



# PINE COUNTY

## Administrator's Office

635 Northridge Drive NW, Suite 200  
Pine City, MN 55063  
1-800-450-7463 Ext. 1620  
Fax: 320-591-1628

### Commissioners

Steve Hallan – Dist. 1  
Josh Mohr – Dist. 2  
Terry Lovgren – Dist. 3  
J.J. Waldhalm – Dist. 4  
Matt Ludwig – Dist. 5

### County Administrator

David J. Minke

## Special Meeting-Committee of the Whole

### 2024 County Budget

Tuesday, August 29, 2023, 9:00 a.m.

**Pine County Courthouse**

**635 Northridge Drive NW**

**Pine City, Minnesota**

1. Call to Order
2. Pledge of Allegiance
3. Approve Agenda
4. Budget Presentations
  - A. Pine County Agricultural Society (Fair)—Pete Leibel, President  
01-604            Agricultural Society
  - B. SWCD—Paul Swanson, District Manager  
Soil & Water Conservation District
  - C. County Probation—Terry Fawcett, Director  
01-255            Probation
  - D. Health and Human Services – Becky Foss, HHS Director  
01-121            Veterans Services  
Fund 12           Health & Human Services  
Fund 29           Children's Collaborative

(Lunch break at the discretion of the chair)

- E. Extension—D. Craig Taylor, Regional Director  
01-603            Extension
- F. School Resource Officer (SRO) Contracts with School Districts-Sheriff Jeff Nelson  
Consider cancellation of the following SRO contracts by mutual consent of the parties:
  - i. East Central School District
  - ii. Hinckley – Finlayson School District

- iii. Willow River School District
- iv. Pine City School District

G. Sheriff's Office Budgets

- i. Denise Anderson, Sheriff's Office Supervisor
  - 204-Dispatch
  - 205-State Boat & Water
  - 206-Snowmobile Grant
  - 208-ATV Grant
  - 211-Chaplain
  - 215-Federal Boat & Water
  - 227-E-911
  - 281-Emergency Management
- ii. Rod Williamson, Jail Administrator
  - 251-Jail
  - 253-Court Security
- iii. Jeff Nelson, Sheriff
  - 201-Sheriff
  - 210-Gun Permits
  - 212-Canine
  - 214-Gun Range
  - 216-Drone

5. General Budget Discussion

6. Adjourn

Next Regular Meeting, September 5, 2023, 10:00 a.m., Boardroom, Pine County Courthouse, Pine City, Minnesota

Members: District 1 – Steve Hallan  
District 2 – Josh Mohr  
District 3 – Terry Lovgren  
District 4 – J.J. Waldhalm  
District 5 – Matt Ludwig

## 2024 Budget

### District

#### State Revenue

2023 Conservation Delivery Grant	\$ 18,986.00
2024 Conservation Delivery Grant	\$ 18,986.00
2022 State Cost-Share	\$ 13,045.00
2023 State Cost-Share	\$ 13,045.00
2023 CW Capacity Funding	\$ 41,572.00
2024 State Aid Funds	\$ 175,826.00
2022 Buffer	\$ 8,500.00
2023 Buffer	\$ 8,500.00
MAWQP	\$ 20,000.00
Island Lake CWF	\$ 50,000.00
Snake/Kettle RIM Funds	\$ 12,400.00
Kettle/USC 1W1P	\$ 11,000.00
Total	\$391,860

#### County Revenue

County Appropriation to District	\$ 69,000.00
Water Plan Base Grant	\$ 13,855.00
Wetlands Grant	\$ 5,794.00
Total	\$88,649

#### District Revenue

Tree Sales	\$ 40,000.00
WSP Revenue	\$ 12,000.00
Drill Revenue	\$ 7,500.00
Kanabec SWCD Shared Services	\$ 20,000.00
Wild Rivers Ed.&Outreach	\$ 9,500.00
RIM Compensation Funds	\$ 8,000.00
District Project Fund	\$ 50,000.00

Total \$147,000

#### Total Revenue

**\$627,509**

#### Projected Use in 2025

2024 Conservation Delivery Grant	\$ 18,986.00
2023 Cost-Share	\$ 13,045.00
2023 Buffer	\$ 8,500.00
2024 State Aid Funds	\$27,352.00

**Total Available Revenue for 2024**

**\$559,626**

Expenses	Salaries & Benefits	\$342,480.20
	Supervisor Salaries & Expenses	\$29,000.00
	District Expenses	\$ 39,900.00
	Audit	\$ 3,000.00
	Insurance	\$ 5,000.00
	Tree Expenses	\$ 30,000.00
	Newsletter/Advertising	\$ 12,000.00
	CPA	\$ 4,200.00
	PF Farmbill Biologist	\$ 3,500.00
	Total	\$469,080.20
Project Funds		
	District Project Fund	\$ 50,000.00
	Island Lake CWF	\$ 27,500.00
	2022 State Cost-Share	\$ 13,045.00
	Total	\$ 90,545.00

<b>Total Expenses</b>	<b>\$559,625</b>
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# PINE COUNTY PROBATION

Courthouse – 635 Northridge Dr NW, Suite #290 – Pine City, MN  
55063  
320-591-1550 or 800-450-7463 ext. 1550  
Fax 320-591-1555

16 Aug 23

Administrator Minke & Chair Hallan,

Please accept the following attachments as part of my 2024 Budget  
Presentation:

- Budget Spreadsheet
- Probation Revenues-Fees
- Rationale for a New Agent
- Impact of a Probation Agent Letter
- Client Numbers Snapshot as of 6/11/23 & 12/31 DOC Snapshot

I will further update the Board on the following:

- Evening Reporting Center Future
- OJP Grant Opportunities (Community Crime Intervention and Prevention  
& Youth Intervention) (Truancy)
- Restorative Justice & Crossover Youth Development Model Grants
- Juvenile Detention Alternatives Initiative Update

Respectfully,

A handwritten signature in black ink, which appears to read "Terry Fawcett". The signature is stylized with a large, sweeping initial "T" and a long horizontal line extending to the right.

Terry Fawcett

Pine County Probation Director

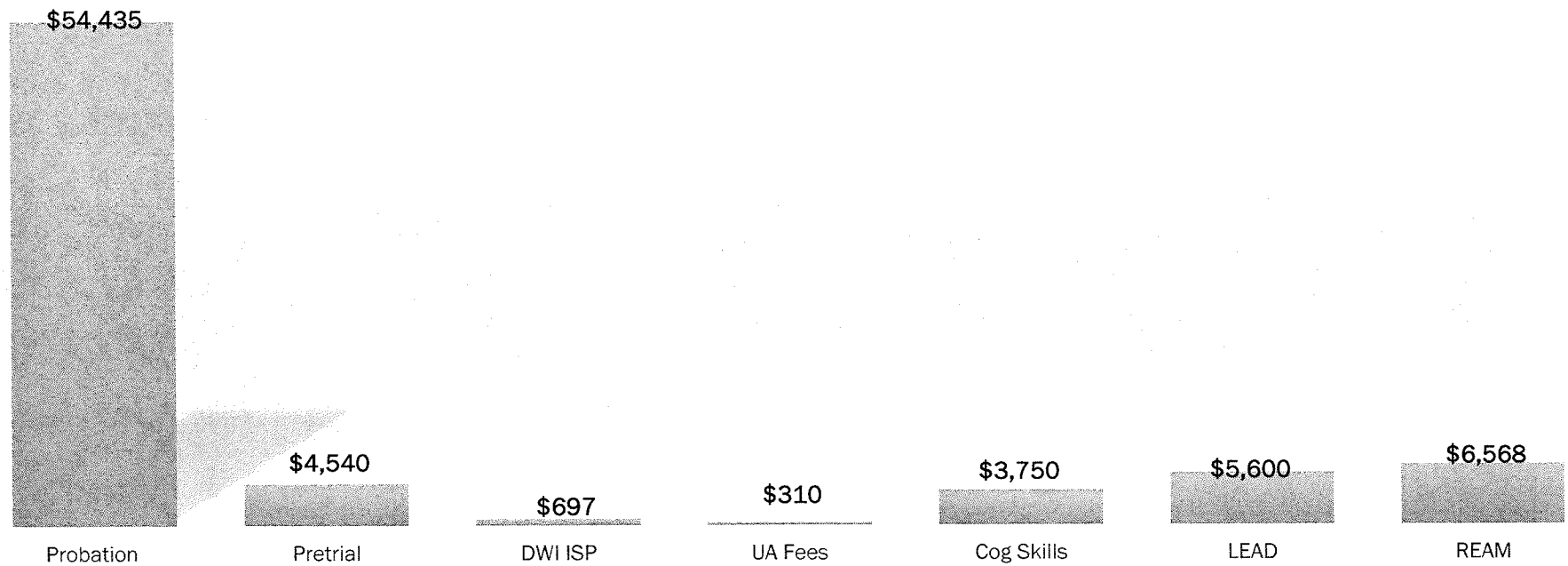
320-591-1547 [terry.fawcett@co.pine.mn.us](mailto:terry.fawcett@co.pine.mn.us)

	PROBATION					
255	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget	Change	% Change
5230	REAM GRANT	-7,974	-6,500	-6,500	0	0.0%
5304	INTER-GOVERNMENT CPO REIMBURSEMENT	-174,581	-175,000	-642,196	-467,196	72.7%
5308	STATE GRANT – CASELOAD REDUCTION	-59,681	-59,481	-	-	-
5501	FEES FOR SERVICE	-310	-1,000			
5508	CONTRACT SERVICES	1,500	-350	-350	0	0.0%
5517	LOCAL CORRECTIONAL FEES	58,975	-50,000	-50,000	0	0.0%
5518	ELECTRONIC MONITORING	6,568	-6,000	-6,000	0	0.0%
5519	CLASS FEES	8,750	-8,000	-8,000	0	0.0%
5604	DWI/ISP PROGRAM					
5860	REFUNDS & REIMBURSEMENTS					
6103	SALARIES/WAGES-PERMANENT	733,718	744,747	845,429	100,682	11.9%
6105	SALARIES/WAGES-PART TIME					
6107	Salaries & Wages OT	881				
6108	SALARIES/WAGES-COMP	672				
6152	COUNTY CONTRIBUTION	108,943	151,287	146,670	-4,617	-3.1%
6155	VEBA County Contribution	0	0	819	819	100.0%
6156	HSA Contribution	2,289	593			
6163	PERA	52,739	55,856	55,907	51	0.1%
6175	FICA	52,377	56,973	57,025	52	0.1%
6179	WORKERS COMP-PREMIUM					
6201	TELEPHONE	5,361	6,741	6,500	-241	-3.7%
6202	POSTAGE & FRIEGHT	1,771	2,500	2,500	0	0.0%
6209	Credit Card Processing Fees	992	1,000	800	-200	-25.0%
6241	CONFERENCE, TRAINING, DUES	2,807	6,450	8,000	1,550	19.4%
6242	ASSOCIATION DUES	895	1,000	1,000	0	0.0%
6263	PROFESSIONAL & TECH SERVICES	3,527	5,000	5,000	0	0.0%
6277	ECRJC	0	110,000	110,000	0	0.0%
6311	REPAIR & MAINTENANCE	8,356	9,653	9,653	0	0.0%
6331	Travel Expense Room & Board	3,548	4,000	4,000	0	0.0%
6334	MILEAGE	1,226	3,500	3,500	0	0.0%

6336	Transportation – Juvenile Services	0	500			
6350	Community Alternatives	1,960	5,000	5,500	500	9.1%
6361	REAM GRANT	7,974	6,500	6,500	0	0.0%
6363	Juvenile EM Expenditures	4,404	13,000	10,000	-3,000	-30.0%
6364	REAM Indigency Fund	0	3,000	3,000	0	0.0%
6401	Office Supplies	2,751	11,000	6,000	-5,000	-83.3%
6452	REFERENCE BOOKS & MATERIALS	497	500	500	0	0.0%
6566	Gasoline & Oil	1,456	2,000	2,000	0	0.0%
<b>Community Restitution Program</b>						
01-255-00	Restitution Community Service	0	-1,000	-1,000	0	0.0%
01-255-00	Reimbursement Community Restitution	0	1,000	1,000	0	0.0%
<b>Community Coach Program</b>						
01-255-25	Gifts & Contributions - Community Coach			0		
01-255-25	Professional & Technical Services					
01-255-25	Travel Expense-mileage					
	<b>REVENUE</b>	-166,753	-306,331	-713,046	-406,715	57.0%
	<b>EXPENDITURE</b>		1,200,800	1,290,303	89,503	6.9%
	<b>255 Net</b>		894,469	577,257	-317,212	-55.0%

## Revenue - Fees

Breakdown by type  
2022





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*PINE COUNTY PROBATION: CONSIDERATION/DISCUSSION FOR NEW AGENT-08/29/23*

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- \$642,196 total reimbursement to Pine County with new formula. This includes a \$150,000 base. This is an increase of \$463,042 from the \$175,000 received last year.
- The Department of Corrections does not require pre-approval any longer due to the new formula.
- Pine County Probation qualified for two additional positions (by old formula) in 2017. One was added. The need has not changed.
- There were 531 new offender entries this year. This is the highest since 2018. This does not include juvenile pre-trial release, juvenile diversion, truancy, restorative justice, or petty or juvenile traffic offenses.
- Truancy numbers are very high. This has been a major concern in the county since the pandemic.  
2018: 9  
2019: 24  
2020: 16  
2021: 27  
2022: 26  
2023: to date 23 have been referred. Will come close to doubling by 12/31/23 (information received by Assistant County Attorney for juveniles).
- Bail studies continue to take up a lot of agent time. 438 Bail Studies were completed in 2022, which equated to 657 hours or 32% of an agent's time to complete the Bail Study reports. This does not include one field visit. These clients also consist of pending felons and high-risk offenders. 33% were placed on conditional release supervision. The bail study numbers have been consistent:  
2016: 445  
2017: 453  
2018: 406  
2019: 462  
2020: 455  
2021: 470  
2022: 438
- Pine County has an established track record of sound evidence-based work. As we heard from testimony in the Legislature this year, good probation work includes spending time with clients, not just processing cases. I have included a letter from a client to Senior Agent Sellner to illustrate what one person can do to help change a life for the better.
- Average number of court filings since 2018:  
82.75 GM DWI  
181.25 GM Other  
94.25 M 5<sup>th</sup> Degree Assault  
647.25 M Non-Traffic Other

