



Pine County Pine City, Minnesota



2014 Budget



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PRINCIPAL COUNTY OFFICIALS

County Commissioners

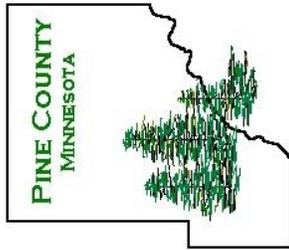
<u>District No.</u>		<u>Term expires</u>
District 1.....	Steve Hallan.....	2014
District 2.....	Mitchell Pangerl.....	2014
District 3.....	Steve Chaffee ..(vice-chair).....	2016
District 4.....	Curt Rossow...(chair)	2016
District 5.....	Matt Ludwig.....	2014

Elected Officers

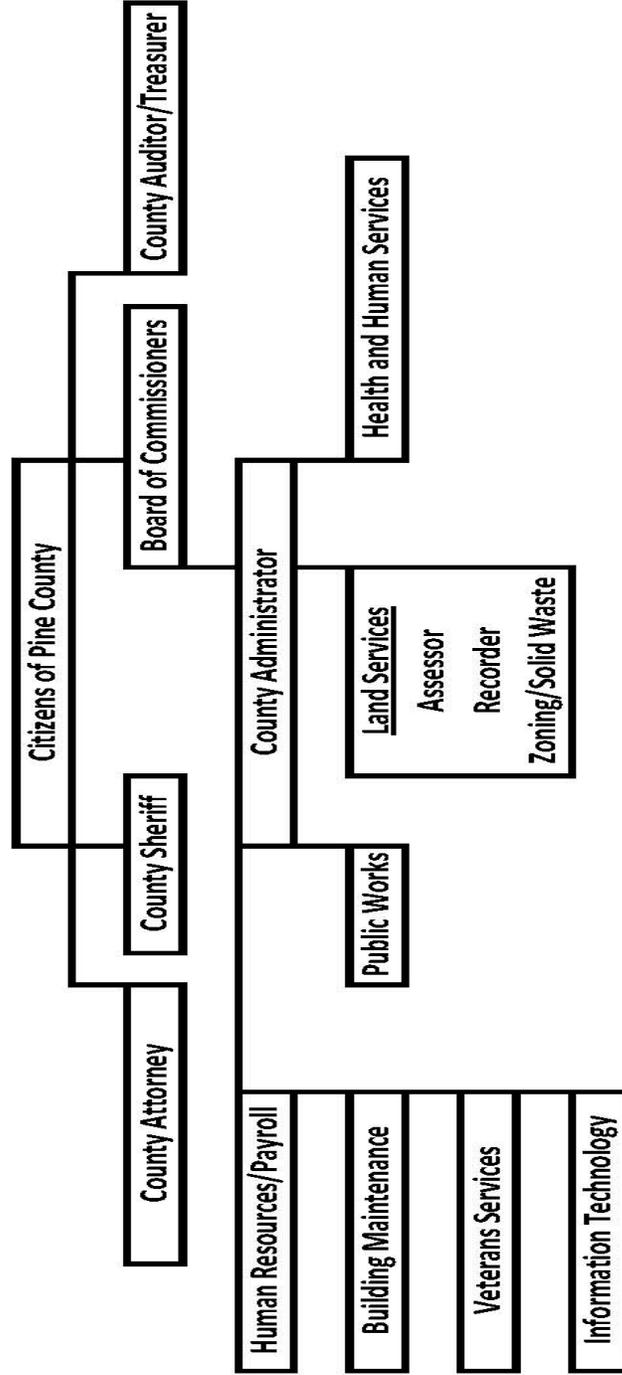
County Attorney.....	John Carlson.....	2014
County Auditor/Treasurer.....	Cathy Clemmer.....	2014
County Sheriff.....	Robin Cole.....	2014

Appointed

County Administrator	David Minke
Director of Land Services/County Assessor.....	Kelly Schroeder
Director of Public Works/County Engineer.....	Mark LeBrun
Director of Health & Human Services.....	Patrick Bruflat



Pine County





PINE COUNTY
Administrator's Office

635 Northridge Drive NW
Pine City, MN 55063
320-591-1621
1-800-450-7463 Ext. 1620
Fax: 320-591-1628

David Minke. County Administrator

Commissioner

Steve Hallan – Dist. 1
Mitch Pangerl – Dist. 2
Steve Chaffee – Dist. 3
Curt Rossow – Dist. 4
Matt Ludwig – Dist. 5

January 2, 2014

RE: 2014 Budget Letter of Transmittal

Dear Commissioners:

In accordance with MS §375A.06 attached is the 2014 Pine County Budget and budget presentation. The budget is balanced as expenditures do not exceed current year revenue and planned spending of reserves. For 2014 there were no significant changes in programs or services delivered by the county. This budget also makes use of increased County Program Aid and a 3% property levy increase.

This budget represents a significant amount of work by commissioners and staff. The county board conducted seven Budget Committee meetings; met with department heads and leaders of other organizations, and considered many requests to arrive at the adopted 2014 budget.

The Health and Human Services budget was approved by the board with a planned use of reserves. The board has the expectation that for 2015 the department budget will be structurally balanced.

I would like to thank the department heads and staff for their diligent work on this budget, their timely response to questions, and their support in getting to a balanced budget. County Auditor/Treasure Cathy Clemmer and Deputy Auditor/Treasurer Paul Johnson deserve special thanks for their work on the budget and insight on the county's finances. Paul was always quick to provide historical financial information and input the preliminary budget numbers into the county's financial software.

2014 is the first year with a formal budget book. This book is intended as an aid for commissioners and citizens to better understand the county's budget. I hope the information is helpful and I look forward to suggestions for improvements. Administrative Assistants Debbie Gray and Roxanne Orvis were instrumental in bringing the book together.

Sincerely,

David J. Minke
County Administrator

GENERAL INFORMATION

History

Pine County was organized on March 1, 1856, with Chisago County being its primary parent county. Other portions of the original Pine County originated from Ramsey County. The original county seat was Chengwatana.

In 1857, Buchanan County in full, and southern portions of Aitkin and Carlton counties, were formed from the original Pine County, with Kanabec County organized a year later. In 1861, Buchanan County was dissolved and folded into Pine County. Pine County was re-organized in 1872, with Pine City becoming the new county seat.

The county government occupies three primary facilities in Pine City: the Pine County Courthouse, Pine Government Center, and Highway shop. The Pine Government Center is the former county courthouse and now houses county human services and the Pine City City Hall. The county also occupies three primary facilities in Sandstone: Public Health/Highway, the John Wright building, and Land and Zoning (includes Sheriff's Substation and Soil and Water Conservation District).

Form of Government

The county is organized under Minnesota Statute §375A.06 with the County Administrator Plan. Under that plan, the county is governed by a board of five county commissioners, each elected from a geographic district. County commissioners serve four-year staggered terms with an election held in November of each even-numbered year. Annually the commissioners elect a chair and vice-chair. The county commissioners appoint a county administrator to manage the day-to-day operations of the county.

The voters also elect a county attorney, county auditor, and county sheriff who have statutory authority to manage their offices. These officers serve four-year terms.

Pine County also has 14 incorporated cities, 33 townships, and includes all or parts of seven school districts.

