	0
	40-608-000-0000-6269	Engineering Services	10,234	0	0
	40-608-000-0000-6351	Miscellaneous	5,395	4,178	0
	40-608-000-0000-6615	Ditch Repairs	53,532	8,318	25,000
		<b>Revenue</b>	<b>(60,090)</b>	<b>(59,973)</b>	<b>(50,000)</b>
		<b>Expend.</b>	<b>69,161</b>	<b>12,496</b>	<b>25,000</b>
		<b>Net</b>	<b>9,071</b>	<b>(47,477)</b>	<b>(25,000)</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>11</b>	<b>County Ditch 11</b>			
	40-611-000-0000-5021 Ditch R & M Assessments	(39,178)	(29,390)	(20,000)
	40-611-000-0000-5022 Delinquent Assessments	(1,831)	(387)	0
	40-611-000-0000-6351 Miscellaneous	3,322	3,322	0
	40-611-000-0000-6615 Ditch Repairs	4,847	11,151	10,000
	<b>Revenue</b>	<b>(41,009)</b>	<b>(29,777)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>8,189</b>	<b>14,473</b>	<b>10,000</b>
	<b>Net</b>	<b>(32,840)</b>	<b>(15,304)</b>	<b>(10,000)</b>
<b>15</b>	<b>County Ditch 15</b>			
	40-615-000-0000-5021 Ditch R & M Assessments	(10,000)	(10,000)	(10,000)
	40-615-000-0000-6351 Miscellaneous	515	285	0
	40-615-000-0000-6615 Ditch Repairs	1,635	2,090	5,000
	<b>Revenue</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>
	<b>Expend.</b>	<b>2,150</b>	<b>2,375</b>	<b>5,000</b>
	<b>Net</b>	<b>(7,850)</b>	<b>(7,625)</b>	<b>(5,000)</b>
<b>16</b>	<b>County Ditch 16</b>			
	40-616-000-0000-5021 Ditch R & M Assessments	(49,891)	(49,956)	(30,000)
	40-616-000-0000-5022 Delinquent Assessments	(27)	(129)	0
	40-616-000-0000-6351 Miscellaneous	6,855	6,883	0
	40-616-000-0000-6615 Ditch Repairs	3,381	31,650	30,000
	<b>Revenue</b>	<b>(49,918)</b>	<b>(50,085)</b>	<b>(30,000)</b>
	<b>Expend.</b>	<b>10,236</b>	<b>38,533</b>	<b>30,000</b>
	<b>Net</b>	<b>(39,682)</b>	<b>(11,552)</b>	<b>0</b>
<b>17</b>	<b>County Ditch 17</b>			
	40-617-000-0000-5021 Ditch R & M Assessments	(24,999)	(30,002)	(30,000)
	40-617-000-0000-5022 Mn Dept of Water and Soil Res. R9P	(1)	0	0
	40-617-000-0000-6351 Miscellaneous	7,420	6,832	0
	40-617-000-0000-6615 Ditch Repairs	29,177	26,472	25,000
	<b>Revenue</b>	<b>(25,000)</b>	<b>(30,002)</b>	<b>(30,000)</b>
	<b>Expend.</b>	<b>36,597</b>	<b>33,304</b>	<b>25,000</b>
	<b>Net</b>	<b>11,597</b>	<b>3,302</b>	<b>(5,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>23</b>	<b>County Ditch 23</b>			
	40-623-000-0000-5021	(74,902)	(49,855)	(45,000)
	40-623-000-0000-5022	(477)	(41)	0
	40-623-000-0000-5307	0	(1,284)	0
	40-623-000-0000-6269	952	0	0
	40-623-000-0000-6351	2,619	2,779	0
	40-623-000-0000-6615	100,935	1,219	25,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(75,379)</b>	<b>(51,180)</b>	<b>(45,000)</b>
	<b>Expend.</b>	<b>104,506</b>	<b>3,998</b>	<b>25,000</b>
	<b>Net</b>	<b>29,127</b>	<b>(47,182)</b>	<b>(20,000)</b>
<b>28</b>	<b>County Ditch 28</b>			
	40-628-000-0000-5021	(39,793)	(29,846)	(25,000)
	40-628-000-0000-5022	(297)	(206)	0
	40-628-000-0000-6351	4,002	4,001	0
	40-628-000-0000-6615	0	0	20,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(40,090)</b>	<b>(30,052)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>4,002</b>	<b>4,001</b>	<b>20,000</b>
	<b>Net</b>	<b>(36,088)</b>	<b>(26,051)</b>	<b>(5,000)</b>
<b>30</b>	<b>County Ditch 30</b>			
	40-630-000-0000-5021	(9,996)	(19,985)	(25,000)
	40-630-000-0000-5022	(31)	0	0
	40-630-000-0000-5307	(48)	0	0
	40-630-000-0000-6351	3,980	3,980	0
	40-630-000-0000-6615	15,345	15,794	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(10,075)</b>	<b>(19,985)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>19,325</b>	<b>19,774</b>	<b>10,000</b>
	<b>Net</b>	<b>9,250</b>	<b>(211)</b>	<b>(15,000)</b>
<b>31</b>	<b>County Ditch 31</b>			
	40-631-000-0000-5021	(29,839)	(14,931)	(15,000)
	40-631-000-0000-5022	(101)	(44)	0
	40-631-000-0000-6272	0	936	0
	40-631-000-0000-6331	143	5,111	0
	40-631-000-0000-6351	1,731	1,431	0
	40-631-000-0000-6615	5,065	6,465	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(29,940)</b>	<b>(14,975)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>6,939</b>	<b>13,943</b>	<b>10,000</b>
	<b>Net</b>	<b>(23,001)</b>	<b>(1,032)</b>	<b>(5,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>32</b>	<b>County Ditch 32</b>			
	40-632-000-0000-5021 Ditch R & M Assessments	(29,958)	(25,000)	(15,000)
	40-632-000-0000-5022 Delinquent Assessments	0	(42)	0
	40-632-000-0000-6351 Miscellaneous	2,075	2,134	0
	40-632-000-0000-6615 Ditch Repairs	2,753	0	5,000
	<b>Revenue</b>	<b>(29,958)</b>	<b>(25,042)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>4,828</b>	<b>2,134</b>	<b>5,000</b>
	<b>Net</b>	<b>(25,130)</b>	<b>(22,908)</b>	<b>(10,000)</b>
<b>34</b>	<b>County Ditch 34</b>			
	40-634-000-0000-5021 Ditch R & M Assessments	(29,968)	(19,980)	(15,000)
	40-634-000-0000-5022 Delinquent Assessments	(16)	(229)	0
	40-634-000-0000-6351 Miscellaneous	2,208	2,207	0
	40-634-000-0000-6615 Ditch Repairs	0	837	5,000
	<b>Revenue</b>	<b>(29,984)</b>	<b>(20,209)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>2,208</b>	<b>3,044</b>	<b>5,000</b>
	<b>Net</b>	<b>(27,776)</b>	<b>(17,165)</b>	<b>(10,000)</b>
<b>35</b>	<b>County Ditch 35</b>			
	40-635-000-0000-5021 Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-635-000-0000-6331 Travel And Expenses	98	0	0
	40-635-000-0000-6351 Miscellaneous	755	755	0
	40-635-000-0000-6615 Ditch Repairs	0	0	2,500
	<b>Revenue</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>853</b>	<b>755</b>	<b>2,500</b>
	<b>Net</b>	<b>(4,147)</b>	<b>(4,245)</b>	<b>(2,500)</b>
<b>36</b>	<b>County Ditch 36</b>			
	40-636-000-0000-5021 Ditch R & M Assessments	(35,001)	(29,999)	(15,000)
	40-636-000-0000-6269 Engineering Services	350	0	0
	40-636-000-0000-6351 Miscellaneous	2,389	2,389	0
	40-636-000-0000-6615 Ditch Repairs	4,038	521	10,000
	<b>Revenue</b>	<b>(35,001)</b>	<b>(29,999)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>6,777</b>	<b>2,910</b>	<b>10,000</b>
	<b>Net</b>	<b>(28,224)</b>	<b>(27,089)</b>	<b>(5,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
