

# FREEBORN COUNTY MINNESOTA

## **2023 BUDGET**

Adopted by:

The Freeborn County Board of Commissioners

**John Forman - Chairman - District 3**  
**Brad Edwin – Vice Chairman – District 1**  
**Dawn Kaasa - District 2**  
**Nicole Eckstrom - District 5**  
**Christopher Shoff – District 4**

Prepared by:

The Office of the County Administrator

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# 2023 FREEBORN COUNTY BUDGET

2021 Actual                      2022 Actual                      2023 Budget

## GENERAL FUND

### 002                      County Wide

01-002-000-0000-5001	Current Real Estate Tax	-11,179,369	-12,468,241	-14,301,737
01-002-000-0000-5003	Delinquent Real Estate Tax	-162,985	-260,923	-220,000
01-002-000-0000-5004	Current Mobile Home Tax	-11,602	-11,653	-9,000
01-002-000-0000-5005	Delinquent Mobile Home Tax	-6,088	-1,925	-1,960
01-002-000-0000-5006	Current Penalty	-50,849	-51,277	-45,000
01-002-000-0000-5008	Delinquent Penalty And Interest	-60,514	-68,015	-50,000
01-002-000-0000-5009	Mobile Home Current Penalty And Interest	-270	-230	-200
01-002-000-0000-5010	Mobile Home Delinq Penalty And Interest	-3,299	-957	-1,000
01-002-000-0000-5011	County Program Aids	-1,785,124	-1,875,097	-1,900,695
01-002-000-0000-5016	Mortgage Registry Tax & Deed Tax	-37,718	-30,374	-22,000
01-002-000-0000-5017	Forfeited Tax	-25,925	-53,105	-10,000
01-002-000-0000-5023	Excess TIF	-153	0	0
01-002-000-0000-5101	License, Auctioneers	-260	-160	-240
01-002-000-0000-5102	License, Non-Intox Malt Liquor (Beer)	-400	125	-350
01-002-000-0000-5103	License, Wine And Liquor	-600	-400	-200
01-002-000-0000-5116	License, Tobacco	-600	-525	-525
01-002-000-0000-5210	Local Performance Aid	-4,325	-4,291	0
01-002-000-0000-5211	Homestead Credit & Other Tax Aids	-373,888	-367,616	-384,000
01-002-000-0000-5213	Housing And Redevelopment Authority Tax	0	-16,085	-20,000
01-002-000-0000-5214	Pilot In Leiu Of Tax	-37,290	-37,541	-36,600
01-002-000-0000-5216	Disparity Reduction Aid	-46,126	-46,076	-53,589
01-002-000-0000-5275	Pera Aid	0	0	-44,126
01-002-000-0000-5367	MN Dept of Revenue Grant	-3,464	0	0
01-002-000-0000-5406	State Admin Matching for FS CFDA 10.561	-43,762	-48,495	-30,000
01-002-000-0000-5421	Fed, Grants	0	-50,000	0
01-002-000-0000-5432	American Recovery Prog Arp	0	-2,940,865	-100,000
01-002-000-0000-5435	Coronavirus Local Fiscal Rec CFDA 21.027	-2,940,865	0	0
01-002-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	-7,392	-7,593	-10,000
01-002-000-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	-17	-144	-50
01-002-000-0000-5458	Child Support Enforcement CFDA 93.563	-45,604	-28,289	-30,000
01-002-000-0000-5465	Foster Care Title IV-E CFDA 93.658	-14,882	-11,348	-7,000
01-002-000-0000-5469	Children's Insurance Grnt CFDA 93.767	-92	-380	0
01-002-000-0000-5473	Medical Assistance Program CFDA 93.778	-102,886	-85,161	-70,000
01-002-000-0000-5502	Rents	-4,216	-5,455	-6,000
01-002-000-0000-5710	Interest Earnings	-201,057	-490,789	-400,000
01-002-000-0000-5711	Interest from advances	-9,178	-46,057	0
01-002-000-0000-5830	Miscellaneous Revenue	-36	-1,636	0
01-002-000-0000-5902	Proceeds From Financing	0	-4,479,102	0
01-002-000-0000-6006	Abatements	40,056	332	20,000
01-002-000-0000-6375	Contingencies	8,754	0	50,000

Revenue	-17,160,836	-23,489,805	-17,754,272
Expend.	48,810	457	70,000
Net	-17,112,026	-23,489,348	-17,684,272

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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	118,975
01-003-000-0000-6131	Reimbursed Expenses	26	181	4,500
01-003-000-0000-6133	Reimbursed Mileage	585	1,022	3,500
01-003-000-0000-6153	Health Insurance - Employees	10,922	11,429	25,006
01-003-000-0000-6154	Life Insurance - Employees	48	53	50
01-003-000-0000-6161	P E R A	6,544	6,544	5,949
01-003-000-0000-6171	F I C A	7,260	7,230	7,376
01-003-000-0000-6174	Medicare	1,698	1,691	1,725
01-003-000-0000-6181	Deferred Compensation Match	2,500	2,600	2,600
01-003-000-0000-6184	Veba Savings	6,350	9,525	12,700
01-003-000-0000-6186	Health Savings Account (HSA)	794	0	0
01-003-000-0000-6241	Membership Dues And Registration Fees	5,105	4,110	4,000
01-003-000-0000-6242	Advertising And Publications	13,379	22,792	20,500
01-003-000-0000-6272	Professional Services	17,883	32,483	20,000
01-003-000-0000-6331	Travel And Expenses	1,355	1,307	2,000
01-003-000-0000-6351	Miscellaneous	4,305	100,000	0
01-003-000-0000-6401	Office Supplies	150	438	0
01-003-000-0000-6601	Furniture And Equipment	6,300	6,739	6,500
01-003-000-0000-6851	Scholarships	5,000	5,000	5,000
01-003-000-0000-6924	Broadband	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>-2,500</b>	<b>-2,500</b>	<b>-2,500</b>
	<b>Expend.</b>	<b>209,180</b>	<b>332,120</b>	<b>240,381</b>
	<b>Net</b>	<b>206,680</b>	<b>329,620</b>	<b>237,881</b>

<b>005</b>	<b>Appropriations</b>			
01-005-000-0000-6626	Economic Development-Greater Jobs	10,000	12,000	12,000
01-005-000-0000-6901	Association Of Minnesota Counties	15,626	15,906	15,906
01-005-000-0000-6904	Memorial Day Observance	1,275	1,300	1,300
01-005-000-0000-6905	National Association Of Counties	0	625	1,000
01-005-000-0000-6906	S.E.M.I.F.	5,500	6,500	6,500
01-005-000-0000-6913	Senior Resources of Freeborn County	0	15,000	17,250
01-005-000-0000-6918	Downtown Redevelopment	10,000	10,000	10,000
01-005-000-0000-6919	Rural MN Energy Board	0	0	2,500
01-005-000-0000-6920	South Eastern EMS Appropriation	5,000	5,000	5,000
01-005-000-0000-6922	SEMCAC	0	4,500	4,500
01-005-000-0000-6925	STARS Mentoring Program	0	0	2,000
01-005-000-0000-6926	UW Welcome Pantry	0	0	10,000
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>47,401</b>	<b>70,831</b>	<b>87,956</b>
	<b>Net</b>	<b>47,401</b>	<b>70,831</b>	<b>87,956</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>006</b>	<b>Auto Self Insurance</b>			
01-006-801-0000-5855	Insurance Refunds And Reimbursements	-12,930	0	0
01-006-801-0000-6373	Bonds And Insurance	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>-12,930</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>-12,930</b>	<b>0</b>	<b>0</b>

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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	-64	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	188	699	1,200
01-012-000-0000-6261	Attorneys Fees	164,826	192,269	304,000
01-012-000-0000-6263	Court Reporter	0	0	0
01-012-000-0000-6272	Professional Services	28,140	34,095	30,700
01-012-000-0000-6302	Miscellaneous Repairs	90	0	0
		<hr/>		
	<b>Revenue</b>	<b>-64</b>	<b>0</b>	<b>-300</b>
	<b>Expend.</b>	<b>193,244</b>	<b>227,063</b>	<b>335,900</b>
	<b>Net</b>	<b>193,180</b>	<b>227,063</b>	<b>335,600</b>

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>021</b>	<b>Law Library</b>			
01-021-000-0000-5523	Fee, District Court	-3,894	-3,390	-3,400
01-021-000-0000-5621	Fines, District Court	-12,253	-12,141	-14,500
01-021-000-0000-6243	Books And Subscriptions	23,455	24,569	14,150
01-021-000-0000-6272	Professional Services	0	0	3,750
		<hr/>		
	<b>Revenue</b>	<b>-16,147</b>	<b>-15,531</b>	<b>-17,900</b>
	<b>Expend.</b>	<b>23,455</b>	<b>24,569</b>	<b>17,900</b>
	<b>Net</b>	<b>7,308</b>	<b>9,038</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

031

## County Administration

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
01-031-000-0000-5501	0	0	-400
01-031-000-0000-5804	-807	-946	-600
01-031-000-0000-5811	0	0	0
01-031-000-0000-5830	-45	-139	-300
01-031-000-0000-5851	0	0	0
01-031-000-0000-5855	-95,775	-199,364	-75,000
01-031-000-0000-6102	687,923	763,717	664,552
01-031-000-0000-6104	18,437	15,019	15,000
01-031-000-0000-6105	60,757	61,234	61,936
01-031-000-0000-6111	0	691	5,000
01-031-000-0000-6131	777	445	1,200
01-031-000-0000-6132	6,000	3,500	0
01-031-000-0000-6133	846	2,434	9,000
01-031-000-0000-6151	370	238	400
01-031-000-0000-6152	22,265	16,727	25,000
01-031-000-0000-6153	87,201	69,423	79,614
01-031-000-0000-6154	119	111	120
01-031-000-0000-6155	8,190	11,339	12,000
01-031-000-0000-6156	0	114,785	0
01-031-000-0000-6161	57,409	52,977	53,924
01-031-000-0000-6171	44,130	47,067	45,042
01-031-000-0000-6172	0	34,171	35,000
01-031-000-0000-6173	114,148	91,992	135,415
01-031-000-0000-6174	10,465	11,555	10,534
01-031-000-0000-6180	5,262	9,541	15,000
01-031-000-0000-6181	3,900	3,250	3,600
01-031-000-0000-6184	12,700	34,661	34,925
01-031-000-0000-6186	22,225	0	0
01-031-000-0000-6201	30,659	35,397	35,000
01-031-000-0000-6203	60,241	46,850	55,000
01-031-000-0000-6211	47,519	53,087	0
01-031-000-0000-6241	8,424	11,765	15,000
01-031-000-0000-6242	2,643	3,761	13,500
01-031-000-0000-6243	2,258	1,389	3,000
01-031-000-0000-6267	54,231	60,139	70,000
01-031-000-0000-6272	39,009	131,652	50,000
01-031-000-0000-6274	153	0	20,000
01-031-000-0000-6301	115	2,488	20,000
01-031-000-0000-6302	110	241	0
01-031-000-0000-6303	445	2,000	1,500
01-031-000-0000-6305	43	1,220	1,500
01-031-000-0000-6330	969	1,491	4,500
01-031-000-0000-6331	7,614	8,174	10,000
01-031-000-0000-6341	1,602	1,535	2,800
01-031-000-0000-6351	24,083	951	3,000
01-031-000-0000-6373	157,571	197,981	165,000
01-031-000-0000-6375	7,633	47,614	382,398
01-031-000-0000-6401	3,665	2,051	10,000
01-031-000-0000-6403	121,489	140,507	0
01-031-000-0000-6410	22,867	28,591	25,000
01-031-000-0000-6562	1,829	2,583	3,000
01-031-000-0000-6601	98	1,047	12,000
01-031-000-0000-6629	121,798	71,143	100,000
	<b>Revenue</b>	<b>-96,627</b>	<b>-200,449</b>
	<b>Expend.</b>	<b>1,880,192</b>	<b>2,198,534</b>
	<b>Net</b>	<b>1,783,565</b>	<b>2,133,160</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>041</b>	<b>County Auditor-Treasurer</b>			
01-041-000-0000-5501	Fee, For Services	-21,912	-21,847	-22,000
01-041-000-0000-5830	Miscellaneous Revenue	0	0	0
01-041-000-0000-6102	Regular Salaries	451,374	461,964	513,805
01-041-000-0000-6104	Overtime Salaries	0	52	0
01-041-000-0000-6131	Reimbursed Expenses	1,165	1,090	400
01-041-000-0000-6133	Reimbursed Mileage	1,457	1,566	2,200
01-041-000-0000-6153	Health Insurance - Employees	70,318	38,016	38,885
01-041-000-0000-6154	Life Insurance - Employees	90	86	100
01-041-000-0000-6161	P E R A	33,694	34,033	38,535
01-041-000-0000-6171	F I C A	25,726	27,133	31,856
01-041-000-0000-6174	Medicare	6,017	6,346	7,450
01-041-000-0000-6181	Deferred Compensation Match	2,600	1,800	2,400
01-041-000-0000-6184	Veba Savings	12,750	21,718	19,050
01-041-000-0000-6186	Health Savings Account (HSA)	12,965	0	0
01-041-000-0000-6201	Communications	0	687	2,400
01-041-000-0000-6211	Telephone Expense & Repair	2,355	1,855	0
01-041-000-0000-6241	Membership Dues And Registration Fees	3,673	2,935	3,800
01-041-000-0000-6242	Advertising And Publications	21,158	19,444	23,000
01-041-000-0000-6243	Books And Subscriptions	0	0	500
01-041-000-0000-6272	Professional Services	2,000	4,000	500
01-041-000-0000-6301	Maintenance Contracts	54,546	42,490	50,000
01-041-000-0000-6302	Miscellaneous Repairs	0	0	0
01-041-000-0000-6307	Maintenance Service Contracts	0	1,990	0
01-041-000-0000-6309	Software maintenance contracts	0	0	70,450
01-041-000-0000-6331	Travel And Expenses	4,246	4,854	6,000
01-041-000-0000-6351	Miscellaneous	0	92	0
01-041-000-0000-6401	Office Supplies	23,622	17,380	25,500
01-041-000-0000-6411	General Supplies	183	0	0
01-041-000-0000-6601	Furniture And Equipment	33	0	2,500
01-041-000-0000-6629	Computer Software	0	0	230,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-21,912</b>	<b>-21,847</b>	<b>-22,000</b>
	<b>Expend.</b>	<b>729,972</b>	<b>689,531</b>	<b>1,069,331</b>
	<b>Net</b>	<b>708,060</b>	<b>667,684</b>	<b>1,047,331</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>043</b>	<b>County Assessor</b>			
01-043-000-0000-5501	Fee, For Services	-9,660	-11,188	-8,000
01-043-000-0000-5830	Miscellaneous Revenue	-1,400	0	-3,000
01-043-000-0000-6102	Regular Salaries	342,918	361,878	396,244
01-043-000-0000-6105	Part Time Salaries	5,103	23,338	46,785
01-043-000-0000-6131	Reimbursed Expenses	930	1,309	1,200
01-043-000-0000-6133	Reimbursed Mileage	636	1,181	1,000
01-043-000-0000-6153	Health Insurance - Employees	27,980	26,325	33,878
01-043-000-0000-6154	Life Insurance - Employees	76	68	80
01-043-000-0000-6161	P E R A	25,972	27,454	33,227
01-043-000-0000-6171	F I C A	20,264	22,676	27,468
01-043-000-0000-6174	Medicare	4,739	5,303	6,424
01-043-000-0000-6181	Deferred Compensation Match	1,300	650	1,200
01-043-000-0000-6184	Veba Savings	10,319	17,075	22,225
01-043-000-0000-6186	Health Savings Account (HSA)	1,720	0	0
01-043-000-0000-6201	Communications	0	840	3,781
01-043-000-0000-6203	Postage	0	897	0
01-043-000-0000-6211	Telephone Expense & Repair	3,861	2,699	0
01-043-000-0000-6241	Membership Dues And Registration Fees	2,238	1,563	3,000
01-043-000-0000-6242	Advertising And Publications	2,395	3,867	800
01-043-000-0000-6243	Books And Subscriptions	129	1,500	1,500
01-043-000-0000-6272	Professional Services	4,059	4,468	5,800
01-043-000-0000-6275	Contracted Clerical Services	0	0	0
01-043-000-0000-6288	Contracted Appraisal Service	0	0	8,000
01-043-000-0000-6301	Maintenance Contracts	45,997	38,279	32,800
01-043-000-0000-6303	Auto Expense	2,113	880	750
01-043-000-0000-6330	Work Related Schooling	4,068	4,435	4,000
01-043-000-0000-6331	Travel And Expenses	3,378	5,435	4,000
01-043-000-0000-6351	Miscellaneous	0	0	0
01-043-000-0000-6401	Office Supplies	1,363	1,092	2,000
01-043-000-0000-6562	Gasoline	1,281	1,734	1,500
01-043-000-0000-6601	Furniture And Equipment	0	1,031	2,000
01-043-000-0000-6629	Computer Software	17,825	16,665	21,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-11,060</b>	<b>-11,188</b>	<b>-11,000</b>
	<b>Expend.</b>	<b>530,664</b>	<b>572,642</b>	<b>660,662</b>
	<b>Net</b>	<b>519,604</b>	<b>561,454</b>	<b>649,662</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>045</b>	<b>License Center</b>			
01-045-000-0000-5501	Fee, For Services	-172,577	-208,947	-225,000
01-045-000-0000-5532	Fee, Drivers License	-41,867	-53,675	-40,000
01-045-000-0000-5830	Miscellaneous Revenue	-625	-794	-1,500
01-045-000-0000-6102	Regular Salaries	249,123	230,839	242,550
01-045-000-0000-6104	Overtime Salaries	69	0	0
01-045-000-0000-6105	Part Time Salaries	0	0	0
01-045-000-0000-6131	Reimbursed Expenses	582	35	100
01-045-000-0000-6133	Reimbursed Mileage	0	226	500
01-045-000-0000-6153	Health Insurance - Employees	29,430	23,339	25,006
01-045-000-0000-6154	Life Insurance - Employees	68	66	70
01-045-000-0000-6161	P E R A	17,633	17,252	18,191
01-045-000-0000-6171	F I C A	13,821	13,532	15,038
01-045-000-0000-6174	Medicare	3,232	3,165	3,517
01-045-000-0000-6184	Veba Savings	3,175	12,700	12,700
01-045-000-0000-6186	Health Savings Account (HSA)	9,525	0	0
01-045-000-0000-6201	Communications	0	0	0
01-045-000-0000-6241	Membership Dues And Registration Fees	233	430	500
01-045-000-0000-6242	Advertising And Publications	252	0	500
01-045-000-0000-6243	Books And Subscriptions	0	0	0
01-045-000-0000-6301	Maintenance Contracts	0	0	0
01-045-000-0000-6331	Travel And Expenses	0	152	400
01-045-000-0000-6351	Miscellaneous	117	0	0
01-045-000-0000-6401	Office Supplies	1,227	3,665	4,000
01-045-000-0000-6601	Furniture And Equipment	382	2,840	2,500
	<b>Revenue</b>	<b>-215,069</b>	<b>-263,416</b>	<b>-266,500</b>
	<b>Expend.</b>	<b>328,869</b>	<b>308,241</b>	<b>325,572</b>
	<b>Net</b>	<b>113,800</b>	<b>44,825</b>	<b>59,072</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>061</b>	<b>Information Systems</b>			
01-061-000-0000-5501	Fee, For Services	-14,577	-10,948	-25,000
01-061-000-0000-5830	Miscellaneous Revenue	-80,848	-17,496	-60,000
01-061-000-0000-6102	Regular Salaries	447,993	441,633	502,710
01-061-000-0000-6104	Overtime Salaries	1,047	1,438	1,000
01-061-000-0000-6131	Reimbursed Expenses	0	0	1,000
01-061-000-0000-6133	Reimbursed Mileage	0	0	350
01-061-000-0000-6153	Health Insurance - Employees	23,814	16,872	17,961
01-061-000-0000-6154	Life Insurance - Employees	66	72	80
01-061-000-0000-6161	P E R A	33,678	33,242	37,778
01-061-000-0000-6171	F I C A	27,304	27,072	31,230
01-061-000-0000-6174	Medicare	6,386	6,331	7,304
01-061-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,200
01-061-000-0000-6184	Veba Savings	6,879	9,525	9,525
01-061-000-0000-6186	Health Savings Account (HSA)	3,175	0	0
01-061-000-0000-6201	Communications	0	1,558	7,860
01-061-000-0000-6211	Telephone Expense & Repair	8,511	5,480	25,000
01-061-000-0000-6241	Membership Dues And Registration Fees	1,313	0	2,000
01-061-000-0000-6242	Advertising And Publications	478	0	1,000
01-061-000-0000-6272	Professional Services	76,572	21,301	50,000
01-061-000-0000-6301	Maintenance Contracts	64,120	88,826	45,000
01-061-000-0000-6302	Miscellaneous Repairs	487	250	500
01-061-000-0000-6330	Work Related Schooling	3,565	0	2,000
01-061-000-0000-6331	Travel And Expenses	0	1,019	1,500
01-061-000-0000-6351	Miscellaneous	65	1	0
01-061-000-0000-6401	Office Supplies	261	313	500
01-061-000-0000-6402	Data Processing Supplies	0	0	0
01-061-000-0000-6403	Copy Machines And Supplies	0	0	120,000
01-061-000-0000-6601	Furniture And Equipment	0	513	1,000
01-061-000-0000-6624	Computer Equipment	6,146	134,244	100,000
01-061-012-0000-6630	Computer Hardware	0	5,240	0
01-061-061-0000-6624	Computer Equipment	49,257	0	0
01-061-061-0000-6629	Computer Software	212,689	284,283	230,000
01-061-061-0000-6630	Computer Hardware	42,500	42,500	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-95,425</b>	<b>-28,444</b>	<b>-85,000</b>
	<b>Expend.</b>	<b>1,017,606</b>	<b>1,123,013</b>	<b>1,196,498</b>
	<b>Net</b>	<b>922,181</b>	<b>1,094,569</b>	<b>1,111,498</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>063</b>	<b>Elections</b>			
01-063-000-0000-5478	HAVA Grant CFDA 90.404	0	-31,183	0
01-063-000-0000-5803	Reimbursement Cost for Ballots	-52,589	-630	-10,000
01-063-000-0000-5806	Elections	-9,798	-1,390	0
01-063-000-0000-6131	Reimbursed Expenses	0	0	0
01-063-000-0000-6242	Advertising And Publications	39	4,162	5,000
01-063-000-0000-6272	Professional Services	0	9,266	4,000
01-063-000-0000-6301	Maintenance Contracts	21,767	14,670	25,000
01-063-000-0000-6331	Travel And Expenses	0	2,492	1,000
01-063-000-0000-6351	Miscellaneous	-7	0	0
01-063-000-0000-6411	General Supplies	14,641	103,448	90,000
01-063-000-0000-6601	Furniture And Equipment	0	0	65,000
01-063-000-0000-6629	Election Security Upgrade - Arctic Wolf	0	31,183	0
	<b>Revenue</b>	<b>-62,394</b>	<b>-33,203</b>	<b>-10,000</b>
	<b>Expend.</b>	<b>36,447</b>	<b>165,221</b>	<b>190,000</b>
	<b>Net</b>	<b>-25,947</b>	<b>132,018</b>	<b>180,000</b>

<b>091</b>	<b>County Attorney</b>			
01-091-000-0000-5501	Fee, For Services	-8,832	-5,473	-19,500
01-091-000-0000-5525	DWI Assessment	-1,466	-825	-1,500
01-091-000-0000-5544	Fee, Child Support Motion	-80	-400	-200
01-091-000-0000-5601	Fines, Forfeitures	-11,166	-1,751	0
01-091-000-0000-6102	Regular Salaries	654,436	658,132	768,526
01-091-000-0000-6104	Overtime Salary	0	0	1,000
01-091-000-0000-6105	Part Time Salaries	8,085	13,158	0
01-091-000-0000-6131	Reimbursed Expenses	1,056	2,266	1,000
01-091-000-0000-6133	Reimbursed Mileage	103	386	1,500
01-091-000-0000-6153	Health Insurance - Employees	42,779	49,059	58,176
01-091-000-0000-6154	Life Insurance - Employees	102	102	100
01-091-000-0000-6161	P E R A	47,960	49,179	57,714
01-091-000-0000-6171	F I C A	38,963	39,762	47,711
01-091-000-0000-6174	Medicare	9,112	9,299	11,158
01-091-000-0000-6181	Deferred Compensation Match	3,800	3,900	3,800
01-091-000-0000-6184	Veba Savings	11,906	27,782	31,750
01-091-000-0000-6186	Health Savings Account (HSA)	9,525	0	0
01-091-000-0000-6201	Communications	0	0	500
01-091-000-0000-6205	Paper Service	0	116	700
01-091-000-0000-6211	Telephone Expense & Repair	332	0	0
01-091-000-0000-6241	Membership Dues And Registration Fees	6,985	7,379	7,000
01-091-000-0000-6242	Advertising And Publications	2,239	4,199	500
01-091-000-0000-6243	Books And Subscriptions	9,615	10,362	10,000
01-091-000-0000-6264	Interpreter Fees	0	38	0
01-091-000-0000-6272	Professional Services	6,834	14,861	10,000
01-091-000-0000-6275	Contracted Clerical Services	29,565	9,084	0
01-091-000-0000-6280	Forensic Services	31,563	16,676	20,000
01-091-000-0000-6309	Software maintenance contracts	12,788	13,175	13,000
01-091-000-0000-6330	Work Related Schooling	0	30	0
01-091-000-0000-6331	Travel And Expenses	0	0	0
01-091-000-0000-6351	Miscellaneous	0	0	0
01-091-000-0000-6385	Discretionary-Fines-Forfiture	2,005	0	0
01-091-000-0000-6401	Office Supplies	2,085	3,091	4,000
01-091-000-0000-6601	Furniture And Equipment	1,543	2,140	2,000
	<b>Revenue</b>	<b>-21,544</b>	<b>-8,449</b>	<b>-21,200</b>
	<b>Expend.</b>	<b>933,381</b>	<b>934,176</b>	<b>1,050,135</b>
	<b>Net</b>	<b>911,837</b>	<b>925,727</b>	<b>1,028,935</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>101</b>	<b>County Recorder</b>			
01-101-000-0000-5501	Fee, For Services	-134,067	-146,085	-160,000
01-101-000-0000-5506	Fee, Tech Comp Fund	-74,341	-65,320	-63,000
01-101-000-0000-5510	Fee, Miscellaneous	-67,607	-59,297	-58,000
01-101-000-0000-6102	Regular Salaries	294,951	282,495	301,084
01-101-000-0000-6131	Reimbursed Expenses	0	282	600
01-101-000-0000-6133	Reimbursed Mileage	0	1,592	4,000
01-101-000-0000-6153	Health Insurance - Employees	31,370	31,688	42,229
01-101-000-0000-6154	Life Insurance - Employees	64	59	65
01-101-000-0000-6161	P E R A	21,816	20,937	22,581
01-101-000-0000-6171	F I C A	17,010	16,416	18,667
01-101-000-0000-6174	Medicare	3,978	3,839	4,366
01-101-000-0000-6181	Deferred Compensation Match	1,300	1,250	1,200
01-101-000-0000-6184	Veba Savings	10,583	18,234	22,225
01-101-000-0000-6186	Health Savings Account (HSA)	6,615	0	0
01-101-000-0000-6201	Communications	0	185	0
01-101-000-0000-6241	Membership Dues And Registration Fees	480	1,685	2,000
01-101-000-0000-6242	Advertising And Publications	221	2,331	200
01-101-000-0000-6243	Books And Subscriptions	0	0	0
01-101-000-0000-6272	Professional Services	751	586	2,000
01-101-000-0000-6301	Maintenance Contracts	2,244	1,990	8,000
01-101-000-0000-6302	Miscellaneous Repairs	0	2,793	0
01-101-000-0000-6331	Travel And Expenses	140	2,126	6,000
01-101-000-0000-6401	Office Supplies	1,747	3,405	6,500
01-101-000-0000-6601	Furniture And Equipment	3,972	0	5,000
01-101-045-0000-6624	Computer Equipment	33,667	25,769	63,000
01-101-046-0000-6624	Computer Equipment	55,305	9,029	58,000
	<b>Revenue</b>	<b>-276,015</b>	<b>-270,702</b>	<b>-281,000</b>
	<b>Expend.</b>	<b>486,214</b>	<b>426,691</b>	<b>567,717</b>
	<b>Net</b>	<b>210,199</b>	<b>155,989</b>	<b>286,717</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>111</b>	<b>Courthouse Maintenance</b>			
01-111-000-0000-5510	Fee, Miscellaneous	-77,454	-84,705	-84,000
01-111-000-0000-5813	City Share of LEC Reimbursemnt	-77,946	-63,111	-90,000
01-111-000-0000-5830	Miscellaneous Revenue	-5,953	-4,837	-300
01-111-000-0000-6102	Regular Salaries	347,352	382,882	454,625
01-111-000-0000-6104	Overtime Salaries	1,609	1,305	2,000
01-111-000-0000-6105	Part Time Salaries	44,689	0	0
01-111-000-0000-6131	Reimbursed Expenses	16	56	500
01-111-000-0000-6133	Reimbursed Mileage	0	583	2,000
01-111-000-0000-6153	Health Insurance - Employees	30,768	55,810	75,503
01-111-000-0000-6154	Life Insurance - Employees	108	105	125
01-111-000-0000-6161	P E R A	27,813	28,815	34,247
01-111-000-0000-6171	F I C A	23,540	22,337	28,311
01-111-000-0000-6174	Medicare	5,505	5,224	6,621
01-111-000-0000-6181	Deferred Compensation Match	1,200	1,300	1,200
01-111-000-0000-6184	Veba Savings	3,440	30,427	34,925
01-111-000-0000-6186	Health Savings Account (HSA)	16,140	0	0
01-111-000-0000-6201	Communications	0	400	1,614
01-111-000-0000-6211	Telephone Expense & Repair	1,577	1,173	0
01-111-000-0000-6241	Membership Dues And Registration Fees	145	860	400
01-111-000-0000-6242	Advertising And Publications	404	0	500
01-111-000-0000-6251	Gas And Electricity	430,974	520,435	500,000
01-111-000-0000-6252	Water And Sewer	21,713	17,408	22,000
01-111-000-0000-6253	Towels And Soft Water	1,559	3,421	11,000
01-111-000-0000-6254	Disposal	14,054	15,934	17,000
01-111-000-0000-6301	Maintenance Contracts	143,726	150,889	120,000
01-111-000-0000-6302	Miscellaneous Repairs	42,915	36,668	62,000
01-111-000-0000-6304	General Maintenance	3,800	895	2,500
01-111-000-0000-6305	Auto Maintenance	35	192	500
01-111-000-0000-6325	Grounds Maintenance	6,614	6,043	3,000
01-111-000-0000-6330	Work Related Schooling	0	0	800
01-111-000-0000-6331	Travel And Expenses	0	612	1,000
01-111-000-0000-6351	Miscellaneous	50	100	100
01-111-000-0000-6411	General Supplies	51,262	48,445	55,000
01-111-000-0000-6562	Gasoline	9,061	3,199	3,500
01-111-000-0000-6601	Furniture And Equipment	0	2,219	2,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-161,353</b>	<b>-152,653</b>	<b>-174,300</b>
	<b>Expend.</b>	<b>1,230,069</b>	<b>1,337,737</b>	<b>1,442,971</b>
	<b>Net</b>	<b>1,068,716</b>	<b>1,185,084</b>	<b>1,268,671</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>112</b>	<b>Building Renovations</b>			
01-112-000-0000-6601	Furniture And Equipment	0	2,873	0
01-112-000-0000-6606	Bldg Additions Or Improvements	23,046	2,412,790	0
01-112-320-0000-6607	Bldg Additions Or Improvements	0	0	0
01-112-542-0000-6252	Water And Sewer	0	0	3,000
01-112-542-0000-6606	Bldg Additions Or Improvements	49,769	6,465	15,000

Revenue	<b>0</b>	<b>0</b>	<b>0</b>
Expend.	<b>72,815</b>	<b>2,422,128</b>	<b>18,000</b>
Net	<b>72,815</b>	<b>2,422,128</b>	<b>18,000</b>