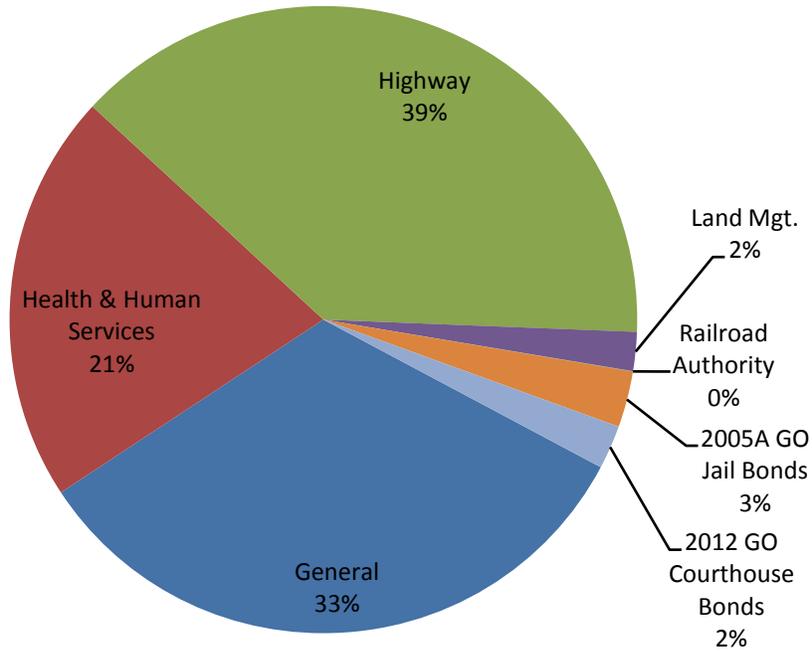
Financial Information

The county's fiscal year is the calendar year. The county board annually adopts a budget in December, authorizing expenditures and estimating revenues. The adopted budget sets the appropriation level by fund, except in the General Fund, where it is by department. Transfer of funds between budget departments or funds requires the approval of the county board. Appropriations expire at the end of the year.

Total expenditures for 2014 are budgeted at \$42,033,303 and total budgeted revenue is \$42,001,304 resulting in \$31,999 of expenditures over revenue. Both the Highway Fund and Health and Human Services Fund have planned use of reserves. The following charts show the revenue and expenditures by fund and expenditures as a percentage.

FUND	EXPENDITURE	REVENUE	DIFFERENCE
General	\$ 14,345,299	\$13,848,176	\$ 497,123
Health & Human Services	8,461,734	8,885,056	-423,322
Highway	16,033,722	16,293,722	-260,000
Land Management	873,410	841,600	31,810
Railroad Authority	9,062	\$9,062	0
2005A GO Jail Bonds	1,288,400	1,217,237	71,163
2012 GO Courthouse Bonds	989,670	938,450	51,227
GRAND TOTAL	\$42,001,304	\$42,033,303	\$ -31,999

Expenditures by Fund as Percentage



Property tax levy

The county board approved a property tax levy of \$14,497,250, which represents an increase of three percent over the 2013 property tax levy, and is the first property tax increase in over five years. The levy by fund is shown in the chart below.

General	\$7,910,111
Heath & Human Ser.	\$2,775,000
Road & Bridge	\$1,525,000
Rail Authority	\$9,062
Jail Bond	\$1,288,400
Courthouse GO Bond	<u>\$989,677</u>
Total	\$14,497,250

Description By Fund

General Fund

The General Fund is used to account for general government, public safety, facilities, as well as organizations which the county makes a direct appropriation to. As shown in the chart below, total expenditures are \$13,317,879, while total revenue is budgeted at \$13,848,176 with \$479,123 in excess revenue planned to be used to build the county’s fund balance. This budget is an increase of \$530,297 over the 2013 budget. Fifty-seven percent (57%) of the budget is property tax levy funded.

Total Expenditures	\$13,848,176
Total Revenue	\$14,345,299
Fund surplus	\$497,123
Levy Amount	\$7,910,111
Levy Percent	(57%)

Health and Human Services Fund

The Health and Human Services (HHS) Fund is used to account for services provided to county residents. As shown in the chart below, total expenditures for the fund are budgeted at \$8,885,056, while total revenue is budgeted at \$8,461,734, leaving a deficit of \$423,322. It is the county’s intent to spend fund balance in 2014 and have a structurally balanced budget by 2015. Health and Human Services is divided into three main program areas: 1) Income Maintenance, 2) Social Services, and 3) Public Health.

Total Expenditures	\$8,885,056
Revenue	\$8,461,322
Fund Deficit	\$423,322
Levy amount	\$2,775,000
Levy Percent	(31%)

Road and Bridge (Highway) Fund

This fund is used to account for the construction and repair of the county’s highways. The county maintains approximately 700 miles of county roads, of which nearly 400 miles are paved. Maintenance work includes snow and ice control, culvert installation and repair, brush control, asphalt repair, and sign installation and maintenance. The department also operates fleet services, providing the acquisition and maintenance of vehicles for other county departments.

Total Expenditures 2013	\$14,219,734
Total Expenditures 2014	\$16,293,722
Increase	\$ 2,073,988
Fund Deficit	\$ 260,000
Levy Amount	\$ 1,525,000
Levy Percent	(9%)

Land Management

This fund is used to account for the county’s management of tax forfeited properties. The properties are owned by the state of Minnesota, but managed by the county. The county maintains approximately 48,000 acres of tax forfeited properties of which nearly 33,500 are dedicated as memorial forest and approximately 14,500 are available for future sale. After deducting the administrative costs, the proceeds from timber and land sales are divided 40 percent each to the county and school district and 20 percent to the township.

Rail Road Authority

The county operates a regional rail authority under Minnesota Statute §398A.01. The county commissioners serve as the rail authority commissioners. The 2014 levy for the rail authority is \$9,062.

Debt Service Funds

The county budgets in two debt service funds. These funds are to repay obligations from the construction of the Pine County Courthouse and Jail. The levy amounts for 2014 are 2005A G.O. Jail Bonds, \$1,288,400, and 2012A G.O. Courthouse Bonds, \$989,677. Both debts are scheduled to be retired in 2031.

In 2012 the county issued \$12,410,000 in General Obligation Capital Improvement Bonds (Series 2012A) for an advanced refunding of the Series 2005A Public Project Revenue Bonds (courthouse) maturing in 2012 through 2031. Refunding bond proceeds were placed in an escrow account to be used to make the principal and interest payments due through February 1, 2015. The total cash flow savings to the county attributable to the refinancing of these bonds is \$1,216,457.+

Resolution 2013-52
RESOLUTION ADOPTING THE 2014 BUDGET

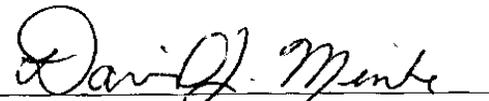
WHEREAS, M.S. §375A.06 requires the County Administrator to submit a proposed budget; and

WHEREAS, the Pine County Board of Commissioners have reviewed the proposed 2014 budget, conducted several public meetings on the proposed budget, and made changes to the proposed budget.

NOW, THEREFORE, BE IT RESOLVED that the attached proposed 2014 budget is hereby adopted in the amounts shown.

Attest:


Stephen M. Hallan, Chair
Pine County Board of Commissioners


David J. Minke, County Administrator
Clerk to the County Board

BUDGET SUMMARY 2014

DEPT #	REVENUE DEPARTMENT	REVENUES	EXPENDITURES
5	COUNTY BOARD	0	211,723
13	COURT ADMINISTRATION	2,500	64,000
20	LAW LIBRARY	21,500	21,500
41	COUNTY AUDITOR-TREASURER	100,000	594,137
61	MIS	15,000	504,308
62	CENTRAL SERVICES	31,000	30,000
63	TRUTH IN TAXATION	7,000	13,300
71	ELECTIONS ADMINISTRATION	7,300	72,250
72	COUNTY COORDINATOR	0	352,113
91	COUNTY ATTORNEY	78,050	777,926
92	CONTRACTED ATTNYS/CONSULTANTS	0	50,000
101	COUNTY RECORDER	305,000	402,624
105	COUNTY ASSESSOR	173,500	496,795
107	PLANNING AND ZONING	62,840	122,533
111	GOVT BUILDING OPERATIONS	175,000	757,762
121	VETERANS SERVICES	0	86,886
201	COUNTY SHERIFF	904,698	3,339,537
204	SHERIFF DISPATCH	0	490,429
210	GUN PERMITS	17,000	17,000
227	ENHANCE 911	100,000	100,000
249	MEDICAL EXAMINER	0	58,000
251	COUNTY JAIL	487,500	3,431,212
255	COURT SERVICES	273,506	687,296
256	SENTENCE TO SERVE	0	63,108
281	CIVIL DEFENSE	20,000	45,000
391	SOLID WASTE	2,800	47,167
392	SCORE RECYCLING	70,000	121,800
501	ECR LIBRARY	0	305,192
502	HISTORICAL SOCIETY	0	15,000
601	SOIL /WATER CONSERVATION	0	50,040
602	EXTENTION COMMITTEE	0	1,800
603	COUNTY EXTENTION	0	98,328
604	AGRICULTURE SOCIETY	0	10,000
605	ECONOMIC DEVELOPMENT	0	25,000
607	PINE COUNTY WATER PLAN	13,855	27,710
612	WETLAND EXPENSE SNAKE RIVER	34,626	69,252
613	WATERSHED BOARD	0	11,168
702	PINE COUNTY HOUSING AUTHORITY	0	3,000
801	NON-DEPARTMENTAL	11,442,624	266,030
813	MEED-CENTRAL MN INITIATIVE	0	7,250
	TOTAL	14,345,299	13,848,176

DEPT #	HEALTH AND HUMAN SERVICES	REVENUES	EXPENDITURES
12-420	INCOME MAINTENANCE	2,690,333	2,862,851
12-430	SOCIAL SERVICES	4,454,401	4,570,989
12-481	NURSING	1,317,000	1,451,216
	TOTAL	<u>8,461,734</u>	<u>8,885,056</u>
DEPT #	HIGHWAY DEPARTMENT	REVENUES	EXPENDITURES
13-310	ADMINISTRATION	0	317,528
13-320	ENGR/CONSTRUCTION	0	12,128,841
13-330	EQUIPMENT	0	2,074,712
13-340	REPAIR AND SHOP	0	1,742,192
13-801	NON-DEPARTMENTAL	16,033,722	30,449
	TOTAL	<u>16,033,722</u>	<u>16,293,722</u>
DEPT #	RESOURCE DEVELOPMENT DEPARTMENT	REVENUES	EXPENDITURES
22-703	LAND USE	808,600	805,600
22-704	COUNTY WIDE REHAB	0	10,000
22-705	ROAD FUND GAS TAX	6,000	6,000
22-707	TIMBER DEVELOPMENT	58,810	20,000
	TOTAL	<u>873,410</u>	<u>841,600</u>
DEPT #	RAILROAD AUTHORITY DEPARTMENT	REVENUES	EXPENDITURES
37-810		9,062	9,062
DEPT #	2005 JAIL BONDS DEPARTMENT	REVENUES	EXPENDITURES
39-810	2005A JAIL BONDS	1,288,400	1,217,237
DEPT #	2005 HRA BONDS DEPARTMENT	REVENUES	EXPENDITURES
40-810	2012A COURTHOUSE BONDS	989,677	938,450
	TOTAL ALL FUNDS	<u>42,001,304</u>	<u>42,033,303</u>

2014 Boards and Committees

Outside Boards and Committees	2014 Representative	2014 Alternate
AMC Committee – Environment & Natural Resources	Pangerl	
AMC Committee – General Government	Rossow	
AMC Committee – Health & Human Services	Chaffee	
AMC Committee – Public Safety Policy Committee	Hallan	
AMC Committee – Transportation & Infrastructure	Ludwig	
AMC Committee – Indian Affairs Advisory Council	Rossow	
Arrowhead Counties Association (ACA)	All	
Association of Minnesota Counties (AMC)	All	
Central MN Jobs and Training Service	Chaffee	Ludwig
Central Regional EMS Committee	Ludwig	Rossow
East Central Regional Development Commission (ECRDC)	Hallan	Rossow
East Central Regional Juvenile Center (ECRJC) Advisory Committee	Pangerl	Rossow
East Central Regional Library	Chaffee	Pangerl
East Central Solid Waste Commission (ECSWC)	Hallan	Ludwig
Extension Committee	Pangerl	Hallan
Fiber-Optic Joint Power Board	Hallan	Pangerl
GPS 45:93 Joint Powers Board	Pangerl	Hallan
Kanabec/Pine Board of Health	Chaffee	Pangerl
Lakes and Pines Community Action Council (CAC)	Rossow	Hallan
Law Library	Pangerl	Chaffee
NE MN Regional Radio Board	Hallan	Rossow
NLX	Ludwig	Chaffee
RC & D Committee	Rossow	Pangerl
Riverwood Center Board (f/k/a Five Co. Mental Health Committee)	Chaffee	Ludwig
Rushline Corridor Task Force	Ludwig	Chaffee
Snake River Watershed Joint Powers Board	Pangerl	Hallan
Soil & Water Conservation District Liaison	Ludwig	Chaffee

County Established Committees	2014 Appointment	2014 Alternate
Budget Committee	All	
Facilities Committee	Ludwig/Pangerl	
GIS Committee	Hallan/Pangerl	
Government Operations	Ludwig/Rossow	
Investment Committee	Ludwig/Hallan	
Land/Zoning Advisory Committee	Chaffee/Rossow	
Legislative Committee	All	
Methamphetamine Task Force	Ludwig/Rossow	
Negotiations (Labor relations) Committee	Chaffee/Rossow	
Personnel Committee	Chaffee/Rossow	Ludwig
Technology Committee	Hallan/Pangerl	
Transportation Committee	Hallan/Rossow	

Other Appointments	2014 Appointment	
Equal Employment Opportunity Coordinator required by section 3.2 of the County Policy and Procedure Manual	Matt Christenson	
AMC Delegate Appointments (county is authorized 1 delegate for each commissioner and three additional delegates)	Steve Hallan Mitch Pangerl Steve Chaffee Curt Rossow	Matt Ludwig Mark LeBrun Patrick Bruflat David Minke

Definitions

Staff (FTE) - The number of Full Time Equivalent staff in the budget. Most positions are calculated on 2080 hours per year while some are 1750 hours per year.

Revenue - Accounts for all money collected by the county, including property taxes, fees, charges for services, etc.

Personnel Services - Accounts for all personnel-related costs, including wages, over-time, health and life insurance, etc.

Services and Charges - Accounts for contracted services, training, postage, vehicle insurance, etc.

Supplies and Materials - Accounts for office supplies, gasoline, uniforms, etc.

Capital Expenditures - Includes vehicles, furniture, etc.

Other - Accounts for any other expenditure not otherwise categorized.

*NOTE: If a General Fund department has funds required to be reserved for specific purposes, the December 31, 2012 balance is noted at the bottom of the worksheet.

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County Commissioners

Pine County is governed by a board of five county commissioners who each represent a district. The commissioners annually elect a chair, vice chair, and appoint members to various committees.

The county board holds two regular meetings per month. The commissioners also serve as the Pine County Rail Authority which meets as needed.

Most of the expenditures in this department are for commissioner salaries (\$21,208 per year) and per diems for meeting attendance (\$75 per meeting).

County Commissioners

Fund(s)	2014 budget	2014 FTE
General	211,723	5
total	211,723	5

	2013 Budget	2014 Budget	% Change
<u>Expenditure Category</u>			
Staff (FTE)	5	5	
Revenue	5,000	-	-100.0%
Personnel Services	177,843	182,723	2.7%
Services and charges	32,723	29,000	-11.4%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	210,566	211,723	0.5%

Court Administrator

The State of Minnesota operates the district court system. Pine County is in the 10th Judicial District. Minnesota Statute §484.77 requires that counties provide suitable facilities for court purposes. The top floor of the Pine County Courthouse provides three courtrooms and administrative office space for the district court. Two judges are chambered in Pine County.

Security of the courts is provided by the county sheriff's office.

This budget department is used to account for the county's direct expenditures related to the court system, most of which are payments for services related to court ordered evaluations and court appointed attorneys. Revenue in this department is state reimbursed jury costs and fines.