<b>39</b>	<b>County Ditch 39</b>				
	40-639-000-0000-5021	Ditch R & M Assessments	(4,997)	(5,001)	(5,000)
	40-639-000-0000-5022	Delinquent Assessments	(3)	(5)	0
	40-639-000-0000-5307	MN Dept. of Public Safety P07	(345)	0	0
	40-639-000-0000-6351	Miscellaneous	2,386	2,385	0
	40-639-000-0000-6615	Ditch Repairs	1,543	0	2,500
		<b>Revenue</b>	<b>(5,345)</b>	<b>(5,006)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>3,929</b>	<b>2,385</b>	<b>2,500</b>
		<b>Net</b>	<b>(1,416)</b>	<b>(2,621)</b>	<b>(2,500)</b>
<b>40</b>	<b>County Ditch 40</b>				
	40-640-000-0000-5021	Ditch R & M Assessments	(30,000)	(19,968)	(20,000)
	40-640-000-0000-5022	Delinquent Assessments	(54)	0	0
	40-640-000-0000-6351	Miscellaneous	5,904	5,411	0
	40-640-000-0000-6615	Ditch Repairs	19,302	2,379	10,000
		<b>Revenue</b>	<b>(30,054)</b>	<b>(19,968)</b>	<b>(20,000)</b>
		<b>Expend.</b>	<b>25,206</b>	<b>7,790</b>	<b>10,000</b>
		<b>Net</b>	<b>(4,848)</b>	<b>(12,178)</b>	<b>(10,000)</b>
<b>43</b>	<b>County Ditch 43</b>				
	40-643-000-0000-5021	Ditch R & M Assessments	(19,874)	(14,836)	(15,000)
	40-643-000-0000-5022	Delinquent Assessments	(219)	(6)	0
	40-643-000-0000-5307	MN Dept. of Public Safety P07	(512)	0	0
	40-643-000-0000-6351	Miscellaneous	2,109	2,109	0
	40-643-000-0000-6615	Ditch Repairs	0	22,593	15,000
		<b>Revenue</b>	<b>(20,605)</b>	<b>(14,842)</b>	<b>(15,000)</b>
		<b>Expend.</b>	<b>2,109</b>	<b>24,702</b>	<b>15,000</b>
		<b>Net</b>	<b>(18,496)</b>	<b>9,860</b>	<b>0</b>
<b>46</b>	<b>County Ditch 46</b>				
	40-646-000-0000-5021	Ditch R & M Assessments	(49,945)	(39,963)	(30,000)
	40-646-000-0000-5022	Delinquent Assessments	(36)	(160)	0
	40-646-000-0000-6351	Miscellaneous	2,974	2,974	0
	40-646-000-0000-6615	Ditch Repairs	0	3,773	25,000
		<b>Revenue</b>	<b>(49,981)</b>	<b>(40,123)</b>	<b>(30,000)</b>
		<b>Expend.</b>	<b>2,974</b>	<b>6,747</b>	<b>25,000</b>
		<b>Net</b>	<b>(47,007)</b>	<b>(33,376)</b>	<b>(5,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
<b>49</b>	<b>County Ditch 49</b>				
	40-649-000-0000-5021	Ditch R & M Assessments	(14,966)	(9,966)	(10,000)
	40-649-000-0000-5022	Delinquent Assessments	0	(17)	0
	40-649-000-0000-5307	MN Dept. of Public Safety P07	(613)	0	0
	40-649-000-0000-6269	Engineering Services	0	5,956	0
	40-649-000-0000-6351	Miscellaneous	1,904	1,904	0
	40-649-000-0000-6615	Ditch Repairs	14,404	18,368	15,000
		<b>Revenue</b>	<b>(15,599)</b>	<b>(9,983)</b>	<b>(10,000)</b>
		<b>Expend.</b>	<b>16,308</b>	<b>26,228</b>	<b>15,000</b>
		<b>Net</b>	<b>709</b>	<b>16,245</b>	<b>5,000</b>
<b>53</b>	<b>County Ditch 53</b>				
	40-653-000-0000-5021	Ditch R & M Assessments	(4,918)	(4,918)	(5,000)
	40-653-000-0000-5022	Delinquent Assessments	(491)	(82)	0
	40-653-000-0000-6269	Engineering Services	0	400	0
	40-653-000-0000-6351	Miscellaneous	677	677	0
	40-653-000-0000-6615	Ditch Repairs	0	6,786	5,000
		<b>Revenue</b>	<b>(5,409)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>677</b>	<b>7,863</b>	<b>5,000</b>
		<b>Net</b>	<b>(4,732)</b>	<b>2,863</b>	<b>0</b>
<b>54</b>	<b>County Ditch 54</b>				
	40-654-000-0000-5021	Ditch R & M Assessments	(50,000)	(20,000)	(15,000)
	40-654-000-0000-6269	Engineering Services	4,592	0	0
	40-654-000-0000-6272	Professional Services	0	248	0
	40-654-000-0000-6351	Miscellaneous	3,596	2,631	0
	40-654-000-0000-6615	Ditch Repairs	37,609	1,965	10,000
	40-654-000-0000-6702	Interest	0	80	0
		<b>Revenue</b>	<b>(50,000)</b>	<b>(20,000)</b>	<b>(15,000)</b>
		<b>Expend.</b>	<b>45,797</b>	<b>4,924</b>	<b>10,000</b>
		<b>Net</b>	<b>(4,203)</b>	<b>(15,076)</b>	<b>(5,000)</b>
<b>55</b>	<b>County Ditch 55</b>				
	40-655-000-0000-5021	Ditch R & M Assessments	(73,364)	(59,863)	(35,000)
	40-655-000-0000-5022	Delinquent Assessments	(78)	(1,795)	0
	40-655-000-0000-6351	Miscellaneous	8,700	8,460	0
	40-655-000-0000-6615	Ditch Repairs	14,499	5,544	60,000
		<b>Revenue</b>	<b>(73,432)</b>	<b>(61,758)</b>	<b>(35,000)</b>
		<b>Expend.</b>	<b>23,199</b>	<b>13,994</b>	<b>60,000</b>
		<b>Net</b>	<b>(50,233)</b>	<b>(47,764)</b>	<b>25,000</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>60</b>	<b>County Ditch 60</b>			
40-660-000-0000-6615	Ditch Repairs	0	0	1,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>62</b>	<b>County Ditch 62</b>			
40-662-000-0000-5021	Ditch R & M Assessments	(49,971)	(49,940)	(40,000)
40-662-000-0000-5022	Delinquent Assessments	(38)	(30)	0
40-662-000-0000-6351	Miscellaneous	6,943	6,943	0
40-662-000-0000-6615	Ditch Repairs	40,350	34,970	30,000
	<b>Revenue</b>	<b>(50,009)</b>	<b>(49,970)</b>	<b>(40,000)</b>
	<b>Expend.</b>	<b>47,293</b>	<b>41,913</b>	<b>30,000</b>
	<b>Net</b>	<b>(2,716)</b>	<b>(8,057)</b>	<b>(10,000)</b>
<b>63</b>	<b>County Ditch 63</b>			
40-663-000-0000-5021	Ditch R & M Assessments	(49,878)	(49,933)	(20,000)
40-663-000-0000-5022	Delinquent Assessments	(190)	(122)	0
40-663-000-0000-6351	Miscellaneous	2,812	2,812	0
40-663-000-0000-6615	Ditch Repairs	9,198	14,646	10,000
40-663-000-0000-6702	Interest	0	0	0
	<b>Revenue</b>	<b>(50,068)</b>	<b>(50,055)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>12,010</b>	<b>17,458</b>	<b>10,000</b>
	<b>Net</b>	<b>(38,058)</b>	<b>(32,597)</b>	<b>(10,000)</b>
<b>64</b>	<b>County Ditch 64</b>			
40-664-000-0000-5021	Ditch R & M Assessments	(19,922)	(14,833)	(15,000)
40-664-000-0000-5022	Delinquent Assessments	0	(237)	0
40-664-000-0000-6351	Miscellaneous	1,830	1,830	0
40-664-000-0000-6615	Ditch Repairs	6,237	999	15,000
	<b>Revenue</b>	<b>(19,922)</b>	<b>(15,070)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>8,067</b>	<b>2,829</b>	<b>15,000</b>
	<b>Net</b>	<b>(11,855)</b>	<b>(12,241)</b>	<b>0</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>65</b>	<b>County Ditch 65</b>			
	40-665-000-0000-5021	(49,761)	(39,531)	(30,000)
	40-665-000-0000-5022	(242)	(206)	0
	40-665-000-0000-6351	8,239	8,147	0
	40-665-000-0000-6615	0	3,527	40,000
	<b>Revenue</b>	<b>(50,023)</b>	<b>(39,737)</b>	<b>(30,000)</b>