<b>113</b>	<b>Human Services Building Maintenance</b>			
01-113-000-0000-6251	Gas And Electricity	0	52,259	60,000
01-113-000-0000-6252	Water and Sewer	0	2,197	3,000
01-113-000-0000-6254	Disposal	0	3,389	3,800
01-113-000-0000-6301	Maintenance Contracts	2,158	3,445	4,000
01-113-000-0000-6302	Miscellaneous Repairs	400	3,494	4,000
01-113-000-0000-6304	General Maintenance	24,758	1,085	5,000
01-113-000-0000-6325	Grounds Maintenance	2,304	1,507	1,000
01-113-000-0000-6350	Custodial	0	84,000	0
01-113-000-0000-6411	General Supplies	0	4,048	4,000
01-113-000-0000-6606	Bldg Additions Or Improvements	4,191	272,416	0

Revenue	<b>0</b>	<b>0</b>	<b>0</b>
Expend.	<b>33,811</b>	<b>427,840</b>	<b>84,800</b>
Net	<b>33,811</b>	<b>427,840</b>	<b>84,800</b>

<b>114</b>	<b>Freeborn County Security</b>			
01-114-000-0000-6628	Freeborn County Security upgrade	9,602	8,557	0

Revenue	<b>0</b>	<b>0</b>	<b>0</b>
Expend.	<b>9,602</b>	<b>8,557</b>	<b>0</b>
Net	<b>9,602</b>	<b>8,557</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>115</b>	<b>Environmental Services Building Maintenance</b>			
	01-115-000-0000-6251 Gas And Electricity	1,649	6,656	10,000
	01-115-000-0000-6252 Water And Sewer	259	461	2,000
	01-115-000-0000-6254 Disposal	2,668	4,193	4,000
	01-115-000-0000-6301 Maintenance Contracts	634	165	1,000
	01-115-000-0000-6304 General Maintenance	11,759	2,983	10,000
	01-115-000-0000-6325 Environmental Service Ground Maintenance	845	2,000	2,000
	01-115-000-0000-6411 General Supplies	651	821	3,000
	01-115-000-0000-6606 Bldg Additions Or Improvements	46,366	48,698	67,480
	01-115-000-0000-6991 Environmental Maintenance Transfer In	0	0	-99,480
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>-99,480</b>
	<b>Expend.</b>	<b>64,831</b>	<b>65,977</b>	<b>99,480</b>
	<b>Net</b>	<b>64,831</b>	<b>65,977</b>	<b>0</b>

<b>116</b>	<b>Road and Bridge Building Maintenance</b>			
	01-116-000-0000-6251 Gas And Electricity	0	36,805	45,000
	01-116-000-0000-6252 Water And Sewer	0	2,585	3,000
	01-116-000-0000-6301 Maintenance Contracts	0	3,227	2,500
	01-116-000-0000-6302 Miscellaneous Repairs	427	7,746	2,000
	01-116-000-0000-6304 General Maintenance	67	20,567	10,000
	01-116-000-0000-6325 R&B Grounds Maintenance	725	0	0
	01-116-000-0000-6411 General Supplies	50	70	1,000
	01-116-000-0000-6606 Bldg Additions Or Improvements	0	126,867	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,269</b>	<b>197,867</b>	<b>63,500</b>
	<b>Net</b>	<b>1,269</b>	<b>197,867</b>	<b>63,500</b>

<b>117</b>	<b>Fairgrounds Maintenance</b>			
	01-117-000-0000-6252 Water And Sewer	0	458	5,000
	01-117-000-0000-6302 Miscellaneous Repairs	0	5,155	2,000
	01-117-000-0000-6325 Grounds Maintenance	0	620	0
	01-117-000-0000-6411 General Supplies	0	560	1,000
	01-117-000-0000-6606 Bldg Additions Or Improvements	0	9,815	5,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>16,608</b>	<b>13,000</b>
	<b>Net</b>	<b>0</b>	<b>16,608</b>	<b>13,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>121</b>	<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	130,745	135,407	135,314
01-121-000-0000-6131	Reimbursed Expenses	1,115	771	500
01-121-000-0000-6133	Reimbursed Mileage	861	1,076	1,500
01-121-000-0000-6153	Health Insurance - Employees	6,774	11,642	17,223
01-121-000-0000-6154	Life Insurance - Employees	26	25	26
01-121-000-0000-6161	P E R A	9,776	9,576	10,149
01-121-000-0000-6171	F I C A	8,121	8,124	8,389
01-121-000-0000-6174	Medicare	1,899	1,900	1,962
01-121-000-0000-6181	Deferred Compensation Match	1,300	600	1,200
01-121-000-0000-6184	Veba Savings	0	5,821	9,525
01-121-000-0000-6201	Communications	0	13	374
01-121-000-0000-6211	Telephone Expense & Repair	404	275	0
01-121-000-0000-6241	Membership Dues And Registration Fees	435	1,131	950
01-121-000-0000-6242	Advertising And Publications	840	3,711	3,000
01-121-000-0000-6243	Books And Subscriptions	88	95	100
01-121-000-0000-6272	Professional Services	0	12,000	18,000
01-121-000-0000-6303	Auto Expense	6	128	1,000
01-121-000-0000-6305	Auto Maintenance	295	0	800
01-121-000-0000-6331	Travel And Expenses	12,782	0	2,000
01-121-000-0000-6351	Miscellaneous	0	743	500
01-121-000-0000-6401	Office Supplies	203	472	490
01-121-000-0000-6562	Gasoline	1,700	1,678	4,500
01-121-000-0000-6601	Furniture And Equipment	750	1,650	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-10,000</b>	<b>-10,000</b>	<b>-10,000</b>
	<b>Expend.</b>	<b>178,120</b>	<b>196,838</b>	<b>218,502</b>
	<b>Net</b>	<b>168,120</b>	<b>186,838</b>	<b>208,502</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>123</b>	<b>Medical Death Investigators</b>			
	01-123-000-0000-6102 Regular Salaries	47,115	56,884	50,000
	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	3,335	4,226	3,750
	01-123-000-0000-6171 F I C A	2,921	3,527	3,100
	01-123-000-0000-6174 Medicare	683	825	725
	01-123-000-0000-6241 Membership Dues And Registration Fees	0	300	0
	01-123-000-0000-6335 Conference, Seminar & Meeting Expenses	0	319	0
	01-123-000-0000-6411 General Supplies	0	656	0
	<b>Revenue</b>	0	0	0
	<b>Expend.</b>	54,054	66,737	57,725
	<b>Net</b>	54,054	66,737	57,725
<b>130</b>	<b>Missing Heirs</b>			
	01-130-000-0000-5710 Interest Earnings	-29	-446	-100
	<b>Revenue</b>	-29	-446	-100
	<b>Expend.</b>	0	0	0
	<b>Net</b>	-29	-446	-100
<b>131</b>	<b>Aggregate Tax</b>			
	01-131-000-0000-5014 Aggregate Tax	20,427	-9,211	-10,000
	<b>Revenue</b>	0	-9,211	-10,000
	<b>Expend.</b>	20,427	0	0
	<b>Net</b>	20,427	-9,211	-10,000

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>201</b>	<b>County Sheriff</b>			
01-201-000-0000-5110	Permit, Gun	-68,630	0	-65,000
01-201-000-0000-5271	Police Aid	-209,131	-240,394	-200,000
01-201-000-0000-5293	Peace Officer	0	0	-8,000
01-201-000-0000-5420	Bulletproof Vest Part. Prg. CFDA 16.607	0	0	-8,000
01-201-000-0000-5501	Fee, For Services	-1,074	-180	-5,000
01-201-000-0000-5503	Fee, Process Service	-38,710	-46,080	-30,000
01-201-000-0000-5602	Forfeiture, Drug	0	-39	0
01-201-000-0000-5751	Donations	0	0	0
01-201-000-0000-5813	City Share of LEC Reimbursement	-105,041	-92,511	-151,200
01-201-000-0000-5851	Refunds And Reimbursements	-53,952	-40,349	-50,000
01-201-000-0000-5870	Garnishments	-237	-776	-2,200
01-201-000-0000-6102	Regular Salaries	1,831,422	1,713,636	2,043,234
01-201-000-0000-6104	Overtime Salaries	107,903	121,503	170,000
01-201-000-0000-6105	Part Time Salaries	0	4,389	0
01-201-000-0000-6131	Reimbursed Expenses	847	554	3,000
01-201-000-0000-6133	Reimbursed Mileage	119	239	1,000
01-201-000-0000-6153	Health Insurance - Employees	159,807	139,411	178,410
01-201-000-0000-6154	Life Insurance - Employees	1,280	1,103	1,300
01-201-000-0000-6161	P E R A	311,646	286,031	349,334
01-201-000-0000-6171	F I C A	20,884	20,378	25,778
01-201-000-0000-6174	Medicare	27,610	25,987	32,092
01-201-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,200
01-201-000-0000-6184	Veba Savings	47,323	81,228	92,075
01-201-000-0000-6186	Health Savings Account (HSA)	30,163	0	0
01-201-000-0000-6201	Communications	10,876	7,932	20,670
01-201-000-0000-6203	Postage	0	2	0
01-201-000-0000-6211	Telephone Expense & Repair	21,306	20,960	0
01-201-000-0000-6241	Membership Dues And Registration Fees	20,318	19,962	18,000
01-201-000-0000-6242	Advertising And Publications	7,738	3,486	4,200
01-201-000-0000-6243	Books And Subscriptions	0	0	250
01-201-000-0000-6264	Interpreter Fees	0	0	6,000
01-201-000-0000-6272	Professional Services	7,815	10,814	5,000
01-201-000-0000-6275	Contracted Clerical Services	3,865	4,512	0
01-201-000-0000-6301	Maintenance Contracts	3,485	4,331	0
01-201-000-0000-6302	Miscellaneous Repairs	4,874	0	0
01-201-000-0000-6303	Auto Expense	67,890	51,823	30,000
01-201-000-0000-6306	Auto Lease	35,526	11,394	9,000
01-201-000-0000-6330	Work Related Schooling	11,767	16,102	13,000
01-201-000-0000-6331	Travel And Expenses	3,030	3,300	2,200
01-201-000-0000-6341	Machine And Equipment Rentals	2,640	4,620	0
01-201-000-0000-6351	Miscellaneous	12,949	6,503	7,000
01-201-000-0000-6355	Uniform Allowance-Deputies	24,742	19,489	16,000
01-201-000-0000-6361	Towing Charges	1,268	1,001	2,000
01-201-000-0000-6369	Pre-Employment Expense	794	4,389	2,000
01-201-000-0000-6372	Bailiff	0	0	10,000
01-201-000-0000-6374	Employment Physicals	0	0	1,200
01-201-000-0000-6390	Medical Evidence	1,975	0	0
01-201-000-0000-6401	Office Supplies	1,473	2,545	2,800
01-201-000-0000-6411	General Supplies	11,344	11,545	10,000
01-201-000-0000-6562	Gasoline	55,116	71,141	35,000
01-201-000-0000-6564	Tires, Tubes And Batteries	7,876	4,479	8,000
01-201-000-0000-6601	Furniture And Equipment	44,943	284,566	52,000
	<b>Revenue</b>	<b>-476,775</b>	<b>-420,329</b>	<b>-519,400</b>
	<b>Expend.</b>	<b>2,903,714</b>	<b>2,960,455</b>	<b>3,151,743</b>
	<b>Net</b>	<b>2,426,939</b>	<b>2,540,126</b>	<b>2,632,343</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>202</b>	<b>K-9</b>			
01-202-000-0000-5752	Donations, Drug Dog	-750	0	0
01-202-000-0000-6243	Books And Subscriptions	100	50	0
01-202-000-0000-6309	Annual subscription for Software	888	140	1,000
01-202-000-0000-6330	Work Related Schooling	120	0	1,000
01-202-000-0000-6331	Travel And Expenses	0	0	1,000
01-202-000-0000-6411	General Supplies	0	59	0
01-202-000-0000-6414	K-9 supplies (Food, Vet, Grooming, toys)	988	2,262	3,500
		<hr/>		
	<b>Revenue</b>	<b>-750</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,096</b>	<b>2,511</b>	<b>6,500</b>
	<b>Net</b>	<b>1,346</b>	<b>2,511</b>	<b>6,500</b>
<b>203</b>	<b>Joint LEC</b>			
01-203-000-0000-5217	City Joint Lec Share	-216,590	-188,751	-241,200
01-203-000-0000-6201	Communications	0	2,233	0
01-203-000-0000-6211	Telephone Expense & Repair	2,030	0	0
01-203-000-0000-6358	County Share Joint Lec Expenses	182,987	155,623	241,200
		<hr/>		
	<b>Revenue</b>	<b>-216,590</b>	<b>-188,751</b>	<b>-241,200</b>
	<b>Expend.</b>	<b>185,017</b>	<b>157,856</b>	<b>241,200</b>
	<b>Net</b>	<b>-31,573</b>	<b>-30,895</b>	<b>0</b>
<b>204</b>	<b>Permit to Carry</b>			
01-204-000-0000-5110	Permit, Gun	-18,095	-26,810	-24,000
01-204-000-0000-6330	Work Related Schooling	0	0	700
01-204-000-0000-6331	911 related schooling	0	0	500
01-204-000-0000-6401	Office Supplies	110	0	400
01-204-000-0000-6411	General Supplies	1,757	822	1,200
		<hr/>		
	<b>Revenue</b>	<b>-18,095</b>	<b>-26,810</b>	<b>-24,000</b>
	<b>Expend.</b>	<b>1,867</b>	<b>822</b>	<b>2,800</b>
	<b>Net</b>	<b>-16,228</b>	<b>-25,988</b>	<b>-21,200</b>
<b>205</b>	<b>Boat And Water Safety</b>			
01-205-000-0000-5329	Mn Dept of Natural Resources R29	-4,743	-5,865	-3,800
01-205-000-0000-6302	Miscellaneous Repairs	0	240	0
01-205-000-0000-6303	Auto Expense	3,952	1,612	2,350
01-205-000-0000-6330	Work Related Schooling	0	0	0
01-205-000-0000-6411	General Supplies	0	388	350
01-205-000-0000-6562	Gasoline	0	0	600
01-205-000-0000-6601	Furniture And Equipment	-269	175	500
		<hr/>		
	<b>Revenue</b>	<b>-5,012</b>	<b>-5,865</b>	<b>-3,800</b>
	<b>Expend.</b>	<b>3,952</b>	<b>2,415</b>	<b>3,800</b>
	<b>Net</b>	<b>-1,060</b>	<b>-3,450</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>206</b>	<b>Enhanced 911 System</b>			
	01-206-000-0000-5201 Intergovernmental Aid	-151,640	-212,810	-150,000
	01-206-000-0000-5710 Interest Earnings	-168	-2,936	-500
	01-206-000-0000-6241 Membership Dues And Registration Fees	6,500	9,500	0
	01-206-000-0000-6272 Professional Services	91,470	110,935	25,000
	01-206-000-0000-6330 Work Related Schooling	490	2,454	0
	01-206-000-0000-6331 Travel And Expenses	0	2,644	0
	01-206-000-0000-6411 General Supplies	3,903	16,027	0
	01-206-000-0000-6601 Furniture And Equipment	519	14,006	125,500
		<hr/>		
	<b>Revenue</b>	<b>-151,808</b>	<b>-215,746</b>	<b>-150,500</b>
	<b>Expend.</b>	<b>102,882</b>	<b>155,566</b>	<b>150,500</b>
	<b>Net</b>	<b>-48,926</b>	<b>-60,180</b>	<b>0</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	-1,627	-279	-3,800
	01-208-000-0000-6302 Snowmobile Miscellaneous Repairs	0	0	0
	01-208-000-0000-6303 Auto Expense	0	279	500
	01-208-000-0000-6411 Snowmobile General Supplies	3,294	0	2,500
	01-208-000-0000-6562 Snowmobile Gasoline & Oil	19	0	800
		<hr/>		
	<b>Revenue</b>	<b>-1,627</b>	<b>-279</b>	<b>-3,800</b>
	<b>Expend.</b>	<b>3,313</b>	<b>279</b>	<b>3,800</b>
	<b>Net</b>	<b>1,686</b>	<b>0</b>	<b>0</b>

<b>209</b>	<b>ATV Department</b>			
	01-209-000-0000-6411 ATV General Supplies	0	641	3,000
	01-209-000-0000-6562 ATV Gasoline and Oil	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>641</b>	<b>3,000</b>
	<b>Net</b>	<b>0</b>	<b>641</b>	<b>3,000</b>

<b>212</b>	<b>Sheriff's Forfeiture Account</b>			
	01-212-000-0000-5602 Forfeiture, Drug	-4,430	-2,505	0
	01-212-000-0000-6207 Forfeiture Expenditure	-1,052	-305	0
	01-212-000-0000-6411 General Supplies	0	0	0
	01-212-000-0000-6601 Furniture And Equipment	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>-5,482</b>	<b>-2,810</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>-5,482</b>	<b>-2,810</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>213</b>	<b>Sheriff's Contingency Fund</b>			
01-213-000-0000-5656	Fines, Sheriff's Contingency	-2,458	-2,496	-4,000
01-213-000-0000-6266	Sheriffs Contingency Fund	23,000	0	4,000
	<b>Revenue</b>	<b>-2,458</b>	<b>-2,496</b>	<b>-4,000</b>
	<b>Expend.</b>	<b>23,000</b>	<b>0</b>	<b>4,000</b>
	<b>Net</b>	<b>20,542</b>	<b>-2,496</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	52,735	69,464	40,000
01-223-000-0000-6331	Travel And Expenses	796	2,176	1,500
01-223-000-0000-6411	General Supplies	0	1,871	500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>53,531</b>	<b>73,511</b>	<b>42,500</b>
	<b>Net</b>	<b>53,531</b>	<b>73,511</b>	<b>42,500</b>
<b>250</b>	<b>Public Safety Transportation</b>			
01-250-000-0000-5307	MN Dept. of Public Safety P07	0	0	0
01-250-000-0000-5504	Fee Transportation - ICE	-60,088	-52,636	-60,000
01-250-000-0000-5830	Miscellaneous Revenue	0	0	0
01-250-000-0000-6102	Regular Salaries	374,222	417,523	441,950
01-250-000-0000-6104	Overtime Salaries	9,895	11,711	4,000
01-250-000-0000-6105	Part Time Salaries	3,387	18,198	10,000
01-250-000-0000-6131	Reimbursed Expenses	72	74	500
01-250-000-0000-6133	Reimbursed Mileage	90	124	250
01-250-000-0000-6153	Health Insurance - Employees	38,786	49,309	53,278
01-250-000-0000-6154	Life Insurance	372	385	400
01-250-000-0000-6161	P E R A	67,878	74,554	78,933
01-250-000-0000-6171	Social Security	290	1,128	868
01-250-000-0000-6174	Medicare	5,444	6,199	6,611
01-250-000-0000-6184	Veiba Savings	3,477	18,521	19,050
01-250-000-0000-6186	Health Savings Account (HSA)	11,377	0	0
01-250-000-0000-6242	Advertising And Publications	0	298	0
01-250-000-0000-6272	Professional Services	2,261	722	0
01-250-000-0000-6303	Auto Expense	10,279	1,246	9,000
01-250-000-0000-6330	Work Related Schooling	563	265	1,000
01-250-000-0000-6331	Travel And Expenses	0	0	1,500
01-250-000-0000-6351	Miscellaneous	0	0	0
01-250-000-0000-6355	Uniform Allowance	4,125	4,263	4,500
01-250-000-0000-6369	Pre-Employment Expense	0	0	400
01-250-000-0000-6374	Employment Physicals	0	0	200
01-250-000-0000-6411	General Supplies	584	0	1,500
01-250-000-0000-6562	Gasoline	610	411	9,000
01-250-000-0000-6564	Tires,Tubes And Batteries	1,332	1,328	2,200
	<b>Revenue</b>	<b>-60,088</b>	<b>-52,636</b>	<b>-60,000</b>
	<b>Expend.</b>	<b>535,044</b>	<b>606,259</b>	<b>645,140</b>
	<b>Net</b>	<b>474,956</b>	<b>553,623</b>	<b>585,140</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>251</b>	<b>Detention Center</b>			
01-251-000-0000-5486	St Criminal Alien Asst Prg CFDA 16.606	0	-4,895	-11,000
01-251-000-0000-5501	Fee, For Services	-6,342	-22,671	-30,000
01-251-000-0000-5504	Fee, Board Of Prisoners - ICE Contract	-1,423,124	-652,688	-1,100,000
01-251-000-0000-5510	Fee, Miscellaneous	-87	-123	-3,500
01-251-000-0000-5511	Fee Board of Prisoners DOC	-780	0	-1,500
01-251-000-0000-5516	CFS Jail Visitation commissions	-7,410	-4,932	0
01-251-000-0000-5517	CFS Jail E-mail Commission	-50	-39	0
01-251-000-0000-5518	CFS Jail SMS Commissions	-56	-22	0
01-251-000-0000-5520	Fee, Private Pay	-1,235	-2,054	-2,000
01-251-000-0000-5811	Telephone Call Reimbursement	-46,025	-44,866	-30,000
01-251-000-0000-5812	Canteen Fund	-29,233	-37,366	-28,000
01-251-000-0000-5830	Miscellaneous Revenue	-400	-2,327	-1,000
01-251-000-0000-5851	Refunds And Reimbursements	0	0	0
01-251-000-0000-6102	Regular Salaries	1,862,756	1,761,066	2,185,707
01-251-000-0000-6104	Overtime Salaries	185,347	310,338	225,000
01-251-000-0000-6131	Reimbursed Expenses	37	241	1,000
01-251-000-0000-6133	Reimbursed Mileage	2,199	2,889	5,000
01-251-000-0000-6153	Health Insurance - Employees	191,050	123,943	157,258
01-251-000-0000-6154	Life Insurance - Employees	1,085	1,208	1,225
01-251-000-0000-6161	P E R A	178,268	176,410	209,472
01-251-000-0000-6171	F I C A	123,344	124,988	149,464
01-251-000-0000-6174	Medicare	28,847	29,231	34,955
01-251-000-0000-6184	Veba Savings	46,831	75,407	82,550
01-251-000-0000-6186	Health Savings Account (HSA)	44,053	0	0
01-251-000-0000-6242	Advertising And Publications	2,487	3,470	0
01-251-000-0000-6243	Books And Subscriptions	1,365	1,799	1,800
01-251-000-0000-6272	Professional Services	14,316	22,039	14,050
01-251-000-0000-6301	Maintenance Contracts	7,240	0	8,000
01-251-000-0000-6302	Miscellaneous Repairs	2,992	9,058	18,000
01-251-000-0000-6304	Other Maintenance	12,040	0	0
01-251-000-0000-6330	Work Related Schooling	7,316	10,720	10,000
01-251-000-0000-6331	Travel And Expenses	329	3,616	4,000
01-251-000-0000-6341	Machine And Equipment Rentals	599	681	1,000
01-251-000-0000-6351	Miscellaneous	890	4,265	3,000
01-251-000-0000-6352	Board Of Prisoners	348,861	275,705	340,000
01-251-000-0000-6353	Service To Inmates	366,818	367,724	376,200
01-251-000-0000-6355	Uniform Allowance	19,069	18,031	23,400
01-251-000-0000-6369	Pre-Employment Expense	200	445	0
01-251-000-0000-6401	Office Supplies	1,027	503	2,500
01-251-000-0000-6411	General Supplies	22,895	28,580	30,000
01-251-000-0000-6601	Furniture And Equipment	10,159	17,723	2,000
		<b>Revenue</b>	<b>-771,983</b>	<b>-1,207,000</b>
		<b>Expend.</b>	<b>3,370,080</b>	<b>3,885,581</b>
		<b>Net</b>	<b>2,598,097</b>	<b>2,678,581</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>252</b>	<b>Probation and Pre-Trial</b>			
01-252-000-0000-5274	Probation Officers Salary	-132,008	-143,729	-135,000
01-252-000-0000-5299	Local Grants	-5,000	-4,152	0
01-252-000-0000-5307	MN Dept. of Public Safety P07 CLWL Grant	-90,054	-89,604	-87,621
01-252-000-0000-5546	Fee, Supervision	-22,771	-22,165	-28,000
01-252-000-0000-5553	Domestic Abuse Prevention Fee	-5,190	-7,730	-9,000
01-252-000-0000-5830	Miscellaneous Revenue	-25,272	-25,627	-25,625
01-252-000-0000-6102	Regular Salaries	806,288	857,713	852,520
01-252-000-0000-6105	Part Time Salaries	40,910	42,702	44,658
01-252-000-0000-6131	Reimbursed Expenses	332	260	2,200
01-252-000-0000-6133	Reimbursed Mileage	2,483	3,913	10,000
01-252-000-0000-6153	Health Insurance - Employees	92,102	66,618	70,482
01-252-000-0000-6154	Life Insurance - Employees	145	145	145
01-252-000-0000-6161	P E R A	63,532	68,412	67,288
01-252-000-0000-6171	F I C A	49,311	53,897	55,625
01-252-000-0000-6174	Medicare	11,532	12,605	13,009
01-252-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,200
01-252-000-0000-6184	Veba Savings	19,050	41,274	41,275
01-252-000-0000-6186	Health Savings Account (HSA)	22,225	0	0
01-252-000-0000-6201	Communications	3,666	1,307	7,332
01-252-000-0000-6211	Telephone Expense & Repair	2,210	4,464	0
01-252-000-0000-6241	Membership Dues And Registration Fees	855	1,410	950
01-252-000-0000-6242	Advertising And Publications	0	0	200
01-252-000-0000-6264	Interpretur Fees	1,584	1,948	4,500
01-252-000-0000-6271	Laboratory Tests-Drug Juvenile	4,050	6,162	10,000
01-252-000-0000-6289	Juvenile Detention	201,102	506,130	350,000
01-252-000-0000-6290	Sentence To Service	73,806	76,351	77,700
01-252-000-0000-6301	Maintenance Contracts	4,732	5,420	5,562
01-252-000-0000-6302	Miscellaneous Repairs	0	70	0
01-252-000-0000-6330	Work Related Schooling	5,858	3,899	5,000
01-252-000-0000-6331	Travel And Expenses	452	0	0
01-252-000-0000-6351	Miscellaneous	567	817	1,000
01-252-000-0000-6401	Office Supplies	0	0	0
01-252-000-0000-6407	Program Supplies	800	3,315	0
01-252-000-0000-6411	General Supplies	733	1,657	2,000
01-252-000-0000-6601	Furniture And Equipment	2,153	1,389	2,000
01-252-000-0000-6852	Domestic abuse Program payment to PRC	7,420	11,078	9,000

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>252</b>	<b>Probation and Pre-Trial (Cont.)</b>			
01-252-252-0000-5497	Drug Court Discretionary Grant Program	-106,380	-127,769	-281,843
01-252-252-0000-6102	Regular Salaries	83,200	86,579	181,476
01-252-252-0000-6105	Veteran Court Case Manager PT Salaries	0	32,444	0
01-252-252-0000-6131	Reimbursed Expenses	1,310	172	4,750
01-252-252-0000-6133	Reimbursed Mileage	3,866	12,059	25,000
01-252-252-0000-6153	Health Insurance - Employees	4	2	0
01-252-252-0000-6154	Life Insurance - Employees	13	13	13
01-252-252-0000-6161	P E R A	6,246	6,545	13,611
01-252-252-0000-6171	Social Security	5,163	6,516	11,252
01-252-252-0000-6174	Medicare	1,208	1,524	2,631
01-252-252-0000-6184	Veba Savings	0	1	0
01-252-252-0000-6201	Communications	232	1,171	1,110
01-252-252-0000-6211	Telephone Expense & Repair	372	0	0
01-252-252-0000-6242	Advertising And Publications	0	578	0
01-252-252-0000-6279	Contracted Services	0	18,000	0
01-252-252-0000-6330	Work Related Schooling	5,714	6,676	12,000
01-252-252-0000-6386	Drug Screening	1,075	1,988	12,000
01-252-252-0000-6401	Office Supplies	0	0	5,000
01-252-252-0000-6407	Procurement	0	0	4,000
01-252-252-0000-6601	Furniture And Equipment	0	0	4,000
01-252-252-0000-6619	Miscellaneous	100	600	5,000
01-252-252-0000-6624	Computer Equipment	0	3,754	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-386,675</b>	<b>-420,776</b>	<b>-567,089</b>
	<b>Expend.</b>	<b>1,527,701</b>	<b>1,952,878</b>	<b>1,915,489</b>
	<b>Net</b>	<b>1,141,026</b>	<b>1,532,102</b>	<b>1,348,400</b>

<b>253</b>	<b>Dispatch Center</b>			
01-253-000-0000-6102	Regular Salaries	584,885	616,887	676,201
01-253-000-0000-6104	Overtime Salaries	23,381	32,036	25,000
01-253-000-0000-6131	Reimbursed Expenses	57	386	500
01-253-000-0000-6133	Reimbursed Mileage	911	1,915	1,200
01-253-000-0000-6153	Health Insurance - Employees	55,946	53,998	52,295
01-253-000-0000-6154	Life Insurance - Employees	325	311	325
01-253-000-0000-6161	P E R A	44,470	46,716	52,590
01-253-000-0000-6171	Social Security	36,378	38,727	43,474
01-253-000-0000-6174	Medicare	8,508	9,057	10,167
01-253-000-0000-6184	Veba Savings	3,175	40,746	38,100
01-253-000-0000-6186	Health Savings Account (HSA)	30,692	0	0
01-253-000-0000-6242	Advertising And Publications	906	684	0
01-253-000-0000-6272	Professional Services	2,470	597	0
01-253-000-0000-6302	Miscellaneous Repairs	0	561	0
01-253-000-0000-6330	Work Related Schooling	989	0	1,000
01-253-000-0000-6331	Travel And Expenses	1,058	0	1,500
01-253-000-0000-6355	Uniform Allowance	3,800	3,800	3,000
01-253-000-0000-6401	Office Supplies	707	0	1,000
01-253-000-0000-6411	General Supplies	0	1,220	1,000
01-253-000-0000-6601	Furniture And Equipment	0	0	4,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>798,658</b>	<b>847,641</b>	<b>911,352</b>
	<b>Net</b>	<b>798,658</b>	<b>847,641</b>	<b>911,352</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>281</b>	<b>Emergency Management</b>			
01-281-000-0000-5494	Emergency Management Perf. CFDA 97.042	-23,536	-23,476	-24,000
01-281-000-0000-6102	Regular Salaries	73,433	77,252	80,790
01-281-000-0000-6131	Reimbursed Expenses	713	560	1,200
01-281-000-0000-6133	Reimbursed Mileage	0	0	750
01-281-000-0000-6153	Health Insurance - Employees	14,766	3,810	4,082
01-281-000-0000-6154	Life Insurance - Employees	13	13	13
01-281-000-0000-6161	P E R A	5,507	5,794	6,059
01-281-000-0000-6171	F I C A	4,048	4,540	5,009
01-281-000-0000-6174	Medicare	947	1,062	1,171
01-281-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,200
01-281-000-0000-6184	Veiba Savings	5,292	3,175	3,175
01-281-000-0000-6241	Membership Dues And Registration Fees	1,000	1,575	1,150
01-281-000-0000-6272	Professional Services	1,453	1,242	1,500
01-281-000-0000-6301	Maintenance Contracts	0	0	0
01-281-000-0000-6303	Auto Expense	0	0	0
01-281-000-0000-6324	AMER Radio Maintenance	0	0	0
01-281-000-0000-6330	EM Work Related Schooling	425	125	700
01-281-000-0000-6331	Travel And Expenses	407	1,391	1,000
01-281-000-0000-6351	Miscellaneous	0	264	0
01-281-000-0000-6355	Uniform Allowance	0	708	0
01-281-000-0000-6401	Office Supplies	0	0	0
01-281-000-0000-6411	General Supplies	40	4,874	400
01-281-000-0000-6564	Tires, Tubes And Batteries	0	0	0
01-281-000-0000-6601	Furniture And Equipment	0	21,192	1,000
		-23,536	-23,476	-24,000
	<b>Revenue</b>	<b>-23,536</b>	<b>-23,476</b>	<b>-24,000</b>
	<b>Expend.</b>	<b>109,344</b>	<b>128,877</b>	<b>109,199</b>
	<b>Net</b>	<b>85,808</b>	<b>105,401</b>	<b>85,199</b>