Court Administrator

Fund(s)	2014 budget	2014 FTE
General	64,000	0
total	64,000	0

	2013 Budget	2014 Budget	% Change
<u>Expenditure Category</u>			
Staff (FTE)	0	0	
Revenue	12,000	2,500	-79.2%
Personnel Services	-	-	
Services and charges	64,000	64,000	0.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	64,000	64,000	0.0%

Law Library

Pine County maintains a law library in accordance with Minnesota Statute §134A. Management and oversight is provided by the law library board, which includes the county attorney, a county commissioner, judge, and a local practicing attorney.

The revenue in this department comes from court imposed fines and fees. The main expense in this department provides for subscriptions to on-line legal resources and a contract for a person to provide part-time staff assistance.

No county levy funds are used in the operation of the law library. Any excess revenue over expenditures remains available to the law library for future expenses.

For 2014, the law library board agreed to pay the county a \$1,500 annual technology maintenance fee to account for internet access and IT staff support.

Law Library

Fund(s)	2014 budget	2014 FTE
General	64,000	0
Total	64,000	0

Expenditure Category	2013 Budget	2014 Budget	% Change
Staff (FTE)		0	
Revenue	20,000	21,500	7.0%
Personnel Services	5,000	-	-100.0%
Services and charges	100	7,600	98.7%
Supplies and Materials	14,900	13,900	-7.2%
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	20,000	21,500	7.0%

Auditor/Treasurer

Costs related to the Auditor-Treasurer's Office consist of the following:

- Preparation of tax statements and the collection thereof throughout the year
- Administration and required publications of the Delinquent Tax List (Judgment List)
- Processing of land transfers
- Annual financial audit
- Preparation of the Proposed Property Tax Notices (Truth in Taxation)
- Administration of elections in even years

Revenues are from the administration of tobacco, liquor, etc. licensing as well as tax and financial reports prepared for outside companies. A portion of some of the expenses of the Auditor-Treasurer department is reimbursed by the cities/townships and school districts.

Auditor - Treasurer

Fund(s)	2014 budget	2014 FTE
General	594,137	7
total	594,137	7

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		7	
Revenue	80,000	100,000	25.0%
Personnel Services	443,775	456,787	2.9%
Services and charges	123,500	124,200	0.6%
Supplies and Materials	4,100	12,150	196.3%
Capital Expenditures	500	1,000	100.0%
Other Expenditures			
Total Expenditures	571,875	594,137	3.9%

Information Technology (IT)

1. The revenue had been adjusted down by over 70% to account for actual revenue. The only revenue we typically have for the IT department is from Human Services computer support. For 2014, we will also be billing the Law Library for our technical support and internet connection.
2. Personnel Services
2013 (\$147,493); 2014 (\$168,508) (14.2% increase)
The GIS project is now finished; the Recorder can no longer fund 1/2 of Kent's position for 'GIS Maintenance', so the rest of his salary is added to IT for 2014 (\$17,295)
3. Services and Charges
2013 (\$217,100); 2014 (\$229,100) (5.5% increase). The increase is an adjustment for the actual charges.
 - Telephone maintenance contract from Marco
 - Monthly WAN, SPAM, server maintenance, phone service, county cell phones
 - Monthly ESS payroll, AS400 printer support and maintenance
 - Yearly and quarterly MCCC fees and dues for software and support
4. Supplies and Materials
2013 (\$750); 2014 (\$1450) (93.3% increase). The increase is due to an actual amount budgeted for office supplies.
5. Capital Expenditures
2013 (\$75,000); 2014 (\$105,250) (40.3% increase). The increase is due to the new Card Key Access System for the courthouse and other buildings, to replace the existing out-of-date system.
 - The account is where hardware, software and other equipment are purchased.

Information Technology

Fund(s)	2014 budget	2014 FTE
General	504,308	3
total	504,308	3

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		3	
Revenue	51,000	15,000	-70.6%
Personnel Services	147,493	168,508	14.2%
Services and charges	217,100	229,100	5.5%
Supplies and Materials	750	1,450	93.3%
Capital Expenditures	75,000	105,250	40.3%
Other Expenditures			
Total Expenditures	440,343	504,308	14.5%

Central Services

The Central Services department accounts for the postage machine at the courthouse. In previous years this department also accounted for the purchase of some office supplies. Starting in 2014 all supplies will be charged directly to the department budgets.

Central Services

Fund(s)	2014 budget	2014 FTE
General	30,000	0
Total	30,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	31,000	31,000	0.0%
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	40,000	-	-100.0%
Capital Expenditures	50,000	30,000	-40.0%
Other Expenditures	-	-	
Total Expenditures	90,000	30,000	-66.7%

Truth in Taxation

Fund(s)	2014 budget	2014 FTE
General	13,300	0
Total	13,300	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	7,000	7,000	0.0%
Personnel Services	-	-	
Services and charges	7,300	7,300	0.0%
Supplies and Materials	6,000	6,000	0.0%
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	13,300	13,300	0.0%

Elections

Fund(s)	2014 budget	2014 FTE
General	13,300	0
Total	13,300	0

Expenditure Category	2013 Budget	2014 Budget	% change
Staff (FTE)		0	
Revenue	7,600	7,300	-3.9%
Personnel Services	-	-	
Services and charges	8,600	62,250	623.8%
Supplies and Materials	-	10,000	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	8,600	72,250	740.1%

County Administrator

The County Administrator's department consists of five staff (four full-time and one part-time). The county administrator is appointed by the board to oversee the day-to-day operations of the county and to supervise the non-elected department heads.

In 2013 this department was restructured to include the administrator, human resources and payroll specialist, payroll clerk, and administrative assistant. The administrative assistant for Extension is also a part of the department and provides assistance as needed.

Most of the cost in this department is for personnel.

County Administrator

Fund(s)	2014 budget	2014 FTE
General	352,113	4.8
total	352,113	4.8

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		4.8	
Revenue	1,000	-	-100.0%
Personnel Services	322,377	315,013	-2.3%
Services and charges	32,300	29,500	-8.7%
Supplies and Materials	500	5,500	1000.0%
Capital Expenditures	500	600	20.0%
Other Expenditures	1,500	1,500	0.0%
Total Expenditures	357,177	352,113	-1.4%

County Attorney's Office

The Pine County Attorney is an elected official with specific obligations that are set forth in Minnesota Statutes. The county attorney leads the office staff of four assistant county attorneys and four legal secretaries and victims' assistance advocate. The office is located in the Pine County Courthouse, Pine City.

The Pine County Attorney's Office serves as the chief prosecutor for all felony and juvenile offenses committed within Pine County. In addition, the County Attorney's Office prosecutes certain gross misdemeanor, misdemeanor, petty misdemeanor, and county ordinance violations that occur within the county.

The Pine County Attorney's Office serves as chief legal counsel for the Pine County Board of Commissioners and the various departments established and maintained by the Pine County Board of Commissioners.

The Pine County Attorney's Office does not offer legal opinions to private individuals. The County does not provide opinions to private parties in civil matters. Among the areas that are considered civil are: landlord/tenant, boundary lines, private covenants, collection of judgments, writ of execution, wills, probate, conservatorships, orders for protection, and dissolutions. This office does not conduct investigations.

The County Attorney's Office has the following functions:

- Prosecutes all gross misdemeanor and felony crimes and misdemeanor crimes in jurisdictions where the town or city does not provide for such prosecution.
- Provides legal advice and civil law to the county board and other county departments as needed.
- May defend the county and/or its officers in civil litigation where such a suit is not covered by the county's insurance trust.
- Reviews legal documents, such as contracts and agreements that are developed between the county and other parties.

The Attorney's Office receives proceeds from DUI and Drug forfeitures which can be used for expenses of the office.

The department also receives payments from the Health and Human Services Department for services provided.