88.25 M DWI

101.25 Juvenile F/GM/M/Truant

- The 1042 total clients (see attached caseload numbers) are the highest since 2019 when they were 1002. Since 2018 when we received funding for an additional agent, our numbers were:  
2018: 819  
2019: 1002  
2020: 880 (Covid)  
2021 889  
2022: 994
- Met with MLBO on 7/19/23. They indicated they would not be looking at their own Tribal Supervision as of now but may be interested in contracting with Pine County. Shena Matricious to circle back to me after discussing with Tribe. A Tribal Liaison could be very beneficial in assisting agents to help clients obtain Driver's Licenses, getting conditions met, transportation services, including to court.
- In 2022 there were 162 juvenile clients, of which 30 (37 cases) were Native American youth (18.5%) (23%).
- In 2022 there were 1116 adult clients (1701 adult cases), of which 122 clients (11%) 288 cases (17%) were Native American clients.
- Snapshot on 7/11/2023- 17% juvenile population on probation were Native (17 of 99), and 10% (99 of 960) adult were Native.
- Pine County will seek out opportunities for funding for Crossover Youth Development Model work with juveniles as well as Juvenile Restorative Justice funding, as both passed this Legislative session.
- Pine County Probation continues to generate revenue for the Department (attached):  
LCF \$54,435  
PTR \$4,540  
ISP \$697  
U/A \$310  
Cog Skills \$3,750  
LEAD \$5,600  
REAM \$6,568
- August showed a significant spike in Pre-Sentence Investigations. 17 PSI's were ordered, compared to 5 in May, 8 in June, and 7 in July.
- Pine County Probation collected \$58,564.93 in Local Correctional Fees (117% of \$50,000 budgeted) in 2022.
- Cost of new agent= \$27.18 per hour Grade 10. At SINGLE rate would be \$60,845 (\$82,864 with benefits) (Budgeted \$100,000 to account for FAMILY).
- Juvenile Detention Alternatives Initiative has pledged approximately \$100,000 for a contract position for a Regional JDAI Coordinator. This will be a contract position and is a result of the national attention and efforts Pine County Juvenile Probation has received.
- Cognitive Behavior Programming-Weekly Time Spent:  
**Decision Points-** Two facilitators 2 hours each; Feedback/Prep/Admin Tasks =.5 hours per participant (6 average each class) =3 hours. This totals 3.5 hours per week for each facilitator

- **Driving With Care-** One facilitator 2 hours; 2<sup>nd</sup> staff 2 hours; Feedback/Prep/Admin tasks .5 per participant (8 average class size) = 4 hours. This totals 6 hours per week; 2<sup>nd</sup> staff 2 hours per week.
- **Minnesota Workload Study 2023-** Ideal Supervision Level Findings for Rural Agents based on travel time:
  - \*Low 120 (272 in PCP as of 6/11/23)
  - \*Med 43 (131 in PCP as of 6/11/23)
  - \* High 22 (78 Ave in PCP as of 6/11/23)

Good morning, Terry!

I am writing this email today (it's actually been about 2 years in the making) to tell you about my experience with my PO, Michelle Sellner. The first day I met her, I was a complete disaster, overwhelmed with the consequences of my actions, and felt unbelievably embarrassed and a bit defeated. She came to my house, which was a disaster in itself. I was sitting in a chair with my two babies sleeping in my lap. Her partner chatted with my hubby while she talked to me about the process of probation. Never once did she make me feel as uncomfortable or bad about my situation as I did, but instead she was very positive and even encouraging, something I have yet to experience in my 41 years of life.

After our initial visit, she has been readily available and extremely helpful with any questions or concerns I have had. But the point of this email is to let you know how Michelle has gone above and beyond for me and I honestly wouldn't know where I'd be without her. She has helped me not only get my driver's license and everything to make it legal for me to drive (something that I was pretty dead set against) but the extra work she put into my whole situation. I had absolutely no desire to drive again after my accident but I also had issues with my last name not matching the DMV database and social security records. I didn't know when I got married that I was supposed to change my name through

1

both and not just the DMV. I'm now happily divorced but my ex-husband took all of my important information including my social security card, my birth certificate, and our marriage certificate and divorce decree, so I basically had no proof of identity. Michelle went above and beyond to help me straighten everything out. This was something that took a lot of extra work, extra work that she did not have to do but she did, and she did it with the most caring, patient and positive attitude about all of it. She never gave up, and she never gave up on me. In addition to all of that, she encouraged me to seek a therapist for my past trauma and talk to a mental health professional with regards to my medications. If it weren't for Michelle, I'm pretty sure I wouldn't have found the most amazing therapist who has helped me through so much, I see her weekly and have signed a release for Michelle and Becky to talk about whatever they need to help me in any way. I am a better person having both these two amazing women in my life and I could never thank either of them enough for every thing they have done. It may just be a job, as a probation officer, but it's way more than that. Michelle is beyond exceptional, she is truly passionate about what she does and any person she is assigned to should feel more than lucky to have her help them on their path to recovery, because she is absolutely amazing. She has really changed my life for the better.

Also on a side note, now that I can drive, I was able to enroll my youngest in preschool and drive him so he can get prepared for kindergarten this coming year.

Michelle hasn't just helped me, but she has helped my whole family and I will forever be so grateful for her and everything she has done.


Thank you for taking the time to read this. I really do appreciate it!

<b>Caseload</b>	<b># Clients 6/11/2023</b>
Non Supervision	6
Class Participants	202
Case Aide Administrative Adult/Data Entry	272
Low Adult Agent*	131
Medium Adult Agent*	78
Adult High Agent/DWI ISP*	80
Adult High Agent/DWI ISP/Low Pretrial*	144
Pretrial*	(15 are in custody)
Juvenile/Supervisor	60
Juvenile/Truancy*	59
Diversion/C5/Director	8
<b>Total</b>	<b>1042</b>
*Completes Adult Pre Sentence Investigations/Intakes/Bail Studies and facilitates Cognitive Skills on rotation	

### **2022 Client Numbers (12/31 Snapshot)**

<b>Caseload</b>	<b># Clients 2020</b>	<b># Clients 2021</b>	<b># Clients 2022</b>
Unsupervised			
Class Participants	14	12	4
Transfer Cases	96	97	84
Warrant Past Expiration	48	45	33
Intake Pending	29	33	42
Case Aide Administrative Adult	183	199	200
Low Adult	135	149	194
Medium Adult	47	51	68
Adult High			
Includes ISP	45	45	37
Pretrial	155	146	222
	(15 were in custody)	(25 were in custody)	(13 were in custody)
Juvenile	59	63	67
<b>Total</b>	<b>899</b>	<b>926</b>	<b>998</b>

I think it is important to note here that the snapshot numbers from the DOC report do not include diversion, truancy, C5 cases, where the numbers in the top table do.



# 2023 VSO, HHS, Children's Collaborative and Opioid Settlement Budget Presentation

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August 29, 2023



# VSO Budget

- Quick snapshot
  - \$12,000 in proposed revenue
  - \$155,689 in proposed expenses (personnel the main driver)
  - \$143,689 is the requested tax levy (92.3% levy)
  - Decrease in request from last year

## VSO Budget – General Fund

		2023 budget	2024 Proposed
01-121-000-0000-5230	CVSO Grant	10,000	10,000
01-121-000-0000-5751	Outreach Donations	1,000	2,000
01-121-000-0000-6103	Sal. & Wages- Perm.	119,143	77,183
01-121-000-0000-6105	Sal. & Wages- PT		29,661
01-121-000-0000-6152	County Cont.	18,727	12,958
01-121-000-0000-6163	PERA	9,114	8,013
01-121-000-0000-6175	FICA	8,936	8,174
01-121-000-0000-6201	Telephone	1,800	1,800
01-121-000-0000-6202	Postage and Freight	200	200
01-121-000-0000-6241	Conf. and Regis.	600	1,500
01-121-000-0000-6311	Rep and Maint.	1,200	1,000
01-121-000-0000-6331	Travel exp- rm & bd	800	600
01-121-000-0000-6334	mileage	1,500	1,600
01-121-000-0000-6351	Auto. Ins and maint.	0	0
01-121-000-0000-6379	CVSO grant exp	10,000	10,000
01-121-000-0000-6401	supplies	1,000	1,000
01-121-000-0000-6862	outreach expenses	1,000	2,000
	Total Revenue	11,000	12,000
	Total Expenses	174,020	155,689
	Net (Tax Levy Needed)	<b>163,020</b>	<b>143,689</b>



# HHS - Three Main Divisions

**Income Maintenance-** child support, fraud, financial assistance

**Social Services-** CPS, APS, Behavioral Health, Aging and Disabilities

**Public Health-** Community Education/Health Promotion, WIC, Family Home Visiting

# Income Maintenance (IM)

	2023 BUDGETED	2024 PROPOSED BUDGET
REVENUE	\$3,482,375	\$3,601,955
EXPENSES	\$3,482,375	\$3,654,243
DIFFERENCE	\$0	\$52,288

Current levy for IM= \$1,230,515 or about 35.5% of this divisional budget

# Highlights in the 2024 IM Division

HHS~ Fiscal host for the Fraud Prevention Investigator Grant, which funds a 1.0 FTE for the PCSO. Total grant amount for 2024 = \$118,672, an increase of about \$20,000.

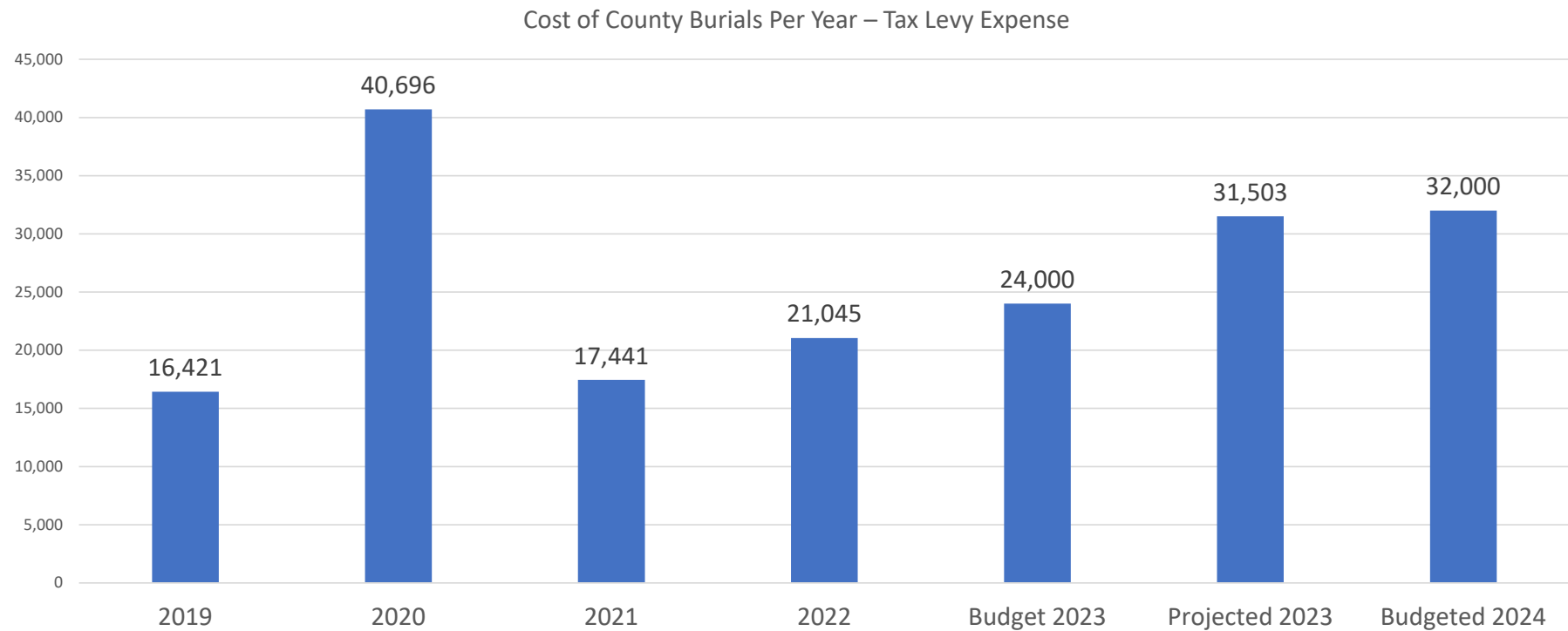
Capital Tech Costs Decreased (IM Division had the 2023 Rotation for Tech)

Rent and legal fees – proposed increase from county and county atty

Personnel Costs- although personnel costs are budget drivers, reimbursement from state and feds in this division of the budget help offset some of those increased costs

County Burials – Increasing Trend

# County Burials- Unknown Cost Each Year



# Option for Deficit

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\$ 52,288 is the current proposed budget deficit in the IM Division without additional tax levy

Proposed Option:

\*Use the one-time MA Unwinding Allocation in 2023 (\$225,000+) to cover this difference. It is an appropriate and allowable use of the funds.



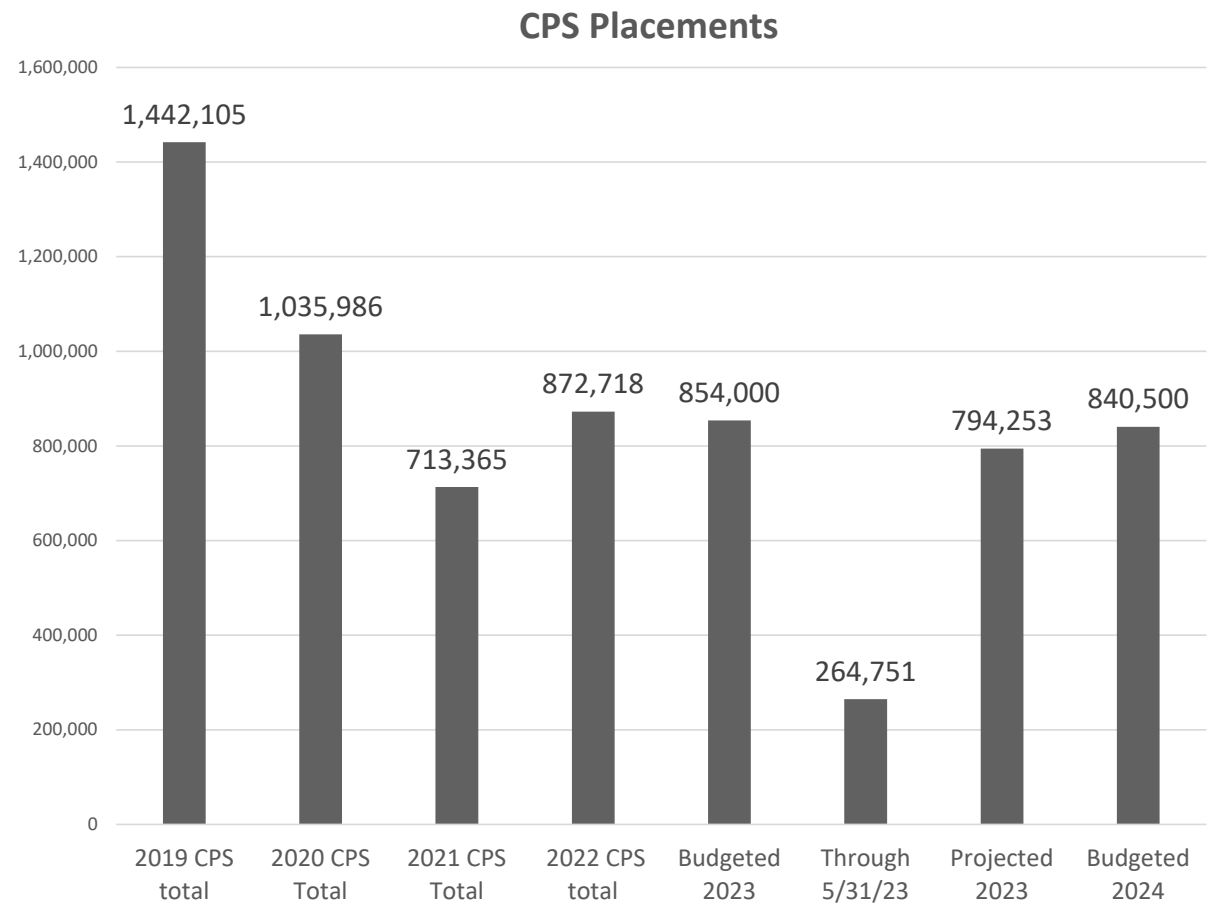
# Social Services

	2023 Budget	2024 Proposed Budget
REVENUE	\$6,893,274	\$6,977,356
EXPENSES	\$6,893,274	\$7,055,529
DIFFERENCE	\$0	\$78,173

Current Levy for SS= \$2,702,006 or 39%. Most unpredictable division of the HHS budget.