<b>465</b>	<b>Emergency Medical Services</b>			
01-465-000-0000-6209	Freeborn Ambulance	0	0	3,500
		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	15,133	18,845	18,000
01-501-000-0000-6252	Water And Sewer	583	570	600
01-501-000-0000-6903	Historical Society	17,500	20,000	20,000
		15,133	18,845	18,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>33,216</b>	<b>39,415</b>	<b>38,600</b>
	<b>Net</b>	<b>33,216</b>	<b>39,415</b>	<b>38,600</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>520</b>	<b>Public Works</b>				
	<b>Parks and Recreation</b>				
	01-520-521-0000-5508	Park Revenue	-9	-12	0
	01-520-521-0000-6241	Membership Dues And Registration Fees	300	330	300
	01-520-521-0000-6251	Gas And Electricity	1,318	1,326	1,450
	01-520-521-0000-6254	Disposal	4,177	4,302	4,500
	01-520-521-0000-6302	Miscellaneous Repairs	9,508	46,723	20,750
	01-520-521-0000-6303	Auto Expense	50,810	0	0
	01-520-521-0000-6387	Trail Maintenance	0	17,735	75,000
	01-520-521-0000-6397	Mowing	13,735	15,326	18,500
	01-520-521-0000-6411	General Supplies	3,263	2,740	1,500
	01-520-521-0000-6562	Gasoline	0	0	0
	<b>Lift Station</b>				
	01-520-523-0000-5501	Fee, For Services	-14,355	-14,984	-32,100
	01-520-523-0000-6241	Membership Dues And Registration Fees	0	0	100
	01-520-523-0000-6272	Professional Services	25,065	13,474	30,000
	01-520-523-0000-6302	Miscellaneous Repairs	228	629	2,000
	<b>Revenue</b>	<b>-14,364</b>	<b>-14,996</b>	<b>-32,100</b>	
	<b>Expend.</b>	<b>108,404</b>	<b>102,585</b>	<b>154,100</b>	
	<b>Net</b>	<b>94,040</b>	<b>87,589</b>	<b>122,000</b>	
<b>531</b>	<b>Regional Library</b>				
	01-531-000-0000-5001	Current Real Estate Tax	-278,400	-278,400	-278,400
	01-531-000-0000-5005	Delinquent Mobile Home Tax	-1	0	0
	01-531-000-0000-6813	Payment To County Library	278,400	278,400	278,400
	<b>Revenue</b>	<b>-278,401</b>	<b>-278,400</b>	<b>-278,400</b>	
	<b>Expend.</b>	<b>278,400</b>	<b>278,400</b>	<b>278,400</b>	
	<b>Net</b>	<b>-1</b>	<b>0</b>	<b>0</b>	
<b>542</b>	<b>Fairgrounds</b>				
	01-542-000-0000-6252	Water And Sewer	0	5,154	0
	01-542-000-0000-6606	Bldg Additions Or Improvements	0	1,126	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Expend.</b>	<b>0</b>	<b>6,280</b>	<b>0</b>	
	<b>Net</b>	<b>0</b>	<b>6,280</b>	<b>0</b>	

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>551</b>	<b>County Extension</b>			
	01-551-000-0000-6102 Regular Salaries	52,145	54,077	57,970
	01-551-000-0000-6104 Overtime Salaries	229	0	1,000
	01-551-000-0000-6105 Part Time Salaries	4,226	0	6,039
	01-551-000-0000-6108 Salary Reimbursement	131,698	132,499	157,362
	01-551-000-0000-6133 Reimbursed Mileage	0	0	0
	01-551-000-0000-6153 Health Insurance - Employees	19,722	15,719	16,842
	01-551-000-0000-6154 Life Insurance - Employees	13	13	13
	01-551-000-0000-6161 P E R A	3,775	4,026	4,423
	01-551-000-0000-6171 F I C A	2,683	2,780	3,656
	01-551-000-0000-6174 Medicare	627	650	855
	01-551-000-0000-6184 Veba Savings	6,350	6,350	6,350
	01-551-000-0000-6242 Advertising And Publications	287	379	500
	01-551-000-0000-6275 Contracted Clerical Services	3,727	1,950	1,350
	01-551-000-0000-6301 Maintenance Contracts	300	550	0
	01-551-000-0000-6331 Travel And Expenses	798	0	200
	01-551-000-0000-6332 Advisory Board Expenses	267	426	550
	01-551-000-0000-6342 Building And Facility Rentals	0	0	100
	01-551-000-0000-6351 Miscellaneous	0	260	500
	01-551-000-0000-6401 Office Supplies	2,086	2,086	2,550
	01-551-000-0000-6601 Furniture And Equipment	0	0	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>228,933</b>	<b>221,765</b>	<b>261,260</b>
	<b>Net</b>	<b>228,933</b>	<b>221,765</b>	<b>261,260</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>552</b>	<b>Educational Materials</b>			
01-552-000-0000-5510	Fee, Miscellaneous	-30	0	-250
		<b>Revenue</b>	<b>0</b>	<b>-250</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>
		<b>Net</b>	<b>0</b>	<b>-250</b>
<b>553</b>	<b>Agricultural Society</b>			
01-553-000-0000-5030	Ag. Society Sales Tax	-10,667	-15,838	0
01-553-000-0000-6910	Freeborn County Ag Society Appropriation	185,000	35,000	35,000
		<b>Revenue</b>	<b>-15,838</b>	<b>0</b>
		<b>Expend.</b>	<b>35,000</b>	<b>35,000</b>
		<b>Net</b>	<b>19,162</b>	<b>35,000</b>
<b>554</b>	<b>Soil &amp; Water Conservation District</b>			
01-554-000-0000-5001	Current Real Estate Tax	-183,000	-91,500	-183,000
01-554-000-0000-6907	Soil & Water Conservation District	183,000	183,000	183,000
		<b>Revenue</b>	<b>-91,500</b>	<b>-183,000</b>
		<b>Expend.</b>	<b>183,000</b>	<b>183,000</b>
		<b>Net</b>	<b>91,500</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>558</b>	<b>Environmental Services</b>			
	<b>Building Code &amp; Inspection</b>			
	01-558-551-0000-5107 Permit, Building	-72,539	-74,705	-60,000
	01-558-551-0000-5108 Permit, Building Surcharge	-3,936	-4,056	-4,800
	01-558-551-0000-5109 Permit, Conditional Use (Variance)	-3,950	-4,052	-6,000
	01-558-551-0000-5501 Fee, For Services	-65	-160	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	113,924	79,424	83,012
	01-558-551-0000-6131 Reimbursed Expenses	334	334	300
	01-558-551-0000-6133 Reimbursed Mileage	0	80	500
	01-558-551-0000-6153 Health Insurance - Employees	5,732	3,052	3,266
	01-558-551-0000-6154 Life Insurance - Employees	22	13	22
	01-558-551-0000-6161 P E R A	8,544	5,931	6,226
	01-558-551-0000-6171 F I C A	6,916	4,848	5,147
	01-558-551-0000-6174 Medicare	1,618	1,134	1,204
	01-558-551-0000-6181 Deferred Compensation Match	113	0	115
	01-558-551-0000-6184 Veba Savings	2,540	2,543	2,540
	01-558-551-0000-6186 Health Savings Account (HSA)	595	0	0
	01-558-551-0000-6201 Communications	0	1,007	3,622
	01-558-551-0000-6211 Telephone Expense & Repair	3,927	2,968	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	0	750
	01-558-551-0000-6272 Professional Services	0	0	0
	01-558-551-0000-6330 Work Related Schooling	620	0	0
	01-558-551-0000-6331 Travel And Expenses	0	0	1,000
	01-558-551-0000-6351 Miscellaneous	25	0	0
	01-558-551-0000-6368 Building Permit Surcharge	4,252	3,626	4,800
	01-558-551-0000-6401 Office Supplies	815	156	500
	01-558-551-0000-6411 General Supplies	249	0	300
	01-558-551-0000-6562 Gasoline & Truck Exp.	1,311	1,328	1,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-80,490</b>	<b>-82,973</b>	<b>-73,800</b>
	<b>Expend.</b>	<b>151,537</b>	<b>106,444</b>	<b>115,404</b>
	<b>Net</b>	<b>71,047</b>	<b>23,471</b>	<b>41,604</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>558</b>	<b>Environmental Services (Cont.)</b>				
	<b>Planning &amp; Zoning</b>				
	01-558-552-0000-5224	Buffer Strip Enforcement Aid	-65,037	-65,123	-133,144
	01-558-552-0000-5830	Miscellaneous Revenue	0	0	-200
	01-558-552-0000-5851	Refunds And Reimbursements	-55	-130	-500
	01-558-552-0000-6102	Regular Salaries	59,018	93,180	99,478
	01-558-552-0000-6131	Reimbursed Expenses	194	0	500
	01-558-552-0000-6133	Reimbursed Mileage	0	0	500
	01-558-552-0000-6153	Health Insurance - Employees	8,641	4,682	5,027
	01-558-552-0000-6154	Life Insurance - Employees	11	17	15
	01-558-552-0000-6161	P E R A	4,412	6,973	7,461
	01-558-552-0000-6171	F I C A	3,409	5,644	6,168
	01-558-552-0000-6174	Medicare	797	1,320	1,442
	01-558-552-0000-6181	Deferred Compensation Match	470	325	470
	01-558-552-0000-6184	Veba Savings	635	2,217	2,223
	01-558-552-0000-6186	Health Savings Account (HSA)	2,355	0	0
	01-558-552-0000-6201	Communications	0	0	0
	01-558-552-0000-6241	Membership Dues And Registration Fees	540	0	700
	01-558-552-0000-6242	Advertising And Publications	1,380	1,174	2,000
	01-558-552-0000-6243	Books And Subscriptions	836	440	500
	01-558-552-0000-6272	Professional Services	1,900	0	10,000
	01-558-552-0000-6305	Auto Maintenance	43	49	0
	01-558-552-0000-6331	Travel And Expenses	0	0	1,000
	01-558-552-0000-6332	Advisory Board Expenses	646	0	2,000
	01-558-552-0000-6351	Miscellaneous	0	0	0
	01-558-552-0000-6401	Office Supplies	394	383	400
	01-558-552-0000-6411	General Supplies	0	0	100
	01-558-552-0000-6416	BWSR Buffer Statute enforcement	0	0	0
	<b>Revenue</b>	<b>-65,092</b>	<b>-65,253</b>	<b>-133,844</b>	
	<b>Expend.</b>	<b>85,681</b>	<b>116,404</b>	<b>139,984</b>	
	<b>Net</b>	<b>20,589</b>	<b>51,151</b>	<b>6,140</b>	

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Waste Management</b>			
	01-558-553-0000-5003 Delinquent Real Estate Tax	-836	-868	0
	01-558-553-0000-5027 Recycling Assessment	-705,994	-665,731	-840,000
	01-558-553-0000-5115 License, Permits	-1,320	-1,200	-800
	01-558-553-0000-5229 SCORE Aid	-88,528	-90,143	-90,000
	01-558-553-0000-5301 State, Grants	0	0	0
	01-558-553-0000-5501 Fee, For Services	-4,879	-3,623	-1,500
	01-558-553-0000-5830 Miscellaneous Revenue	0	-10,632	-12,000
	01-558-553-0000-5851 Refunds And Reimbursements	-4,992	0	0
	01-558-553-0000-6102 Regular Salaries	39,200	56,422	69,880
	01-558-553-0000-6105 Part Time Salaries	4,173	4,713	7,735
	01-558-553-0000-6131 Reimbursed Expenses	467	112	500
	01-558-553-0000-6133 Reimbursed Mileage	35	0	750
	01-558-553-0000-6153 Health Insurance - Employees	7,377	9,913	11,330
	01-558-553-0000-6154 Life Insurance - Employees	7	10	10
	01-558-553-0000-6161 P E R A	2,944	4,231	5,241
	01-558-553-0000-6171 F I C A	2,494	3,522	4,812
	01-558-553-0000-6174 Medicare	583	824	1,125
	01-558-553-0000-6181 Deferred Compensation Match	530	780	720
	01-558-553-0000-6184 Veba Savings	0	4,207	4,763
	01-558-553-0000-6186 Health Savings Account (HSA)	2,487	0	0
	01-558-553-0000-6241 Membership Dues And Registration Fees	2,476	3,240	3,000
	01-558-553-0000-6242 Advertising And Publications	13,801	16,097	17,000
	01-558-553-0000-6254 Disposal	0	5,839	19,000
	01-558-553-0000-6272 Professional Services	575,830	600,005	660,520
	01-558-553-0000-6312 Gravel	0	0	12,000
	01-558-553-0000-6331 Travel And Expenses	0	255	1,000
	01-558-553-0000-6351 Miscellaneous	1,357	270	1,000
	01-558-553-0000-6401 Office Supplies	242	248	400
	01-558-553-0000-6411 General Supplies	156	54	500
	01-558-553-0000-6562 Gasoline & Truck Exp.	3,593	604	3,500
	01-558-553-0000-6601 Furniture And Equipment	340	112	2,000
	01-558-553-0000-6990 Transfer for Contr. And Maintenance	0	0	219,480
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-806,549</b>	<b>-772,197</b>	<b>-944,300</b>
	<b>Expend.</b>	<b>658,092</b>	<b>711,458</b>	<b>1,046,266</b>
	<b>Net</b>	<b>-148,457</b>	<b>-60,739</b>	<b>101,966</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Water Planning</b>			
01-558-554-0000-5223	Aquatic Invasive Species Aid	-56,132	-55,979	-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	-104,534	-71,847	-58,000
01-558-554-0000-5332	MN Dept of Pollution Control R32	0	0	-45,000
01-558-554-0000-5501	Fee, For Services	-13,805	-10,216	-12,000
01-558-554-0000-5851	Refunds And Reimbursements	0	-65	0
01-558-554-0000-6102	Regular Salaries	34,763	50,987	84,829
01-558-554-0000-6105	Part Time Salaries	193	0	0
01-558-554-0000-6131	Reimbursed Expenses	33	155	100
01-558-554-0000-6133	Reimbursed Mileage	0	0	150
01-558-554-0000-6153	Health Insurance - Employees	2,297	2,428	4,082
01-558-554-0000-6154	Life Insurance - Employees	6	8	10
01-558-554-0000-6161	P E R A	2,604	3,825	6,362
01-558-554-0000-6171	F I C A	2,139	3,157	5,259
01-558-554-0000-6174	Medicare	500	738	1,230
01-558-554-0000-6181	Deferred Compensation Match	610	850	1,350
01-558-554-0000-6184	Veba Savings	0	2,024	3,175
01-558-554-0000-6186	Health Savings Account (HSA)	1,508	0	0
01-558-554-0000-6201	Communications	0	0	0
01-558-554-0000-6241	Membership Dues And Registration Fees	0	2,917	500
01-558-554-0000-6242	Advertising And Publications	450	0	200
01-558-554-0000-6243	Books And Subscriptions	0	0	0
01-558-554-0000-6272	Professional Services	15,726	9,822	60,000
01-558-554-0000-6331	Travel And Expenses	443	0	1,000
01-558-554-0000-6351	Miscellaneous	0	0	0
01-558-554-0000-6401	Office Supplies	182	278	250
01-558-554-0000-6406	Aquatic Invasive Species Aid Expenditure	9,171	31,442	43,000
01-558-554-0000-6411	General Supplies	80	266	100
01-558-554-0000-6562	Gasoline	0	0	2,000
01-558-554-0000-6601	Furniture And Equipment	186	0	500
01-558-554-0000-6911	Comprehensive Water Proj Appropriation	10,035	45,000	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-174,471</b>	<b>-138,107</b>	<b>-171,132</b>
	<b>Expend.</b>	<b>80,926</b>	<b>153,897</b>	<b>214,097</b>
	<b>Net</b>	<b>-93,545</b>	<b>15,790</b>	<b>42,965</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>558</b>	<b>Environmental Services (Cont.)</b>			
	<b>Watershed Projects</b>			
01-558-555-0000-5830	Miscellaneous Revenue	0	0	0
01-558-555-0000-5851	Refunds And Reimbursements	-384	-316	0
01-558-555-0000-6102	Regular Salaries	39,486	28,431	0
01-558-555-0000-6104	Overtime Salaries	0	0	0
01-558-555-0000-6105	Part Time Salaries	70	0	0
01-558-555-0000-6131	Reimbursed Expenses	170	0	0
01-558-555-0000-6133	Reimbursed Mileage	0	0	0
01-558-555-0000-6153	Health Insurance - Employees	2,557	1,381	0
01-558-555-0000-6154	Life Insurance - Employees	7	5	0
01-558-555-0000-6161	P E R A	2,964	2,131	0
01-558-555-0000-6171	F I C A	2,430	1,756	0
01-558-555-0000-6174	Medicare	568	411	0
01-558-555-0000-6181	Deferred Compensation Match	690	450	0
01-558-555-0000-6184	Veba Savings	0	1,151	0
01-558-555-0000-6186	Health Savings Account (HSA)	1,667	0	0
01-558-555-0000-6201	Communications	0	0	0
01-558-555-0000-6241	Membership Dues And Registration Fees	425	100	0
01-558-555-0000-6242	Advertising And Publications	0	0	0
01-558-555-0000-6272	Professional Services	0	0	0
01-558-555-0000-6331	Travel And Expenses	0	0	0
01-558-555-0000-6351	Miscellaneous	1,625	1,457	0
01-558-555-0000-6401	Office Supplies	293	368	0
01-558-555-0000-6411	General Supplies	0	0	0
01-558-555-0000-6562	Gasoline - Truck Repair	923	1,468	0
01-558-555-0000-6601	Furniture And Equipment	385	385	0
	<b>Revenue</b>	<b>-384</b>	<b>-316</b>	<b>0</b>
	<b>Expend.</b>	<b>54,260</b>	<b>39,494</b>	<b>0</b>
	<b>Net</b>	<b>53,876</b>	<b>39,178</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

558

## Environmental Services (Cont.)

### Agriculture Management

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
01-558-556-0000-5301 State, Grants	0	0	0
01-558-556-0000-5332 Mn dept of pollution control R32	0	-30,446	-56,372
01-558-556-0000-5501 Fee, For Services	0	-100	0
01-558-556-0000-5851 Refunds And Reimbursements	0	0	0
01-558-556-0000-6102 Regular Salaries	44,926	49,251	40,303
01-558-556-0000-6131 Reimbursed Expenses	140	195	0
01-558-556-0000-6133 Reimbursed Mileage	0	502	100
01-558-556-0000-6153 Health Insurance - Employees	1,218	3,558	2,857
01-558-556-0000-6154 Life Insurance - Employees	10	12	15
01-558-556-0000-6155 Administrative Fee - Flex Plan	0	0	0
01-558-556-0000-6161 P E R A	3,324	3,697	3,023
01-558-556-0000-6171 F I C A	2,743	2,962	2,499
01-558-556-0000-6174 Medicare	642	693	584
01-558-556-0000-6181 Deferred Compensation Match	0	0	0
01-558-556-0000-6184 Veba Savings	797	2,965	2,223
01-558-556-0000-6241 Membership Dues And Registration Fees	210	275	400
01-558-556-0000-6242 Advertising And Publications	1,641	632	600
01-558-556-0000-6330 Work Related Schooling	0	0	4,000
01-558-556-0000-6331 Travel And Expenses	0	109	1,000
01-558-556-0000-6351 Miscellaneous	0	0	0
01-558-556-0000-6401 Office Supplies	27	51	50
01-558-556-0000-6411 General Supplies	0	0	0

<b>Revenue</b>	<b>0</b>	<b>-30,546</b>	<b>-56,372</b>
<b>Expend.</b>	<b>55,678</b>	<b>64,902</b>	<b>57,654</b>
<b>Net</b>	<b>55,678</b>	<b>34,356</b>	<b>1,282</b>

### Admin & Support

01-558-557-0000-5501 Fee, For Services	0	0	0
01-558-557-0000-6102 Regular Salaries	60,721	65,996	72,696
01-558-557-0000-6105 Part Time Salaries	721	832	1,365
01-558-557-0000-6131 Reimbursed Expenses	66	0	50
01-558-557-0000-6133 Reimbursed Mileage	0	0	100
01-558-557-0000-6153 Health Insurance - Employees	7,271	5,944	6,608
01-558-557-0000-6154 Life Insurance - Employees	14	14	15
01-558-557-0000-6161 P E R A	4,547	4,948	5,452
01-558-557-0000-6171 F I C A	3,620	3,983	4,592
01-558-557-0000-6174 Medicare	847	932	1,074
01-558-557-0000-6181 Deferred Compensation Match	188	195	200
01-558-557-0000-6184 Veba Savings	2,907	3,943	4,128
01-558-557-0000-6186 Health Savings Account (HSA)	913	0	0
01-558-557-0000-6401 Office Supplies	0	0	200
01-558-557-0000-6403 Copy Machines Lease	0	0	0

<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expend.</b>	<b>81,815</b>	<b>86,787</b>	<b>96,480</b>
<b>Net</b>	<b>81,815</b>	<b>86,787</b>	<b>96,480</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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>			
	01-558-562-0000-5301      State, Grants	0	0	0
	01-558-562-0000-5830      Miscellaneous Revenue	-12,650	-11,706	0
	01-558-562-0000-6308      Construction	0	0	0
	<b>Income Eligible SSTS Fix-up</b>			
	01-558-563-0000-5301      State, Grants	0	0	0
	01-558-563-0000-5309      Mn Dept of Water and Soil Res. R9P	0	0	0
	01-558-563-0000-5332      Mn dept of pollution control R32	0	0	0
	01-558-563-0000-6308      Construction	35,000	5,450	0
		35,000	5,450	0
	<b>Revenue</b>	<b>-12,650</b>	<b>-11,706</b>	<b>0</b>
	<b>Expend.</b>	<b>35,000</b>	<b>5,450</b>	<b>0</b>
	<b>Net</b>	<b>22,350</b>	<b>-6,256</b>	<b>0</b>

<b>FUND 01</b>	<b>Total General Revenue Fund</b>			
		<b>Revenue</b>	<b>-22,653,641</b>	<b>-28,151,633</b>
		<b>Expend.</b>	<b>20,102,912</b>	<b>24,224,450</b>
		<b>Net</b>	<b>-2,550,729</b>	<b>-3,927,183</b>
				<b>200,000</b>



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**2023**  
**FREEBORN COUNTY BUDGET**

2021 Actual

2022 Actual

2023 Budget

**ROAD AND BRIDGE FUND**

**002**

**County Wide**

03-002-000-0000-5001	Current Real Estate Tax	-4,374,734	-4,419,913	-5,034,511
03-002-000-0000-5003	Delinquent Real Estate Tax	0	0	0
03-002-000-0000-5004	Current Mobile Home Tax	0	0	0
03-002-000-0000-5005	Delinquent Mobile Home Tax	0	0	0
03-002-000-0000-5014	Mineral Rights Tax & Gravel Tax	-56,032	-47,194	-40,000
03-002-000-0000-5028	Wheelage Tax	-324,338	-459,357	-600,000
03-002-000-0000-5029	Local Sales Tax Revenue Restricted	-2,351,927	-2,600,561	-2,350,000
03-002-000-0000-5202	S A Regular Maintenance	-2,746,484	-3,076,059	-2,737,700
03-002-000-0000-5203	S A Regular Construction	-1,350,000	-5,701,756	-5,600,000
03-002-000-0000-5204	S A Municipal Maintenance	-218,306	-236,470	-215,600
03-002-000-0000-5205	S A Municipal Construction	0	0	-350,000
03-002-000-0000-5208	Other State Funds	0	-319,016	0
03-002-000-0000-5209	Town Road Allotment Revenue	-399,398	-597,162	-400,000
03-002-000-0000-5307	MN Dept. of Public Safety P07	-110,803	-37,390	0
03-002-000-0000-5379	CRRSAA Funds	-270,877	0	0
03-002-000-0000-5427	Highway Planning and Const. CFDA 20.205	-4,230,199	-472,371	-330,000
03-002-000-0000-5488	Disaster Grants - PA CFDA 97.036	-277,008	0	0
03-002-000-0000-6613	Other Funds- R & B	399,398	597,162	400,000

<b>Revenue</b>	<b>-16,710,106</b>	<b>-17,967,249</b>	<b>-17,657,811</b>
<b>Expend.</b>	<b>399,398</b>	<b>597,162</b>	<b>400,000</b>
<b>Net</b>	<b>-16,310,708</b>	<b>-17,370,087</b>	<b>-17,257,811</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>310</b>	<b>Road And Bridge Administration</b>			
03-310-000-0000-5113	Wind Farm Permit	-50,086	0	0
03-310-000-0000-5851	Refunds And Reimbursements	-23,058	-12,094	0
03-310-000-0000-6102	Regular Salaries	234,308	253,531	271,191
03-310-000-0000-6104	Overtime Salaries	0	0	0
03-310-000-0000-6131	Reimbursed Expenses	70	0	0
03-310-000-0000-6153	Health Insurance - Employees	24,576	29,532	35,921
03-310-000-0000-6154	Life Insurance - Employees	40	40	45
03-310-000-0000-6161	P E R A	17,569	19,015	20,339
03-310-000-0000-6171	F I C A	13,361	14,655	16,814
03-310-000-0000-6173	Workmans Compensation	25,908	20,239	30,400
03-310-000-0000-6174	Medicare	3,125	3,427	3,932
03-310-000-0000-6181	Deferred Compensation Match	2,600	2,600	2,400
03-310-000-0000-6184	Veba Savings	3,175	15,875	19,050
03-310-000-0000-6186	Health Savings Account (HSA)	6,350	0	0
03-310-000-0000-6201	Communications	19,113	19,579	25,000
03-310-000-0000-6241	Membership Dues And Registration Fees	6,686	13,692	10,000
03-310-000-0000-6242	Advertising And Publications	3,718	8,720	7,000
03-310-000-0000-6243	Books And Subscriptions	210	0	300
03-310-000-0000-6272	Professional Services	0	703	0
03-310-000-0000-6301	Maintenance Contracts	23,880	17,960	24,500
03-310-000-0000-6302	Miscellaneous Repairs	0	0	1,000
03-310-000-0000-6331	Travel And Expenses	5,133	2,838	8,000
03-310-000-0000-6351	Miscellaneous	0	0	0
03-310-000-0000-6373	Bonds And Insurance	75,799	70,031	75,160
03-310-000-0000-6398	Safety Program Expense	24,745	33,473	30,000
03-310-000-0000-6401	Office Supplies	2,103	1,100	2,750
03-310-000-0000-6404	Engineering Supplies	3,613	6,537	10,000
03-310-000-0000-6601	Furniture And Equipment	0	0	3,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-73,144</b>	<b>-12,094</b>	<b>0</b>
	<b>Expend.</b>	<b>496,082</b>	<b>533,547</b>	<b>596,802</b>
	<b>Net</b>	<b>422,938</b>	<b>521,453</b>	<b>596,802</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>320</b>	<b>Road And Bridge Operations</b>			
03-320-000-0000-5115	License, Permits	-22,045	-28,886	-20,000
03-320-000-0000-5501	Fee, For Services	0	0	0
03-320-000-0000-5591	Fee, City Service Charge	-6,419	-1,944	-5,000
03-320-000-0000-5592	Fee, Township Service Charge	-6,204	-4,529	-15,000
03-320-000-0000-5593	Fee, County Service Charge	-7,524	-13,017	-7,500
03-320-000-0000-5596	Fee, State Surcharge	0	0	0
03-320-000-0000-5830	Miscellaneous Revenue	-122,803	-601,695	0
03-320-000-0000-5851	Refunds And Reimbursements	-11,311	-14,981	-5,000
03-320-000-0000-6151	Life Insurance - Retirees	220	154	220
03-320-000-0000-6152	Health Insurance - Retirees	6,668	4,973	6,700
03-320-000-0000-6616	New Equipment	543	0	0
	<b>Revenue</b>	<b>-176,306</b>	<b>-665,052</b>	<b>-52,500</b>
	<b>Expend.</b>	<b>7,431</b>	<b>5,127</b>	<b>6,920</b>
	<b>Net</b>	<b>-168,875</b>	<b>-659,925</b>	<b>-45,580</b>

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>321</b>	<b>R &amp; B Maintenance</b>			
03-321-000-0000-6102	Regular Salaries	1,286,062	1,342,265	1,463,127
03-321-000-0000-6104	Overtime Salaries	71,385	130,850	160,000
03-321-000-0000-6106	Seasonal Employment	38,423	26,344	60,000
03-321-000-0000-6107	Seasonal Employment Overtime	0	0	0
03-321-000-0000-6153	Health Insurance - Employees	224,990	173,135	189,838
03-321-000-0000-6154	Life Insurance - Employees	300	295	300
03-321-000-0000-6161	P E R A	105,201	111,711	121,735
03-321-000-0000-6171	Social Security	82,098	90,239	104,354
03-321-000-0000-6174	Medicare	19,200	21,104	24,405
03-321-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,200
03-321-000-0000-6184	Veba Savings	58,738	90,753	95,250
03-321-000-0000-6186	Health Savings Account (HSA)	31,750	0	0
03-321-000-0000-6255	Utilities-Flashing Lights	2,220	1,023	2,500
03-321-000-0000-6272	Professional Services	707	1,304	2,500
03-321-000-0000-6310	Highway Maintenance	295,047	402,360	350,000
03-321-000-0000-6311	Highway Repairs	190,028	70,027	125,000
03-321-000-0000-6312	Gravel	774,232	932,771	786,000
03-321-000-0000-6313	Asphalt Patching	179,299	61,835	200,000
03-321-000-0000-6316	Culverts	35,276	68,560	55,000
03-321-000-0000-6317	Pavement Striping	156,042	164,259	163,000
03-321-000-0000-6319	Weed spraying	67,750	81,232	50,000
03-321-000-0000-6322	Special Ditch Assessments	55,676	66,038	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	3,001	2,707	3,600
03-321-000-0000-6411	General Supplies	52,736	54,931	63,000
03-321-000-0000-6501	Signs And Posts	48,462	35,580	40,000
03-321-000-0000-6502	Salt	26,372	134,116	135,000
03-321-000-0000-6504	Sand-Ice Control	23,415	33,256	40,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>3,829,710</b>	<b>4,097,995</b>	<b>4,295,809</b>
	<b>Net</b>	<b>3,829,710</b>	<b>4,097,995</b>	<b>4,295,809</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>322</b>	<b>R &amp; B Construction</b>			
03-322-000-0000-6102	Regular Salaries	207,095	220,545	231,248
03-322-000-0000-6104	Overtime Salaries	18,542	28,849	30,000
03-322-000-0000-6105	Part Time Salaries	41,794	38,447	42,000
03-322-000-0000-6153	Health Insurance - Employees	9,708	11,429	25,006
03-322-000-0000-6154	Life Insurance - Employees	40	40	40
03-322-000-0000-6161	P E R A	16,923	18,582	19,594
03-322-000-0000-6171	Social Security	16,132	17,358	18,801
03-322-000-0000-6174	Medicare	3,773	4,060	4,397
03-322-000-0000-6184	Veba Savings	3,175	9,525	12,700
03-322-000-0000-6186	Health Savings Account (HSA)	3,175	0	0
03-322-000-0000-6269	Engineering Services	13,294	24,376	40,000
03-322-000-0000-6271	Laboratory Tests	6,269	26,578	10,000
03-322-000-0000-6608	Csah-Reg Funds	1,282,500	5,723,110	5,600,000
03-322-000-0000-6609	Csah-Municipal Funds	0	0	350,000
03-322-000-0000-6610	Local Funds-R & B	1,696,397	3,396,004	2,300,000
03-322-000-0000-6613	Other Funds-R & B	3,501,175	786,551	330,000
03-322-000-0000-6627	Construction -Local Sales Tax	1,565,661	2,458,725	3,100,000
03-322-000-0000-6631	City Share of Road Project	12,390	272,943	0
03-322-000-0000-6632	SA LRIP Grant Expenses	0	331,157	0
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>8,398,043</b>	<b>13,368,279</b>	<b>12,113,786</b>
	<b>Net</b>	<b>8,398,043</b>	<b>13,368,279</b>	<b>12,113,786</b>