	<b>Expend.</b>	<b>8,239</b>	<b>11,674</b>	<b>40,000</b>
	<b>Net</b>	<b>(41,784)</b>	<b>(28,063)</b>	<b>10,000</b>
<b>68</b>	<b>County Ditch 68</b>			
	40-668-000-0000-5021	(35,000)	(24,257)	(15,000)
	40-668-000-0000-5307	0	(12,098)	0
	40-668-000-0000-6272	0	2,003	0
	40-668-000-0000-6351	2,910	2,909	0
	40-668-000-0000-6615	21,175	1,136	15,000
	<b>Revenue</b>	<b>(35,000)</b>	<b>(36,355)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>24,085</b>	<b>6,048</b>	<b>15,000</b>
	<b>Net</b>	<b>(10,915)</b>	<b>(30,307)</b>	<b>0</b>
<b>71</b>	<b>County Ditch 71</b>			
	40-671-000-0000-5021	(124,888)	(99,921)	(80,000)
	40-671-000-0000-5022	(43)	(99)	0
	40-671-000-0000-6269	1,120	0	0
	40-671-000-0000-6351	7,031	7,031	0
	40-671-000-0000-6615	18,103	129,769	50,000
	<b>Revenue</b>	<b>(124,931)</b>	<b>(100,020)</b>	<b>(80,000)</b>
	<b>Expend.</b>	<b>26,254</b>	<b>136,800</b>	<b>50,000</b>
	<b>Net</b>	<b>(98,677)</b>	<b>36,780</b>	<b>(30,000)</b>
<b>75</b>	<b>County Ditch 75</b>			
	40-675-000-0000-5021	(24,889)	(19,932)	(20,000)
	40-675-000-0000-5022	(2)	(29)	0
	40-675-000-0000-6351	3,122	3,122	0
	40-675-000-0000-6615	8,552	1,081	10,000
	<b>Revenue</b>	<b>(24,891)</b>	<b>(19,961)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>11,674</b>	<b>4,203</b>	<b>10,000</b>
	<b>Net</b>	<b>(13,217)</b>	<b>(15,758)</b>	<b>(10,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>76</b>	<b>County Ditch 76</b>			
	40-676-000-0000-5021	(14,963)	(9,982)	(7,500)
	40-676-000-0000-5022	(338)	(36)	0
	40-676-000-0000-6351	973	1,093	0
	40-676-000-0000-6615	342	0	7,500
		<hr/>		
	<b>Revenue</b>	<b>(15,301)</b>	<b>(10,018)</b>	<b>(7,500)</b>
	<b>Expend.</b>	<b>1,315</b>	<b>1,093</b>	<b>7,500</b>
	<b>Net</b>	<b>(13,986)</b>	<b>(8,925)</b>	<b>0</b>
<b>77</b>	<b>County Ditch 77</b>			
	40-677-000-0000-5020	0	0	(50,000)
	40-677-000-0000-5021	(59,955)	(59,681)	(50,000)
	40-677-000-0000-5022	(93)	(20)	0
	40-677-000-0000-5307	0	(4,391)	0
	40-677-000-0000-6269	5,864	2,856	0
	40-677-000-0000-6351	13,923	13,922	0
	40-677-000-0000-6615	11,923	81,858	40,000
		<hr/>		
	<b>Revenue</b>	<b>(60,048)</b>	<b>(64,092)</b>	<b>(100,000)</b>
	<b>Expend.</b>	<b>31,710</b>	<b>96,634</b>	<b>40,000</b>
	<b>Net</b>	<b>(28,338)</b>	<b>34,542</b>	<b>(60,000)</b>
<b>79</b>	<b>County Ditch 79</b>			
	40-679-000-0000-5021	(39,893)	(39,953)	(35,000)
	40-679-000-0000-5022	(50)	(67)	0
	40-679-000-0000-5307	(193)	0	0
	40-679-000-0000-6351	3,913	4,139	0
	40-679-000-0000-6615	3,440	4,636	15,000
	40-679-000-0000-6702	690	0	0
		<hr/>		
	<b>Revenue</b>	<b>(40,136)</b>	<b>(40,020)</b>	<b>(35,000)</b>
	<b>Expend.</b>	<b>7,353</b>	<b>8,775</b>	<b>15,000</b>
	<b>Net</b>	<b>(32,783)</b>	<b>(31,245)</b>	<b>(20,000)</b>
<b>80</b>	<b>County Ditch 80</b>			
	40-680-000-0000-5021	(30,001)	(25,001)	(25,000)
	40-680-000-0000-5022	0	(395)	0
	40-680-000-0000-5307	0	(5,389)	0
	40-680-000-0000-6269	4,800	300	0
	40-680-000-0000-6272	612	2,467	0
	40-680-000-0000-6351	1,930	2,156	0
	40-680-000-0000-6615	7,186	28,419	10,000
		<hr/>		
	<b>Revenue</b>	<b>(30,001)</b>	<b>(30,785)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>14,528</b>	<b>33,342</b>	<b>10,000</b>
	<b>Net</b>	<b>(15,473)</b>	<b>2,557</b>	<b>(15,000)</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>81</b>	<b>County Ditch 81</b>			
	40-681-000-0000-5021 Ditch R & M Assessments	(2,500)	(2,500)	(2,000)
	40-681-000-0000-5307 MN Dept. of Public Safety P07	(14)	0	0
	40-681-000-0000-6351 Miscellaneous	321	321	0
	40-681-000-0000-6615 Ditch Repairs	0	0	1,000
	<b>Revenue</b>	<b>(2,514)</b>	<b>(2,500)</b>	<b>(2,000)</b>
	<b>Expend.</b>	<b>321</b>	<b>321</b>	<b>1,000</b>
	<b>Net</b>	<b>(2,193)</b>	<b>(2,179)</b>	<b>(1,000)</b>
<b>82</b>	<b>County Ditch 82</b>			
	40-682-000-0000-5021 Ditch R & M Assessments	(19,731)	(19,943)	(15,000)
	40-682-000-0000-5022 Delinquent Assessments	(316)	(228)	0
	40-682-000-0000-5307 MN Dept. of Public Safety P07	(207)	0	0
	40-682-000-0000-6269 Engineering Services	2,900	0	0
	40-682-000-0000-6272 Professional Services	612	2,672	0
	40-682-000-0000-6351 Miscellaneous	2,877	2,923	0
	40-682-000-0000-6615 Ditch Repairs	0	7,539	10,000
	<b>Revenue</b>	<b>(20,254)</b>	<b>(20,171)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>6,389</b>	<b>13,134</b>	<b>10,000</b>
	<b>Net</b>	<b>(13,865)</b>	<b>(7,037)</b>	<b>(5,000)</b>
<b>99</b>	<b>County Ditch 99</b>			
	40-699-000-0000-5855 Insurance Refunds And Reimbursements	(1,099)	0	0
	40-699-000-0000-6102 Regular Salaries	66,829	68,707	74,529
	40-699-000-0000-6131 Reimbursed Expenses	10	27	0
	40-699-000-0000-6133 Reimbursed Mileage	350	304	0
	40-699-000-0000-6153 Health Insurance - Employees	15,719	16,842	18,481
	40-699-000-0000-6154 Life Insurance - Employees	13	13	15
	40-699-000-0000-6161 P E R A	4,764	5,153	5,590
	40-699-000-0000-6171 F I C A	3,608	3,737	4,621
	40-699-000-0000-6174 Medicare	844	874	1,081
	40-699-000-0000-6184 Veba Savings	6,350	6,350	6,350
	40-699-000-0000-6241 Membership Dues And Registration Fees	80	735	0
	40-699-000-0000-6272 Professional Services	2,580	2,000	0
	40-699-000-0000-6287 Contracted Ditch Service	80,004	82,200	80,000
	40-699-000-0000-6301 Maintenance Contracts	4,000	0	0
	40-699-000-0000-6331 Travel And Expenses	0	2,547	0
	40-699-000-0000-6351 Miscellaneous	(184,053)	(189,489)	5,920
	<b>Revenue</b>	<b>(185,152)</b>	<b>(189,489)</b>	<b>0</b>
	<b>Expend.</b>	<b>185,151</b>	<b>189,489</b>	<b>196,587</b>
	<b>Net</b>	<b>(1)</b>	<b>0</b>	<b>196,587</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J5</b>	<b>County Ditch J5</b>			
	40-705-000-0000-5021 Ditch R & M Assessments	(10,000)	(20,000)	(15,000)
	40-705-000-0000-5307 MN Dept. of Public Safety P07	(173)	0	0
	40-705-000-0000-6331 Travel And Expenses	513	0	0
	40-705-000-0000-6351 Miscellaneous	4,864	3,436	0
	40-705-000-0000-6615 Ditch Repairs	15,455	2,732	5,000