County Attorney

Fund(s)	2014 budget	2014 FTE
General	777,926	8.75
total	777,926	8.75

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		8.75	
Revenue	78,100	78,050	-0.1%
Personnel Services	689,321	714,526	3.7%
Services and charges	31,900	31,400	-1.6%
Supplies and Materials	15,000	22,000	46.7%
Capital Expenditures	-	-	
Other Expenditures	11,000	10,000	-9.1%
Total Expenditures	747,221	777,926	4.1%

Contracted Attorneys and Consultants

This department accounts for the county's consulting labor attorney. Most of the work is related to labor contract issues such as arbitrations, as well as general advice on labor-related issues. The costs of this department have typically been about \$50,000 which has been above the approved budget. For 2014 the budget has been increased to more accurately reflect actual expenditures.

Contracted Attorneys & Consultants

Fund(s)	2014 budget	2014 FTE
General	50,000	0
total	50,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	20,000	50,000	150.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures			
Total Expenditures	20,000	50,000	150.0%

County Recorder

The revenue side of the Recorder budget is driven significantly by the recording fees for documents and vital statistics certificate issuances. Much of this revenue (approximately 50%) goes into restricted funds (recorder technology fund and recorder compliance fund). These restricted funds can only be used for statutorily described items, not general daily operating costs, such as personnel. These funds roll over from year to year.

On the expense side of the Recorder budget, the personnel services is the largest, however it is slightly lower than years past. This is due to a reduction of a .5 FTE, which was previously paid for out of the Recorder budget to assist with the implementation of the county's online property information system has now been switched to be paid out of the IT budget, since the implementation of that system is now complete. The services and charges line item is slightly increased for 2014 due to an increase in the cost for the Torrens examiner fees. This is a required service the county must utilize to ensure Torrens properties are correctly registered. The supplies and materials line is significantly reduced for 2014, reflecting the actual expenditures of the previous year.

Lastly, capital expenditures are also significantly less in 2014 due to the previously mentioned online property information system project completion. Capital expenditures are all paid out of those restricted funds, with no levy dollars supporting them. For 2014, capital expenditures will be the ongoing support and maintenance costs of the computer hardware and software in the Recorder's Office, the online property information system, and also payments on the new property tax system in the Auditor/Treasurer/Assessor offices and the new computer aided mass appraisal system in the Assessor's Office.

County Recorder

Fund(s)	2014 budget	2014 FTE
General	402,624	4
total	402,624	4

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		4	
Revenue	289,000	305,000	5.5%
Personnel Services	265,620	260,124	-2.1%
Services and charges	11,500	12,500	8.7%
Supplies and Materials	5,500	2,000	-63.6%
Capital Expenditures	163,287	128,000	-21.6%
Other Expenditures	-	-	
Total Expenditures	445,907	402,624	-9.7%

Recorder Equipment Fund Fund Balance 12/31/12 \$246,340
 Recorder's Compliance Fund Balance 12/31/12 \$256,124

County Assessor

The County Assessor's Office consists of seven staff who:

- A. Provide an accurate, equalized assessment and classification of all properties within the county.
- B. Provide courteous, helpful, and confident customer service both in the office and in the field.
- C. Assist the public in understanding the property tax system to help gain their trust.

The revenue side of the assessor budget is driven significantly by the contracts and payments for assessing services of the cities and townships in the county. Pine County operates under a "local assessor system" meaning each city and township can choose who their assessor is, either the county assessor's office or a private individual. For 2014, the county is under direct contract with 30 of the 47 jurisdictions. The other 17 jurisdictions employ their own private appraiser; however the county still receives a nominal fee (\$1.00/parcel) for processing the data of the local assessor and issuing the valuation notices.

On the expense side of the assessor budget, the personnel services is the largest, which was an increase for 2014. This increase was due to one additional FTE which was due to the restructure of the county assessor's role into the Land Services Director. Additionally, the services and charges line of the budget was decreased, due to the availability of the additional staff. The office previously did not have the staff to appraise the 30 jurisdictions that we had contracts with, thus we had subcontracted two of them out in the past, which is no longer needed. The supplies and materials line item of the budget is increased for 2014 due to previously no budget for office supplies and also an increase in gasoline budget to meet actual expenditures of years past. Capital expenditures will stay flat for 2014 given most of the capital expenditures for the department can be paid for out of the recorder's compliance fund. Lastly, the other expenditures, which represents the printing and mailing expense for the valuation notices that are statutorily required to be mailed each spring will be reduced to reflect previous year's actual expenses.

County Assessor

Fund(s)	2014 budget	2014 FTE
General	496,795	7
total	496,795	7

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		7	
Revenue	172,500	173,500	0.6%
Personnel Services	407,264	460,495	13.1%
Services and charges	25,100	20,600	-17.9%
Supplies and Materials	5,000	7,800	56.0%
Capital Expenditures	900	900	0.0%
Other Expenditures	8,000	7,000	-12.5%
Total Expenditures	446,264	496,795	11.3%

Planning & Zoning

The revenue side of the Planning and Zoning budget is funded almost equally by permit fees and by the state shoreland grant. The county issues permits for all the septic permits in 12 jurisdictions, and in the shorelands of an additional 22 jurisdictions. In the 28 township shoreland areas of the county that have not adopted their own shoreland ordinance, building site permits are required along with grading and filling permits for work done that is done in the shore impact zones of the waterways. This revenue is projected to be slightly increased for 2014 due to a new fee schedule adopted by the county board and a new septic ordinance requiring additional compliance inspections. The state shoreland grant is the Natural Resources Block Grant through Board of Water and Soil Resources and is intended to help with the implementation of the programs listed above.

On the expenditure side of the planning and zoning budget, the personnel services accounts for the largest expense of the department. The expense has a very slight increase due to cost-of-living adjustments. The services and charges portion of the budget will see a slight increase for 2014, due to the mileage expenses of the planning commission and board of adjustment members being more accurately reflected to actual expenses. Lastly, the supplies and materials line items will have a slight decrease due to the office supply budget being estimated slightly lower.

Planning & Zoning

Fund(s)	2014 budget	2014 FTE
General	122,533	1.75
total	122,533	1.75

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		1.75	
Revenue	70,742	62,840	-11.2%
Personnel Services	107,827	110,033	2.0%
Services and charges	7,100	7,750	9.2%
Supplies and Materials	5,000	4,750	-5.0%
Capital Expenditures			
Other Expenditures			
Total Expenditures	119,927	122,533	2.2%

Government Buildings (Facilities)

The Building Maintenance Department consists of five main budget areas which are Revenue, Personnel Services, Services and Charges, Supplies and Materials, and Capital Expenditures.

1. Revenue: This includes rental monies received from space rented to the City of Pine City, Riverwood Centers, Pregnancy Crisis Center and Health and Human Services at the Pine Government Center and Sandstone. The Guardian ad Litem program rents space at the Pine County Courthouse.
2. Personnel Services: This consists of wages for three full-time employees and one part-time employee for cleaning and maintenance at county buildings (Sandstone, Highway, Pine Government Center, and Pine County Courthouse).
3. Services and Charges: This area covers contracts (elevators, cleaning, etc.), utilities for several county buildings (gas, electric, water, sewer, etc.).
4. Supplies and Materials: This includes cleaning supplies, parts for maintenance and repairs.
5. Capital Expenditure: This includes snow removal, salts, yard work, landscape, lot repair, etc.

2014 projects include:

- Developing bid specification for the demolition of the old jail
- Tuck pointing the Pine Government Center (paid from the building fund)
- Ongoing repair and maintenance to the county buildings, including the Veteran's Service Building, heat insulation, etc.