<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	122,426	129,382	136,089
03-323-000-0000-6104	Overtime Salaries	9,246	12,706	10,000
03-323-000-0000-6153	Health Insurance - Employees	6,774	9,253	9,797
03-323-000-0000-6154	Life Insurance - Employees	26	26	30
03-323-000-0000-6161	P E R A	9,875	10,642	10,957
03-323-000-0000-6171	Social Security	8,037	8,581	9,058
03-323-000-0000-6174	Medicare	1,880	2,007	2,118
03-323-000-0000-6184	Veba Savings	0	3,175	3,175
03-323-000-0000-6204	Freight Charges	92	500	420
03-323-000-0000-6241	Membership Dues And Registration Fees	0	0	0
03-323-000-0000-6254	Disposal	8,778	5,279	10,000
03-323-000-0000-6302	Equipment Repairs	165,968	164,226	205,000
03-323-000-0000-6411	General Supplies	384	94	0
03-323-000-0000-6561	Diesel Fuel	230,289	429,567	385,000
03-323-000-0000-6562	Gasoline	40,138	33,179	65,000
03-323-000-0000-6563	Oil And Grease	15,072	19,733	20,000
03-323-000-0000-6564	Tires, Tubes And Batteries	49,888	59,942	60,500
03-323-000-0000-6565	Blades	78,242	148,412	100,000
03-323-000-0000-6567	Equipment Misc	1,318	1,283	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>748,433</b>	<b>1,037,987</b>	<b>1,028,144</b>
	<b>Net</b>	<b>748,433</b>	<b>1,037,987</b>	<b>1,028,144</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>351</b>	<b>Shop No 1 - Albert Lea</b>			
	03-351-000-0000-6251 Gas And Electricity	28,797	0	0
	03-351-000-0000-6252 Water And Sewer	2,632	203	0
	03-351-000-0000-6301 Maintenance Contracts	3,367	0	0
	03-351-000-0000-6302 Miscellaneous Repairs	21,968	10,305	0
	03-351-000-0000-6351 Miscellaneous	0	0	0
	03-351-000-0000-6411 General Supplies	232	236	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>56,996</b>	<b>10,744</b>	<b>0</b>
	<b>Net</b>	<b>56,996</b>	<b>10,744</b>	<b>0</b>
<b>352</b>	<b>Shop No 2 - Freeborn</b>			
	03-352-000-0000-6251 Gas And Electricity	1,861	2,625	3,000
	03-352-000-0000-6252 Water And Sewer	930	740	1,000
	03-352-000-0000-6302 Miscellaneous Repairs	3,493	955	250
	03-352-000-0000-6411 General Supplies	59	682	250
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>6,343</b>	<b>5,002</b>	<b>4,500</b>
	<b>Net</b>	<b>6,343</b>	<b>5,002</b>	<b>4,500</b>
<b>353</b>	<b>Shop No 3 - Geneva</b>			
	03-353-000-0000-6251 Gas And Electricity	1,173	1,653	3,000
	03-353-000-0000-6252 Water And Sewer	382	400	500
	03-353-000-0000-6302 Miscellaneous Repairs	0	1,080	250
	03-353-000-0000-6411 General Supplies	305	10	250
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,860</b>	<b>3,143</b>	<b>4,000</b>
	<b>Net</b>	<b>1,860</b>	<b>3,143</b>	<b>4,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>354</b>	<b>Shop No 4 - Oakland</b>			
	03-354-000-0000-6251 Gas And Electricity	1,047	1,360	2,000
	03-354-000-0000-6252 Water And Sewer	234	234	250
	03-354-000-0000-6302 Miscellaneous Repairs	3,241	1,022	250
	03-354-000-0000-6411 General Supplies	10	3,673	250
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>4,532</b>	<b>6,289</b>	<b>2,750</b>
	<b>Net</b>	<b>4,532</b>	<b>6,289</b>	<b>2,750</b>

<b>355</b>	<b>Shop No 5 - Conger</b>			
	03-355-000-0000-6251 Gas And Electricity	1,350	2,081	2,250
	03-355-000-0000-6252 Water And Sewer	753	691	850
	03-355-000-0000-6302 Miscellaneous Repairs	0	892	250
	03-355-000-0000-6411 General Supplies	164	72	250
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,267</b>	<b>3,736</b>	<b>3,600</b>
	<b>Net</b>	<b>2,267</b>	<b>3,736</b>	<b>3,600</b>

<b>356</b>	<b>Shop No 6 - Myrtle</b>			
	03-356-000-0000-6251 Gas And Electricity	487	575	800
	03-356-000-0000-6252 Water And Sewer	150	150	200
	03-356-000-0000-6302 Miscellaneous Repairs	0	851	250
	03-356-000-0000-6411 General Supplies	77	140	250
	03-356-000-0000-6560 L P Fuel	606	7,706	2,500
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,320</b>	<b>9,422</b>	<b>4,000</b>
	<b>Net</b>	<b>1,320</b>	<b>9,422</b>	<b>4,000</b>

<b>FUND 03</b>	<b>Total County Road And Bridge</b>				
		<b>Revenue</b>	<b>-16,959,556</b>	<b>-18,644,395</b>	<b>-17,710,311</b>
		<b>Expend.</b>	<b>13,952,415</b>	<b>19,678,433</b>	<b>18,460,311</b>
		<b>Net</b>	<b>-3,007,141</b>	<b>1,034,038</b>	<b>750,000</b>

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# 2023 FREEBORN COUNTY BUDGET

2021 Actual                      2022 Actual                      2023 Budget

## HUMAN SERVICES FUND

000

### County Wide

05-000-000-0000-5001	Current Real Estate Taxes	-5,584,680	-5,404,205	-5,347,689
05-419-000-0000-5851	Refunds And Reimbursements	0	0	0
		<b>-5,584,680</b>	<b>-5,404,205</b>	<b>-5,347,689</b>
	<b>Revenue</b>	<b>-5,584,680</b>	<b>-5,404,205</b>	<b>-5,347,689</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>-5,584,680</b>	<b>-5,404,205</b>	<b>-5,347,689</b>

420

### Income Maintenance

#### General Administration

05-420-001-0010-5851	Refunds And Reimbursements	-71,300	-44,459	-45,000
05-420-001-0010-6011	Payments Refunds Offset 42000100105911	23,554	25,613	15,000

#### Holding Account

05-420-002-0010-5751	Donations	0	0	0
05-420-002-0010-5830	Miscellaneous Revenue	0	-9	0
05-420-002-0010-6102	Full-Time Employees	361,029	370,037	393,428
05-420-002-0010-6115	Rms Salaries	1,008,737	1,023,042	1,275,541
05-420-002-0010-6131	Reimbursed Expenses	449	620	250
05-420-002-0010-6133	Reimbursed Mileage	277	709	0
05-420-002-0010-6151	Life Insurance - Retirees	3	0	30
05-420-002-0010-6152	Health Insurance - Retirees	7,993	14,354	9,600
05-420-002-0010-6153	Employee Group Insurance	43,914	31,169	33,451
05-420-002-0010-6154	Life Insurance - Employees	77	74	450
05-420-002-0010-6158	Rms Insurance	81,110	79,031	128,395
05-420-002-0010-6161	Pera	29,280	27,542	29,507
05-420-002-0010-6165	Rms Pera	72,006	76,880	95,666
05-420-002-0010-6171	Fica	21,084	22,008	24,393
05-420-002-0010-6174	Medicare	4,931	5,147	5,705
05-420-002-0010-6175	Rms Fica	59,590	60,666	79,084
05-420-002-0010-6176	RMS Health Savings Account	22,490	0	0
05-420-002-0010-6177	Rms Medicare	13,936	14,188	18,495
05-420-002-0010-6178	RMS Life Insurance	224	223	0
05-420-002-0010-6179	RMS VEBA	15,875	37,836	53,975
05-420-002-0010-6181	Deferred Comp.	2,928	2,704	2,000
05-420-002-0010-6184	Veba Savings	9,344	18,753	19,844
05-420-002-0010-6186	Health Savings Account (HSA)	9,916	0	0
05-420-002-0010-6201	Communications	3,168	3,188	3,200
05-420-002-0010-6203	Postage	2,993	2,444	4,000
05-420-002-0010-6241	Membership Dues And Registration Fees	2,717	4,364	5,100
05-420-002-0010-6242	Advertising	1,092	1,503	3,500
05-420-002-0010-6264	Interperter Services	22,154	15,564	18,000
05-420-002-0010-6268	Data Processing	5,767	0	0
05-420-002-0010-6272	Professional Services	0	1,443	0
05-420-002-0010-6274	Staff Development	53	0	0
05-420-002-0010-6279	Contracted Services	88	88	0
05-420-002-0010-6299	Other Professional And Technical Service	17,465	13,087	14,500
05-420-002-0010-6301	Maintenance Contracts	0	0	0
05-420-002-0010-6307	Maintenance Service Contracts	3,397	13,003	15,000
05-420-002-0010-6323	RMS Maintenance Contracts	0	22,770	23,000
05-420-002-0010-6331	Travel And Expense	385	2,215	2,000
05-420-002-0010-6337	County Vehicle Expenses	3,356	4,556	3,000
05-420-002-0010-6350	Custodial/Utilities	46,725	1,956	0
05-420-002-0010-6351	Miscellaneous	203	251	0

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>420</b>	<b>Income Maintenance (Cont.)</b>			
	<b>Holding Account (Cont.)</b>			
05-420-002-0010-6373	Bonds And Insurance	39,458	33,709	42,500
05-420-002-0010-6401	Office Supplies	1,806	2,414	4,000
05-420-002-0010-6699	Equipment	8,565	304	4,500
	<b>Minnesota Supplemental Aid</b>			
05-420-605-0000-5805	Misc Maxis recoveries MSA Individuals	-81	-79	0
05-420-605-0100-6004	Maxis Cent. Pymts. Group Residential Hous	0	0	0
	<b>AFDC</b>			
05-420-610-0000-5355	Mn DHS Maxis Recoveries MFIP	-415	-309	0
05-420-610-0000-5455	TANF 60ADM. CFDA 93.558	-57,678	-60,213	-76,000
05-420-610-0000-5805	Misc Maxis recoveries MFIP Individuals	-3,270	-6,626	-7,800
05-420-610-0100-6003	Maxis Centr. Prmts. - Co. Share	7,769	7,967	8,100
	<b>General Assistance</b>			
05-420-620-0000-5805	Misc Maxis Recoveries GA	-407	-2,358	-2,400
05-420-620-0010-6024	County General Relief	0	0	0
05-420-620-0100-6003	Maxis Centr. Prmts. - Co. Share	1,664	1,852	1,900
05-420-620-0600-6020	Payments For Recipients Burials	21,864	32,804	18,500
	<b>Food Stamp Certification &amp; Issuance</b>			
05-420-630-0000-5355	Mn DHS FS Maxis recoveries State	0	0	0
05-420-630-0000-5406	State Admin Matching for FS CFDA 10.561	-264,178	-288,446	-272,000
05-420-630-0000-5469	Ship CFDA 93.767	-557	-2,252	-2,000
05-420-630-0010-5805	Misc Maxis Recoveries FS Individuals	-9,449	-8,155	-7,000
	<b>Child Support &amp; Collections</b>			
05-420-640-0000-5355	Mn Dept of Human Services CS Incentive	-11,964	-11,732	-14,500
05-420-640-0000-5458	Child Support Admin CFDA 93563	-457,967	-417,083	-533,000
05-420-640-0000-5501	Fee, For Services	0	0	0
05-420-640-0000-5505	Fee, Child Support	-6,218	-5,041	-6,000
05-420-640-0010-5355	Mn Dept of Human Services CS offset fee	-81	-43	0
05-420-640-0010-5458	Child Support Incentive CFDA 93.563	-93,435	-85,766	-92,000
05-420-640-0010-6102	Regular Salaries	350,633	402,537	292,387
05-420-640-0010-6115	Regular Salaries	0	0	0
05-420-640-0010-6133	Reimbursed Mileage	0	610	0
05-420-640-0010-6153	Health Insurance - Employees	74,878	67,637	40,417
05-420-640-0010-6154	Life Insurance - Employees	86	97	165
05-420-640-0010-6161	P E R A	24,807	30,191	21,929
05-420-040-0010-0171	Social Security	10,065	22,072	18,128
05-420-640-0010-6174	Medicare	4,459	5,162	4,240
05-420-640-0010-6184	Veba Savings	15,875	34,131	22,701
05-420-640-0010-6186	Health Savings Account (HSA)	13,494	0	0
05-420-640-0010-6201	Communications	276	464	1,100
05-420-640-0010-6203	Postage	1,403	1,071	2,100
05-420-640-0010-6242	Advertising	556	2,002	2,700
05-420-640-0010-6264	Interpreter Services	0	0	100
05-420-640-0010-6274	Staff Development	250	300	400
05-420-640-0010-6299	Other Professional And Technical Service	8,659	14,392	12,500
05-420-640-0010-6307	Maintenance Service Contracts	0	10,019	15,000
05-420-640-0010-6331	Travel And Expense	0	645	500
05-420-640-0010-6397	Blood Tests, Title Iv-D	681	998	1,400
05-420-640-0010-6398	Contract Legal Services-Child Support	8,482	3,481	7,500
05-420-640-0010-6401	Office Supplies	20	373	500
05-420-640-0010-6699	Other Equipment	189	0	1,700

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>420</b>	<b>Income Maintenance (Cont.)</b>			
	<b>Medical Assistance</b>			
05-420-650-0000-5355	Periodic data match for MA	-13,566	-13,532	-13,600
05-420-650-0000-5473	MA Admin 65 CFDA 93.778	-478,386	-421,902	-506,000
05-420-650-0000-5505	Fee, TCM deductible Individuals	-2,413	-2,625	-1,800
05-420-650-0010-5355	Mn Dept of Human Services MA Access	-22,711	-24,307	-28,000
05-420-650-0010-5473	MA Incentive CFDA 93.778	-23,384	-19,761	-19,000
05-420-650-0010-6021	Transportation Ma	39,252	34,590	44,000
05-420-650-0100-6021	Ma - Meals	1,234	789	1,350
05-420-650-0200-6021	Ma Parking	609	623	1,000
05-420-650-0300-6021	Ma Lodging	18,868	14,706	13,000
05-420-650-0400-5252	IGR-Reim. CEI/BuyIn/MA Access Federal	-98,322	-95,546	-106,000
05-420-650-0400-5355	Mn Dept of Human Services MA Incentive	-34,094	-28,488	-31,400
05-420-650-0400-5851	Estates/Overpayment recoveries	-49,809	-127,638	-78,000
05-420-650-0400-6020	Payments For Recipients-M.A. Ins.	234,512	246,020	250,000
05-420-650-0410-5355	Mn DHS CEI/MA Ct Buy In State	-170,864	-173,343	-172,000
05-420-650-0410-6023	Centralized (Ma) Medical Assistance	76,036	51,249	56,000
	<b>Refugee Resettlement</b>			
05-420-680-0000-5456	Refugee & Ent. Assit. Grnt CFDA 93.566	-83	-850	-900
05-420-681-0010-5465	Foster Care Title IV-E CFDA 93.658	-9,265	-8,872	-11,000
	<b>Revenue</b>	<b>-1,879,897</b>	<b>-1,849,435</b>	<b>-2,025,400</b>
	<b>Expend.</b>	<b>2,873,760</b>	<b>2,920,237</b>	<b>3,166,431</b>
	<b>Net</b>	<b>993,863</b>	<b>1,070,802</b>	<b>1,141,031</b>

<b>430</b>	<b>Individual And Family Social Services</b>			
	<b>General Administration</b>			
05-430-001-0010-6102	Full-Time Employees	418,454	466,052	503,484
05-430-001-0010-6115	Rms Salaries	0	0	0
05-430-001-0010-6131	Reimbursed Expenses	530	1,034	0
05-430-001-0010-6133	Reimbursed Mileage	492	750	0
05-430-001-0010-6151	Life Insurance - Retirees	5	0	50
05-430-001-0010-6152	Health Insurance - Retirees	10,090	0	15,760
05-430-001-0010-6153	Employee Group Insurance	64,311	49,819	54,729
05-430-001-0010-6154	Health Insurance - Employees	93	101	200
05-430-001-0010-6161	Pera	31,251	34,870	37,761
05-430-001-0010-6165	RMS PERA	0	0	0
05-430-001-0010-6171	Fica	24,255	27,588	31,216
05-430-001-0010-6174	Medicare	5,673	6,452	7,301
05-430-001-0010-6175	RMS Social Security	0	0	0
05-430-001-0010-6177	RMS Medicare	0	0	0
05-430-001-0010-6181	Deferred Comp.	2,272	2,496	2,000
05-430-001-0010-6184	Veba Savings	10,235	27,576	30,480
05-430-001-0010-6186	Health Savings Account (HSA)	15,748	0	0
05-430-001-0010-6241	Membership Dues And Registration Fees	0	664	0
05-430-001-0010-6274	Staff Development	21	1,109	1,300
05-430-001-0010-6299	Other Professional And Technical Service	0	0	1,200
05-430-001-0010-6331	Travel And Expense	289	326	2,300
05-430-001-0010-6373	Bonds And Insurance	64,378	54,998	68,500
05-430-001-0010-6375	Contingencies	10,000	0	0

**2023**  
**FREEBORN COUNTY BUDGET**

<b>430</b>	<b>Individual And Family Social Services (Cont.)</b>	<u><b>2021 Actual</b></u>	<u><b>2022 Actual</b></u>	<u><b>2023 Budget</b></u>
	<b>Social Services</b>			
05-430-710-0000-5355	Mn Dept of Human Services Family Response	-5,331	-4,444	-5,544
05-430-710-0000-5460	PSOP Child Trust Fund	-5,177	-4,651	-6,089
05-430-710-0010-5355	Mn Dept of Human Services PSOP grant	-8,734	-7,344	-6,089
05-430-710-0010-5424	CAPTA Family Response Grant #93.669	0	-7,241	0
05-430-710-0010-5454	Family RSP IVB2 CFDA 93.556	-9,576	-3,051	-2,900
05-430-710-0010-5464	711VI FamilyResp CFDA 93.645	-5,089	-2,780	-5,175
05-430-710-0010-5505	Fee, Co. Minimum Collection	-7,000	-4,000	-1,700
05-430-710-0010-5830	Miscellaneous Revenue	0	-16	0
05-430-710-0010-5851	Refunds And Reimbursements	-50	-20,009	0
05-430-710-0010-6102	Full-Time Employees	736,332	252,033	348,538
05-430-710-0010-6116	SSTS Regular Salaries	843,172	1,508,740	1,558,607
05-430-710-0010-6131	Reimbursed Expenses	1,064	2,666	1,784
05-430-710-0010-6133	Reimbursed Mileage	12,865	26,612	18,227
05-430-710-0010-6153	Employee Group Insurance	100,017	26,060	44,706
05-430-710-0010-6154	Life Insurance - Employees	158	46	600
05-430-710-0010-6160	SSTS Health Insurance	91,433	145,772	154,126
05-430-710-0010-6161	Pera	57,840	18,902	25,248
05-430-710-0010-6166	SSTS PERA	60,145	113,159	116,896
05-430-710-0010-6171	Fica	37,741	20,419	20,872
05-430-710-0010-6174	Medicare	8,826	4,775	4,881
05-430-710-0010-6181	Deferred Comp.	9,600	2,600	21,000
05-430-710-0010-6183	SSTS VEBA Savings	26,458	82,777	82,550
05-430-710-0010-6184	Veba Savings	34,396	12,700	19,050
05-430-710-0010-6186	Health Savings Account (HSA)	9,261	0	0
05-430-710-0010-6187	SSTS Health Savings Acct (HSA)	13,229	0	0
05-430-710-0010-6188	SSTS Medicare	12,785	19,524	22,600
05-430-710-0010-6189	SSTS Social Security	54,665	83,482	96,634
05-430-710-0010-6190	SSTS Life Insurance	143	276	0
05-430-710-0010-6192	SSTS Deferred Comp	10,550	17,300	0
05-430-710-0010-6201	Communications	15,152	14,193	16,200
05-430-710-0010-6203	Postage	7,238	5,841	6,600
05-430-710-0010-6241	Membership Dues And Registration Fees	5,677	4,212	4,800
05-430-710-0010-6242	Advertising	1,756	109	1,200
05-430-710-0010-6268	Data Processing	0	0	1,000
05-430-710-0010-8274	Staff Development	1,090	240	1,200
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	35,343	51,266	54,190
05-430-710-0010-6301	Maintenance Contracts	0	0	0
05-430-710-0010-6307	Maintenance Service Contracts	4,666	468	1,400
05-430-710-0010-6331	Travel And Expense	631	-144	16,000
05-430-710-0010-6337	County Vehicle Expenses	6,883	8,461	6,200
05-430-710-0010-6350	Custodial/Utilities	83,639	3,633	0
05-430-710-0010-6351	Miscellaneous	1,644	656	1,000
05-430-710-0010-6401	Office Supplies	1,851	2,953	2,600
05-430-710-0010-6699	Equipment	3,887	565	4,000
05-430-710-0010-6802	Ssis Direct	3,605	3,605	3,400
05-430-710-0330-5355	Mn DHS CCSA Blk Grant	-402,961	-400,252	-385,752
05-430-710-1010-5355	Mn Dept of Human Services 71 IVE ADOPT	-10,653	-27,181	0
05-430-710-1291-5355	Mn Dept of Human Services H55	-131,783	-130,678	-145,000
05-430-710-1650-5355	NorthStarFC due from state	-101,974	-59,052	-109,000

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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	-88,695	-117,962	-114,500
05-430-712-0010-5355	Independent Living Grnt - State	0	-38	0
05-430-712-0010-5465	FC Maint/ChCare/Ad IV-E CFDA 93.658	-237,815	-213,842	-224,000
05-430-712-0010-5467	Independent Living Grnt CFDA 93.674	-1,881	-10,550	-3,600
05-430-712-0010-5473	MA Adm 70 CFDA 93.778	-120,331	-130,891	-137,000
05-430-712-0010-5505	Fee, IVE FC	-20,501	-9,616	-15,400
05-430-712-3460-6052	Iv-E Elig. Adolescents 16-18;Self:13.658	16,008	189	2,300
05-430-712-3810-6077	Iv-E Foster Care - Child	359,972	443,315	470,000
05-430-712-3831-6077	Iv-E Rule 8 Court Services	0	6,180	0
05-430-712-3880-6077	Supervised Ind Living 18-20	99,310	106,599	112,000
05-430-712-3980-6077	Foster Care Training	0	0	800
05-430-712-3980-6277	Foster Care Training	90	0	0
	<b>Title XX</b>			
05-430-713-0010-5252	IGR-Reim. Human Services CW-TCM	-436,775	-506,260	-440,000
05-430-713-0010-5466	SS Block Grnt Title XX CFDA 93.667	-214,330	-236,192	-211,473
05-430-713-3070-6050	Child Welfare Assessment	0	270	0
05-430-713-3160-6723	Txx Pos:Transportation	50	285	2,300
05-430-713-3180-6704	Txx Pos:Health Related Svcs. - Child	13,389	13,611	14,000
05-430-713-3180-6715	Txx Pos: Health Related Svcs	5,904	4,410	2,700
05-430-713-3190-6050	Txx Pos:Court-Related Svcs-Child	18,836	18,939	27,300
05-430-713-3410-6020	Payments For Recipients	196	36	300
05-430-713-3440-6050	Txx Pos: Housing Svcs.: Child	1,290	0	300
05-430-713-3450-6731	Txx Pos: Social & Rec. - Child	0	0	100
05-430-713-3451-6731	Psychosocial/Rehab.	0	0	0
05-430-713-3550-6703	Txx Pos:Counseling Services - Child	0	0	1,200
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	13,622	17,861	12,623
05-430-713-3640-6286	Alternative Response	474	0	0
05-430-713-3661-6050	Txx Family Group Decision Making	1,327	0	2,100
05-430-713-3670-6731	Parent Support Outreach Services	4,999	4,304	12,178
05-430-713-3810-5505	Fee, FC TXX	-114,722	-48,626	-112,000
05-430-713-3810-6704	Txx Pos:Child Foster Care Service	979	996	0
05-430-713-3810-6715	Txx Pos: Child Foster Care Svcs	455,096	362,991	390,000
05-430-713-3811-6715	Txx Foster Care Court Services	24,502	10,719	24,000
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	41,300	24,719	0
05-430-713-3851-6706	Txx Correctional Court Services	404,137	341,640	400,000
05-430-713-3890-6722	Txx Pos:Respite Care	2,588	3,053	2,850
05-430-713-3960-6050	Txx Purchase Of Service	650	800	0
	<b>CAC/CADI Waiver: Children</b>			
05-430-717-0000-5252	IGR CADI child under 18 Federal	-3,842	-2,520	-3,200
05-430-717-0000-5355	Mn DHS CADI CHILD under 18	-3,842	-2,520	-3,200
	<b>Family Based Services - Perm.Plan 13.645</b>			
05-430-718-0010-6274	Staff Development	500	0	0

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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	-4,610	-4,058	-7,500
05-430-720-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	-357,272	-390,957	-375,000
05-430-720-0000-5459	Child Care Dev. Block Grnt CFDA 93.575	-5,635	-7,359	-6,100
05-430-720-0000-5505	Fee, Child Care	-1,680	-2,430	-1,860
05-430-720-0010-5355	Mn Dept of Human Services MFIP	-47,049	-54,931	-62,400
05-430-720-0010-6009	Mfip Adm.	38,811	31,510	26,500
05-430-720-3010-6020	Information-Referral Technical Service	0	0	0
05-430-720-3110-6020	Basic Sliding Fee Non-Afdc Cc	34,676	30,119	31,000
05-430-720-3370-6009	Mfip Emp & Tng. Program	357,815	408,012	362,000
05-430-720-3371-6009	Mfip Support/Dwp	11,932	12,123	58,000
	<b>AFDC Child Care: Stride</b>			
05-430-721-0000-5355	Mn Dept of Human Services MFIP CC Admin	-4,452	-4,249	-5,200
05-430-721-0000-5459	MFIP CC Block Grnt CFDA 93575	-4,634	-5,509	-5,200
05-430-721-3120-6028	Trans. Yr. Former Afdc Basic:Fam.Dc Prov	0	0	0
	<b>AFDC Child Care</b>			
05-430-722-3120-6020	Payments For Recipients	0	-712	0
	<b>Child Protection: Child Care</b>			
05-430-726-0010-5355	Mn Dept of Human Services Opioid Resp	-10,662	-54,730	-18,200
05-430-726-0010-6215	Opioid Response Expenditures	8,612	24,943	18,200
05-430-726-0010-6717	Txx Pos:Child Care:Protection	0	0	0
05-430-726-3140-6077	Iv-E Foster Care Child Care	38,864	32,329	32,000
05-430-726-3140-6717	Txx Pos:Child Care:Protection	4,210	6,095	3,200
	<b>Chemical Dependency</b>			
05-430-730-0010-5355	Mn Dept of Human Services CDT Fund Adm	-11,798	-23,509	-22,400
05-430-730-0010-5801	Other Income	0	0	0
05-430-730-1090-5505	Fee, Rule 25 Assmt	-950	-1,688	-1,600
05-430-730-1420-5505	Fee, Detox CD	-23,397	-14,242	-22,400
05-430-730-3170-6727	Txx Pos: Detoxification Transportation	0	0	0
05-430-730-3590-6727	Txx Pos: Consolidated	63,346	32,040	37,000
05-430-730-3710-6727	Txx Pos: Detox (Cat I Cd)	50,786	51,903	54,000
	<b>Mental Health Clerical &amp; Support</b>			
05-430-732-0010-6102	Regular Salaries	0	0	0
05-430-732-0010-6131	Reimbursed Expenses	0	0	0
05-430-732-0010-6133	Reimbursed Mileage	0	0	0
05-430-732-0010-6153	Health Insurance - Employees	0	0	0
05-430-732-0010-6154	Life Insurance - Employees	0	0	0
05-430-732-0010-6161	P E R A	0	0	0
05-430-732-0010-6171	F I C A	0	0	0
05-430-732-0010-6174	Medicare	0	0	0
05-430-732-0010-6184	Veba Savings	0	0	0
	<b>Consolidated Chemical Dependency Treatment</b>			
05-430-735-0010-5473	Rule 25 ADM SSTS MA CFDA 93.778	-43,171	-29,671	-55,000

# 2023 FREEBORN COUNTY BUDGET

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>430</b>			
<b>Individual And Family Social Services (Cont.)</b>			
<b>Mental Health Program</b>			
05-430-740-0000-5355	0	0	0
05-430-740-0010-5355	-49,221	-49,221	-49,221
05-430-740-0010-5505	-550	-780	-600
05-430-740-0050-6050	0	0	0
05-430-740-2530-6050	0	0	0
05-430-740-3050-6050	0	0	100
05-430-740-3160-6723	678	595	1,700
05-430-740-3300-6051	0	0	0
05-430-740-3464-6020	6,611	6,264	8,200
05-430-740-3510-6729	1,408	0	0
05-430-740-3680-6707	0	0	0
05-430-740-3681-6707	0	0	0
05-430-740-3720-6093	263,876	232,446	250,000
05-430-740-3730-6056	12,130	5,446	0
05-430-740-3890-6722	0	94	0
<b>Rule 5 Title IV-E</b>			
05-430-745-0010-5465	-1,265	-10,559	0
05-430-745-1650-5252	-12,965	0	0
05-430-745-3830-6077	27,497	156,060	210,000
<b>Rule 5 Non IV-E</b>			
05-430-746-3830-6705	42,123	42,895	27,500
05-430-746-3830-6721	213,795	161,198	104,200
05-430-746-3831-6715	0	0	0
<b>Developmental Disabilities</b>			
05-430-750-0000-5355	-224,393	-200,245	-254,500
05-430-750-0000-5501	0	0	0
05-430-750-0330-5355	0	0	0
05-430-750-3160-6723	5,743	7,534	6,400
05-430-750-3310-5355	-38,630	-32,686	-37,209
05-430-750-3340-6073	251,626	212,044	242,000
05-430-750-3350-6041	31,104	31,129	37,209
05-430-750-3380-6711	43,412	40,432	42,000
05-430-750-3380-6712	4,738	5,651	6,100
05-430-750-3660-6708	4,410	0	2,000
05-430-750-3740-6702	0	0	0
05-430-750-3890-6722	0	0	100
05-430-750-3930-6701	3,866	3,664	5,000
05-430-750-3950-6050	37,387	36,169	33,600
<b>MR Waiver</b>			
05-430-752-0000-5252	-102,680	-83,662	-103,000
05-430-752-0000-5531	0	0	0
05-430-752-0010-5252	0	0	0
05-430-752-0010-5355	-81,347	-83,865	-79,400
05-430-752-3410-6094	6,585	0	0
05-430-752-3890-6094	0	0	0
05-430-752-3910-6094	0	0	0

# 2023 FREEBORN COUNTY BUDGET

2021 Actual

2022 Actual

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**Individual And Family Social Services (Cont.)**

**Adult Services**

05-430-760-0000-5252	IGR CAC Bi Alternative Care	-2,886	-1,538	-2,600
05-430-760-0010-5252	IGR-Reim. VA/DD TCM Adult Soc Ser Client	-33,334	-34,188	-23,000
05-430-760-0010-5355	Mn DHS CAC/TBI	-2,837	-1,538	-3,000
05-430-760-0012-5355	Adult Protection Grant State	-17,213	-19,876	-19,876
05-430-760-2201-5355	Mn DHS LTSS.SSTS	-266,420	-286,184	-293,400
05-430-760-2201-5473	MA LTSS SSTS CFDA 93.778	-325,300	-349,433	-341,500
05-430-760-3030-6050	Adult Protection Intake & Screening	305	5,072	19,876
05-430-760-3050-6279	Contracted Services Pre Admin Screening	397	0	0
05-430-760-3160-6723	Txx Pos:Transportation	11,398	14,705	14,500
05-430-760-3190-6020	Payments For Recipients	0	0	0
05-430-760-3380-6711	Txx Pos:Work Activity	17,259	15,250	16,200
05-430-760-3380-6712	Txx Pos:Sheltered Employment	0	0	500
05-430-760-3410-6050	Txx Pos: Adaptive Aids Or Sp. Equip.	0	0	500
05-430-760-3440-6050	Txx Purchase Of Service-Housing	0	0	1,000
05-430-760-3480-6050	Txx Purchase Of Guardian Services Adult	77,383	80,070	83,600
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	-32,467	-33,868	-33,000
05-430-760-3910-5355	Mn DHS CADI Adult	-32,467	-33,868	-33,000