	40-705-000-0000-6702 Interest	0	312	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(10,173)</b>	<b>(20,000)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>20,832</b>	<b>6,480</b>	<b>5,000</b>
	<b>Net</b>	<b>10,659</b>	<b>(13,520)</b>	<b>(10,000)</b>
<b>6</b>	<b>Judicial Ditch 6</b>			
	40-706-000-0000-5021 Ditch R & M Assessments	(24,819)	(29,782)	(30,000)
	40-706-000-0000-5022 Delinquent Assessments	(121)	(86)	0
	40-706-000-0000-5307 MN Dept. of Public Safety P07	(844)	0	0
	40-706-000-0000-6331 Travel And Expenses	0	22	0
	40-706-000-0000-6351 Miscellaneous	7,407	7,855	0
	40-706-000-0000-6615 Ditch Repairs	0	3,160	25,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(25,764)</b>	<b>(29,868)</b>	<b>(30,000)</b>
	<b>Expend.</b>	<b>7,407</b>	<b>11,037</b>	<b>25,000</b>
	<b>Net</b>	<b>(18,377)</b>	<b>(18,831)</b>	<b>(5,000)</b>
<b>J8</b>	<b>Joint County Ditch J8 Freeborn &amp; Waseca</b>			
	40-708-000-0000-5021 Ditch R & M Assessments	(20,001)	(20,001)	(15,000)
	40-708-000-0000-5022 Delinquent Assessments	(94)	0	0
	40-708-000-0000-6272 Professional Services	525	0	0
	40-708-000-0000-6351 Miscellaneous	2,225	2,365	0
	40-708-000-0000-6615 Ditch Repairs	814	532	15,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(20,095)</b>	<b>(20,001)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>3,564</b>	<b>2,897</b>	<b>15,000</b>
	<b>Net</b>	<b>(16,531)</b>	<b>(17,104)</b>	<b>0</b>
<b>J9</b>	<b>County Ditch J9</b>			
	40-709-000-0000-5021 Ditch R & M Assessments	(74,975)	(74,553)	(65,000)
	40-709-000-0000-5022 Delinquent Assessments	0	(25)	0
	40-709-000-0000-6351 Miscellaneous	1,741	1,741	0
	40-709-000-0000-6615 Ditch Repairs	805	3,078	10,000
	40-709-000-0000-6702 Interest	5,745	3,747	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(74,975)</b>	<b>(74,578)</b>	<b>(65,000)</b>
	<b>Expend.</b>	<b>8,291</b>	<b>8,566</b>	<b>10,000</b>
	<b>Net</b>	<b>(66,684)</b>	<b>(66,012)</b>	<b>(55,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J12</b>	<b>County Ditch J12</b>			
40-712-000-0000-5021	Ditch R & M Assessments	(14,999)	(24,999)	(25,000)
40-712-000-0000-5022	Delinquent Assessments	0	(1)	0
40-712-000-0000-6269	Engineering Services	0	2,313	0
40-712-000-0000-6351	Miscellaneous	1,346	1,448	0
40-712-000-0000-6615	Ditch Repairs	9,137	1,434	5,000
40-712-000-0000-6702	Interest	1,248	1,158	0
	<b>Revenue</b>	<b>(14,999)</b>	<b>(25,000)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>10,483</b>	<b>5,195</b>	<b>5,000</b>
	<b>Net</b>	<b>(4,516)</b>	<b>(19,805)</b>	<b>(20,000)</b>
<b>J14</b>	<b>County Ditch J14 F &amp; F</b>			
40-714-000-0000-5021	Ditch R & M Assessments	(20,000)	(14,872)	(15,000)
40-714-000-0000-5307	MN Dept. of Public Safety P07	0	(399)	0
40-714-000-0000-6351	Miscellaneous	4,685	4,808	0
40-714-000-0000-6615	Ditch Repairs	915	7,589	25,000
	<b>Revenue</b>	<b>(20,000)</b>	<b>(15,271)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>5,600</b>	<b>12,397</b>	<b>25,000</b>
	<b>Net</b>	<b>(14,400)</b>	<b>(2,874)</b>	<b>10,000</b>
<b>J17</b>	<b>County Ditch J17 F &amp; M</b>			
40-717-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
40-717-000-0000-5830	Miscellaneous Revenue	(65)	0	0
40-717-000-0000-6351	Miscellaneous	708	759	0
40-717-000-0000-6615	Ditch Repairs	3,290	(467)	2,500
	<b>Revenue</b>	<b>(5,065)</b>	<b>(5,000)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>3,998</b>	<b>759</b>	<b>2,500</b>
	<b>Net</b>	<b>(1,067)</b>	<b>(4,241)</b>	<b>(2,500)</b>
<b>J18</b>	<b>County Ditch J18</b>			
40-718-000-0000-5021	Ditch R & M Assessments	(15,000)	(15,000)	(15,000)
40-718-000-0000-5022	Delinquent Assessments	(2)	0	0
40-718-000-0000-6351	Miscellaneous	2,351	2,711	0
40-718-000-0000-6615	Ditch Repairs	6,004	0	10,000
	<b>Revenue</b>	<b>(15,002)</b>	<b>(15,000)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>8,355</b>	<b>2,711</b>	<b>10,000</b>
	<b>Net</b>	<b>(6,647)</b>	<b>(12,289)</b>	<b>(5,000)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J19</b>	<b>County Ditch J19</b>			
	40-719-000-0000-5021 Ditch R & M Assessments	(1,000)	(1,000)	(1,000)
	40-719-000-0000-6351 Miscellaneous	111	111	0
	40-719-000-0000-6615 Ditch Repairs	0	0	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
	<b>Expend.</b>	<b>111</b>	<b>111</b>	<b>1,000</b>
	<b>Net</b>	<b>(889)</b>	<b>(889)</b>	<b>0</b>
<b>J20</b>	<b>County Ditch J20</b>			
	40-720-000-0000-5021 Ditch R & M Assessments	(19,817)	(24,962)	(25,000)
	40-720-000-0000-5022 Delinquent Assessments	(378)	(183)	0
	40-720-000-0000-6351 Miscellaneous	2,742	2,802	0
	40-720-000-0000-6615 Ditch Repairs	10,688	9,889	15,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(20,195)</b>	<b>(25,145)</b>	<b>(25,000)</b>
	<b>Expend.</b>	<b>13,430</b>	<b>12,691</b>	<b>15,000</b>
	<b>Net</b>	<b>(6,765)</b>	<b>(12,454)</b>	<b>(10,000)</b>
<b>J21</b>	<b>County Ditch J21</b>			
	40-721-000-0000-5021 Ditch R & M Assessments	(24,894)	(14,979)	(15,000)
	40-721-000-0000-5022 Delinquent Assessments	(319)	(106)	0
	40-721-000-0000-6272 Professional Services	720	0	0
	40-721-000-0000-6331 Travel And Expenses	1,980	5,561	0
	40-721-000-0000-6351 Miscellaneous	2,057	2,057	0
	40-721-000-0000-6615 Ditch Repairs	934	4,369	10,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(25,213)</b>	<b>(15,085)</b>	<b>(15,000)</b>
	<b>Expend.</b>	<b>5,691</b>	<b>11,987</b>	<b>10,000</b>
	<b>Net</b>	<b>(19,522)</b>	<b>(3,098)</b>	<b>(5,000)</b>
<b>J22</b>	<b>County Ditch J22</b>			
	40-722-000-0000-5021 Ditch R & M Assessments	(19,989)	(20,000)	(20,000)
	40-722-000-0000-5022 Delinquent Assessments	(20)	(11)	0
	40-722-000-0000-5307 MN Dept. of Public Safety P07	(1,635)	0	0
	40-722-000-0000-6351 Miscellaneous	2,424	2,424	0
	40-722-000-0000-6615 Ditch Repairs	15,834	3,648	10,000
	40-722-000-0000-6702 Interest	18	0	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(21,644)</b>	<b>(20,011)</b>	<b>(20,000)</b>
	<b>Expend.</b>	<b>18,258</b>	<b>6,072</b>	<b>10,000</b>
	<b>Net</b>	<b>(3,386)</b>	<b>(13,939)</b>	<b>(10,000)</b>