## Child Protection “Bucket”

\*Budgeting -  
\$13,500 difference  
from 2023

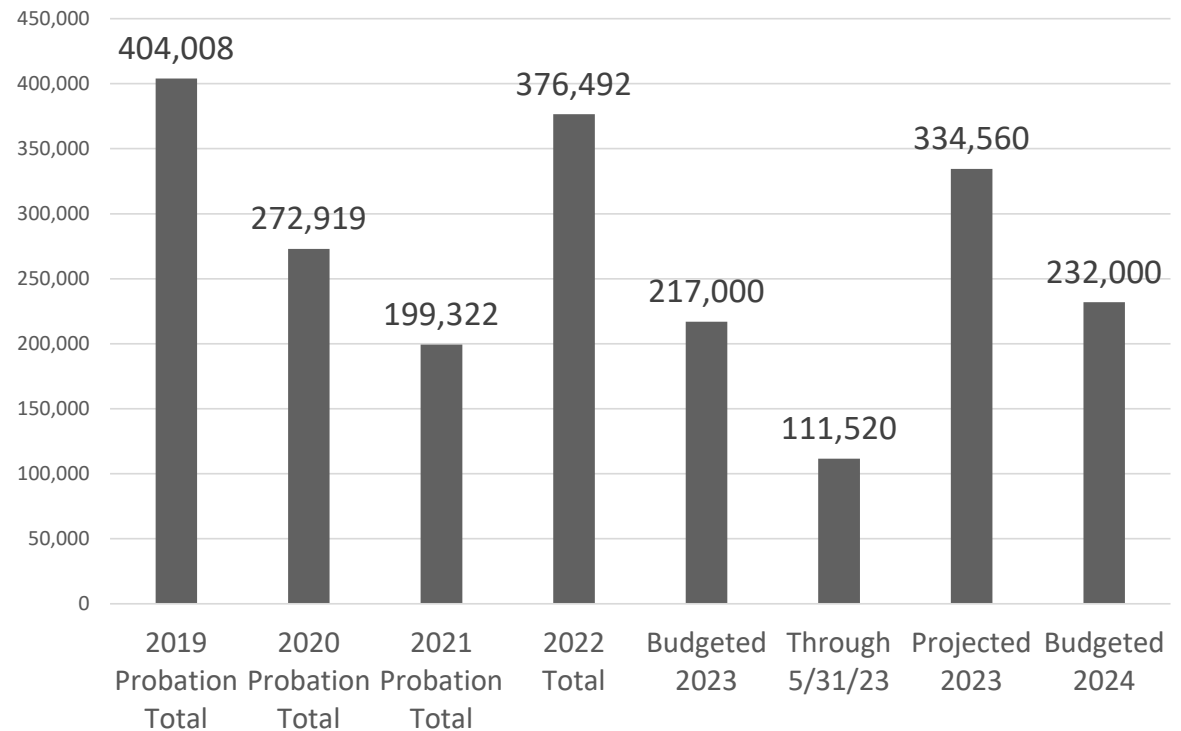


## Probation Placement “Bucket”

\*In 2023, RJC contract  
moved to general fund

\*Increasing budget by  
\$15,000 from 2023

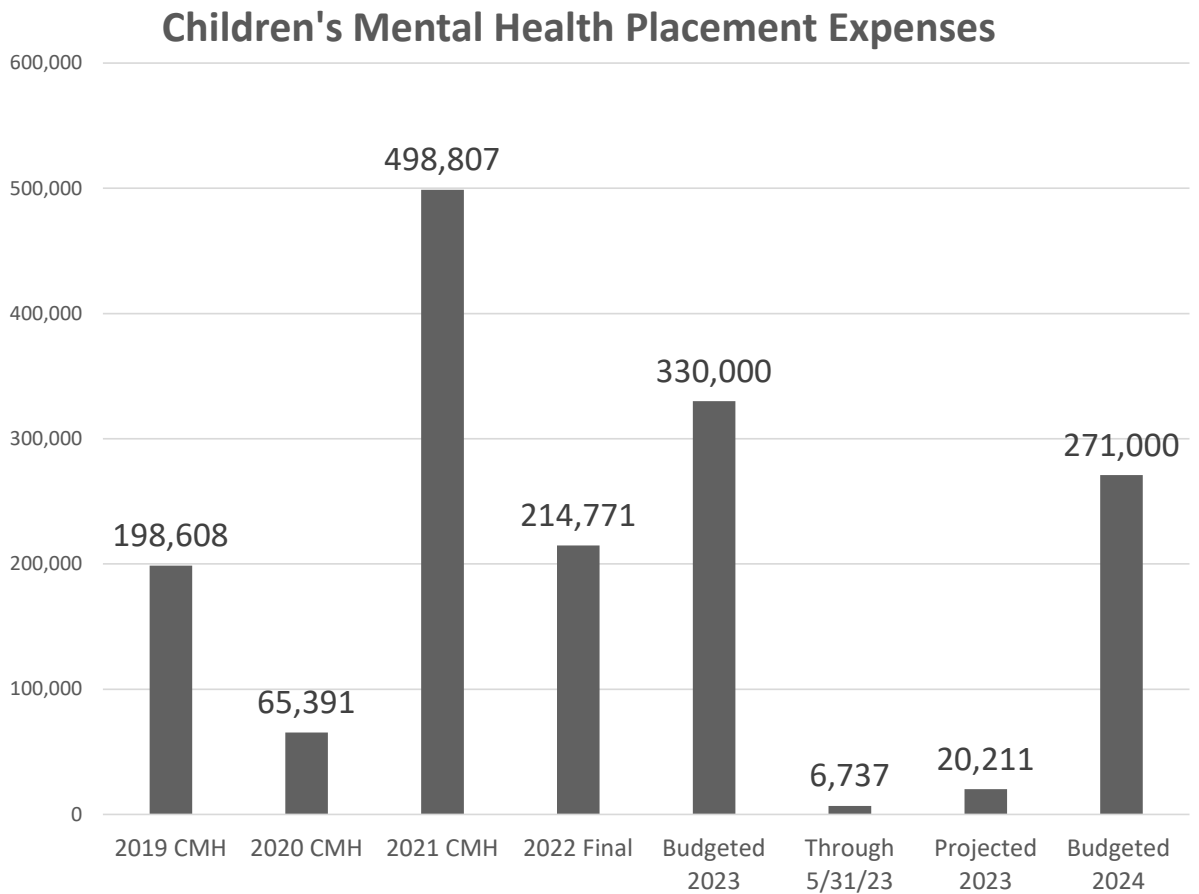
### Probation Placements





Mental health  
“bucket”

Budgeting -\$59,000  
from 2023



# Highlights in the 2024 SS Division

Some allocations increased

Case management revenues trending in a positive direction

Laptops for some of this division

Placements: CPS trending slightly downward, Probation trending slightly up, and CMH trending down

Social Services is the most volatile portion of the HHS budget- can work to our advantage or disadvantage depending on the year

# If Adding Personnel to the Proposed Budget

- 2 FTEs in Aging and Disabilities Unit
  - Cost neutral in 2024- would seek to recruit in 2023
  - Promotes better service to aging and disabled population
  - DHS recommendation in HCBS audit
  - Would help make the caseload more manageable

Total Revenue and Expenses in 2024 SS budget if no change (as of 8/22/23)

Revenue: \$6,977,356	Expenses: \$7,055,529	Difference: \$78,173
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Total Revenue and Expenses in SS if 2 FTEs added~

Revenue: \$7,137,356	Expenses: \$7,215,529	Difference: \$78,173
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# If Adding Personnel to the Proposed Budget

- 1.0 FTE in Behavioral Health Unit~ A Licensed Independent Clinical Social Worker (LICSW)
  - Would budget the position to be cost neutral in 2024- would seek to recruit in 2023
  - Current need for diagnostic assessments and on-going therapeutic interventions
  - Would leverage current allocations and next year allocations to offset initial work and costs, and go through the credentialing process to bill for services

Total Revenue and Expenses in 2024 SS budget if no change (as of 8/22/23)

Revenue: \$6,977,356	Expenses: \$7,055,529	Difference: \$78,173
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Total Revenue and Expenses in SS if 2 FTEs (Social Workers) added and 1 LICSW~

Revenue: \$7,227,356	Expenses: \$7,305,529	Difference: \$78,173
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# Public Health

	2023 Budget	2024 Proposed Budget
Revenue	\$1,344,917	\$1,599,732
Expense	\$1,533,479	\$1,690,192
Net	\$188,562	\$90,460

\*Current tax levy for public health is \$204,397, or 13.3% of PH budget; Projected deficit is planned spending of MIECHV Restricted Funds

# Highlights in the PH Division



Public Health: New/Increased funding and Restricted Funds make this division a 2024 budget success



Family Home Visiting Revenues have increased significantly in the last year as public health staff return to normal work



Family Resource Center Grant at the end of 2022 was, and continues to be, a success



No current proposed staffing changes

# Children's Collaborative

- HHS is the fiscal host for Children's Collaborative
- This is an in/out budget area
- Helps to pay for services in local school districts

	2023 Budget	2024 Proposed Budget
Revenue	\$134,700	\$134,700
Expenses	\$134,700	\$134,700
Net	\$0	\$0

# Overall HHS Budget

	2023 Budget	2024 Proposed Budget
Revenue	\$11,855,266	\$12,313,743
Expense	\$12,043,828	\$12,534,664*
Net	\$188,562	\$220,921

\*With projected salary increases, current personnel increases projected to be over \$440,000



# Opioid Lawsuit Settlement- Known and Projected 2024 Expenses

- \$50,000 for Section G – Prevent Opioid Misuse: youth engagement/prevention; community grants
- \$10,000 for Section I- Support First Responders- well-being membership pilot
- \$78,127 for Section J – Leadership, Planning and Coordination (salaries to support justice-involved individuals and public education) and Staff Development
- Total amount projected for known activities to be expended in 2024: \$138,127

# History and Current Choices

- HHS History of Levy Increases –
  - 2019: \$0
  - 2020: \$0
  - 2021: \$0
  - 2022: -\$80,000
  - 2023: \$233,704
- Public Health and Income Maintenance have a budgeted deficit. Appropriate and planned use of restricted funds indicate no additional levy is needed in these areas.



## Options for Social Services

- Cut roughly \$78,000 in the social services budget
- Levy
- Use fund balance
- Combination



# Pressure Points

- Waiting list for MNChoices Assessments
- Substance abuse in CPS cases
- Initiative Tribe – MLB aiming for 1/1/2025; if it doesn't look like it's going to happen, should consider adding FTEs in CPS; “double whammy” effect- tribal jurisdiction case expenses will remain in HHS budget, and increase in personnel expenses
- Workforce Shortage and Competitive Employee Market
- Shortage of mental health services
- Aging Demographics
- Caseload Managability



QUESTIONS?

# PINE COUNTY 2024 EXTENSION BUDGET PRESENTATION



# 2024 BUDGET PRESENTATION

Pine County Extension Committee

Pine County Extension

D. Craig Taylor, Regional Director





# PINE COUNTY EXTENSION

## TREND HISTORY

	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Requested Budget
<b>Expenditures</b>				
Professional Contracted Services	\$144,035	\$139,844	\$148,165	\$192,482
Operating/Program Costs	\$16,450	\$16,450	\$14,650	\$16,750
<b>Total Expenditures</b>	\$160,485	\$156,294	\$162,815	\$209,232
<b>Personnel% of Expenditures</b>	90%	91%	89%	92%





# TREND HISTORY

	2021 Actual	2022 Actual	2023 Adopted Budget	
<b>Expenditures</b>				
Professional Contracted Services	\$123,760	\$134,213	\$148,165	
General Operating/Program Costs	\$9,072	\$11,676	\$14,650	
<b>Total Expenditures</b>	<b>\$132,832</b>	<b>\$145,889</b>	<b>\$162,815</b>	
<b>Revenue</b>				
Personnel % of Expenditures	93%	92%	91%	



# 2024 BUDGET CHANGES SUMMARY

Department Requested Changes	AMOUNT	COMMENTS
<b>Requested Changes for 2024</b>		
New /or Changed Position	\$38,358	Added* County Administrative Position <b>1.0 FTE</b> dedicated full time to extension
New /or Changed Position	\$20.50 hr (from \$15.00 hr)	Changed* 4-H Intern Position to Summer Coordinator/Intern
MOA Personnel (Includes MG)	\$3,398	Increased Costs for 1.85 FTEs
Other Costs	\$16,750	Increased Operating Costs (program expenses, leases/rentals, supplies)



# PERSONNEL STATISTICS

	2023 Adopted Budget	2024 Requested Budget
<b>Regular Staffing</b>		
FTE	1.85FTE	2.85FTE
Budgeted Costs	\$142,390	\$186,707
<b>Temporary Staffing</b>		
FTE (Intern-Seasonal)	275 hours	325 hours
Budgeted Costs	\$5,775	\$5,775
<b>Grant/Partner Funded Positions</b>		
SNAP-Ed Educator	1FTE	1FTE
Youth Development	1FTE	1FTE

## 2024 KEY PARTS

- Funds will Be Used to:
  - Support and maintain existing service levels i.e. operations, programs and staff
  - Expand Extension's capacity to meet the increased demand for its programs and services from its target audience
  - To ensure extension/staffs ability to continue to provide high quality program opportunities and services
  - Develop innovative services/programs that support the needs/interests of diverse audiences

# OPPORTUNITIES

- Continue to Increase the number of 4-H volunteers needed to support and build program capacity
- Provide more direct education in the areas of nutrition, wellness, cooking and gardening to SNAP-Ed partnering organizations and participants
- Develop sustainable annual programs that are focused on: Youth Farm & Tractor Safety, Fruit Pruning, Wildlife Series
- Expand the efficiency and impact of our local 4-H staff by leveraging regional investments

# CHALLENGES

- Revitalizing committees to improve overall member attendance and youth involvement
- Addressing the growing need for volunteers that have the time and skills to support Extension programs
- Increased costs associated with providing programs and services due to inflation and supply chain problems
- Managing staff turnover while continuing to deliver extensions programs and services to stakeholders



THANK YOU!