**CADI Adult**

05-430-762-3160-6094	Cac Transp	1,362	9,748	5,200
05-430-762-3280-6094	Home Delivered Meals	0	0	0
05-430-762-3410-6075	Adaptive Aids Or Special Equip.-Adult	0	0	0
05-430-762-3450-6094	MR Waiver Tbi	0	0	0

<b>Revenue</b>	<b>-3,670,347</b>	<b>-3,765,416</b>	<b>-3,787,788</b>
<b>Expend.</b>	<b>6,091,374</b>	<b>6,164,500</b>	<b>6,628,826</b>
<b>Net</b>	<b>2,421,027</b>	<b>2,399,084</b>	<b>2,841,038</b>

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**COLLABORATIVE**

05-431-715-3970-5465	Foster Care Title IV-E CFDA 93.658	-40,126	-65,766	-59,400
05-431-715-3970-5473	M A LCTS CFDA 93.778	-134,794	-154,734	-136,000
05-431-715-3970-5751	Donations	0	0	0
05-431-715-3970-6351	Other Expense	174,920	220,500	195,400

<b>Revenue</b>	<b>-174,920</b>	<b>-220,500</b>	<b>0</b>
<b>Expend.</b>	<b>174,920</b>	<b>220,500</b>	<b>0</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

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## Mental Health Administration

### General Administration

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
05-480-000-0010-6351 Other Expense	73	0	0
<b>Family Based Services</b>			
05-480-718-0000-5505 Fee, Ins pays MH TCM child	-75,531	-84,508	-72,000
05-480-718-0010-5252 IGR MH TCM Child	-116,819	-86,061	-83,000
05-480-718-0010-5355 Mn DHS Respite Grant CMH Initiative	-4,635	-5,402	-7,600
05-480-718-0010-5505 Fee Options School	-63,000	-36,000	0
05-480-718-0010-6102 Full Time Employee	424,621	376,674	591,899
05-480-718-0010-6116 SSTS Regular Salaries	131,802	218,859	245,399
05-480-718-0010-6131 Reimbursed Expenses	328	1,532	850
05-480-718-0010-6133 Reimbursed Mileage	2,639	12,333	5,000
05-480-718-0010-6153 Employee Group Insurance	42,510	22,905	25,006
05-480-718-0010-6154 Life Insurance - Employees	69	54	200
05-480-718-0010-6160 SSTS Health Insurance	18,584	25,722	27,559
05-480-718-0010-6161 Pera	31,855	28,111	44,392
05-480-718-0010-6166 SSTS PERA	9,888	16,414	18,405
05-480-718-0010-6171 Fica	23,867	22,727	36,698
05-480-718-0010-6174 Medicare	5,582	5,315	8,583
05-480-718-0010-6181 Deferred Comp.	6,700	5,400	11,000
05-480-718-0010-6183 SSTS VEBA Savings	3,704	12,700	12,700
05-480-718-0010-6184 Veba Savings	15,164	12,338	12,700
05-480-718-0010-6186 Health Savings Account (HSA)	2,646	0	0
05-480-718-0010-6187 SSTS Health Savings Acct (HSA)	3,704	0	0
05-480-718-0010-6188 SSTS Medicare	2,145	3,032	3,558
05-480-718-0010-6189 SSTS Social Security	9,171	12,966	15,215
05-480-718-0010-6190 SSTS Life Insurance	23	37	0
05-480-718-0010-6192 SSTS Deferred Comp	2,400	3,550	0
05-480-718-0010-6201 Communications	497	494	500
05-480-718-0010-6241 Membership Dues And Registration Fees	0	1,119	0
05-480-718-0010-6242 Advertising And Publications	742	829	0
05-480-718-0010-6264 Interpretive Services	855	1,530	1,500
05-480-718-0010-6274 Staff Development	0	880	1,500
05-480-718-0010-6279 Contracted Services	0	0	250
05-480-718-0010-6331 Travel And Expense	84	0	4,000
05-480-718-0010-6401 Office Supplies	72	35	450
05-480-718-0010-6699 Other Equipment	0	33	425
05-480-718-0011-6401 Office Supplies	16	0	200
05-480-718-3620-6279 Contracted Services Svcsdist241/Pub Hlth	34,080	0	0
<b>Mental Health Program 13.992</b>			
05-480-727-0000-5505 Fee Medicare	-71,668	-69,591	-68,000
05-480-727-0010-5252 IGR reimbursement for MH reports	-4,417	-11,110	-4,220
05-480-727-0010-5355 MN Dept of Human Services MH Screening	-799	-700	-800
05-480-727-0010-5489 SS - Disability insurance CFDA 96.001	0	0	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	479,515	599,223	637,905
05-480-727-0010-6116 SSTS Salaries	185,434	329,287	357,059
05-480-727-0010-6131 Reimbursed Expenses	2,561	3,580	2,400
05-480-727-0010-6133 Reimbursed Mileage	1,877	11,372	2,800
05-480-727-0010-6153 Employee Group Insurance	63,209	54,504	58,280
05-480-727-0010-6154 Life Insurance - Employees	86	92	250
05-480-727-0010-6160 SSTS Health Insurance	21,397	32,592	34,803
05-480-727-0010-6161 Pera	39,120	44,942	47,843
05-480-727-0010-6166 SSTS PERA	10,791	24,697	26,780

**2023**  
**FREEBORN COUNTY BUDGET**

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**Mental Health Administration (Cont.)**  
**Mental Health Program 13.992 (Cont.)**

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
05-480-727-0010-6171	Fica	30,047	35,592	39,550
05-480-727-0010-6174	Medicare	7,027	8,324	9,250
05-480-727-0010-6181	Deferred Comp.	4,850	5,200	6,000
05-480-727-0010-6183	SSTS VEBA Savings	9,128	15,875	15,875
05-480-727-0010-6184	Veba Savings	6,747	25,400	25,400
05-480-727-0010-6186	Health Savings Account (HSA)	14,552	0	0
05-480-727-0010-6188	SSTS Medicare	2,100	4,508	5,177
05-480-727-0010-6189	SSTS Social Security	8,979	19,275	22,138
05-480-727-0010-6190	SSTS Life Insurance	27	66	0
05-480-727-0010-6192	SSTS Deferred Comp	800	1,300	0
05-480-727-0010-6201	Communications	4,948	6,201	6,600
05-480-727-0010-6241	Membership Dues And Registration Fees	2,542	691	0
05-480-727-0010-6242	Advertising	1,098	2,467	600
05-480-727-0010-6264	Interpretive Services	455	1,318	1,700
05-480-727-0010-6274	Staff Development	484	0	0
05-480-727-0010-6279	Contracted Services-Mental Health	0	0	0
05-480-727-0010-6299	Other Professional And Technical Service	34,502	41,101	40,000
05-480-727-0010-6331	Travel And Expense	750	795	1,590
05-480-727-0010-6332	Advisory Committee Expense	0	0	0
05-480-727-0010-6351	Other Expense	213	1,501	2,100
05-480-727-0010-6401	Office Supplies	141	94	700
05-480-727-0010-6699	Equipment	0	0	0
05-480-727-0400-5505	Fee, MA	-41,527	-51,061	-74,000
05-480-727-1170-5505	Fee, Private Pay	-25,447	-39,212	-62,000
05-480-727-3180-5505	Fee, Insurance	-357,500	-423,397	-505,000
<b>Mental Health Clerical &amp; Support</b>				
05-480-732-0010-6102	Full-Time Employees	172,194	177,166	191,647
05-480-732-0010-6131	Reimbursed Expenses	0	0	0
05-480-732-0010-6133	Reimbursed Mileage	0	0	0
05-480-732-0010-6153	Employee Group Insurance	29,348	25,560	25,006
05-480-732-0010-6154	Life Insurance - Employees	46	45	100
05-480-732-0010-6161	Pera	12,914	13,191	14,373
05-480-732-0010-6171	Fica	9,644	9,946	11,882
05-480-732-0010-6174	Medicare	2,255	2,326	2,779
05-180-732-0010-6181	Veba Savings	12,674	13,732	12,700
05-480-732-0010-6242	Advertising And Publications	0	963	0
05-480-732-0010-6331	Travel And Expenses	0	0	250
<b>Mental Health Program</b>				
05-480-740-0000-5355	Mn DHS Child MH Comb	-60,986	-8,668	-18,000
05-480-740-0010-6274	Staff Development	470	0	0
05-480-740-0012-5355	Mn DHS AMH Initiative Grant	-452,741	-395,832	-418,000
<b>Community Support Program</b>				
05-480-767-0000-6020	Payments For Flex Fund MH	10,071	11,338	15,200
05-480-767-0010-5252	IGR-Reim. MH-TCM Adults Federal	-63,074	-51,246	-62,000
05-480-767-0010-5505	Fee, Ins reimburses Adult TCM	-227,670	-278,074	-272,000
05-480-767-0010-5805	Misc Flex Funds	-8,406	-11,565	-15,200
05-480-767-0010-6020	CMH Respite Grant	4,484	6,258	8,000
05-480-767-0010-6090	AMH Initiative Grant	600,019	250,300	254,000
05-480-767-0010-6274	Staff Develop-Community Support	0	1,110	0
05-480-767-0010-6333	Travel Expense	0	0	0
05-480-767-0010-6401	Office Supplies	1	356	0
05-480-767-0010-6429	Flex Fund Exp.	0	0	0
	<b>Revenue</b>	<b>-1,574,220</b>	<b>-1,552,427</b>	<b>-1,661,820</b>
	<b>Expend.</b>	<b>2,561,321</b>	<b>2,567,877</b>	<b>2,948,726</b>
	<b>Net</b>	<b>987,101</b>	<b>1,015,450</b>	<b>1,286,906</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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	-1,531	-1,582	-1,900
05-481-729-0010-5751	Donations	0	-564	-500
05-481-729-0010-5752	Gifts Public Safety Restricted	-2,820	-550	-1,000
05-481-729-0010-6102	Full-Time Employees	211,876	224,880	233,281
05-481-729-0010-6116	SSTS Salaries	0	701	0
05-481-729-0010-6131	Reimbursed Expenses	0	29	100
05-481-729-0010-6133	Reimbursed Mileage	188	24	100
05-481-729-0010-6153	Employee Group Insurance	29,708	23,455	25,006
05-481-729-0010-6154	Life Insurance - Employees	40	40	75
05-481-729-0010-6160	SSTS Health Insurance	0	60	0
05-481-729-0010-6161	Pera	15,882	16,862	17,496
05-481-729-0010-6166	SSTS PERA	0	49	0
05-481-729-0010-6171	Fica	12,493	13,412	14,463
05-481-729-0010-6174	Medicare	2,922	3,137	3,383
05-481-729-0010-6181	Deferred Comp.	3,900	3,900	4,000
05-481-729-0010-6183	SSTS VEBA Savings	0	38	0
05-481-729-0010-6184	Veba Savings	12,882	12,797	12,700
05-481-729-0010-6188	SSTS Medicare	0	9	0
05-481-729-0010-6189	SSTS Social Security	0	39	0
05-481-729-0010-6201	Communications	1,978	2,168	2,100
05-481-729-0010-6241	Membership Dues And Registration Fees	525	525	0
05-481-729-0010-6274	Staff Development	37	148	360
05-481-729-0010-6275	Client Emergency Expenditures	7,727	9,544	6,300
05-481-729-0010-6299	Other Professional And Technical Service	405	0	600
05-481-729-0010-6331	Travel And Expense	0	0	1,300
05-481-729-0010-6351	Other Expense	0	0	500
05-481-729-0010-6401	Office Supplies	1,051	0	600
05-481-729-0010-6407	Resource Program Supplies Child Advoccy	84	485	400
05-481-729-0010-6699	Equipment	0	0	300
05-481-729-0013-6201	Communications	497	494	525
05-481-729-0013-6351	Other Expense	183	174	475
05-481-729-0016-6351	Other Expense	0	0	0
	<b>Program for Victims of Sexual Assault</b>			
05-481-736-0010-5307	MN Dept. of Public Safety P07	-9,438	-19,991	-21,000
05-481-736-0010-5416	Crime Victim Asst. Grant CFDA 16.575	-21,299	-57,675	-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	0	300
05-481-736-0010-6331	Travel And Expense	0	0	0

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 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	-9,438	-19,991	-21,000
	05-481-737-0010-5416    Crime Victim Asst. Grant CFDA 16.575	-21,299	-57,675	-60,200
	05-481-737-0010-5602    Fines & forfeitures Public Safety	0	0	0
	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	-9,438	-19,991	-21,000
	05-481-739-0010-5416    Administrative Fee - Flex Plan	-21,299	-57,675	-60,200
	05-481-739-0010-5602    Fines & Forfeitures Public Safety	0	0	0
	05-481-739-0010-6699    Other Equip.	0	0	700
	05-481-739-0200-6802    Other Expenses B/W Retreat	0	0	250
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-96,562</b>	<b>-235,694</b>	<b>-247,000</b>
	<b>Expend.</b>	<b>302,378</b>	<b>312,970</b>	<b>325,714</b>
	<b>Net</b>	<b>205,816</b>	<b>77,276</b>	<b>78,714</b>

<b>FUND 05</b>	<b>Total Human Services Fund</b>			
		<b>Revenue</b>	<b>-12,980,626</b>	<b>-13,027,677</b>
		<b>Expend.</b>	<b>12,003,753</b>	<b>12,186,084</b>
		<b>Net</b>	<b>-976,873</b>	<b>-841,593</b>
				<b>0</b>

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# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>PUBLIC HEALTH FUND</b>				
<b>000</b>	<b>County Wide</b>			
06-000-000-0000-5001	Current Real Estate Taxes	-84,569	-40,431	-173,442
	<b>Revenue</b>	<b>-84,569</b>	<b>-40,431</b>	<b>-173,442</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>-84,569</b>	<b>-40,431</b>	<b>-173,442</b>
<b>451</b>	<b>Family Health</b>			
06-451-000-0000-5252	IGR - Reim. for Services - Human Services	-3,040	-2,167	-4,000
06-451-000-0000-5312	MN Dept of Public Health H12	-176,473	-196,021	-192,111
06-451-000-0000-5355	Mn Dept of Human Services H55	-2,978	-2,255	-4,000
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	-975	-1,875	-1,000
06-451-000-0000-5479	Uni. Newborn Hearing Scr. CFDA 93.251	-75	-150	-225
06-451-000-0000-5501	Fee, For Services	0	-25	0
06-451-000-0000-5514	Fee, Ecs School Districts (Pss)	-1,233	-1,017	-1,500
06-451-000-0000-5522	Fee, Medicaid	-30,504	-40,363	-35,000
06-451-000-0000-5524	Fee, Insurance	0	0	-1,000
06-451-000-0000-5533	Fee, School Districts	-2,184	-4,644	-5,000
06-451-000-0000-5851	Refunds And Reimbursements	0	0	0
06-451-000-0000-6102	Regular Salaries	172,295	167,325	175,337
06-451-000-0000-6131	Reimbursed Expenses	254	72	500
06-451-000-0000-6133	Reimbursed Mileage	1,199	2,013	3,000
06-451-000-0000-6153	Health Insurance - Employees	14,838	8,623	9,161
06-451-000-0000-6154	Life Insurance - Employees	26	25	26
06-451-000-0000-6161	P E R A	12,895	12,581	13,150
06-451-000-0000-6171	Social Security	10,254	10,163	10,871
06-451-000-0000-6174	Medicare	2,398	2,377	2,542
06-451-000-0000-6181	Deferred Compensation Match	1,088	1,170	1,100
06-451-000-0000-6184	Veba Savings	2,161	4,647	4,604
06-451-000-0000-6186	Health Savings Account (HSA)	3,572	0	0
06-451-000-0000-6201	Communications	-32	0	0
06-451-000-0000-6241	Membership Dues And Registration Fees	0	294	200
06-451-000-0000-6243	Books And Subscriptions	0	0	0
06-451-000-0000-6264	Interpretur Fees	303	318	250
06-451-000-0000-6272	Professional Services	0	0	0
06-451-000-0000-6302	Miscellaneous Repairs	310	280	300
06-451-000-0000-6330	Work Related Schooling	0	280	300
06-451-000-0000-6331	Travel And Expenses	0	507	350
06-451-000-0000-6351	Miscellaneous	0	0	100
06-451-000-0000-6432	Public Health Supplies	136	77	100
	<b>Revenue</b>	<b>-219,594</b>	<b>-250,617</b>	<b>-245,936</b>
	<b>Expend.</b>	<b>221,729</b>	<b>210,752</b>	<b>221,891</b>
	<b>Net</b>	<b>2,135</b>	<b>-39,865</b>	<b>-24,045</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>452</b>	<b>Women-Infants-Children</b>			
06-452-000-0000-5404	WIC Farmers Market CFDA 10.572	-417	-450	-500
06-452-000-0000-5405	WIC CFDA 10.557	-276,757	-216,170	-260,000
06-452-000-0000-6102	Regular Salaries	121,413	136,595	146,139
06-452-000-0000-6105	Part Time Salaries	46,875	51,414	76,165
06-452-000-0000-6131	Reimbursed Expenses	95	0	200
06-452-000-0000-6133	Reimbursed Mileage	258	235	1,500
06-452-000-0000-6153	Health Insurance - Employees	18,723	15,706	11,891
06-452-000-0000-6154	Life Insurance - Employees	42	42	45
06-452-000-0000-6161	P E R A	12,462	13,955	16,448
06-452-000-0000-6171	Social Security	9,487	11,008	13,783
06-452-000-0000-6174	Medicare	2,219	2,575	3,223
06-452-000-0000-6181	Deferred Compensation Match	165	1,560	1,450
06-452-000-0000-6184	Veba Savings	198	10,450	10,478
06-452-000-0000-6186	Health Savings Account (HSA)	9,922	0	0
06-452-000-0000-6201	Communications	2,799	2,308	3,000
06-452-000-0000-6241	Membership Dues And Registration Fees	0	0	50
06-452-000-0000-6242	Advertising And Publications	0	0	1,000
06-452-000-0000-6243	Books And Subscriptions	0	0	50
06-452-000-0000-6264	Interpretur Fees	0	0	0
06-452-000-0000-6272	Professional Services	0	0	100
06-452-000-0000-6330	Work Related Schooling	30	0	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	250
06-452-000-0000-6432	Public Health Supplies	0	148	1,000
		<b>Revenue</b>	<b>-277,174</b>	<b>-216,620</b>
		<b>Expend.</b>	<b>224,688</b>	<b>245,996</b>
		<b>Net</b>	<b>-52,486</b>	<b>29,376</b>
			<b>29,376</b>	<b>27,022</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>453</b>	<b>Disease Prevention</b>			
06-453-000-0000-5312	MN Dept of Public Health H12	-899	-850	-934
06-453-000-0000-5451	Immunization Grants CFDA 93.268	0	-108,353	0
06-453-000-0000-5520	Fee, Private Pay	-5,466	-4,140	-5,000
06-453-000-0000-5521	Fee, Medicare	-10,079	-7,990	-8,000
06-453-000-0000-5522	Fee, Medicaid	0	-23,807	0
06-453-000-0000-5538	Fee, Private Pay Immunizations	-267	-405	-300
06-453-000-0000-5539	Fee, Ma Immunizations	-892	-638	-500
06-453-000-0000-5851	Refunds and Reimbursements	0	0	0
06-453-000-0000-6102	Regular Salaries	8,752	14,476	15,172
06-453-000-0000-6131	Reimbursed Expenses	16	23	100
06-453-000-0000-6133	Reimbursed Mileage	286	1,496	1,000
06-453-000-0000-6153	Health Insurance - Employees	1,880	2,396	2,526
06-453-000-0000-6154	Life Insurance - Employees	2	2	2
06-453-000-0000-6161	P E R A	657	1,164	1,138
06-453-000-0000-6171	Social Security	492	891	941
06-453-000-0000-6174	Medicare	115	208	220
06-453-000-0000-6181	Deferred Compensation Match	120	195	200
06-453-000-0000-6184	Veba Savings	5	1,000	953
06-453-000-0000-6186	Health Savings Account (HSA)	595	0	0
06-453-000-0000-6241	Membership Dues And Registration Fees	0	0	100
06-453-000-0000-6242	Advertising And Publications	238	0	750
06-453-000-0000-6243	Books And Subscriptions	0	0	0
06-453-000-0000-6264	Interpretur Fees	111	678	500
06-453-000-0000-6272	Professional Services	567	1,143	800
06-453-000-0000-6302	Miscellaneous Repairs	0	113	500
06-453-000-0000-6330	Work Related Schooling	0	0	250
06-453-000-0000-6331	Travel And Expenses	0	0	500
06-453-000-0000-6401	Office Supplies	0	0	0
06-453-000-0000-6432	Public Health Supplies	350	522	500
06-453-000-0000-6433	Biologicals	14,655	13,111	18,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-17,603</b>	<b>-146,183</b>	<b>-14,734</b>
	<b>Expend.</b>	<b>28,841</b>	<b>37,418</b>	<b>44,152</b>
	<b>Net</b>	<b>11,238</b>	<b>-108,765</b>	<b>29,418</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>454</b>	<b>Maternal Health</b>				
	06-454-000-0000-5252	IGR - Reim. for Services - Human Services	-371	-324	-1,000
	06-454-000-0000-5355	Mn Dept of Human Services H55	-351	-262	-1,000
	06-454-000-0000-5477	Maternal and Child Health CFDA 93.994	-38,312	-38,312	-38,289
	06-454-000-0000-5522	Fee, Medicaid	-4,267	-6,067	-7,500
	06-454-000-0000-6102	Regular Salaries	148,853	116,887	116,928
	06-454-000-0000-6105	Part Time Salaries	20,192	55,835	0
	06-454-000-0000-6131	Reimbursed Expenses	0	113	100
	06-454-000-0000-6133	Reimbursed Mileage	78	335	900
	06-454-000-0000-6153	Health Insurance - Employees	31,706	25,952	11,099
	06-454-000-0000-6154	Life Insurance - Employees	33	33	35
	06-454-000-0000-6161	P E R A	12,637	12,885	8,770
	06-454-000-0000-6171	Social Security	9,228	9,503	7,250
	06-454-000-0000-6174	Medicare	2,158	2,222	1,695
	06-454-000-0000-6181	Deferred Compensation Match	1,038	3,250	3,000
	06-454-000-0000-6184	Veba Savings	7,590	13,431	7,144
	06-454-000-0000-6186	Health Savings Account (HSA)	5,821	0	0
	06-454-000-0000-6201	Communications	1,146	1,158	1,500
	06-454-000-0000-6243	Books And Subscriptions	0	0	50
	06-454-000-0000-6264	Interpreter Fees	130	193	1,000
	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	100
	06-454-000-0000-6401	Office Supplies	0	0	100
	06-454-000-0000-6432	Public Health Supplies	0	0	250
		<b>Revenue</b>	<b>-43,301</b>	<b>-44,965</b>	<b>-47,789</b>
		<b>Expend.</b>	<b>240,610</b>	<b>241,797</b>	<b>160,071</b>
		<b>Net</b>	<b>197,309</b>	<b>196,832</b>	<b>112,282</b>

<b>455</b>	<b>Health Promotion</b>				
	06-455-000-0000-5280	*** Local Grants And Contributions ***	-3,750	0	0
	06-455-000-0000-5301	State, Grants	0	0	0
	06-455-000-0000-5501	Fee, For Services	-1,375	-4,125	0
	06-455-000-0000-5751	Donations	0	0	0
	06-455-000-0000-6102	Regular Salaries	0	0	0
	06-455-000-0000-6131	Reimbursed Expenses	0	0	0
	06-455-000-0000-6133	Reimbursed Mileage	95	4	0
	06-455-000-0000-6153	Health Insurance - Employees	6	0	0
	06-455-000-0000-6161	P E R A	7	0	0
	06-455-000-0000-6171	Social Security	5	0	0
	06-455-000-0000-6174	Medicare	1	0	0
	06-455-000-0000-6184	Veba Savings	4	0	0
	06-455-000-0000-6351	Miscellaneous	0	0	0
	06-455-000-0000-6401	Office Supplies	0	0	0
	06-455-000-0000-6432	Public Health Supplies	4,738	1,914	10,000
		<b>Revenue</b>	<b>-5,125</b>	<b>-4,125</b>	<b>0</b>
		<b>Expend.</b>	<b>4,856</b>	<b>1,918</b>	<b>10,000</b>
		<b>Net</b>	<b>-269</b>	<b>-2,207</b>	<b>10,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>457</b>	<b>Long Term Care</b>			
06-457-000-0000-5252	IGR - Reim. for Services - Human Services	-203,736	-192,889	-280,000
06-457-000-0000-5253	IGR - Reim. for Services - Health	0	0	0
06-457-000-0000-5355	Mn Dept of Human Services H55	-192,986	-220,214	-280,000
06-457-000-0000-5473	Medical Assistance Program CFDA 93.778	0	-37,295	0
06-457-000-0000-5520	Fee, Private Pay	-9,427	-16,192	-15,000
06-457-000-0000-5521	Fee, Medicare	0	0	0
06-457-000-0000-5522	Fee, Medicaid	0	0	0
06-457-000-0000-5801	MCO Care Coordination	-653,389	-705,512	-1,166,471
06-457-000-0000-5851	Refunds and Reimbursements	0	-41,984	0
06-457-000-0000-5869	South County Reimbursement	0	0	0
06-457-000-0000-6102	Regular Salaries	849,640	890,811	931,630
06-457-000-0000-6131	Reimbursed Expenses	0	566	300
06-457-000-0000-6133	Reimbursed Mileage	514	2,458	1,000
06-457-000-0000-6153	Health Insurance - Employees	82,566	60,663	65,885
06-457-000-0000-6154	Life Insurance - Employees	172	166	175
06-457-000-0000-6161	P E R A	63,704	66,497	69,872
06-457-000-0000-6171	Social Security	50,226	53,307	57,761
06-457-000-0000-6174	Medicare	11,746	12,467	13,509
06-457-000-0000-6181	Deferred Compensation Match	2,600	10,920	10,080
06-457-000-0000-6184	Veba Savings	31,746	42,950	44,450
06-457-000-0000-6186	Health Savings Account (HSA)	12,700	0	0
06-457-000-0000-6201	Communications	6,492	6,354	7,000
06-457-000-0000-6242	Advertising And Publications	0	0	1,500
06-457-000-0000-6243	Books And Subscriptions	0	0	0
06-457-000-0000-6264	Interpretur Fees	3,156	1,966	2,500
06-457-000-0000-6272	Professional Services	16,718	19,595	20,000
06-457-000-0000-6330	Work Related Schooling	0	750	1,400
06-457-000-0000-6331	Travel And Expenses	0	1,775	2,500
06-457-000-0000-6351	Miscellaneous	0	0	0
06-457-000-0000-6401	Office Supplies	17	0	100
06-457-000-0000-6432	Public Health Supplies	90	0	250
06-457-000-0000-6601	Furniture And Equipment	0	0	0
	<b>Revenue</b>	<b>-1,059,538</b>	<b>-1,214,086</b>	<b>-1,741,471</b>
	<b>Expend.</b>	<b>1,132,087</b>	<b>1,171,245</b>	<b>1,229,912</b>
	<b>Net</b>	<b>72,549</b>	<b>-42,841</b>	<b>-511,559</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>458</b>	<b>Child &amp; Teen Checkups</b>			
06-458-000-0000-5252	IGR - Reim. for Services - Human Services	-48,761	-14,767	-55,491
06-458-000-0000-5253	IGR - Reim. for Services - Health	0	0	0
06-458-000-0000-5355	Mn Dept of Human Services H55	-48,761	-55,784	-55,491
06-458-000-0000-5473	Medical Assistance Program CFDA 93.778	0	-41,017	0
06-458-000-0000-6102	Regular Salaries	64,515	60,867	63,622
06-458-000-0000-6105	Part Time Salaries	0	0	0
06-458-000-0000-6131	Reimbursed Expenses	0	11	100
06-458-000-0000-6133	Reimbursed Mileage	38	149	1,000
06-458-000-0000-6153	Health Insurance - Employees	4,054	2,800	3,061
06-458-000-0000-6154	Life Insurance - Employees	10	10	10
06-458-000-0000-6161	P E R A	4,792	4,479	4,772
06-458-000-0000-6171	Social Security	3,838	3,633	3,945
06-458-000-0000-6174	Medicare	898	850	923
06-458-000-0000-6181	Deferred Compensation Match	1,088	975	900
06-458-000-0000-6184	Veba Savings	2,652	2,333	2,381
06-458-000-0000-6201	Communications	418	416	500
06-458-000-0000-6241	Membership Dues And Registration Fees	0	0	0
06-458-000-0000-6242	Advertising And Publications	5,041	10,395	4,400
06-458-000-0000-6330	Work Related Schooling	0	0	100
06-458-000-0000-6331	Travel And Expenses	0	0	800
06-458-000-0000-6351	Miscellaneous	0	0	0
06-458-000-0000-6401	Office Supplies	2,778	819	400
06-458-000-0000-6432	Public Health Supplies	143	1,884	5,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-97,522</b>	<b>-111,568</b>	<b>-110,982</b>
	<b>Expend.</b>	<b>90,265</b>	<b>89,621</b>	<b>91,914</b>
	<b>Net</b>	<b>-7,257</b>	<b>-21,947</b>	<b>-19,068</b>