Government Buildings (facilities)

Fund(s)	2014 budget	2014 FTE
General	757,762	3.5
total	757,762	3.5

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		3.5	
Revenue	175,000	175,000	0.0%
Personnel Services	172,921	201,062	16.3%
Services and charges	471,000	471,000	0.0%
Supplies and Materials	50,500	50,700	0.4%
Capital Expenditures	15,000	35,000	133.3%
Other Expenditures	-	-	
Total Expenditures	709,421	757,762	6.8%

County Veterans Services

The County Veterans Services Office consists of two staff (one full-time and one .25 part-time staff). The county Veterans Services Officer is appointed by the board to oversee the day to day operations of the County Veterans Services Office. The Veterans Services Office assists the 2800+ veterans of Pine County in accessing their federal and state veterans benefits as well as helping veterans and their families access other benefits for which they may be eligible.

This department includes the County Veteran Services Officer (CVSO) and an administrative assistant shared with the Land Department and Planning, Zoning and Solid Waste Department.

Most of the cost in this department is for personnel.

Veteran Services

Fund(s)	2014 budget	2014 FTE
General	86,886	1.25
total	86,886	1.25

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		1.25	
Revenue	-	-	
Personnel Services	64,597	80,336	24.4%
Services and charges	4,850	4,750	-2.1%
Supplies and Materials	1,400	1,800	28.6%
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	70,847	86,886	22.6%

Sheriff (operations)

Fund(s)	2014 budget	2014 FTE
General	3,339,537	38
total	3,339,537	38

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		38	
Revenue	844,850	904,698	7.1%
Personnel Services	2,762,098	2,759,437	-0.1%
Services and charges	203,000	230,100	13.3%
Supplies and Materials	223,700	230,000	2.8%
Capital Expenditures	120,000	120,000	0.0%
Other Expenditures	-	-	
Total Expenditures	3,308,798	3,339,537	0.9%

Sheriff's Contingency Fund Balance 12/31/12

\$5,000

Sheriff-Dispatch

Fund(s)	2014 budget	2014 FTE
General	490,429	8.25
total	490,429	8.25

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		8.25	
Revenue	-	-	
Personnel Services	499,500	487,429	-2.4%
Services and charges	3,000	3,000	0.0%
Supplies and Materials			
Capital Expenditures			
Other Expenditures	-	-	
Total Expenditures	502,500	490,429	-2.4%

Sheriff-Gun Permits

Fund(s)	2014 budget	2014 FTE
General	17,000	0
total	17,000	0

<u>Expenditure Category</u>	2013 Budget	2014 Budget	% change
Staff (FTE)		0	
Revenue	17,000	17,000	0.0%
Personnel Services	-	17,000	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	0	17,000	

Gun Permits Fund Balance 12/31/12

\$51,391

Enhanced 911

Fund(s)	2014 budget	2014 FTE
General	100,000	0
total	100,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	100,000	100,000	0.0%
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	100,000	100,000	0.0%
Other Expenditures	-	-	
Total Expenditures	100,000	100,000	0.0%

Medical Examiner

Medical Examiner services are provided through a contract with the Anoka County Medical Examiner's office. The two-year contract provides a flat fee for each year \$52,000 for 2014 and \$55,000 for 2015. Dr. A. Quinn Strobl is appointed Medical Examiner for Pine County effective January 1, 2014 – December 31, 2015.

In addition to the contract payment, this department includes \$6,000 for the transportation of remains to the medical examiner's office. The transportation is managed by the sheriff's office.

Medical Examiner

Fund(s)	2014 budget	2014 FTE
General	58,000	0
total	58,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	50,000	58,000	16.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	50,000	58,000	16.0%

Pine County Probation

Staff includes:

- One Probation Director
- Six Probation Agents
- Two Support Staff consisting of an Administrative Assistant and Case Aide.

The office provides probation supervision for juvenile, adult misdemeanor and gross misdemeanor offenders; and pre-trial services which include adult felony offenders as well. As of January 1, 2014 there were 797 open clients with 912 open cases.

Pine County receives state dollars for probation services through the CPO (county probation officer) funding stream (MS 244.19). The 2014 revenue projection is \$140,000. These dollars reimburse a percent of the director and agent salaries/benefits which are to be commensurate with the state corrections salary grids. The probation director and agents serve at the pleasure of the District Court and are at-will employees. All but one probation agent is funded through CPO funding.

The county has also received Caseload/Workload funding from the State since 1995. The 2014 budget includes \$ 59,481 which pays for the salary of the other probation agent and about half the salary of the case aide. Benefits are covered by the county. They also support a 19-hour per month contract to provide juvenile diversion and restorative justice programming.

Both support staff are courthouse union employees. The administrative assistant is funded entirely by county levy dollars.

In 2012, the revenue for the county probation department came from these three sources:

- County levy at 58.3%
- State funding at 31.2%
- Offender (user) fees at 10.5%. All adult offenders pay a one-time fee per case when they are placed on probation based upon the duration of court-ordered supervision.

The largest budget expenditure is salaries and benefits. Other expenses include office operating expenses (phones, postage, copier, software and support fees, office supplies, credit card fees); staff support (training, association dues, mileage and gas, safety equipment); and offender supervision (drug testing and analysis, assessment tools, workbooks). Significant increases in 2014 include bringing the office supplies into the department budget, software updates or increases, and agent cell phones.

The Probation Advisory Committee compiles an Annual Comprehensive Plan that is presented to correctional partners including the county board, judicial bench, and Department of Corrections. This plan is available to anyone upon request. The plan provides a further breakdown of caseload numbers; detailed information of probation services; initiatives over the past year; program outcome measures; and statistical data over the years. Your contact person is Terry Arola, probation director.

Probation

Fund(s)	2014 budget	2014 FTE
General	687,296	9
total	687,296	9

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		9	
Revenue	273,196	273,506	0.1%
Personnel Services	623,152	642,932	3.2%
Services and charges	34,473	39,514	14.6%
Supplies and Materials	2,700	4,850	79.6%
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	660,325	687,296	4.1%

County Jail

Fund(s)	2014 budget	2014 FTE
General	3,431,212	43.64
total	3,431,212	43.64

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		43.64	
Revenue	641,700	487,500	-24.0%
Personnel Services	2,469,300	2,605,412	5.5%
Services and charges	381,525	413,900	8.5%
Supplies and Materials	342,800	390,900	14.0%
Capital Expenditures	6,200	21,000	238.7%
Other Expenditures	-	-	-
Total Expenditures	3,199,825	3,431,212	7.2%

Sentence to Serve

Fund(s)	2014 budget	2014 FTE
General	63,108	1
total	63,108	1

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		1	
Revenue	-	-	
Personnel Services	66,052	58,008	-12.2%
Services and charges	1,700	2,100	23.5%
Supplies and Materials	3,000	3,000	0.0%
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	70,752	63,108	-10.8%

Civil Defense

Fund(s)	2014 budget	2014 FTE
General	45,000	0
total	45,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		1	
Revenue	20,000	20,000	0.0%
Personnel Services	-	-	
Services and charges	7,400	7,400	0.0%
Supplies and Materials	37,600	37,600	0.0%
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	45,000	45,000	0.0%

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Solid Waste

The revenue side of the Solid Waste budget is from the waste hauler license fees. This fee is increased for 2014 from \$25 per waste hauler to \$200 per waste hauler as approved by the county board. This change was to reflect the work that goes into the licensing of the haulers and is more in-line with neighboring counties.

The expense side of the Solid Waste budget will see a significant decrease for 2014, as there is .5 FTE less due to the restructure of the county's assessor position as the supervisor of this department. The services and charges portion of the budget will stay flat for 2014. Lastly, the Other Expenditures which will stay flat for 2014 is the subsidy for the recycling program at the Hinckley Transfer Station. This program allows residents to recycle appliances, tires, mattresses, and electronics at the transfer station for a 50% discount.