2024 Pine County Extension Proposed Budget					
Account Number	Account Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
01-603-000-0000-6103	Salaries & Wages - Permanent	0	0	0	38,358
01-603-000-0000-6111	Extension Committee Per Diems	1,425	2,100	1,800	2,250
01-603-000-0000-6113	MG Coordinator	13,368	13,268	16,402	17,345
01-603-000-0000-6114	4-H Summer Intern	4,175	4,500	5,775	5,775
01-603-000-0000-6163	PERA	0	0	0	2,877
01-603-000-0000-6175	FICA	1,040	1,044	1,450	2,934
01-603-000-0000-6201	Telephone	902	901	500	950
01-603-000-0000-6202	Postage & Freight	1,221	2,546	3,500	2,800
01-603-000-0000-6241	Conference, Training, Registration, Dues	0	63	200	200
01-603-000-0000-6243	Printing, Marketing & Subscriptions	442	468	400	750
01-603-000-0000-6263	Professional Contract-Services	104,792	113,301	122,738	125,193
01-603-000-0000-6315	Repair & Maintenance-Copier	2,907	3,360	2,900	3,500
01-603-000-0000-6334	Travel Expenses - Mileage	294	1,138	1,800	1,500
01-603-000-0000-6401	Office Supplies	1,600	1,647	1,400	1,750
01-603-000-0000-6452	Reference Books & Materials	0	0	400	400
01-603-000-0000-6671	Technology/Software	300	300	950	1,100
01-603-000-0000-6803	Program Expenses - Film, Dev & Video	367	1,254	2,600	1,550
	<b>Total</b>	<b>132,832</b>	<b>145,889</b>	<b>162,815</b>	<b>209,232</b>

Admin. Asst.

2% increase for 2024

new rate is .65 per mile

(Includes Fair entry software/Quickbooks subs.)

28% Budget increase for 2024

<b>Notes</b>	Prof & Tech Services line includes: 1.0 4-H Educator \$78,861 0.50 FTE Ag Educator \$48,354 Fair Entry Software: \$300	Prof & Tech Services line includes: 1.0 FTE 4-H Educator \$76,949 0.75 FTE Ag Educator \$63,750 Fair Entry Software: \$300	Prof & Tech Services line includes: 1.0 4-H Educator \$78,861 0.50 FTE Ag Educator \$43,457 Fair Entry Software: \$300 QuickBooks subscription: \$300	Prof & Tech Services line includes: 1.0 4-H Educator \$ 0.50 FTE Ag Educator \$
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<b>Proposed 2024 Increases (shown in green)</b>				
1.) Per diems for the committee increased due to adding a 5th meeting annually				
2.) The administrative assistant wages have been moved to the extension budget. They previously were included in the administrator's budget due to it being a shared position; however, the position is now focused on Extension and is full time versus part-time				
3.) The Telephone expenses have not been accurately budgeted, they are \$74/month, as follows: cell phone \$46, landline \$23, building telephone lines for fire alarms/elevator \$5.00				
4.) The copier expenses have not been accurately budgeted, it is \$170/month, plus approximately \$350/quarter for copies.				
5.) The office supplies have trended higher than budget in the past; thus increasing the budget is warranted.				
<b>Proposed 2024 Decreases (shown in red)</b>				
All changes are based on historical spending and are made to negate some of the increases described above.				





## COUNTY BOARD AGENDA REQUEST

Date of Meeting: August 29, 2023

☐ Consent Agenda   ☐ Regular Agenda

Item Title: School Resource Officer Statutory Changes

Department: Administration

Department Head / Sponsor signature

### Background information on Item:

Minnesota Statutes 121A governs student rights, responsibilities, and behavior. In 2023, the law was changed by adding provisions that limit the use of force that law enforcement officers, acting as School Resource Officers (SRO), can use. (The changes to MS 121A.58 are shown below.) The new law is effective this school year, and as with many new laws, there are unknowns about the application and enforcement. It is clear the law limits the types of force that law enforcement officers can use and the situations they can be used in. The Minnesota law enforcement community has significant concerns related to the new law, as does Sheriff Nelson.

In the short-term, the most effective way to ensure the highest level of safety for the schools is to cancel the four existing SRO contracts. The contracts can be cancelled by the mutual agreement of the parties. Sheriff Nelson has been in communication with the school districts and the districts are working to cancel the contracts.

Without the contracts in place, Sheriff Nelson can continue to work with the schools to ensure an appropriate level of law enforcement presence.

### Action Requested:

Cancel the School Resource Officer Contracts with (1) East Central School District, (2) Hinckley – Finlayson School District, (3) Willow River School District, and (4) Pine City School District

### Financial Impact:

The schools pay about \$130,000 per year under the current contracts. This revenue will be lost to the county starting with about a \$65,000 loss for the remainder of 2023.

This section is effective for the 2023-2024 school year and later.

**Sec. 36.**

**Minnesota Statutes 2022, section 121A.58, is amended to read:**

**121A.58 CORPORAL PUNISHMENT; PRONE RESTRAINT; AND CERTAIN PHYSICAL HOLDS.**

**Subdivision 1.**

**Definition Definitions.**

(a) For the purpose of this section, "corporal punishment" means conduct involving:

(1) hitting or spanking a person with or without an object; or

(2) unreasonable physical force that causes bodily harm or substantial emotional harm.

(b) For the purpose of this section, "prone restraint" means placing a child in a face-down position.

**Subd. 2.**

**Corporal punishment not allowed.**

An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.

**Subd. 2a.**

**Prone restraint and certain physical holds not allowed.**

(a) An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone restraint.

(b) An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

**Subd. 3.**

**Violation.**

Conduct that violates subdivision 2 is not a crime under section [645.241](#), but may be a crime under chapter 609 if the conduct violates a provision of chapter 609. Conduct that violates subdivision 2a is not per se corporal punishment under this statute. Nothing in this section or section 125A.0941 precludes the use of reasonable force under section 121A.582.

**Sec. 37.**

**Minnesota Statutes 2022, section 121A.61, subdivision 1, is amended to read:**

**Subdivision 1.**

**Required policy.**

Each school board must adopt a written districtwide school discipline policy which includes written rules of conduct for students, minimum consequences for violations of the rules, and grounds and procedures for removal of a student from class. The policy must contain the discipline complaint procedure that any member of the school community may use to file a complaint regarding the application of discipline policies and seek corrective action. The policy must be developed in consultation with administrators, teachers, employees, pupils, parents, community members, law enforcement agencies, county attorney offices, social service agencies, and such other individuals or organizations as the board determines appropriate. A school site council may adopt additional provisions to the policy subject to the approval of the school board.

**DEPT 204 - DISPATCH**

AccountNumber	ACCOUNTDESCRIPTION	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	50% 2023	2024 Budget	Difference	PERCENT
01-204-000-0000-6103	Salaries & Wages - Permanent	377,551.00	399,752.00	354,649.56	415,679.90	431,051.00	201,422.61	469,861.00	38,810.00	9.0%
01-204-000-0000-6104	Holiday Pay Full Time	36,079.00	34,311.00	31,777.15	30,882.45	28,000.00	11,743.50	29,500.00	1,500.00	5.4%
01-204-000-0000-6105	Salaries & Wages - Part Time	81,541.00	79,041.00	100,783.74	65,750.98	104,869.00	29,937.73	150,778.00	45,909.00	43.8%
01-204-000-0000-6107	Salaries & Wages - Overtime	22,702.00	19,352.00	18,906.69	20,136.61	15,000.00	25,106.24	25,000.00	10,000.00	66.7%
01-204-000-0000-6108	Salaries Wages-Comp	24,196.00	17,002.00	19,726.82	31,724.52	17,000.00	17,486.95	18,000.00	1,000.00	5.9%
01-204-000-0000-6152	County Contribution	82,824.00	71,193.00	55,469.75	68,871.55	100,266.00	32,605.86	103,587.00	3,321.00	3.3%
01-204-000-0000-6155	Veba County Contribution	3,422.00	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
01-204-000-0000-6156	HSA County Contribution	6,006.00	7,106.00	6,797.63	6,321.30	4,669.00	3,274.12	3,276.00	(1,393.00)	-29.8%
01-204-000-0000-6163	Pera - County Share	43,566.00	39,141.00	37,845.37	40,453.56	46,893.00	20,415.33	54,306.00	7,413.00	15.8%
01-204-000-0000-6175	Fica - County Share	43,625.00	40,636.00	39,151.16	41,600.24	40,998.00	21,014.52	47,479.00	6,481.00	15.8%
01-204-000-0000-6241	Conference, Training, Registration, Dues	2,010.00	50.00	3,476.64	0.00	0.00	0.00	0.00	0.00	0.0%
01-204-000-0000-6263	Professional & Tech Services	0.00	0.00	1,100.00	1,250.00	0.00	0.00	0.00	0.00	0.0%
01-204-000-0000-6331	Travel Exp/Room & Board	504.00	0.00	306.15	625.38	300.00	0.00	300.00	0.00	0.0%
01-204-000-0000-6660	Equipment & Furniture	0.00	0.00	0.00	6,723.20	0.00	567.69	1,000.00	1,000.00	0.0%
01-204-204-0000-5402	Federal Grant -DECN NGGIS	0.00	0.00	(20,874.88)	(11,240.31)	0.00	0.00	0.00	0.00	0.0%
01-204-204-0000-6803	Program Expense-Federal Grant DECN NGGIS	0.00	8,029.00	12,846.08	11,240.31	0.00	0.00	0.00	0.00	0.0%
	<b>REVENUES</b>	0.00	0.00	(20,874.88)	(11,240.31)	0.00	0.00	0.00	0.00	0.0%
	<b>EXPENSES</b>	724,026.00	716,763.00	682,836.74	730,019.69	789,046.00	363,574.55	903,087.00	114,041.00	14.5%
	<b>NET</b>	724,026.00	716,763.00	661,961.86	718,779.38	789,046.00	363,574.55	903,087.00	114,041.00	14.5%

**DEPT 205 - STATE BOAT & WATER**

Account Number	ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	50% 2023	2024 Budget	Difference	%
01-205-000-0000-5302	State Boat & Water Safety Grant	\$ (6,425.00)	\$ (6,279.04)	\$ (7,962.83)	\$ (5,630.00)	\$ -	\$ (5,630.00)	\$ -	0%
01-205-000-0000-6103	Salaries & Wages - Permanent		\$ 104.52	\$ -		\$ -		\$ -	0%
01-205-000-0000-6105	Salaries & Wages - Parttime	\$ 635.00	\$ -	\$ -		\$ -		\$ -	0%
01-205-000-0000-6107	Salaries & Wages - Overtime	\$ 1,772.00	\$ 1,578.96	\$ 7,920.63	\$ 4,630.00	\$ -	\$ 4,630.00	\$ -	0%
01-205-000-0000-6163	Pera - County Share	\$ 421.00	\$ 296.58	\$ 1,379.19		\$ -		\$ -	0%
01-205-000-0000-6175	Fica - County Share	\$ 33.00	\$ 23.64	\$ 110.26		\$ -		\$ -	0%
01-205-000-0000-6312	Repair & Maintenance-Autos & Boats	\$ 609.00	\$ 1,146.56	\$ 537.76	\$ 500.00	\$ 14.48	\$ 500.00	\$ -	0%
01-205-000-0000-6351	B & W Vehicle Insurance	\$ -	\$ -	\$ -		\$ -		\$ -	0%
01-205-000-0000-6460	B&W Enforcement Supplies	\$ 571.00	\$ 6,100.21	\$ 467.98	\$ 500.00	\$ -	\$ 500.00	\$ -	0%
01-205-000-0000-6566	Gasoline & Oil		\$ 117.77	\$ -		\$ -		\$ -	0%
	Revenues	\$ (6,425.00)	\$ (6,279.04)	\$ (7,962.83)	\$ (5,630.00)	\$ -	\$ (5,630.00)	\$ -	0%
	Expenditures	\$ 4,041.00	\$ 9,263.72	\$ 10,415.82	\$ 5,630.00	\$ 14.48	\$ 5,630.00	\$ -	0%
	Net	\$ (2,384.00)	\$ 2,984.68	\$ 2,452.99	\$ -	\$ 14.48	\$ -	\$ -	0%

DEPT 206 - SNOWMOBILE GRANT										
AccountNumber	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50 % 2023	2024 BUDGET	DIFFERENCE	%
01-206-000-0000-5302	State Snowmobile Safety Grant	(4,699.00)	(5,597.00)	(4,866.27)	0.00	(4,512.00)	0.00	(3,931.00)	581.00	-13%
01-206-000-0000-6107	Salaries & Wages - Permanent	0.00	0.00	139.36	0.00	0.00	0.00		0.00	0%
01-206-000-0000-6107	Salaries & Wages - Overtime	0.00	1,929.00	1,434.20	0.00	3,512.00	0.00	3,431.00	(81.00)	-2%
01-206-000-0000-6163	Pera - County Share	0.00	336.00	273.72	0.00	0.00	0.00		0.00	0%
01-206-000-0000-6175	Fica - County Share	0.00	27.00	21.97	0.00	0.00	0.00		0.00	0%
01-206-000-0000-6312	Repair And Maint	75.00	265.00	413.73	407.88	500.00	407.88	250.00	(250.00)	-50%
01-206-000-0000-6460	Snowmobile Supplies	0.00	121.00	0.00	315.50	500.00	315.50	250.00	(250.00)	-50%
01-206-000-0000-6670	Equipment	6,511.00	0.00	0.00	0.00	0.00	0.00		0.00	0%
	REVENUES	(4,699.00)	(5,597.00)	(4,866.27)	0.00	(4,512.00)	0.00	(3,931.00)	581.00	-13%
	EXPENDITURES	6,586.00	2,678.00	2,282.98	723.38	4,512.00	723.38	3,931.00	(581.00)	-13%
	NET	1,887.00	(2,919.00)	(2,583.29)	723.38	0.00	723.38	0.00	0.00	0%