## 2024 FREEBORN COUNTY BUDGET

			<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J23</b>	<b>County Ditch J23</b>				
	40-723-000-0000-5021	Ditch R & M Assessments	(1,000)	(1,000)	(2,000)
	40-723-000-0000-5830	Miscellaneous Revenue	(117)	0	0
	40-723-000-0000-6351	Miscellaneous	292	350	0
	40-723-000-0000-6615	Ditch Repairs	0	(120)	1,000
		<b>Revenue</b>	<b>(1,117)</b>	<b>(1,120)</b>	<b>(2,000)</b>
		<b>Expend.</b>	<b>292</b>	<b>350</b>	<b>1,000</b>
		<b>Net</b>	<b>(825)</b>	<b>(770)</b>	<b>(1,000)</b>
<b>J25</b>	<b>County Ditch J25</b>				
	40-725-000-0000-5021	Ditch R & M Assessments	(40,000)	(50,000)	(40,000)
	40-725-000-0000-5022	Delinquent Assessments	(1)	(2)	0
	40-725-000-0000-6351	Miscellaneous	6,184	5,943	0
	40-725-000-0000-6615	Ditch Repairs	95,771	12,423	15,000
	40-725-000-0000-6702	Interest	0	418	0
		<b>Revenue</b>	<b>(40,001)</b>	<b>(50,002)</b>	<b>(40,000)</b>
		<b>Expend.</b>	<b>101,955</b>	<b>18,782</b>	<b>15,000</b>
		<b>Net</b>	<b>61,954</b>	<b>(31,220)</b>	<b>(25,000)</b>
<b>J27</b>	<b>County Ditch J27</b>				
	40-727-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-727-000-0000-6272	Professional Services	0	710	0
	40-727-000-0000-6331	Travel And Expenses	1,475	0	0
	40-727-000-0000-6351	Miscellaneous	2,575	2,574	0
	40-727-000-0000-6615	Ditch Repairs	495	232	1,000
		<b>Revenue</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>4,545</b>	<b>3,516</b>	<b>1,000</b>
		<b>Net</b>	<b>(455)</b>	<b>(1,484)</b>	<b>(4,000)</b>
<b>J28</b>	<b>County Ditch J28</b>				
	40-728-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(5,000)
	40-728-000-0000-6351	Miscellaneous	926	926	0
	40-728-000-0000-6615	Ditch Repairs	300	516	2,500
		<b>Revenue</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
		<b>Expend.</b>	<b>1,226</b>	<b>1,442</b>	<b>2,500</b>
		<b>Net</b>	<b>(3,774)</b>	<b>(3,558)</b>	<b>(2,500)</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J29</b>	<b>County Ditch J29</b>			
40-729-000-0000-5021	Ditch R & M Assessments	(500)	(500)	(500)
40-729-000-0000-6351	Miscellaneous	47	47	0
40-729-000-0000-6615	Ditch Repairs	0	0	250
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>
	<b>Expend.</b>	<b>47</b>	<b>47</b>	<b>0</b>
	<b>Net</b>	<b>(453)</b>	<b>(453)</b>	<b>(500)</b>
<b>J30</b>	<b>County Ditch J30</b>			
40-730-000-0000-5021	Ditch R & M Assessments	(5,000)	(5,000)	(4,000)
40-730-000-0000-5022	Delinquent Assessments	(162)	0	0
40-730-000-0000-6242	Advertising And Publications	0	888	0
40-730-000-0000-6269	Engineering Services	350	450	0
40-730-000-0000-6272	Professional Services	0	6,859	0
40-730-000-0000-6331	Travel And Expenses	745	1,533	0
40-730-000-0000-6351	Miscellaneous	289	289	0
40-730-000-0000-6615	Ditch Repairs	0	449	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>(5,162)</b>	<b>(5,000)</b>	<b>(4,000)</b>
	<b>Expend.</b>	<b>1,384</b>	<b>10,468</b>	<b>1,000</b>
	<b>Net</b>	<b>(3,778)</b>	<b>5,468</b>	<b>(3,000)</b>
<b>J8 IMP</b>	<b>Joint Co Ditch J8 F&amp;W Improvement</b>			
40-809-000-0000-6242	Advertising And Publications	0	76	0
40-809-000-0000-6272	Professional Services	0	3,897	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>3,973</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>3,973</b>	<b>0</b>
<b>8 IMP</b>	<b>County Ditch 8 IMP</b>			
40-810-000-0000-6269	Engineering Services	21,890	17,088	0
40-810-000-0000-6272	Professional Services	0	83	0
40-810-000-0000-6373	Bonds And Insurance	500	1,270	0
40-810-000-0000-6702	Interest	750	1,455	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>23,140</b>	<b>19,896</b>	<b>0</b>
	<b>Net</b>	<b>23,140</b>	<b>19,896</b>	<b>0</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>54 IMP</b>	<b>County Ditch 54 Impound SRRW</b>			
40-812-000-0000-5851	Refunds And Reimbursements	0	(11,328)	0
40-812-000-0000-6242	Advertising And Publications	0	239	0
40-812-000-0000-6269	Engineering Services	700	1,210	0
40-812-000-0000-6272	Professional Services	4,752	4,191	0
40-812-000-0000-6351	Miscellaneous	0	230	0
40-812-000-0000-6702	Interest	0	6	0
	<b>Revenue</b>	<b>0</b>	<b>(11,328)</b>	<b>0</b>
	<b>Expend.</b>	<b>5,452</b>	<b>5,876</b>	<b>0</b>
	<b>Net</b>	<b>5,452</b>	<b>(5,452)</b>	<b>0</b>
<b>32 IMP</b>	<b>County Ditch 32 IMP</b>			
40-846-000-0000-6269	Engineering Services	25,657	11,243	0
40-846-000-0000-6272	Professional Services	0	11,950	0
40-846-000-0000-6702	Interest	2,493	3,345	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>28,150</b>	<b>26,538</b>	<b>0</b>
	<b>Net</b>	<b>28,150</b>	<b>26,538</b>	<b>0</b>
<b>31 IMP</b>	<b>County Ditch 31 IMP</b>			
40-848-000-0000-5020	Debt Assessments	0	(42,439)	0
40-848-000-0000-6242	Advertising And Publications	0	713	0
40-848-000-0000-6269	Engineering Services	29,018	25,760	0
40-848-000-0000-6272	Professional Services	0	18,814	0
40-848-000-0000-6331	Travel And Expenses	0	(3,350)	0
40-848-000-0000-6615	Ditch Repairs	0	0	0
40-848-000-0000-6702	Interest	4,185	5,190	0
	<b>Revenue</b>	<b>0</b>	<b>(45,789)</b>	<b>0</b>
	<b>Expend.</b>	<b>33,203</b>	<b>50,477</b>	<b>0</b>
	<b>Net</b>	<b>33,203</b>	<b>4,688</b>	<b>0</b>
<b>J5 M&amp;F</b>	<b>Joint County Ditch J5 Mower &amp; Freeborn</b>			
40-850-000-0000-5021	Ditch R & M Assessments	(10,000)	(10,000)	(5,000)
40-850-000-0000-5830	Miscellaneous Revenue	(800)	0	0
40-850-000-0000-6351	Miscellaneous	4,789	6,215	0
40-850-000-0000-6615	Ditch Repairs	0	(826)	5,000
	<b>Revenue</b>	<b>(10,800)</b>	<b>(10,826)</b>	<b>(5,000)</b>
	<b>Expend.</b>	<b>4,789</b>	<b>6,215</b>	<b>5,000</b>
	<b>Net</b>	<b>(6,011)</b>	<b>(4,611)</b>	<b>0</b>

## 2024 FREEBORN COUNTY BUDGET

			<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J12 S&amp;F</b>	<b>Joint County Ditch J12 Steele &amp; Freeborn</b>				
	40-851-000-0000-5021	Ditch R & M Assessments	(1,000)	(923)	(1,000)
	40-851-000-0000-5830	Miscellaneous Revenue	(4,435)	0	0
	40-851-000-0000-6351	Miscellaneous	136	153	0
	40-851-000-0000-6615	Ditch Repairs	0	(95)	1,000
		<b>Revenue</b>	<b>(5,435)</b>	<b>(1,018)</b>	<b>(1,000)</b>
		<b>Expend.</b>	<b>136</b>	<b>153</b>	<b>1,000</b>
		<b>Net</b>	<b>(5,299)</b>	<b>(865)</b>	<b>0</b>
<b>J26 M&amp;F</b>	<b>Joint County Ditch J26 Mower &amp; Freeborn</b>				
	40-854-000-0000-5021	Ditch R & M Assessments	(2,500)	(2,483)	(2,000)
	40-854-000-0000-5830	Miscellaneous Revenue	(301)	0	0
	40-854-000-0000-6351	Miscellaneous	355	461	0
	40-854-000-0000-6615	Ditch Repairs	1,058	(1,290)	1,000
		<b>Revenue</b>	<b>(2,801)</b>	<b>(3,773)</b>	<b>(2,000)</b>
		<b>Expend.</b>	<b>1,413</b>	<b>461</b>	<b>1,000</b>
		<b>Net</b>	<b>(1,388)</b>	<b>(3,312)</b>	<b>(1,000)</b>
<b>J26 F&amp;F</b>	<b>Joint County Ditch J26 Faribault &amp; Freeborn</b>				
	40-855-000-0000-5021	Ditch R & M Assessments	(29,884)	(19,990)	(20,000)
	40-855-000-0000-6351	Miscellaneous	3,062	3,062	0
	40-855-000-0000-6615	Ditch Repairs	27,997	725	10,000
		<b>Revenue</b>	<b>(29,884)</b>	<b>(19,990)</b>	<b>(20,000)</b>
		<b>Expend.</b>	<b>31,059</b>	<b>3,787</b>	<b>10,000</b>
		<b>Net</b>	<b>1,075</b>	<b>(16,203)</b>	<b>(10,000)</b>
<b>68 IMP</b>	<b>County Ditch 68 Impound</b>				
	40-856-000-0000-6272	Professional Services	7,947	47,038	0
	40-856-000-0000-6702	Interest	588	852	0
		<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>8,535</b>	<b>47,890</b>	<b>0</b>
		<b>Net</b>	<b>8,535</b>	<b>47,890</b>	<b>0</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>J12 IMP</b>	<b>J12 IMP</b>			
40-857-000-0000-5021	Ditch R & M Assessments	(4,155)	(4,053)	0
40-857-000-0000-6272	Professional Services	603	0	0
40-857-000-0000-6702	Interest	1,019	917	0
	<b>Revenue</b>	<b>(4,155)</b>	<b>(4,053)</b>	<b>0</b>
	<b>Expend.</b>	<b>1,622</b>	<b>917</b>	<b>0</b>
	<b>Net</b>	<b>(2,533)</b>	<b>(3,136)</b>	<b>0</b>
<b>J12 RE</b>	<b>J12 REPAIR</b>			
40-858-000-0000-5021	Ditch R & M Assessments	(24,428)	(10,686)	0
40-858-000-0000-5022	Delinquent Assessments	0	(2)	0
40-858-000-0000-6702	Interest	3,125	2,812	0
	<b>Revenue</b>	<b>(24,428)</b>	<b>(10,688)</b>	<b>0</b>
	<b>Expend.</b>	<b>3,125</b>	<b>2,812</b>	<b>0</b>
	<b>Net</b>	<b>(21,303)</b>	<b>(7,876)</b>	<b>0</b>
<b>15 IMP</b>	<b>County Ditch 15 IMP</b>			
40-859-000-0000-5021	Ditch R & M Assessments	(51,360)	(4,336)	0
40-859-000-0000-6242	Advertising And Publications	439	0	0
40-859-000-0000-6269	Engineering Services	265	0	0
40-859-000-0000-6272	Professional Services	1,292	0	0
40-859-000-0000-6351	Miscellaneous	(206,953)	0	0
40-859-000-0000-6702	Interest	9,154	981	0
	<b>Revenue</b>	<b>(258,313)</b>	<b>(4,336)</b>	<b>0</b>
	<b>Expend.</b>	<b>11,150</b>	<b>981</b>	<b>0</b>
	<b>Net</b>	<b>(247,163)</b>	<b>(3,355)</b>	<b>0</b>
<b>15 RE</b>	<b>County Ditch 15 Repair</b>			
40-860-000-0000-5021	Ditch R & M Assessments	(124,445)	(9,773)	0
40-860-000-0000-6351	Miscellaneous	206,953	0	0
40-860-000-0000-6702	Interest	3,228	2,905	0
	<b>Revenue</b>	<b>(124,445)</b>	<b>(9,773)</b>	<b>0</b>
	<b>Expend.</b>	<b>210,181</b>	<b>2,905</b>	<b>0</b>
	<b>Net</b>	<b>85,736</b>	<b>(6,868)</b>	<b>0</b>