# 2023 FREEBORN COUNTY BUDGET

460

## Healthy Families

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
06-460-000-0000-5252	IGR-Reim. for Service - Human Services	-4,853	-4,401	-10,000
06-460-000-0000-5280	*** Local Grants And Contributions ***	-14,625	0	0
06-460-000-0000-5312	MN Dept of Public Health H12	-265,527	-287,545	-301,000
06-460-000-0000-5355	Mn Dept of Human Services H55	-4,492	-4,365	-10,000
06-460-000-0000-5455	Temp. Asst. for Needy Fam. CFDA 93.558	-45,001	-44,266	-44,266
06-460-000-0000-5501	Fee, For Services	-109,080	-83,520	-109,080
06-460-000-0000-5522	Fee, Medicaid	-59,715	-64,925	-70,000
06-460-000-0000-5751	Donations	0	0	-200
06-460-000-0000-6102	Regular Salaries	212,593	225,362	311,341
06-460-000-0000-6105	Part Time Salaries	62,954	67,252	76,346
06-460-000-0000-6131	Reimbursed Expenses	267	0	800
06-460-000-0000-6133	Reimbursed Mileage	620	1,606	7,000
06-460-000-0000-6153	Health Insurance - Employees	19,414	16,831	34,803
06-460-000-0000-6154	Life Insurance - Employees	66	66	70
06-460-000-0000-6161	P E R A	20,648	21,903	29,077
06-460-000-0000-6171	Social Security	16,675	17,849	24,037
06-460-000-0000-6174	Medicare	3,900	4,174	5,621
06-460-000-0000-6181	Deferred Compensation Match	1,300	1,300	1,200
06-460-000-0000-6184	Veba Savings	6,323	9,491	15,875
06-460-000-0000-6186	Health Savings Account (HSA)	6,879	0	0
06-460-000-0000-6201	Communications	3,365	3,523	4,000
06-460-000-0000-6242	Advertising and Publications	0	0	1,000
06-460-000-0000-6264	Interpretur Fees	31,252	15,135	30,000
06-460-000-0000-6272	Professional Services	508	513	700
06-460-000-0000-6277	Rides	0	0	0
06-460-000-0000-6330	Work Related Schooling	0	900	2,500
06-460-000-0000-6331	Travel And Expenses	0	0	500
06-460-000-0000-6351	Miscellaneous	0	0	0
06-460-000-0000-6401	Office Supplies	0	0	150
06-460-000-0000-6432	Public Health Supplies	0	0	300
	<b>Revenue</b>	<b>-503,293</b>	<b>-489,022</b>	<b>-544,546</b>
	<b>Expend.</b>	<b>386,764</b>	<b>385,905</b>	<b>545,320</b>
	<b>Net</b>	<b>-116,529</b>	<b>-103,117</b>	<b>774</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>461</b>	<b>Admin &amp; Support</b>			
06-461-000-0000-5219	Local Government Aid	-150,000	0	0
06-461-000-0000-5280	Local Grants And Contribution	0	-500	0
06-461-000-0000-5301	State, Grants	0	0	0
06-461-000-0000-5312	MN Dept of Public Health H12	0	0	0
06-461-000-0000-5321	Mn Dept of Economic Security B21	-599,250	0	0
06-461-000-0000-5432	COVID19-Grant	-7,279	0	0
06-461-000-0000-5751	Donations	0	0	0
06-461-000-0000-5851	Refunds And Reimbursements	-18,608	-10,994	0
06-461-000-0000-6102	Regular Salaries	282,554	298,943	320,662
06-461-000-0000-6131	Reimbursed Expenses	930	689	2,000
06-461-000-0000-6133	Reimbursed Mileage	872	1,672	6,000
06-461-000-0000-6151	Life Insurance - Retirees	88	70	90
06-461-000-0000-6152	Health Insurance - Retirees	4,521	3,617	4,600
06-461-000-0000-6153	Health Insurance - Employees	36,855	29,837	32,456
06-461-000-0000-6154	Life Insurance - Employees	55	53	60
06-461-000-0000-6161	P E R A	21,058	22,539	24,050
06-461-000-0000-6171	Social Security	16,155	17,745	19,881
06-461-000-0000-6173	Workers Compensation	26,138	18,398	27,635
06-461-000-0000-6174	Medicare	3,778	4,150	4,650
06-461-000-0000-6181	Deferred Compensation Match	1,460	1,560	1,560
06-461-000-0000-6184	Veba Savings	6,363	16,704	17,145
06-461-000-0000-6186	Health Savings Account (HSA)	10,319	0	0
06-461-000-0000-6201	Communications	938	740	1,000
06-461-000-0000-6241	Membership Dues And Registration Fees	1,802	5,598	3,000
06-461-000-0000-6242	Advertising And Publications	0	2,064	1,000
06-461-000-0000-6243	Books And Subscriptions	0	0	0
06-461-000-0000-6264	Interpreter Fees	0	0	0
06-461-000-0000-6272	Professional Services	1,561	2,831	1,500
06-461-000-0000-6301	Maintenance Contracts	35,393	26,846	35,000
06-461-000-0000-6330	Work Related Schooling	378	790	3,000
06-461-000-0000-6331	Travel And Expenses	1,272	1,978	4,000
06-461-000-0000-6351	Miscellaneous	0	0	0
06-461-000-0000-6373	Bonds And Insurance	8,596	11,095	11,000
06-461-000-0000-6401	Office Supplies	1,018	712	2,000
06-461-000-0000-6417	COVID-19 Related Expenditures	1,125,674	38,122	0
06-461-000-0000-6432	Public Health Supples	0	93	500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-775,137</b>	<b>-11,494</b>	<b>0</b>
	<b>Expend.</b>	<b>1,587,778</b>	<b>506,846</b>	<b>522,789</b>
	<b>Net</b>	<b>812,641</b>	<b>495,352</b>	<b>522,789</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>461</b>	<b>Workforce Development</b>			
06-461-461-0000-5312	MN Dept of Public Health H12	0	0	-80,000
06-461-461-0000-5484	PH Workforce Development CFDA#93.354	0	-11,353	0
06-461-461-0000-6131	Reimbursed Expenses-WF Grant	0	3,306	0
06-461-461-0000-6272	Professional Services-WF	0	2,000	0
06-461-461-0000-6331	Travel and Expense	0	539	0
06-461-461-0000-6432	Workforce Development Grant Expenditures	0	5,194	80,000
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>-11,353</b>	<b>-80,000</b>
	<b>Expend.</b>	<b>0</b>	<b>11,039</b>	<b>80,000</b>
	<b>Net</b>	<b>0</b>	<b>-314</b>	<b>0</b>

<b>462</b>	<b>SHIP Grant</b>			
06-462-000-0000-5312	MN Dept of Public Health H12	-127,934	-126,263	-160,000
06-462-000-0000-6102	Regular Salaries	68,537	73,534	78,770
06-462-000-0000-6131	Reimbursed Expenses	0	407	2,000
06-462-000-0000-6133	Reimbursed Mileage	10	35	2,500
06-462-000-0000-6153	Health Insurance - Employees	4,850	3,864	4,082
06-462-000-0000-6154	Life Insurance - Employees	13	13	13
06-462-000-0000-6161	P E R A	5,136	5,542	5,908
06-462-000-0000-6171	Social Security	4,084	4,431	4,884
06-462-000-0000-6174	Medicare	955	1,036	1,142
06-462-000-0000-6184	Veba Savings	0	3,197	3,175
06-462-000-0000-6186	Health Savings Account (HSA)	3,175	0	0
06-462-000-0000-6201	Communications	617	614	700
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	3,769	2,691	5,000
06-462-000-0000-6330	Work Related Schooling	0	0	500
06-462-000-0000-6331	Travel And Expenses	0	120	200
06-462-000-0000-6351	Miscellaneous	0	0	0
06-462-000-0000-6381	SHIP Mini Grants	36,358	18,222	65,000
06-462-000-0000-6401	Office Supplies	0	0	0
06-462-000-0000-6432	Public Health Supplies	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>-127,934</b>	<b>-126,263</b>	<b>-160,000</b>
	<b>Expend.</b>	<b>127,504</b>	<b>113,706</b>	<b>174,374</b>
	<b>Net</b>	<b>-430</b>	<b>-12,557</b>	<b>14,374</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>464</b>	<b>Bioterrorism</b>			
06-464-000-0000-5312	COVID19-Grant	0	-213	0
06-464-000-0000-5432	Coronavirus Relief Fund	-197,159	-13,528	-459,606
06-464-000-0000-5448	PH Emergency Preparedness CFDA 93.069	-38,409	-33,292	-34,372
06-464-000-0000-5454	Epidemiology and Laboratory 93.323	0	-35,836	0
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	-1,000	0	0
06-464-000-0000-6102	Regular Salaries	17,104	28,174	29,528
06-464-000-0000-6131	Reimbursed Expenses	11	61	1,500
06-464-000-0000-6133	Reimbursed Mileage	431	1,351	2,000
06-464-000-0000-6153	Health Insurance - Employees	3,275	4,108	4,415
06-464-000-0000-6154	Life Insurance - Employees	3	4	4
06-464-000-0000-6161	P E R A	1,278	2,154	2,215
06-464-000-0000-6171	Social Security	968	1,662	1,831
06-464-000-0000-6174	Medicare	226	389	428
06-464-000-0000-6181	Deferred Compensation Match	243	390	360
06-464-000-0000-6184	Veba Savings	109	1,755	1,746
06-464-000-0000-6186	Health Savings Account (HSA)	992	0	0
06-464-000-0000-6201	Communications	729	786	800
06-464-000-0000-6241	Membership Dues And Registration Fees	0	0	0
06-464-000-0000-6272	Professional Services	0	630	0
06-464-000-0000-6330	Work Related Schooling	0	550	500
06-464-000-0000-6331	Travel And Expenses	0	0	500
06-464-000-0000-6351	Miscellaneous	26	275	0
06-464-000-0000-6401	Office Supplies	0	0	0
06-464-000-0000-6417	COVID-19 Related Expenditures	0	550	459,606
06-464-000-0000-6432	Public Health Supplies	2,385	1,136	0
		2,385	1,136	0
	<b>Revenue</b>	<b>-236,568</b>	<b>-82,869</b>	<b>-493,978</b>
	<b>Expend.</b>	<b>27,780</b>	<b>43,975</b>	<b>505,433</b>
	<b>Net</b>	<b>-208,788</b>	<b>-38,894</b>	<b>11,455</b>

<b>FUND 06</b>	<b>Total Public Health</b>			
		<b>Revenue</b>	<b>-3,447,358</b>	<b>-2,749,596</b>
		<b>Expend.</b>	<b>4,072,902</b>	<b>3,060,218</b>
		<b>Net</b>	<b>625,544</b>	<b>310,622</b>
				<b>-3,873,378</b>
				<b>3,873,378</b>
				<b>0</b>

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# 2023 FREEBORN COUNTY BUDGET

2021 Actual                      2022 Actual                      2023 Budget

## CAPITAL IMPROVEMENTS FUND

<b>002</b>	<b>County Wide</b>			
	31-000-000-0000-6272	Professional Services	0	29,105
	31-000-000-0000-6703	Paying Charges	0	700
	31-000-000-0000-6991	Transfer From Other Funds	0	0
				-120,000
	31-002-000-0000-5001	Current Real Estate Tax	-679,800	-738,500
	31-002-000-0000-5019	Wind Energy Production Tax	-502,260	-393,021
	31-002-000-0000-5307	MN Dept. of Public Safety P07	0	-171,419
	31-002-000-0000-5488	Disaster Grants - PA CFDA 97.036	0	-514,256
	31-002-000-0000-5851	Refunds And Reimbursements	0	-296
	31-002-000-0000-5920	Sale of Assets	-147,961	-179,306
		<b>Revenue</b>	<b>-1,330,021</b>	<b>-1,996,798</b>
		<b>Expend.</b>	<b>0</b>	<b>29,805</b>
		<b>Net</b>	<b>-1,330,021</b>	<b>-1,966,993</b>
				<b>-1,335,000</b>
				<b>0</b>
				<b>-1,335,000</b>
<b>003</b>	<b>Board Of Commissioners</b>			
	31-003-000-0000-6272	Professional Services	0	30,000
		<b>Revenue</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>30,000</b>
		<b>Net</b>	<b>0</b>	<b>30,000</b>
				<b>0</b>
				<b>0</b>
				<b>0</b>
<b>061</b>	<b>Information Systems</b>			
	31-061-000-0000-6601	Furniture And Equipment	0	0
	31-061-000-0000-6624	Computer Equipment	0	11,085
		<b>Revenue</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>11,085</b>
		<b>Net</b>	<b>0</b>	<b>11,085</b>
				<b>70,000</b>
				<b>70,000</b>
<b>101</b>	<b>County Recorder</b>			
	31-101-000-0000-6601	Furniture And Equipment	0	0
	31-101-000-0000-6624	Computer Equipment	10,775	0
		<b>Revenue</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>10,775</b>	<b>0</b>
		<b>Net</b>	<b>10,775</b>	<b>0</b>
				<b>0</b>
				<b>0</b>
				<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>111</b>	<b>Courthouse Maintenance</b>			
31-111-000-0000-6601	Furniture And Equipment	5,906	8,183	0
31-111-000-0000-6602	Auto Purchase	41,890	0	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>47,796</b>	<b>8,183</b>	<b>0</b>
	<b>Net</b>	<b>47,796</b>	<b>8,183</b>	<b>0</b>
<b>112</b>	<b>Government Center Improvements</b>			
31-112-000-0000-6606	Gov Center Bldg Improvements	0	2,121,452	3,320,677
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>2,121,452</b>	<b>3,320,677</b>
	<b>Net</b>	<b>0</b>	<b>2,121,452</b>	<b>3,320,677</b>
<b>113</b>	<b>DHS Building Improvements</b>			
31-113-000-0000-6606	DHS Bldg Improvements	0	927,178	83,735
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>927,178</b>	<b>83,735</b>
	<b>Net</b>	<b>0</b>	<b>927,178</b>	<b>83,735</b>
<b>114</b>	<b>Freeborn County Security Upgrade</b>			
31-114-000-0000-6628	Bldg Additions Or Improvements	5,721	0	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>5,721</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>5,721</b>	<b>0</b>	<b>0</b>
<b>115</b>	<b>Environmental Building Improvements</b>			
31-115-000-0000-6606	Environmental Bldg Improvements	0	617,376	68,569
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>617,376</b>	<b>68,569</b>
	<b>Net</b>	<b>0</b>	<b>617,376</b>	<b>68,569</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>116</b>	<b>R&amp;B Building Improvements</b>			
31-116-000-0000-6606	R&B Bldg Improvements	0	800,957	474,978
	Revenue	0	0	0
	Expend.	0	800,957	474,978
	Net	0	800,957	474,978
<b>117</b>	<b>Fairgrounds Improvements</b>			
31-117-000-0000-6606	Bldg Additions Or Improvements	0	0	850,000
	Revenue	0	0	0
	Expend.	0	0	850,000
	Net	0	0	850,000
<b>144</b>	<b>Equipment Purchases</b>			
31-144-000-0000-5902	Proceeds From Financing	0	-5,085,636	0
31-144-000-0000-5920	Sale Of Assets	0	0	0
31-144-000-0000-6602	Auto Purchase	0	0	0
	Revenue	0	-5,085,636	0
	Expend.	0	0	0
	Net	0	-5,085,636	0

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>201</b>	<b>County Sheriff</b>			
	31-201-000-0000-6601 Furniture And Equipment	37,289	28,950	58,000
	31-201-000-0000-6602 Auto Purchase	132,187	110,736	118,000
	31-201-000-0000-6624 Computer Equipment	0	0	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>169,476</b>	<b>139,686</b>	<b>176,000</b>
	<b>Net</b>	<b>169,476</b>	<b>139,686</b>	<b>176,000</b>
<b>208</b>	<b>DNR Snowmobile Safety Enforcement</b>			
	31-208-000-0000-6602 Auto Purchase	0	0	18,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>18,000</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>18,000</b>
<b>250</b>	<b>Public Safety Transportation</b>			
	31-250-000-0000-6602 Auto Purchase	0	0	54,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>54,000</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>54,000</b>
<b>251</b>	<b>Detention Center</b>			
	31-251-000-0000-6601 Furniture And Equipment	0	0	12,000
	31-251-000-0000-6602 Auto Purchase	0	0	0
	31-251-000-0000-6624 Computer Equipment	0	0	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
<b>320</b>	<b>Road And Bridge</b>			
	31-320-000-0000-6601 Furniture And Equipment	0	9,791	0
	31-320-000-0000-6602 Auto Purchase	44,814	149,107	0
	31-320-000-0000-6616 Road Equipment	431,660	1,019,043	785,000
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>476,474</b>	<b>1,177,941</b>	<b>785,000</b>
	<b>Net</b>	<b>476,474</b>	<b>1,177,941</b>	<b>785,000</b>

# 2023 FREEBORN COUNTY BUDGET

			<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>354</b>	<b>Oakland Shop Building Improvements</b>				
	31-354-000-0000-6606	Oakland Shop Bldg Improvements	0	618,673	0
		Revenue	0	0	0
		Expend.	0	618,673	0
		Net	0	618,673	0
<b>406</b>	<b>Auto</b>				
	31-406-000-0000-6602	Auto Purchase	37,299	55,305	100,000
		Revenue	0	0	0
		Expend.	37,299	55,305	100,000
		Net	37,299	55,305	100,000
<b>542</b>	<b>Fairgrounds Improvements</b>				
	31-542-000-0000-6606	Bldg Additions Or Improvements	0	432,631	600,000
		Revenue	0	0	0
		Expend.	0	432,631	600,000
		Net	0	432,631	600,000
<b>558</b>	<b>Environmental Services</b>				
	31-558-000-0000-6601	Furniture And Equipment	0	0	0
	31-558-000-0000-6602	Auto Purchase	51,525	0	0
	31-558-000-0000-6624	Computer Equipment	0	0	0
		Revenue	0	0	0
		Expend.	51,525	0	0
		Net	51,525	0	0
<b>FUND 31</b>	<b>Total Capitol Improvements Fund</b>				
		Revenue	-1,330,021	-7,082,434	-1,335,000
		Expend.	799,066	6,970,272	6,612,959
		Net	-530,955	-112,162	5,277,959



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# 2023 FREEBORN COUNTY BUDGET

2021 Actual                      2022 Actual                      2023 Budget

## DEBT SERVICE FUND

### TURTLE CREEK WATERSHED BOND

<b>893</b>	<b>Jud Ditch 24 Deer Creek</b>			
	34-893-000-0000-6701	Bond Payments	1,280,000	0
	34-893-000-0000-6702	Interest	17,500	0
	34-893-000-0000-6703	Paying Charges	1,250	0
		<b>Revenue</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>1,298,750</b>	<b>0</b>
		<b>Net</b>	<b>1,298,750</b>	<b>0</b>

<b>FUND 34</b>	<b>Total Debt Service-Turtle Creek Watershed</b>			
		<b>Revenue</b>	<b>0</b>	<b>0</b>
		<b>Expend.</b>	<b>1,298,750</b>	<b>0</b>
		<b>Net</b>	<b>1,298,750</b>	<b>0</b>

## ROAD AND BRIDGE BONDS

<b>0</b>	<b>County Wide</b>			
	35-000-000-0000-5001	Current Real Estate Tax	0	-705,464
	35-000-000-0000-6701	Bond Payments	380,000	385,000
	35-000-000-0000-6702	Interest	17,400	11,700
	35-000-000-0000-6703	Paying Charges	750	750
		<b>Revenue</b>	<b>0</b>	<b>-705,464</b>
		<b>Expend.</b>	<b>398,150</b>	<b>365,665</b>
		<b>Net</b>	<b>398,150</b>	<b>-339,799</b>

<b>322</b>	<b>R &amp; B Construction</b>			
	35-322-000-0000-5001	Current Real Estate Tax	-410,850	-394,709
	35-322-000-0000-6701	Bond Payments	0	0
	35-322-000-0000-6702	Interest	11,700	5,925
	35-322-000-0000-6703	Paying Charges	0	0
		<b>Revenue</b>	<b>-410,850</b>	<b>-394,709</b>
		<b>Expend.</b>	<b>11,700</b>	<b>402,675</b>
		<b>Net</b>	<b>-399,150</b>	<b>402,675</b>

<b>FUND 35</b>	<b>Total Debt Service-Capital Improvement Bonds</b>			
		<b>Revenue</b>	<b>-410,850</b>	<b>-705,464</b>
		<b>Expend.</b>	<b>409,850</b>	<b>768,340</b>
		<b>Net</b>	<b>-1,000</b>	<b>62,876</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
	<b>Jail G.O. Bond Refunding</b>			
<b>0</b>	<b>County Wide</b>			
	37-000-000-0000-6701 Bond Payments	1,160,000	1,185,000	0
	37-000-000-0000-6702 Interest	101,550	60,450	0
	37-000-000-0000-6703 Paying Charges	350	88	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,261,900</b>	<b>1,245,538</b>	<b>0</b>
	<b>Net</b>	<b>1,261,900</b>	<b>1,245,538</b>	<b>0</b>

<b>112</b>	<b>Building Renovations</b>			
	37-112-000-0000-5001 Current Real Estate Tax	-1,263,310	-1,196,994	0
	37-112-000-0000-6701 Bond Payments	0	0	1,225,000
	37-112-000-0000-6702 Interest	0	0	18,375
	37-112-000-0000-6703 Paying Charges	0	0	1,760
	<b>Revenue</b>	<b>-1,263,310</b>	<b>-1,196,994</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>1,245,135</b>
	<b>Net</b>	<b>-1,263,310</b>	<b>-1,196,994</b>	<b>1,245,135</b>

<b>FUND 37</b>	<b>Total Debt Service-Jail G.O. Bond Refunding</b>			
	<b>Revenue</b>	<b>-1,263,310</b>	<b>-1,196,994</b>	<b>0</b>
	<b>Expend.</b>	<b>1,261,900</b>	<b>1,245,538</b>	<b>1,245,135</b>
	<b>Net</b>	<b>-1,410</b>	<b>48,544</b>	<b>1,245,135</b>

<b>112</b>	<b>G.O. Bond Refunding</b>			
	<b>Building Renovations</b>			
	38-000-000-0000-6703 Paying Charges	350	88	0
	38-112-000-0000-5001 Current Real Estate Tax	-497,000	-432,315	0
	38-112-000-0000-6701 Bond Payments	460,000	475,000	490,000
	38-112-000-0000-6702 Interest	35,850	21,825	7,350
	38-112-000-0000-6703 Paying Charges	0	0	1,150
	<b>Revenue</b>	<b>-497,000</b>	<b>-432,315</b>	<b>0</b>
	<b>Expend.</b>	<b>496,200</b>	<b>496,913</b>	<b>498,500</b>
	<b>Net</b>	<b>-800</b>	<b>64,598</b>	<b>498,500</b>

<b>FUND 38</b>	<b>Total Debt G.O. Bond Refunding</b>			
	<b>Revenue</b>	<b>-497,000</b>	<b>-432,315</b>	<b>0</b>
	<b>Expend.</b>	<b>496,200</b>	<b>496,913</b>	<b>498,500</b>
	<b>Net</b>	<b>-800</b>	<b>64,598</b>	<b>498,500</b>

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# 2023 FREEBORN COUNTY BUDGET

			<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>DITCH FUND</b>					
<b>002</b>	<b>County Wide</b>				
	40-002-000-0000-6624	Computer Equipment	0	0	1,000
			<hr/>		
		Revenue	0	0	0
		Expend.	0	0	1,000
		Net	0	0	1,000
<b>4</b>	<b>County Ditch 4</b>				
	40-604-000-0000-5021	Ditch R & M Assessments	0	-4,998	-5,000
	40-604-000-0000-6269	Engineering Services	0	4,000	0
	40-604-000-0000-6272	Professional Services	1,063	612	0
	40-604-000-0000-6351	Miscellaneous	1,744	1,778	0
	40-604-000-0000-6615	Ditch Repairs	0	10,728	5,000
			<hr/>		
		Revenue	0	-4,998	-5,000
		Expend.	2,807	17,118	5,000
		Net	2,807	12,120	0
<b>5</b>	<b>County Ditch 5</b>				
	40-605-000-0000-5021	Ditch R & M Assessments	-30,431	-40,398	-25,000
	40-605-000-0000-5022	Delinquent Assessments	-35	0	0
	40-605-000-0000-6269	Engineering Services	0	2,400	0
	40-605-000-0000-6272	Professional Services	1,513	612	0
	40-605-000-0000-6351	Miscellaneous	25,988	25,788	0
	40-605-000-0000-6615	Ditch Repairs	3,108	2,216	10,000
			<hr/>		
		Revenue	-30,466	-40,398	-25,000
		Expend.	30,609	31,016	10,000
		Net	143	-9,382	-15,000
<b>8</b>	<b>County Ditch 8</b>				
	40-608-000-0000-5021	Ditch R & M Assessments	-49,913	-59,997	-60,000
	40-608-000-0000-5022	Delinquent Assessments	0	-93	0
	40-608-000-0000-6269	Engineering Services	1,700	10,234	0
	40-608-000-0000-6351	Miscellaneous	4,049	5,395	0
	40-608-000-0000-6615	Ditch Repairs	67,938	53,532	20,000
			<hr/>		
		Revenue	-49,913	-60,090	-60,000
		Expend.	73,687	69,161	20,000
		Net	23,774	9,071	-40,000

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>11</b>	<b>County Ditch 11</b>			
40-611-000-0000-5021	Ditch R & M Assessments	-58,797	-39,178	-30,000
40-611-000-0000-5022	Delinquent Assessments	0	-1,831	0
40-611-000-0000-6351	Miscellaneous	3,236	3,322	0
40-611-000-0000-6615	Ditch Repairs	0	4,847	10,000
40-611-000-0000-6702	Interest	1,323	0	0
	<b>Revenue</b>	<b>-58,797</b>	<b>-41,009</b>	<b>-30,000</b>
	<b>Expend.</b>	<b>4,559</b>	<b>8,169</b>	<b>10,000</b>
	<b>Net</b>	<b>-54,238</b>	<b>-32,840</b>	<b>-20,000</b>

<b>15</b>	<b>County Ditch 15</b>			
40-615-000-0000-5021	Ditch R & M Assessments	-10,000	-10,000	-10,000
40-615-000-0000-5022	Delinquent Assessments	-4	0	0
40-615-000-0000-5307	MN Dept. of Public Safety P07	-239	0	0
40-615-000-0000-5309	Mn Dept of Water and Soil Res. R9P	0	0	0
40-615-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-615-000-0000-6242	Advertising And Publications	25	0	0
40-615-000-0000-6269	Engineering Services	0	0	0
40-615-000-0000-6272	County Ditches	975	0	0
40-615-000-0000-6331	Travel And Expenses	8,423	0	0
40-615-000-0000-6351	Miscellaneous	276	515	0
40-615-000-0000-6615	Ditch Repairs	4,261	1,635	5,000
	<b>Revenue</b>	<b>-10,738</b>	<b>-10,000</b>	<b>-10,000</b>
	<b>Expend.</b>	<b>13,960</b>	<b>2,150</b>	<b>5,000</b>
	<b>Net</b>	<b>3,222</b>	<b>-7,850</b>	<b>-5,000</b>

<b>16</b>	<b>County Ditch 16</b>			
40-616-000-0000-5021	Ditch R & M Assessments	-49,671	-49,891	-50,000
40-616-000-0000-5022	Delinquent Assessments	-103	-27	0
40-616-000-0000-6351	Miscellaneous	6,645	6,855	0
40-616-000-0000-6615	Ditch Repairs	20,811	3,381	40,000
	<b>Revenue</b>	<b>-49,774</b>	<b>-49,918</b>	<b>-50,000</b>
	<b>Expend.</b>	<b>27,456</b>	<b>10,236</b>	<b>40,000</b>
	<b>Net</b>	<b>-22,318</b>	<b>-39,682</b>	<b>-10,000</b>

<b>17</b>	<b>County Ditch 17</b>			
40-617-000-0000-5021	Ditch R & M Assessments	-40,002	-24,999	-30,000
40-617-000-0000-5022	Delinquent Assessments	0	-1	0
40-617-000-0000-6351	Miscellaneous	7,314	7,420	0
40-617-000-0000-6615	Ditch Repairs	0	29,177	25,000
40-617-000-0000-6702	Interest	219	0	0
	<b>Revenue</b>	<b>-40,002</b>	<b>-25,000</b>	<b>-30,000</b>
	<b>Expend.</b>	<b>7,533</b>	<b>36,597</b>	<b>25,000</b>
	<b>Net</b>	<b>-32,469</b>	<b>11,597</b>	<b>-5,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>23</b>	<b>County Ditch 23</b>			
40-623-000-0000-5021	Ditch R & M Assessments	-39,571	-74,902	-50,000
40-623-000-0000-5022	Delinquent Assessments	-382	-477	0
40-623-000-0000-6242	Advertising And Publications	305	0	0
40-623-000-0000-6269	Engineering Services	15,129	952	0
40-623-000-0000-6272	Professional Services	650	0	0
40-623-000-0000-6351	Miscellaneous	2,644	2,619	0
40-623-000-0000-6615	Ditch Repairs	15,283	100,935	15,000
	<b>Revenue</b>	<b>-39,953</b>	<b>-75,379</b>	<b>-50,000</b>
	<b>Expend.</b>	<b>34,011</b>	<b>104,506</b>	<b>15,000</b>
	<b>Net</b>	<b>-5,942</b>	<b>29,127</b>	<b>-35,000</b>
<b>28</b>	<b>County Ditch 28</b>			
40-628-000-0000-5021	Ditch R & M Assessments	-49,704	-39,793	-30,000
40-628-000-0000-5022	Delinquent Assessments	-1,235	-297	0
40-628-000-0000-5488	Disaster Grants - PA CFDA 97.036	-12,105	0	0
40-628-000-0000-6351	Miscellaneous	3,877	4,002	0
40-628-000-0000-6615	Ditch Repairs	21,093	0	15,000
40-628-000-0000-6702	Interest	540	0	0
	<b>Revenue</b>	<b>-63,044</b>	<b>-40,090</b>	<b>-30,000</b>
	<b>Expend.</b>	<b>25,510</b>	<b>4,002</b>	<b>15,000</b>
	<b>Net</b>	<b>-37,534</b>	<b>-36,088</b>	<b>-15,000</b>
<b>30</b>	<b>County Ditch 30</b>			
40-630-000-0000-5021	Ditch R & M Assessments	-14,958	-9,996	-20,000
40-630-000-0000-5022	Delinquent Assessments	-20	-31	0
40-630-000-0000-5307	MN Dept. of Public Safety P07	-35	-48	0
40-630-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-630-000-0000-6351	Miscellaneous	3,856	3,980	0
40-630-000-0000-6615	Ditch Repairs	0	15,345	10,000
	<b>Revenue</b>	<b>-15,508</b>	<b>-10,075</b>	<b>-20,000</b>
	<b>Expend.</b>	<b>3,856</b>	<b>19,325</b>	<b>10,000</b>
	<b>Net</b>	<b>-11,652</b>	<b>9,250</b>	<b>-10,000</b>
<b>31</b>	<b>County Ditch 31</b>			
40-631-000-0000-5021	Ditch R & M Assessments	-24,819	-29,839	-15,000
40-631-000-0000-5022	Delinquent Assessments	-502	-101	0
40-631-000-0000-6331	Travel And Expenses	0	143	0
40-631-000-0000-6351	Miscellaneous	1,387	1,731	0
40-631-000-0000-6615	Ditch Repairs	0	5,065	10,000
40-631-000-0000-6702	Interest	0	0	0
40-631-000-0000-6991	Transfer From Other Funds	0	0	0
	<b>Revenue</b>	<b>-25,321</b>	<b>-29,940</b>	<b>-15,000</b>
	<b>Expend.</b>	<b>1,387</b>	<b>6,939</b>	<b>10,000</b>
	<b>Net</b>	<b>-23,934</b>	<b>-23,001</b>	<b>-5,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>32</b>	<b>County Ditch 32</b>				
	40-632-000-0000-5021	Ditch R & M Assessments	-30,000	-29,958	-25,000
	40-632-000-0000-5307	MN Dept. of Public Safety P07	-2,831	0	0
	40-632-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
	40-632-000-0000-6351	Miscellaneous	2,010	2,075	0
	40-632-000-0000-6615	Ditch Repairs	25,280	2,753	15,000
		<b>Revenue</b>	<b>-33,326</b>	<b>-29,958</b>	<b>-25,000</b>
		<b>Expend.</b>	<b>27,290</b>	<b>4,828</b>	<b>15,000</b>
		<b>Net</b>	<b>-6,036</b>	<b>-25,130</b>	<b>-10,000</b>
<b>34</b>	<b>County Ditch 34</b>				
	40-634-000-0000-5021	Ditch R & M Assessments	-29,984	-29,968	-20,000
	40-634-000-0000-5022	Delinquent Assessments	-6	-16	0
	40-634-000-0000-6351	Miscellaneous	2,139	2,208	0
	40-634-000-0000-6615	Ditch Repairs	0	0	5,000
	40-634-000-0000-6702	Interest	300	0	0
		<b>Revenue</b>	<b>-29,990</b>	<b>-29,984</b>	<b>-20,000</b>
		<b>Expend.</b>	<b>2,439</b>	<b>2,208</b>	<b>5,000</b>
		<b>Net</b>	<b>-27,551</b>	<b>-27,776</b>	<b>-15,000</b>
<b>35</b>	<b>County Ditch 35</b>				
	40-635-000-0000-5021	Ditch R & M Assessments	-7,500	-5,000	-5,000
	40-635-000-0000-6331	Travel And Expenses	0	98	0
	40-635-000-0000-6351	Miscellaneous	732	755	0
	40-635-000-0000-6615	Ditch Repairs	0	0	2,500
	40-635-000-0000-6702	Interest	0	0	0
		<b>Revenue</b>	<b>-7,500</b>	<b>-5,000</b>	<b>-5,000</b>
		<b>Expend.</b>	<b>732</b>	<b>853</b>	<b>2,500</b>
		<b>Net</b>	<b>-6,768</b>	<b>-4,147</b>	<b>-2,500</b>
<b>36</b>	<b>County Ditch 36</b>				
	40-636-000-0000-5021	Ditch R & M Assessments	-35,001	-35,001	-30,000
	40-636-000-0000-6269	Engineering Services	0	350	0
	40-636-000-0000-6351	Miscellaneous	2,315	2,389	0
	40-636-000-0000-6615	Ditch Repairs	57,190	4,038	50,000
		<b>Revenue</b>	<b>-35,001</b>	<b>-35,001</b>	<b>-30,000</b>
		<b>Expend.</b>	<b>59,505</b>	<b>6,777</b>	<b>50,000</b>
		<b>Net</b>	<b>24,504</b>	<b>-28,224</b>	<b>20,000</b>