DEPT 208 - ATV GRANT										
AccountNumber	ACCOUNTDESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-208-000-0000-5302	Atv Grant	(8,971.00)	(2,179.00)	(10,922.35)	0.00	(8,912.00)	0.00	(8,156.00)	756.00	-8%
01-208-000-0000-6104	Holiday Pay Full Time	0.00	524.00	0.00	0.00	0.00	0.00		0.00	0%
01-208-000-0000-6107	Salaries & Wages - Overtime	0.00	4,837.00	0.00	8,457.99	7,000.00	0.00	7,000.00	0.00	0%
01-208-000-0000-6163	Pera - County Share	0.00	935.00	0.00	1,485.59	0.00	0.00		0.00	0%
01-208-000-0000-6175	Fica - County Share	0.00	74.00	0.00	118.85	0.00	0.00		0.00	0%
01-208-000-0000-6379	Atv Expense	2,481.00	4,252.00	197.99	4,889.94	1,912.00	0.00	1,156.00	(756.00)	-40%
	REVENUE	(8,971.00)	(2,179.00)	(10,922.35)	0.00	(8,912.00)	0.00	(8,156.00)	756.00	-8%
	EXPENDITURE	2,481.00	10,622.00	197.99	14,952.37	8,912.00	0.00	8,156.00	(756.00)	-8%
	NET	(6,490.00)	8,443.00	(10,724.36)	14,952.37	0.00	0.00	0.00	0.00	0%

DEPT 211 - CHAPLAIN							
Account Number	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-211-000-0000-5751	Chaplain - Gifts and Contributions	0.00	0.00	(2,500.00)	(1,000.00)	(1,000.00)	100%
01-211-000-0000-6379	Chaplain Expenditures	0.00	0.00	0.00	1,000.00	1,000.00	100%
	Total Revenue	0.00	0.00	(2,500.00)	(1,000.00)	(1,000.00)	100%
	Total Expenditure	0.00	0.00	0.00	1,000.00	1,000.00	100%
	Net	0.00	0.00	(2,500.00)	0.00	0.00	100%

**DEPT 215 - FEDERAL BOAT & WATER**

ACCOUNT DESCRIPTION	Account Number	2020 Actual	2021 Actual	2022 Actual	2023 Budget	50% 2023	2024 Budget	Difference	%
Federal Boat and Water Safety Grant	01-215-000-0000-5402	\$ (29,550.00)	\$ (2,491.77)	\$ (3,813.95)	\$ (4,000.00)	\$ -	\$ (4,000.00)	\$ -	0%
Federal Boat and Water Equip Grant	01-215-000-0000-5452	\$ -	\$ -	\$ (5,980.00)	\$ (6,220.00)	\$ -	\$ (18,000.00)	\$ (11,780.00)	189%
Salaries & Wages - Permanent	01-215-000-0000-6103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Wages - Holiday Pay	01-215-000-0000-6104	\$ -	\$ -	\$ -	\$ -	\$ 1,062.52	\$ -	\$ -	0%
Salaries & Wages - Parttime	01-215-000-0000-6105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salaries & Wages - Overtime	01-215-000-0000-6107	\$ -	\$ 2,402.63	\$ 3,124.69	\$ 6,520.00	\$ -	\$ 4,000.00	\$ (2,520.00)	-39%
Pera - County Share	01-215-000-0000-6163	\$ -	\$ 416.13	\$ 553.07	\$ -	\$ 184.10	\$ -	\$ -	0%
Fica - County Share	01-215-000-0000-6175	\$ -	\$ 33.30	\$ 44.29	\$ -	\$ 14.65	\$ -	\$ -	0%
Conference, Training, Registration	01-215-000-0000-6241	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ (1,000.00)	-100%
Repair & Maintenance-Vehicles	01-215-000-0000-6312	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ (1,000.00)	-100%
Supplies - Boat & Water Enforcement	01-215-000-0000-6460	\$ 1,200.00	\$ -	\$ 6,032.00	\$ 1,200.00	\$ -	\$ -	\$ (1,200.00)	-100%
Gasoline & Oil	01-215-000-0000-6566	\$ -	\$ -	\$ -	\$ 500.00	\$ 2,450.00		\$ (500.00)	-100%
B & W Vehicles Purchases	01-215-000-0000-6670	\$ 28,350.00	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ 18,000.00	100%
	Revenues	\$ (29,550.00)	\$ (2,491.77)	\$ (9,793.95)	\$ (10,220.00)	\$ -	\$ (22,000.00)	\$ (11,780.00)	115%
	Expenditures	\$ 29,550.00	\$ 2,852.06	\$ 9,754.05	\$ 10,220.00	\$ 3,711.27	\$ 22,000.00	\$ 11,780.00	115%
	Net	\$ -	\$ 360.29	\$ (39.90)	\$ -	\$ 3,711.27	\$ -	\$ -	0%



DEPT 227 - E911										
Account Number	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-227-000-0000-5230	State Grants Enhance 911	(106,641.00)	(106,641.00)	(156,836.76)	(208,354.14)	(204,000.00)	(70,308.56)	(204,000.00)	0.00	0%
01-227-000-0000-5302	TCPR Pass Thru Grant from St Louis	0.00	0.00	493.63	0.00	0.00	0.00	0.00	0.00	0%
01-227-000-0000-5714	Interest Income	0.00	0.00	(493.63)	(1,402.99)	0.00	(706.71)	0.00	0.00	0%
01-227-000-0000-6241	Conference, Training, Registration, Dues	255.00	130.00	4,272.36	339.00	5,000.00	1,648.00	5,000.00	0.00	0%
01-227-000-0000-6263	Profession & Tech Services	0.00	0.00	0.00	15,538.54	25,000.00	0.00	17,500.00	(7,500.00)	-30%
01-227-000-0000-6325	Information Systems Charges	0.00	0.00	0.00	40,372.33	45,000.00	50,999.39	60,000.00	15,000.00	33%
01-227-000-0000-6334	Travel Expenses - Mileage	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00	0%
01-227-000-0000-6379	Consulting Fees/Professional Services	33,875.00	42,448.00	48,442.59	103,417.32	65,000.00	53,862.46	65,000.00	0.00	0%
01-227-000-0000-6401	Office Supplies	0.00	0.00	0.00	24.99	0.00	0.00	500.00	500.00	100%
01-227-000-0000-6452	Reference Books & Materials	74.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00	0%
01-227-000-0000-6660	Equipment	198.00	793.00	864.00	2,854.79	13,000.00	0.00	15,000.00	2,000.00	15%
01-227-000-0000-6671	Technology	43,982.00	19,650.00	35,382.70	36,508.86	50,000.00	7,638.54	40,000.00	(10,000.00)	-20%
	REVENUE	(106,641.00)	(106,641.00)	(156,836.76)	(209,757.13)	(204,000.00)	(70,308.56)	(204,000.00)	0.00	0%
	EXPENDITURE	78,384.00	63,021.00	88,961.65	199,055.83	204,000.00	114,148.39	204,000.00	0.00	0%
	NET	(28,257.00)	(43,620.00)	(67,875.11)	(10,701.30)	0.00	43,839.83	0.00	0.00	0%

Fund Balance	
12/31/2020	143968.46
12/31/2021	233197.56
12/31/2022	215415.66

**DEPT 281 - CIVIL DEFENSE (EMERGENCY MANAGEMENT)**

AccountNumber	ACCOUNTDESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-281-000-0000-5409	Federal Civil Defense Grant	(20,672.00)	0.00	(20,623.00)	(21,767.00)	(21,600.00)	0.00	(23,000.00)	(1,400.00)	6%
01-281-000-0000-6103	Salaries & Wages - Permanent	59,758.00	68,985.00	75,167.10	69,672.47	69,842.00	33,061.31	76,370.00	6,528.00	9%
01-281-000-0000-6108	Salaries & Wages - Comp	0.00	0.00	413.77	0.00	0.00	0.00	0.00	0.00	0%
01-281-000-0000-6152	County Contribution	10,693.00	10,280.00	8,595.38	7,614.12	9,357.00	3,260.60	7,586.00	(1,771.00)	-19%
01-281-000-0000-6163	Pera - County Share	8,576.00	9,439.00	9,128.20	9,320.44	9,886.00	4,505.31	10,918.00	1,032.00	10%
01-281-000-0000-6175	Fica - County Share	2,267.00	2,323.00	2,404.48	2,488.95	1,868.00	1,219.24	2,005.00	137.00	7%
01-281-000-0000-6201	Telephone	290.00	280.00	8,000.91	3,244.56	3,700.00	1,602.60	3,700.00	0.00	0%
01-281-000-0000-6241	Conference, Training, Registration, Dues	825.00	785.00	0.00	925.00	1,800.00	100.00	2,000.00	200.00	11%
01-281-000-0000-6242	Association Dues	0.00	400.00	200.00	100.00	750.00	0.00	750.00	0.00	0%
01-281-000-0000-6331	Travel Expense - Room & Board	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0%
01-281-000-0000-6334	Travel Expenses - Mileage	0.00	0.00	0.00	87.10	400.00	0.00	400.00	0.00	0%
01-281-000-0000-6379	Grant Expenditures	14,317.00	7,609.00	9,627.25	15,241.60	14,750.00	591.05	14,750.00	0.00	0%
	REVENUE	(20,672.00)	0.00	(20,623.00)	(21,767.00)	(21,600.00)	0.00	(23,000.00)	(1,400.00)	6%
	EXPENDITURE	96,726.00	100,101.00	113,537.09	108,694.24	114,353.00	44,340.11	120,479.00	6,126.00	5%
	NET	76,054.00	100,101.00	92,914.09	86,927.24	92,753.00	44,340.11	97,479.00	4,726.00	5%

# 2024 - Sheriff's Office - Jail, Court Security Budget Summary

Revised 8/22/2023 8:35

251 SHERIFF - COUNTY JAIL					
SUMMARY (Revenue Wages-Benefits-Operating)	2023 Budget	Mid-point 6/30/2023	2024 Proposed	change	% Change from 2023 budget
Revenue	-153,500	-127,908	-164,500	-11,000	7.2%
Wages	2,480,344	1,089,968	2,821,780	341,436	13.8%
Benefits	1,044,429	390,647	1,170,570	126,141	12.1%
Operating	1,097,464	540,274	1,126,882	29,418	2.7%
<b>REVENUE</b>	-153,500	-127,908	-164,500	-11,000	7.2%
<b>EXPENDITURE</b>	4,622,237	2,020,889	5,119,232	496,995	10.8%
<b>251 Total</b>	4,468,737	1,892,981	<b>4,954,732</b>	<b>485,995</b>	<b>10.9%</b>
253 SHERIFF - COURT SECURITY					
SUMMARY (Revenue Wages-Benefits-Operating)	2023 Budget	Mid-point 6/30/2023	2024 Proposed	change	% Change from 2023 budget
Revenue	0	0	0	0	0.0%
Wages	76,017	41,712	89,064	13,047	17.2%
Benefits	11,365	5,564	13,515	2,150	18.9%
Operating	4,000	200	4,000	0	0.0%
<b>REVENUE</b>	0	0	0	0	0.0%
<b>EXPENDITURE</b>	91,382	47,476	106,579	15,197	16.6%
<b>251 Total</b>	91,382	47,476	<b>106,579</b>	<b>15,197</b>	<b>16.6%</b>

## Budget Change Narrative:

**Jail Revenue Change** - Boarding Fees (\$20k equals 1 inmate per year) - NOTE surrounding counties are starting to request boarding in our facility due to lack of staffing in their facilities. Lack of proper separation keeps us from boarding from other counties.

**Jail Wage & Benefit Expenditure Change** - Wages and benefits above are calculated at **100%** of the current staffing plan. 2022 and 2023 were budgeted at 95% of staffing plan.

**Jail Operating Expenditure Change** - Medical Services increased \$22k due to increased contract services and increase in all other medical costs (hospital visits, ambulance runs, prescriptions, supplies, etc.)

**Jail Operating Expenditure Change** - Food Service (Summit Foods) increase contracted services. Food costs are up 9% so far this year and wage increases were implemented to retain the staff currently working in our facility. After reducing expected number of meals we kept the increase at 5% or \$15k

**Jail Fund Balance** - Current balance is \$185,000 and anticipating another \$40,000 added at the end of 2023. Total of \$225,000. Potential uses for this fund are as follows: 1. Offset wage cost for programming services to inmates. 2. Offset costs of social services for inmates. 3. Offset costs of expanding inmate related services or goods not normally included in the day to day operational expenses.

**Court Security Budget:** Bailiff scheduling is increasing based on new courtroom scheduling plan. Fulltime Lead Security has not been filled at this time (waiting to adjust to what the new court requirements will be - not expecting to fill in 2024). Responsibilities of coordinating have fallen on Jail Administration. Need to review overall Court Security operation.