# 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>301 F&amp;F</b>	<b>Joint County Ditch 301 Faribault &amp; Freeborn</b>			
40-862-000-0000-5021	Ditch R & M Assessments	(4,999)	(4,999)	(10,000)
40-862-000-0000-6269	Engineering Services	0	300	0
40-862-000-0000-6351	Miscellaneous	7,511	27,545	0
40-862-000-0000-6615	Ditch Repairs	(1,198)	(1,236)	5,000
	<b>Revenue</b>	<b>(6,197)</b>	<b>(6,235)</b>	<b>(10,000)</b>
	<b>Expend.</b>	<b>7,511</b>	<b>27,845</b>	<b>5,000</b>
	<b>Net</b>	<b>1,314</b>	<b>21,610</b>	<b>(5,000)</b>
<b>6 F&amp;W</b>	<b>Joint County Ditch 6 Freeborn &amp; Waseca</b>			
40-863-000-0000-5021	Ditch R & M Assessments	(2,500)	(5,000)	(2,500)
40-863-000-0000-6351	Miscellaneous	871	435	0
40-863-000-0000-6615	Ditch Repairs	(326)	(336)	1,000
	<b>Revenue</b>	<b>(2,826)</b>	<b>(5,336)</b>	<b>(2,500)</b>
	<b>Expend.</b>	<b>871</b>	<b>435</b>	<b>1,000</b>
	<b>Net</b>	<b>(1,955)</b>	<b>(4,901)</b>	<b>(1,500)</b>
<b>2 F&amp;S</b>	<b>Joint County Ditch 2 Freeborn &amp; Steele</b>			
40-867-000-0000-5021	Ditch R & M Assessments	(10,000)	(10,000)	(10,000)
40-867-000-0000-5022	Delinquent Assessments	(83)	0	0
40-867-000-0000-5630	Miscellaneous Revenue	(2,720)	0	0
40-867-000-0000-6133	Reimbursed Mileage	39	0	0
40-867-000-0000-6242	Advertising And Publications	89	0	0
40-867-000-0000-6351	Miscellaneous	4,467	5,304	0
40-867-000-0000-6615	Ditch Repairs	0	(2,923)	3,000
	<b>Revenue</b>	<b>(12,803)</b>	<b>(12,923)</b>	<b>(10,000)</b>
	<b>Expend.</b>	<b>4,595</b>	<b>5,304</b>	<b>3,000</b>
	<b>Net</b>	<b>(8,208)</b>	<b>(7,619)</b>	<b>(7,000)</b>
<b>J27 IMP</b>	<b>J27 Imp</b>			
40-868-000-0000-6242	Advertising And Publications	399	0	0
40-868-000-0000-6269	Engineering Services	28,770	23,070	0
40-868-000-0000-6272	Professional Services	1,101	38,228	0
40-868-000-0000-6331	Travel And Expenses	1,830	0	0
40-868-000-0000-6702	Interest	1,875	2,898	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>33,975</b>	<b>64,196</b>	<b>0</b>
	<b>Net</b>	<b>33,975</b>	<b>64,196</b>	<b>0</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>79 IMP</b>	<b>County Ditch 79 IMP</b>			
	40-896-000-0000-5020	0	(413)	0
	40-896-000-0000-5021	(32,947)	(32,024)	0
	40-896-000-0000-6702	8,376	7,544	0
	Debt Assessments			
	Ditch R & M Assessments			
	Interest			
		(32,947)	(32,437)	0
	<b>Revenue</b>	(32,947)	(32,437)	0
	<b>Expend.</b>	8,376	7,544	0
	<b>Net</b>	(24,571)	(24,893)	0
<b>21 IMP</b>	<b>Judicial Ditch 21 IMP</b>			
	40-898-000-0000-6269	0	1,740	0
	40-898-000-0000-6272	8,045	6,551	0
	40-898-000-0000-6702	3,096	3,435	0
	Engineering Services			
	Professional Services			
	Interest			
		0	0	0
	<b>Revenue</b>	0	0	0
	<b>Expend.</b>	11,141	11,726	0
	<b>Net</b>	11,141	11,726	0
<b>J21 IMP</b>	<b>J21 IMP Branch A</b>			
	40-899-000-0000-6242	1,460	0	0
	40-899-000-0000-6269	57,455	108,753	0
	40-899-000-0000-6272	9,069	(7,406)	0
	40-899-000-0000-6331	2,161	(5,561)	0
	40-899-000-0000-6351	0	31,535	0
	40-899-000-0000-6615	0	458,039	0
	40-899-000-0000-6702	1,974	4,140	0
	Advertising And Publications			
	Engineering Services			
	Professional Services			
	Travel And Expenses			
	Miscellaneous			
	Ditch Repairs			
	Interest			
		0	(12,967)	0
	<b>Revenue</b>	0	(12,967)	0
	<b>Expend.</b>	72,119	600,467	0
	<b>Net</b>	72,119	587,500	0
<b>FUND 40</b>	<b>Total Ditch</b>			
		(2,271,574)	(1,776,928)	(1,217,500)
		1,546,441	1,855,579	977,337
		(725,133)	78,651	(240,163)

# Table of Contents

## Miscellaneous Funds

Department:		Page:
◆ Turtle Creek Watershed District	Fund 74	89
◆ Trust Fund DNR	Fund 75	89
◆ Cemetery	Fund 76	90
◆ Records Clearing	Fund 77	90
◆ Social Services Collaborative	Fund 79	91
◆ Septic Sewer Loan Fund	Fund 85	91
◆ All Funds Total		91

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	
<b>TRUST AND CUSTODIAL FUNDS</b>					
<b>74 Turtle Creek Watershed District</b>					
<b>Turtle Creek Debt Fund</b>					
74-034-000-0000-5020	Debt Assessments	(25,256)	(52)	0	
74-034-000-0000-5021	Ditch R & M Assessments	(179,904)	(166,703)	0	
74-034-000-0000-5022	Delinquent Assessments	(1,501)	(196)	0	
74-034-000-0000-5830	Miscellaneous Revenue	(379)	(591)	0	
74-034-000-0000-6702	Interest	49,108	26,991	0	
<b>Revenue</b>		<b>(207,040)</b>	<b>(166,542)</b>	<b>0</b>	
<b>Expend.</b>		<b>49,108</b>	<b>26,991</b>	<b>0</b>	
<b>Net</b>		<b>(157,932)</b>	<b>(139,551)</b>	<b>0</b>	
<b>Jud Ditch 24</b>					
74-852-000-0000-5021	Ditch R & M Assessments	(184,723)	(138,567)	0	
74-852-000-0000-5022	Delinquent Assessments	(865)	(1,581)	0	
74-852-000-0000-5830	Miscellaneous Revenue	(133)	(151)	0	
74-852-000-0000-6269	Engineering Services	15,723	26,098	0	
74-852-000-0000-6331	Travel And Expenses	0	20	0	
74-852-000-0000-6351	Miscellaneous	487	487	0	
74-852-000-0000-6615	Ditch Repairs	42,031	55,697	0	
<b>Revenue</b>		<b>(185,721)</b>	<b>(140,299)</b>	<b>0</b>	
<b>Expend.</b>		<b>58,241</b>	<b>82,302</b>	<b>0</b>	
<b>Net</b>		<b>(127,480)</b>	<b>(57,997)</b>	<b>0</b>	
<b>FUND 74</b>	<b>Turtle Creek Watershed District</b>	<b>Revenue</b>	<b>(392,761)</b>	<b>(306,841)</b>	<b>0</b>
		<b>Expend.</b>	<b>58,241</b>	<b>82,302</b>	<b>0</b>
		<b>Net</b>	<b>(334,520)</b>	<b>(224,539)</b>	<b>0</b>
<b>75</b>	<b>Trust Fund DNR</b>				
75-000-000-0000-5710	Interest Earnings	(2,324)	(10,165)	0	
<b>Revenue</b>		<b>(2,324)</b>	<b>(10,165)</b>	<b>0</b>	
<b>Expend.</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net</b>		<b>(2,324)</b>	<b>(10,165)</b>	<b>0</b>	
<b>FUND 75</b>	<b>Trust Fund DNR</b>	<b>Revenue</b>	<b>(2,324)</b>	<b>(10,165)</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Net</b>	<b>(2,324)</b>	<b>(10,165)</b>	<b>0</b>