## 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>39</b>	<b>County Ditch 39</b>			
40-639-000-0000-5021	Ditch R & M Assessments	-4,996	-4,997	-5,000
40-639-000-0000-5022	Delinquent Assessments	0	-3	0
40-639-000-0000-5307	MN Dept. of Public Safety P07	-230	-345	0
40-639-000-0000-5309	Mn Dept of Water and Soil Res. R9P	0	0	0
40-639-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-639-000-0000-6351	Miscellaneous	2,312	2,386	0
40-639-000-0000-6615	Ditch Repairs	0	1,543	2,500
	<b>Revenue</b>	<b>-5,721</b>	<b>-5,345</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>2,312</b>	<b>3,929</b>	<b>2,500</b>
	<b>Net</b>	<b>-3,409</b>	<b>-1,416</b>	<b>-2,500</b>
<b>40</b>	<b>County Ditch 40</b>			
40-640-000-0000-5021	Ditch R & M Assessments	-39,946	-30,000	-20,000
40-640-000-0000-5022	Delinquent Assessments	-5	-54	0
40-640-000-0000-5307	MN Dept. of Public Safety P07	-1,224	0	0
40-640-000-0000-5309	Mn Dept of Water and Soil Res. R9P	0	0	0
40-640-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-640-000-0000-6351	Miscellaneous	5,825	5,904	0
40-640-000-0000-6615	Ditch Repairs	2,657	19,302	15,000
	<b>Revenue</b>	<b>-41,670</b>	<b>-30,054</b>	<b>-20,000</b>
	<b>Expend.</b>	<b>8,482</b>	<b>25,206</b>	<b>15,000</b>
	<b>Net</b>	<b>-33,188</b>	<b>-4,848</b>	<b>-5,000</b>
<b>43</b>	<b>County Ditch 43</b>			
40-643-000-0000-5021	Ditch R & M Assessments	-19,765	-19,874	-15,000
40-643-000-0000-5022	Delinquent Assessments	0	-219	0
40-643-000-0000-5307	MN Dept. of Public Safety P07	0	-512	0
40-643-000-0000-6351	Miscellaneous	2,044	2,109	0
40-643-000-0000-6615	Ditch Repairs	0	0	7,500
	<b>Revenue</b>	<b>-19,765</b>	<b>-20,605</b>	<b>-15,000</b>
	<b>Expend.</b>	<b>2,044</b>	<b>2,109</b>	<b>7,500</b>
	<b>Net</b>	<b>-17,721</b>	<b>-18,496</b>	<b>-7,500</b>
<b>46</b>	<b>County Ditch 46</b>			
40-646-000-0000-5021	Ditch R & M Assessments	-24,857	-49,945	-40,000
40-646-000-0000-5022	Delinquent Assessments	-93	-36	0
40-646-000-0000-5307	MN Dept. of Public Safety P07	-1,960	0	0
40-646-000-0000-5309	Mn Dept of Water and Soil Res. R9P	0	0	0
40-646-000-0000-5488	Disaster Grants - PA CFDA 97.036	-4,663	0	0
40-646-000-0000-6351	Miscellaneous	2,882	2,974	0
40-646-000-0000-6615	Ditch Repairs	36,618	0	20,000
40-646-000-0000-6702	Interest	0	0	0
	<b>Revenue</b>	<b>-31,573</b>	<b>-49,981</b>	<b>-40,000</b>
	<b>Expend.</b>	<b>39,500</b>	<b>2,974</b>	<b>20,000</b>
	<b>Net</b>	<b>7,927</b>	<b>-47,007</b>	<b>-20,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>49</b>	<b>County Ditch 49</b>				
	40-649-000-0000-5021	Ditch R & M Assessments	-9,998	-14,986	-10,000
	40-649-000-0000-5022	Delinquent Assessments	-22	0	0
	40-649-000-0000-5307	MN Dept. of Public Safety P07	-135	-613	0
	40-649-000-0000-5488	Disaster Grants - PA CFDA 97.036	-4,368	0	0
	40-649-000-0000-6351	Miscellaneous	1,845	1,904	0
	40-649-000-0000-6615	Ditch Repairs	0	14,404	10,000
		<b>Revenue</b>	<b>-14,523</b>	<b>-15,599</b>	<b>-10,000</b>
		<b>Expend.</b>	<b>1,845</b>	<b>16,308</b>	<b>10,000</b>
		<b>Net</b>	<b>-12,678</b>	<b>709</b>	<b>0</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	-437	-491	0
	40-653-000-0000-6351	Miscellaneous	662	677	0
	40-653-000-0000-6615	Ditch Repairs	4,250	0	5,000
		<b>Revenue</b>	<b>-5,355</b>	<b>-5,409</b>	<b>-5,000</b>
		<b>Expend.</b>	<b>4,912</b>	<b>677</b>	<b>5,000</b>
		<b>Net</b>	<b>-443</b>	<b>-4,732</b>	<b>0</b>
<b>54</b>	<b>County Ditch 54</b>				
	40-654-000-0000-5021	Ditch R & M Assessments	-60,000	-50,000	-20,000
	40-654-000-0000-5022	Delinquent Assessments	-38	0	0
	40-654-000-0000-6269	Engineering Services	0	4,592	0
	40-654-000-0000-6351	Miscellaneous	2,946	3,596	0
	40-654-000-0000-6615	Ditch Repairs	2,693	37,609	10,000
	40-654-000-0000-6702	Interest	801	0	0
		<b>Revenue</b>	<b>-60,038</b>	<b>-50,000</b>	<b>-20,000</b>
		<b>Expend.</b>	<b>6,440</b>	<b>45,797</b>	<b>10,000</b>
		<b>Net</b>	<b>-53,598</b>	<b>-4,203</b>	<b>-10,000</b>
<b>55</b>	<b>County Ditch 55</b>				
	40-655-000-0000-5021	Ditch R & M Assessments	-74,826	-73,354	-60,000
	40-655-000-0000-5022	Delinquent Assessments	-97	-78	0
	40-655-000-0000-5307	MN Dept. of Public Safety P07	-2,779	0	0
	40-655-000-0000-5488	Disaster Grants - PA CFDA 97.036	-2,253	0	0
	40-655-000-0000-6351	Miscellaneous	9,988	8,700	0
	40-655-000-0000-6615	Ditch Repairs	48,456	14,499	50,000
		<b>Revenue</b>	<b>-79,955</b>	<b>-73,432</b>	<b>-60,000</b>
		<b>Expend.</b>	<b>58,444</b>	<b>23,199</b>	<b>50,000</b>
		<b>Net</b>	<b>-21,511</b>	<b>-50,233</b>	<b>-10,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>60</b>	<b>County Ditch 60</b>			
40-660-000-0000-6269	Engineering Services	600	0	0
40-660-000-0000-6615	Ditch Repairs	0	0	1,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>600</b>	<b>0</b>	<b>1,000</b>
	<b>Net</b>	<b>600</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	-39,965	-49,971	-50,000
40-662-000-0000-5022	Delinquent Assessments	-51	-38	0
40-662-000-0000-5307	MN Dept. of Public Safety P07	-1,893	0	0
40-662-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-662-000-0000-6351	Miscellaneous	6,728	6,943	0
40-662-000-0000-6615	Ditch Repairs	2,931	40,350	20,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-42,404</b>	<b>-50,009</b>	<b>-50,000</b>
	<b>Expend.</b>	<b>9,659</b>	<b>47,293</b>	<b>20,000</b>
	<b>Net</b>	<b>-32,745</b>	<b>-2,716</b>	<b>-30,000</b>
<b>63</b>	<b>County Ditch 63</b>			
40-663-000-0000-5021	Ditch R & M Assessments	-49,912	-49,878	-50,000
40-663-000-0000-5022	Delinquent Assessments	0	-190	0
40-663-000-0000-5307	MN Dept. of Public Safety P07	-35	0	0
40-663-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-663-000-0000-6351	Miscellaneous	2,725	2,812	0
40-663-000-0000-6615	Ditch Repairs	45,040	9,198	30,000
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-50,442</b>	<b>-50,068</b>	<b>-50,000</b>
	<b>Expend.</b>	<b>47,765</b>	<b>12,010</b>	<b>30,000</b>
	<b>Net</b>	<b>-2,677</b>	<b>-38,058</b>	<b>-20,000</b>
<b>64</b>	<b>County Ditch 64</b>			
40-664-000-0000-5021	Ditch R & M Assessments	-19,922	-19,922	-15,000
40-664-000-0000-5022	Delinquent Assessments	-7	0	0
40-664-000-0000-6351	Miscellaneous	1,773	1,830	0
40-664-000-0000-6615	Ditch Repairs	0	6,237	7,500
		<hr/>	<hr/>	<hr/>
	<b>Revenue</b>	<b>-19,929</b>	<b>-19,922</b>	<b>-15,000</b>
	<b>Expend.</b>	<b>1,773</b>	<b>8,067</b>	<b>7,500</b>
	<b>Net</b>	<b>-18,156</b>	<b>-11,855</b>	<b>-7,500</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>65</b>	<b>County Ditch 65</b>				
	40-665-000-0000-5021	Ditch R & M Assessments	-48,211	-49,781	-40,000
	40-665-000-0000-5022	Delinquent Assessments	-301	-242	0
	40-665-000-0000-5307	MN Dept. of Public Safety P07	-422	0	0
	40-665-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
	40-665-000-0000-6287	Contracted Ditch Service	4,843	0	0
	40-665-000-0000-6351	Miscellaneous	8,144	8,239	0
	40-665-000-0000-6615	Ditch Repairs	731	0	40,000
		<b>Revenue</b>	<b>-49,429</b>	<b>-50,023</b>	<b>-40,000</b>
		<b>Expend.</b>	<b>13,718</b>	<b>8,239</b>	<b>40,000</b>
		<b>Net</b>	<b>-35,711</b>	<b>-41,784</b>	<b>0</b>
<b>68</b>	<b>County Ditch 68</b>				
	40-668-000-0000-5021	Ditch R & M Assessments	-45,000	-35,000	-25,000
	40-668-000-0000-5022	Delinquent Assessments	-54	0	0
	40-668-000-0000-6269	Engineering Services	1,900	0	0
	40-668-000-0000-6272	Professional Services	488	0	0
	40-668-000-0000-6351	Miscellaneous	2,819	2,910	0
	40-668-000-0000-6615	Ditch Repairs	13,447	21,175	10,000
		<b>Revenue</b>	<b>-45,054</b>	<b>-35,000</b>	<b>-25,000</b>
		<b>Expend.</b>	<b>18,654</b>	<b>24,085</b>	<b>10,000</b>
		<b>Net</b>	<b>-26,400</b>	<b>-10,915</b>	<b>-15,000</b>
<b>71</b>	<b>County Ditch 71</b>				
	40-671-000-0000-5021	Ditch R & M Assessments	-74,949	-124,888	-100,000
	40-671-000-0000-5022	Delinquent Assessments	-78	-43	0
	40-671-000-0000-6269	Engineering Services	0	1,120	0
	40-671-000-0000-6351	Miscellaneous	7,363	7,031	0
	40-671-000-0000-6615	Ditch Repairs	16,947	18,103	60,000
	40-671-000-0000-6702	Interest	1,245	0	0
		<b>Revenue</b>	<b>-75,027</b>	<b>-124,931</b>	<b>-100,000</b>
		<b>Expend.</b>	<b>25,555</b>	<b>26,254</b>	<b>60,000</b>
		<b>Net</b>	<b>-49,472</b>	<b>-98,677</b>	<b>-40,000</b>
<b>75</b>	<b>County Ditch 75</b>				
	40-675-000-0000-5021	Ditch R & M Assessments	-24,917	-24,889	-20,000
	40-675-000-0000-5022	Delinquent Assessments	0	-2	0
	40-675-000-0000-6351	Miscellaneous	3,025	3,122	0
	40-675-000-0000-6615	Ditch Repairs	0	8,552	7,500
		<b>Revenue</b>	<b>-24,917</b>	<b>-24,891</b>	<b>-20,000</b>
		<b>Expend.</b>	<b>3,025</b>	<b>11,674</b>	<b>7,500</b>
		<b>Net</b>	<b>-21,892</b>	<b>-13,217</b>	<b>-12,500</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	
<b>76</b>	<b>County Ditch 76</b>				
	40-676-000-0000-5021	Ditch R & M Assessments	-19,662	-14,963	-10,000
	40-676-000-0000-5022	Delinquent Assessments	-90	-338	0
	40-676-000-0000-6351	Miscellaneous	943	973	0
	40-676-000-0000-6615	Ditch Repairs	0	342	7,500
		<b>Revenue</b>	<b>-19,752</b>	<b>-15,301</b>	<b>-10,000</b>
		<b>Expend.</b>	<b>943</b>	<b>1,315</b>	<b>7,500</b>
		<b>Net</b>	<b>-18,809</b>	<b>-13,986</b>	<b>-2,500</b>

<b>77</b>	<b>County Ditch 77</b>				
	40-677-000-0000-5020	Debt Assessments	0	0	-50,000
	40-677-000-0000-5021	Ditch R & M Assessments	-59,969	-59,955	-60,000
	40-677-000-0000-5022	Delinquent Assessments	-270	-93	0
	40-677-000-0000-5307	MN Dept. of Public Safety P07	-4,888	0	0
	40-677-000-0000-5488	Disaster Grants - PA CFDA 97.036	-4,001	0	0
	40-677-000-0000-6269	Engineering Services	0	5,864	0
	40-677-000-0000-6351	Miscellaneous	13,940	13,923	0
	40-677-000-0000-6615	Ditch Repairs	12,080	11,923	40,000
		<b>Revenue</b>	<b>-69,128</b>	<b>-60,048</b>	<b>-110,000</b>
		<b>Expend.</b>	<b>26,020</b>	<b>31,710</b>	<b>40,000</b>
		<b>Net</b>	<b>-43,108</b>	<b>-28,338</b>	<b>-70,000</b>

<b>79</b>	<b>County Ditch 79</b>				
	40-679-000-0000-5021	Ditch R & M Assessments	-39,939	-39,893	-40,000
	40-679-000-0000-5022	Delinquent Assessments	0	-50	0
	40-679-000-0000-5307	MN Dept. of Public Safety P07	0	-193	0
	40-679-000-0000-6272	Professional Services	2,055	0	0
	40-679-000-0000-6351	Miscellaneous	3,891	3,913	0
	40-679-000-0000-6615	Ditch Repairs	21,537	3,440	15,000
	40-679-000-0000-6702	Interest	1,050	690	0
		<b>Revenue</b>	<b>-39,939</b>	<b>-40,136</b>	<b>-40,000</b>
		<b>Expend.</b>	<b>28,533</b>	<b>8,043</b>	<b>15,000</b>
		<b>Net</b>	<b>-11,406</b>	<b>-32,093</b>	<b>-25,000</b>

<b>80</b>	<b>County Ditch 80</b>				
	40-680-000-0000-5021	Ditch R & M Assessments	-20,001	-30,001	-25,000
	40-680-000-0000-5022	Delinquent Assessments	-77	0	0
	40-680-000-0000-5307	MN Dept. of Public Safety P07	-371	0	0
	40-680-000-0000-5488	Disaster Grants - PA CFDA 97.036	-5,118	0	0
	40-680-000-0000-6269	Engineering Services	0	4,800	0
	40-680-000-0000-6272	Professional Services	1,063	612	0
	40-680-000-0000-6351	Miscellaneous	1,970	1,930	0
	40-680-000-0000-6615	Ditch Repairs	14,904	7,186	15,000
		<b>Revenue</b>	<b>-25,567</b>	<b>-30,001</b>	<b>-25,000</b>
		<b>Expend.</b>	<b>17,937</b>	<b>14,528</b>	<b>15,000</b>
		<b>Net</b>	<b>-7,630</b>	<b>-15,473</b>	<b>-10,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>81</b>	<b>County Ditch 81</b>			
40-681-000-0000-5021	Ditch R & M Assessments	-2,500	-2,500	-2,500
40-681-000-0000-5307	MN Dept. of Public Safety P07	0	-14	0
40-681-000-0000-6351	Miscellaneous	311	321	0
40-681-000-0000-6615	Ditch Repairs	1,000	0	500
		<hr/>		
	<b>Revenue</b>	<b>-2,500</b>	<b>-2,514</b>	<b>-2,500</b>
	<b>Expend.</b>	<b>1,311</b>	<b>321</b>	<b>500</b>
	<b>Net</b>	<b>-1,189</b>	<b>-2,193</b>	<b>-2,000</b>

<b>82</b>	<b>County Ditch 82</b>			
40-682-000-0000-5021	Ditch R & M Assessments	-14,799	-19,731	-20,000
40-682-000-0000-5022	Delinquent Assessments	-2,854	-316	0
40-682-000-0000-5307	MN Dept. of Public Safety P07	0	-207	0
40-682-000-0000-6269	Engineering Services	0	2,900	0
40-682-000-0000-6272	Professional Services	163	612	0
40-682-000-0000-6351	Miscellaneous	2,787	2,877	0
40-682-000-0000-6615	Ditch Repairs	4,989	0	15,000
		<hr/>		
	<b>Revenue</b>	<b>-17,653</b>	<b>-20,254</b>	<b>-20,000</b>
	<b>Expend.</b>	<b>7,939</b>	<b>6,389</b>	<b>15,000</b>
	<b>Net</b>	<b>-9,714</b>	<b>-13,865</b>	<b>-5,000</b>

<b>99</b>	<b>County Ditch 99</b>			
40-699-000-0000-5855	Insurance Refunds And Reimbursements	-1,835	-1,099	0
40-699-000-0000-6102	Regular Salaries	58,856	66,829	68,045
40-699-000-0000-6131	Reimbursed Expenses	65	10	0
40-699-000-0000-6133	Reimbursed Mileage	25	350	0
40-699-000-0000-6153	Health Insurance - Employees	19,566	15,719	16,842
40-699-000-0000-6154	Life Insurance - Employees	13	13	0
40-699-000-0000-6161	P E R A	4,408	4,764	5,103
40-699-000-0000-6171	F I C A	3,043	3,608	4,219
40-699-000-0000-6174	Medicare	712	844	987
40-699-000-0000-6184	Veba Savings	6,300	6,350	6,350
40-699-000-0000-6241	Membership Dues And Registration Fees	150	80	0
40-699-000-0000-6242	Advertising And Publications	0	0	0
40-699-000-0000-6269	Engineering Services	0	0	0
40-699-000-0000-6272	Professional Services	2,400	2,580	0
40-699-000-0000-6287	Contracted Ditch Service	80,004	80,004	80,000
40-699-000-0000-6301	Maintenance Contracts	8,000	4,000	0
40-699-000-0000-6351	Miscellaneous	-181,706	-184,053	2,980
40-699-000-0000-6615	Ditch Repairs	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>-183,541</b>	<b>-185,152</b>	<b>0</b>
	<b>Expend.</b>	<b>183,542</b>	<b>185,151</b>	<b>184,526</b>
	<b>Net</b>	<b>1</b>	<b>-1</b>	<b>184,526</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J5</b>	<b>County Ditch J5</b>			
	40-705-000-0000-5021 Ditch R & M Assessments	-10,000	-10,000	-20,000
	40-705-000-0000-5022 Delinquent Assessments	-306	0	0
	40-705-000-0000-5307 MN Dept. of Public Safety P07	0	-173	0
	40-705-000-0000-6331 Travel And Expenses	0	513	0
	40-705-000-0000-6351 Miscellaneous	3,394	4,864	0
	40-705-000-0000-6615 Ditch Repairs	0	15,455	5,000
	40-705-000-0000-6702 Interest	186	0	0
	<b>Revenue</b>	<b>-10,306</b>	<b>-10,173</b>	<b>-20,000</b>
	<b>Expend.</b>	<b>3,580</b>	<b>20,832</b>	<b>5,000</b>
	<b>Net</b>	<b>-6,726</b>	<b>10,659</b>	<b>-15,000</b>
<b>6</b>	<b>Judicial Ditch 6</b>			
	40-706-000-0000-5021 Ditch R & M Assessments	-51,396	-24,819	-30,000
	40-706-000-0000-5022 Delinquent Assessments	-157	-121	0
	40-706-000-0000-5307 MN Dept. of Public Safety P07	-591	-844	0
	40-706-000-0000-5488 Disaster Grants - PA CFDA 97.036	-23,535	0	0
	40-706-000-0000-6351 Miscellaneous	7,180	7,407	0
	40-706-000-0000-6615 Ditch Repairs	0	0	30,000
	<b>Revenue</b>	<b>-75,679</b>	<b>-25,784</b>	<b>-30,000</b>
	<b>Expend.</b>	<b>7,180</b>	<b>7,407</b>	<b>30,000</b>
	<b>Net</b>	<b>-68,499</b>	<b>-18,377</b>	<b>0</b>
<b>J8</b>	<b>Joint County Ditch J8 Freeborn &amp; Waseca</b>			
	40-708-000-0000-5021 Ditch R & M Assessments	-19,907	-20,001	-20,000
	40-708-000-0000-5022 Delinquent Assessments	0	-94	0
	40-708-000-0000-5830 Miscellaneous Revenue	-3,610	0	0
	40-708-000-0000-6272 Professional Services	0	525	0
	40-708-000-0000-6351 Miscellaneous	2,214	2,225	0
	40-708-000-0000-6615 Ditch Repairs	0	814	15,000
	<b>Revenue</b>	<b>-23,517</b>	<b>-20,095</b>	<b>-20,000</b>
	<b>Expend.</b>	<b>2,214</b>	<b>3,564</b>	<b>15,000</b>
	<b>Net</b>	<b>-21,303</b>	<b>-16,531</b>	<b>-5,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J9</b>	<b>County Ditch J9</b>			
40-709-000-0000-5021	Ditch R & M Assessments	-75,000	-74,975	-75,000
40-709-000-0000-6269	Engineering Services	17,216	0	0
40-709-000-0000-6272	Professional Services	0	0	0
40-709-000-0000-6287	Contracted Ditch Service	227,160	0	0
40-709-000-0000-6351	Miscellaneous	6,803	1,741	0
40-709-000-0000-6615	Ditch Repairs	19,098	805	10,000
40-709-000-0000-6702	Interest	0	5,745	0
		<hr/>		
	<b>Revenue</b>	<b>-75,000</b>	<b>-74,975</b>	<b>-75,000</b>
	<b>Expend.</b>	<b>270,277</b>	<b>8,291</b>	<b>10,000</b>
	<b>Net</b>	<b>195,277</b>	<b>-66,684</b>	<b>-65,000</b>

<b>J12</b>	<b>County Ditch J12</b>			
40-712-000-0000-5021	Ditch R & M Assessments	-15,000	-14,999	-25,000
40-712-000-0000-5022	Delinquent Assessments	-741	0	0
40-712-000-0000-6269	Engineering Services	10,268	0	0
40-712-000-0000-6272	Professional Services	813	0	0
40-712-000-0000-6331	Travel And Expenses	7,822	0	0
40-712-000-0000-6351	Miscellaneous	1,126	1,346	0
40-712-000-0000-6615	Ditch Repairs	67,640	9,137	5,000
40-712-000-0000-6702	Interest	0	1,248	0
		<hr/>		
	<b>Revenue</b>	<b>-15,741</b>	<b>-14,999</b>	<b>-25,000</b>
	<b>Expend.</b>	<b>87,669</b>	<b>11,731</b>	<b>5,000</b>
	<b>Net</b>	<b>71,928</b>	<b>-3,268</b>	<b>-20,000</b>

<b>J14</b>	<b>County Ditch J14</b>			
40-714-000-0000-5021	Ditch R & M Assessments	-20,000	-20,000	-15,000
40-714-000-0000-5022	Delinquent Assessments	-36	0	0
40-714-000-0000-5307	MN Dept. of Public Safety P07	-1,691	0	0
40-714-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-714-000-0000-5830	Miscellaneous Revenue	-118	0	0
40-714-000-0000-6351	Miscellaneous	4,537	4,685	0
40-714-000-0000-6615	Ditch Repairs	7,694	915	15,000
		<hr/>		
	<b>Revenue</b>	<b>-22,340</b>	<b>-20,000</b>	<b>-15,000</b>
	<b>Expend.</b>	<b>12,231</b>	<b>5,600</b>	<b>15,000</b>
	<b>Net</b>	<b>-10,109</b>	<b>-14,400</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J17</b>	<b>County Ditch J17</b>			
40-717-000-0000-5021	Ditch R & M Assessments	-2,500	-5,000	-5,000
40-717-000-0000-5830	Miscellaneous Revenue	-77	-65	0
40-717-000-0000-6351	Miscellaneous	921	708	0
40-717-000-0000-6615	Ditch Repairs	0	3,290	2,500
		<hr/>		
	<b>Revenue</b>	<b>-2,577</b>	<b>-5,065</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>921</b>	<b>3,998</b>	<b>2,500</b>
	<b>Net</b>	<b>-1,656</b>	<b>-1,067</b>	<b>-2,500</b>

<b>J18</b>	<b>County Ditch J18</b>			
40-718-000-0000-5021	Ditch R & M Assessments	-14,998	-15,000	-15,000
40-718-000-0000-5022	Delinquent Assessments	0	-2	0
40-718-000-0000-6351	Miscellaneous	2,278	2,351	0
40-718-000-0000-6615	Ditch Repairs	0	6,004	5,000
40-718-000-0000-6702	Interest	69	0	0
		<hr/>		
	<b>Revenue</b>	<b>-14,998</b>	<b>-15,002</b>	<b>-15,000</b>
	<b>Expend.</b>	<b>2,347</b>	<b>8,355</b>	<b>5,000</b>
	<b>Net</b>	<b>-12,651</b>	<b>-6,647</b>	<b>-10,000</b>

<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	108	111	0
40-719-000-0000-6615	Ditch Repairs	0	0	1,000
		<hr/>		
	<b>Revenue</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-1,000</b>
	<b>Expend.</b>	<b>108</b>	<b>111</b>	<b>1,000</b>
	<b>Net</b>	<b>-892</b>	<b>-889</b>	<b>0</b>

<b>J20</b>	<b>County Ditch J20</b>			
40-720-000-0000-5021	Ditch R & M Assessments	-19,622	-19,817	-25,000
40-720-000-0000-5022	Delinquent Assessments	-626	-378	0
40-720-000-0000-6351	Miscellaneous	2,657	2,742	0
40-720-000-0000-6615	Ditch Repairs	10,260	10,688	10,000
40-720-000-0000-6702	Interest	96	0	0
		<hr/>		
	<b>Revenue</b>	<b>-20,248</b>	<b>-20,195</b>	<b>-25,000</b>
	<b>Expend.</b>	<b>13,013</b>	<b>13,430</b>	<b>10,000</b>
	<b>Net</b>	<b>-7,235</b>	<b>-6,765</b>	<b>-15,000</b>

# 2023 FREEBORN COUNTY BUDGET

			<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J21</b>	<b>County Ditch J21</b>				
	40-721-000-0000-5021	Ditch R & M Assessments	-24,894	-24,894	-15,000
	40-721-000-0000-5022	Delinquent Assessments	0	-319	0
	40-721-000-0000-5307	MN Dept. of Public Safety P07	-2,174	0	0
	40-721-000-0000-5488	Disaster Grants - PA CFDA 97.036	-1,520	0	0
	40-721-000-0000-6272	Professional Services	0	720	0
	40-721-000-0000-6331	Travel And Expenses	0	1,980	0
	40-721-000-0000-6351	Miscellaneous	2,004	2,057	0
	40-721-000-0000-6615	Ditch Repairs	510	934	10,000
		<b>Revenue</b>	<b>-28,588</b>	<b>-25,213</b>	<b>-15,000</b>
		<b>Expend.</b>	<b>2,514</b>	<b>5,691</b>	<b>10,000</b>
		<b>Net</b>	<b>-26,074</b>	<b>-19,522</b>	<b>-5,000</b>
<b>J22</b>	<b>County Ditch J22</b>				
	40-722-000-0000-5021	Ditch R & M Assessments	-19,986	-19,989	-20,000
	40-722-000-0000-5022	Delinquent Assessments	0	-20	0
	40-722-000-0000-5307	MN Dept. of Public Safety P07	-432	-1,635	0
	40-722-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
	40-722-000-0000-6351	Miscellaneous	2,349	2,424	0
	40-722-000-0000-6615	Ditch Repairs	41,579	15,834	7,500
	40-722-000-0000-6702	Interest	0	18	0
		<b>Revenue</b>	<b>-20,913</b>	<b>-21,644</b>	<b>-20,000</b>
		<b>Expend.</b>	<b>43,928</b>	<b>18,258</b>	<b>7,500</b>
		<b>Net</b>	<b>23,015</b>	<b>-3,386</b>	<b>-12,500</b>
<b>J23</b>	<b>County Ditch J23</b>				
	40-723-000-0000-5021	Ditch R & M Assessments	-1,000	-1,000	-1,000
	40-723-000-0000-5830	Miscellaneous Revenue	-145	-117	0
	40-723-000-0000-6351	Miscellaneous	302	292	0
	40-723-000-0000-6615	Ditch Repairs	0	0	1,000
		<b>Revenue</b>	<b>-1,145</b>	<b>-1,117</b>	<b>-1,000</b>
		<b>Expend.</b>	<b>302</b>	<b>292</b>	<b>1,000</b>
		<b>Net</b>	<b>-843</b>	<b>-825</b>	<b>0</b>
<b>J25</b>	<b>County Ditch J25</b>				
	40-725-000-0000-5021	Ditch R & M Assessments	-40,001	-40,000	-50,000
	40-725-000-0000-5022	Delinquent Assessments	-1	-1	0
	40-725-000-0000-6351	Miscellaneous	5,560	6,184	0
	40-725-000-0000-6615	Ditch Repairs	360	95,771	10,000
		<b>Revenue</b>	<b>-40,002</b>	<b>-40,001</b>	<b>-50,000</b>
		<b>Expend.</b>	<b>5,920</b>	<b>101,955</b>	<b>10,000</b>
		<b>Net</b>	<b>-34,082</b>	<b>61,954</b>	<b>-40,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J27</b>	<b>County Ditch J27</b>			
	40-727-000-0000-5021 Ditch R & M Assessments	-5,000	-5,000	-5,000
	40-727-000-0000-6331 Travel And Expenses	0	1,475	0
	40-727-000-0000-6351 Miscellaneous	2,495	2,575	0
	40-727-000-0000-6615 Ditch Repairs	0	495	1,000
		<hr/>		
	<b>Revenue</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>2,495</b>	<b>4,545</b>	<b>1,000</b>
	<b>Net</b>	<b>-2,505</b>	<b>-455</b>	<b>-4,000</b>

<b>J28</b>	<b>County Ditch J28</b>			
	40-728-000-0000-5021 Ditch R & M Assessments	-2,500	-5,000	-5,000
	40-728-000-0000-5307 MN Dept. of Public Safety P07	-103	0	0
	40-728-000-0000-5488 Disaster Grants - PA CFDA 97.036	-4,516	0	0
	40-728-000-0000-6351 Miscellaneous	898	926	0
	40-728-000-0000-6615 Ditch Repairs	0	300	2,500
		<hr/>		
	<b>Revenue</b>	<b>-7,119</b>	<b>-5,000</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>898</b>	<b>1,226</b>	<b>2,500</b>
	<b>Net</b>	<b>-6,221</b>	<b>-3,774</b>	<b>-2,500</b>

<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	46	47	0
	40-729-000-0000-6615 Ditch Repairs	0	0	250
		<hr/>		
	<b>Revenue</b>	<b>-500</b>	<b>-500</b>	<b>-500</b>
	<b>Expend.</b>	<b>46</b>	<b>47</b>	<b>250</b>
	<b>Net</b>	<b>-454</b>	<b>-453</b>	<b>-250</b>