Budget Change Worksheet

revised 8/22/2023 8:01	DESCRIPTION	BUDGET HISTORY						CURRENT		2024 - PROPOSED		
		2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	5 Yr Avg	2023 Budget	Mid-point 6/30/2023	Budget	change from 2023	% change
251-5501	HUBER LAW CHARGES	-15,396	-12,727	-7,272	-426	0	-7,164	-5,000	-6,283	-12,000	-7,000	140%
251-5402	5403 ELC FEDERAL GRANT							0	-6,343	0	0	#DIV/0!
251-5505	PRISONER BOARDING FEES	-420,508	-267,320	-233,517	-52,461	-23,140	-199,389	-20,000	-11,670	-20,000	0	0%
251-5506	HHS TRANSPORTATION REIMBURSEMENT	12,184	-9,020	-1,573	-261	-287	209	-1,000	-535	-1,000	0	0%
251-5810	DRUG TESTING / FINGER PRINTING	-1,807	-1,715	-1,510	-4,900	-2,715	-2,529	-3,000	-2,020	-4,000	-1,000	33%
251-5860	Reimb - Bail Other Counties	28	-450	500	200	-200	16	-500	-100	-500	0	0%
251-5863	INMATE MEDICAL CO-PAY	-6,204	-7,267	-6,104	-6,156	-4,269	-6,000	-4,000	-3,183	-5,000	-1,000	25%
251-5864	REIMBURSEMENT INMATE COMM	-24,570	-67,593	-74,512	-69,451	-43,160	-55,857	-50,000	-23,994	-50,000	0	0%
251-5865	STATE REIMBURSEMENT TRANSPORT	-9,970	-9,418	-6,206	-4,486	-5,587	-7,133	-1,000	0	-1,000	0	0%
251-5866	BOOKING FEES	-9,022	-9,758	-9,516	-12,783	-9,258	-10,067	-8,000	-6,879	-10,000	-2,000	25%
251-5867	INMATE INCENTIVE PAYMENT (SS REIMB)	-3,000	-3,200	-2,400	-1,600	-4,200	-2,880	-1,000	-2,600	-1,000	0	0%
251-5869	CANTEEN REVENUE ACCOUNT	-150,468	-94,693	-101,016	-98,388	-73,190	-103,551	-60,000	-64,301	-60,000	0	0%
251-6103	SALARIES/WAGES-PERMANENT	1,509,442	1,563,896	1,697,601	1,986,851	1,925,547	1,736,668	1,927,229	838,746	2,197,993	270,764	14%
251-6104	HOLIDAY PAY - FULL TIME	97,275	106,277	113,813	118,517	106,252	108,427	133,520	39,245	157,556	24,036	18%
251-6105	SALARIES/WAGES-PART TIME	237,847	252,108	249,936	246,321	226,970	242,637	309,595	45,047	331,231	21,636	7%
251-6107	SALARIES/WAGES-OVERTIME & Incentive Pay	89,005	60,817	45,344	46,828	90,161	66,431	55,000	137,453	70,000	15,000	27%
251-6108	SALARIES/WAGES-COMP	56,098	55,131	53,063	64,531	73,388	60,442	55,000	28,977	65,000	10,000	18%
251-6109	6110 Referral Bonus or Back Pay	0	0				0	0	500		0	#DIV/0!
251-6112	Taxable meal reimbursement	0	0				0	0			0	#DIV/0!
251-6152	COUNTY CONTRIBUTION	367,387	426,769	454,783	506,268	428,306	436,702					
251-6155	VEBA Cont	7,013	2,550	2,465	2,560	2,444	3,406	648,292	229,167	740,569	92,277	14%
251-6156	HSA-COUNTY CONTRIBUTION	18,341	24,992	31,397	25,542	29,106	25,876					
251-6163	PERA	184,967	191,486	204,962	208,011	203,525	198,590	210,756	93,167	228,775	18,019	9%
251-6175	FICA	133,395	139,632	154,027	157,835	155,757	148,129	185,381	68,314	201,226	15,845	9%
Wage Fctr	Wage Adjustment Factor	0	0	0			0	0			0	
251-6201	TELEPHONE	8,534	8,089	7,504	7,270	6,628	7,605	8,000	2,838	7,000	-1,000	-13%
251-6202	POSTAGE & FRIEGHT	313	222	282	200	528	309	550	176	550	0	0%
251-6241	CONFERENCE, TRAINING, DUES	5,414	6,274	3,723	8,819	2,325	5,311	10,000	3,591	10,000	0	0%
251-6243	ADVERTISING, LEGALS, SUBSCRIPTIONS	1,555	732	1,824	1,500	3,633	1,849	3,000	5,730	5,000	2,000	67%
251-6256	LAUNDRY SERVICES	8,065	7,643	6,893	4,821	3,731	6,231	9,000	0	6,000	-3,000	-33%
251-6263	PROFESSIONAL & TECH SERVICES	11,198	16,120	3,879	11,465	13,227	11,178	5,000	2,146	5,000	0	0%
251-6275	MEDICAL SERVICES	397,095	364,769	376,572	418,849	459,050	403,267	455,698	243,163	477,545	21,847	5%
251-6276	BOARDING FEES	9,515	9,293	10,395	7,643	7,931	8,955	20,000	4,931	20,000	0	0%
251-6310	BUILDING MAINTENANCE	9,009	10,739	8,558	8,055	13,056	9,884	9,000	2,944	9,000	0	0%
251-6312	REPAIR & MAINTENANCE - AUTO	24	154	9	28	0	43	1,000	35	1,000	0	0%
251-6313	PRISONER CLOTHING	9,291	4,906	7,832	6,618	2,692	6,268	10,000	2,846	6,000	-4,000	-40%
251-6325	MIS CHARGES - JMS & Zuercher	13,479	22,048	33,879	50,149	46,286	33,168	60,200	60,484	60,200	0	0%
251-6331	TRAVEL EXPENSE - LODGING	2,312	2,843	0	20	663	1,167	2,200	0	2,200	0	0%
251-6334	TRAVEL EXPENSE - MILEAGE	891	994	79	85	81	426	1,200	0	1,200	0	0%
251-6401	OFFICE SUPPLIES	5,169	4,594	3,464	4,403	4,444	4,415	7,000	1,869	5,000	-2,000	-29%
251-6413	BUILDING MAINTENANCE SUPPLIES	6,391	5,666	5,534	5,226	9,969	6,557	9,000	699	7,000	-2,000	-22%
251-6420	FOOD & BEVERAGE	263,924	259,118	233,252	238,982	250,375	249,130	313,116	126,240	327,687	14,571	5%
251-6431	PRISONER PERSONAL HYGIENE	13,217	13,562	16,329	8,829	10,605	12,509	12,000	4,001	10,000	-2,000	-17%
251-6452	REFERENCE BOOKS & MATERIALS	109	0	349	0	826	257	500	292	500	0	0%
251-6458	UNIFORMS	28,619	28,360	31,629	32,644	32,816	30,814	40,000	28,355	45,000	5,000	13%
251-6460	PROGRAM EXPENSES	160	0	0	0	0	32	0	0	0	0	#DIV/0!
251-6461	CANTEEN EXPENSE	136,023	94,326	84,093	83,395	87,340	97,035	60,000	38,875	60,000	0	0%
251-6566	DRUG TESTING / FINGER PRINTING	1,889	1,554	1,937	498	2,074	1,590	2,000	0	2,000	0	0%
251-6666	Surveillance Upgrade	40,238	101,717		0	0		0	0	0	0	#DIV/0!
251-6660	Equipment & Furniture	8,426	9,830	60,925	2,490	9,122	18,159	9,000	4,733	9,000	0	0%
251-6816	INMATE COMMUNICATIONS	1,320	41,430	21,640	16,312	7,477	17,636	50,000	6,328	50,000	0	0%

REVENUE	-628,733	-483,161	-443,126	-250,713	-166,006	-394,348	-153,500	-127,908	-164,500	-11,000	7.2%
EXPENDITURE	3,682,948	3,838,646	3,927,972	4,281,567	4,216,336	3,961,103	4,622,237	2,020,889	5,119,232	496,995	10.8%
251 Total	3,054,215	3,355,485	3,484,846	4,030,854	4,050,329	3,566,755	4,468,737	1,892,981	4,954,732	485,995	10.9%
Inmate Canteen / Communications Fund Balance	-37,695	-26,531	-69,795	-68,133	-21,533			-43,093			

CANTEEN / COMMUNICATIONS FUND BALANCE RECORD

RUNNING TOTAL \$ 225,992

12/31/2019	Deposit	\$ 26,531	
12/31/2020	Deposit	\$ 69,795	
12/31/2021	Deposit	\$ 68,133	
12/31/2022	Deposit	\$ 21,533	
	2023 Projection	\$ 40,000	

SUMMARY (Revenue-Wages-Benefits-Operating)	2023 Budget	Mid-point 6/30/2023	2024 Proposed	change	from 2019 budget
Revenue	-153,500	-127,908	-164,500	-11,000	7.2%
Wages	2,480,344	1,089,968	2,821,780	341,436	13.8%
Benefits	1,044,429	390,647	1,170,570	126,141	12.1%
Operating	1,097,464	540,274	1,126,882	29,418	2.7%

253 SHERIFF - COUNTY Court Security

Budget Change Worksheet

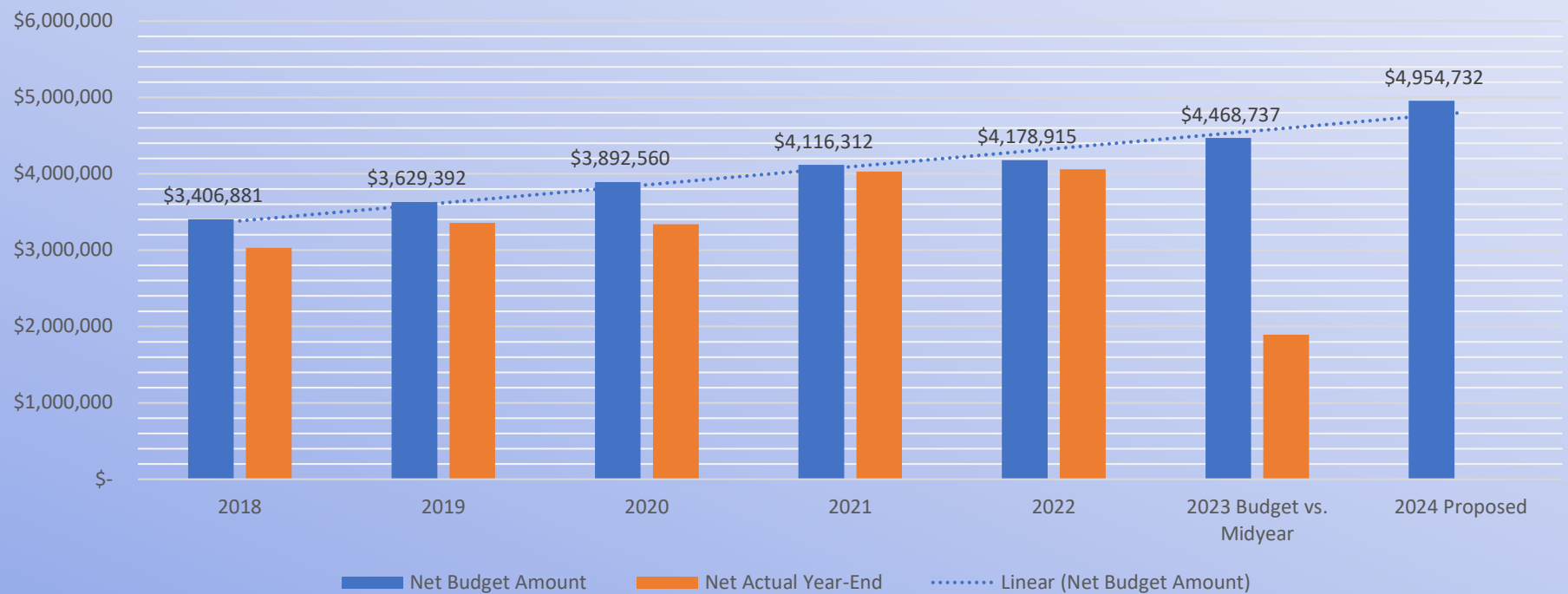
revised 8/22/2023 8:01		History								2024 - PROPOSED		
DESCRIPTION		2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	5 Year Average	2023 Budget	Mid-point 6/30/2023	Budget	change	% Change
	Revenue	0	0	0	0	0	0	0	0			
<a href="#">253-6103</a>	Salaries & Wage FT	39,644	37,255	50,669	6,566	0	26,827	0	0	0	0	#DIV/0!
<a href="#">253-6105</a>	Salaries & Wage PT	92,126	97,529	42,638	21,359	41,566	59,044	75,017	41,566	88,064	13,047	17.39%
<a href="#">253-6107</a>	Salary & Wage - Overtime	445	116	370	0	146	216	1,000	146	1,000	0	0.00%
<a href="#">253-6152</a>	County Contribution + H S A	351	9,490	9,138	-209	155	3,785	0	155	173	173	#DIV/0!
<a href="#">253-6163</a>	County Share PERA	9,249	9,120	6,002	1,823	2,217	5,682	5,626	2,217	6,605	979	17.40%
<a href="#">253-6175</a>	County Share FICA	10,721	11,246	7,154	2,079	3,192	6,878	5,739	3,192	6,737	998	17.39%
	TOTAL WAGES	152,537	164,757	115,971	31,618	47,276	102,432	87,382	47,276	102,579	15,197	17.39%
<a href="#">253-6201</a>	TELEPHONE	0		0	0	0	0	400	0	400	0	0.00%
<a href="#">253-6241</a>	CONFERENCE, TRAINING, DUES		396	0	0	0		400	0	400	0	0.00%
<a href="#">253-6401</a>	OFFICE SUPPLIES	58	23	175	0	0	51	200	0	200	0	0.00%
<a href="#">253-6458</a>	UNIFORMS	1,044	1,486	1,418	1,215	0	1,033	2,000	0	2,000	0	0.00%
<a href="#">253-6660</a>	EQUIPMENT	1,056	2,847	1,056	205	200	1,073	1,000	200	1,000	0	0.00%
	TOTAL SERVICES, SUPPLIES, EQUIPMENT	2,158	4,752	2,649	1,420	200	2,236	4,000	200	4,000	0	0.00%

REVENUE	0	0	0	0	0	0	0	0	0	0	0.0%
EXPENDITURE	309,389	339,018	118,620	33,038	47,476	104,667	91,382	47,476	106,579	15,197	16.6%
253 Total	309,389	339,018	118,620	33,038	47,476	104,667	91,382	47,476	106,579	15,197	16.6%

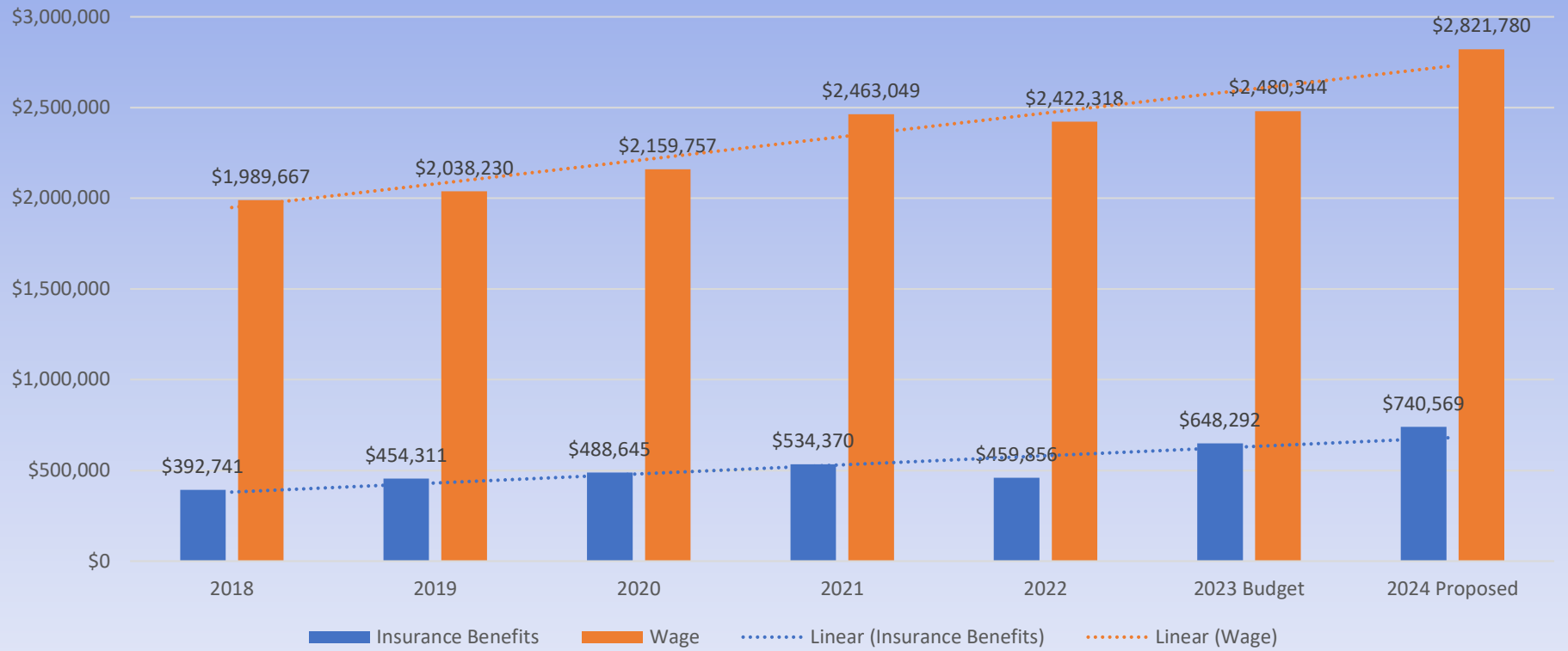
NOTES:

SUMMARY	2023 Budget	Mid-point 6/30/2023	2024 Proposed	change	% Change
TOTAL ALL REVENUE	0	0	0	0	0.0%
TOTAL WAGES	76,017	41,712	89,064	13,047	17.2%
TOTAL BENEFIT CONTRIBUTIONS	11,365	5,564	13,515	2,150	18.9%
TOTAL ALL OTHER EXPENSES	4,000	200	4,000	0	0.0%

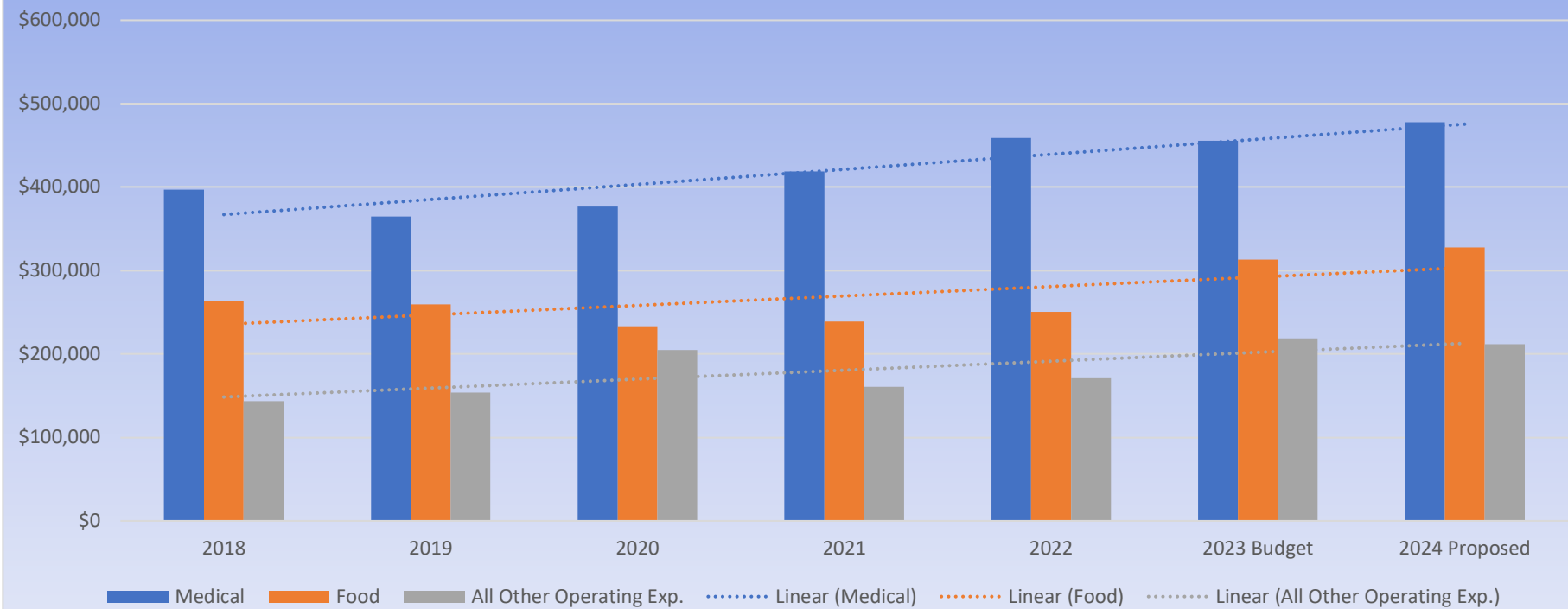
## Net Budget Comparison



## Wage and Insurance Benefit Comparison

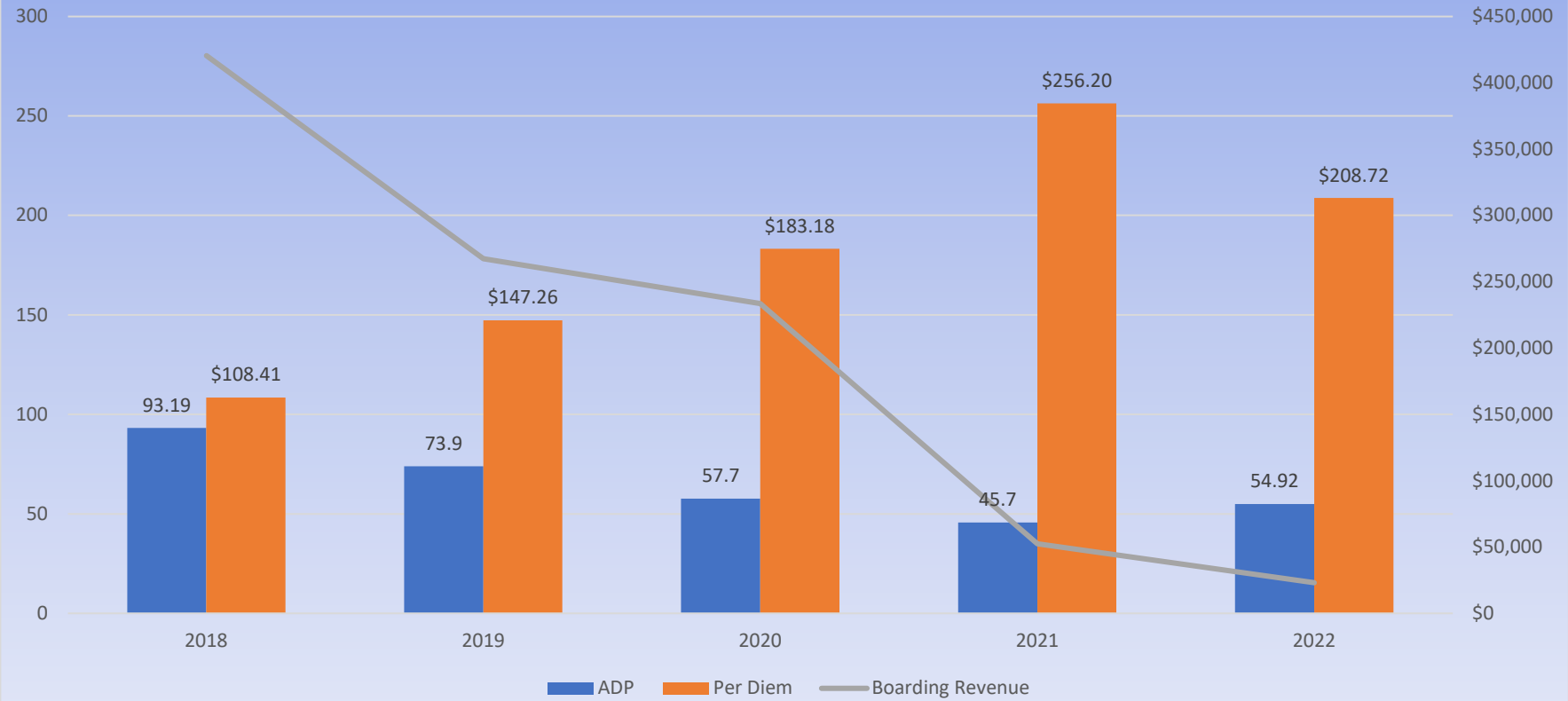


# Operating Cost Comparison





## ADP & Per Diem Compared to Boarding Revenue



DEPT 201 - SHERIFF (PATROL)											
AccountNumber	ACCOUNTDESCRIPTION	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	50% 2023	2024	Difference	%	Notes
01-201-000-0000-523C	State Grants	(260,077.00)	(311,884.00)	(314,845.50)	(338,889.31)	(300,000.00)	0.00	(1,126,752.00)	(826,752.00)	275.6%	additional public safety aid
01-201-000-0000-5242	Reimbursement Training	(33,802.00)	(31,050.00)	(35,032.56)	(35,518.60)	(33,000.00)	0.00	(35,000.00)	(2,000.00)	6.1%	
01-201-000-0000-5403	Federal Grants	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-5508	Police Contracts	(363,581.00)	(633,356.00)	(676,938.26)	(687,314.96)	(717,408.00)	(368,052.40)	(771,406.38)	(53,998.38)	7.5%	6% increase in contract rate for cities
01-201-000-0000-5514	Sheriff Civil Process Fees	(46,671.00)	(29,225.00)	(27,460.00)	(30,940.73)	(50,000.00)	(14,384.82)	(50,000.00)	0.00	0.0%	
01-201-000-0000-5523	Sheriff Contingency Reserve 387.213	(1,420.00)	(825.00)	(1,615.00)	(1,415.00)	0.00	(400.67)	0.00	0.00	0.0%	
01-201-000-0000-5605	Dwi Forfeitures	(917.00)	(841.00)	(1,063.20)	(3,599.80)	0.00	(8,494.56)	0.00	0.00	0.0%	
01-201-000-0000-5609	Forfeitures 609.5315 -70%	(3,760.00)	(6,962.00)	(13,696.80)	(4,954.10)	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-5612	Presentence - Dwi/Forfeitures	14,098.00	14,794.00	(44,648.00)	(17,884.00)	0.00	(1,180.00)	0.00	0.00	0.0%	
01-201-000-0000-5613	Forfeiture Bond M.S. 169A.63	(11,000.00)	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-5751	Gifts & Contributions	(92,000.00)	(92,000.00)	(97,196.00)	(92,000.00)	(92,000.00)	(46,000.00)	(92,000.00)	0.00	0.0%	
01-201-000-0000-5761	Donations, Shop W/Cop-Restricted	(29.00)	(800.00)	0.00	0.00	0.00	(80.00)	0.00	0.00	0.0%	
01-201-000-0000-5762	Donations, Backpack Program-Restricted	(700.00)	(620.00)	(200.00)	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-5762	Donations, Project Livesaver-Restricted	0.00	0.00	0.00	0.00	0.00	(200.00)	0.00	0.00	0.0%	
01-201-000-0000-5764	Donations - Reserves	(950.00)	(500.00)	(500.00)	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-583C	Sheriff Cert of Redemptions	0.00	(109.00)	(0.73)	(38.46)	0.00	(0.03)	0.00	0.00	0.0%	
01-201-000-0000-586C	Refunds & Reimbursements	(125,315.00)	(145,197.00)	(164,198.14)	(133,574.02)	(130,000.00)	(70,122.20)	(130,000.00)	0.00	0.0%	
01-201-000-0000-6103	Salaries & Wages - Permanent	2,434,930.00	2,384,925.00	2,875,470.60	3,049,415.62	2,878,140.00	1,440,285.33	3,112,766.00	234,626.00	8.2%	LT 130,000
01-201-000-0000-6104	Holiday Pay Full Time	131,742.00	126,904.00	118,863.61	108,924.38	120,000.00	41,994.94	120,000.00	0.00	0.0%	
01-201-000-0000-6105	Salaries & Wages - Part Time	56,692.00	39,348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-6107	Salaries & Wages - Overtime	260,252.00	255,858.00	282,462.26	283,582.66	180,000.00	164,340.74	400,000.00	220,000.00	122.2%	Retention 200,000
01-201-000-0000-610E	Salaries Wages-Comp	37,392.00	28,734.00	23,034.22	17,531.00	30,000.00	3,452.68	30,000.00	0.00	0.0%	
01-201-000-0000-6152	County Contribution	611,870.00	575,037.00	644,788.70	670,438.99	730,154.00	306,247.72	778,928.00	48,774.00	6.7%	
01-201-000-0000-6156	HSA County Contribution	1,115.00	896.00	1,643.40	1,144.60	812.00	818.53	812.00	0.00	0.0%	
01-201-000-0000-6163	Pera - County Share	498,166.00	508,935.00	527,309.54	571,588.95	493,231.00	268,323.22	533,444.00	40,213.00	8.2%	
01-201-000-0000-6175	Fica - County Share	51,863.00	55,633.00	56,691.56	61,243.14	55,256.00	29,389.83	59,398.00	4,142.00	7.5%	
01-201-000-0000-6201	Telephone	48,509.00	48,988.00	52,381.18	50,533.43	53,000.00	28,951.42	53,000.00	0.00	0.0%	
01-201-000-0000-6202	Postage & Freight	2,585.00	2,765.00	2,471.76	2,301.31	3,000.00	957.87	3,000.00	0.00	0.0%	
01-201-000-0000-6241	Conference, Training, Registration, Dues	30,936.00	19,025.00	33,140.25	33,288.30	30,000.00	31,672.70	32,000.00	2,000.00	6.7%	
01-201-000-0000-6242	Association Dues	3,482.00	3,482.00	3,481.67	3,481.67	3,500.00	3,551.30	3,500.00	0.00	0.0%	
01-201-000-0000-6243	Advertising, Legals, Subscriptions	761.00	1,431.00	3,185.90	922.00	2,500.00	0.00	2,500.00	0.00	0.0%	
01-201-000-0000-6263	Professional & Technical Services	162,188.00	123,994.00	174,323.95	183,982.35	190,000.00	157,125.24	195,500.00	5,500.00	2.9%	5,500 for club membership,
01-201-000-0000-627C	Alcohol/Tobacco Compliance Checks	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	#DIV/0!	
01-201-000-0000-6271	Medical Exam Costs - M.S. 609.35	12,508.00	12,771.00	3,688.20	8,531.40	5,000.00	0.00	0.00	(5,000.00)	-100.0%	
01-201-000-0000-6273	Police Aid Expenditures	0.00	41,200.00	41,496.00	46,040.80	41,200.00	0.00	41,200.00	0.00	0.0%	
01-201-000-0000-6275	Tow Costs	0.00	9,578.00	11,303.97	5,324.00	10,000.00	2,932.88	8,000.00	(2,000.00)	-20.0%	
01-201-000-0000-631C	Adm Office Building Systems Maint	143.00	254.00	290.00	626.80	500.00	102.00	500.00	0.00	0.0%	
01-201-000-0000-6312	Repair & Maintenance-Autos	3,667.00	4,966.00	5,726.73	2,749.68	5,000.00	1,404.40	5,000.00	0.00	0.0%	
01-201-000-0000-6315	Repair & Maintenance-Copiers	0.00	8,351.00	9,459.74	8,402.94	10,000.00	3,442.18	10,000.00	0.00	0.0%	
01-201-000-0000-6315	Vehicle Licenses	86.00	519.00	0.00	38.25	500.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-6325	Information Systems Charges	337.00	434.00	470.30	433.48	500.00	205.18	500.00	0.00	0.0%	
01-201-000-0000-6331	Travel Expense - Room & Board	0.00	0.00	36.00	0.00	3,000.00	0.00	5,000.00	2,000.00	66.7%	
01-201-000-0000-6334	Travel Expense - Mileage	0.00	0.00	0.00	26.91	500.00	0.00	500.00	0.00	0.0%	
01-201-000-0000-6343	Rent	6,586.00	6,840.00	6,120.00	6,264.00	6,000.00	3,792.00	7,000.00	1,000.00	16.7%	
01-201-000-0000-6351	Automobile Insurance	38,165.00	33,196.00	32,532.00	62,474.00	63,000.00	70,763.00	70,000.00	7,000.00	11.1%	
01-201-000-0000-6353	Insurance & Surety Bonds	22,191.00	34,430.00	38,809.00	37,006.00	38,000.00	42,256.00	42,000.00	4,000.00	10.5%	
01-201-000-0000-6362	Sheriff Contingency Fund Exp.	0.00	3,698.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-6375	Drug Investigations	0.00	141.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-638C	Statutory Forfeiture Ms 609.5315	0.00	15,063.00	24,664.91	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-6381	Sheriff Reserves	3,542.00	159.00	560.57	3,163.07	2,000.00	479.19	2,000.00	0.00	0.0%	
01-201-000-0000-6401	Office Supplies	10,485.00	8,573.00	8,751.67	9,760.57	8,000.00	5,729.70	8,000.00	0.00	0.0%	
01-201-000-0000-6413	Building Maint Supplies	961.00	1,770.00	916.38	1,759.91	1,000.00	612.49	1,000.00	0.00	0.0%	
01-201-000-0000-6452	Reference Books & Materials	1,343.00	1,634.00	160.00	389.77	1,500.00	0.00	1,500.00	0.00	0.0%	
01-201-000-0000-6458	Uniforms - Police & Dispatchers	37,774.00	41,575.00	49,606.57	48,992.09	40,000.00	47,694.91	40,000.00	0.00	0.0%	
01-201-000-0000-6459	Ammunition	0.00	268.00	6,421.79	13,896.68	11,000.00	320.00	11,000.00	0.00	0.0%	
01-201-000-0000-646C	Law Enforcement Supplies - Other	28,916.00	42,548.00	44,207.72	45,641.15	75,000.00	26,709.40	210,000.00	135,000.00	180.0%	50,000 for handgun updates, 50,000 for less lethal, 35,000 ATV,
01-201-000-0000-6566	Gasoline & Oil	151,002.00	145,021.00	139,107.93	190,357.34	140,000.00	68,285.13	150,000.00	10,000.00	7.1%	
01-201-000-0000-666C	Equipment & Furniture	9,240.00	9,455.00	0.00	2,248.04	5,000.00	2,620.99	5,000.00	0.00	0.0%	
01-201-000-0000-667C	Vehicle Purchases & Vehicle Equipment	270.00	0.00	205.00	1,705.22	1,500.00	171.96	1,500.00	0.00	0.0%	
01-201-000-0000-6671	Technology	4,415.00	1,734.00	15.00	0.00	5,000.00	1,594.00	3,000.00	(2,000.00)	-40.0%	
01-201-000-0000-681C	Expense-Restricted-Backpack Program	700.00	605.00	200.02	0.00	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-6811	K9 Program Non-Donation Expense	0.00	0.00	0.00	2,632.52	5,000.00	4,641.63	5,000.00	0.00	0.0%	
01-201-000-0000-6812	DroneProgram Non-Donation Expense	0.00	0.00	0.00	10.36	5,000.00	5,000.00	5,000.00	0.00	0.0%	
01-201-000-0000-6813	Gun Range Non-Donation Expense	0.00	0.00	0.00	29.25	5,000.00	44.10	50,000.00	45,000.00	0.0%	50,000 range improvments
01-201-000-0000-6861	Expense - Shop w/Cop-Restricted	0.00	679.00	0.00	79.52	0.00	0.00	0.00	0.00	0.0%	
01-201-000-0000-6862	Expense - Restricted Horses/Posse	0.00	679.00	0.00	103.30	0.00	0.00	0.00	0.00	0.0%	
		(927,624.00)	(1,238,575.00)	(1,366,394.19)	(1,346,128.98)	(1,322,408.00)	(508,914.68)	(2,205,158.38)	(882,750.38)	66.8%	
		4,664,814.00	4,602,096.00	5,223,998.10	5,537,065.45	5,257,793.00	2,765,912.66	6,010,548.00	752,755.00	14.3%	
		3,737,190.00	3,363,521.00	3,857,603.91	4,190,936.47	3,935,385.00	2,256,997.98	3,805,389.62	(129,995.38)	-3.3%	