**2024**  
**FREEBORN COUNTY BUDGET**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>76</b>	<b>Cemetery</b>			
	76-000-000-0000-5710 Interest Earnings	(25)	(379)	0
	76-000-000-0000-6351 Miscellaneous	500	0	0
	<b>Revenue</b>	<b>(25)</b>	<b>(379)</b>	<b>0</b>
	<b>Expend.</b>	<b>500</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>475</b>	<b>(379)</b>	<b>0</b>

<b>FUND 76</b>	<b>Cemetery</b>			
	<b>Revenue</b>	<b>(25)</b>	<b>(379)</b>	<b>0</b>
	<b>Expend.</b>	<b>500</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>475</b>	<b>(379)</b>	<b>0</b>

<b>77</b>	<b>Recorders-Clearing</b>			
	77-011-000-0000-5551 Fee, Marriage Assessment,Battered Person	(10,775)	0	0
	77-011-000-0000-5557 Fee, Children's Surcharge	(2,955)	0	0
	77-011-000-0000-5564 Fee, Birth/Death Surcharge	(22,834)	0	0
	77-011-000-0000-6811 Marriage License Assessment	10,440	10,620	0
	77-011-000-0000-6814 Childrens Surcharge	2,994	3,087	0
	77-011-000-0000-6845 Birth/Death Surcharge	22,548	28,834	0
	77-101-000-0000-5551 Recorders Marr Lic S/C	0	(6,325)	0
	77-101-000-0000-5557 Recorders Children's SC	0	(3,171)	0
	77-101-000-0000-5564 Recorders Birth/Death S/C	0	(18,284)	0
	77-101-013-0000-5551 Recorders Marr Lic Suprvd	0	(399)	0
	77-101-014-0000-5551 Recorders Marr Lic/MN Enabl	0	(266)	0
	77-101-015-0000-5551 Recorders Disp Non-Marital	0	(1,745)	0
	77-101-016-0000-5551 Recorders Disp Premarital	0	(1,310)	0
	77-101-017-0000-5551 Recorders Couples S/C	0	(575)	0
	77-101-018-0000-5564 Recorders 2010 Leg S/C	0	(10,570)	0
	<b>Revenue</b>	<b>(36,564)</b>	<b>(42,645)</b>	<b>0</b>
	<b>Expend.</b>	<b>35,982</b>	<b>42,541</b>	<b>0</b>
	<b>Net</b>	<b>(582)</b>	<b>(104)</b>	<b>0</b>

<b>FUND 77</b>	<b>Recorders-Clearing</b>			
	<b>Revenue</b>	<b>(36,564)</b>	<b>(42,645)</b>	<b>0</b>
	<b>Expend.</b>	<b>35,982</b>	<b>42,541</b>	<b>0</b>
	<b>Net</b>	<b>(582)</b>	<b>(104)</b>	<b>0</b>

## 2024 FREEBORN COUNTY BUDGET

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
<b>79</b>	<b>Social Services Collaborative</b>			
	79-431-715-0000-6071 Early Childhood Payments	1,000	0	0
	79-431-715-3020-6071 Drug Free Grant Payments	1,503	0	0
	79-431-715-3970-5299 ATOD Revenue	(8,500)	0	0
	79-431-715-3970-5465 Foster Care Title IV-E CFDA 93.658	(65,669)	(63,585)	0
	79-431-715-3970-5473 M A LCTS CFDA 93778	(154,555)	(155,139)	0
	79-431-715-3970-5710 Interest Earnings	(427)	(2,816)	0
	79-431-715-3970-5751 Donations	64	0	0
	79-431-715-3970-6050 ATOD Expenses	7,787	7,100	0
	79-431-715-3970-6071 LCTS Payments	193,750	121,016	0
	<b>Revenue</b>	<b>(229,151)</b>	<b>(221,540)</b>	<b>0</b>
	<b>Expend.</b>	<b>201,601</b>	<b>128,116</b>	<b>0</b>
	<b>Net</b>	<b>(27,550)</b>	<b>(93,424)</b>	<b>0</b>
<b>FUND 79</b>	<b>Social Services Collaborative</b>			
	<b>Revenue</b>	<b>(229,151)</b>	<b>(221,540)</b>	<b>0</b>
	<b>Expend.</b>	<b>204,104</b>	<b>128,116</b>	<b>0</b>
	<b>Net</b>	<b>(25,047)</b>	<b>(93,424)</b>	<b>0</b>
<b>SEPTIC SEWER LOAN FUND</b>				
<b>85</b>	<b>County Wide</b>			
	85-000-000-0000-5710 Interest Earnings	(6,493)	(6,980)	0
	85-000-000-0000-6351 Miscellaneous	276	276	0
	<b>Revenue</b>	<b>(6,493)</b>	<b>(6,980)</b>	<b>0</b>
	<b>Expend.</b>	<b>276</b>	<b>276</b>	<b>0</b>
	<b>Net</b>	<b>(6,217)</b>	<b>(6,704)</b>	<b>0</b>
<b>FUND 85</b>	<b>Septic Loan Fund</b>			
	<b>Revenue</b>	<b>(6,493)</b>	<b>(6,980)</b>	<b>0</b>
	<b>Expend.</b>	<b>276</b>	<b>276</b>	<b>0</b>
	<b>Net</b>	<b>(6,217)</b>	<b>(6,704)</b>	<b>0</b>
<b>Final Totals</b>		<b>Revenue (76,917,451)</b>	<b>(65,165,685)</b>	<b>(63,929,034)</b>
		<b>Expend. 70,159,935</b>	<b>70,184,401</b>	<b>64,612,202</b>
		<b>Net (6,757,516)</b>	<b>5,018,716</b>	<b>683,168</b>

# **Table of Contents**

## **Appendix**

Document:

Resolution Adopting Tax Levy

Resolution Adopting Budget

Published Budget Summary

Revenue By Source Chart

Expenditure By Service Area Chart

**RESOLUTION 23 – 355**

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 2024, to wit:

Freeborn County  
Final 2024 Tax Levy

	<u><b>2024 Levy</b></u>
For General Revenue Fund	\$16,355,261
For Soil & Water Conservation Dist.	<u>183,000</u>
Total General Fund	\$16,538,261
For Human Services Fund	\$5,678,698
For Road and Bridge Fund	\$5,352,990
For Public Health Fund	\$141,720
For Capital Improvement Fund	\$1,124,000
For County Library Fund	\$286,800
For Capital Improvement Bond	<u>\$707,039</u>
<b>TOTAL TAX LEVY</b>	<b>\$29,829,508</b>
<b>Less State Aid</b>	<u><b>\$(2,408,387)</b></u>
<b>TOTAL LOCAL TAX LEVY</b>	<u><b>\$27,421,121</b></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 day of December 19<sup>th</sup>, 2023

\_\_\_\_\_  
Ryan Rasmusson  
Administrator/Clerk  
County of Freeborn  
State of Minnesota

**Resolution 23 - 356**

Resolved, that the Freeborn County Board of Commissioners does, hereby, propose a final budget for the fiscal year beginning January 1, 2024 a summary of which is as follows:

Freeborn County  
Final 2024 Budget

**BUDGETED REVENUE**

General Revenue Fund	\$ 25,048,763
Human Services	\$ 14,114,430
Highway	\$ 16,843,740
Public Health	\$ 3,901,762
Ditch Fund	\$ 1,217,500
Capital Improvements Fund	\$ 1,809,000
Capital Improvements Bond	\$ 707,039
Library	\$ 286,800
<b>TOTAL REVENUE</b>	<b><u>\$ 63,929,034</u></b>

**BUDGETED EXPENDITURES**

General Revenue Fund	\$ 25,510,763
Human Services	\$ 14,114,430
Highway	\$ 16,843,740
Public Health	\$ 3,901,762
Ditch Fund	\$ 977,337
Capital Improvements Fund	\$ 2,304,000
Capital Improvements Bond	\$ 673,370
Library	\$ 286,800
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 64,612,202</u></b>

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 19th day of December, 2023, and as appears on the Minutes of their record of proceedings.