Solid Waste

Fund(s)	2014 budget	2014 FTE
General	47,167	0.5
total	47,167	0.5

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0.5	
Revenue	350	2,800	700.0%
Personnel Services	58,582	31,817	-45.7%
Services and charges	350	350	0.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	15,000	15,000	0.0%
Total Expenditures	73,932	47,167	-36.2%

SCORE Recycling

The revenue side of the SCORE recycling is the state SCORE payments which is part of Minnesota Waste Management Act. These funds allocated from the State are intended to develop waste reduction, recycling and solid waste management programs. The expenses of the SCORE recycling are for the two additional programs besides the recycling program at the transfer station mentioned in the solid waste budget.

The first program is the recycling shed program. There are 13 shed locations across the county in which county residents can place recyclable #1-#7 plastics, aluminum cans, tin cans, clear and brown glass, mixed paper, office paper, and cardboard. These sheds are serviced through a contract by PHASE and a majority of the expenses of the department.

The other program under the SCORE recycling is the household hazardous waste collection events. Pine County currently hosts two collection events for up to 100 residents to properly dispose of their household hazardous wastes in August. For 2014, we now have a contract to help with the expense of this program with the Minnesota Department of Agricultural who will help with the costs associated with the acceptance of pesticides.

Lastly, the capital expenditures are budgeted to be the same in 2014, with no major purchases.

SCORE Recycling

Fund(s)	2014 budget	2014 FTE
General	121,800	0
Total	121,800	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	71,100	70,000	-1.5%
Personnel Services	-	-	
Services and charges	120,600	120,600	0.0%
Supplies and Materials	-	-	
Capital Expenditures	1,200	1,200	0.0%
Other Expenditures			
Total Expenditures	121,800	121,800	0.0%

East Central Regional Library

Pine County is a member of the East Central Regional Library Association (ECRL) created under Minnesota Statute §134.20. The ECRL is a consolidated library system with 14 libraries and Outreach van service to seven communities and two library link sites. ECRL serves residents in the counties of Aitkin, Chisago, Isanti, Kanabec, Mille Lacs, and Pine. The East Central Regional Library Headquarters is in the Cambridge Public Library. The Association is governed by a board of directors appointed by the member counties.

East Central Regional Library

Fund(s)	2014 budget	2014 FTE
General	305,192	0
Total	305,192	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	1,200	1,200	0.0%
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	303,000	303,992	0.3%
Total Expenditures	304,200	305,192	0.3%

Historical Society

This department accounts for an appropriation to the Pine County Historical Society. In 2013, the county appropriated \$10,000; for 2014, the amount was increased to \$15,000.

Historical Society

Fund(s)	2014 budget	2014 FTE
General	15,000	0
total	15,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	10,000	15,000	50.0%
Total Expenditures	10,000	15,000	50.0%

Soil and Water Conservation District

The Soil and Water Conservation District (SWCD) operates as an independent organization. The SWCD conducts two specific activities on behalf of the county: 1) Administration of the Wetland Conservation Act, and 2) Responsibility for the county's comprehensive water plan.

The SWCD is budgeted in three separate county budget departments within the General Fund:

1. Soil and Water Conservation District. The department accounts for the general county appropriation.
2. SWCD Water Plan. This department accounts for the state grant for the water plan and the appropriation to the SWCD for the activity.
3. Wetland Expense. This department accounts for the state grant for the administration of the Wetland Conservation Act.

Soil and Water Conservation Dist.

Fund(s)	2014 budget	2014 FTE
General	58,000	0
total	58,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	1,000	
Services and charges	4,500	2,800	-37.8%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	29,500	46,240	56.7%
Total Expenditures	34,000	50,040	47.2%

SWCD Water Plan

Fund(s)	2014 budget	2014 FTE
General	27,710	0
total	27,710	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	13,855	13,855	0.0%
Personnel Services	-	-	
Services and charges	27,710	27,710	0.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	27,710	27,710	0.0%

Wetland Expense

Fund(s)	2014 budget	2014 FTE
General	69,252	0
total	69,252	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	34,626	34,626	0.0%
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	69,252	69,252	0.0%
Total Expenditures	69,252	69,252	0.0%

County Extension Committee

Fund(s)	2014 budget	2014 FTE
General	1,800	0
total	1,800	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	1,300	1,300	0.0%
Services and charges	500	500	0.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	1,800	1,800	0.0%

County Extension

Fund(s)	2014 budget	2014 FTE
General	98,328	0
total	98,328	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	19,741	20,398	3.3%
Services and charges	74,050	75,030	1.3%
Supplies and Materials	400	1,400	250.0%
Capital Expenditures	500	500	0.0%
Other Expenditures	1,000	1,000	0.0%
Total Expenditures	95,691	98,328	2.8%

Agricultural Society

Fund(s)	2014 budget	2014 FTE
General	10,000	0
total	10,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	10,000	10,000	0.0%
Total Expenditures	10,000	10,000	0.0%

Economic Development

Fund(s)	2014 budget	2014 FTE
General	25,000	0
total	25,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	25,000	
Total Expenditures	0	25,000	

Economic Development Fund Balance 12/31/12

\$7,500

Snake River Watershed Board

Fund(s)	2014 budget	2014 FTE
General	11,168	0
total	11,168	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	750	750	0.0%
Services and charges	400	450	12.5%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	9,968	9,968	0.0%
Total Expenditures	11,118	11,168	0.4%

Pine County Housing Authority

Fund(s)	2014 budget	2014 FTE
General	3,000	0
total	3,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	3,000	3,000	0.0%
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	3,000	3,000	0.0%

Non-Departmental

This budget department accounts for resources that are not attributable to any specific department. Significant revenue includes property tax receipts and county program aid (CPA).

Expenses for this department include the special assessment for the courthouse, budgeted at \$96,455.

Non-Departmental

Fund(s)	2014 budget	2014 FTE
General	266,030	0
total	266,030	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	10,839,171	11,442,624	5.6%
Personnel Services	58,784	60,000	2.1%
Services and charges	105,000	109,575	4.4%
Supplies and Materials	-	-	
Capital Expenditures	100,444	96,455	-4.0%
Other Expenditures	-	-	
Total Expenditures	264,228	266,030	0.7%

Central Minnesota Initiative Foundation

Fund(s)	2014 budget	2014 FTE
General	7,250	0
total	7,250	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	7,000	7,250	3.6%
Total Expenditures	7,000	7,250	3.6%

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Health and Human Services (HHS)

The HHS budget is composed of three primary departments:

* Income Maintenance – These programs include medical assistance, cash assistance, employment and training, child support enforcement and fraud. The major initiative in this program includes the implementation of MNsure, the statewide health insurance program implemented because of the Federal Affordable Care Act, effective January, 2014. As a result, caseloads are anticipated to increase and staff has been added to meet the demand.

* Social Services – A wide variety of preventative and protective services are provided for vulnerable adults and children. The primary challenge for 2014 will be the implementation of the MnChoices program. This is a new initiative to provide a comprehensive screening tool for elderly and disabled individuals. This program is anticipated to consume more staff time and additional staff have been added to meet the demand.

* Public Health – The primary goals are disease prevention and control, family health, home care and environmental health. A wide variety of grants are available to help fund these programs. Our Community Health Board is a partnership between Pine and Kanabec Counties. Of note is the continued funding for the next two years of the Statewide Health Improvement Program (SHIP), a grant to provide outreach and education in a variety of health areas.

Budget highlights include the purchase of up to 60 additional computers at an estimated cost of \$60,000. This is necessary because the vast majority of our computers are obsolete and the current software will no longer be supported. Also, we are making a substantial investment, approximately \$140,000 in a new electronic document management system (EDMS). This software will assist our Income Maintenance staff to become more efficient. The cost for the new computers and EDMS is eligible for federal reimbursement, at least 50%. HHS receives our funding from various sources for 2014, Federal=39%, County Levy = 31%, State = 17%, Misc = 8%, which leaves a gap of 5%. This gap in revenue will be a primary goal in 2014 and 2015, either enhance revenue or reduce expenditures.