DEPT 210 - GUN PERMITS										
Account Number	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-210-000-0000-5101	Gun Permits 624.714 (subd.21)	(42,710.00)	(90,630.00)	(82,950.00)	(51,315.00)	(103,471.00)	(29,685.00)	(82,991.00)	20,480.00	-20%
01-210-000-0000-6103	Salaries & Wages - Permanent	13,844.00	14,257.12	63,157.05	56,256.76	79,692.00	20,150.80	64,653.00	(15,039.00)	-19%
01-210-000-0000-6105	Salaries & Wages - Part Time	15,318.00	27,076.70	80.04	0.00	0.00	103.95	0.00	0.00	0%
01-210-000-0000-6107	Salaries & Wages - Overtime	0.00	0.00	505.38	512.33	0.00	31.49	0.00	0.00	0%
01-210-000-0000-6152	Insurance County Contribution	23.00	44.00	9,360.95	9,488.56	10,702.00	17.60	43.00	(10,659.00)	-100%
01-210-000-0000-6156	HSA County Contribution	0.00	0.00	1,156.99	1,144.60	0.00	0.00	0.00	0.00	0%
01-210-000-0000-6163	Pera County Share	2,328.00	3,100.11	4,780.86	4,257.11	4,494.00	1,514.12	4,849.00	355.00	8%
01-210-000-0000-6175	Fica - County Share	2,334.00	3,115.67	4,775.65	4,268.83	4,583.00	1,543.88	4,946.00	363.00	8%
01-210-000-0000-6202	Postage & Freight	0.00	0.00	419.46	495.03	0.00	143.85	500.00	500.00	100%
01-210-000-0000-6379	Gun Permit Payments To Dps - 80%	3,908.00	8,452.00	7,615.00	4,595.00	4,000.00	1,610.00	4,000.00	0.00	0%
01-210-000-0000-6401	Office Supplies	0.00	0.00	0.00	2,185.70	0.00	640.53	2,000.00	2,000.00	100%
01-210-000-0000-6460	Gun Permit Supplies - Other	6,948.00	9,494.73	6,107.62	1,584.36	0.00	788.00	2,000.00	2,000.00	100%
	REVENUE	(42,710.00)	(90,630.00)	(82,950.00)	(51,315.00)	(103,471.00)	(29,685.00)	(82,991.00)	20,480.00	-20%
	EXPENDITURES	44,703.00	65,540.33	97,959.00	84,788.28	103,471.00	26,544.22	82,991.00	(20,480.00)	-20%
	NET	1,993.00	(25,089.67)	15,009.00	33,473.28	0.00	(3,140.78)	0.00	0.00	0%

Fund Balance	
12/31/2016	\$98,450.96
12/31/2017	\$123,381.11
12/31/2018	\$141,917.30
12/31/2019	\$142,776.96
12/31/2020	\$167,866.63
12/31/2021	\$152,857.63
12/31/2022	\$119,384.35

DEPT 212 - CANINE										
Account Number	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-212-000-0000-5751	Canine - Gifts and Contributions	(6,880.00)	(4,635.00)	(1,350.00)	(25,159.45)	(16,500.00)	(50.00)	(5,000.00)	11,500.00	-70%
01-212-000-0000-5810	Canine Misc Sales	0.00	0.00	(9,075.00)	(8,110.00)	(4,500.00)	(2,030.00)	(4,500.00)	0.00	0%
01-212-000-0000-6379	Canine Unit Expenditures	5,287.00	6,168.00	17,025.62	18,275.66	21,000.00	(350.68)	9,500.00	(11,500.00)	-55%
	Total Revenue	(6,880.00)	(4,635.00)	(1,350.00)	(25,159.45)	(21,000.00)	(2,080.00)	(9,500.00)	11,500.00	-55%
	Total Expenditure	5,287.00	6,168.00	17,025.62	18,275.66	21,000.00	(350.68)	9,500.00	(11,500.00)	-55%
	Net	(1,593.00)	1,533.00	15,675.62	(6,883.79)	0.00	(2,430.68)	0.00	0.00	0%

Fund Balance 12/31/22: \$6,616.56

DEPT 214 - BENJAMIN NEEL GUN RANGE										
Account Number	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	50% 2023	2024 BUDGET	DIFFERENCE	%
01-214-000-0000-5503	Charges for Services	(1,000.00)	0.00	(3,000.00)	0.00	(1,000.00)	0.00	(1,000.00)	0.00	0%
01-214-000-0000-5751	Gifts & Contributions	(10,000.00)	(326.00)	(1,525.00)	(500.00)	(1,000.00)	0.00	(500.00)	500.00	-50%
01-214-000-0000-6803	Program Expense	890.80	8,932.00	3,630.65	1,655.26	2,000.00	778.64	1,500.00	(500.00)	-25%
	Total Revenue	(11,000.00)	(326.00)	(4,525.00)	(500.00)	(2,000.00)	0.00	(1,500.00)	500.00	-25%
	Total Expenditure	890.80	8,932.00	3,630.65	1,655.26	2,000.00	778.64	1,500.00	(500.00)	-25%
	Net	(10,109.20)	8,606.00	(894.35)	1,155.26	0.00	778.64	0.00	0.00	0%

FUND BALANCE	
12/31/2019	\$10,109.20
12/31/2020	\$1,503.40
12/31/2021	\$2,397.75
12/31/2022	\$1,232.49

DEPT 216 - DRONE								
ACCOUNT DESCRIPTION	Account Number	2021 Actual	2022 Actual	2023 Budget	50% 2023	2024 Budget	Difference	%
Drone Donations	01-216-000-0000-5761	\$ (4,700.00)	\$ (9,500.00)	\$ (5,000.00)	\$ -	\$ (1,500.00)	\$ 3,500.00	-70%
Program Expense	01-216-000-0000-6862	\$ 1,365.98	\$ 11,714.85	\$ 5,000.00	\$ -	\$ 1,500.00	\$ (3,500.00)	-70%
	Revenues	\$ (4,700.00)	\$ (9,500.00)	\$ (5,000.00)	\$ -	\$ (1,500.00)	\$ 3,500.00	-70%
	Expenditures	\$ 1,365.98	\$ 11,714.85	\$ 5,000.00	\$ -	\$ 1,500.00	\$ (3,500.00)	-70%
	Net	\$ (3,334.02)	\$ 2,214.85	\$ -	\$ -	\$ -	\$ -	0%

Fund Balance 12/31/22:	\$ 1,119.17
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		2024 LEVY COMPARISON												
2023 Levy	\$21,272,255							TAX DIFFERENCE BASED ON						
2023 Tax Rate	50.156%							0% Levy Increase	1% Levy Increase	2% Levy Increase	3% Levy Increase	4.00% Increase	5.00% Increase	6.00% Increase
		2023 TMV	2024 TMV	TMV +/-	Class	2023 County Share								
Proposed Levy							21,272,255	21,484,978	21,697,700	21,910,423	22,123,145	22,335,868	22,548,590	
Proposed \$ Increase							0	212,723	425,445	638,168	850,890	1,063,613	1,276,335	
Proposed Tax Rate							41.610%	42.026%	42.442%	42.858%	43.274%	43.691%	44.107%	
Hallan	26.0569.000	622,400	712,600	90,200	Ag-Hstd	2,547	-55	-30	-5	20	45	70	95	
	26.0522.004	169,600	172,400	2,800	Ag-Hstd	424	-65	-61	-58	-54	-51	-47	-43	
Mohr	18.0131.001	357,900	439,500	81,600	Res-Hstd	1,795	34	52	70	89	107	125	143	
	42.5461.000	184,000	198,300	14,300	Comm'l	1,469	-131	-117	-104	-91	-77	-64	-51	
Lovgren	15.0254.000	262,200	283,100	20,900	Ag-Hstd	956	-94	-85	-77	-68	-59	-51	-42	
Ludwig	30.0595.000	258,800	306,100	47,300	Res-Hstd	1,298	-24	-12	1	14	27	39	52	
Walhalm	46.5099.000	58,000	104,500	46,500	Res-NHstd	290	145	149	154	158	162	167	171	
	46.5211.000	416,000	429,800	13,800	Comm'l	3,053	-449	-423	-397	-371	-345	-319	-293	
	34.5072.001	36,600	36,500	(100)	Comm'l	276	-48	-46	-43	-41	-39	-37	-34	
Chris'-Sandstone	45.5626.000	1,665,900	1,721,100	55,200	Comm'l	16,321	-2,310	-2,170	-2,030	-1,890	-1,750	-1,610	-1,469	
Daggett's-Hinckley	40.5107.000	787,200	796,800	9,600	Comm'l	7,516	-1,197	-1,134	-1,071	-1,008	-944	-881	-818	
Sauser's-Pine City	42.5149.000	197,800	213,500	15,700	Comm'l	1,609	-144	-130	-115	-100	-86	-71	-56	
Doran	42.5555.000	137,700	165,100	27,400	Res-Hstd	691	-4	3	10	17	23	30	37	
Christopher Hallan	26.0190.002	392,800	471,400	78,600	Ag-Hstd	1,871	27	46	65	84	103	122	141	
Joe Smetana	26.0555.001	547,200	623,300	76,100	Ag-Hstd	1,976	-51	-32	-13	7	26	45	64	
	26.0555.000	102,900	104,400	1,500	Ag-Hstd	258	-41	-39	-36	-34	-32	-30	-28	
	26.0129.000	111,500	114,800	3,300	Ag-Hstd	280	-41	-39	-36	-34	-32	-29	-27	
	26.0148.002	139,800	144,000	4,200	Ag-Hstd	350	-50	-47	-44	-41	-38	-35	-32	
Kevin Hinze	43.0269.001	391,600	450,100	58,500	Ag-Hstd	1,914	-101	-83	-65	-47	-29	-10	8	
	43.0268.000	124,000	155,300	31,300	Ag-Hstd	311	12	16	19	22	25	28	32	
	43.0266.003	6,800	8,000	1,200	Ag-Hstd	16	1	1	1	1	1	1	2	
	43.0280.000	161,300	180,900	19,600	Ag-Hstd	719	-60	-54	-47	-41	-34	-27	-21	
Walmart	42.6191.000	6,341,500	6,338,800	(2,700)	Comm'l	63,110	-10,671	-10,146	-9,622	-9,097	-8,573	-8,049	-7,524	
Jason Rarick	28.0051.000	251,600	317,200	65,600	Res-Hstd	1,262	58	71	84	97	111	124	137	
Nelson	09.0119.002	100,600	123,500	22,900	Ag-Hstd	481	12	17	22	27	32	37	42	
	09.0119.001	536,900	673,300	136,400	Ag-Hstd	1,346	55	69	83	97	111	125	139	
	09.0183.002	96,500	122,300	25,800	Ag-Hstd	242	13	15	18	20	23	25	28	
	09.0120.000	137,100	172,300	35,200	Ag-Hstd	344	15	18	22	25	29	33	36	