<b>J30</b>	<b>County Ditch J30</b>			
	40-730-000-0000-5021 Ditch R & M Assessments	-14,843	-5,000	-5,000
	40-730-000-0000-5022 Delinquent Assessments	-34	-162	0
	40-730-000-0000-6269 Engineering Services	0	350	0
	40-730-000-0000-6272 Professional Services	0	0	0
	40-730-000-0000-6331 Travel And Expenses	775	745	0
	40-730-000-0000-6351 Miscellaneous	280	289	0
	40-730-000-0000-6615 Ditch Repairs	0	0	1,000
	40-730-000-0000-6702 Interest	57	0	0
		<hr/>		
	<b>Revenue</b>	<b>-14,877</b>	<b>-5,162</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>1,112</b>	<b>1,384</b>	<b>1,000</b>
	<b>Net</b>	<b>-13,765</b>	<b>-3,778</b>	<b>-4,000</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>8 IMP</b>	<b>County Ditch 8 IMP</b>			
	40-810-000-0000-6269 Engineering Services	0	21,890	0
	40-810-000-0000-6373 Bonds And Insurance	500	500	0
	40-810-000-0000-6615 Ditch Repairs	0	0	0
	40-810-000-0000-6702 Interest	714	750	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,214</b>	<b>23,140</b>	<b>0</b>
	<b>Net</b>	<b>1,214</b>	<b>23,140</b>	<b>0</b>
<b>54 imp</b>	<b>County Ditch 54 impound SRRW</b>			
	40-812-000-0000-6269 Engineering Services	0	700	0
	40-812-000-0000-6272 Professional Services	0	4,752	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>5,452</b>	<b>0</b>
	<b>Net</b>	<b>0</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	0	25,657	0
	40-846-000-0000-6272 Professional Services	0	0	0
	40-846-000-0000-6615 Ditch Repairs	0	0	0
	40-846-000-0000-6702 Interest	2,418	2,493	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,418</b>	<b>28,150</b>	<b>0</b>
	<b>Net</b>	<b>2,418</b>	<b>28,150</b>	<b>0</b>
<b>31 IMP</b>	<b>County Ditch 31 IMP</b>			
	40-848-000-0000-6269 Engineering Services	12,749	29,018	0
	40-848-000-0000-6272 Professional Services	29,760	0	0
	40-848-000-0000-6331 Travel And Expenses	3,350	0	0
	40-848-000-0000-6615 Ditch Repairs	0	0	0
	40-848-000-0000-6702 Interest	2,727	4,185	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>48,586</b>	<b>33,203</b>	<b>0</b>
	<b>Net</b>	<b>48,586</b>	<b>33,203</b>	<b>0</b>

**2023  
FREEBORN COUNTY BUDGET**

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J5 M&amp;F    Joint County Ditch J5 Mower &amp; Freeborn</b>				
40-850-000-0000-5021	Ditch R & M Assessments	-10,000	-10,000	-10,000
40-850-000-0000-5022	Delinquent Assessments	-33	0	0
40-850-000-0000-5830	Miscellaneous Revenue	-945	-800	0
40-850-000-0000-6351	Miscellaneous	16,602	4,789	0
40-850-000-0000-6615	Ditch Repairs	0	0	15,000
		<hr/>		
	<b>Revenue</b>	<b>-10,978</b>	<b>-10,800</b>	<b>-10,000</b>
	<b>Expend.</b>	<b>16,602</b>	<b>4,789</b>	<b>15,000</b>
	<b>Net</b>	<b>5,624</b>	<b>-6,011</b>	<b>5,000</b>

<b>J12 S&amp;F    Joint County Ditch J12 Steele &amp; Freeborn</b>				
40-851-000-0000-5021	Ditch R & M Assessments	-1,000	-1,000	-1,000
40-851-000-0000-5830	Miscellaneous Revenue	-109	-4,435	0
40-851-000-0000-6351	Miscellaneous	300	136	0
40-851-000-0000-6615	Ditch Repairs	4,820	0	1,000
		<hr/>		
	<b>Revenue</b>	<b>-1,109</b>	<b>-5,435</b>	<b>-1,000</b>
	<b>Expend.</b>	<b>5,120</b>	<b>136</b>	<b>1,000</b>
	<b>Net</b>	<b>4,011</b>	<b>-5,299</b>	<b>0</b>

<b>24                    Judicial Ditch 24</b>				
40-852-000-0000-5021	Ditch R & M Assessments	0	0	0
40-852-000-0000-6615	Ditch Repairs	0	0	0
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>J26 M&amp;F    Joint County Ditch J26 Mower &amp; Freeborn</b>				
40-854-000-0000-5021	Ditch R & M Assessments	-1,000	-2,500	-2,500
40-854-000-0000-5830	Miscellaneous Revenue	-367	-301	0
40-854-000-0000-6351	Miscellaneous	638	355	0
40-854-000-0000-6615	Ditch Repairs	0	1,058	1,000
		<hr/>		
	<b>Revenue</b>	<b>-1,367</b>	<b>-2,801</b>	<b>-2,500</b>
	<b>Expend.</b>	<b>638</b>	<b>1,413</b>	<b>1,000</b>
	<b>Net</b>	<b>-729</b>	<b>-1,388</b>	<b>-1,500</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J26 F&amp;F Joint County Ditch J26 Faribault &amp; Freeborn</b>				
40-855-000-0000-5021	Ditch R & M Assessments	-29,984	-29,984	-20,000
40-855-000-0000-5307	MN Dept. of Public Safety P07	-90	0	0
40-855-000-0000-5488	Disaster Grants - PA CFDA 97.036	-495	0	0
40-855-000-0000-6351	Miscellaneous	2,967	3,062	0
40-855-000-0000-6615	Ditch Repairs	0	27,997	10,000
	<b>Revenue</b>	<b>-30,569</b>	<b>-29,984</b>	<b>-20,000</b>
	<b>Expend.</b>	<b>2,967</b>	<b>31,059</b>	<b>10,000</b>
	<b>Net</b>	<b>-27,602</b>	<b>1,075</b>	<b>-10,000</b>

<b>68 IMP County Ditch 68 Impound</b>				
40-856-000-0000-6272	Professional Services	2,261	7,947	0
40-856-000-0000-6702	Interest	504	588	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>2,765</b>	<b>8,535</b>	<b>0</b>
	<b>Net</b>	<b>2,765</b>	<b>8,535</b>	<b>0</b>

<b>J12 IMP J12 IMP</b>				
40-857-000-0000-5021	Ditch R & M Assessments	-92,919	-4,155	0
40-857-000-0000-6242	Advertising And Publications	1,453	0	0
40-857-000-0000-6269	Engineering Services	52,210	0	0
40-857-000-0000-6272	Professional Services	17,903	603	0
40-857-000-0000-6287	Contracted Ditch Service	113,116	0	0
40-857-000-0000-6331	Travel And Expenses	-4,756	0	0
40-857-000-0000-6351	Miscellaneous	-103,933	0	0
40-857-000-0000-6702	Interest	1,335	1,019	0
	<b>Revenue</b>	<b>-201,608</b>	<b>-4,155</b>	<b>0</b>
	<b>Expend.</b>	<b>184,564</b>	<b>1,622</b>	<b>0</b>
	<b>Net</b>	<b>-17,044</b>	<b>-2,533</b>	<b>0</b>

<b>J12 RE J12 REPAIR</b>				
40-858-000-0000-5021	Ditch R & M Assessments	-36,882	-24,428	0
40-858-000-0000-6351	Miscellaneous	130,262	0	0
40-858-000-0000-6702	Interest	0	3,125	0
	<b>Revenue</b>	<b>-36,882</b>	<b>-24,428</b>	<b>0</b>
	<b>Expend.</b>	<b>130,262</b>	<b>3,125</b>	<b>0</b>
	<b>Net</b>	<b>93,380</b>	<b>-21,303</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

2021 Actual                      2022 Actual                      2023 Budget

## 15 IMP      County Ditch 15 IMP

40-859-000-0000-5021	Ditch R & M Assessments	0	-51,360	0
40-859-000-0000-6242	Advertising And Publications	0	439	0
40-859-000-0000-6269	Engineering Services	43,842	265	0
40-859-000-0000-6272	Professional Services	33,059	1,292	0
40-859-000-0000-6287	Contracted Ditch Service	152,079	0	0
40-859-000-0000-6331	Travel And Expenses	-4,223	0	0
40-859-000-0000-6351	Miscellaneous	0	-206,953	0
40-859-000-0000-6702	Interest	1,281	9,154	0
	<b>Revenue</b>	<b>-4,223</b>	<b>-258,313</b>	<b>0</b>
	<b>Expend.</b>	<b>230,261</b>	<b>11,150</b>	<b>0</b>
	<b>Net</b>	<b>226,038</b>	<b>-247,163</b>	<b>0</b>

## 15 RE      County Ditch 15 Repair

40-860-000-0000-5021	Ditch R & M Assessments	0	-124,445	0
40-860-000-0000-6351	Miscellaneous	0	206,953	0
40-860-000-0000-6702	Interest	0	3,228	0
	<b>Revenue</b>	<b>0</b>	<b>-124,445</b>	<b>0</b>
	<b>Expend.</b>	<b>0</b>	<b>210,181</b>	<b>0</b>
	<b>Net</b>	<b>0</b>	<b>85,736</b>	<b>0</b>

## 301 F&F      Joint County Ditch 301 Faribault & Freeborn

40-862-000-0000-5021	Ditch R & M Assessments	-20,000	-4,999	-5,000
40-862-000-0000-5830	Miscellaneous Revenue	-1,415	0	0
40-862-000-0000-6242	Advertising And Publications	329	0	0
40-862-000-0000-6272	Professional Services	900	0	0
40-862-000-0000-6351	Miscellaneous	24,326	7,511	0
40-862-000-0000-6615	Ditch Repairs	0	-1,198	25,000
	<b>Revenue</b>	<b>-21,415</b>	<b>-6,197</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>25,555</b>	<b>7,511</b>	<b>25,000</b>
	<b>Net</b>	<b>4,140</b>	<b>1,314</b>	<b>20,000</b>

## 6 F&W      Joint County Ditch 6 Freeborn & Waseca

40-863-000-0000-5021	Ditch R & M Assessments	-2,500	-2,500	-5,000
40-863-000-0000-5830	Miscellaneous Revenue	-385	0	0
40-863-000-0000-6351	Miscellaneous	3,512	871	0
40-863-000-0000-6615	Ditch Repairs	0	-326	500
	<b>Revenue</b>	<b>-2,885</b>	<b>-2,826</b>	<b>-5,000</b>
	<b>Expend.</b>	<b>3,512</b>	<b>871</b>	<b>500</b>
	<b>Net</b>	<b>627</b>	<b>-1,955</b>	<b>-4,500</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>2 F&amp;S</b>	<b>Joint County Ditch 2 Freeborn &amp; Steele</b>			
40-867-000-0000-5021	Ditch R & M Assessments	-9,917	-10,000	-10,000
40-867-000-0000-5022	Delinquent Assessments	0	-83	0
40-867-000-0000-5830	Miscellaneous Revenue	-3,212	-2,720	0
40-867-000-0000-6133	Reimbursed Mileage	0	39	0
40-867-000-0000-6242	Advertising And Publications	0	89	0
40-867-000-0000-6351	Miscellaneous	3,319	4,467	0
40-867-000-0000-6615	Ditch Repairs	0	0	3,000
		<hr/>		
	<b>Revenue</b>	<b>-13,129</b>	<b>-12,803</b>	<b>-10,000</b>
	<b>Expend.</b>	<b>3,319</b>	<b>4,595</b>	<b>3,000</b>
	<b>Net</b>	<b>-9,810</b>	<b>-8,208</b>	<b>-7,000</b>

<b>J27 IMP</b>	<b>J27 Imp</b>			
40-868-000-0000-6242	Advertising And Publications	0	399	0
40-868-000-0000-6269	Engineering Services	0	28,770	0
40-868-000-0000-6272	Professional Services	0	1,101	0
40-868-000-0000-6331	Travel And Expenses	1,325	1,830	0
40-868-000-0000-6615	Ditch Repairs	0	0	0
40-868-000-0000-6702	Interest	1,779	1,875	0
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>3,104</b>	<b>33,975</b>	<b>0</b>
	<b>Net</b>	<b>3,104</b>	<b>33,975</b>	<b>0</b>

<b>79 IMP</b>	<b>County Ditch 79 IMP</b>			
40-896-000-0000-5020	Debt Assessments	0	0	0
40-896-000-0000-5021	Ditch R & M Assessments	-33,871	-32,947	0
40-896-000-0000-6702	Interest	9,178	8,376	0
40-896-000-0000-6991	Transfer From Other Funds	235,913	0	0
		<hr/>		
	<b>Revenue</b>	<b>-33,871</b>	<b>-32,947</b>	<b>0</b>
	<b>Expend.</b>	<b>245,091</b>	<b>8,376</b>	<b>0</b>
	<b>Net</b>	<b>211,220</b>	<b>-24,571</b>	<b>0</b>

<b>21 IMP</b>	<b>Judicial Ditch 21 IMP</b>			
40-898-000-0000-6269	Engineering Services	0	0	0
40-898-000-0000-6272	Professional Services	0	8,045	0
40-898-000-0000-6331	Travel And Expenses	0	0	0
40-898-000-0000-6702	Interest	3,006	3,096	0
		<hr/>		
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>3,006</b>	<b>11,141</b>	<b>0</b>
	<b>Net</b>	<b>3,006</b>	<b>11,141</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>J21 IMP</b>	<b>J21 IMP Branch A</b>			
40-899-000-0000-6242	Advertising And Publications	0	1,460	0
40-899-000-0000-6269	Engineering Services	0	57,455	0
40-899-000-0000-6272	Professional Services	0	9,069	0
40-899-000-0000-6331	Travel And Expenses	0	2,161	0
40-899-000-0000-6615	Ditch Repairs	0	0	0
40-899-000-0000-6702	Interest	1,911	1,974	0
	<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expend.</b>	<b>1,911</b>	<b>72,119</b>	<b>0</b>
	<b>Net</b>	<b>1,911</b>	<b>72,119</b>	<b>0</b>

<b>FUND 40</b>	<b>Total Ditch</b>			
	<b>Revenue</b>	<b>-2,150,801</b>	<b>-2,271,574</b>	<b>-1,473,500</b>
	<b>Expend.</b>	<b>2,195,397</b>	<b>1,546,441</b>	<b>999,276</b>
	<b>Net</b>	<b>44,596</b>	<b>-725,133</b>	<b>-474,224</b>



# Table of Contents

## Miscellaneous Funds

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◆ Trust Fund DNR	Fund 75	90
◆ Cemetery	Fund 76	91
◆ Records Clearing	Fund 77	91
◆ Social Services Collaborative	Fund 79	92
◆ Septic Sewer Loan Fund	Fund 85	92
◆ All Funds Total		92



# 2023 FREEBORN COUNTY BUDGET

2021 Actual                      2022 Actual                      2023 Budget

## Turtle Creek Watershed District

<b>74</b>	<b>Jud Ditch 24</b>				
	74-034-000-0000-5020	Debt Assessments	-26,182	-25,256	0
	74-034-000-0000-5021	Ditch R & M Assessments	-193,404	-179,904	0
	74-034-000-0000-5022	Delinquent Assessments	-329	-1,501	0
	74-034-000-0000-5830	Miscellaneous Revenue	-359	-379	0
	74-034-000-0000-6702	Advertising And Publications	0	29,220	0
	74-034-000-0000-6991	Engineering Services	327,066	0	0
	74-852-000-0000-5020	Debt Assessments	0	0	0
	74-852-000-0000-5021	Ditch R & M Assessments	-99,268	-184,723	0
	74-852-000-0000-5022	Delinquent Assessments	-512	-865	0
	74-852-000-0000-5830	Miscellaneous Revenue	-61	-133	0
	74-852-000-0000-6242	Advertising And Publications	887	0	0
	74-852-000-0000-6269	Engineering Services	24,573	15,723	0
	74-852-000-0000-6272	Professional Services	2,164	0	0
	74-852-000-0000-6331	Travel And Expenses	9,089	0	0
	74-852-000-0000-6351	Miscellaneous	625	487	0
	74-852-000-0000-6615	Ditch Repairs	70,041	42,031	0
	74-852-000-0000-6702	Interest	0	0	0
		<b>Revenue</b>	<b>-320,115</b>	<b>-392,761</b>	<b>0</b>
		<b>Expend.</b>	<b>434,445</b>	<b>87,461</b>	<b>0</b>
		<b>Net</b>	<b>114,330</b>	<b>-305,300</b>	<b>0</b>

<b>FUND 74</b>	<b>Turtle Creek Watershed District</b>				
		<b>Revenue</b>	<b>-320,115</b>	<b>-392,761</b>	<b>0</b>
		<b>Expend.</b>	<b>434,445</b>	<b>87,461</b>	<b>0</b>
		<b>Net</b>	<b>114,330</b>	<b>-305,300</b>	<b>0</b>

<b>75</b>	<b>Trust Fund DNR</b>				
	75-000-000-0000-5710	Interest Earnings	938	-1,783	0
	75-000-000-0000-5807	Sale Of Property (Non Capital Assets)	-90,450	0	0
		<b>Revenue</b>	<b>-89,512</b>	<b>-1,783</b>	<b>0</b>
		<b>Expend.</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Net</b>	<b>-89,512</b>	<b>-1,783</b>	<b>0</b>

<b>FUND 75</b>	<b>Trust Fund DNR</b>				
		<b>Revenue</b>	<b>-90,450</b>	<b>-1,783</b>	<b>0</b>
		<b>Expend.</b>	<b>938</b>	<b>0</b>	<b>0</b>
		<b>Net</b>	<b>-90,450</b>	<b>-1,783</b>	<b>0</b>

# 2023 FREEBORN COUNTY BUDGET

			<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>76</b>	<b>Cemetery</b>				
	76-000-000-0000-5710	Interest Earnings	-329	-23	0
	76-000-000-0000-6351	Miscellaneous	0	500	0
			<hr/>		
		Revenue	-329	-23	0
		Expend.	0	500	0
		Net	-329	477	0

<b>FUND 76</b>	<b>Cemetery</b>				
		Revenue	-329	-23	0
		Expend.	0	500	0
		Net	-329	477	0

<b>77</b>	<b>Recorders-Clearing</b>				
	77-011-000-0000-5551	Fee, Marriage Assessment, Battered Person	-11,745	-10,775	0
	77-011-000-0000-5557	Fee, Children's Surcharge	-2,967	-2,955	0
	77-011-000-0000-5564	Fee, Birth/Death Surcharge	-21,644	-22,834	0
	77-011-000-0000-6811	Marriage License Assessment	11,745	10,440	0
	77-011-000-0000-6814	Childrens Surcharge	2,883	2,994	0
	77-011-000-0000-6845	Birth/Death Surcharge	21,412	22,548	0
			<hr/>		
		Revenue	-36,356	-36,564	0
		Expend.	36,040	35,982	0
		Net	-316	-582	0

<b>FUND 77</b>	<b>Recorders-Clearing</b>				
		Revenue	-36,356	-36,564	0
		Expend.	36,040	35,982	0
		Net	-316	-582	0

# 2023 FREEBORN COUNTY BUDGET

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
<b>79</b>	<b>Collaborative</b>			
	79-431-715-0000-6071 Early Childhood Payments	0	1,000	0
	79-431-715-3020-6071 Drug Free Grant Payments	0	1,503	0
	79-431-715-3970-5751 Donations	-8,164	64	0
	79-431-715-3970-5299 ATOD Revenue	0	-8,500	0
	79-431-715-3970-5465 Foster Care Title IV-E CFDA 93.658	-39,922	-65,669	0
	79-431-715-3970-5473 M A LCTS CFDA 93778	-134,414	-154,555	0
	79-431-715-3970-5710 Interest Earnings	-22	-330	0
	79-431-715-3970-6050 ATOD Expenses	7,683	7,787	0
	79-431-715-3970-6071 LCTS Payments	111,107	166,480	0
	79-431-715-3970-6802 Zap payments	0	0	0
	Revenue	-182,522	-229,054	0
	Expend.	118,790	176,834	0
	Net	-63,732	-52,220	0

<b>FUND 79</b>	<b>Social Services Collaborative</b>			
		Revenue	-182,522	-229,054
		Expend.	118,790	176,834
		Net	-63,732	-52,220

## SEPTIC SEWER LOAN FUND

<b>85</b>	<b>County Wide</b>			
	85-000-000-0000-5710 Interest Earnings	-11,066	-6,493	0
	85-000-000-0000-6351 Miscellaneous	230	276	0
	Revenue	-11,066	-6,493	0
	Expend.	230	276	0
	Net	-10,836	-6,217	0

<b>FUND 85</b>	<b>Septic Loan Fund</b>			
		Revenue	-11,066	-6,493
		Expend.	230	276
		Net	-10,836	-6,217

<b>Final Totals</b>		<b>Revenue</b>	<b>-62,334,001</b>	<b>-74,618,005</b>	<b>-61,663,109</b>
		<b>Expend.</b>	<b>57,183,588</b>	<b>70,112,777</b>	<b>69,223,355</b>
		<b>Net</b>	<b>-5,150,413</b>	<b>-4,505,228</b>	<b>7,560,246</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 22 - 367**

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 2023, to wit:

**Freeborn County  
Final 2023 Tax Levy**

	<u><b>2023 Levy</b></u>
For General Revenue Fund	\$16,202,432
For Soil & Water Conservation Dist.	<u>183,000</u>
<b>Total General Fund</b>	<b>\$16,385,432</b>
For Human Services Fund	\$5,347,689
For Road and Bridge Fund	\$5,034,511
For Public Health Fund	\$173,442
For Capital Improvement Fund	\$650,000
For County Library Fund	\$278,400
For Capital Improvement Bond	<u>\$705,464</u>
<b>TOTAL TAX LEVY</b>	<b>\$28,574,938</b>
<b>Less State Aid</b>	<u><b>\$(1,900,695)</b></u>
<b>TOTAL LOCAL TAX LEVY</b>	<u><u><b>\$26,674,243</b></u></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



Candace Pesch  
Administrator/Clerk  
County of Freeborn  
State of Minnesota

**Resolution 22 - 367**

Resolved, that the Freeborn County Board of Commissioners does, hereby, propose a final budget for the fiscal year beginning January 1, 2023 a summary of which is as follows:

Freeborn County  
Final 2023 Budget

**BUDGETED REVENUE**

General Revenue Fund	\$ 23,141,959
Human Services	\$ 13,265,097
Highway	\$ 17,710,311
Public Health	\$ 3,873,378
Building Debt Services	\$ 0
Ditch Fund	\$ 1,473,500
Capital Improvements Fund	\$ 1,215,000
Capital Improvements Bond	\$ 705,464
Library	\$ 278,400
<b>TOTAL REVENUE</b>	<b><u>\$ 61,663,109</u></b>

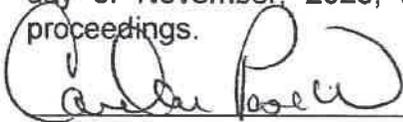
**BUDGETED EXPENDITURES**

General Revenue Fund	\$ 23,341,959
Human Services	\$ 13,265,097
Highway	\$ 18,460,311
Public Health	\$ 3,873,378
Building Debt Services	\$ 1,743,635
Ditch Fund	\$ 999,276
Capital Improvements Fund	\$ 6,492,959
Capital Improvements Bond	\$ 768,340
Library	\$ 278,400
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 69,223,355</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 29th day of November, 2023, and as appears on the Minutes of their record of proceedings.



Candace Pesch  
Administrator/Clerk  
County of Freeborn  
State of Minnesota

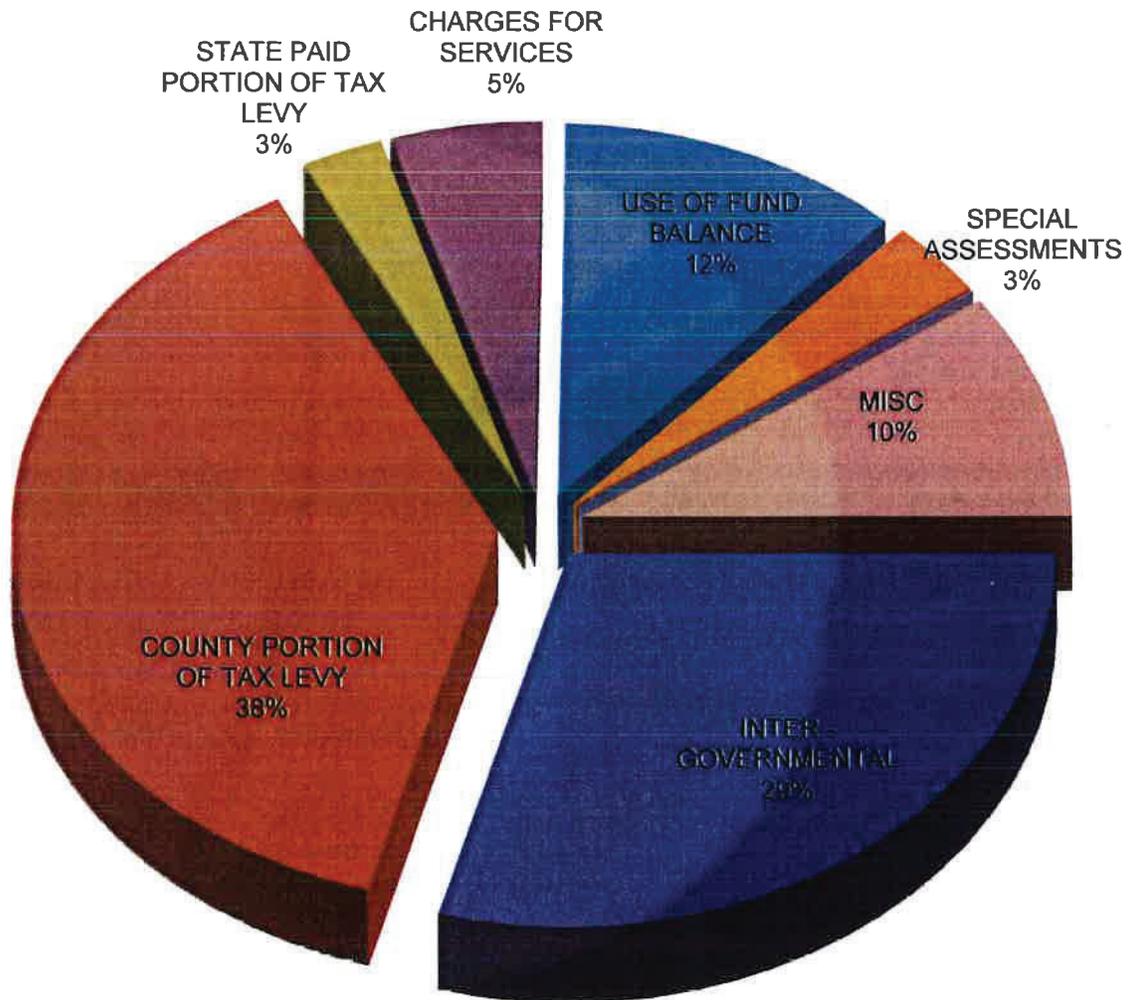
# PUBLIC NOTICE

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>2022 Adopted Budget</u>	<u>2023 Adopted Budget</u>
<b>Revenues</b>		
County portion of tax levy	\$25,920,995	\$26,674,243
State paid portion of tax levy	1,809,974	1,900,695
Total Tax Levy	27,730,969	28,574,938
Special Assessments	2,401,000	2,310,500
Licenses and permits	122,915	181,915
Intergovernmental		
Federal	5,474,541	5,058,288
State	16,001,531	15,423,722
Charges for services	3,645,405	3,526,590
Fine and forfeits	23,100	22,200
Use of money and property	-	-
Other Revenue	6,025,891	6,445,956
Other Sources	56,600	56,600
Transfers In	-	219,480
Budgeted use of available fund balances	2,845,269	8,034,470
<b>Total Revenues and Other Sources</b>	<b>\$64,327,221</b>	<b>\$69,854,659</b>
<b>Expenditures</b>		
General Government	9,335,078	9,914,323
Public Safety	10,196,443	11,134,329
Highway and Streets	18,579,005	18,555,911
Human Services/Welfare	13,284,426	13,290,497
Health	3,254,340	3,876,878
Culture and Recreation	463,300	445,300
Sanitation	773,070	826,786
Conservation of Natural Resources	1,929,796	1,956,247
Other/Unallocated	-	-
Debt Service	2,149,560	2,511,975
Capital Outlay	2,752,350	6,612,959
Economic Development	1,033,500	35,750
Other Uses		
Transfers Out	-	219,480
Budgeted increase (use) of fund balances	576,353	474,224
<b>Total Expenditures and Other Uses</b>	<b>\$64,327,221</b>	<b>\$69,854,659</b>

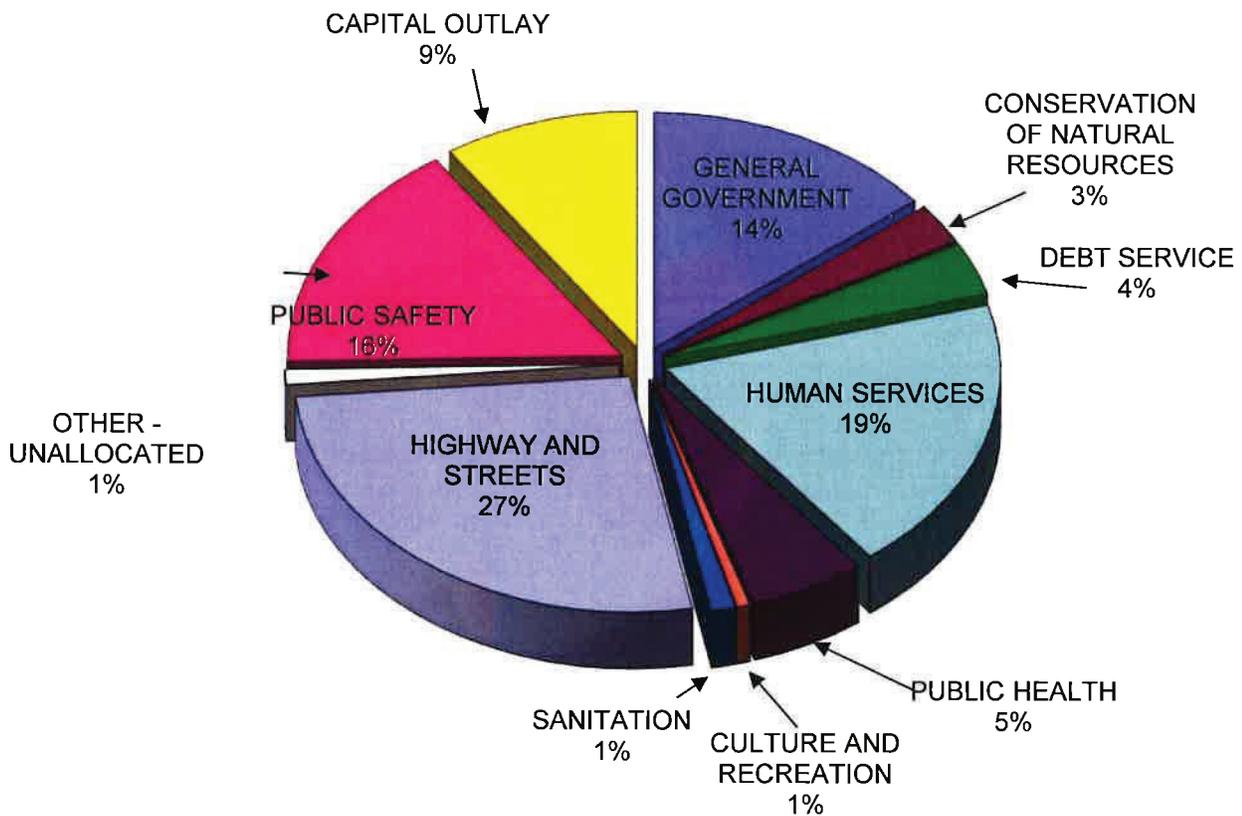
# FREEBORN COUNTY 2023 REVENUES BY SOURCE



**TOTAL REVENUES**  
**\$ 69,854,659**

# FREEBORN COUNTY 2023

## EXPENDITURES BY SERVICES AREA



## TOTAL EXPENDITURES

**\$ 69,854,659**