Health & Human Services--Income Maintenance

Fund(s)	2014 budget	2014 FTE
HHS	2,862,851	39.24
total	2,862,851	39.24

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		39.24	
Revenue	2,184,943	2,690,333	23.1%
Public Assistance	401,000	425,050	6.0%
Personnel Services	1,729,072	2,023,472	17.0%
Services and charges	222,756	225,429	1.2%
Supplies and Materials	13,300	13,200	-0.8%
Capital Expenditures	4,000	175,700	4292.5%
Other Expenditures	-	-	
Total Expenditures	2,370,128	2,862,851	20.8%

Health & Human Services--Social Services

Fund(s)	2014 budget	2014 FTE
HHS	4,570,989	29.84
total	4,570,989	29.84

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		29.84	
Revenue	4,610,991	4,454,401	-3.4%
Public Assistance	2,749,537	2,587,739	-5.9%
Personnel Services	1,474,158	1,746,777	18.5%
Services and charges	210,225	205,473	-2.3%
Supplies and Materials	6,000	8,000	33.3%
Capital Expenditures	14,000	21,500	53.6%
Other Expenditures	-	1,500	
Total Expenditures	4,453,920	4,570,989	2.6%

Health & Human Services--Public Health

Fund(s)	2014 budget	2014 FTE
HHS	1,451,216	21.24
total	1,451,216	21.24

Expenditure Category	2013 Budget	2014 Budget	% change
Staff (FTE)		21.24	
Revenue	1,413,638	1,317,000	-6.8%
Public Assistance	28,000	64,805	131.4%
Personnel Services	1,161,629	1,168,443	0.6%
Services and charges	149,280	147,328	-1.3%
Supplies and Materials	31,100	39,850	28.1%
Capital Expenditures	11,265	17,465	55.0%
Other Expenditures	4,250	13,325	213.5%
Total Expenditures	1,385,524	1,451,216	4.7%

Public Works (Highway)

The Public Works Department consists of the four main budget areas of Administration, Engineering, Maintenance, and Fleet Services.

The Administration section includes funding for the county engineer and office manager, office supplies, and auto and liability insurance expenses for the entire department.

The Engineering section includes engineering staff, county surveyor, ROW expenses, consultant fees, and construction projects. The largest portion of the budget is contracted highway construction projects funded with federal and state revenues totaling \$11,025,000.

The following is the 2014 project list:

Road	Type	Location	State	Federal
CSAH 5	Grading	CR 112 to CSAH 1	2,150,000	
CSAH 8	Reconstruction	CSAH 61 to CSAH 65	800,000	
CSAH 9	Reclamation	CSAH 10 to CSAH 14	800,000	
CSAH 21	Reclamation	TH 48 to CSAH 30	450,000	1,800,000
CSAH 23	Reclamation	TH 70 to S Co Line	625,000	
CSAH 29	Reclamation	TH 123 to CSAH 20	250,000	
CSAH 30	Reclamation	TH 123 to CSAH 21	750,000	
CSAH 41	Mill/Overlay	W Co Line to CSAH 61	2,850,000	
CSAH 60	Mill/Overlay	TH 18 to TH 18	125,000	
CSAH 61	Reconstruction	CSAH 7 to 0.5 mi S	425,000	
Total				\$11,025,000

The Maintenance section includes all highway maintenance staff, traffic markings, traffic signs, winter salt/sand, culverts, aggregates, as well dust control application.

The Fleet Services section includes two mechanics and fleet supervisor. Budget includes fuel and maintenance expenses for all county owned vehicles. In addition, \$450,000 is budgeted for capital purchases to include a new tandem truck, motor patrol, and four fleet/highway vehicles.

The total Public Works budgeted expenses for 2014 is \$16,263,273 with projected revenues of \$16,033,722. Revenues included the following:

\$ 1,525,000	Property Tax
\$240,000	Wheelage Tax
12,174,722	State
1,800,000	Federal
294,000	Fees
\$16,033,722	Total

Highway Administration

Fund(s)	2014 budget	2014 FTE
Road & Bridge	317,528	2
total	317,528	2

<u>Expenditure Category</u>	2013 Budget	2014 Budget	% change
Staff (FTE)		2	
Revenue	-	-	
Personnel Services	191,505	197,178	
Services and charges	117,000	117,000	0.0%
Supplies and Materials	3,100	3,100	
Capital Expenditures	500	250	-50.0%
Other Expenditures			
Total Expenditures	312,105	317,528	1.7%

Highway Engineering/Construction

Fund(s)	2014 budget	2014 FTE
Road & Bridge	12,128,841	9
total	12,128,841	9

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		9	
Revenue	-	-	
Personnel Services	658,132	720,841	9.5%
Services and charges	9,079,500	11,389,500	25.4%
Supplies and Materials	16,000	15,000	
Capital Expenditures	7,000	3,500	-50.0%
Other Expenditures			
Total Expenditures	9,760,632	12,128,841	24.3%

Highway Maintenance/Equipment

Fund(s)	2014 budget	2014 FTE
Road & Bridge	2,074,712	16
total	2,074,712	16

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		16	
Revenue	-	-	
Personnel Services	1,024,803	1,043,462	1.8%
Services and charges	496,250	451,250	-9.1%
Supplies and Materials	630,000	575,000	-8.7%
Capital Expenditures	-	-	
Other Expenditures	5,000	5,000	0.0%
Total Expenditures	2,156,053	2,074,712	-3.8%

Highway Equipment & Repair Shop

Fund(s)	2014 budget	2014 FTE
Road & Bridge	1,742,192	3
total	1,742,192	3

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		3	
Revenue	-	-	
Personnel Services	214,107	221,142	3.3%
Services and charges	91,800	91,800	0.0%
Supplies and Materials	923,250	948,250	2.7%
Capital Expenditures	732,000	481,000	-34.3%
Other Expenditures	-	-	
Total Expenditures	1,961,157	1,742,192	-11.2%

Highway Non-Departmental

Fund(s)	2014 budget	2014 FTE
Road & Bridge	30,449	0
total	30,449	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	14,219,734	16,033,722	12.8%
Personnel Services	29,787	30,449	2.2%
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	29,787	30,449	2.2%

Resource Development (Land)

Costs related to the Land/Resource Development Department consists of the procurement of access to tax-forfeited lands, land exchanges with private and public entities, management of the County's trail systems, and timber development to meet both short and long-term goals.

Revenues are made up of the sale and repurchase of tax-forfeited lands and the sale of timber on tax-forfeited lands.

Resource Development-Land Use

Fund(s)	2014 budget	2014 FTE
Land Management	805,600	1.5
total	805,600	1.5

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		1.5	
Revenue	-	-	
Personnel Services	134,850	78,783	-41.6%
Services and charges	15,450	24,800	60.5%
Supplies and Materials	6,500	6,250	-3.8%
Capital Expenditures	-	-	
Other Expenditures	59,010	59,010	0.0%
Total Expenditures	215,810	168,843	-21.8%

Resource Development-Land Use

Fund(s)	2014 budget	2014 FTE
Countywide Rehab	10,000	0
total	10,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	-	-	
Personnel Services	-	-	
Services and charges	7,500	10,000	33.3%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	7,500	10,000	33.3%

Resource Development-Land Use

Fund(s)	2014 budget	2014 FTE
Road Fund Gas Tax	6,000	0
total	6,000	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	5,500	6,000	9.1%
Personnel Services	-	-	
Services and charges	5,000	6,000	20.0%
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	-	-	
Total Expenditures	5,000	6,000	20.0%

County Railroad Authority

Fund(s)	2014 budget	2014 FTE
County Railroad Authority	9,062	0
total	9,062	0

	2013 Budget	2014 Budget	% change
<u>Expenditure Category</u>			
Staff (FTE)		0	
Revenue	15,312	9,062	-40.8%
Personnel Services	-	-	
Services and charges	-	-	
Supplies and Materials	-	-	
Capital Expenditures	-	-	
Other Expenditures	15,312	9,062	-40.8%
Total Expenditures	15,312	9,062	-40.8%