---

Ryan Rasmusson  
Administrator/Clerk  
County of Freeborn  
State of Minnesota

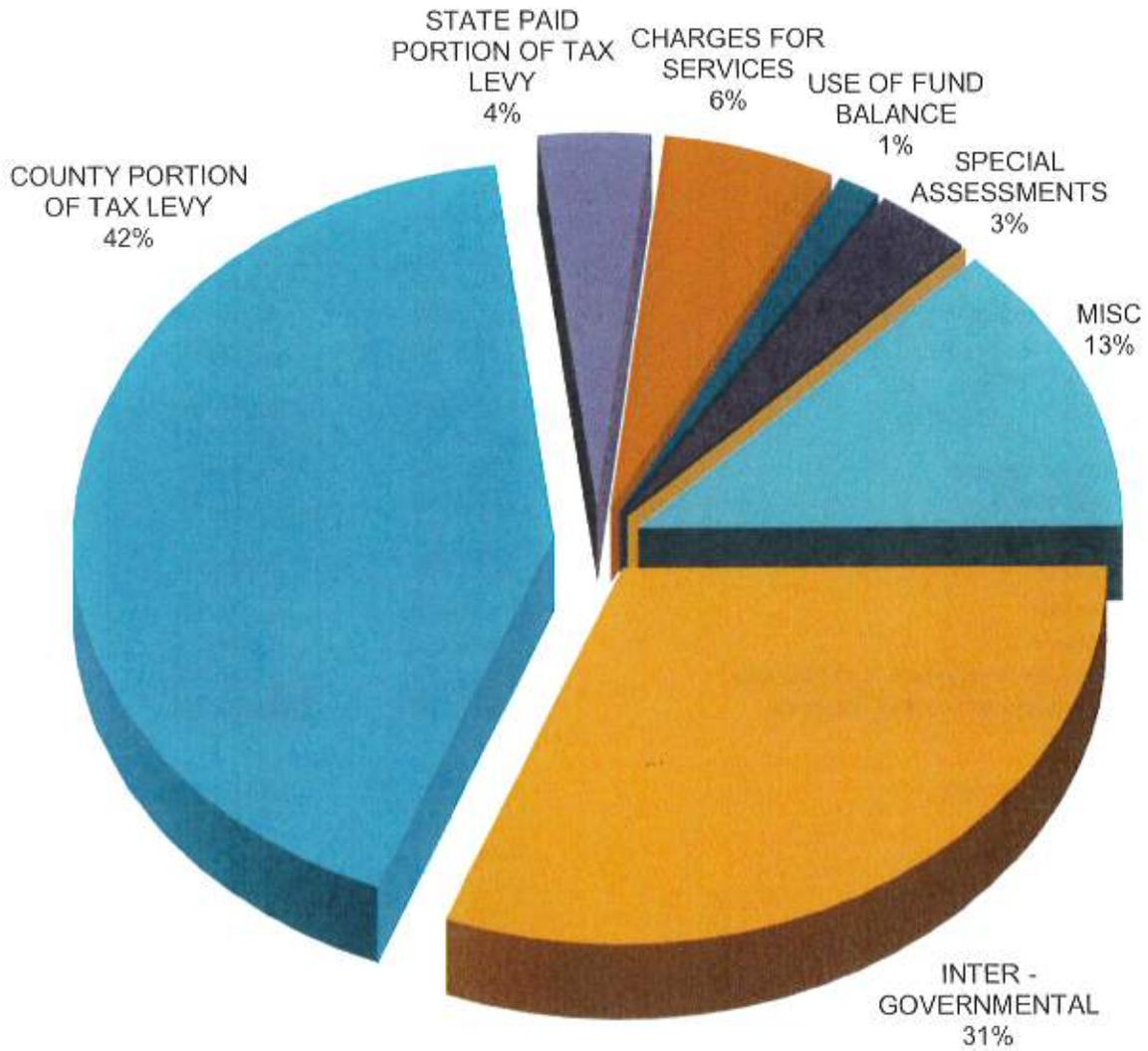
# PUBLIC NOTICE

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

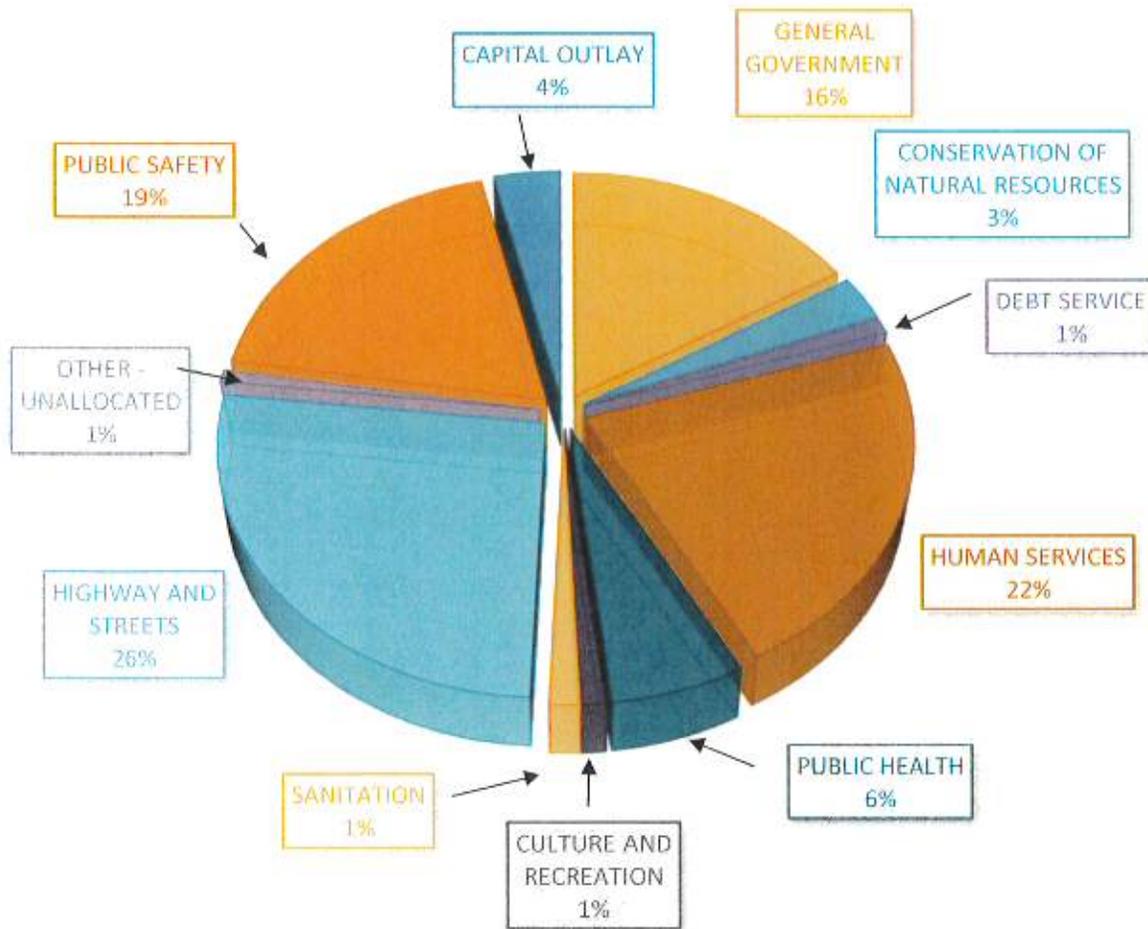
<u>Budgeted Governmental Funds</u>	<u>2023 Adopted Budget</u>	<u>2024 Adopted Budget</u>
<b>Revenues</b>		
County portion of tax levy	\$26,674,243	\$27,421,121
State paid portion of tax levy	1,900,695	2,408,387
Total Tax Levy	28,574,938	29,829,508
Special Assessments	2,310,500	2,119,500
Licenses and permits	181,915	192,915
Intergovernmental		
Federal	5,058,288	5,064,935
State	15,423,722	15,031,661
Charges for services	3,526,590	3,760,706
Fine and forfeits	22,200	22,700
Use of money and property	-	-
Other Revenue	6,445,956	7,788,259
Other Sources	56,600	51,600
Transfers In	219,480	190,000
Budgeted use of available fund balances	8,034,470	957,000
<b>Total Revenues and Other Sources</b>	<b><u>\$69,854,659</u></b>	<b><u>\$65,008,784</u></b>
<b>Expenditures</b>		
General Government	9,914,323	10,474,628
Public Safety	11,134,329	12,224,135
Highway and Streets	18,555,911	17,023,240
Human Services/Welfare	13,290,497	14,385,980
Health	3,876,878	3,905,262
Culture and Recreation	445,300	716,850
Sanitation	826,786	888,772
Conservation of Natural Resources	1,956,247	1,882,715
Other/Unallocated	-	-
Debt Service	2,511,975	673,370
Capital Outlay	6,612,959	2,332,000
Economic Development	35,750	38,000
Other Uses		
Transfers Out	219,480	190,000
Budgeted increase (use) of fund balances	474,224	273,832
<b>Total Expenditures and Other Uses</b>	<b><u>\$69,854,659</u></b>	<b><u>\$65,008,784</u></b>

# FREEBORN COUNTY 2024 REVENUES BY SOURCE



**TOTAL REVENUES**  
**\$ 65,008,784**

# FREEBORN COUNTY 2024 EXPENDITURES BY SERVICES AREA



**TOTAL EXPENDITURES**  
**\$ 65,008,784**